

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	_____	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New _____ Amended _____ Repealed _____

The number of sections adopted in the agency's own initiative:

New _____ Amended 5 Repealed _____

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New _____ Amended _____ Repealed _____

The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	_____	Repealed	_____

This rule was adopted on June 29, 2012 and becomes effective July 1, 2012. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 12-02-040, filed 12/29/11, effective 1/1/12)

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 ~~((January))~~ July 1 through ~~((June—30))~~ December 31, 2012:

**((PROPOSED STUMPAGE VALUE TABLE
STUMPAGE VALUE AREA 1
January 1 through June 30, 2012**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale⁽⁴⁾

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$397	\$390	\$383	\$376	\$369
		2	397	390	383	376	369
		3	397	390	383	376	369
		4	397	390	383	376	369
Western Redcedar ⁽²⁾	RC	1	743	736	729	722	715
Western Hemlock ⁽³⁾	WH	1	423	416	409	402	395
		2	423	416	409	402	395
		3	423	416	409	402	395
		4	423	416	409	402	395
Red Alder	RA	1	489	482	475	468	461
		2	489	482	475	468	461
Black Cottonwood	BC	1	97	90	83	76	69
Other Hardwood	OH	1	237	230	223	216	209
Douglas Fir Poles & Piles	DFL	1	735	728	721	714	707

Western- Redcedar Poles	RCL	+	1326	1319	1312	1305	1298
Chipwood ⁽⁴⁾	CHW	+	20	19	18	17	16
RC Shake & Shingle Blocks ⁽⁵⁾	RCS	+	164	157	150	143	136
RC & Other Posts ⁽⁶⁾	RCP	+	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁷⁾	DFX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁷⁾	TFX	+	0.50	0.50	0.50	0.50	0.50

— ⁽⁴⁾ Log scale conversions Western and Eastern Washington. See conversion methods WAC 458 40-680.

— ⁽²⁾ Includes Alaska Cedar.

— ⁽³⁾ Includes all Hemlock, Spruce, true Fir species and Pines, or any other conifer not listed on this page.

— ⁽⁴⁾ Stumpage value per ton.

— ⁽⁵⁾ Stumpage value per cord.

— ⁽⁶⁾ Stumpage value per 8 lineal feet or portion thereof.

— ⁽⁷⁾ Stumpage value per lineal foot.

PROPOSED STUMPAGE VALUE TABLE
STUMPAGE VALUE AREA 2
January 1 through June 30, 2012

Stumpage Values per Thousand Board Feet Net Scribner Log Scale⁽⁴⁾

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$424	\$417	\$410	\$403	\$396
		2	424	417	410	403	396
		3	424	417	410	403	396
		4	424	417	410	403	396
Western- Redcedar ⁽²⁾	RC	1	743	736	729	722	715
Western- Hemlock ⁽³⁾	WH	1	425	418	411	404	397
		2	425	418	411	404	397
		3	425	418	411	404	397
		4	425	418	411	404	397
Red Alder	RA	1	489	482	475	468	461
		2	489	482	475	468	461
Black Cottonwood	BC	1	97	90	83	76	69
Other Hardwood	OH	1	237	230	223	216	209
Douglas Fir Poles & Piles	DFL	1	735	728	721	714	707

Western- Redcedar Poles	RCL	+	1326	1319	1312	1305	1298
Chipwood ⁽⁴⁾	CHW	+	20	19	18	17	16
RC Shake & Shingle Blocks ⁽⁵⁾	RCS	+	164	157	150	143	136
RC & Other Posts ⁽⁶⁾	RCP	+	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁷⁾	DFX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁷⁾	TFX	+	0.50	0.50	0.50	0.50	0.50

— ⁽⁴⁾ Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

— ⁽²⁾ Includes Alaska Cedar.

— ⁽³⁾ Includes all Hemlock, Spruce, true Fir species and Pines, or any other conifer not listed on this page.

— ⁽⁴⁾ Stumpage value per ton.

