

THIS RULE WAS ADOPTED ON DECEMBER 18, 2003, AND BECOMES EFFECTIVE JANUARY 1, 2004. 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 03-14-072, filed 6/26/03, effective 7/1/03)

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))~~ July 31, ~~((2003))~~ 2004:

~~((TABLE 1—Stumpage Value Table
Stumpage Value Area 1
July 1 through December 31, 2003~~

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	\$421	\$414	\$407	\$400	\$393
		2	374	367	360	353	346
		3	362	355	348	341	334
		4	358	351	344	337	330
Western Redcedar ⁽²⁾	RC	1	814	807	800	793	786
Western Hemlock and Other Conifer ⁽³⁾	WH	1	330	323	316	309	302
		2	236	229	222	215	208
		3	233	226	219	212	205
		4	231	224	217	210	203
Red Alder	RA	1	333	326	319	312	305
		2	284	277	270	263	256
Black Cottonwood	BC	1	+	+	+	+	+

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Other Hardwood	OH	†	182	175	168	161	154
Douglas Fir Poles	DFL	†	676	669	662	655	648
Western Redcedar Poles	RCL	†	1079	1072	1065	1058	1051
Chipwood	CHW	†	†	†	†	†	†
RC Shake Blocks	RCS	†	303	296	289	282	275
RC Shingle Blocks	RCF	†	121	114	107	100	93
RC & Other Posts ⁽⁴⁾	RCP	†	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁵⁾	DFX	†	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁵⁾	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 8 lineal feet or portion thereof.

⁽⁵⁾ Stumpage value per lineal foot.

**TABLE 2 — Stumpage Value Table
Stumpage Value Area 2
July 1 through December 31, 2003**

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	\$384	\$377	\$370	\$363	\$356
		2	379	372	365	358	351
		3	377	370	363	356	349

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		4	285	278	271	264	257
Western Redcedar ⁽²⁾	RC	1	814	807	800	793	786
Western Hemlock and Other Conifer ⁽³⁾	WH	1	330	323	316	309	302
		2	250	243	236	229	222
		3	229	222	215	208	201
		4	226	219	212	205	198
Red Alder	RA	1	333	326	319	312	305
		2	284	277	270	263	256
Black Cottonwood	BC	1	1	1	1	1	1
Other Hardwood	OH	1	182	175	168	161	154
Douglas Fir Poles	DFL	1	676	669	662	655	648
Western Redcedar Poles	RCL	1	1079	1072	1065	1058	1051
Chipwood	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 ⁽⁴⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁵⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁵⁾	TFX	1	0.50	0.50	0.50	0.50	0.50

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

⁽²⁾ Includes Alaska Cedar.

⁽³⁾ Includes 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."

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- ⁽⁴⁾ Stumpage value per 8 lineal feet or portion thereof.
- ⁽⁵⁾ Stumpage value per lineal foot.

TABLE 3—Stumpage Value Table
Stumpage Value Area 3
 July 1 through December 31, 2003

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	\$349	\$342	\$335	\$328	\$321
		2	323	316	309	302	295
		3	308	301	294	287	280
		4	308	301	294	287	280
Western Redcedar ⁽³⁾	RC	1	814	807	800	793	786
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	330	323	316	309	302
		2	247	240	233	226	219
		3	217	210	203	196	189
		4	185	178	171	164	157
Red Alder	RA	1	333	326	319	312	305
		2	284	277	270	263	256
Black Cottonwood	BC	1	+	+	+	+	+
Other Hardwood	OH	1	182	175	168	161	154
Douglas Fir Poles	DFL	1	676	669	662	655	648
Western Redcedar Poles	RCL	1	1079	1072	1065	1058	1051
Chipwood	CHW	1	+	+	+	+	+
RC Shake Blocks	RCS	1	303	296	289	282	275

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RC Shingle Blocks	RCF	1	121	114	107	100	93
RC & Other Posts ⁽⁵⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁶⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁶⁾	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 8 lineal feet or portion thereof.

⁽⁶⁾ Stumpage value per lineal foot.

