

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

AMENDATORY SECTION (Amending WSR 04-01-125, filed 12/18/03, effective 1/1/04)

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 ~~((July))~~ December 31, 2004:

**((TABLE 1—Stumpage Value Table
Stumpage Value Area 1
January 1 through July 31, 2004**

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	\$465	\$458	\$451	\$444	\$437
		2	357	350	343	336	329
		3	352	345	338	331	324
		4	346	339	332	325	318
Western Redcedar ⁽²⁾	RC	1	871	864	857	850	843
Western Hemlock and Other Conifer ⁽³⁾	WH	1	268	261	254	247	240
		2	216	209	202	195	188
		3	216	209	202	195	188
		4	216	209	202	195	188
Red Alder	RA	1	339	332	325	318	311
		2	277	270	263	256	249
Black Cottonwood	BC	1	+	+	+	+	+

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Other Hardwood	OH	+	166	159	152	145	138
Douglas Fir Poles	DFL	+	654	647	640	633	626
Western Redcedar Poles	RCL	+	1191	1184	1177	1170	1163
Chipwood ⁽⁴⁾	CHW	+	+	+	+	+	+
RC Shake Blocks	RCS	+	303	296	289	282	275
RC Shingle Blocks	RCF	+	121	114	107	100	93
RC & Other Posts ⁽⁵⁾	RCP	+	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁶⁾	DFX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁶⁾	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 Alaska Cedar.

⁽³⁾ Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

⁽⁴⁾ Stumpage value per ton.

⁽⁵⁾ Stumpage value per 8 lineal feet or portion thereof.

⁽⁶⁾ Stumpage value per lineal foot.))

TABLE 1—Stumpage Value Table
Stumpage Value Area 1

July 1 through December 31, 2004

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	DF	1	\$423	\$416	\$409	\$402	\$395

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		2	<u>423</u>	<u>416</u>	<u>409</u>	<u>402</u>	<u>395</u>
		3	<u>365</u>	<u>358</u>	<u>351</u>	<u>344</u>	<u>337</u>
		4	<u>360</u>	<u>353</u>	<u>346</u>	<u>339</u>	<u>332</u>
<hr/>							
<u>Western Redcedar⁽²⁾</u>	<u>RC</u>	1	<u>777</u>	<u>770</u>	<u>763</u>	<u>756</u>	<u>749</u>
<hr/>							
	<u>WH</u>	1	<u>303</u>	<u>296</u>	<u>289</u>	<u>282</u>	<u>275</u>
<u>Western Hemlock and Other Conifer⁽³⁾</u>		2	<u>221</u>	<u>214</u>	<u>207</u>	<u>200</u>	<u>193</u>
		3	<u>215</u>	<u>208</u>	<u>201</u>	<u>194</u>	<u>187</u>
		4	<u>208</u>	<u>201</u>	<u>194</u>	<u>187</u>	<u>180</u>
<hr/>							
<u>Red Alder</u>	<u>RA</u>	1	<u>368</u>	<u>361</u>	<u>354</u>	<u>347</u>	<u>340</u>
		2	<u>302</u>	<u>295</u>	<u>288</u>	<u>281</u>	<u>274</u>
<hr/>							
<u>Black Cottonwood</u>	<u>BC</u>	1	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<hr/>							
<u>Other Hardwood</u>	<u>OH</u>	1	<u>190</u>	<u>183</u>	<u>176</u>	<u>169</u>	<u>162</u>
<hr/>							
<u>Douglas-Fir Poles</u>	<u>DFL</u>	1	<u>637</u>	<u>630</u>	<u>623</u>	<u>616</u>	<u>609</u>
<hr/>							
<u>Western Redcedar Poles</u>	<u>RCL</u>	1	<u>1192</u>	<u>1185</u>	<u>1178</u>	<u>1171</u>	<u>1164</u>
<hr/>							
<u>Chipwood⁽⁴⁾</u>	<u>CHW</u>	1	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<hr/>							
<u>RC Shake Blocks</u>	<u>RCS</u>	1	<u>303</u>	<u>296</u>	<u>289</u>	<u>282</u>	<u>275</u>
<hr/>							
<u>RC Shingle Blocks</u>	<u>RCF</u>	1	<u>121</u>	<u>114</u>	<u>107</u>	<u>100</u>	<u>93</u>
<hr/>							
<u>RC & Other Posts⁽⁵⁾</u>	<u>RCP</u>	1	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>
<hr/>							
<u>DF Christmas Trees⁽⁶⁾</u>	<u>DFX</u>	1	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
<hr/>							
<u>Other Christmas Trees⁽⁶⁾</u>	<u>TFX</u>	1	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

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

⁽²⁾ Includes Alaska-Cedar.