— ⁽⁵⁾ Stumpage value per cord.

— ⁽⁶⁾ Stumpage value per 8 lineal feet or portion thereof.

— ⁽⁷⁾ Stumpage value per lineal foot.

PROPOSED STUMPAGE VALUE TABLE
STUMPAGE VALUE AREA 3
January 1 through June 30, 2012

Stumpage Values per Thousand Board Feet Net Scribner Log Scale⁽⁴⁾

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir ⁽²⁾	DF	+	\$413	\$406	\$399	\$392	\$385
		2	413	406	399	392	385
		3	413	406	399	392	385
		4	413	406	399	392	385
Western Redcedar ⁽³⁾	RC	+	743	736	729	722	715
Western Hemlock ⁽⁴⁾	WH	+	422	415	408	401	394
		2	422	415	408	401	394
		3	422	415	408	401	394
		4	422	415	408	401	394
Red Alder	RA	+	489	482	475	468	461
		2	489	482	475	468	461
Black Cottonwood	BC	+	97	90	83	76	69
Other Hardwood	OH	+	237	230	223	216	209
Douglas Fir Poles & Piles	DFL	+	735	728	721	714	707

Western Redcedar Poles	RCL	1	1326	1319	1312	1305	1298
Chipwood ⁽⁵⁾	CHW	1	20	19	18	17	16
RC Shake & Shingle Blocks ⁽⁶⁾	RCS	1	164	157	150	143	136
RC & Other Posts ⁽⁷⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁸⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁸⁾	TFX	1	0.50	0.50	0.50	0.50	0.50

— ⁽¹⁾ Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

— ⁽²⁾ Includes Western Larch.

— ⁽³⁾ Includes Alaska Cedar.

— ⁽⁴⁾ Includes all Hemlock, Spruce, true Fir species and Pines, or any other conifer not listed on this page.

— ⁽⁵⁾ Stumpage value per ton.

— ⁽⁶⁾ Stumpage value per cord.

— ⁽⁷⁾ Stumpage value per 8 lineal feet or portion thereof.

— ⁽⁸⁾ Stumpage value per lineal foot.

PROPOSED STUMPAGE VALUE TABLE
STUMPAGE VALUE AREA 4
January 1 through June 30, 2012

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

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir ⁽²⁾	DF	1	\$432	\$425	\$418	\$411	\$404
		2	432	425	418	411	404
		3	432	425	418	411	404
		4	432	425	418	411	404
Lodgepole Pine	LP	1	130	123	116	109	102
Ponderosa Pine	PP	1	156	149	142	135	128
		2	156	149	142	135	128
Western Redcedar ⁽³⁾	RC	1	743	736	729	722	715
Western Hemlock ⁽⁴⁾	WH	1	379	372	365	358	351
		2	379	372	365	358	351
		3	379	372	365	358	351
		4	379	372	365	358	351
Red Alder	RA	1	489	482	475	468	461

			2	489	482	475	468	461
Black Cottonwood	BC	1	97	90	83	76	69	
Other Hardwood	OH	1	237	230	223	216	209	
Douglas Fir Poles & Piles	DFL	1	735	728	721	714	707	
Western Redcedar Poles	RCL	1	1326	1319	1312	1305	1298	
Chipwood ⁽⁵⁾	CHW	1	20	19	18	17	16	
RC Shake & Shingle Blocks ⁽⁶⁾	RCS	1	164	157	150	143	136	
RC & Other Posts ⁽⁷⁾	RCP	1	0.45	0.45	0.45	0.45	0.45	
DF Christmas Trees ⁽⁸⁾	DFX	1	0.25	0.25	0.25	0.25	0.25	
Other Christmas Trees ⁽⁸⁾	TFX	1	0.50	0.50	0.50	0.50	0.50	

— ⁽¹⁾ Log scale conversions Western and Eastern Washington. See conversion methods WAC 458 40-680.

— ⁽²⁾ Includes Western Larch.

— ⁽³⁾ Includes Alaska Cedar.