**TABLE 4—Stumpage Value Table
Stumpage Value Area 4
July 1 through December 31, 2003**

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	\$384	\$377	\$370	\$363	\$356
		2	380	373	366	359	352
		3	377	370	363	356	349
		4	366	359	352	345	338
Lodgepole Pine	LP	1	160	153	146	139	132
Ponderosa Pine	PP	1	310	303	296	289	282
		2	213	206	199	192	185
Western Redcedar ⁽³⁾	RC	1	814	807	800	793	786

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Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	330	323	316	309	302
		2	242	235	228	221	214
		3	233	226	219	212	205
		4	209	202	195	188	181
Red Alder	RA	1	333	326	319	312	305
		2	284	277	270	263	256
Black Cottonwood	BC	1	1	1	1	1	1
Other Hardwood	OH	1	182	175	168	161	154
Douglas Fir Poles	DFL	1	676	669	662	655	648
Western Redcedar Poles	RCL	1	1079	1072	1065	1058	1051
Chipwood	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 ⁽⁵⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁶⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁶⁾	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 8 lineal feet or portion thereof.

⁽⁶⁾ Stumpage value per lineal foot.

TABLE 5—Stumpage Value Table

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Stumpage Value Area 5
July 1 through December 31, 2003

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	395	388	381	374	367
		3	377	370	363	356	349
		4	348	341	334	327	320
Lodgepole Pine	LP	1	160	153	146	139	132
Ponderosa Pine	PP	1	310	303	296	289	282
		2	213	206	199	192	185
Western Redcedar ⁽³⁾	RC	1	814	807	800	793	786
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	330	323	316	309	302
		2	210	203	196	189	182
		3	210	203	196	189	182
		4	210	203	196	189	182
Red Alder	RA	1	333	326	319	312	305
		2	284	277	270	263	256
Black Cottonwood	BC	1	+	+	+	+	+
Other Hardwood	OH	1	182	175	168	161	154
Douglas Fir Poles	DFL	1	676	669	662	655	648
Western Redcedar Poles	RCL	1	1079	1072	1065	1058	1051
Chipwood	CHW	1	+	+	+	+	+

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RC Shake Blocks	RCS	1	303	296	289	282	275
RC Shingle Blocks	RCF	1	121	114	107	100	93
RC & Other Posts ⁽⁵⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁶⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁶⁾	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 8 lineal feet or portion thereof.

⁽⁶⁾ Stumpage value per lineal foot.

TABLE 6—Stumpage Value Table
Stumpage Value Area 6
 July 1 through December 31, 2003

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	\$272	\$265	\$258	\$251	\$244
Lodgepole Pine	LP	1	160	153	146	139	132
Ponderosa Pine	PP	1	310	303	296	289	282
		2	213	206	199	192	185
Western Redcedar ⁽³⁾	RC	1	530	523	516	509	502

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True Firs and Spruce ⁽⁴⁾	WH	+	150	143	136	129	122
Western White Pine	WP	+	370	363	356	349	342
Hardwoods	OH	+	50	43	36	29	22
Western Redcedar Poles	RCL	+	530	523	516	509	502
Small Logs	SML	+	28	27	26	25	24
Chipwood	CHW	+	+	+	+	+	+
RC Shake & Shingle Blocks	RCE	+	92	85	78	71	64
LP & Other Posts ⁽⁵⁾	LPP	+	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees ⁽⁶⁾	PX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁷⁾	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 8 lineal feet or portion thereof.

⁽⁶⁾ Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.

⁽⁷⁾ Stumpage value per lineal foot.

TABLE 7 — Stumpage Value Table
Stumpage Value Area 7
 July 1 through December 31, 2003

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

Species Name	Species Code	Timber Quality Code Number	Hauling	
			Distance	Zone Number

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			1	2	3	4	5
Douglas Fir ⁽²⁾	DF	1	\$277	\$270	\$263	\$256	\$249
Lodgepole Pine	LP	1	209	202	195	188	181
Ponderosa Pine	PP	1	333	326	319	312	305
		2	264	254	247	240	233
Western Redcedar ⁽³⁾	RC	1	530	523	516	509	502
True Firs and Spruce ⁽⁴⁾	WH	1	212	205	198	191	184
Western White Pine	WP	1	370	363	356	349	342
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	530	523	516	509	502
Small Logs	SML	1	19	18	17	16	15
Chipwood	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks	RCF	1	92	85	78	71	64
LP & Other Posts ⁽⁵⁾	LPP	1	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees ⁽⁶⁾	PX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁷⁾	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."