⁽³⁾ Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver

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Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

⁽⁴⁾ Stumpage value per ton.

⁽⁵⁾ Stumpage value per 8 lineal feet or portion thereof.

⁽⁶⁾ Stumpage value per lineal foot.

((TABLE 2—Stumpage Value Table
Stumpage Value Area 2
January 1 through July 31, 2004

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	\$379	\$372	\$365	\$358	\$351
		2	379	372	365	358	351
		3	379	372	365	358	351
		4	318	311	304	297	290
Western Redcedar ⁽²⁾	RC	1	871	864	857	850	843
Western Hemlock and Other Conifer ⁽³⁾	WH	1	275	268	261	254	247
		2	223	216	209	202	195
		3	200	193	186	179	172
		4	190	183	176	169	162
Red Alder	RA	1	339	332	325	318	311
		2	277	270	263	256	249
Black Cottonwood	BC	1	+	+	+	+	+
Other Hardwood	OH	1	166	159	152	145	138
Douglas Fir Poles	DFL	1	654	647	640	633	626
Western Redcedar Poles	RCL	1	1191	1184	1177	1170	1163

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Chipwood ⁽⁴⁾	CHW	+	+	+	+	+	+
RC Shake Blocks	RCS	+	303	296	289	282	275
RC Shingle Blocks	RCF	+	121	114	107	100	93
RC & Other Posts ⁽⁵⁾	RCP	+	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁶⁾	DFX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁶⁾	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 Alaska Cedar.~~

~~(3) Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."~~

~~(4) Stumpage value per ton.~~

~~(5) Stumpage value per 8 lineal feet or portion thereof.~~

~~(6) Stumpage value per lineal foot).~~

**TABLE 2—Stumpage Value Table
Stumpage Value Area 2**

July 1 through December 31, 2004

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	DF	1	\$500	\$493	\$486	\$479	\$472
		2	394	387	380	373	366
		3	394	387	380	373	366
		4	394	387	380	373	366
Western Redcedar ⁽²⁾	RC	1	777	770	763	756	749

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<u>Western Hemlock and Other Conifer⁽³⁾</u>	<u>WH</u>	<u>1</u>	<u>303</u>	<u>296</u>	<u>289</u>	<u>282</u>	<u>275</u>
		<u>2</u>	<u>233</u>	<u>226</u>	<u>219</u>	<u>212</u>	<u>205</u>
		<u>3</u>	<u>223</u>	<u>216</u>	<u>209</u>	<u>202</u>	<u>195</u>
		<u>4</u>	<u>209</u>	<u>202</u>	<u>195</u>	<u>188</u>	<u>181</u>
<u>Red Alder</u>	<u>RA</u>	<u>1</u>	<u>368</u>	<u>361</u>	<u>354</u>	<u>347</u>	<u>340</u>
		<u>2</u>	<u>302</u>	<u>295</u>	<u>288</u>	<u>281</u>	<u>274</u>
<u>Black Cottonwood</u>	<u>BC</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>Other Hardwood</u>	<u>OH</u>	<u>1</u>	<u>190</u>	<u>183</u>	<u>176</u>	<u>169</u>	<u>162</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	<u>1</u>	<u>637</u>	<u>630</u>	<u>623</u>	<u>616</u>	<u>609</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>1192</u>	<u>1185</u>	<u>1178</u>	<u>1171</u>	<u>1164</u>
<u>Chipwood⁽⁴⁾</u>	<u>CHW</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>RC Shake Blocks</u>	<u>RCS</u>	<u>1</u>	<u>303</u>	<u>296</u>	<u>289</u>	<u>282</u>	<u>275</u>
<u>RC Shingle Blocks</u>	<u>RCF</u>	<u>1</u>	<u>121</u>	<u>114</u>	<u>107</u>	<u>100</u>	<u>93</u>
<u>RC & Other Posts⁽⁵⁾</u>	<u>RCP</u>	<u>1</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>
<u>DF Christmas Trees⁽⁶⁾</u>	<u>DFX</u>	<u>1</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
<u>Other Christmas Trees⁽⁶⁾</u>	<u>TFX</u>	<u>1</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

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

⁽²⁾ Includes Alaska-Cedar.

