This rule was adopted on December 31, 2008 and becomes effective January 1, 2009. 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.

**** Emergency rule filed January 20, 2009 supersedes this rule****

AMENDATORY SECTION (Amending WSR 08-14-085, filed 6/27/08, effective 7/1/08)

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

(2) **Stumpage value tables.** The following stumpage value tables are used to calculate the taxable value of stumpage harvested from ((~~July~~)) January 1 through ((~~December 31, 2008~~)) June 30, 2009:

((~~**TABLE 1 Proposed Stumpage Value Table**~~
~~**Stumpage Value Area 1**~~
~~July 1 through December 31, 2008~~

~~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~~	~~$504~~	~~$497~~	~~$490~~	~~$483~~	~~$476~~
		~~2~~	~~330~~	~~323~~	~~316~~	~~309~~	~~302~~
		~~3~~	~~330~~	~~323~~	~~316~~	~~309~~	~~302~~
		~~4~~	~~316~~	~~309~~	~~302~~	~~295~~	~~288~~
~~Western Redcedar(2)~~	~~RC~~	~~1~~	~~676~~	~~669~~	~~662~~	~~655~~	~~648~~
~~Western Hemlock(3)~~	~~WH~~	~~1~~	~~265~~	~~258~~	~~251~~	~~244~~	~~237~~
		~~2~~	~~265~~	~~258~~	~~251~~	~~244~~	~~237~~
		~~3~~	~~265~~	~~258~~	~~251~~	~~244~~	~~237~~
		~~4~~	~~265~~	~~258~~	~~251~~	~~244~~	~~237~~
~~Red Alder~~	~~RA~~	~~1~~	~~706~~	~~699~~	~~692~~	~~685~~	~~678~~
		~~2~~	~~637~~	~~630~~	~~623~~	~~616~~	~~609~~

~~Black Cottonwood~~	~~BC~~	~~1~~	~~29~~	~~22~~	~~15~~	~~8~~	~~1~~
~~Other Hardwood~~	~~OH~~	~~1~~	~~174~~	~~167~~	~~160~~	~~153~~	~~146~~
~~Douglas Fir Poles & Piles~~	~~DFL~~	~~1~~	~~698~~	~~691~~	~~684~~	~~677~~	~~670~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~1353~~	~~1346~~	~~1339~~	~~1332~~	~~1325~~
~~Chipwood(4)~~	~~CHW~~	~~1~~	~~8~~	~~7~~	~~6~~	~~5~~	~~4~~
~~RC Shake & Shingle Blocks(5)~~	~~RCS~~	~~1~~	~~279~~	~~272~~	~~265~~	~~258~~	~~251~~
~~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 Alaska Cedar.~~

~~(3) Includes all Hemlock, Spruce, true Fir species and Pines, or any other conifer not listed in this table.~~

~~(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.~~

~~TABLE 2 - Proposed Stumpage Value Table~~
~~Stumpage Value Area 2~~
~~July 1 through December 31, 2008~~

~~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~~	~~$568~~	~~$561~~	~~$554~~	~~$547~~	~~$540~~
		~~2~~	~~383~~	~~376~~	~~369~~	~~362~~	~~355~~
		~~3~~	~~374~~	~~367~~	~~360~~	~~353~~	~~346~~
		~~4~~	~~285~~	~~278~~	~~271~~	~~264~~	~~257~~
~~Western Redcedar(2)~~	~~RC~~	~~1~~	~~676~~	~~669~~	~~662~~	~~655~~	~~648~~
~~Western Hemlock(3)~~	~~WH~~	~~1~~	~~311~~	~~304~~	~~297~~	~~290~~	~~283~~

