This rule was adopted on July 6, 2010 and becomes effective July 6, 2010. 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 10-02-032, filed 12/29/09, effective 1/1/10)

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, 2010:

((~~**TABLE 1 - Proposed Stumpage Value Table**~~
~~**Stumpage Value Area 1**~~
~~January 1 through June 30, 2010~~

~~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~~	~~$241~~	~~$234~~	~~$227~~	~~$220~~	~~$213~~
		~~2~~	~~241~~	~~234~~	~~227~~	~~220~~	~~213~~
		~~3~~	~~241~~	~~234~~	~~227~~	~~220~~	~~213~~
		~~4~~	~~241~~	~~234~~	~~227~~	~~220~~	~~213~~
~~Western Redcedar(2)~~	~~RC~~	~~1~~	~~539~~	~~532~~	~~525~~	~~518~~	~~511~~
~~Western Hemlock(3)~~	~~WH~~	~~1~~	~~188~~	~~181~~	~~174~~	~~167~~	~~160~~
		~~2~~	~~188~~	~~181~~	~~174~~	~~167~~	~~160~~
		~~3~~	~~188~~	~~181~~	~~174~~	~~167~~	~~160~~
		~~4~~	~~188~~	~~181~~	~~174~~	~~167~~	~~160~~
~~Red Alder~~	~~RA~~	~~1~~	~~284~~	~~277~~	~~270~~	~~263~~	~~256~~
		~~2~~	~~245~~	~~238~~	~~231~~	~~224~~	~~217~~

~~Black Cottonwood~~	~~BC~~	~~1~~	~~11~~	~~4~~	~~1~~	~~1~~	~~1~~
~~Other Hardwood~~	~~OH~~	~~1~~	~~130~~	~~123~~	~~116~~	~~109~~	~~102~~
~~Douglas Fir Poles & Piles~~	~~DFL~~	~~1~~	~~517~~	~~510~~	~~503~~	~~496~~	~~489~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~1337~~	~~1330~~	~~1323~~	~~1316~~	~~1309~~
~~Chipwood(4)~~	~~CHW~~	~~1~~	~~3~~	~~2~~	~~1~~	~~1~~	~~1~~
~~RC Shake & Shingle Blocks(5)~~	~~RCS~~	~~1~~	~~144~~	~~137~~	~~130~~	~~123~~	~~116~~
~~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, 2010~~

~~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~~	~~$229~~	~~$222~~	~~$215~~	~~$208~~	~~$201~~
		~~2~~	~~229~~	~~222~~	~~215~~	~~208~~	~~201~~
		~~3~~	~~229~~	~~222~~	~~215~~	~~208~~	~~201~~
		~~4~~	~~229~~	~~222~~	~~215~~	~~208~~	~~201~~
~~Western Redcedar(2)~~	~~RC~~	~~1~~	~~539~~	~~532~~	~~525~~	~~518~~	~~511~~
~~Western Hemlock(3)~~	~~WH~~	~~1~~	~~170~~	~~163~~	~~156~~	~~149~~	~~142~~
		~~2~~	~~170~~	~~163~~	~~156~~	~~149~~	~~142~~
		~~3~~	~~170~~	~~163~~	~~156~~	~~149~~	~~142~~

		4	170	163	156	149	142
Red Alder	RA	1	284	277	270	263	256
		2	245	238	231	224	217
Black Cottonwood	BC	1	11	4	1	1	1
Other Hardwood	OH	1	130	123	116	109	102
Douglas-Fir Poles & Piles	DFL	1	517	510	503	496	489
Western Redcedar Poles	RCL	1	1337	1330	1323	1316	1309
Chipwood[4]	CHW	1	3	2	1	1	1
RC Shake & Shingle Blocks[5]	RCS	1	144	137	130	123	116
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, 2010

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	$226	$219	$212	$205	$198
		2	226	219	212	205	198
		3	226	219	212	205	198
		4	226	219	212	205	198
Western Redcedar[3]	RC	1	539	532	525	518	511

