Chapter 458-40 WAC
TAXATION OF FOREST LAND AND TIMBER

Last Update: 6/26/20

WAC

458-40-530 Property tax, forest land—Land grades—Operability classes.
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458-40-610 Timber excise tax—Definitions.
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DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

458-40-010 Definitions. [Order 71-4, § 458-40-010, filed 10/8/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-020 Forest land grading rules. [Order 71-4, § 458-40-020, filed 10/8/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-025 Forest land values. [Order 72-6, § 458-40-025, filed 6/28/72; Order PT 72-2, § 458-40-025, filed 2/18/72.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-026 Forest land values—1973. [Order PT 72-14, § 458-40-026, filed 11/29/72.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-027 Forest land values—1974. [Order PT 73-9, § 458-40-027, filed 11/30/73.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-028 Forest land values—1975. [Order FT 74-1, § 458-40-028, filed 11/22/74.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-029 Forest land values—1976. [Order FT 75-6, § 458-40-029, filed 12/1/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-030 Forest land designation. [Order FT 75-3, § 458-40-030, filed 6/5/75; Order 71-4, § 458-40-030, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-040 Definitions. [Order FT 75-3, § 458-40-040, filed 6/5/75; Order 71-4, § 458-40-040, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-050 Forest land application. [Order FT 75-3, § 458-40-050, filed 6/5/75; Order 71-4, § 458-40-050, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-060 Forest management plan. [Order FT 75-3, § 458-40-060, filed 6/5/75; Order 71-4, § 458-40-060, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-070 Notification by assessor of denial of application, appeals. [Order FT 75-3, § 458-40-070, filed 6/5/75; Order 71-4, § 458-40-070, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-080 Notification by assessor of removal of designated forest land, appeals. [Order FT 75-3, § 458-40-100 (codified as WAC 458-40-080), filed 6/5/75; Order 71-4, § 458-40-080, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-090 Notation on assessment and tax rolls of designated forest land. [Order FT 75-3, § 458-40-080 (codified as WAC 458-40-090), filed 6/5/75; Order 71-4, § 458-40-090, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-100 Removal from designation. [Order FT 75-3, § 458-40-090 (codified as WAC 458-40-100), filed 6/5/75; Order 71-4, § 458-40-100, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-10001 Compensating tax liability and rate. [Order FT 75-3, § 458-40-110 (codified as WAC 458-40-10001), filed 6/5/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-110 Definitions. [Order 71-4, § 458-40-110, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-120 Timber roll—Preparation and use. [Order 71-4, § 458-40-120, filed 12/17/71 and 1/13/72.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-121 Timber roll—Correction affecting timber factor. [Order 73-5, § 458-40-121, filed 8/13/73.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-130 Reconstruction of 1970 timber value. [Order 71-4, § 458-40-130, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-140 Timber—Assessed valuation. [Order 71-4, § 458-40-140, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-150 Determining millage. [Order 71-4, § 458-40-150, filed 12/17/71.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-160 Stumpage value areas. [Order 72-13, § 458-40-160, stumpage value area map, filed 11/28/72.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-161 Stumpage value areas. [Order PT 73-8, § 458-40-161, filed 11/1/73.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-162 Stumpage value areas. [Order FT 74-2, § 458-40-162, filed 11/27/74.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-163 Stumpage value areas. [Order FT 76-2, § 458-40-163, filed 7/1/76; Order FT 75-7, § 458-40-163, filed 12/1/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-164 Stumpage value areas. [Order FT 76-2, § 458-40-164, filed 7/1/76.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-165 Hauling distance zones. [Order 72-13, § 458-40-165, filed 11/28/72.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-166 Hauling distance zones. [Order PT 73-8, § 458-40-166, filed 11/1/73.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-167 Hauling distance zones. [Order FT 74-2, § 458-40-167, filed 11/27/74.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-168 Hauling distance zones. [Order FT 76-2, § 458-40-168, filed 7/1/76; Order FT 75-7, § 458-40-168, filed 12/1/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-169 Hauling distance zones. [Order FT 76-2, § 458-40-169, filed 7/1/76.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-170 Stumpage values. [Order 72-13, § 458-40-170 and Stumpage Tables, filed 11/28/72.] Decodified.

458-40-171 Stumpage values. [Order PT 74-3, § 458-40-171, filed 3/21/74; Order PT 73-8, § 458-40-171, filed 11/1/73.] Decodified.

458-40-172 Stumpage values. [Order 75-5, § 458-40-172, filed 8/8/75; Emergency Order FT 75-4, § 458-40-172, filed 7/1/75; Order FT 74-2, § 458-40-172, filed 11/27/74.] Decodified.

458-40-173 Stumpage values. [Order FT 76-2, § 458-40-173, filed 7/1/76; Order FT 75-7, § 458-40-173, filed 12/1/75.] Decodified.

458-40-174 Stumpage values. [Order FT 76-2, § 458-40-174, filed 7/1/76.] Decodified.

458-40-175 Adjustments. [Order 72-13, § 458-40-175 and Adjustment Tables, filed 11/28/72.] Decodified.

458-40-176 Adjustments. [Order PT 73-8, § 458-40-176, filed 11/1/73.] Decodified.

458-40-177 Adjustments. [Order 75-2, § 458-40-177, filed 5/12/75; Order FT 74-2, § 458-40-177, filed 11/27/74.] Decodified.

458-40-178 Adjustments. [Order FT 76-2, § 458-40-178, filed 7/1/76; Order FT 75-7, § 458-40-178, filed 12/1/75.] Decodified.

458-40-179 Adjustments. [Order FT 76-2, § 458-40-179, filed 7/1/76.] Decodified.

458-40-180 Quality classes. [Order 72-13, § 458-40-180 and Quality Class Tables, filed 11/28/72.] Decodified.

458-40-181 Quality classes. [Order PT 74-3, § 458-40-181, filed 3/21/74; Order PT 73-8, § 458-40-181, filed 11/7/73 and 11/1/73.] Decodified.

458-40-182 Quality classes. [Order FT 74-2, § 458-40-182, filed 11/27/74.] Decodified.

458-40-183 Quality classes. [Order FT 76-2, § 458-40-183, filed 7/1/76; Order FT 75-7, § 458-40-183, filed 12/1/75.] Decodified.

458-40-184 Quality classes. [Order FT 76-2, § 458-40-184, filed 7/1/76.] Decodified.

458-40-185 Stumpage index definition. [Order FT 75-1, § 458-40-185, filed 2/21/75.] Repealed by Order FT 76-2, filed 7/1/76.

458-40-18600 General. [Statutory Authority: Chapter 84.33 RCW. WSR 85-02-026 (Order FT-84-7), § 458-40-18600, filed 12/28/84. Statutory Authority: RCW 82.01.060 and 1984 c 204. WSR 84-14-049 (Order FT-84-4), § 458-40-18600, filed 6/29/84. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-18600, filed 12/30/83. Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-18600, filed 6/30/83, effective 6/30/83. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-18600, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-18600, filed 6/30/82; WSR 82-02-035 (Order FT-81-4), § 458-40-18600, filed 12/31/81; WSR 81-14-047 (Order FT 81-2), § 458-40-18600, filed 6/30/81; WSR 81-02-007 (Order FT 80-6), § 458-40-18600, filed 12/30/80; WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-18600, filed 6/30/80, effective 6/30/80; WSR 80-01-091 (Order FT 79-40), § 458-40-18600, filed 12/31/79; Order 76-5, § 458-40-18600, filed 12/31/76.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18601 Definitions. [Order 76-5, § 458-40-18601, filed 12/31/76.] Decodified.

458-40-18602 Stumpage value areas—Map for 1/1/77 through 6/30/77. [Order 76-5, § 458-40-18602, filed 12/31/76.] Decodified.

458-40-18603 Hauling distance zones—Maps for 1/1/77 through 6/30/77. [Order 76-5, § 458-40-18603, filed 12/31/76.] Decodified.

458-40-18604 Timber quality code numbers—Tables for 1/1/77 through 6/30/77. [Order 76-5, § 458-40-18604, filed 12/31/76.] Decodified.

458-40-18605 Stumpage values—Tables for 1/1/77 through 6/30/77. [Order 76-5, § 458-40-18605, filed 12/31/76.] Decodified.

458-40-18606 Harvest adjustments—Tables for 1/1/77 through 6/30/77. [Order 76-5, § 458-40-18606, filed 12/31/76.] Decodified.

458-40-18607 Definitions for 7/1/77 through 12/31/77. [Order 77-2, § 458-40-18607, filed 6/29/77.] Decodified.

458-40-18608 Stumpage value areas—Map for 7/1/77 through 12/31/77. [Order 77-2, § 458-40-18608, filed 6/29/77.] Decodified.

458-40-18609 Hauling distance zones—Maps for 7/1/77 through 12/31/77. [Order 77-2, § 458-40-18609, filed 6/29/77.] Decodified.

458-40-18610 Timber quality code numbers—Tables for 7/1/77 through 12/31/77. [Order 77-2, § 458-40-18610, filed 6/29/77.] Decodified.

458-40-18611 Stumpage values—Tables for 7/1/77 through 12/31/77. [Order 77-2, § 458-40-18611, filed 6/29/77.] Decodified.

458-40-18612 Harvest adjustments—Tables for 7/1/77 through 12/31/77. [Order 77-2, § 458-40-18612, filed 6/29/77.] Decodified.

458-40-18613 Definitions for 1/1/78 through 6/30/78. [Order FT 77-5, § 458-40-18613, filed 12/30/77.] Decodified.

458-40-18614 Stumpage value areas—Map for 1/1/78 through 6/30/78. [Order FT 77-5, § 458-40-18614, filed 12/30/77.] Decodified.

458-40-18615 Hauling distance zones—Maps for 1/1/78 through 6/30/78. [Order FT 77-5, § 458-40-18615, filed 12/30/77.] Decodified.

458-40-18616 Timber quality code numbers—Tables for 1/1/78 through 6/30/78. [Order FT 77-5, § 458-40-18616, filed 12/30/77.] Decodified.

458-40-18617 Stumpage values—Tables for 1/1/78 through 6/30/78. [Order FT 77-5, § 458-40-18617, filed 12/30/77.] Decodified.

458-40-18618 Harvester adjustments—Tables for 1/1/78 through 6/30/78. [Order FT 77-5, § 458-40-18618, filed 12/30/77.] Decodified.

458-40-18619 Definitions for 7/1/78 through 12/31/78. [Statutory Authority: RCW 82.04.291. WSR 78-07-065 (Order FT 78-2), § 458-40-18619, filed 6/30/78.] Decodified.

458-40-18620 Stumpage value areas—Map for 7/1/78 through 12/31/78. [Statutory Authority: RCW 82.04.291. WSR 78-07-065 (Order FT 78-2), § 458-40-18620, filed 6/30/78.] Decodified.

458-40-18621 Hauling distance zones—Maps for 7/1/78 through 12/31/78. [Statutory Authority: RCW 82.04.291. WSR 78-07-065 (Order FT 78-2), § 458-40-18621, filed 6/30/78.] Decodified.

458-40-18622 Timber quality code numbers—Tables for 7/1/78 through 12/31/78. [Statutory Authority: RCW 82.04.291. WSR 78-07-065 (Order FT 78-2), § 458-40-18622, filed 6/30/78.] Decodified.

458-40-18623 Stumpage values—Tables for 7/1/78 through 12/31/78. [Statutory Authority: 1979 c 6 § 1. WSR 79-08-014 (Order FT 79-37), § 458-40-18623, filed 7/10/79. Statutory Authority: RCW 82.04.291. WSR 78-07-065 (Order FT 78-2), § 458-40-18623, filed 6/30/78.] Decodified.

458-40-18624 Harvestable adjustments—Tables for 7/1/78 through 12/31/78. [Statutory Authority: RCW 82.04.291. WSR 78-07-065 (Order FT 78-2), § 458-40-18624, filed 6/30/78.] Decodified.

458-40-18625 Definitions for 1/1/79 through 6/30/79. [Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-18625, filed 12/29/78.] Decodified.

458-40-18626 Stumpage value areas—Map for 1/1/79 through 6/30/79. [Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-18626, filed 12/29/78.] Decodified.

458-40-18627 Hauling distance zones—Maps for 1/1/79 through 6/30/79. [Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-18627, filed 12/29/78.] Decodified.

458-40-18628 Timber quality code numbers—Tables for 1/1/79 through 6/30/79. [Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-18628, filed 12/29/78.] Decodified.

458-40-18629 Stumpage values—Tables for 1/1/79 through 6/30/79. [Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-18629, filed 12/29/78.] Decodified.

458-40-18630 Harvester adjustments—Tables for 1/1/79 through 6/30/79. [Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-18630, filed 12/29/78.] Decodified.

458-40-18631 Definitions for 7/1/79 through 12/31/79. [Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18631, filed 6/29/79, effective 6/29/79.] Decodified.

458-40-18632 Stumpage value areas—Map for 7/1/79 through 12/31/79. [Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18632, filed 6/29/79, effective 6/29/79.] Decodified.

458-40-18633 Hauling distance zones—Maps for 7/1/79 through 12/31/79. [Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18633, filed 6/29/79, effective 6/29/79.] Decodified.

458-40-18634 Timber quality code numbers—Tables for 7/1/79 through 12/31/79. [Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18634, filed 6/29/79, effective 6/29/79.] Decodified.

458-40-18635 Stumpage values—Tables for 7/1/79 through 12/31/79. [Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18635, filed 6/29/79, effective 6/29/79.] Decodified.