		~~2~~	~~311~~	~~304~~	~~297~~	~~290~~	~~283~~
		~~3~~	~~286~~	~~279~~	~~272~~	~~265~~	~~258~~
		~~4~~	~~286~~	~~279~~	~~272~~	~~265~~	~~258~~
~~Red Alder~~	~~RA~~	~~1~~	~~706~~	~~699~~	~~692~~	~~685~~	~~678~~
		~~2~~	~~637~~	~~630~~	~~623~~	~~616~~	~~609~~
~~Black Cottonwood~~	~~BC~~	~~1~~	~~29~~	~~22~~	~~15~~	~~8~~	~~1~~
~~Other Hardwood~~	~~OH~~	~~1~~	~~174~~	~~167~~	~~160~~	~~153~~	~~146~~
~~Douglas Fir Poles & Piles~~	~~DFL~~	~~1~~	~~698~~	~~691~~	~~684~~	~~677~~	~~670~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~1353~~	~~1346~~	~~1339~~	~~1332~~	~~1325~~
~~Chipwood~~[4]	~~CHW~~	~~1~~	~~12~~	~~11~~	~~10~~	~~9~~	~~8~~
~~RC Shake & Shingle Blocks~~[5]	~~RCS~~	~~1~~	~~279~~	~~272~~	~~265~~	~~258~~	~~251~~
~~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 Alaska Cedar.~~

~~[3] Includes all Hemlock, Spruce, true Fir species and Pines, or any other conifer not listed in this table.~~

~~[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.~~

~~TABLE 3 – Proposed Stumpage Value Table~~
~~Stumpage Value Area 3~~
~~July 1 through December 31, 2008~~

~~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~~	~~$528~~	~~$521~~	~~$514~~	~~$507~~	~~$500~~
		~~2~~	~~418~~	~~411~~	~~404~~	~~397~~	~~390~~
		~~3~~	~~418~~	~~411~~	~~404~~	~~397~~	~~390~~
		~~4~~	~~294~~	~~287~~	~~280~~	~~273~~	~~266~~
~~Western Redcedar[3]~~	~~RC~~	~~1~~	~~676~~	~~669~~	~~662~~	~~655~~	~~648~~
~~Western Hemlock[4]~~	~~WH~~	~~1~~	~~291~~	~~284~~	~~277~~	~~270~~	~~263~~
		~~2~~	~~291~~	~~284~~	~~277~~	~~270~~	~~263~~
		~~3~~	~~277~~	~~270~~	~~263~~	~~256~~	~~249~~
		~~4~~	~~277~~	~~270~~	~~263~~	~~256~~	~~249~~
~~Red Alder~~	~~RA~~	~~1~~	~~706~~	~~699~~	~~692~~	~~685~~	~~678~~
		~~2~~	~~637~~	~~630~~	~~623~~	~~616~~	~~609~~
~~Black Cottonwood~~	~~BC~~	~~1~~	~~29~~	~~22~~	~~15~~	~~8~~	~~1~~
~~Other Hardwood~~	~~OH~~	~~1~~	~~174~~	~~167~~	~~160~~	~~153~~	~~146~~
~~Douglas-Fir Poles & Piles~~	~~DFL~~	~~1~~	~~698~~	~~691~~	~~684~~	~~677~~	~~670~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~1353~~	~~1346~~	~~1339~~	~~1332~~	~~1325~~
~~Chipwood[5]~~	~~CHW~~	~~1~~	~~12~~	~~11~~	~~10~~	~~9~~	~~8~~
~~RC Shake & Shingle Blocks[6]~~	~~RCS~~	~~1~~	~~279~~	~~272~~	~~265~~	~~258~~	~~251~~
~~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 in this table.~~

~~[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.~~

~~TABLE 4 – Proposed Stumpage Value Table~~
~~Stumpage Value Area 4~~
~~July 1 through December 31, 2008~~