~~Western Hemlock[4]~~	~~WH~~	~~1~~	~~158~~	~~151~~	~~144~~	~~137~~	~~130~~
		~~2~~	~~158~~	~~151~~	~~144~~	~~137~~	~~130~~
		~~3~~	~~158~~	~~151~~	~~144~~	~~137~~	~~130~~
		~~4~~	~~158~~	~~151~~	~~144~~	~~137~~	~~130~~
~~Red Alder~~	~~RA~~	~~1~~	~~284~~	~~277~~	~~270~~	~~263~~	~~256~~
		~~2~~	~~245~~	~~238~~	~~231~~	~~224~~	~~217~~
~~Black Cottonwood~~	~~BC~~	~~1~~	~~11~~	~~4~~	~~1~~	~~1~~	~~1~~
~~Other Hardwood~~	~~OH~~	~~1~~	~~130~~	~~123~~	~~116~~	~~109~~	~~102~~
~~Douglas Fir Poles & Piles~~	~~DFL~~	~~1~~	~~517~~	~~510~~	~~503~~	~~496~~	~~489~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~1337~~	~~1330~~	~~1323~~	~~1316~~	~~1309~~
~~Chipwood[5]~~	~~CHW~~	~~1~~	~~3~~	~~2~~	~~1~~	~~1~~	~~1~~
~~RC Shake & Shingle Blocks[6]~~	~~RCS~~	~~1~~	~~144~~	~~137~~	~~130~~	~~123~~	~~116~~
~~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, 2010~~

~~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~~	~~$271~~	~~$264~~	~~$257~~	~~$250~~	~~$243~~

		~~2~~	~~271~~	~~264~~	~~257~~	~~250~~	~~243~~
		~~3~~	~~271~~	~~264~~	~~257~~	~~250~~	~~243~~
		~~4~~	~~271~~	~~264~~	~~257~~	~~250~~	~~243~~
~~Lodgepole Pine~~	~~LP~~	~~1~~	~~90~~	~~83~~	~~76~~	~~69~~	~~62~~
~~Ponderosa Pine~~	~~PP~~	~~1~~	~~77~~	~~70~~	~~63~~	~~56~~	~~49~~
		~~2~~	~~54~~	~~47~~	~~40~~	~~33~~	~~26~~
~~Western Redcedar(3)~~	~~RC~~	~~1~~	~~539~~	~~532~~	~~525~~	~~518~~	~~511~~
~~Western Hemlock(4)~~	~~WH~~	~~1~~	~~195~~	~~188~~	~~181~~	~~174~~	~~167~~
		~~2~~	~~195~~	~~188~~	~~181~~	~~174~~	~~167~~
		~~3~~	~~195~~	~~188~~	~~181~~	~~174~~	~~167~~
		~~4~~	~~195~~	~~188~~	~~181~~	~~174~~	~~167~~
~~Red Alder~~	~~RA~~	~~1~~	~~284~~	~~277~~	~~270~~	~~263~~	~~256~~
		~~2~~	~~245~~	~~238~~	~~231~~	~~224~~	~~217~~
~~Black Cottonwood~~	~~BC~~	~~1~~	~~11~~	~~4~~	~~1~~	~~1~~	~~1~~
~~Other Hardwood~~	~~OH~~	~~1~~	~~130~~	~~123~~	~~116~~	~~109~~	~~102~~
~~Douglas-Fir Poles & Piles~~	~~DFL~~	~~1~~	~~517~~	~~510~~	~~503~~	~~496~~	~~489~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~1337~~	~~1330~~	~~1323~~	~~1316~~	~~1309~~
~~Chipwood(5)~~	~~CHW~~	~~1~~	~~3~~	~~2~~	~~1~~	~~1~~	~~1~~
~~RC Shake & Shingle Blocks(6)~~	~~RCS~~	~~1~~	~~144~~	~~137~~	~~130~~	~~123~~	~~116~~
~~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, 2010~~