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- ⁽⁵⁾ Stumpage value per 8 lineal feet or portion thereof.
- ⁽⁶⁾ Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.
- ⁽⁷⁾ Stumpage value per lineal foot.

TABLE 8—Stumpage Value Table
Stumpage Value Area 10
 July 1 through December 31, 2003

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	\$370	\$363	\$356	\$349	\$342
		2	366	359	352	345	338
		3	363	356	349	342	335
		4	352	345	338	331	324
Lodgepole Pine	LP	1	160	153	146	139	132
Ponderosa Pine	PP	1	310	303	296	289	282
		2	213	206	199	192	185
Western Redcedar ⁽³⁾	RC	1	800	793	786	779	772
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	316	309	302	295	288
		2	228	221	214	207	200
		3	219	212	205	198	191
		4	195	188	181	174	167
Red Alder	RA	1	319	312	305	298	291
		2	270	263	256	249	242
Black Cottonwood	BC	1	†	†	†	†	†
Other Hardwood	OH	1	168	161	154	147	140
Douglas Fir Poles	DFL	1	662	655	648	641	634

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Western Redcedar Poles	RCL	+	1065	1058	1051	1044	1037
Chipwood	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 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 8 lineal feet or portion thereof.

⁽⁶⁾ Stumpage value per lineal foot.)

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⁽¹⁾

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

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<u>Western Redcedar⁽²⁾</u>	<u>RC</u>	1	<u>871</u>	<u>864</u>	<u>857</u>	<u>850</u>	<u>843</u>
<u>Western Hemlock and Other Conifer⁽³⁾</u>	<u>WH</u>	1	<u>268</u>	<u>261</u>	<u>254</u>	<u>247</u>	<u>240</u>
		2	<u>216</u>	<u>209</u>	<u>202</u>	<u>195</u>	<u>188</u>
		3	<u>216</u>	<u>209</u>	<u>202</u>	<u>195</u>	<u>188</u>
		4	<u>216</u>	<u>209</u>	<u>202</u>	<u>195</u>	<u>188</u>
<u>Red Alder</u>	<u>RA</u>	1	<u>339</u>	<u>332</u>	<u>325</u>	<u>318</u>	<u>311</u>
		2	<u>277</u>	<u>270</u>	<u>263</u>	<u>256</u>	<u>249</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>166</u>	<u>159</u>	<u>152</u>	<u>145</u>	<u>138</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	1	<u>654</u>	<u>647</u>	<u>640</u>	<u>633</u>	<u>626</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	1	<u>1191</u>	<u>1184</u>	<u>1177</u>	<u>1170</u>	<u>1163</u>
<u>Chipwood⁽⁴⁾</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⁽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>
<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>
<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 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.

THIS RULE WAS ADOPTED ON DECEMBER 18, 2003, AND BECOMES EFFECTIVE JANUARY 1, 2004. 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.

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⁽¹⁾

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	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 ⁽⁴⁾	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

THIS RULE WAS ADOPTED ON DECEMBER 18, 2003, AND BECOMES EFFECTIVE JANUARY 1, 2004. 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.

<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.