~~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~~	~~$450~~	~~$443~~	~~$436~~	~~$429~~	~~$422~~
		~~2~~	~~423~~	~~416~~	~~409~~	~~402~~	~~395~~
		~~3~~	~~423~~	~~416~~	~~409~~	~~402~~	~~395~~
		~~4~~	~~295~~	~~288~~	~~281~~	~~274~~	~~267~~
~~Lodgepole Pine~~	~~LP~~	~~1~~	~~172~~	~~165~~	~~158~~	~~151~~	~~144~~
~~Ponderosa Pine~~	~~PP~~	~~1~~	~~177~~	~~170~~	~~163~~	~~156~~	~~149~~
		~~2~~	~~121~~	~~114~~	~~107~~	~~100~~	~~93~~
~~Western Redcedar(3)~~	~~RC~~	~~1~~	~~676~~	~~669~~	~~662~~	~~655~~	~~648~~
~~Western Hemlock(4)~~	~~WH~~	~~1~~	~~299~~	~~292~~	~~285~~	~~278~~	~~271~~
		~~2~~	~~299~~	~~292~~	~~285~~	~~278~~	~~271~~
		~~3~~	~~299~~	~~292~~	~~285~~	~~278~~	~~271~~
		~~4~~	~~299~~	~~292~~	~~285~~	~~278~~	~~271~~
~~Red Alder~~	~~RA~~	~~1~~	~~706~~	~~699~~	~~692~~	~~685~~	~~678~~
		~~2~~	~~637~~	~~630~~	~~623~~	~~616~~	~~609~~
~~Black Cottonwood~~	~~BC~~	~~1~~	~~29~~	~~22~~	~~15~~	~~8~~	~~1~~
~~Other Hardwood~~	~~OH~~	~~1~~	~~174~~	~~167~~	~~160~~	~~153~~	~~146~~
~~Douglas-Fir Poles & Piles~~	~~DFL~~	~~1~~	~~698~~	~~691~~	~~684~~	~~677~~	~~670~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~1353~~	~~1346~~	~~1339~~	~~1332~~	~~1325~~
~~Chipwood(5)~~	~~CHW~~	~~1~~	~~12~~	~~11~~	~~10~~	~~9~~	~~8~~
~~RC Shake & Shingle Blocks(6)~~	~~RCS~~	~~1~~	~~279~~	~~272~~	~~265~~	~~258~~	~~251~~

~~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 in this table.~~

~~[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.~~

~~TABLE 5 – Proposed Stumpage Value Table~~
~~Stumpage Value Area 5~~
~~July 1 through December 31, 2008~~

~~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~~	~~$668~~	~~$661~~	~~$654~~	~~$647~~	~~$640~~
		~~2~~	~~384~~	~~377~~	~~370~~	~~363~~	~~356~~
		~~3~~	~~383~~	~~376~~	~~369~~	~~362~~	~~355~~
		~~4~~	~~294~~	~~287~~	~~280~~	~~273~~	~~266~~
~~Lodgepole Pine~~	~~LP~~	~~1~~	~~172~~	~~165~~	~~158~~	~~151~~	~~144~~
~~Ponderosa Pine~~	~~PP~~	~~1~~	~~177~~	~~170~~	~~163~~	~~156~~	~~149~~
		~~2~~	~~121~~	~~114~~	~~107~~	~~100~~	~~93~~
~~Western Redcedar[3]~~	~~RC~~	~~1~~	~~676~~	~~669~~	~~662~~	~~655~~	~~648~~
~~Western Hemlock[4]~~	~~WH~~	~~1~~	~~286~~	~~279~~	~~272~~	~~265~~	~~258~~
		~~2~~	~~286~~	~~279~~	~~272~~	~~265~~	~~258~~
		~~3~~	~~268~~	~~261~~	~~254~~	~~247~~	~~240~~
		~~4~~	~~268~~	~~261~~	~~254~~	~~247~~	~~240~~
~~Red Alder~~	~~RA~~	~~1~~	~~706~~	~~699~~	~~692~~	~~685~~	~~678~~

		2	637	630	623	616	609
Black Cottonwood	BC	1	29	22	15	8	1
Other Hardwood	OH	1	174	167	160	153	146
Douglas Fir Poles & Piles	DFL	1	698	691	684	677	670
Western Redcedar Poles	RCL	1	1353	1346	1339	1332	1325
Chipwood(5)	CHW	1	12	11	10	9	8
RC Shake & Shingle Blocks(6)	RCS	1	279	272	265	258	251
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 in this table.
(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.

TABLE 6 – Proposed Stumpage Value Table
Stumpage Value Area 6
July 1 through December 31, 2008

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	$224	$217	$210	$203	$196
Lodgepole Pine	LP	1	172	165	158	151	144