⁽³⁾ Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

⁽⁴⁾ Stumpage value per ton.

⁽⁵⁾ Stumpage value per 8 lineal feet or portion thereof.

⁽⁶⁾ Stumpage value per lineal foot.

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((TABLE 3—Stumpage Value Table
Stumpage Value Area 3
January 1 through July 31, 2004

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	\$343	\$336	\$329	\$322	\$315
		2	308	301	294	287	280
		3	308	301	294	287	280
		4	308	301	294	287	280
Western Redcedar ⁽³⁾	RC	1	871	864	857	850	843
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	282	275	268	261	254
		2	230	223	216	209	202
		3	181	174	167	160	153
		4	125	118	111	104	97
Red Alder	RA	1	339	332	325	318	311
		2	277	270	263	256	249
Black Cottonwood	BC	1	+	+	+	+	+
Other Hardwood	OH	1	166	159	152	145	138
Douglas Fir Poles	DFL	1	654	647	640	633	626
Western Redcedar Poles	RCL	1	1191	1184	1177	1170	1163
Chipwood ⁽⁵⁾	CHW	1	+	+	+	+	+
RC Shake Blocks	RCS	1	303	296	289	282	275
RC Shingle Blocks	RCF	1	121	114	107	100	93

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RC & Other Posts ⁽⁶⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁷⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁷⁾	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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."~~

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

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

~~(7) Stumpage value per lineal foot.))~~

TABLE 3—Stumpage Value Table
Stumpage Value Area 3
 July 1 through December 31, 2004

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
<u>Douglas-Fir⁽²⁾</u>	DF	1	\$340	\$333	\$326	\$319	\$312
		2	327	320	313	306	299
		3	327	320	313	306	299
		4	327	320	313	306	299
<u>Western Redcedar⁽³⁾</u>	RC	1	777	770	763	756	749
<u>Western Hemlock and Other Conifer⁽⁴⁾</u>	WH	1	303	296	289	282	275
		2	230	223	216	209	202
		3	162	155	148	141	134

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		4	112	105	98	91	84
Red Alder	RA	1	368	361	354	347	340
		2	302	295	288	281	274
Black Cottonwood	BC	1	1	1	1	1	1
Other Hardwood	OH	1	190	183	176	169	162
Douglas-Fir Poles	DFL	1	637	630	623	616	609
Western Redcedar Poles	RCL	1	1192	1185	1178	1171	1164
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake Blocks	RCS	1	303	296	289	282	275
RC Shingle Blocks	RCF	1	121	114	107	100	93
RC & Other Posts ⁽⁶⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁷⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁷⁾	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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

(5) Stumpage value per ton.

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

(7) Stumpage value per lineal foot.

(TABLE 4—Stumpage Value Table
Stumpage Value Area 4
January 1 through July 31, 2004

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

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Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir ⁽²⁾	DF	1	\$375	\$368	\$361	\$354	\$347
		2	375	368	361	354	347
		3	375	368	361	354	347
		4	326	319	312	305	298
Lodgepole Pine	LP	1	150	143	136	129	122
Ponderosa Pine	PP	1	274	267	260	253	246
		2	202	195	188	181	174
Western Redcedar ⁽³⁾	RC	1	871	864	857	850	843
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	261	254	247	240	233
		2	209	202	195	188	181
		3	203	196	189	182	175
		4	167	160	153	146	139
Red Alder	RA	1	339	332	325	318	311
		2	277	270	263	256	249
Black Cottonwood	BC	1	1	1	1	1	1
Other Hardwood	OH	1	166	159	152	145	138
Douglas Fir Poles	DFL	1	654	647	640	633	626
Western Redcedar Poles	RCL	1	1191	1184	1177	1170	1163
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake Blocks	RCS	1	303	296	289	282	275