458-40-18636 Harvester adjustments—Tables for 7/1/79 through 12/31/79. [Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18636, filed 6/29/79, effective 6/29/79.] Decodified.

458-40-18637 Definitions for 1/1/80 through 6/30/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-01-091 (Order FT 79-40), § 458-40-18637, filed 12/31/79.] Decodified.

458-40-18638 Stumpage value areas—Map for 1/1/80 through 6/30/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-01-091 (Order FT 79-40), § 458-40-18638, filed 12/31/79.] Decodified.

458-40-18639 Hauling distance zones—Maps for 1/1/80 through 6/30/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-01-091 (Order FT 79-40), § 458-40-18639, filed 12/31/79.] Decodified.

458-40-18640 Timber quality code numbers—Tables for 1/1/80 through 6/30/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-01-091 (Order FT 79-40), § 458-40-18640, filed 12/31/79.] Decodified.

458-40-18641 Stumpage values—Tables for 1/1/80 through 6/30/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-01-091 (Order FT 79-40), § 458-40-18641, filed 12/31/79.] Decodified.

458-40-18642 Harvestable adjustments—Tables for 1/1/80 through 6/30/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-01-091 (Order FT 79-40), § 458-40-18642, filed 12/31/79.] Decodified.

458-40-18643 Definitions for 7/1/80 through 12/31/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-18643, filed 6/30/80, effective 6/30/80.] Decodified.

458-40-18644 Stumpage value areas—Map for 7/1/80 through 12/31/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-18644, filed 6/30/80, effective 6/30/80.] Decodified.

458-40-18645 Hauling distance zones—Maps for 7/1/80 through 12/31/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-18645, filed 6/30/80, effective 6/30/80.] Decodified.

458-40-18646 Timber quality code numbers—Tables for 7/1/80 through 12/31/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-18646, filed 6/30/80, effective 6/30/80.] Decodified.

458-40-18647 Stumpage values—Tables for 7/1/80 through 12/31/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-18647, filed 6/30/80, effective 6/30/80.] Decodified.

458-40-18648 Harvester adjustments—Tables for 7/1/80 through 12/31/80. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-18648, filed 6/30/80, effective 6/30/80.] Decodified.

458-40-18649 Definitions for 1/1/81 through 6/30/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-02-007 (Order FT 80-6), § 458-40-18649, filed 12/30/80.] Decodified.

458-40-18650 Stumpage value areas—Map for 1/1/81 through 6/30/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-02-007 (Order FT 80-6), § 458-40-18650, filed 12/30/80.] Decodified.

458-40-18651 Hauling distance zones—Maps for 1/1/81 through 6/30/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-02-007 (Order FT 80-6), § 458-40-18651, filed 12/30/80.] Decodified.

458-40-18652 Timber quality code numbers—Tables for 1/1/81 through 6/30/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-02-007 (Order FT 80-6), § 458-40-18652, filed 12/30/80.] Decodified.

458-40-18653 Stumpage values—Tables for 1/1/81 through 6/30/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-02-007 (Order FT 80-6), § 458-40-18653, filed 12/30/80.] Decodified.

458-40-18654 Harvester adjustments—Tables for 1/1/81 through 6/30/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-02-007 (Order FT 80-6), § 458-40-18654, filed 12/30/80.] Decodified.

458-40-18655 Definitions for 7/1/81 through 12/31/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-14-047 (Order FT 81-2), § 458-40-18655, filed 6/30/81.] Decodified.

458-40-18656 Stumpage value areas—Map for 7/1/81 through 12/31/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-14-047 (Order FT 81-2), § 458-40-18656, filed 6/30/81.] Decodified.

458-40-18657 Hauling distance zones—Maps for 7/1/81 through 12/31/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-14-047 (Order FT 81-2), § 458-40-18657, filed 6/30/81.] Decodified.

458-40-18658 Timber quality code numbers—Tables for 7/1/81 through 12/31/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-14-047 (Order FT 81-2), § 458-40-18658, filed 6/30/81.] Decodified.

458-40-18659 Stumpage values—Tables for 7/1/81 through 12/31/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-14-047 (Order FT 81-2), § 458-40-18659, filed 6/30/81.] Decodified.

458-40-18660 Harvester adjustments—Tables for 7/1/81 through 12/31/81. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 81-14-047 (Order FT 81-2), § 458-40-18660, filed 6/30/81.] Decodified.

458-40-18661 Definitions for 1/1/82 through 6/30/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-02-035 (Order FT-81-4), § 458-40-18661, filed 12/31/81.] Decodified.

458-40-18662 Stumpage value areas—Map for 1/1/82 through 6/30/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-02-035 (Order FT-81-4), § 458-40-18662, filed 12/31/81.] Decodified.

458-40-18663 Hauling distance zones—Maps for 1/1/82 through 6/30/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-02-035 (Order FT-81-4), § 458-40-18663, filed 12/31/81.] Decodified.

458-40-18664 Timber quality code numbers—Tables for 1/1/82 through 6/30/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-02-035 (Order FT-81-4), § 458-40-18664, filed 12/31/81.] Decodified.

458-40-18665 Stumpage values—Tables for 1/1/82 through 6/30/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-02-035 (Order FT-81-4), § 458-40-18665, filed 12/31/81.] Decodified.

458-40-18666 Harvester adjustments—Tables for 1/1/82 through 6/30/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-02-035 (Order FT-81-4), § 458-40-18666, filed 12/31/81.] Decodified.

458-40-18667 Small harvester option for 1/1/82 through 6/30/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-02-035 (Order FT-81-4), § 458-40-18667, filed 12/31/81.] Decodified.

458-40-18668 Definitions for small harvester option for 1/1/82 through 6/30/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-02-035 (Order FT-81-4), § 458-40-18668, filed 12/31/81.] Decodified.

458-40-18669 Taxable stumpage value for 1/1/82 through 6/30/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-02-035 (Order FT-81-4), § 458-40-18669, filed 12/31/81.] Decodified.

458-40-18670 Definitions for 7/1/82 through 12/31/82. [Statutory Authority: RCW 82.01.060, 84.33.030 and 84.33.071 as amended by 1982 2nd ex.s. c 4. WSR 82-19-011 (Order FT-82-5), § 458-40-18670, filed 9/7/82. Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-18670, filed 6/30/82.] Decodified.

458-40-18671 Stumpage value areas—Map for 7/1/82 through 12/31/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-18671, filed 6/30/82.] Decodified.

458-40-18672 Hauling distance zones—Maps for 7/1/82 through 12/31/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-18672, filed 6/30/82.] Decodified.

458-40-18673 Timber quality code numbers—Tables for 7/1/82 through 12/31/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-18673, filed 6/30/82.] Decodified.

458-40-18674 Stumpage values—Tables for 7/1/82 through 12/31/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-18674, filed 6/30/82.] Decodified.

458-40-18675 Harvester adjustments—Tables for 7/1/82 through 12/31/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-18675, filed 6/30/82.] Decodified.

458-40-18676 Small harvester option for 7/1/82 through 12/31/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-18676, filed 6/30/82.] Decodified.

458-40-18677 Definitions for small harvester option for 7/1/82 through 12/31/82. [Statutory Authority: RCW 82.01.060, 84.33.030 and 84.33.071 as amended by 1982 2nd ex.s. c 4. WSR 82-19-011 (Order FT-82-5), § 458-40-18677, filed 9/7/82. Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-18677, filed 6/30/82.] Decodified.

458-40-18678 Taxable stumpage value for 7/1/82 through 12/31/82. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-18678, filed 6/30/82.] Decodified.

458-40-18679 Definitions for January 1 through June 30, 1983. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-18679, filed 12/30/82.] Decodified.

458-40-18680 Stumpage value areas—Map for January 1 through June 30, 1983. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-18680, filed 12/30/82.] Decodified.

458-40-18681 Hauling distance zones—Maps for January 1 through June 30, 1983. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-18681, filed 12/30/82.] Decodified.

458-40-18682 Timber quality code numbers—Tables for January 1 through June 30, 1983. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-18682, filed 12/30/82.] Decodified.

458-40-18683 Stumpage values—Tables for January 1 through June 30, 1983. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-18683, filed 12/30/82.] Decodified.

458-40-18684 Harvestable adjustments—Tables for January 1 through June 30, 1983. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-18684, filed 12/30/82.] Decodified.

458-40-18685 Small harvester option for January 1 through June 30, 1983. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-18685, filed 12/30/82.] Decodified.

458-40-18686 Definitions for small harvester option for January 1 through June 30, 1983. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-18686, filed 12/30/82.] Decodified.

458-40-18687 Taxable stumpage value for January 1 through June 30, 1983. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-18687, filed 12/30/82.] Decodified.

458-40-18688 Definitions for July 1 through December 31, 1983. [Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-18688, filed 6/30/83, effective 6/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18689 Stumpage value areas—Map for July 1 through December 31, 1983. [Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-18689, filed 6/30/83, effective 6/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18690 Hauling distance zones—Maps for July 1 through December 31, 1983. [Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-18690, filed 6/30/83, effective 6/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18691 Timber quality code numbers—Tables for July 1 through December 31, 1983. [Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-18691, filed 6/30/83, effective 6/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18692 Stumpage values—Tables for July 1 through December 31, 1983. [Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-18692, filed 6/30/83, effective 6/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18693 Harvester adjustments—Tables for July 1 through December 31, 1983. [Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-18693, filed 6/30/83, effective 6/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18694 Small harvester option for July 1 through December 31, 1983. [Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-18694, filed 6/30/83, effective 6/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18695 Definitions for small harvester option for July 1 through December 31, 1983. [Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-18695, filed 6/30/83, effective 6/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18696 Taxable stumpage value for July 1 through December 31, 1983. [Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-18696, filed 6/30/83, effective 6/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18700 Definitions. [Statutory Authority: Chapter 84.33 RCW. WSR 86-14-064 (Order FT-86-2), § 458-40-18700, filed 6/30/86; WSR 86-02-045 (Order FT-85-5), § 458-40-18700, filed 12/31/85; WSR 85-02-026 (Order FT-84-7), § 458-40-18700, filed 12/28/84. Statutory Authority: RCW 82.01.060 and 1984 c 204. WSR 84-14-049 (Order FT-84-4), § 458-40-18700, filed 6/29/84. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-18700, filed 12/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18701 Small harvester option. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-18701, filed 12/30/83.] Repealed by WSR 84-14-049 (Order FT-84-4), filed 6/29/84. Statutory Authority: RCW 82.01.060 and 1984 c 204.

458-40-18702 Definitions for small harvester option. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-18702, filed 12/30/83.] Repealed by WSR 84-14-049 (Order FT-84-4), filed 6/29/84. Statutory Authority: RCW 82.01.060 and 1984 c 204.

458-40-18703 Taxable stumpage value for small harvester option. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-18703, filed 12/30/83.] Repealed by WSR 84-14-049 (Order FT-84-4), filed 6/29/84. Statutory Authority: RCW 82.01.060 and 1984 c 204.

458-40-18704 Stumpage value areas and hauling distance zone—Map. [Statutory Authority: Chapter 84.33 RCW. WSR 86-14-064 (Order FT-86-2), § 458-40-18704, filed 6/30/86; WSR 85-02-026 (Order FT-84-7), § 458-40-18704, filed 12/28/84. Statutory Authority: RCW 82.01.060 and 1984 c 204. WSR 84-14-049 (Order FT-84-4), § 458-40-18704, filed 6/29/84. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-18704, filed 12/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18705 Hauling distance zones—Maps. [Statutory Authority: RCW 82.01.060 and 1984 c 204. WSR 84-14-049 (Order FT-84-4), § 458-40-18705, filed 6/29/84. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-18705, filed 12/30/83.] Repealed by WSR 85-02-026 (Order FT-84-7), filed 12/28/84. Statutory Authority: Chapter 84.33 RCW.