— ⁽⁴⁾ Includes all Hemlock, Spruce and true Fir species, or any other conifer not listed on this page.

— ⁽⁵⁾ Stumpage value per ton.

— ⁽⁶⁾ Stumpage value per cord.

— ⁽⁷⁾ Stumpage value per 8 lineal feet or portion thereof.

— ⁽⁸⁾ Stumpage value per lineal foot.

PROPOSED STUMPAGE VALUE TABLE
STUMPAGE VALUE AREA 5
 January 1 through June 30, 2012

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

Species Name	Species Code	Timber Quality Code	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir ⁽²⁾	DF	1	\$405	\$398	\$391	\$384	\$377
		2	405	398	391	384	377
		3	405	398	391	384	377
		4	405	398	391	384	377
Lodgepole Pine	LP	1	130	123	116	109	102
Ponderosa Pine	PP	1	156	149	142	135	128
		2	156	149	142	135	128
Western Redcedar ⁽³⁾	RC	1	743	736	729	722	715
Western Hemlock ⁽⁴⁾	WH	1	395	388	381	374	367
		2	395	388	381	374	367

		3	395	388	381	374	367
		4	395	388	381	374	367
Red Alder	RA	1	489	482	475	468	461
		2	489	482	475	468	461
Black Cottonwood	BC	1	97	90	83	76	69
Other Hardwood	OH	1	237	230	223	216	209
Douglas Fir Poles & Piles	DPL	1	735	728	721	714	707
Western Redcedar Poles	RCL	1	1326	1319	1312	1305	1298
Chipwood ⁽⁵⁾	CHW	1	20	19	18	17	16
RC Shake & Shingle Blocks ⁽⁶⁾	RCS	1	164	157	150	143	136
RC & Other Posts ⁽⁷⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas-Trees ⁽⁸⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas-Trees ⁽⁸⁾	TFX	1	0.50	0.50	0.50	0.50	0.50

—⁽¹⁾ Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

—⁽²⁾ Includes Western Larch.

—⁽³⁾ Includes Alaska Cedar.

—⁽⁴⁾ Includes all Hemlock, Spruce and true Fir species, or any other conifer not listed on this page.

—⁽⁵⁾ Stumpage value per ton.

—⁽⁶⁾ Stumpage value per cord.

—⁽⁷⁾ Stumpage value per 8 lineal feet or portion thereof.

—⁽⁸⁾ Stumpage value per lineal foot.

PROPOSED STUMPAGE VALUE TABLE
STUMPAGE VALUE AREA 6
 January 1 through June 30, 2012

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

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir ⁽²⁾	DF	1	\$140	\$133	\$126	\$119	\$112
Lodgepole Pine	LP	1	130	123	116	109	102
Ponderosa Pine	PP	1	156	149	142	135	128
		2	156	149	142	135	128
Western Redcedar ⁽³⁾	RC	1	457	450	443	436	429
True Firs and Spruce ⁽⁴⁾	WH	1	128	121	114	107	100
Western White Pine	WP	1	158	151	144	137	130

Hardwoods	OH	†	86	79	72	65	58
Western Redcedar-Poles	RCL	†	457	450	443	436	429
Small Logs ⁽⁵⁾	SML	†	20	19	18	17	16
Chipwood ⁽⁵⁾	CHW	†	10	9	8	7	6
RC Shake & Shingle Blocks ⁽⁶⁾	RCS	†	164	157	150	143	136
LP & Other Posts ⁽⁷⁾	LPP	†	0.35	0.35	0.35	0.35	0.35
Pine Christmas-Trees ⁽⁸⁾	PX	†	0.25	0.25	0.25	0.25	0.25
Other Christmas-Trees ⁽⁹⁾	DFX	†	0.25	0.25	0.25	0.25	0.25

—⁽¹⁾ Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.

—⁽²⁾ Includes Western Larch.

—⁽³⁾ Includes Alaska Cedar.