~~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~~	~~$244~~	~~$237~~	~~$230~~	~~$223~~	~~$216~~
		~~2~~	~~244~~	~~237~~	~~230~~	~~223~~	~~216~~
		~~3~~	~~244~~	~~237~~	~~230~~	~~223~~	~~216~~
		~~4~~	~~244~~	~~237~~	~~230~~	~~223~~	~~216~~
~~Lodgepole Pine~~	~~LP~~	~~1~~	~~90~~	~~83~~	~~76~~	~~69~~	~~62~~
~~Ponderosa Pine~~	~~PP~~	~~1~~	~~77~~	~~70~~	~~63~~	~~56~~	~~49~~
		~~2~~	~~54~~	~~47~~	~~40~~	~~33~~	~~26~~
~~Western Redcedar[3]~~	~~RC~~	~~1~~	~~539~~	~~532~~	~~525~~	~~518~~	~~511~~
~~Western Hemlock[4]~~	~~WH~~	~~1~~	~~189~~	~~182~~	~~175~~	~~168~~	~~161~~
		~~2~~	~~189~~	~~182~~	~~175~~	~~168~~	~~161~~
		~~3~~	~~189~~	~~182~~	~~175~~	~~168~~	~~161~~
		~~4~~	~~189~~	~~182~~	~~175~~	~~168~~	~~161~~
~~Red Alder~~	~~RA~~	~~1~~	~~284~~	~~277~~	~~270~~	~~263~~	~~256~~
		~~2~~	~~245~~	~~238~~	~~231~~	~~224~~	~~217~~
~~Black Cottonwood~~	~~BC~~	~~1~~	~~11~~	~~4~~	~~1~~	~~1~~	~~1~~
~~Other Hardwood~~	~~OH~~	~~1~~	~~130~~	~~123~~	~~116~~	~~109~~	~~102~~
~~Douglas Fir Poles & Piles~~	~~DFL~~	~~1~~	~~517~~	~~510~~	~~503~~	~~496~~	~~489~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~1337~~	~~1330~~	~~1323~~	~~1316~~	~~1309~~
~~Chipwood[5]~~	~~CHW~~	~~1~~	~~3~~	~~2~~	~~1~~	~~1~~	~~1~~
~~RC Shake & Shingle Blocks[6]~~	~~RCS~~	~~1~~	~~144~~	~~137~~	~~130~~	~~123~~	~~116~~
~~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, 2010

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	$99	$92	$85	$78	$71
Lodgepole Pine	LP	1	90	83	76	69	62
Ponderosa Pine	PP	1	77	70	63	56	49
		2	54	47	40	33	26
Western Redcedar(3)	RC	1	412	405	398	391	384
True Firs and Spruce(4)	WH	1	87	80	73	66	59
Western White Pine	WP	1	104	97	90	83	76
Hardwoods	OH	1	23	16	9	2	1
Western Redcedar Poles	RCL	1	412	405	398	391	384
Small Logs(5)	SML	1	19	18	17	16	15
Chipwood(5)	CHW	1	3	2	1	1	1
RC Shake & Shingle Blocks(6)	RCS	1	144	137	130	123	116
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, 2010~~

~~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~~	~~$99~~	~~$92~~	~~$85~~	~~$78~~	~~$71~~
~~Lodgepole Pine~~	~~LP~~	~~1~~	~~90~~	~~83~~	~~76~~	~~69~~	~~62~~
~~Ponderosa Pine~~	~~PP~~	~~1~~	~~77~~	~~70~~	~~63~~	~~56~~	~~49~~
		~~2~~	~~54~~	~~47~~	~~40~~	~~33~~	~~26~~
~~Western Redcedar(3)~~	~~RC~~	~~1~~	~~412~~	~~405~~	~~398~~	~~391~~	~~384~~
~~True Firs and Spruce(4)~~	~~WH~~	~~1~~	~~87~~	~~80~~	~~73~~	~~66~~	~~59~~
~~Western White Pine~~	~~WP~~	~~1~~	~~104~~	~~97~~	~~90~~	~~83~~	~~76~~
~~Hardwoods~~	~~OH~~	~~1~~	~~23~~	~~16~~	~~9~~	~~2~~	~~1~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~412~~	~~405~~	~~398~~	~~391~~	~~384~~
~~Small Logs(5)~~	~~SML~~	~~1~~	~~19~~	~~18~~	~~17~~	~~16~~	~~15~~
~~Chipwood(5)~~	~~CHW~~	~~1~~	~~3~~	~~2~~	~~1~~	~~1~~	~~1~~
~~RC Shake & Shingle Blocks(6)~~	~~RCS~~	~~1~~	~~144~~	~~137~~	~~130~~	~~123~~	~~116~~
~~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, 2010~~