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RC Shingle Blocks	RCF	†	121	114	107	100	93
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

~~(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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."~~

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

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

~~(7) Stumpage value per lineal foot.))~~

**TABLE 4—Stumpage Value Table
Stumpage Value Area 4**

July 1 through December 31, 2004

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	395	388	381	374	367
		3	395	388	381	374	367
		4	395	388	381	374	367
Lodgepole Pine	LP	1	166	159	152	145	138
Ponderosa Pine	PP	1	256	249	242	235	228
		2	205	198	191	184	177

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RULE TO BE USED TO DETERMINE TAX
LIABILITY AND OR EXEMPTIONS.**

<u>Western Redcedar⁽³⁾</u>	<u>RC</u>	1	<u>777</u>	<u>770</u>	<u>763</u>	<u>756</u>	<u>749</u>
<u>Western Hemlock and Other Conifer⁽⁴⁾</u>	<u>WH</u>	1	<u>303</u>	<u>296</u>	<u>289</u>	<u>282</u>	<u>275</u>
		2	<u>216</u>	<u>209</u>	<u>202</u>	<u>195</u>	<u>188</u>
		3	<u>207</u>	<u>200</u>	<u>193</u>	<u>186</u>	<u>179</u>
		4	<u>179</u>	<u>172</u>	<u>165</u>	<u>158</u>	<u>151</u>
<u>Red Alder</u>	<u>RA</u>	1	<u>368</u>	<u>361</u>	<u>354</u>	<u>347</u>	<u>340</u>
		2	<u>302</u>	<u>295</u>	<u>288</u>	<u>281</u>	<u>274</u>
<u>Black Cottonwood</u>	<u>BC</u>	1	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>Other Hardwood</u>	<u>OH</u>	1	<u>190</u>	<u>183</u>	<u>176</u>	<u>169</u>	<u>162</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	1	<u>637</u>	<u>630</u>	<u>623</u>	<u>616</u>	<u>609</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	1	<u>1192</u>	<u>1185</u>	<u>1178</u>	<u>1171</u>	<u>1164</u>
<u>Chipwood⁽⁵⁾</u>	<u>CHW</u>	1	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>RC Shake Blocks</u>	<u>RCS</u>	1	<u>303</u>	<u>296</u>	<u>289</u>	<u>282</u>	<u>275</u>
<u>RC Shingle Blocks</u>	<u>RCF</u>	1	<u>121</u>	<u>114</u>	<u>107</u>	<u>100</u>	<u>93</u>
<u>RC & Other Posts⁽⁶⁾</u>	<u>RCP</u>	1	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>
<u>DF Christmas Trees⁽⁷⁾</u>	<u>DFX</u>	1	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
<u>Other Christmas Trees⁽⁷⁾</u>	<u>TFX</u>	1	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

⁽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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

⁽⁵⁾ Stumpage value per ton.

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

⁽⁷⁾ Stumpage value per lineal foot.

((TABLE 5—Stumpage Value Table
Stumpage Value Area 5
January 1 through July 31, 2004

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	1	\$479	\$472	\$465	\$458	\$451
		2	386	379	372	365	358
		3	345	338	331	324	317
		4	343	336	329	322	315
Lodgepole Pine	LP	1	150	143	136	129	122
Ponderosa Pine	PP	1	274	267	260	253	246
		2	202	195	188	181	174
Western Redcedar ⁽³⁾	RC	1	871	864	857	850	843
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	248	241	234	227	220
		2	196	189	182	175	168
		3	187	180	173	166	159
		4	187	180	173	166	159
Red Alder	RA	1	339	332	325	318	311
		2	277	270	263	256	249
Black Cottonwood	BC	1	+	+	+	+	+
Other Hardwood	OH	1	166	159	152	145	138

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

Douglas Fir Poles	DFL	+	654	647	640	633	626
Western Redcedar Poles	RCL	+	1191	1184	1177	1170	1163
Chipwood ⁽⁵⁾	CHW	+	+	+	+	+	+
RC Shake Blocks	RCS	+	303	296	289	282	275
RC Shingle Blocks	RCF	+	121	114	107	100	93
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

~~(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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."~~