—⁽⁴⁾ Includes all Hemlock, Spruce and true Fir species, or any other conifer not listed on this page.

—⁽⁵⁾ Stumpage value per ton.

—⁽⁶⁾ Stumpage value per cord.

—⁽⁷⁾ Stumpage value per 8 lineal feet or portion thereof.

—⁽⁸⁾ Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.

—⁽⁹⁾ Stumpage value per lineal foot.

PROPOSED STUMPAGE VALUE TABLE
STUMPAGE VALUE AREA 7
 January 1 through June 30, 2012

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

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir ⁽²⁾	DF	†	\$140	\$133	\$126	\$119	\$112
Lodgepole Pine	LP	†	130	123	116	109	102
Ponderosa Pine	PP	†	156	149	142	135	128
		2	156	149	142	135	128
Western Redcedar ⁽³⁾	RC	†	457	450	443	436	429
True Firs and Spruce ⁽⁴⁾	WH	†	128	121	114	107	100
Western White Pine	WP	†	158	151	144	137	130
Hardwoods	OH	†	86	79	72	65	58
Western Redcedar-Poles	RCL	†	457	450	443	436	429
Small Logs ⁽⁵⁾	SML	†	20	19	18	17	16
Chipwood ⁽⁵⁾	CHW	†	10	9	8	7	6

RC Shake & Shingle Blocks ⁽⁶⁾	RCS	1	164	157	150	143	136
LP & Other Posts ⁽⁷⁾	LPP	1	0.35	0.35	0.35	0.35	0.35
Pine Christmas-Trees ⁽⁸⁾	PX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas-Trees ⁽⁹⁾	DFX	1	0.25	0.25	0.25	0.25	0.25

—⁽¹⁾ Log scale conversions Western and Eastern Washington. See conversion methods WAC 458 40-680.

—⁽²⁾ Includes Western Larch.

—⁽³⁾ Includes Alaska Cedar.

—⁽⁴⁾ Includes all Hemlock, Spruce and true Fir species, or any other conifer not listed on this page.

—⁽⁵⁾ Stumpage value per ton.

—⁽⁶⁾ Stumpage value per cord.

—⁽⁷⁾ Stumpage value per 8 lineal feet or portion thereof.

—⁽⁸⁾ Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.

—⁽⁹⁾ Stumpage value per lineal foot.

PROPOSED STUMPAGE VALUE TABLE
STUMPAGE VALUE AREA 10
January 1 through June 30, 2012

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

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir ⁽²⁾	DF	1	\$418	\$411	\$404	\$397	\$390
		2	418	411	404	397	390
		3	418	411	404	397	390
		4	418	411	404	397	390
Lodgepole Pine	LP	1	130	123	116	109	102
Ponderosa Pine	PP	1	156	149	142	135	128
		2	156	149	142	135	128
Western Redcedar ⁽³⁾	RC	1	729	722	715	708	701
Western Hemlock ⁽⁴⁾	WH	1	365	358	351	344	337
		2	365	358	351	344	337
		3	365	358	351	344	337
		4	365	358	351	344	337
Red Alder	RA	1	475	468	461	454	447
		2	475	468	461	454	447
Black Cottonwood	BC	1	83	76	69	62	55

Other Hardwood	OH	+	223	216	209	202	195
Douglas Fir Poles & Piles	DFL	+	721	714	707	700	693
Western Redcedar Poles	RCL	+	1312	1305	1298	1291	1284
Chipwood ⁽⁵⁾	CHW	+	20	19	18	17	16
RC Shake & Shingle Blocks ⁽⁶⁾	RCS	+	164	157	150	143	136
RC & Other Posts ⁽⁷⁾	RCP	+	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁸⁾	DFX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁸⁾	TFX	+	0.50	0.50	0.50	0.50	0.50

~~(1) Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.~~

~~(2) Includes Western Larch.~~

~~(3) Includes Alaska Cedar.~~

~~(4) Includes all Hemlock, Spruce and true Fir species, or any other conifer not listed on this page.~~

~~(5) Stumpage value per ton.~~

~~(6) Stumpage value per cord.~~

~~(7) Stumpage value per 8 lineal feet or portion thereof.~~

~~(8) Stumpage value per lineal foot.)~~

PROPOSED STUMPAGE VALUE TABLE
Washington State Department of Revenue
STUMPAGE VALUE TABLE
July 1 through December 31, 2012

Stumpage Values per Thousand Board Feet Net Scribner Log Scale⁽¹⁾
Starting July 1, 2012, there are no separate
Quality Codes per Species Code.