458-40-18706 Timber quality code numbers—Tables. [Statutory Authority: Chapter 84.33 RCW. WSR 86-14-064 (Order FT-86-2), § 458-40-18706, filed 6/30/86; WSR 86-02-045 (Order FT-85-5), § 458-40-18706, filed 12/31/85; WSR 85-02-026 (Order FT-84-7), § 458-40-18706, filed 12/28/84. Statutory Authority: RCW 82.01.060 and 1984 c 204. WSR 84-14-049 (Order FT-84-4), § 458-40-18706, filed 6/29/84. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-18706, filed 12/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18711 Stumpage values—Tables for January 1 through June 30, 1984. [Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 84-08-020 (Order FT-84-1), § 458-40-18711, filed 3/28/84. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-18711, filed 12/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18712 Harvester adjustments—Tables for January 1 through June 30, 1984. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-18712, filed 12/30/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18713 Stumpage values—Tables for July 1 through December 31, 1984. [Statutory Authority: RCW 82.01.060 and 1984 c 204. WSR 84-14-049 (Order FT-84-4), § 458-40-18713, filed 6/29/84.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18714 Harvester adjustments—Tables for July 1 through December 31, 1984. [Statutory Authority: RCW 82.01.060 and 1984 c 204. WSR 84-14-049 (Order FT-84-4), § 458-40-18714, filed 6/29/84.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18715 Stumpage values—Tables for January 1 through June 30, 1985. [Statutory Authority: Chapter 84.33 RCW. WSR 85-02-026 (Order FT-84-7), § 458-40-18715, filed 12/28/84.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18716 Harvester adjustments—Tables for January 1 through June 30, 1985. [Statutory Authority: Chapter 84.33 RCW. WSR 85-02-026 (Order FT-84-7), § 458-40-18716, filed 12/28/84.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18717 Stumpage values—Tables for July 1 through December 31, 1985. [Statutory Authority: Chapter 84.33 RCW. WSR 85-14-048 (Order FT-85-2), § 458-40-18717, filed 6/28/85.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18718 Harvester adjustments—Tables for July 1 through December 31, 1985. [Statutory Authority: Chapter 84.33 RCW. WSR 85-14-048 (Order FT-85-2), § 458-40-18718, filed 6/28/85.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18719 Stumpage values—Tables for January 1 through June 30, 1986. [Statutory Authority: Chapter 84.33 RCW. WSR 86-02-045 (Order FT-85-5), § 458-40-18719, filed 12/31/85.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18720 Harvester adjustments—Tables for January 1 through June 30, 1986. [Statutory Authority: Chapter 84.33 RCW. WSR 86-02-045 (Order FT-85-5), § 458-40-18720, filed 12/31/85.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18721 Stumpage values—Tables for July 1 through December 31, 1986. [Statutory Authority: Chapter 84.33 RCW. WSR 86-14-064 (Order FT-86-2), § 458-40-18721, filed 6/30/86.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-18722 Harvester adjustments—Tables for July 1 through December 31, 1986. [Statutory Authority: Chapter 84.33 RCW. WSR 86-14-064 (Order FT-86-2), § 458-40-18722, filed 6/30/86.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19000 Timber pole volume table for west of Cascade summit. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-19000, filed 12/30/83. Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-19000, filed 6/30/83, effective 6/30/83. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-19000, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-19000, filed 6/30/82; WSR 82-02-035 (Order FT-81-4), § 458-40-19000, filed 12/31/81; WSR 81-14-047 (Order FT 81-2), § 458-40-19000, filed 6/30/81; WSR 81-02-007 (Order FT 80-6), § 458-40-19000, filed 12/30/80; WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-19000, filed 6/30/80, effective 6/30/80; WSR 80-01-091 (Order FT 79-40), § 458-40-19000, filed 12/31/79; WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-19000, filed 6/29/79, effective 6/29/79. Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-19000, filed 12/29/78; WSR 78-07-065 (Order FT 78-2), § 458-40-19000, filed 6/30/78; Order 77-2, § 458-40-19000, filed 6/29/77; Order 76-5, § 458-40-19000, filed 12/31/76.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19001 Timber piling volume table for west of Cascade summit. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-19001, filed 12/30/83. Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-19001, filed 6/30/83, effective 6/30/83. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-19001, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-19001, filed 6/30/82; WSR 82-02-035 (Order FT-81-4), § 458-40-19001, filed 12/31/81; WSR 81-14-047 (Order FT 81-2), § 458-40-19001, filed 6/30/81; WSR 81-02-007 (Order FT 80-6), § 458-40-19001, filed 12/30/80; WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-19001, filed 6/30/80, effective 6/30/80; WSR 80-01-091 (Order FT 79-40), § 458-40-19001, filed 12/31/79; WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-19001, filed 6/29/79, effective 6/29/79. Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-19001, filed 12/29/78; WSR 78-07-065 (Order FT 78-2), § 458-40-19001, filed 6/30/78; Order 77-2, § 458-40-19001, filed 6/29/77; Order 76-5, § 458-40-19001, filed 12/31/76.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19002 Timber pole volume table for east of Cascade summit. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-19002, filed 12/30/83. Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-19002, filed 6/30/83, effective 6/30/83. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-19002, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-19002, filed 6/30/82; WSR 82-02-035 (Order FT-81-4), § 458-40-19002, filed 12/31/81; WSR 81-14-047 (Order FT 81-2), § 458-40-19002, filed 6/30/81; WSR 81-02-007 (Order FT 80-6), § 458-40-19002, filed 12/30/80; WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-19002, filed 6/30/80, effective 6/30/80; WSR 80-01-091 (Order FT 79-40), § 458-40-19002, filed 12/31/79; WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-19002, filed 6/29/79, effective 6/29/79. Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-19002, filed 12/29/78; WSR 78-07-065 (Order FT 78-2), § 458-40-19002, filed 6/30/78; Order FT 77-5, § 458-40-19002, filed 12/30/77; Order 77-2, § 458-40-19002, filed 6/29/77; Order 76-5, § 458-40-19002, filed 12/31/76.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19003 Timber piling volume table for east of Cascade summit. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-19003, filed 12/30/83. Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-19003, filed 6/30/83, effective 6/30/83. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-19003, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-19003, filed 6/30/82; WSR 82-02-035 (Order FT-81-4), § 458-40-19003, filed 12/31/81; WSR 81-14-047 (Order FT 81-2), § 458-40-19003, filed 6/30/81; WSR 81-02-007 (Order FT 80-6), § 458-40-19003, filed 12/30/80; WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-19003, filed 6/30/80, effective 6/30/80; WSR 80-01-091 (Order FT 79-40), § 458-40-19003, filed 12/31/79; WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-19003, filed 6/29/79, effective 6/29/79. Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-19003, filed 12/29/78; WSR 78-07-065 (Order FT 78-2), § 458-40-19003, filed 6/30/78; Order FT 77-5, § 458-40-19003, filed 12/30/77; Order 77-2, § 458-40-19003, filed 6/29/77; Order 76-5, § 458-40-19003, filed 12/31/76.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19004 Conversion definitions and factors. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 84-02-041 (Order FT-83-7), § 458-40-19004, filed 12/30/83. Statutory Authority: RCW 84.33.071. WSR 83-14-039 and 83-14-040 (Emergency Order FT-83-4 and Permanent Order FT-83-3), § 458-40-19004, filed 6/30/83, effective 6/30/83. Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. WSR 83-02-033 (Order FT-82-7), § 458-40-19004, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. WSR 82-14-037 (Order FT-82-3), § 458-40-19004, filed 6/30/82; WSR 82-02-035 (Order FT-81-4), § 458-40-19004, filed 12/31/81; WSR 81-14-047 (Order FT 81-2), § 458-40-19004, filed 6/30/81; WSR 81-02-007 (Order FT 80-6), § 458-40-19004, filed 12/30/80; WSR 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-19004, filed 6/30/80, effective 6/30/80; WSR 80-01-091 (Order FT 79-40), § 458-40-19004, filed 12/31/79; WSR 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-19004, filed 6/29/79, effective 6/29/79. Statutory Authority: RCW 82.04.291. WSR 79-01-065 (Order FT 78-7), § 458-40-19004, filed 12/29/78; WSR 78-07-065 (Order FT 78-2), § 458-40-19004, filed 6/30/78; Order FT 77-5, § 458-40-19004, filed 12/30/77; Order 77-2, § 458-40-19004, filed 6/29/77; Order 76-5, § 458-40-19004, filed 12/31/76.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19005 Timber excise tax credit for personal property tax. [Statutory Authority: RCW 84.33.077. WSR 84-08-021 (Order FT-84-2), § 458-40-19005, filed 3/28/84.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19100 Forest land values for year 1977. [Statutory Authority: RCW 84.33.120. WSR 79-01-005 (Order FT 78-5), § 458-40-19100, filed 12/8/78; Order 76-3, § 458-40-19100, filed 12/1/76.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19101 Forest land values amended for western Washington for year 1978. [Statutory Authority: RCW 84.33.120. WSR 83-05-013 (Order FT-83-2), § 458-40-19101, filed 2/8/83; WSR 79-08-015 (Order FT 79-36), § 458-40-19101, filed 7/10/79; Order 77-3, § 458-40-19101, filed 11/30/77.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19102 Forest land values—1979. [Statutory Authority: RCW 84.33.120. WSR 78-12-036 (Order FT 78-3), § 458-40-19102, filed 11/22/78.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19103 Forest land values—1980. [Statutory Authority: RCW 84.33.120. WSR 79-12-061 (Order FT 79-38), § 458-40-19103, filed 11/29/79.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19104 Forest land values—1981. [Statutory Authority: RCW 84.33.120. WSR 80-18-029 (Order FT 80-3), § 458-40-19104, filed 12/1/80.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19105 Forest land values—1981. [Statutory Authority: RCW 84.33.120. WSR 80-18-030 (Order FT 80-4), § 458-40-19105, filed 12/1/80.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19106 Forest land values—1982. [Statutory Authority: RCW 84.33.120 as amended by chapter 148, Laws of 1981. WSR 81-24-039 (Order FT 81-2), § 458-40-19106, filed 11/30/81.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19107 Forest land values—1983. [Statutory Authority: RCW 84.33.120 as amended by chapter 148, Laws of 1981. WSR 82-24-030 (Order FT 82-6), § 458-40-19107, filed 11/23/82.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19108 Forest land values—1984. [Statutory Authority: RCW 84.33.120 as amended by 1981 c 148. WSR 83-23-027 (Order FT 83-5), § 458-40-19108, filed 11/8/83.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19109 Forest land values—1985. [Statutory Authority: RCW 84.33.120 as amended by 1984 c 204. WSR 84-24-011 (Order FT 84-5), § 458-40-19109, filed 11/27/84.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19110 Forest land values—1986. [Statutory Authority: RCW 84.33.120. WSR 85-24-036 (Order FT-85-3), § 458-40-19110, filed 11/27/85.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-19300 Private forest land grades according to species and site index. [Statutory Authority: RCW 84.33.120. WSR 82-07-086 (Order FT 82-1), § 458-40-19300, filed 3/24/82; WSR 80-18-030 (Order FT 80-4), § 458-40-19300, filed 12/1/80.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-300 Forest land classification. [Order FT 75-3, § 458-40-300, filed 6/5/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-310 Definitions. [Order FT 75-3, § 458-40-310, filed 6/5/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-320 Application for forest land classification. [Order FT 75-3, § 458-40-320, filed 6/5/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-330 Notation on assessment and tax rolls of classified forest land. [Order FT 75-3, § 458-40-330, filed 6/5/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-340 Removal of forest land classification. [Order FT 75-3, § 458-40-340, filed 6/5/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-350 Removal from classification—Compensating tax not imposed. [Order FT 75-3, § 458-40-350, filed 6/5/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-360 Notification to owner of removal. [Order FT 75-3, § 458-40-360, filed 6/5/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-370 Compensating tax liability and rate. [Order FT 75-3, § 458-40-370, filed 6/5/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-380 Appeals procedure for classification of forest lands. [Order FT 75-3, § 458-40-380, filed 6/5/75.] Repealed by WSR 87-02-023 (Order 86-4), filed 12/31/86. Statutory Authority: Chapter 84.33 RCW.

458-40-500 Property tax, forest land—Statement of purpose. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-500, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-510 Property tax, forest land—Definitions. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-510, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-520 Property tax, forest land—Classification, designation, removal by assessor, compensating taxes. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-520, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-535 Property tax, forest land—Operability classes. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-535, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-600 Timber excise tax—Statement of purpose. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-600, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-615 Timber excise tax—Stumpage values—Reporting of private stumpage sales to the department. [Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 95-14-086, § 458-40-615, filed 6/30/95, effective 7/1/95; WSR 92-18-030, § 458-40-615, filed 8/26/92, effective 9/26/92.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-620 Timber excise tax—Tax liability—Harvester as taxpayer, harvester defined. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-620, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-622 Timber excise tax—Tax liability—Government entity as harvester. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-622, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-624 Timber excise tax—Tax liability—Reclassified reforestation lands. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-624, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-630 Timber excise tax—Stumpage value—General definition. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-630, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-632 Timber excise tax—Taxable stumpage value—Private timber. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-632, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-634 Timber excise tax—Taxable stumpage value—Small harvester option. [Statutory Authority: RCW 82.32.330, 84.33.096 and 84.33.120. WSR 96-02-056, § 458-40-634, filed 12/29/95, effective 1/29/96. Statutory Authority: RCW 82.33.096. WSR 93-14-090, § 458-40-634, filed 7/1/93, effective 8/1/93. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-634, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-636 Timber excise tax—Taxable stumpage value—Public timber. [Statutory Authority: RCW 84.33.096 and 82.32.300. WSR 90-14-033, § 458-40-636, filed 6/29/90, effective 7/30/90. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-636, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-682 Timber excise tax—Volume harvested—Sample scaling. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-682, filed 12/31/86.] Repealed by WSR

00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-684 Timber excise tax—Volume harvested—Conversions to Scribner Decimal C Scale for Western Washington. [Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 95-14-086, § 458-40-684, filed 6/30/95, effective 7/1/95. Statutory Authority: RCW 84.33.091, 84.32.300 [82.32.300] and 84.33.096. WSR 92-14-083, § 458-40-684, filed 6/29/92, effective 7/1/92. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-684, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-686 Timber excise tax—Volume harvested—Conversions to Scribner Decimal C Scale for Eastern Washington. [Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-686, filed 12/31/86.] Repealed by WSR 00-24-068, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096.

458-40-690 Timber excise tax—Credit for property tax. [Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 00-24-068, § 458-40-690, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.330, 84.33.096 and 84.33.091. WSR 97-02-069, § 458-40-690, filed 12/31/96, effective 1/1/97. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-690, filed 12/31/86.] Repealed by WSR 06-16-094, filed 7/31/06, effective 8/31/06. Statutory Authority: RCW 82.32.330, 82.01.060(1), and 84.33.096.

WAC 458-40-530 Property tax, forest land—Land grades—Operability classes. (1) **Introduction.** RCW 84.33.130 requires that the department of revenue annually adjust and certify forest land values to be used by county assessors in preparing assessment rolls. These values are based upon land grades and operability classes. The assessors use maps that provide the land grades and operability classes for forest land in Washington.