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

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

~~(7) Stumpage value per lineal foot.)~~

**TABLE 5—Stumpage Value Table
Stumpage Value Area 5**

July 1 through December 31, 2004

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	\$412	\$405	\$398	\$391	\$384
		2	412	405	398	391	384

THIS PROPOSED RULE IS SUBMITTED FOR
PUBLIC COMMENTS AFTER INPUT FROM
INTERESTED PARTIES AND IS TO BE USED
SOLELY FOR DISCUSSION PURPOSES AT THE
PUBLIC HEARING ON THE PROPOSED RULE.
UNDER NO CIRCUMSTANCES IS THIS PROPOSED
RULE TO BE USED TO DETERMINE TAX
LIABILITY AND OR EXEMPTIONS.

		3	<u>355</u>	<u>348</u>	<u>341</u>	<u>334</u>	<u>327</u>
		4	<u>355</u>	<u>348</u>	<u>341</u>	<u>334</u>	<u>327</u>
<u>Lodgepole Pine</u>	<u>LP</u>	1	<u>166</u>	<u>159</u>	<u>152</u>	<u>145</u>	<u>138</u>
<u>Ponderosa Pine</u>	<u>PP</u>	1	<u>256</u>	<u>249</u>	<u>242</u>	<u>235</u>	<u>228</u>
		2	<u>205</u>	<u>198</u>	<u>191</u>	<u>184</u>	<u>177</u>
<u>Western Redcedar⁽³⁾</u>	<u>RC</u>	1	<u>777</u>	<u>770</u>	<u>763</u>	<u>756</u>	<u>749</u>
<u>Western Hemlock and Other Conifer⁽⁴⁾</u>	<u>WH</u>	1	<u>303</u>	<u>296</u>	<u>289</u>	<u>282</u>	<u>275</u>
		2	<u>209</u>	<u>202</u>	<u>195</u>	<u>188</u>	<u>181</u>
		3	<u>198</u>	<u>191</u>	<u>184</u>	<u>177</u>	<u>170</u>
		4	<u>168</u>	<u>161</u>	<u>154</u>	<u>147</u>	<u>140</u>
<u>Red Alder</u>	<u>RA</u>	1	<u>368</u>	<u>361</u>	<u>354</u>	<u>347</u>	<u>340</u>
		2	<u>302</u>	<u>295</u>	<u>288</u>	<u>281</u>	<u>274</u>
<u>Black Cottonwood</u>	<u>BC</u>	1	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>Other Hardwood</u>	<u>OH</u>	1	<u>190</u>	<u>183</u>	<u>176</u>	<u>169</u>	<u>162</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	1	<u>637</u>	<u>630</u>	<u>623</u>	<u>616</u>	<u>609</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	1	<u>1192</u>	<u>1185</u>	<u>1178</u>	<u>1171</u>	<u>1164</u>
<u>Chipwood⁽⁵⁾</u>	<u>CHW</u>	1	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>RC Shake Blocks</u>	<u>RCS</u>	1	<u>303</u>	<u>296</u>	<u>289</u>	<u>282</u>	<u>275</u>
<u>RC Shingle Blocks</u>	<u>RCF</u>	1	<u>121</u>	<u>114</u>	<u>107</u>	<u>100</u>	<u>93</u>
<u>RC & Other Posts⁽⁶⁾</u>	<u>RCP</u>	1	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>
<u>DF Christmas Trees⁽⁷⁾</u>	<u>DFX</u>	1	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
<u>Other Christmas Trees⁽⁷⁾</u>	<u>TFX</u>	1	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

⁽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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

⁽⁵⁾ Stumpage value per ton.

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

⁽⁷⁾ Stumpage value per lineal foot.