Species Name	Species Code	SVA (Stumpage Value Area)	Haul Zone				
			1	2	3	4	5
Douglas-Fir ⁽²⁾	DF	1	\$348	\$341	\$334	\$327	\$320
		2	438	431	424	417	410
		3	384	377	370	363	356
		4	397	390	383	376	369
		5	385	378	371	364	357
		6	163	156	149	142	135
Western Hemlock and Other Conifer ⁽³⁾	WH	1	352	345	338	331	324
		2	400	393	386	379	372
		3	400	393	386	379	372

		4	365	358	351	344	337
		5	372	365	358	351	344
		6	146	139	132	125	118
<u>Western Redcedar</u> ⁽⁴⁾	<u>RC</u>	1-5	727	720	713	706	699
		6	441	434	427	420	413
<u>Ponderosa Pine</u> ⁽⁵⁾	<u>PP</u>	1-6	180	173	166	159	152
<u>Red Alder</u>	<u>RA</u>	1-5	515	508	501	494	487
<u>Black Cottonwood</u>	<u>BC</u>	1-5	88	81	74	67	60
<u>Other Hardwood</u>	<u>OH</u>	1-5	229	222	215	208	201
		6	113	106	99	92	85
<u>Douglas-Fir Poles & Piles</u>	<u>DFL</u>	1-5	800	793	786	779	772
<u>Western Redcedar Poles</u>	<u>RCL</u>	1-5	1328	1321	1314	1307	1300
		6	723	716	709	702	695
<u>Chipwood</u> ⁽⁶⁾	<u>CHW</u>	1-5	23	22	21	20	19
		6	13	12	11	10	9
<u>Small Logs</u> ⁽⁶⁾	<u>SML</u>	6	23	22	21	20	19
<u>RC Shake & Shingle Blocks</u> ⁽⁷⁾	<u>RCS</u>	1-6	164	157	150	143	136
<u>Posts</u> ⁽⁸⁾	<u>LPP</u>	1-6	0.35	0.35	0.35	0.35	0.35
<u>DF Christmas Trees</u> ⁽⁹⁾	<u>DFX</u>	1-6	0.25	0.25	0.25	0.25	0.25
<u>Other Christmas Trees</u> ⁽⁹⁾	<u>TFX</u>	1-6	0.50	0.50	0.50	0.50	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, Lodgepole Pine, or any other conifer not listed on this page.

(4) Includes Alaska-Cedar.

(5) Includes Western White Pine.

(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 adjustment. 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 ((January)) July 1 through ((June-30)) December 31, 2012:

TABLE 9—Harvest Adjustment Table
Stumpage Value Areas 1, 2, 3, 4, and 5((and 10
January)) July 1 through ((June 30)) December 31, 2012

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.	-\$50.00
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		
Class 1	A limited removal of timber described in WAC 458-40-610 (28)	-\$100.00

TABLE 10—Harvest Adjustment Table
Stumpage Value Area(s) 6 ((and 7
January) July 1 through ((June 30)) December 31, 2012

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
((Class 4+))	((SVA's)) SVAs 1 through 5((, and 4)) only;	\$12.00
((Class 2:))	SVA 6 and 7	(\$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.

This rule was adopted on June 29, 2012 and becomes effective July 1, 2012. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 10-07-040, filed 3/10/10, effective 4/10/10)

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, hauling distance zone, 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 can not 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) **Hauling distance zone.** An area with specified boundaries as shown on the statewide stumpage value area and hauling distance zone maps contained in WAC 458-40-640, having similar accessibility to timber markets.