This rule explains how the land grades and operability classes provided in the maps used by the assessors were established. The forest land values are annually updated in WAC 458-40-540. For the purposes of this rule and WAC 458-40-540, the term "forest land" is synonymous with timberland and means all land in any contiguous ownership of twenty or more acres which is primarily devoted to and used for growing and harvesting timber and means land only.

(2) **Land grades.** The land grades are established based upon timber species and site index. "Site index (plural site indices)" is the productive quality of forest land, determined by the total height reached by the dominant and codominant trees on a particular site at a given age.

WASHINGTON STATE PRIVATE FOREST LAND GRADES

SPECIES	SITE INDEX	LAND GRADE	
WESTSIDE			
Douglas Fir	136 ft. and over	1	
	118-135 ft.	2	
	99-117 ft.	3	
	84-98 ft.	4	
	under 84 ft.	5	
Western Hemlock	136 ft. and over	1	
	116-135 ft.	2	
	98-115 ft.	3	
	83-97 ft.	4	
	68-82 ft.	5	
	under 68 ft.	6	
Red Alder	117 ft. and over	6	
	under 117 ft.	7	
	Marginal forest productivity	7 or 8	*2
	Noncommercial	8	
EASTSIDE			

SPECIES	SITE INDEX	LAND GRADE	
Douglas Fir	140 ft. and over	3	*1
&	120-139 ft.	4	*1
Ponderosa Pine	96-119 ft.	5	*1
	70-95 ft.	6	*1
	under 70 ft.	7	*1
	Marginal forest productivity	7 or 8	*2
	Noncommercial	8	

*1 These are the site indices for one hundred percent stocked stands. Stands with lower stocking levels would require higher site indices to occur in the same land grade.

*2 Marginal forest productivity is land grade 7 operability class 3, in the following townships. All marginal forest productivity in other townships is land grade 8.

WESTERN WASHINGTON

Whatcom County - All townships east of Range 6 East, inclusive.
Skagit County - All townships east of Range 7 East, inclusive.
Snohomish County - All townships east of Range 8 East, inclusive.
King County - All townships east of Range 9 East, inclusive.
Pierce County - T15N, R7E; T16N, R7E; T17N, R7E; T18N, R7E; T19N, R9E; T19N, R10E; T19N, R11E.

EASTERN WASHINGTON

Chelan County - All townships west of Range 17 East, inclusive.
Kittitas County - All townships west of Range 15 East, inclusive.
Yakima County - All townships west of Range 14 East, inclusive.

(3) **Operability classes.** Operability classes are established according to intrinsic characteristics of soils and geomorphic features. The criteria for each class apply statewide.

(a) **Class 1-Favorable.** Stable soils that slope less than thirty percent. Forest operations do not significantly impact soil productivity and soil erosion. Forest operations, such as roading and logging, are carried out with minimal limitations.

(b) **Class 2-Average.** Stable soils that slope less than thirty percent, but on which significant soil erosion, compaction, and displacement may occur as a result of forest operations.

(c) **Class 3-Difficult.** Soils with one or both of the following characteristics:

(i) Stable soils that slope between thirty and sixty-five percent; and

(ii) Soils that slope between zero and sixty-five percent, but display evidence that rapid mass movement may occur as a direct result of forest operations.

(d) **Class 4-Extreme.** All soils that slope more than sixty-five percent.

(e) **Variations.** Unique conditions found in any one geographic area may impact forest operations to a greater degree than the above classes permit. With documented evidence, the department of revenue may place the soil in a more severe class.

[Statutory Authority: RCW 82.32.300, 82.01.060(2), and 84.33.096. WSR 10-07-040, § 458-40-530, filed 3/10/10, effective 4/10/10. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 00-24-068, § 458-40-530,

filed 12/1/00, effective 1/1/01. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-530, filed 12/31/86.]

WAC 458-40-540 Forest land values—2020. The forest land values, per acre, for each grade of forest land for the 2020 assessment year are determined to be as follows:

LAND GRADE	OPERABILITY CLASS	2020 VALUES PER ACRE
1	1	$218
	2	216
	3	202
	4	148
2	1	186
	2	179
	3	172
	4	122
3	1	144
	2	140
	3	138
	4	106
4	1	112
	2	107
	3	106
	4	81
5	1	81
	2	71
	3	70
	4	50
6	1	41
	2	39
	3	39
	4	37
7	1	18
	2	18
	3	17
	4	17
8	1	1

[Statutory Authority: RCW 82.01.060(2) and 84.33.096. WSR 20-02-053, § 458-40-540, filed 12/23/19, effective 1/1/20; WSR 19-02-069, § 458-40-540, filed 12/28/18, effective 1/1/19. Statutory Authority: RCW 82.01.060(2), 82.32.300, and 84.33.096. WSR 18-02-058, § 458-40-540, filed 12/29/17, effective 1/1/18; WSR 17-02-003, § 458-40-540, filed 12/22/16, effective 1/1/17; WSR 16-01-069, § 458-40-540, filed 12/14/15, effective 1/1/16. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, 84.33.091, and 84.33.140. WSR 15-01-095, § 458-40-540, filed 12/17/14, effective 1/1/15. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, and 84.33.091. WSR 14-01-097, § 458-40-540, filed 12/17/13, effective 1/1/14; WSR 13-02-034, § 458-40-540, filed 12/21/12, effective 1/1/13. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, 84.33.091 and 84.33.140. WSR 12-02-040, § 458-40-540, filed 12/29/11, effective 1/1/12. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, and 84.33.091. WSR 11-02-019, § 458-40-540, filed 12/29/10, effective 1/1/11; WSR 10-02-031, § 458-40-540, filed 12/29/09, effective 1/1/10; WSR 09-02-044, § 458-40-540, filed 12/31/08, effective 1/1/09; WSR

08-02-063, § 458-40-540, filed 12/28/07, effective 1/1/08; WSR 07-02-038, § 458-40-540, filed 12/26/06, effective 1/1/07. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, and 84.33.140. WSR 06-02-006, § 458-40-540, filed 12/22/05, effective 1/1/06; WSR 05-02-037, § 458-40-540, filed 12/30/04, effective 1/1/05. Statutory Authority: RCW 82.32.300 and 84.33.140. WSR 04-02-018, § 458-40-540, filed 12/30/03, effective 1/1/04. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, 84.33.091, and 84.33.140. WSR 03-02-004, § 458-40-540, filed 12/19/02, effective 1/1/03. Statutory Authority: RCW 82.32.300, 84.33.096, 84.33.091 and 84.33.120. WSR 02-02-033, § 458-40-540, filed 12/24/01, effective 1/1/02. Statutory Authority: RCW 82.32.300, 84.33.096 and 84.33.120. WSR 01-02-018, § 458-40-540, filed 12/21/00, effective 1/1/01; WSR 00-02-018, § 458-40-540, filed 12/27/99, effective 1/1/00; WSR 99-02-030, § 458-40-540, filed 12/30/98, effective 1/1/99; WSR 98-02-014, § 458-40-540, filed 12/30/97, effective 1/1/98; WSR 97-07-041, § 458-40-540, filed 3/14/97, effective 4/14/97; WSR 96-02-055, § 458-40-540, filed 12/29/95, effective 1/1/96. Statutory Authority: RCW 82.32.300 and 84.33.120. WSR 95-02-039, § 458-40-540, filed 12/30/94, effective 1/1/95. Statutory Authority: RCW 82.32.300. WSR 94-02-046, § 458-40-540, filed 12/30/93, effective 1/1/94. Statutory Authority: RCW 84.33.120. WSR 93-02-024, § 458-40-540, filed 12/31/92, effective 1/1/93; WSR 91-24-026, § 458-40-540, filed 11/26/91, effective 1/1/92. Statutory Authority: RCW 84.33.120 and 84.08.010. WSR 90-24-012, § 458-40-540, filed 11/27/90, effective 12/28/90; WSR 89-23-095, § 458-40-540, filed 11/21/89, effective 12/22/89. Statutory Authority: RCW 84.33.120 and 84.33.130. WSR 88-23-055 (Order FT-88-3), § 458-40-540, filed 11/15/88; WSR 87-22-068 (Order FT-87-3), § 458-40-540, filed 11/4/87. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-540, filed 12/31/86.]

WAC 458-40-610 Timber excise tax—Definitions. (1) **Introduction.** The purpose of WAC 458-40-610 through 458-40-680 is to prescribe the policies and procedures for the taxation of timber harvested from public and private forest lands as required by RCW 84.33.010 through 84.33.096.

Unless the context clearly requires otherwise, the definitions in this rule apply to WAC 458-40-610 through 458-40-680. In addition to the definitions found in this rule, definitions of technical forestry terms may be found in *The Dictionary of Forestry*, 1998, edited by John A. Helms, and published by the Society of American Foresters.

(2) **Codominant trees.** Trees whose crowns form the general level of the main canopy and receive full light from above, but comparatively little light from the sides.

(3) **Competitive sales.** The offering for sale of timber which is advertised to the general public for sale at public auction under terms wherein all qualified potential buyers have an equal opportunity to bid on the sale, and the sale is awarded to the highest qualified bidder. The term "competitive sales" includes making available to the general public permits for the removal of forest products.

(4) **Cord measurement.** A measure of wood with dimensions of 4 feet by 4 feet by 8 feet (128 cubic feet).

(5) **Damaged timber.** Timber where the stumpage values have been materially reduced from the values shown in the applicable stumpage

value tables due to damage resulting from fire, blow down, ice storm, flood, or other sudden unforeseen causes.

(6) **Dominant trees.** Trees whose crowns are higher than the general level of the main canopy and which receive full light from the sides as well as from above.

(7) **Firewood.** Commercially traded firewood is considered scaled utility log grade as defined in subsection (14) of this section.

(8) **Forest-derived biomass.** Forest-derived biomass consists of tree limbs, tops, needles, leaves, and other woody debris that are residues from such activities as timber harvesting, forest thinning, fire suppression, or forest health. Forest-derived biomass does not include scalable timber products or firewood (defined in WAC 458-40-650).

(9) **Harvest unit.** An area of timber harvest, defined and mapped by the harvester before harvest, having the same stumpage value area, harvest adjustments, harvester, and harvest identification. The harvest identification may be a department of natural resources forest practice application number, public agency harvesting permit number, public sale contract number, or other unique identifier assigned to the timber harvest area prior to harvest operations. A harvest unit may include more than one section, but harvest unit may not overlap a county boundary.

(10) **Harvester.** Every person who from the person's own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, fells, cuts, or takes timber for sale or for commercial or industrial use. The term "harvester" does not include persons performing under contract the necessary labor or mechanical services for a harvester. In cases where the identity of the harvester is in doubt, the department of revenue will consider the owner of the land from which the timber was harvested to be the harvester and the one liable for paying the tax.

The definition above applies except when the United States or any instrumentality thereof, the state, including its departments and institutions and political subdivisions, or any municipal corporation therein so fells, cuts, or takes timber for sale or for commercial or industrial use. When a governmental entity described above fells, cuts, or takes timber, the harvester is the first person, other than another governmental entity as described above, acquiring title to or a possessory interest in such timber.

(11) **Harvesting and marketing costs.** Only those costs directly and exclusively associated with harvesting merchantable timber from the land and delivering it to the buyer. The term includes the costs of piling logging residue on site, and costs to abate extreme fire hazard when required by the department of natural resources. Harvesting and marketing costs do not include the costs of other consideration (for example, reforestation, permanent road construction), treatment to timber or land that is not a necessary part of a commercial harvest (for example, precommercial thinning, brush clearing, land grading, stump removal), costs associated with maintaining the option of land conversion (for example, county fees, attorney fees, specialized site assessment or evaluation fees), or any other costs not directly and exclusively associated with the harvesting and marketing of merchantable timber. The actual harvesting and marketing costs must be used in all instances where documented records are available. When the taxpayer is unable to provide documented proof of such costs, or when harvesting and marketing costs cannot be separated from other costs,

the deduction for harvesting and marketing costs is thirty-five percent of the gross receipts from the sale of the logs.

(12) **Legal description.** A description of an area of land using government lots and standard general land office subdivision procedures. If the boundary of the area is irregular, the physical boundary must be described by metes and bounds or by other means that will clearly identify the property.

(13) **Log grade.** Those grades listed in the "*Official Log Scaling and Grading Rules*" developed and authored by the Northwest Log Rules Advisory Group (Advisory Group). "Utility grade" means logs that do not meet the minimum requirements of peeler or sawmill grades as defined in the "*Official Log Scaling and Grading Rules*" published by the Advisory Group but are suitable for the production of firm useable chips to an amount of not less than fifty percent of the gross scale; and meeting the following minimum requirements:

(a) Minimum gross diameter—two inches.

(b) Minimum gross length—twelve feet.

(c) Minimum volume—ten board feet net scale.

(d) Minimum recovery requirements—one hundred percent of adjusted gross scale in firm useable chips.

(14) **Lump sum sale.** Also known as a cash sale or an installment sale, it is a sale of timber where all the volume offered is sold to the highest bidder.

(15) **MBF.** One thousand board feet measured in Scribner Decimal C Log Scale Rule.

(16) **Noncompetitive sales.** Sales of timber in which the purchaser has a preferential right to purchase the timber or a right of first refusal.

(17) **Other consideration.** Value given in lieu of cash as payment for stumpage, such as improvements to the land that are of a permanent nature. Some examples of permanent improvements are as follows: Construction of permanent roads; installation of permanent bridges; stockpiling of rock intended to be used for construction or reconstruction of permanent roads; installation of gates, cattle guards, or fencing; and clearing and reforestation of property.