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⁾

<u>Species Name</u>	<u>Species Code</u>	<u>Timber Quality Code Number</u>	<u>Hauling Distance Zone Number</u>				
			<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
<u>Douglas-Fir⁽²⁾</u>	<u>DF</u>	<u>1</u>	<u>\$343</u>	<u>\$336</u>	<u>\$329</u>	<u>\$322</u>	<u>\$315</u>
		<u>2</u>	<u>308</u>	<u>301</u>	<u>294</u>	<u>287</u>	<u>280</u>
		<u>3</u>	<u>308</u>	<u>301</u>	<u>294</u>	<u>287</u>	<u>280</u>
		<u>4</u>	<u>308</u>	<u>301</u>	<u>294</u>	<u>287</u>	<u>280</u>
<u>Western Redcedar⁽³⁾</u>	<u>RC</u>	<u>1</u>	<u>871</u>	<u>864</u>	<u>857</u>	<u>850</u>	<u>843</u>
<u>Western Hemlock and Other Conifer⁽⁴⁾</u>	<u>WH</u>	<u>1</u>	<u>282</u>	<u>275</u>	<u>268</u>	<u>261</u>	<u>254</u>
		<u>2</u>	<u>230</u>	<u>223</u>	<u>216</u>	<u>209</u>	<u>202</u>
		<u>3</u>	<u>181</u>	<u>174</u>	<u>167</u>	<u>160</u>	<u>153</u>
		<u>4</u>	<u>125</u>	<u>118</u>	<u>111</u>	<u>104</u>	<u>97</u>
<u>Red Alder</u>	<u>RA</u>	<u>1</u>	<u>339</u>	<u>332</u>	<u>325</u>	<u>318</u>	<u>311</u>

THIS RULE WAS ADOPTED ON DECEMBER 18, 2003, AND BECOMES EFFECTIVE JANUARY 1, 2004. 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.

		<u>2</u>	<u>277</u>	<u>270</u>	<u>263</u>	<u>256</u>	<u>249</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>166</u>	<u>159</u>	<u>152</u>	<u>145</u>	<u>138</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	<u>1</u>	<u>654</u>	<u>647</u>	<u>640</u>	<u>633</u>	<u>626</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>1191</u>	<u>1184</u>	<u>1177</u>	<u>1170</u>	<u>1163</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.

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⁽¹⁾

<u>Species</u> <u>Name</u>	<u>Species</u> <u>Code</u>	<u>Timber</u>	<u>Hauling</u>
		<u>Quality</u> <u>Code</u> <u>Number</u>	<u>Distance</u> <u>Zone</u> <u>Number</u>

THIS RULE WAS ADOPTED ON DECEMBER 18, 2003, AND BECOMES EFFECTIVE JANUARY 1, 2004. 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.

			<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
<u>Douglas-Fir⁽²⁾</u>	<u>DF</u>	<u>1</u>	<u>\$375</u>	<u>\$368</u>	<u>\$361</u>	<u>\$354</u>	<u>\$347</u>
		<u>2</u>	<u>375</u>	<u>368</u>	<u>361</u>	<u>354</u>	<u>347</u>
		<u>3</u>	<u>375</u>	<u>368</u>	<u>361</u>	<u>354</u>	<u>347</u>
		<u>4</u>	<u>326</u>	<u>319</u>	<u>312</u>	<u>305</u>	<u>298</u>
<u>Lodgepole Pine</u>	<u>LP</u>	<u>1</u>	<u>150</u>	<u>143</u>	<u>136</u>	<u>129</u>	<u>122</u>
<u>Ponderosa Pine</u>	<u>PP</u>	<u>1</u>	<u>274</u>	<u>267</u>	<u>260</u>	<u>253</u>	<u>246</u>
		<u>2</u>	<u>202</u>	<u>195</u>	<u>188</u>	<u>181</u>	<u>174</u>
<u>Western Redcedar⁽³⁾</u>	<u>RC</u>	<u>1</u>	<u>871</u>	<u>864</u>	<u>857</u>	<u>850</u>	<u>843</u>
<u>Western Hemlock and Other Conifer⁽⁴⁾</u>	<u>WH</u>	<u>1</u>	<u>261</u>	<u>254</u>	<u>247</u>	<u>240</u>	<u>233</u>
		<u>2</u>	<u>209</u>	<u>202</u>	<u>195</u>	<u>188</u>	<u>181</u>
		<u>3</u>	<u>203</u>	<u>196</u>	<u>189</u>	<u>182</u>	<u>175</u>
		<u>4</u>	<u>167</u>	<u>160</u>	<u>153</u>	<u>146</u>	<u>139</u>
<u>Red Alder</u>	<u>RA</u>	<u>1</u>	<u>339</u>	<u>332</u>	<u>325</u>	<u>318</u>	<u>311</u>
		<u>2</u>	<u>277</u>	<u>270</u>	<u>263</u>	<u>256</u>	<u>249</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>166</u>	<u>159</u>	<u>152</u>	<u>145</u>	<u>138</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	<u>1</u>	<u>654</u>	<u>647</u>	<u>640</u>	<u>633</u>	<u>626</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>1191</u>	<u>1184</u>	<u>1177</u>	<u>1170</u>	<u>1163</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>