(13) **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.

(14) **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.

(15) **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.

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

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

(18) **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.

(19) **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.

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

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

(22) **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.

(23) **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.

(24) **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.

(25) **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((s)) 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((s)) 6 ((~~and~~—7)), 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.

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

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

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

(29) **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.

(30) **Thinning.** Timber removed from a harvest unit located in stumpage value area 1, 2, 3, 4, or 5(~~(, or 10)~~):

(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.

This rule was adopted on June 29, 2012 and becomes effective July 1, 2012. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 07-14-094, filed 6/29/07, effective 7/30/07)

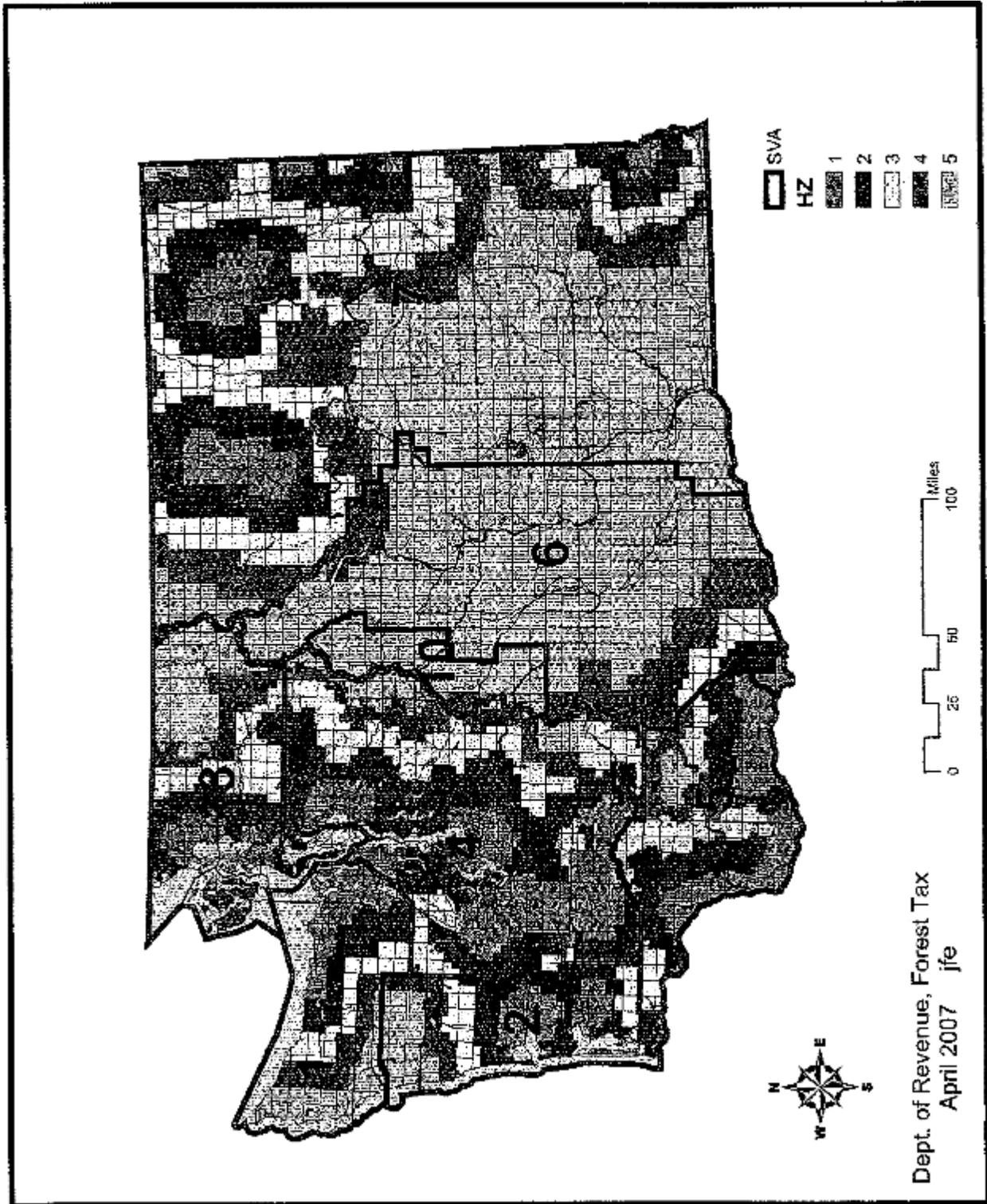
WAC 458-40-640 Timber excise tax--Stumpage value area (map). The stumpage value area and hauling distance zone map contained in this rule must be used to determine the proper stumpage value table and haul zone to be used in calculating the taxable stumpage value of timber harvested from private land.