(18) **Permanent road.** A road built as part of the harvesting operation which is to have a useful life subsequent to the completion of the harvest.

(19) **Private timber.** All timber harvested from privately owned lands.

(20) **Public timber.** Timber harvested from federal, state, county, municipal, or other government owned lands.

(21) **Remote island.** An area of land which is totally surrounded by water at normal high tide and which has no bridge or causeway connecting it to the mainland.

(22) **Scale sale.** A sale of timber in which the amount paid for timber in cash and/or other consideration is the arithmetic product of the actual volume harvested and the unit price at the time of harvest.

(23) **Small harvester.** A harvester who harvests timber from privately or publicly owned forest land in an amount not exceeding two million board feet in a calendar year.

(24) **Species.** A grouping of timber based on biological or physical characteristics. In addition to the designations of species or subclassifications defined in Agriculture Handbook No. 451 Checklist of United States Trees (native and naturalized) found in the state of

Washington, the following are considered separate species for the purpose of harvest classification used in the stumpage value tables:

(a) **Other conifer.** All conifers not separately designated in the stumpage value tables. See WAC 458-40-660.

(b) **Other hardwood.** All hardwoods not separately designated in the stumpage value tables. See WAC 458-40-660.

(c) **Special forest products.** The following are considered to be separate species of special forest products: Christmas trees (various species), posts (various species), western redcedar flatsawn and shingle blocks, western redcedar shake blocks and boards.

(d) **Chipwood.** All timber processed to produce chips or chip products delivered to an approved chipwood destination that has been approved in accordance with the provisions of WAC 458-40-670 or otherwise reportable in accordance with the provisions of WAC 458-40-670.

(e) **Small logs.** All conifer logs excluding redcedar harvested in stumpage value area 6 or 7 generally measuring seven inches or less in scaling diameter, purchased by weight measure at designated small log destinations that have been approved in accordance with the provisions of WAC 458-40-670. Log diameter and length is measured in accordance with the Eastside Log Scaling Rules developed and authored by the Northwest Log Rules Advisory Group, with length not to exceed twenty feet.

(f) **Sawlog.** For purposes of timber harvest in stumpage value area 6, a sawlog is a log having a net scale of not less than 33 1/3% of gross scale, nor less than ten board feet and meeting the following minimum characteristics: Gross scaling diameter of five inches and a gross scaling length of eight feet.

(g) **Piles.** All logs sold for use or processing as piles that meet the specifications described in the most recently published edition of the *Standard Specification for Round Timber Piles* (*Designation*: *D 25*) of the American Society for Testing and Materials.

(h) **Poles.** All logs sold for use or processing as poles that meet the specifications described in the most recently published edition of the *National Standard for Wood Poles—Specifications and Dimensions* (*ANSI 05.1*) of the American National Standards Institute.

(25) **Stumpage.** Timber, having commercial value, as it exists before logging.

(26) **Stumpage value.** The true and fair market value of stumpage for purposes of immediate harvest.

(27) **Stumpage value area (SVA).** An area with specified boundaries which contains timber having similar growing, harvesting and marketing conditions.

(28) **Taxable stumpage value.** The value of timber as defined in RCW 84.33.035(7), and this chapter. Except as provided below for small harvesters and public timber, the taxable stumpage value is the appropriate value for the species of timber harvested as set forth in the stumpage value tables adopted under this chapter.

(a) **Small harvester option.** Small harvesters may elect to calculate the excise tax in the manner provided by RCW 84.33.073 and 84.33.074. The taxable stumpage value must be determined by one of the following methods as appropriate:

(i) **Sale of logs.** Timber which has been severed from the stump, bucked into various lengths and sold in the form of logs has a taxable stumpage value equal to the actual gross receipts for the logs, less any costs associated with harvesting and marketing the timber.

(ii) **Sale of stumpage.** When standing timber is sold and harvested within twenty-four months of the date of sale, its taxable stumpage value is the actual purchase price in cash and/or other consideration for the stumpage for the most recent sale prior to harvest. If a person purchases stumpage, harvests the timber more than twenty-four months after purchase of the stumpage, and chooses to report under the small harvester option, the taxable stumpage value is the actual gross receipts for the logs, less any costs associated with harvesting and marketing the timber. See WAC 458-40-626 for timing of tax liability.

(b) **Public timber.** The taxable stumpage value for public timber sales is determined as follows:

(i) **Competitive sales.** The taxable stumpage value is the actual purchase price in cash and/or other consideration. The value of other consideration is the fair market value of the other consideration; provided that if the other consideration is permanent roads, the value is the appraised value as appraised by the seller. If the seller does not provide an appraised value for roads, the value is the actual costs incurred by the purchaser for constructing or improving the roads. Other consideration includes additional services required from the stumpage purchaser for the benefit of the seller when these services are not necessary for the harvesting or marketing of the timber. For example, under a single stumpage sale's contract, when the seller requires road abandonment (as defined in WAC 222-24-052(3)) of constructed or reconstructed roads which are necessary for harvesting and marketing the timber, the construction and abandonment costs are not taxable. Abandonment activity on roads that exist prior to a stumpage sale is not necessary for harvesting and marketing the purchased timber and those costs are taxable.

(ii) **Noncompetitive sales.** The taxable stumpage value is determined using the department of revenue's stumpage value tables as set forth in this chapter. Qualified harvesters may use the small harvester option.

(iii) **Sale of logs.** The taxable stumpage value for public timber sold in the form of logs is the actual purchase price for the logs in cash and/or other consideration less appropriate deductions for harvesting and marketing costs. Refer above for a definition of "harvesting and marketing costs."

(iv) **Defaulted sales and uncompleted contracts.** In the event of default on a public timber sale contract, wherein the taxpayer has made partial payment for the timber but has not removed any timber, no tax is due. If part of the sale is logged and the purchaser fails to complete the harvesting, taxes are due on the amount the purchaser has been billed by the seller for the volume removed to date. See WAC 458-40-628 for timing of tax liability.

(29) **Thinning.** Timber removed from a harvest unit located in stumpage value area 1, 2, 3, 4, 5, or 9:

(a) When the total volume removed is less than forty percent of the total merchantable volume of the harvest unit prior to harvest; and

(b) The harvester leaves a minimum of one hundred undamaged, evenly spaced, dominant or codominant trees per acre of a commercial species or combination thereof.

[Statutory Authority: RCW 82.01.060(2) and 84.33.096. WSR 19-02-068, § 458-40-610, filed 12/28/18, effective 1/1/19. Statutory Authority: RCW 82.32.300, 82.01.060(2), 84.33.096, and 84.33.091. WSR 12-14-065, § 458-40-610, filed 6/29/12, effective 7/1/12. Statutory Authority: RCW

82.32.300, 82.01.060(2), and 84.33.096. WSR 10-07-040, § 458-40-610, filed 3/10/10, effective 4/10/10. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, and 84.33.091. WSR 09-14-108, § 458-40-610, filed 6/30/09, effective 7/31/09. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 84.33.096. WSR 06-17-186, § 458-40-610, filed 8/23/06, effective 9/23/06; WSR 06-02-007, § 458-40-610, filed 12/22/05, effective 1/22/06; WSR 05-08-070, § 458-40-610, filed 3/31/05, effective 5/1/05. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 02-21-005, § 458-40-610, filed 10/3/02, effective 11/3/02; WSR 00-24-068, § 458-40-610, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.330, 84.33.096 and 84.33.091. WSR 96-02-054, § 458-40-610, filed 12/29/95, effective 1/1/96. Statutory Authority: RCW 82.32.330 and 84.33.096. WSR 95-18-026, § 458-40-610, filed 8/25/95, effective 8/25/95. Statutory Authority: RCW 84.33.096 and 82.32.300. WSR 90-14-033, § 458-40-610, filed 6/29/90, effective 7/30/90. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-610, filed 12/31/86.]

WAC 458-40-626 Timber excise tax—Tax liability—Private timber, tax due when timber harvested. (1) **Introduction.** For purposes of determining the proper calendar quarter in which the harvester is to pay tax on timber harvested from private land the tax is due and payable on the last day of the month following the end of the calendar quarter in which the timber was harvested.

(2) **Personal use of harvested timber by landowner.** A landowner harvesting timber for commercial or industrial use is subject to the timber excise tax upon the value of harvested timber. See RCW 84.33.041 and 84.33.035. A landowner cutting timber for that landowner's own personal use is not subject to the timber excise tax.

A landowner selling, bartering, or trading timber is making commercial use of that timber. A landowner providing that individual's own business with timber is making commercial or industrial use of that timber. For example, a logging contractor using timber by-products for hog fuel has made industrial use of that timber. An individual engaged in the construction industry using lumber from that landowner's timber to build a structure meant for sale by that individual or that individual's business has also made industrial use of the timber. On the other hand, a landowner makes personal use of timber when that individual uses the timber, a portion of the cut timber, or a by-product from the timber as:

(a) Firewood in that individual's stove or fireplace;

(b) Lumber for that individual's personal residence, garage or storage structure;

(c) Lumber for a fence around that individual's personal residence or private property not used for commercial purposes; or

(d) Sawdust or shavings for that individual's garden or yard.

[Statutory Authority: RCW 82.32.300, 82.01.060(2), and 84.33.096. WSR 10-07-040, § 458-40-626, filed 3/10/10, effective 4/10/10. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 00-24-068, § 458-40-626, filed 12/1/00, effective 1/1/01. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-626, filed 12/31/86.]

WAC 458-40-628 Timber excise tax—Tax liability—Public timber, lump sum and scale sales. For purposes of determining the proper quarter in which the harvester is to pay taxes on timber harvested from public land, the taxes due under RCW 84.33.041 are due and payable as follows:

(1) **Lump-sum sale.** The tax is due and payable on the last day of the month following the quarter in which the purchaser is billed by the seller for the timber: Provided, That if payments are made to the seller before any harvest, road construction or other work has begun on the timber sale contract, payment of taxes may be postponed until the quarter in which harvest or other contract work begins. In the quarter that harvest commences, taxes are due and payable on all billings accrued by the buyer in all prior quarters as well as the current quarter.

(2) **Scale sale.** The tax is due and payable on the last day of the month following the calendar quarter in which the purchaser is billed by the seller for the timber: Provided, That if payments are made to the seller before any harvest, road construction or other work has begun on the timber sale contract, payment of taxes may be postponed until the quarter in which harvest or other contract work begins. In the quarter that harvest commences, taxes are due and payable on all billings accrued by the buyer in all prior quarters as well as the current quarter. Indexing or escalation amounts must be included in the quarter in which they apply.

(3) **Other considerations.** Tax due on considerations other than cash is due and payable the first quarter of harvest, or the first quarter the costs are incurred, but not later than the last quarter of harvest: Provided, That if effective road credits (United States Forest Service Sales) are used as payment for stumpage, the tax is due in the quarter in which the road credits are applied as payment.

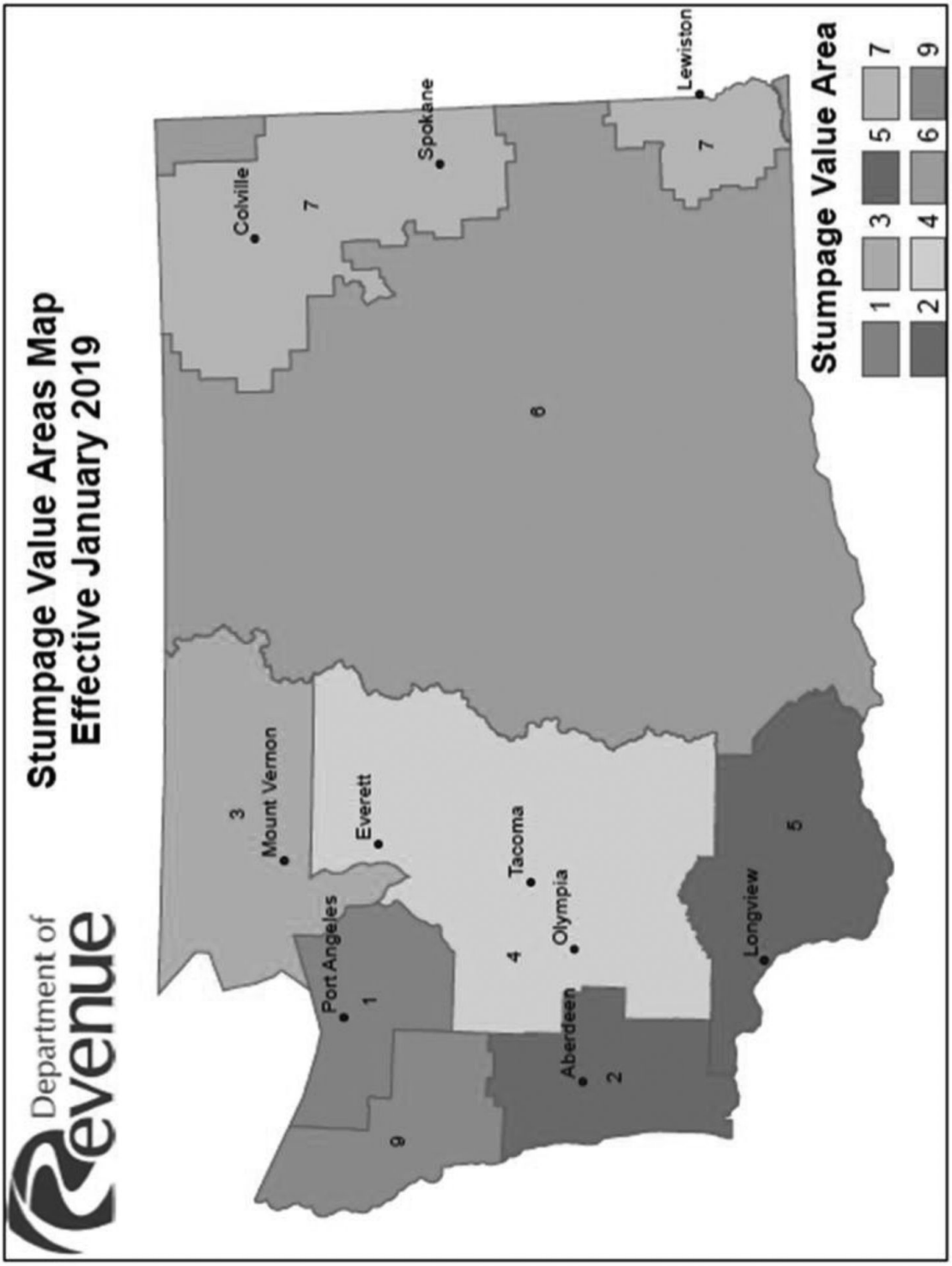
[Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 00-24-068, § 458-40-628, filed 12/1/00, effective 1/1/01; WSR 90-02-049, § 458-40-628, filed 12/29/89, effective 1/29/90. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-628, filed 12/31/86.]