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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 5—Stumpage Value Table

Stumpage Value Area 5

January 1 through July 31, 2004

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

<u>Species Name</u>	<u>Species Code</u>	<u>Timber Quality Code Number</u>	<u>Hauling Distance Zone Number</u>				
			<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
<u>Douglas-Fir⁽²⁾</u>	<u>DF</u>	<u>1</u>	<u>\$479</u>	<u>\$472</u>	<u>\$465</u>	<u>\$458</u>	<u>\$451</u>
		<u>2</u>	<u>386</u>	<u>379</u>	<u>372</u>	<u>365</u>	<u>358</u>
		<u>3</u>	<u>345</u>	<u>338</u>	<u>331</u>	<u>324</u>	<u>317</u>
		<u>4</u>	<u>343</u>	<u>336</u>	<u>329</u>	<u>322</u>	<u>315</u>
<u>Lodgepole Pine</u>	<u>LP</u>	<u>1</u>	<u>150</u>	<u>143</u>	<u>136</u>	<u>129</u>	<u>122</u>
<u>Ponderosa Pine</u>	<u>PP</u>	<u>1</u>	<u>274</u>	<u>267</u>	<u>260</u>	<u>253</u>	<u>246</u>
		<u>2</u>	<u>202</u>	<u>195</u>	<u>188</u>	<u>181</u>	<u>174</u>
<u>Western Redcedar⁽³⁾</u>	<u>RC</u>	<u>1</u>	<u>871</u>	<u>864</u>	<u>857</u>	<u>850</u>	<u>843</u>
<u>Western Hemlock and Other Conifer⁽⁴⁾</u>	<u>WH</u>	<u>1</u>	<u>248</u>	<u>241</u>	<u>234</u>	<u>227</u>	<u>220</u>
		<u>2</u>	<u>196</u>	<u>189</u>	<u>182</u>	<u>175</u>	<u>168</u>

THIS RULE WAS ADOPTED ON DECEMBER 18, 2003, AND BECOMES EFFECTIVE JANUARY 1, 2004. 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.

		3	187	180	173	166	159
		4	187	180	173	166	159
<u>Red Alder</u>	<u>RA</u>	1	339	332	325	318	311
		2	277	270	263	256	249
<u>Black Cottonwood</u>	<u>BC</u>	1	1	1	1	1	1
<u>Other Hardwood</u>	<u>OH</u>	1	166	159	152	145	138
<u>Douglas-Fir Poles</u>	<u>DFL</u>	1	654	647	640	633	626
<u>Western Redcedar Poles</u>	<u>RCL</u>	1	1191	1184	1177	1170	1163
<u>Chipwood⁽⁵⁾</u>	<u>CHW</u>	1	1	1	1	1	1
<u>RC Shake Blocks</u>	<u>RCS</u>	1	303	296	289	282	275
<u>RC Shingle Blocks</u>	<u>RCF</u>	1	121	114	107	100	93
<u>RC & Other Posts⁽⁶⁾</u>	<u>RCP</u>	1	0.45	0.45	0.45	0.45	0.45
<u>DF Christmas Trees⁽⁷⁾</u>	<u>DFX</u>	1	0.25	0.25	0.25	0.25	0.25
<u>Other Christmas Trees⁽⁷⁾</u>	<u>TFX</u>	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 6—Stumpage Value Table

Stumpage Value Area 6

January 1 through July 31, 2004

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

THIS RULE WAS ADOPTED ON DECEMBER 18, 2003, AND BECOMES EFFECTIVE JANUARY 1, 2004. 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.