WAC 458-40-640 Stumpage value area and hauling zone--Map

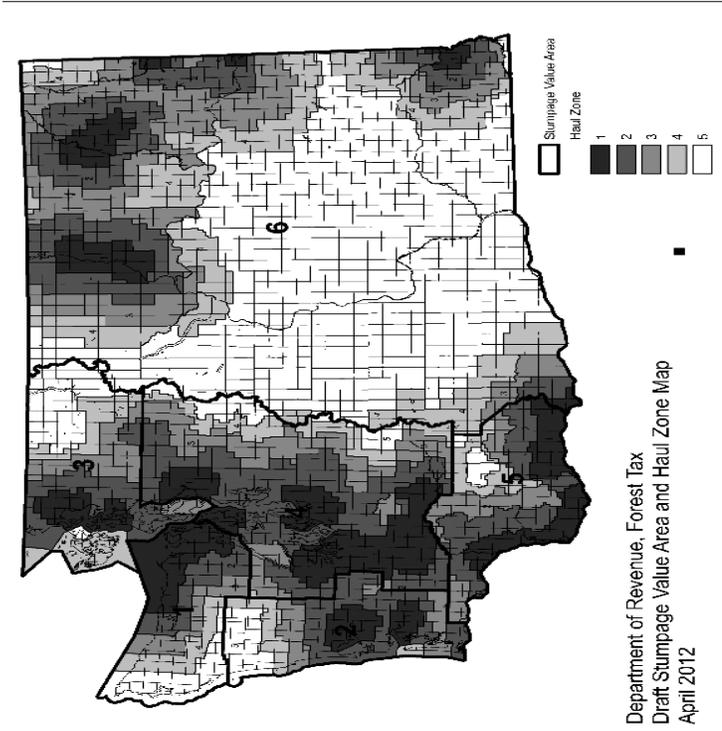
Harvesters may obtain a larger scale map by writing to the Washington State Department of Revenue, Special Programs Division, Forest Tax Section, Post Office Box 47472, Olympia, Washington 98504-7472; or by calling 1-800-548-8829.

Forest Tax SVA and Haul Zone Map

((STRICKEN GRAPHIC



STRICKEN GRAPHIC))



This rule was adopted on June 29, 2012 and becomes effective July 1, 2012. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 00-19-067, filed 9/19/00, effective 1/1/01)