~~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~~	~~$257~~	~~$250~~	~~$243~~	~~$236~~	~~$229~~
		~~2~~	~~257~~	~~250~~	~~243~~	~~236~~	~~229~~
		~~3~~	~~257~~	~~250~~	~~243~~	~~236~~	~~229~~
		~~4~~	~~257~~	~~250~~	~~243~~	~~236~~	~~229~~
~~Lodgepole Pine~~	~~LP~~	~~1~~	~~90~~	~~83~~	~~76~~	~~69~~	~~62~~
~~Ponderosa Pine~~	~~PP~~	~~1~~	~~77~~	~~70~~	~~63~~	~~56~~	~~49~~
		~~2~~	~~54~~	~~47~~	~~40~~	~~33~~	~~26~~
~~Western Redcedar(3)~~	~~RC~~	~~1~~	~~525~~	~~518~~	~~511~~	~~504~~	~~497~~
~~Western Hemlock(4)~~	~~WH~~	~~1~~	~~181~~	~~174~~	~~167~~	~~160~~	~~153~~
		~~2~~	~~181~~	~~174~~	~~167~~	~~160~~	~~153~~
		~~3~~	~~181~~	~~174~~	~~167~~	~~160~~	~~153~~
		~~4~~	~~181~~	~~174~~	~~167~~	~~160~~	~~153~~
~~Red Alder~~	~~RA~~	~~1~~	~~270~~	~~263~~	~~256~~	~~249~~	~~242~~
		~~2~~	~~231~~	~~224~~	~~217~~	~~210~~	~~203~~
~~Black Cottonwood~~	~~BC~~	~~1~~	~~1~~	~~1~~	~~1~~	~~1~~	~~1~~
~~Other Hardwood~~	~~OH~~	~~1~~	~~116~~	~~109~~	~~102~~	~~95~~	~~88~~
~~Douglas Fir Poles & Piles~~	~~DFL~~	~~1~~	~~503~~	~~496~~	~~489~~	~~482~~	~~475~~
~~Western Redcedar Poles~~	~~RCL~~	~~1~~	~~1323~~	~~1316~~	~~1309~~	~~1302~~	~~1295~~

~~Chipwood[5]~~	~~CHW~~	~~1~~	~~3~~	~~2~~	~~1~~	~~1~~	~~1~~
~~RC Shake & Shingle Blocks[6]~~	~~RCS~~	~~1~~	~~144~~	~~137~~	~~130~~	~~123~~	~~116~~
~~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
July 1 through December 31, 2010

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	$267	$260	$253	$246	$239
		2	267	260	253	246	239
		3	267	260	253	246	239
		4	267	260	253	246	239
Western Redcedar[2]	RC	1	495	488	481	474	467
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	290	283	276	269	262
		2	261	254	247	240	233

Black Cottonwood	BC	1	15	8	1	1	1
Other Hardwood	OH	1	171	164	157	150	143
Douglas-Fir Poles & Piles	DFL	1	547	540	533	526	519
Western Redcedar Poles	RCL	1	1273	1266	1259	1252	1245
Chipwood(4)	CHW	1	3	2	1	1	1
RC Shake & Shingle Blocks(5)	RCS	1	144	137	130	123	116
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, 2010

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	$282	$275	$268	$261	$254
		2	282	275	268	261	254
		3	282	275	268	261	254
		4	247	240	233	226	219
Western Redcedar(2)	RC	1	495	488	481	474	467
Western Hemlock(3)	WH	1	239	232	225	218	211
		2	239	232	225	218	211
		3	239	232	225	218	211

		4	239	232	225	218	211
Red Alder	RA	1	290	283	276	269	262
		2	261	254	247	240	233
Black Cottonwood	BC	1	15	8	1	1	1
Other Hardwood	OH	1	171	164	157	150	143
Douglas-Fir Poles & Piles	DFL	1	547	540	533	526	519
Western Redcedar Poles	RCL	1	1273	1266	1259	1252	1245
Chipwood(4)	CHW	1	3	2	1	1	1
RC Shake & Shingle Blocks(5)	RCS	1	144	137	130	123	116
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, 2010

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	$232	$225	$218	$211	$204
		2	232	225	218	211	204
		3	232	225	218	211	204
		4	232	225	218	211	204
Western Redcedar(3)	RC	1	495	488	481	474	467

Western Hemlock[4]	WH	1	227	220	213	206	199
		2	227	220	213	206	199
		3	227	220	213	206	199
		4	227	220	213	206	199
Red Alder	RA	1	290	283	276	269	262
		2	261	254	247	240	233
Black Cottonwood	BC	1	15	8	1	1	1
Other Hardwood	OH	1	171	164	157	150	143
Douglas-Fir Poles & Piles	DFL	1	547	540	533	526	519
Western Redcedar Poles	RCL	1	1273	1266	1259	1252	1245
Chipwood[5]	CHW	1	3	2	1	1	1
RC Shake & Shingle Blocks[6]	RCS	1	144	137	130	123	116
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, 2010