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
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.

THIS RULE WAS ADOPTED ON DECEMBER 18, 2003, AND BECOMES EFFECTIVE JANUARY 1, 2004. 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.

- (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

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	\$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

THIS RULE WAS ADOPTED ON DECEMBER 18, 2003, AND BECOMES EFFECTIVE JANUARY 1, 2004. 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.

<u>RC Shake & Shingle Blocks</u>	<u>RCF</u>	<u>1</u>	<u>92</u>	<u>85</u>	<u>78</u>	<u>71</u>	<u>64</u>
<u>LP & Other Posts⁽⁶⁾</u>	<u>LPP</u>	<u>1</u>	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>
<u>Pine Christmas Trees⁽⁷⁾</u>	<u>PX</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⁽⁸⁾</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>

(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⁽¹⁾

<u>Species Name</u>	<u>Species Code</u>	<u>Timber Quality Code Number</u>	<u>Hauling Distance Zone Number</u>				
			<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
<u>Douglas-Fir⁽²⁾</u>	<u>DF</u>	<u>1</u>	<u>\$361</u>	<u>\$354</u>	<u>\$347</u>	<u>\$340</u>	<u>\$333</u>
		<u>2</u>	<u>361</u>	<u>354</u>	<u>347</u>	<u>340</u>	<u>333</u>
		<u>3</u>	<u>361</u>	<u>354</u>	<u>347</u>	<u>340</u>	<u>333</u>
		<u>4</u>	<u>312</u>	<u>305</u>	<u>298</u>	<u>291</u>	<u>284</u>
<u>Lodgepole Pine</u>	<u>LP</u>	<u>1</u>	<u>150</u>	<u>143</u>	<u>136</u>	<u>129</u>	<u>122</u>
<u>Ponderosa Pine</u>	<u>PP</u>	<u>1</u>	<u>274</u>	<u>267</u>	<u>260</u>	<u>253</u>	<u>246</u>
		<u>2</u>	<u>202</u>	<u>195</u>	<u>188</u>	<u>181</u>	<u>174</u>

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<u>Western Redcedar⁽³⁾</u>	<u>RC</u>	1	<u>857</u>	<u>850</u>	<u>843</u>	<u>836</u>	<u>829</u>
<u>Western Hemlock and Other Conifer⁽⁴⁾</u>	<u>WH</u>	1	<u>247</u>	<u>240</u>	<u>233</u>	<u>226</u>	<u>219</u>
		2	<u>195</u>	<u>188</u>	<u>181</u>	<u>174</u>	<u>167</u>
		3	<u>189</u>	<u>182</u>	<u>175</u>	<u>168</u>	<u>161</u>
		4	<u>153</u>	<u>146</u>	<u>139</u>	<u>132</u>	<u>125</u>
<u>Red Alder</u>	<u>RA</u>	1	<u>325</u>	<u>318</u>	<u>311</u>	<u>304</u>	<u>297</u>
		2	<u>263</u>	<u>256</u>	<u>249</u>	<u>242</u>	<u>235</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>152</u>	<u>145</u>	<u>138</u>	<u>131</u>	<u>124</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	1	<u>640</u>	<u>633</u>	<u>626</u>	<u>619</u>	<u>612</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	1	<u>1177</u>	<u>1170</u>	<u>1163</u>	<u>1156</u>	<u>1149</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."

⁽⁵⁾ Stumpage value per ton.

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⁽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 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

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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))~~ July 31, ~~((2003))~~ 2004:

TABLE 9—Harvest Adjustment Table
Stumpage Value Areas 1, 2, 3, 4, 5, and 10
~~((July))~~ January 1 through ~~((December))~~ July 31, ~~((2003))~~ 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
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
~~((July))~~ January 1 through ~~((December))~~ July 31, ~~((2003))~~ 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

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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

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
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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

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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.