



Scaling Assessment Payment Record-Form #4 (July 2025 revision)

The revised assessment statute of the log Scaling Law ([Idaho Code](#) (§38-1209) that became effective July 01, 2010. Under the revised law, the assessment is levied against both the timber owner and the timber purchaser. The timber purchaser is responsible for withholding the timber owner portion of the assessment, reporting the scale volumes of harvested forest products, and monthly transmittal of all assessment monies that may be owed. The assessment is levied at a **RATE APPLICABLE TO BOTH THE TIMBER OWNER AND TIMBER PURCHASER FOR HARVESTED TIMBER SCALED ON OR AFTER JULY 1, 2025:**

- **19¢/MBF (nineteen cents per thousand board feet net scale)**
- **[or, for those operations doing cubic scaling: 10.0¢/CCF (ten cents per hundred cubic feet net scale)]**

The assessment is only levied once and applies when forest products are first scaled, or scale measurement is determined by sampling process (if products are never scaled, no assessment is applicable). The assessment applies to the scale of forest products harvested anywhere within the borders of Idaho.

- **For Timber Owner only:** Assessment applies solely to scale of timber from private ownership sources (timber from Federal, State, or Tribal Trust Lands are exempt)
- **For Timber Purchaser:** Assessment applies to scale of all timber from any ownership source – federal, state, or private lands.

In compliance with revised [Idaho Code](#) §38-1209(b), all assessment money shall be transmitted by the timber purchaser to the Board on or before the 20th day of each month for all timber harvested during the previous month. Please replace any old forms and begin using [Form #4 \(July 2025 revision\) Scaling Assessment Payment Record](#).

- **Instructions for completing Form #4**

Form #4 is available as either a blank form for manual computations, or an automated MS Excel version. Scale volumes are to be entered in “decimal format” (for example: 100,321 *board feet* is entered as **100.321**). Round computations involving dollar amounts to the nearest penny.

STEP 1. After providing the heading information, enter the appropriate scale volumes in Lines 1,2, and 3 (reflecting timber from private, state, and federal land sources).

(Note: if using the automated Excel form, data entry is now finished with the total assessment owing displayed on Line 7, please remit the form and assessment money.)

STEP 2. On Line 4, enter the sum of Lines 1,2, and 3.

STEP 3. On Line 5, report “timber owner” assessment by multiplying the scale volume listed on Line 1 by .19 (19¢ rate).

STEP 4. On Line 6, report “timber purchaser” assessment by multiplying the scale volume listed on Line 4 by .19 (19¢ rate).

STEP 5. On Line 7, add the amounts listed on Lines 5 and 6. Data entry is now finished; please remit the form and total assessment money.

- **Please submit a Form #4 “zero-volume” report for any month in which no assessment is owed.** We need to know when there is no scaled harvest volume activity in any particular month. This eliminates the need to contact you for determining if your account is delinquent or simply has no assessment owing during a particular month.

Our office maintains confidential files on all active and inactive accounts, using Form #4 to track monthly reported harvest volumes on a statewide basis. Should you have any questions about the assessment, please feel free to contact our office.