~~Ponderosa Pine~~	~~PP~~	~~1~~ ~~2~~	~~177~~ ~~121~~	~~170~~ ~~114~~	~~163~~ ~~107~~	~~156~~ ~~100~~	~~149~~ ~~93~~
~~Western Redcedar[3]~~	~~RC~~	~~1~~	~~664~~	~~657~~	~~650~~	~~643~~	~~636~~
~~True Firs and Spruce[4]~~	~~WH~~	~~1~~	~~196~~	~~189~~	~~182~~	~~175~~	~~168~~
~~Western White Pine~~	~~WP~~	~~1~~	~~239~~	~~232~~	~~225~~	~~218~~	~~211~~
~~Hardwoods~~	~~OH~~	~~1~~	~~50~~	~~43~~	~~36~~	~~29~~	~~22~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~664~~	~~657~~	~~650~~	~~643~~	~~636~~
~~Small Logs[5]~~	~~SML~~	~~1~~	~~30~~	~~29~~	~~28~~	~~27~~	~~26~~
~~Chipwood[5]~~	~~CHW~~	~~1~~	~~9~~	~~8~~	~~7~~	~~6~~	~~5~~
~~RC Shake & Shingle Blocks[6]~~	~~RCF~~	~~1~~	~~76~~	~~69~~	~~62~~	~~55~~	~~48~~
~~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 in this table.~~

~~[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.~~

~~TABLE 7—Proposed Stumpage Value Table~~
~~Stumpage Value Area 7~~
~~July 1 through December 31, 2008~~

~~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~~	~~$224~~	~~$217~~	~~$210~~	~~$203~~	~~$196~~
~~Lodgepole Pine~~	~~LP~~	~~1~~	~~172~~	~~165~~	~~158~~	~~151~~	~~144~~
~~Ponderosa Pine~~	~~PP~~	~~1~~	~~177~~	~~170~~	~~163~~	~~156~~	~~149~~
		~~2~~	~~121~~	~~114~~	~~107~~	~~100~~	~~93~~
~~Western Redcedar[3]~~	~~RC~~	~~1~~	~~664~~	~~657~~	~~650~~	~~643~~	~~636~~
~~True Firs and Spruce[4]~~	~~WH~~	~~1~~	~~196~~	~~189~~	~~182~~	~~175~~	~~168~~
~~Western White Pine~~	~~WP~~	~~1~~	~~239~~	~~232~~	~~225~~	~~218~~	~~211~~
~~Hardwoods~~	~~OH~~	~~1~~	~~50~~	~~43~~	~~36~~	~~29~~	~~22~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~664~~	~~657~~	~~650~~	~~643~~	~~636~~
~~Small Logs[5]~~	~~SML~~	~~1~~	~~30~~	~~29~~	~~28~~	~~27~~	~~26~~
~~Chipwood[5]~~	~~CHW~~	~~1~~	~~9~~	~~8~~	~~7~~	~~6~~	~~5~~
~~RC Shake & Shingle Blocks[6]~~	~~RCF~~	~~1~~	~~76~~	~~69~~	~~62~~	~~55~~	~~48~~
~~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 in this table.~~

~~[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.

TABLE 8 – Proposed Stumpage Value Table
Stumpage Value Area 10
July 1 through December 31, 2008

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	$436	$429	$422	$415	$408
		2	409	402	395	388	381
		3	409	402	395	388	381
		4	281	274	267	260	253
Lodgepole Pine	LP	1	172	165	158	151	144
Ponderosa Pine	PP	1	177	170	163	156	149
		2	121	114	107	100	93
Western Redcedar[3]	RC	1	662	655	648	641	634
Western Hemlock[4]	WH	1	285	278	271	264	257
		2	285	278	271	264	257
		3	285	278	271	264	257
		4	285	278	271	264	257
Red Alder	RA	1	692	685	678	671	664
		2	623	616	609	602	595
Black Cottonwood	BC	1	15	8	1	1	1
Other Hardwood	OH	1	160	153	146	139	132
Douglas Fir Poles & Piles	DFL	1	684	677	670	663	656
Western Redcedar Poles	RCL	1	1339	1332	1325	1318	1311
Chipwood[5]	CHW	1	12	11	10	9	8

~~RC Shake & Shingle Blocks[6]~~	~~RCS~~	~~1~~	~~279~~	~~272~~	~~265~~	~~258~~	~~251~~
~~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 in this table.~~
~~[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.~~))

TABLE 1—Proposed Stumpage Value Table
Stumpage Value Area 1
January 1 through June 30, 2009

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	$288	$281	$274	$267	$260
		2	288	281	274	264	260
		3	288	281	274	267	260
		4	238	231	224	217	210
Western Redcedar[2]	RC	1	651	644	637	630	623
Western Hemlock[3]	WH	1	230	223	216	209	202
		2	230	223	216	209	202
		3	230	223	216	209	202
		4	230	223	216	209	202
Red Alder	RA	1	533	526	519	512	505
		2	473	466	459	452	445