**((TABLE 6—Stumpage Value Table
Stumpage Value Area 6
January 1 through July 31, 2004**

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	1	\$258	\$251	\$244	\$237	\$230
Lodgepole Pine	LP	1	150	143	136	129	122
Ponderosa Pine	PP	1	274	267	260	253	246
		2	202	195	188	181	174
Western Redcedar ⁽³⁾	RC	1	577	570	563	556	549
True Firs and Spruce ⁽⁴⁾	WH	1	135	128	121	114	107
Western White Pine	WP	1	308	301	294	287	280
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	577	570	563	556	549
Small Logs ⁽⁵⁾	SML	1	25	24	23	22	21

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

Chipwood ⁽⁵⁾	CHW	+	+	+	+	+	+
RC Shake & Shingle Blocks	RCF	+	92	85	78	71	64
LP & Other Posts ⁽⁶⁾	LPP	+	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees ⁽⁷⁾	PX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁸⁾	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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."~~

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

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

~~(7) Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.~~

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

**TABLE 6—Stumpage Value Table
Stumpage Value Area 6**

July 1 through December 31, 2004

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	\$280	\$273	\$266	\$259	\$252
Lodgepole Pine	LP	1	166	159	152	145	138
Ponderosa Pine	PP	1	256	249	242	235	228

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

		2	205	198	191	184	177
Western Redcedar ⁽³⁾	RC	1	525	518	511	504	497
True Firs and Spruce ⁽⁴⁾	WH	1	161	154	147	140	133
Western White Pine	WP	1	298	291	284	277	270
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	525	518	511	504	497
Small Logs ⁽⁵⁾	SML	1	23	22	21	20	19
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks	RCF	1	92	85	78	71	64
LP & Other Posts ⁽⁶⁾	LPP	1	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees ⁽⁷⁾	PX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁸⁾	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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

⁽⁵⁾ Stumpage value per ton.

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

⁽⁷⁾ Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.

⁽⁸⁾ Stumpage value per lineal foot.

~~((TABLE 7—Stumpage Value Table
Stumpage Value Area 7
January 1 through July 31, 2004~~

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

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	1	\$263	\$256	\$249	\$242	\$235
Lodgepole Pine	LP	1	177	170	163	156	149
Ponderosa Pine	PP	1	285	278	271	264	257
		2	227	220	213	206	199
Western Redcedar ⁽³⁾	RC	1	592	585	578	571	564
True Firs and Spruce ⁽⁴⁾	WH	1	177	170	163	156	149
Western White Pine	WP	1	315	308	301	294	287
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	592	585	578	571	564
Small Logs ⁽⁵⁾	SML	1	19	18	17	16	15
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks	RCF	1	92	85	78	71	64
LP & Other Posts ⁽⁶⁾	LPP	1	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees ⁽⁷⁾	PX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁸⁾	DFX	1	0.25	0.25	0.25	0.25	0.25

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

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

- ~~(2) Includes Western Larch.~~
- ~~(3) Includes Alaska Cedar.~~
- ~~(4) Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."~~
- ~~(5) Stumpage value per ton.~~
- ~~(6) Stumpage value per 8 lineal feet or portion thereof.~~
- ~~(7) Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.~~
- ~~(8) Stumpage value per lineal foot.)~~

TABLE 7—Stumpage Value Table
Stumpage Value Area 7
 July 1 through December 31, 2004

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	\$282	\$275	\$268	\$261	\$254
Lodgepole Pine	LP	1	194	187	180	173	166
Ponderosa Pine	PP	1	253	246	239	232	225
		2	214	207	200	193	186
Western Redcedar ⁽³⁾	RC	1	543	536	529	522	515
True Firs and Spruce ⁽⁴⁾	WH	1	206	199	192	185	178
Western White Pine	WP	1	310	303	296	289	282
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	543	536	529	522	515
Small Logs ⁽⁵⁾	SML	1	20	19	18	17	16

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks	RCF	1	92	85	78	71	64
LP & Other Posts ⁽⁶⁾	LPP	1	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees ⁽⁷⁾	PX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁸⁾	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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

(5) Stumpage value per ton.

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

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

(8) Stumpage value per lineal foot.