WAC 458-40-640 Timber excise tax—Stumpage value area (map). The stumpage value area map contained in this rule must be used to determine the proper stumpage value table to be used in calculating the taxable stumpage value of timber harvested from private land.

WAC 458-40-640 Stumpage value area—Map

Harvesters may obtain a larger scale map by writing to the Washington State Department of Revenue, Special Programs Division, Forest Tax Section, Post Office Box 47472, Olympia, Washington 98504-7472; or by calling 1-800-548-8829.

Forest Tax Stumpage Value Area (SVA) Map



[Statutory Authority: RCW 82.01.060(2) and 84.33.096. WSR 19-02-068, § 458-40-640, filed 12/28/18, effective 1/1/19. Statutory Authority: RCW 82.32.300, 82.01.060(2), 84.33.096, and 84.33.091. WSR 12-14-065, § 458-40-640, filed 6/29/12, effective 7/1/12; WSR 07-14-094, § 458-40-640, filed 6/29/07, effective 7/30/07; WSR 04-14-032, § 458-40-640, filed 6/29/04, effective 7/30/04. Statutory Authority: RCW

82.32.300 and 84.33.096. WSR 01-24-029, § 458-40-640, filed 11/27/01, effective 12/28/01. Statutory Authority: RCW 82.32.300, 84.33.096 and 84.33.091. WSR 01-02-019, § 458-40-640, filed 12/21/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 95-14-086, § 458-40-640, filed 6/30/95, effective 7/1/95; WSR 95-02-037, § 458-40-640, filed 12/30/94, effective 1/1/95; WSR 90-14-033, § 458-40-640, filed 6/29/90, effective 7/30/90. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-640, filed 12/31/86.]

WAC 458-40-650 Timber excise tax—Timber quality codes defined. The timber quality code numbers for each species of timber shown in the stumpage value tables contained in this chapter are defined as follows:

TABLE 1—Timber Quality Code Table
Stumpage Value Areas 1, 2, 3, 4, and 5

Species	Quality Code Number	Log grade specifications[1]
Douglas-fir and Western Larch	1	All log grades.
Western Redcedar and Alaska-Cedar	1	All log grades.
Western Hemlock, True Firs, Lodgepole Pine, Other Conifer, and Spruce	1	All log grades.
Ponderosa Pine and Western White Pine	1	All log grades.
Red Alder	1	All log grades.
Black Cottonwood	1	All log grades.
Other Hardwoods	1	All log grades.
Chipwood	1	All logs that comply with the definition of chipwood in WAC 458-40-610.
Piles	1	All logs that comply with the definition of piles in WAC 458-40-610.
Poles	1	All logs that comply with the definition of poles in WAC 458-40-610.

[1] For information on approved log scaling and grading methods see WAC 458-40-680.

TABLE 2—Timber Quality Code Table
Stumpage Value Area 6

Species	Quality Code Number	Log grade specifications
Douglas Fir and Western Larch	1	All log grades.
Ponderosa Pine and Western White Pine	1	All log grades.
Western Redcedar and Alaska Cedar	1	All log grades.
True Firs, Spruce, Hemlock, Lodgepole Pine and all Other Conifer	1	All log grades.
Hardwoods	1	Sawlogs only.

Species	Quality Code Number	Log grade specifications
Small logs	1	All conifer logs that comply with the definition of small logs in WAC 458-40-610.
Chipwood	1	All logs that comply with the definition of chipwood in WAC 458-40-610.
Piles	1	All logs that comply with the definition of piles in WAC 458-40-610.
Poles	1	All logs that comply with the definition of poles in WAC 458-40-610.

[Statutory Authority: RCW 82.32.300, 82.01.060(2), 84.33.096, and 84.33.091. WSR 12-14-065, § 458-40-650, filed 6/29/12, effective 7/1/12. Statutory Authority: RCW 82.32.300, 84.33.096, 84.33.091, 82.32.060, and 84.33.077. WSR 00-19-067, § 458-40-650, filed 9/19/00, effective 1/1/01. Statutory Authority: RCW 82.32.330, 84.33.096 and 84.33.091. WSR 96-02-054, § 458-40-650, filed 12/29/95, effective 1/1/96. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 95-14-084, § 458-40-650, filed 6/30/95, effective 7/31/95. Statutory Authority: RCW 84.33.091, 84.32.300 [82.32.300] and 84.33.096. WSR 94-14-048, § 458-40-650, filed 6/30/94, effective 7/1/94; WSR 92-14-083, § 458-40-650, filed 6/29/92, effective 7/1/92; WSR 92-02-067, § 458-40-650, filed 12/31/91, effective 1/1/92. Statutory Authority: RCW 84.33.091 and chapter 84.33 RCW. WSR 88-14-032 (Order FT-88-2), § 458-40-650, filed 6/30/88. Statutory Authority: Chapter 84.33 RCW. WSR 87-14-042 (Order 87-2), § 458-40-650, filed 6/30/87; WSR 87-02-023 (Order 86-4), § 458-40-650, filed 12/31/86.]

WAC 458-40-660 Timber excise tax—Stumpage value tables—Stumpage value adjustments. (1) **Introduction.** This rule provides stumpage value tables and stumpage value adjustments used to calculate the amount of a harvester's timber excise tax.

(2) **Stumpage value tables.** The following stumpage value tables are used to calculate the taxable value of stumpage harvested from July 1 through December 31, 2020:

Washington State Department of Revenue

WESTERN WASHINGTON STUMPAGE VALUE TABLE

July 1 through December 31, 2020

Stumpage Values per Thousand Board Feet Net Scribner Log Scale(1)

Starting January 1, 2019, there are no Haul Zone adjustments.

Species Name	Species Code	SVA (Stumpage Value Area)	Stumpage Values
Douglas-fir(2)	DF	1	$358
		2	447
		3	452
		4	471
		5	453
		9	344

Species Name	Species Code	SVA (Stumpage Value Area)	Stumpage Values
Western Hemlock and Other Conifer(3)	WH	1	199
		2	254
		3	256
		4	296
		5	258
		9	185
Western Redcedar(4)	RC	1-5	899
		9	885
Ponderosa Pine(5)	PP	1-5	167
		9	153
Red Alder	RA	1-5	418
		9	404
Black Cottonwood	BC	1-5	29
		9	15
Other Hardwood	OH	1-5	251
		9	237
Douglas-fir Poles & Piles	DFL	1-5	786
		9	772
Western Redcedar Poles	RCL	1-5	1301
		9	1287
Chipwood(6)	CHW	1-5	9
		9	7
RC Shake & Shingle Blocks(7)	RCS	1-9	301
Posts(8)	LPP	1-9	0.35
DF Christmas Trees(9)	DFX	1-9	0.25
Other Christmas Trees(9)	TFX	1-9	0.50

(1) Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.
(2) Includes Western Larch.
(3) Includes all Hemlock, Spruce and true Fir species, or any other conifer not listed on this page.
(4) Includes Alaska-Cedar.
(5) Includes all Pines in SVA 1-5 & 9.
(6) Stumpage value per ton.
(7) Stumpage value per cord.
(8) Includes Lodgepole posts and other posts, Stumpage value per 8 lineal feet or portion thereof.
(9) Stumpage value per lineal foot.

Washington State Department of Revenue

EASTERN WASHINGTON STUMPAGE VALUE TABLE

July 1 through December 31, 2020

Stumpage Values per Thousand Board Feet Net Scribner Log Scale(1)

Starting January 1, 2019, there are no Haul Zone adjustments.

Species Name	Species Code	SVA (Stumpage Value Area)	Stumpage Values
Douglas-fir(2)	DF	6	$225
		7	239
Western Hemlock and Other Conifer(3)	WH	6	200
		7	214
Western Redcedar(4)	RC	6	719
		7	733
Ponderosa Pine(5)	PP	6	153
		7	167
Other Hardwood	OH	6	9
		7	18
Western Redcedar Poles	RCL	6	1370
		7	1384
Chipwood(6)	CHW	6	1
		7	2
Small Logs(6)	SML	6	17
		7	19
RC Shake & Shingle Blocks(7)	RCS	6-7	301
Posts(8)	LPP	6-7	0.35
DF Christmas Trees(9)	DFX	6-7	0.25
Other Christmas Trees(9)	TFX	6-7	0.50

(1) Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.
(2) Includes Western Larch.
(3) Includes all Hemlock, Spruce and true Fir species, and Lodgepole Pine in SVA 6-7, or any other conifer not listed on this table.
(4) Includes Alaska-Cedar.
(5) Includes Western White Pine in SVA 6-7.
(6) Stumpage value per ton.
(7) Stumpage value per cord.
(8) Includes Lodgepole posts and other posts, Stumpage value per 8 lineal feet or portion thereof.
(9) Stumpage value per lineal foot.

(3) **Harvest value adjustments.** The stumpage values in subsection (2) of this rule for the designated stumpage value areas are adjusted for various logging and harvest conditions, subject to the following:

(a) No harvest adjustment is allowed for special forest products, chipwood, or small logs.

(b) Conifer and hardwood stumpage value rates cannot be adjusted below one dollar per MBF.

(c) Except for the timber yarded by helicopter, a single logging condition adjustment applies to the entire harvest unit. The taxpayer must use the logging condition adjustment class that applies to a majority (more than 50%) of the acreage in that harvest unit. If the harvest unit is reported over more than one quarter, all quarterly returns for that harvest unit must report the same logging condition ad-

justment. The helicopter adjustment applies only to the timber volume from the harvest unit that is yarded from stump to landing by helicopter.

(d) The volume per acre adjustment is a single adjustment class for all quarterly returns reporting a harvest unit. A harvest unit is established by the harvester prior to harvesting. The volume per acre is determined by taking the volume logged from the unit excluding the volume reported as chipwood or small logs and dividing by the total acres logged. Total acres logged does not include leave tree areas (RMZ, UMZ, forested wetlands, etc.,) over 2 acres in size.

(e) A domestic market adjustment applies to timber which meet the following criteria:

(i) **Public timber** - Harvest of timber not sold by a competitive bidding process that is prohibited under the authority of state or federal law from foreign export may be eligible for the domestic market adjustment. The adjustment may be applied only to those species of timber that must be processed domestically. According to type of sale, the adjustment may be applied to the following species:

Federal Timber Sales: All species except Alaska-cedar. (Stat. Ref. - 36 C.F.R. 223.10)

State, and Other Nonfederal, Public Timber Sales: Western Redcedar only. (Stat. Ref. - 50 U.S.C. appendix 2406.1)

(ii) **Private timber** - Harvest of private timber that is legally restricted from foreign export, under the authority of The Forest Resources Conservation and Shortage Relief Act (Public Law 101-382), (16 U.S.C. Sec. 620 et seq.); the Export Administration Act of 1979 (50 U.S.C. App. 2406(i)); a Cooperative Sustained Yield Unit Agreement made pursuant to the act of March 29, 1944 (16 U.S.C. Sec. 583-583i); or Washington Administrative Code (WAC 240-15-015(2)) is also eligible for the Domestic Market Adjustment.