Black Cottonwood	BC	1	38	31	24	17	10
Other Hardwood	OH	1	160	153	146	139	132
Douglas-Fir Poles & Piles	DFL	1	692	685	678	671	664
Western Redcedar Poles	RCL	1	1380	1373	1366	1359	1352
Chipwood(4)	CHW	1	10	9	8	7	6
RC Shake & Shingle Blocks(5)	RCS	1	279	272	265	258	251
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 Alaska-Cedar.
(3) Includes all Hemlock, Spruce, true Fir species and Pines, or any other conifer not listed in this table.
(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.

TABLE 2—Proposed Stumpage Value Table
Stumpage Value Area 2
January 1 through June 30, 2009

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	$316	$309	$302	$295	$288
		2	316	309	302	295	288
		3	316	309	302	295	288
		4	252	245	238	231	224
Western Redcedar(2)	RC	1	651	644	637	630	623
Western Hemlock(3)	WH	1	222	215	208	201	194

		2	222	215	208	201	194
		3	222	215	208	201	194
		4	222	215	208	201	194
Red Alder	RA	1	533	526	519	512	505
		2	473	466	459	452	445
Black Cottonwood	BC	1	38	31	24	17	10
Other Hardwood	OH	1	160	153	146	139	132
Douglas-Fir Poles & Piles	DFL	1	692	685	678	671	664
Western Redcedar Poles	RCL	1	1380	1373	1366	1359	1352
Chipwood(4)	CHW	1	10	9	8	7	6
RC Shake & Shingle Blocks(5)	RCS	1	279	272	265	258	251
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 Alaska-Cedar.
(3) Includes all Hemlock, Spruce, true Fir species and Pines, or any other conifer not listed in this table.
(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.

TABLE 3—Proposed Stumpage Value Table
Stumpage Value Area 3
January 1 through June 30, 2009

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	$364	$357	$350	$343	$336
		2	364	357	350	343	336
		3	364	357	350	343	336
		4	316	309	302	295	288
Western Redcedar[3]	RC	1	651	644	637	630	623
Western Hemlock[4]	WH	1	241	234	227	220	213
		2	241	234	227	220	213
		3	241	234	227	220	213
		4	241	234	227	220	213
Red Alder	RA	1	533	526	519	512	505
		2	473	466	459	452	445
Black Cottonwood	BC	1	38	31	24	17	10
Other Hardwood	OH	1	160	153	146	139	132
Douglas-Fir Poles & Piles	DFL	1	692	685	678	671	664
Western Redcedar Poles	RCL	1	1380	1373	1366	1359	1352
Chipwood[5]	CHW	1	10	9	8	7	6
RC Shake & Shingle Blocks[6]	RCS	1	279	272	265	258	251
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 in this table.

(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.

TABLE 4—Proposed Stumpage Value Table
Stumpage Value Area 4
January 1 through June 30, 2009

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	$365	$358	$351	$344	$337
		2	365	358	351	344	337
		3	365	358	351	344	337
		4	294	287	280	273	266
Lodgepole Pine	LP	1	155	148	141	134	127
Ponderosa Pine	PP	1	134	127	120	113	106
		2	81	74	67	60	53
Western Redcedar[3]	RC	1	651	644	637	630	623
Western Hemlock[4]	WH	1	276	269	262	255	248
		2	276	269	262	255	248
		3	276	269	262	255	248
		4	276	269	262	255	248
Red Alder	RA	1	533	526	519	512	505
		2	473	466	459	452	445
Black Cottonwood	BC	1	38	31	24	17	10
Other Hardwood	OH	1	160	153	146	139	132
Douglas-Fir Poles & Piles	DFL	1	692	685	678	671	664
Western Redcedar Poles	RCL	1	1380	1373	1366	1359	1352
Chipwood[5]	CHW	1	10	9	8	7	6
RC Shake & Shingle Blocks[6]	RCS	1	279	272	265	258	251

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 in this table.
(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.

