



# PROPOSED RULE MAKING

## CR-102 (June 2004)

(Implements RCW 34.05.320)

Do NOT use for expedited rule making

**Agency:** Department of Revenue

- Preproposal Statement of Inquiry** was filed as WSR 09-19-094; or
- Expedited Rule Making--Proposed notice** was filed as WSR ; or
- Proposal is exempt under RCW 34.05.310(4).**

- Original Notice**
- Supplemental Notice to WSR**
- Continuance of WSR**

**Title of rule and other identifying information:** WAC 458-40-540 Forest Land Values & WAC 458-40-660 Timber excise tax – Stumpage value tables – Stumpage value adjustments.

**Hearing location(s):**  
 Capitol Plaza Building  
 4<sup>th</sup> Floor – L&P Large Conference Room  
 1025 Union Avenue SE  
 Olympia, Washington 98504

**Submit written comments to:**

Name: Mark Bohe  
 Address: Post Office Box 47453  
 Olympia, Washington  
 98504-7453  
 e-mail markbohe@dor.wa.gov  
 fax (360) 586-0127  
 by December 22, 2009

Date: December 22, 2009 Time: 10:00 a.m.

**Date of intended adoption:** December 29, 2009  
 (Note: This is NOT the effective date)

**Assistance for persons with disabilities:** Contact Martha Thomas at (360) 725-7497 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** RCW 84.33.091 requires the Department to revise the stumpage value tables every six months. The Department establishes stumpage value tables to apprise timber harvesters of the timber values used to calculate the timber excise tax. The values in the proposed WAC 458-40-660 will apply to the 1st half of 2010.

Further, RCW 84.33.140 requires that forest land values be adjusted annually by a statutory formula contained in RCW 84.33.140(3). The Department proposes to amend the Forest Land Values rule (WAC 458-40-540) to adjust the table of forest land values in Washington as required by statute. County assessors will use these published land values for property tax purposes in 2010.

Copies of draft rules are available for viewing and printing on our website at:  
<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

**Reasons supporting proposal:** RCW 84.33.091 requires that the stumpage values provided in WAC 458-40-660 be updated as of January 1<sup>st</sup> and July 1<sup>st</sup> of each year. RCW 84.33.140 requires that the values provided in WAC 458-40-540 be adjusted each year.

**Statutory authority for adoption:** RCW 82.32.300, 82.01.060(2), and 84.33.096

**Statute being implemented:** RCW 84.33.091 and RCW 84.33.140

**Is rule necessary because of a:**

- Federal Law?  Yes  No
  - Federal Court Decision?  Yes  No
  - State Court Decision?  Yes  No
- If yes, CITATION:

**Date** November 17, 2009

**Name**  
 Alan R. Lynn

**Signature**

**Title**  
 Rules Coordinator

**OFFICE OF THE CODE REVISER  
 STATE OF WASHINGTON  
 FILED**

**DATE: November 17, 2009  
 TIME: 9:15 AM**

**WSR 09-23-097**

**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:**

None.

**Name of proponent:** (person or organization) Washington State Department of Revenue

- Private  
 Public  
 Governmental

**Name of agency personnel responsible for:**

Name	Office Location	Phone
Drafting.....Mark E. Bohe	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6133
Implementation.... Stuart Thronson	1025 Union Ave. SE. Ste #300, Olympia ,Wa	(360) 570-3230
Enforcement..... Stuart Thronson	1025 Union Ave. SE. Ste #300, Olympia ,Wa	(360) 570-3230

**Has a small business economic impact statement been prepared under chapter 19.85 RCW?**

X No small business economic impact statement is required for either rule.

**Is a cost-benefit analysis required under RCW 34.05.328?**

X Yes A preliminary cost-benefit analysis for WAC 458-40-660 may be obtained by contacting:

Name: Mark Bohe  
Address: Post Office Box 47453  
Olympia, Washington  
98504-7453  
e-mail markbohe@dor.wa.gov  
fax (360) 586-0127

The proposed rule is a significant legislative rule as defined by RCW 34.05.328.