The following harvest adjustment tables apply from July 1 through December 31, 2020:

TABLE 9—Harvest Adjustment Table
Stumpage Value Areas 1, 2, 3, 4, 5, and 9
July 1 through December 31, 2020

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
I. Volume per acre		
Class 1	Harvest of 30 thousand board feet or more per acre.	$0.00
Class 2	Harvest of 10 thousand board feet to but not including 30 thousand board feet per acre.	-$15.00
Class 3	Harvest of less than 10 thousand board feet per acre.	-$35.00
II. Logging conditions		
Class 1	Ground based logging a majority of the unit using tracked or wheeled vehicles or draft animals.	$0.00
Class 2	Cable logging a majority of the unit using an overhead system of winch driven cables.	-$85.00
Class 3	Applies to logs yarded from stump to landing by helicopter. This does not apply to special forest products.	-$145.00
III. Remote island adjustment:		
	For timber harvested from a remote island	-$50.00
IV. Thinning		

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
Class 1	A limited removal of timber described in WAC 458-40-610 (28)	-$100.00

TABLE 10—Harvest Adjustment Table
Stumpage Value Areas 6 and 7
July 1 through December 31, 2020

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
I. Volume per acre		
Class 1	Harvest of more than 8 thousand board feet per acre.	$0.00
Class 2	Harvest of 8 thousand board feet per acre and less.	-$8.00
II. Logging conditions		
Class 1	The majority of the harvest unit has less than 40% slope. No significant rock outcrops or swamp barriers.	$0.00
Class 2	The majority of the harvest unit has slopes between 40% and 60%. Some rock outcrops or swamp barriers.	-$50.00
Class 3	The majority of the harvest unit has rough, broken ground with slopes over 60%. Numerous rock outcrops and bluffs.	-$75.00
Class 4	Applies to logs yarded from stump to landing by helicopter. This does not apply to special forest products.	-$145.00
Note:	A Class 2 adjustment may be used for slopes less than 40% when cable logging is required by a duly promulgated forest practice regulation. Written documentation of this requirement must be provided by the taxpayer to the department of revenue.	
III. Remote island adjustment:		
	For timber harvested from a remote island	-$50.00

TABLE 11—Domestic Market Adjustment

Class	Area Adjustment Applies	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
	SVAs 1 through 5 only:	$0.00
Note:	This adjustment only applies to published MBF sawlog values.	

(4) **Damaged timber.** Timber harvesters planning to remove timber from areas having damaged timber may apply to the department of revenue for an adjustment in stumpage values. The application must contain a map with the legal descriptions of the area, an accurate estimate of the volume of damaged timber to be removed, a description of the damage sustained by the timber with an evaluation of the extent to which the stumpage values have been materially reduced from the values shown in the applicable tables, and a list of estimated additional costs to be incurred resulting from the removal of the damaged timber. The application must be received and approved by the department of revenue before the harvest commences. Upon receipt of an application, the department of revenue will determine the amount of adjustment to be applied against the stumpage values. Timber that has been damaged due to sudden and unforeseen causes may qualify.

(a) Sudden and unforeseen causes of damage that qualify for consideration of an adjustment include:

(i) Causes listed in RCW 84.33.091; fire, blow down, ice storm, flood.

(ii) Others not listed; volcanic activity, earthquake.

(b) Causes that do not qualify for adjustment include:

(i) Animal damage, root rot, mistletoe, prior logging, insect damage, normal decay from fungi, and pathogen caused diseases; and

(ii) Any damage that can be accounted for in the accepted normal scaling rules through volume or grade reductions.

(c) The department of revenue will not grant adjustments for applications involving timber that has already been harvested but will consider any remaining undisturbed damaged timber scheduled for removal if it is properly identified.

(d) The department of revenue will notify the harvester in writing of approval or denial. Instructions will be included for taking any adjustment amounts approved.

(5) **Forest-derived biomass**, has a $0/ton stumpage value.

[Statutory Authority: RCW 82.01.060(2) and 84.33.096. WSR 20-14-067, § 458-40-660, filed 6/26/20, effective 7/1/20; WSR 20-02-053, § 458-40-660, filed 12/23/19, effective 1/1/20; WSR 19-14-013, § 458-40-660, filed 6/21/19, effective 7/1/19; WSR 19-02-069, § 458-40-660, filed 12/28/18, effective 1/1/19. Statutory Authority: RCW 82.01.060(2), 82.32.300, and 84.33.096. WSR 18-14-023, § 458-40-660, filed 6/26/18, effective 7/1/18; WSR 18-02-058, § 458-40-660, filed 12/29/17, effective 1/1/18; WSR 17-14-020, § 458-40-660, filed 6/23/17, effective 7/1/17; WSR 17-02-003, § 458-40-660, filed 12/22/16, effective 1/1/17. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, 84.33.091, and 84.33.140. WSR 16-14-035, § 458-40-660, filed 6/28/16, effective 7/1/16. Statutory Authority: RCW 82.01.060(2), 82.32.300, and 84.33.096. WSR 16-01-069, § 458-40-660, filed 12/14/15, effective 1/1/16. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, 84.33.091, and 84.33.140. WSR 15-14-019, § 458-40-660, filed 6/22/15, effective 7/1/15; WSR 15-01-095, § 458-40-660, filed 12/17/14, effective 1/1/15. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096 and 84.33.091. WSR 14-14-079, § 458-40-660, filed 6/27/14, effective 7/1/14; WSR 14-01-097, § 458-40-660, filed 12/17/13, effective 1/1/14; WSR 13-14-056, § 458-40-660, filed 6/28/13, effective 7/1/13; WSR 13-02-034, § 458-40-660, filed 12/21/12, effective 1/1/13; WSR 12-14-065, § 458-40-660, filed 6/29/12, effective 7/1/12. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, 84.33.091 and 84.33.140. WSR 12-02-040, § 458-40-660, filed 12/29/11, effective 1/1/12. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096 and 84.33.091. WSR 11-14-051, § 458-40-660, filed 6/29/11, effective 7/1/11; WSR 11-02-014, § 458-40-660, filed 12/29/10, effective 1/1/11; WSR 10-14-095, § 458-40-660, filed 7/6/10, effective 7/6/10; WSR 10-02-032, § 458-40-660, filed 12/29/09, effective 1/1/10; WSR 09-14-109, § 458-40-660, filed 6/30/09, effective 7/1/09; WSR 09-02-043, § 458-40-660, filed 12/31/08, effective 1/1/09; WSR 08-14-085, § 458-40-660, filed 6/27/08, effective 7/1/08; WSR 08-02-064, § 458-40-660, filed 12/28/07, effective 1/1/08; WSR 07-14-095, § 458-40-660, filed 6/29/07, effective 7/1/07; WSR 07-02-039, § 458-40-660, filed 12/26/06, effective 1/1/07; WSR 06-14-064, § 458-40-660, filed 6/30/06, effective 7/1/06; WSR 06-02-005, § 458-40-660, filed 12/22/05, effective 1/1/06; WSR 05-14-087, § 458-40-660, filed 6/30/05, effective 7/1/05; WSR 05-02-040, § 458-40-660, filed 12/30/04, effective 1/1/05; WSR 04-14-033, § 458-40-660, filed 6/29/04, effective 7/1/04; WSR 04-01-125, § 458-40-660, filed 12/18/03, effective 1/1/04; WSR

03-14-072, § 458-40-660, filed 6/26/03, effective 7/1/03. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, 84.33.091, and 84.33.140. WSR 03-02-004, § 458-40-660, filed 12/19/02, effective 1/1/03. Statutory Authority: RCW 82.32.300, 84.33.096, and 84.33.091. WSR 02-14-019, § 458-40-660, filed 6/21/02, effective 7/1/02. Statutory Authority: RCW 82.32.300, 84.33.096, 84.33.091 and 84.33.120. WSR 02-02-033, § 458-40-660, filed 12/24/01, effective 1/1/02. Statutory Authority: RCW 82.32.300, 84.33.096, and 84.33.091. WSR 01-13-105, § 458-40-660, filed 6/20/01, effective 7/1/01; WSR 01-02-020, § 458-40-660, filed 12/21/00, effective 1/1/01. Statutory Authority: RCW 82.32.300, 84.33.096, 84.33.091, 82.32.060, and 84.33.077. WSR 00-19-067, § 458-40-660, filed 9/19/00, effective 1/1/01. Statutory Authority: RCW 82.32.300, 84.33.096 and 84.33.091. WSR 00-14-011, § 458-40-660, filed 6/27/00, effective 7/1/00; WSR 00-02-019, § 458-40-660, filed 12/27/99, effective 1/1/00; WSR 99-14-055, § 458-40-660, filed 6/30/99, effective 7/1/99; WSR 99-02-032, § 458-40-660, filed 12/30/98, effective 1/1/99; WSR 98-14-083, § 458-40-660, filed 6/30/98, effective 7/1/98; WSR 98-02-015, § 458-40-660, filed 12/30/97, effective 1/1/98; WSR 97-14-068, § 458-40-660, filed 6/30/97, effective 7/1/97. Statutory Authority: RCW 82.32.330, 84.33.096 and 84.33.091. WSR 97-02-069, § 458-40-660, filed 12/31/96, effective 1/1/97; WSR 96-14-063, § 458-40-660, filed 6/28/96, effective 7/1/96; WSR 96-02-057, § 458-40-660, filed 12/29/95, effective 1/1/96. Statutory Authority: RCW 82.32.330, 84.33.096 and 84.33.200. WSR 95-18-027, § 458-40-660, filed 8/25/95, effective 9/25/95. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 95-02-038, § 458-40-660, filed 12/30/94, effective 1/1/95. Statutory Authority: RCW 84.33.091, 84.32.300 [82.32.300] and 84.33.096. WSR 94-14-048, § 458-40-660, filed 6/30/94, effective 7/1/94; WSR 94-02-047, § 458-40-660, filed 12/30/93, effective 1/1/94; WSR 93-14-051, § 458-40-660, filed 6/30/93, effective 7/1/93; WSR 93-02-025, § 458-40-660, filed 12/31/92, effective 1/1/93; WSR 92-14-083, § 458-40-660, filed 6/29/92, effective 7/1/92; WSR 92-02-067, § 458-40-660, filed 12/31/91, effective 1/1/92. Statutory Authority: RCW 84.33.096 and 82.32.300. WSR 91-14-077, § 458-40-660, filed 6/28/91, effective 7/1/91; WSR 91-09-030, § 458-40-660, filed 4/12/91, effective 5/13/91; WSR 91-02-088, § 458-40-660, filed 12/31/90, effective 1/31/91; WSR 90-14-033, § 458-40-660, filed 6/29/90, effective 7/30/90; WSR 90-02-049, § 458-40-660, filed 12/29/89, effective 1/29/90. Statutory Authority: Chapter 84.33 RCW and RCW 84.33.091. WSR 89-14-051 (Order FT-89-2), § 458-40-660, filed 6/30/89; WSR 89-02-027 (Order FT-88-5), § 458-40-660, filed 12/30/88; WSR 88-14-032 (Order FT-88-2), § 458-40-660, filed 6/30/88; WSR 88-02-026 (Order FT-87-5), § 458-40-660, filed 12/31/87. Statutory Authority: Chapter 84.33 RCW. WSR 87-14-042 (Order 87-2), § 458-40-660, filed 6/30/87; WSR 87-02-023 (Order 86-4), § 458-40-660, filed 12/31/86.]

WAC 458-40-670 Timber excise tax—Chipwood and small log destinations. (1) **Introduction.** This rule describes the procedure by which businesses that process chipwood, chipwood products, and/or small logs can become approved chipwood or small log destinations.

(2) **Chipwood destinations.** Businesses that process logs to produce chips or chip products may be designated as approved "chipwood destinations." Logs delivered to the log yards approved as "chipwood

destinations" for the purpose of being chipped may be reported as chipwood and have the volume measured by weight.

(a) The department of revenue will maintain a current list of approved chipwood destinations. This list will be updated as necessary and will be formally reviewed by the department of revenue at least twice a year. A list of approved chipwood destinations is available from the forest tax section of the department of revenue.

(b) A log processor in the business of processing logs to produce chips or chip products that has not been designated as an approved destination may file an application to be listed as an approved chipwood destination. The application should be submitted to the Department of Revenue, Forest Tax Section, P.O. Box 47472, Olympia, Washington 98504-7472. To qualify as an approved destination, not less than ninety percent of the weight volume of logs delivered to and purchased by the log processor for chipping at a specified log yard or location must be processed to produce chips or chip products.

(c) Any applicant seeking administrative review of the department of revenue's decision made under (b) of this subsection may seek review of the decision in accordance with WAC 458-20-100 (Informal administrative reviews).

(3) **Logs chipped in the woods.** Logs chipped in the woods may also be reported as chipwood. Volume must be measured in net weight of green chips.

(4) **Other chipwood processing locations.** Logs processed at locations other than those listed on the approved list of chipwood destinations maintained by the department of revenue and other than as provided in subsection (3) of this rule may be reported as chipwood volume when scaled as utility grade logs, based on log scaling or upon approved sample log scaling methods.

If a harvester reports chipwood volume that was delivered to a location that is not listed as an approved chipwood destination and there has been no log scaling or approved sample log scaling, the chipwood volume so reported will be converted by the department of revenue to the appropriate sawlog volume in accordance with WAC 458-40-680 for purposes of timber excise taxation.

(5) **Small log destinations.** Businesses that process small logs as defined in WAC 458-40-610 may be designated as approved "small log destinations."

(a) The department of revenue will maintain a current list of approved small log destinations. This list will be updated as necessary and will be formally reviewed by the department of revenue at least twice a year. A list of approved small log destinations is available from the forest tax section of the department of revenue.

(b) A log processor in the business of processing small logs that has not been designated as an approved destination may file an application to be listed as an approved small log destination. The application should be submitted to the Department of Revenue, Forest Tax Section, P.O. Box 47472, Olympia, Washington 98504-7472.

(c) Any applicant seeking administrative review of the department of revenue's decision made under (b) of this subsection may seek review of the decision in accordance with WAC 458-20-100 (Informal administrative reviews).