TABLE 5—Proposed Stumpage Value Table
Stumpage Value Area 5
January 1 through June 30, 2009

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	$296	$289	$282	$275	$268
		2	296	289	282	275	268
		3	296	289	282	275	268
		4	269	262	255	248	241
Lodgepole Pine	LP	1	155	148	141	134	127
Ponderosa Pine	PP	1	135	127	120	113	106
		2	81	74	67	60	53
Western Redcedar[3]	RC	1	651	644	637	630	623
Western Hemlock[4]	WH	1	211	204	197	190	183
		2	211	204	197	190	183
		3	211	204	197	190	183
		4	211	204	197	190	183
Red Alder	RA	1	533	526	519	512	505

		2	473	466	459	452	445
Black Cottonwood	BC	1	38	31	24	17	10
Other Hardwood	OH	1	160	153	146	139	132
Douglas-Fir Poles & Piles	DFL	1	692	685	678	671	664
Western Redcedar Poles	RCL	1	1380	1373	1366	1359	1352
Chipwood(5)	CHW	1	10	9	8	7	6
RC Shake & Shingle Blocks(6)	RCS	1	279	272	265	258	251
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 in this table.
(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.

TABLE 6—Proposed Stumpage Value Table
Stumpage Value Area 6
January 1 through June 30, 2009

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	$187	$180	$173	$166	$159
Lodgepole Pine	LP	1	155	148	141	134	127

Ponderosa Pine	PP	1	134	127	120	113	106
		2	81	74	67	60	53
Western Redcedar[3]	RC	1	780	773	766	759	752
True Firs and Spruce[4]	WH	1	164	157	150	143	136
Western White Pine	WP	1	229	222	215	208	201
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	780	773	766	759	752
Small Logs[5]	SML	1	25	24	23	22	21
Chipwood[5]	CHW	1	10	9	8	7	6
RC Shake & Shingle Blocks[6]	RCF	1	76	69	62	55	48
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 in this table.
(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.

TABLE 7—Proposed Stumpage Value Table
Stumpage Value Area 7
January 1 through June 30, 2009

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	$187	$180	$173	$166	$159
Lodgepole Pine	LP	1	155	148	141	134	127
Ponderosa Pine	PP	1	134	127	120	113	106
		2	81	74	67	60	53
Western Redcedar[3]	RC	1	780	773	766	759	752
True Firs and Spruce[4]	WH	1	164	157	150	143	136
Western White Pine	WP	1	229	222	215	208	201
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	780	773	766	759	752
Small Logs[5]	SML	1	25	24	23	22	21
Chipwood[5]	CHW	1	10	9	8	7	6
RC Shake & Shingle Blocks[6]	RCF	1	76	69	62	55	48
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 in this table.

(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.

TABLE 8—Proposed Stumpage Value Table
Stumpage Value Area 10
January 1 through June 30, 2009

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	$351	$344	$337	$330	$323
		2	351	344	337	330	323
		3	351	344	337	330	323
		4	280	273	266	259	252
Lodgepole Pine	LP	1	155	148	141	134	127
Ponderosa Pine	PP	1	134	127	120	113	106
		2	81	74	67	60	53
Western Redcedar(3)	RC	1	637	630	623	616	609
Western Hemlock(4)	WH	1	262	255	248	241	234
		2	262	255	248	241	234
		3	262	255	248	241	234
		4	262	255	248	241	234
Red Alder	RA	1	519	512	505	498	491
		2	459	452	445	438	431
Black Cottonwood	BC	1	24	17	10	3	1
Other Hardwood	OH	1	146	139	132	125	118
Douglas-Fir Poles & Piles	DFL	1	678	671	664	657	650
Western Redcedar Poles	RCL	1	1366	1359	1352	1345	1338
Chipwood(5)	CHW	1	10	9	8	7	6

RC Shake & Shingle Blocks[6]	RCS	1	279	272	265	258	251
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 in this table.
[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.

(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 ((~~July~~)) January 1 through ((~~December 31, 2008~~)) June 30, 2009:

TABLE 9—Harvest Adjustment Table
Stumpage Value Areas 1, 2, 3, 4, 5, and 10
((~~July~~)) January 1 through ((~~December 31, 2008~~)) June 30, 2009

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 Areas 6 and 7
((~~July~~)) January 1 through ((~~December 31, 2008~~)) June 30, 2009

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 1:	SVA's 1 through 6, and 10	$0.00
Class 2:	SVA 7	$0.00

Note: The adjustment will not be allowed on special forest products.

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