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	$307	$300	$293	$286	$279

		2	307	300	293	286	279
		3	307	300	293	286	279
		4	283	276	269	262	255
Lodgepole Pine	LP	1	79	72	65	58	51
Ponderosa Pine	PP	1	76	69	62	55	48
		2	61	54	47	40	33
Western Redcedar(3)	RC	1	495	488	481	474	467
Western Hemlock(4)	WH	1	239	232	225	218	211
		2	239	232	225	218	211
		3	239	232	225	218	211
		4	239	232	225	218	211
Red Alder	RA	1	290	283	276	269	262
		2	261	254	247	240	233
Black Cottonwood	BC	1	15	8	1	1	1
Other Hardwood	OH	1	171	164	157	150	143
Douglas-Fir Poles & Piles	DFL	1	547	540	533	526	519
Western Redcedar Poles	RCL	1	1273	1266	1259	1252	1245
Chipwood(5)	CHW	1	3	2	1	1	1
RC Shake & Shingle Blocks(6)	RCS	1	144	137	130	123	116
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, 2010

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	$269	$262	$255	$248	$241
		2	269	262	255	248	241
		3	269	262	255	248	241
		4	269	262	255	248	241
Lodgepole Pine	LP	1	79	72	65	58	51
Ponderosa Pine	PP	1	76	69	62	55	48
		2	61	54	47	40	33
Western Redcedar[3]	RC	1	495	488	481	474	467
Western Hemlock[4]	WH	1	215	208	201	194	187
		2	215	208	201	194	187
		3	215	208	201	194	187
		4	215	208	201	194	187
Red Alder	RA	1	290	283	276	269	262
		2	261	254	247	240	233
Black Cottonwood	BC	1	15	8	1	1	1
Other Hardwood	OH	1	171	164	157	150	143
Douglas-Fir Poles & Piles	DFL	1	547	540	533	526	519
Western Redcedar Poles	RCL	1	1273	1266	1259	1252	1245
Chipwood[5]	CHW	1	3	2	1	1	1
RC Shake & Shingle Blocks[6]	RCS	1	144	137	130	123	116
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, 2010

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	$86	$79	$72	$65	$58
Lodgepole Pine	LP	1	79	72	65	58	51
Ponderosa Pine	PP	1	76	69	62	55	48
		2	61	54	47	40	33
Western Redcedar(3)	RC	1	331	324	317	310	303
True Firs and Spruce(4)	WH	1	81	74	67	60	53
Western White Pine	WP	1	55	48	41	34	27
Hardwoods	OH	1	1	1	1	1	1
Western Redcedar Poles	RCL	1	331	324	317	310	303
Small Logs(5)	SML	1	10	9	8	7	6
Chipwood(5)	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks(6)	RCS	1	144	137	130	123	116
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, 2010

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	$86	$79	$72	$65	$58
Lodgepole Pine	LP	1	79	72	65	58	51
Ponderosa Pine	PP	1	76	69	62	55	48
		2	61	54	47	40	33
Western Redcedar(3)	RC	1	331	324	317	310	303
True Firs and Spruce(4)	WH	1	81	74	67	60	53
Western White Pine	WP	1	55	48	41	34	27
Hardwoods	OH	1	1	1	1	1	1
Western Redcedar Poles	RCL	1	331	324	317	310	303
Small Logs(5)	SML	1	10	9	8	7	6
Chipwood(5)	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks(6)	RCS	1	144	137	130	123	116
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, 2010

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	$293	$286	$279	$272	$265
		2	293	286	279	272	265
		3	293	286	279	272	265
		4	269	262	255	248	241
Lodgepole Pine	LP	1	79	72	65	58	51
Ponderosa Pine	PP	1	76	69	62	55	48
		2	61	54	47	40	33
Western Redcedar(3)	RC	1	481	474	467	460	453
Western Hemlock(4)	WH	1	225	218	211	204	197
		2	225	218	211	204	197
		3	225	218	211	204	197
		4	225	218	211	204	197
Red Alder	RA	1	276	269	262	255	248
		2	247	240	233	226	219
Black Cottonwood	BC	1	1	1	1	1	1
Other Hardwood	OH	1	157	150	143	136	129
Douglas-Fir Poles & Piles	DFL	1	533	526	519	512	505
Western Redcedar Poles	RCL	1	1259	1252	1245	1238	1231

Chipwood[5]	CHW	1	3	2	1	1	1
RC Shake & Shingle Blocks[6]	RCS	1	144	137	130	123	116
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 ((~~January~~)) July 1 through ((~~June 30~~)) December 31, 2010:

TABLE 9—Harvest Adjustment Table
Stumpage Value Areas 1, 2, 3, 4, 5, and 10
((~~January~~)) July 1 through ((~~June 30~~)) December 31, 2010

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

((~~January~~)) July 1 through ((~~June 30~~)) December 31, 2010

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,** has a $0/ton stumpage value.