[Statutory Authority: RCW 82.32.300 and 82.01.060(2). WSR 16-12-073, § 458-40-670, filed 5/27/16, effective 6/27/16. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 00-24-068, § 458-40-670, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.330, 84.33.096 and

84.33.200. WSR 95-18-027, § 458-40-670, filed 8/25/95, effective 9/25/95. Statutory Authority: RCW 84.33.091, 84.32.300 [82.32.300] and 84.33.096. WSR 94-14-048, § 458-40-670, filed 6/30/94, effective 7/1/94; WSR 94-02-047, § 458-40-670, filed 12/30/93, effective 1/1/94; WSR 93-14-051, § 458-40-670, filed 6/30/93, effective 7/1/93; WSR 93-02-025, § 458-40-670, filed 12/31/92, effective 1/1/93; WSR 92-14-083, § 458-40-670, filed 6/29/92, effective 7/1/92; WSR 92-02-067, § 458-40-670, filed 12/31/91, effective 1/1/92. Statutory Authority: RCW 84.33.096 and 82.32.300. WSR 91-14-077, § 458-40-670, filed 6/28/91, effective 7/1/91; WSR 91-02-088, § 458-40-670, filed 12/31/90, effective 1/31/91; WSR 90-14-033, § 458-40-670, filed 6/29/90, effective 7/30/90; WSR 90-02-049, § 458-40-670, filed 12/29/89, effective 1/29/90. Statutory Authority: Chapter 84.33 RCW and RCW 84.33.091. WSR 89-14-051 (Order FT-89-2), § 458-40-670, filed 6/30/89; WSR 89-02-027 (Order FT-88-5), § 458-40-670, filed 12/30/88; WSR 88-14-032 (Order FT-88-2), § 458-40-670, filed 6/30/88; WSR 88-02-026 (Order FT-87-5), § 458-40-670, filed 12/31/87. Statutory Authority: Chapter 84.33 RCW. WSR 87-14-042 (Order 87-2), § 458-40-670, filed 6/30/87; WSR 87-02-023 (Order 86-4), § 458-40-670, filed 12/31/86.]

WAC 458-40-680 Timber excise tax—Volume harvested—Approved scaling and grading methods—Sample scaling—Conversions. (1) **Introduction.** The acceptable log scaling and grading standard for stumpage value areas 1, 2, 3, 4, 5, and 9 is the Scribner Decimal C log rule as described in the most current edition of the "Official Log Scaling and Grading Rules" developed and authored by the Northwest Log Rules Advisory Group. The acceptable log scaling standard for stumpage value areas 6 and 7 is the Scribner Decimal C log rule described in the most current edition of the "Eastside Log Scaling Handbook" as published by the Northwest Log Rules Advisory Group, except that timber harvested in stumpage value areas 6 and 7 must be scaled using the current regional taper rules at the point of origin.

(2) **Special services scaling.** Special services scaling as described in the "Official Log Scaling and Grading Rules" developed and authored by the Northwest Log Rules Advisory Group may not be used for tax reporting purposes without prior written approval of the department of revenue.

(3) **Sample scaling.** Sample scaling may not be used for tax reporting purposes without prior written approval of the department of revenue. To be approved, sample scaling must be in accordance with the following guidelines:

(a) Sample selection, scaling, and grading must be conducted on a continuous basis as the unit is harvested.

(b) The sample must be taken in such a manner to assure random, unbiased sample selection in accordance with accepted statistical tests of sampling.

(c) The sample used to determine total volume, species, and quality of timber harvested for a given reporting period must have been taken during that period.

(d) Sample frequency must be large enough to meet board foot variation accuracy limits of plus or minus two and five-tenths percent standard error at the ninety-five percent confidence level.

(e) Harvesters, or a purchaser with an approved sample scaling method, must maintain sufficient supporting documentation to allow the

department of revenue to verify source data, and test statistical reliability of sample scale systems.

(f) Exceptions: Sampling designs and accuracy standards other than those described herein may only be used with the prior written approval of the department of revenue.

(4) **Conversions to Scribner Decimal C Scale.** The following definitions, tables, and conversion factors must be used in determining taxable volume for timber harvested that was not originally scaled by the Scribner Decimal C Log Rule. Conversion methods other than those listed are not to be used for tax reporting purposes without prior written approval of the department of revenue. Harvesters who wish to use a method of conversion other than those listed below must obtain written approval from the department of revenue before harvesting. Purchasers may obtain written approval of a sample scaling method from the department of revenue. The department will maintain a list of purchasers with an approved sample scaling method. A harvester may obtain this list and a summary of the approved method for specific purchasers from the department of revenue. If a harvester has not obtained approval of a sample scaling method before harvesting, the harvester may use a purchaser's approved sample scaling method. If the harvester, or purchaser, fails to use an approved sample scaling method or other method of conversion approved by these rules to set the purchase price, the department will establish its own method, as the circumstances require, to determine a reasonable estimate of the volume of timber sold.

(a) **Weight measurement.** If the sole unit of measure used to set the purchase price for logs from harvest units was weight, and the harvester does not use an approved method of sample scaling to determine volume for the stumpage value tables, the following tables must be used for converting to Scribner Decimal C, if the harvest volume per species meets the definition listed in the table. If weight is the sole measure used for a harvest unit and the harvest volume per species does not meet the definition listed in the table below, the department will establish its own method, as the circumstances require, to determine a reasonable estimate of the volume of timber sold. Harvesters must keep records to substantiate the species and quality codes reported. For tax reporting purposes, a ton equals 2,000 pounds.

(Stumpage Value Areas 1, 2, 3, 4, 5, & 9) BOARD FOOT WEIGHT SCALE FACTORS (TONS/MBF)	
Species	Quality code
	1
Douglas-fir[1]	7.50
Western Hemlock[2]	8.25
Western Redcedar[3]	7.0
Red Alder[4]	7.80
Chipwood	9.0

1 Includes Douglas-fir, Western Larch, Western White Pine and Sitka Spruce. Only for volume including less than 25% No. 2 sawmill or better log grades.

2 Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, Lodgepole Pine and other conifers not separately designated. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir." Only for volume including less than 25% No. 2 sawmill or better log grades.

3 Includes Alaska-cedar.
4 Maple, Black Cottonwood and other hardwoods. Only for volume including less than 40% No. 3 sawmill or better log grades.

(Stumpage Value Areas 6 & 7) BOARD FOOT WEIGHT SCALE FACTORS (TONS/MBF)	
Species	Quality code
	1
Ponderosa Pine[1]	6.50
Douglas-fir [2]	5.50
Lodgepole Pine	6.0
Western Hemlock [3]	5.50
Englemann Spruce	4.50
Western Redcedar [4]	4.50
Chipwood	9.0
Small Logs	6.50

1 Only for volume with 10 or more logs 16 feet long per thousand board feet Scribner scale.
2 Includes Western Larch.
3 Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and other conifers not separately designated. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."
4 Includes Alaska-cedar.

(b) **Cord measurement.** For the purposes of converting cords into Scribner volume:

(i) In stumpage value areas 1, 2, 3, 4, 5, and 9 logs with an average scaling diameter of 8 inches and larger must be converted to Scribner volume using 400 board feet per cord. Logs having an average scaling diameter of less than 8 inches must be converted to Scribner volume using 330 board feet per cord.

(ii) In stumpage value areas 6 and 7 logs with an average scaling diameter of 8 inches and larger must be converted to Scribner volume using 470 board feet per cord. Logs having an average scaling diameter of less than 8 inches must be converted to Scribner volume using 390 board feet per cord.

(iii) A cord of Western Redcedar shake or shingle blocks must be converted to Scribner volume using 600 board feet per cord.

(iv) Firewood must be converted at a rate of 3 tons per cord.

(c) **Cants or lumber from portable mills.** To convert from lumber tally to Scribner volume:

(i) In stumpage value areas 1, 2, 3, 4, 5, and 9 multiply the lumber tally for the individual species by 75%, and round to the nearest one thousand board feet (MBF); or

(ii) In stumpage value areas 6 and 7 multiply the lumber tally for the individual species by 88%, and round to the nearest one thousand board feet (MBF).

(d) **Log scale conversion.** Timber harvested in stumpage value areas 1, 2, 3, 4, 5, and 9 and which has been scaled by methods and procedures published in the "Eastside Log Scaling Handbook" must have the volumes reported reduced by eighteen percent. Timber harvested in stumpage value areas 6 and 7 and which has been scaled by methods and procedures published in the "Official Log Scaling and Grading Rules" developed and authored by the Northwest log rules advisory group, must have the volumes reported increased by eighteen percent.

(e) **Timber pole and piling volume tables.** Harvesters of poles must use the following tables to determine the Scribner board foot volume for each pole length and class:

Total Scribner Board Foot Volume Stumpage Value Areas 1, 2, 3, 4, 5, and 9																	
	Pole Class[1]															Piling Class[2]	
Length	H6	H5	H4	H3	H2	H1	1	2	3	4	5	6	7	9	10	A	B
20							50	50	40	40	30	30	20	20	20	80	70
25							60	60	50	50	40	40	30	30	30	100	90
30							110	70	60	60	50	50	40	40		130	110
35					160	160	130	100	80	80	60	60	50			130	110
40			240	200	180	180	150	120	120	90	70	60				150	120
45	380	340	340	280	230	230	190	150	120	120	90	90				150	120
50	430	370	370	300	260	260	210	160	140	140	100					160	140
55	470	410	410	330	280	280	230	180	150	150						180	150
60	540	470	470	410	340	340	290	220	190	190						190	160
65	610	520	520	420	380	380	320	260	210	210						210	180
70	650	560	560	480	400	400	350	270	230	230						230	190
75	700	600	600	520	520	520	440	290	250							230	200
80	820	700	700	600	600	540	440	360	290							250	210
85	910	800	800	660	660	660	570	490	360							260	210
90	1080	930	930	820	820	690	590	490	400							260	220
95	1170	1000	1000	870	870	750	640	540								290	240
100	1190	1030	1030	900	900	760	660	550								310	250
105	1310	1160	1160	1000	1000	860	740	610								330	270
110	1370	1220	1220	1050	1050	910	780	650								380	300
115	1440	1280	1280	1100	1100	960	860	680								400	310
120	1660	1460	1460	1300	1300	1140	970	820								500	400
125	1840	1600	1600	1410	1410	1250	1080	930									
130	1920	1680	1680	1490	1490	1310	1120	970									

1 Pole class definitions taken from American National Standard specifications and dimensions for wood poles as approved August 7, 1976, under American National Standard Institute, Inc. codified ANSI 05.1-1972.

2 Piling class definitions as per American Society for Testing and Materials for "round timber piles." As the designation: D 25-58 (reapproved 1964).

Total Scribner Board Foot Volume Stumpage Value Areas 6 and 7																	
	Pole Class[1]															Piling Class[2]	
Length	H6	H5	H4	H3	H2	H1	1	2	3	4	5	6	7	9	10	A	B
20							70	60	50	50	30	30	20	20	20	90	70
25							80	70	50	50	40	40	30	30	20	100	80
30							110	90	60	60	50	50	50	40		130	110
35					190	160	140	100	100	70	60	60	50			140	100
40				240	240	200	170	120	110	100	70	70				140	100
45	390	330	330	270	270	220	180	150	110	110	80	70				150	110
50	460	390	390	340	340	280	240	190	150	150	120					190	150
55	510	430	430	370	360	300	250	190	150	150						190	150
60	610	530	530	440	440	380	310	240	200	200						240	200
65	650	570	570	490	480	410	350	280	220	220						240	200
70	750	650	650	550	470	470	410	320	260	260						260	210
75	810	700	700	600	600	500	440	340	270							270	220
80	960	830	830	710	710	610	510	420	340							220	220
85	1020	870	870	760	760	640	550	450	360							300	240
90	1110	970	970	840	840	720	620	500	420							280	280

Total Scribner Board Foot Volume Stumpage Value Areas 6 and 7																	
	Pole Class[1]															Piling Class[2]	
Length	H6	H5	H4	H3	H2	H1	1	2	3	4	5	6	7	9	10	A	B
95	1160	1010	1010	870	870	740	640	510								360	280
100	1380	1210	1210	1060	1060	910	780	650								360	280
105	1430	1250	1250	1100	1100	940	820	690								400	300
110	1580	1390	1390	1220	1220	1070	920	770								460	340
115	1660	1470	1470	1280	1280	970	810	680								470	360
120	1880	1680	1680	1480	1480	1290	1130	950								560	450
125	1910	1690	1690	1490	1490	1140	970	810									
130	2170	1920	1920	1710	1710	1510	1320	1140									

1 Pole class definitions taken from American National Standard specifications and dimensions for wood poles as approved August 7, 1976, under American National Standard Institute, Inc. codified ANSI 05.1-1972.

2 Piling class definitions as per American Society for Testing and Materials for "round timber piles." As the designation: D 25-58 (reapproved 1964).

[Statutory Authority: RCW 82.01.060(2) and 84.33.096. WSR 19-02-068, § 458-40-680, filed 12/28/18, effective 1/1/19. Statutory Authority: RCW 82.32.300, 82.01.060(2), 84.33.096, and 84.33.091. WSR 12-14-065, § 458-40-680, filed 6/29/12, effective 7/1/12. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 84.33.096. WSR 06-02-007, § 458-40-680, filed 12/22/05, effective 1/22/06; WSR 05-08-070, § 458-40-680, filed 3/31/05, effective 5/1/05; WSR 03-22-099, § 458-40-680, filed 11/5/03, effective 12/6/03. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 00-24-068, § 458-40-680, filed 12/1/00, effective 1/1/01. Statutory Authority: RCW 82.32.330, 84.33.096 and 84.33.120. WSR 96-02-056, § 458-40-680, filed 12/29/95, effective 1/29/96. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 95-14-084, § 458-40-680, filed 6/30/95, effective 7/31/95. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-680, filed 12/31/86.]