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(~~and 10~~)**

Species	Quality Code Number	Log grade specifications ¹
Douglas-fir and Western Larch	1	((Over 50% No. 2 Sawmill and better log grade, and 15% and over Special Mill, No. 1 Sawmill, and better)) All log grades.
((Douglas-fir	2	Over 50% No. 2 Sawmill and better log grade, and less than 15% Special Mill, No. 1 Sawmill, and better log grade.
Douglas-fir	3	25-50% inclusive No. 2 Sawmill and better log grade.
Douglas-fir	4	Less than 25% No. 2 Sawmill and better log grade.))
Western Redcedar and Alaska-Cedar	1	All log grades.
Western Hemlock, True Firs, Lodgepole Pine, Other Conifer, and Spruce	1	((Over 50% No. 2 Sawmill and better log grade, and 5% and over Special Mill, No. 1 Sawmill and better)) All log grades.
((Western Hemlock, True Firs, Other Conifer, and Spruce	2	Over 50% No. 2 Sawmill and better log grade, and less than 5% Special Mill, No. 1 Sawmill and better log grade.
Western Hemlock, True Firs, Other Conifer, and Spruce	3	25-50% inclusive No. 2 Sawmill and better log grade.
Western Hemlock, True Firs, Other Conifer, and Spruce	4	Less than 25% No. 2 Sawmill and better log grade.))
Ponderosa Pine and Western White Pine	1	((Less than 10 logs 16 feet long per thousand board feet Scribner scale.)) All log grades.
((Ponderosa Pine	2	10 or more logs 16 feet long per thousand board feet Scribner scale.
Lodgepole Pine	4	All log grades.))
Red Alder	1	((40% and over No. 3 Sawmill and better)) All log grades.
((Red Alder	2	Less than 40% No. 3 Sawmill and better log grades.))

Black Cottonwood ((and other hardwoods))	1	All log grades.
<u>Other Hardwoods</u>	<u>1</u>	<u>All log grades.</u>
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~~)) ~~6~~ ((~~and 7~~))**

Species	Quality Code Number	Log grade specifications
<u>Douglas Fir and Western Larch</u>	<u>1</u>	<u>All log grades.</u>
<u>Ponderosa Pine and Western White Pine</u>	1	((Less than 10 logs 16 feet long per thousand board feet Scribner scale.)) All log grades.
((Ponderosa Pine	<u>2</u>	10 or more logs 16 feet long per thousand board feet Scribner scale.
All conifers other than Ponderosa Pine	<u>4</u>	All log sizes.))
<u>Western Redcedar and Alaska Cedar</u>	<u>1</u>	<u>All log grades.</u>
<u>True Firs, Spruce, Hemlock, Lodgepole Pine and all Other Conifer</u>	<u>1</u>	<u>All log grades.</u>
Hardwoods	1	Sawlogs only.
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.

This rule was adopted on June 29, 2012 and becomes effective July 1, 2012. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 06-02-007, filed 12/22/05, effective 1/22/06)

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, and 5(~~7 and 10~~) 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 area(~~s~~) 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 area(~~s~~) 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 (~~that meet the definition of the lowest quality code for each species~~) 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 (~~with quality codes other than the lowest~~) 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(- & 10))				
BOARD FOOT WEIGHT SCALE FACTORS				
(TONS/MBF)				
Species	Quality code			
	1	(2)	3	4)
Douglas-fir ¹	((NA)) <u>7.50</u>	((NA)	NA	7.50))

Western Hemlock ²	((NA)) 8.25	((NA))	NA	8.25
Western Redcedar ³	7.0			
Red Alder ⁴	((NA)) 7.80	((7.8))		
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 Area((s)) 6 (& 7)) BOARD FOOT WEIGHT SCALE FACTORS (TONS/MBF)		
Species	Quality code	
	1	((2))
Ponderosa Pine ¹	((NA)) 6.50	((6.50))
Douglas-fir ⁽⁴⁾ ²	5.50	
Lodgepole Pine	6.0	
Western Hemlock ⁽²⁾ ³	5.50	
Englemann Spruce	4.50	
Western Redcedar ⁽³⁾ 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.

~~((2))~~ 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."

~~((3))~~ 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, and 5 (~~(7 and 10)~~) 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 area(~~(s)~~) 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, and 5~~((, and 10))~~ 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 area~~((s))~~ 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, and 5~~((, and 10))~~ 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 area~~((s))~~ 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, <u>and 5</u> ((and 10))																	
Length	Pole Class ¹															Piling Class ²	
	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 Area(s) 6 ((and 7))																	
Length	Pole Class ¹															Piling Class ²	
	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
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).