(TABLE 8—Stumpage Value Table
Stumpage Value Area 10
January 1 through July 31, 2004

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	1	\$361	\$354	\$347	\$340	\$333
		2	361	354	347	340	333
		3	361	354	347	340	333
		4	312	305	298	291	284
Lodgepole Pine	LP	1	450	443	436	429	422

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UNDER NO CIRCUMSTANCES IS THIS PROPOSED
RULE TO BE USED TO DETERMINE TAX
LIABILITY AND OR EXEMPTIONS.**

Ponderosa Pine	PP	1	274	267	260	253	246
		2	202	195	188	181	174
<hr/>							
Western Redcedar ⁽²⁾	RC	1	857	850	843	836	829
<hr/>							
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	247	240	233	226	219
		2	195	188	181	174	167
		3	189	182	175	168	161
		4	153	146	139	132	125
<hr/>							
Red Alder	RA	1	325	318	311	304	297
		2	263	256	249	242	235
<hr/>							
Black Cottonwood	BC	1	1	1	1	1	1
<hr/>							
Other Hardwood	OH	1	152	145	138	131	124
<hr/>							
Douglas Fir Poles	DFL	1	640	633	626	619	612
<hr/>							
Western Redcedar Poles	RCL	1	1177	1170	1163	1156	1149
<hr/>							
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
<hr/>							
RC Shake Blocks	RCS	1	303	296	289	282	275
<hr/>							
RC Shingle Blocks	RCF	1	121	114	107	100	93
<hr/>							
RC & Other Posts ⁽⁶⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
<hr/>							
DF Christmas Trees ⁽⁷⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
<hr/>							
Other Christmas Trees ⁽⁷⁾	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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine~~

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~~Fir, and all Spruce, Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."~~

- ~~(5) Stumpage value per ton.~~
- ~~(6) Stumpage value per 8 lineal feet or portion thereof.~~
- ~~(7) Stumpage value per lineal foot.))~~

TABLE 8—Stumpage Value Table
Stumpage Value Area 10
 July 1 through December 31, 2004

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	\$404	\$397	\$390	\$383	\$376
		2	381	374	367	360	353
		3	381	374	367	360	353
		4	381	374	367	360	353
Lodgepole Pine	LP	1	166	159	152	145	138
Ponderosa Pine	PP	1	256	249	242	235	228
		2	205	198	191	184	177
Western Redcedar ⁽³⁾	RC	1	763	756	749	742	735
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	289	282	275	268	261
		2	202	195	188	181	174
		3	193	186	179	172	165
		4	165	158	151	144	137
Red Alder	RA	1	354	347	340	333	326
		2	288	281	274	267	260
Black Cottonwood	BC	1	1	1	1	1	1

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<u>Other Hardwood</u>	<u>OH</u>	<u>1</u>	<u>176</u>	<u>169</u>	<u>162</u>	<u>155</u>	<u>148</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	<u>1</u>	<u>623</u>	<u>616</u>	<u>609</u>	<u>602</u>	<u>595</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>1178</u>	<u>1171</u>	<u>1164</u>	<u>1157</u>	<u>1150</u>
<u>Chipwood⁽⁵⁾</u>	<u>CHW</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>RC Shake Blocks</u>	<u>RCS</u>	<u>1</u>	<u>303</u>	<u>296</u>	<u>289</u>	<u>282</u>	<u>275</u>
<u>RC Shingle Blocks</u>	<u>RCF</u>	<u>1</u>	<u>121</u>	<u>114</u>	<u>107</u>	<u>100</u>	<u>93</u>
<u>RC & Other Posts⁽⁶⁾</u>	<u>RCP</u>	<u>1</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>
<u>DF Christmas Trees⁽⁷⁾</u>	<u>DFX</u>	<u>1</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
<u>Other Christmas Trees⁽⁷⁾</u>	<u>TFX</u>	<u>1</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

⁽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 Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

⁽⁵⁾ Stumpage value per ton.

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

⁽⁷⁾ 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

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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 ((~~July~~)) December 31, 2004:

TABLE 9—Harvest Adjustment Table
Stumpage Value Areas 1, 2, 3, 4, 5, and 10
 ((~~January~~)) July 1 through ((~~July~~)) December 31, 2004

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

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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.	-\$30.00
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 Areas 6 and 7
(~~January~~) July 1 through (~~July~~) December 31, 2004**

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 3 thousand board feet to 8 thousand board feet per acre.	-\$7.00
Class 3	Harvest of less than 3 thousand board feet per acre.	-\$10.00
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.	-\$20.00
Class 3	The majority of the harvest unit has rough, broken ground with slopes over 60%. Numerous rock outcrops and bluffs.	-\$30.00
Class 4	Applies to logs yarded from stump to landing by helicopter. This does not apply to special forest products.	-\$145.00

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(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.