

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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 05-14-087, filed 6/30/05, effective 7/1/05)

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, 2005)) June 30, 2006:

~~((TABLE 1—Stumpage Value Table
Stumpage Value Area 1
July 1 through December 31, 2005~~

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	\$461	\$454	\$447	\$440	\$433
		2	459	452	445	438	431
		3	411	404	397	390	383
		4	377	370	363	356	349
Western Redcedar ⁽²⁾	RC	1	703	696	689	682	675
Western Hemlock and Other Conifer ⁽³⁾	WH	1	351	344	337	330	323
		2	287	280	273	266	259
		3	280	273	266	259	252
		4	280	273	266	259	252
Red Alder	RA	1	374	367	360	353	346
		2	291	284	277	270	263
Black Cottonwood	BC	1	31	24	17	10	3
Other Hardwood	OH	1	197	190	183	176	169

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Douglas Fir Poles	DFL	†	679	672	665	658	651
Western Redcedar Poles	RCL	†	1250	1243	1236	1229	1222
Chipwood ⁽⁴⁾	CHW	†	†	†	†	†	†
RC Shake Blocks	RCS	†	347	340	333	326	319
RC Shingle Blocks	RCF	†	231	224	217	210	203
RC & Other Posts ⁽⁵⁾	RCP	†	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁶⁾	DFX	†	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁶⁾	TFX	†	0.50	0.50	0.50	0.50	0.50

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

⁽²⁾ Includes Alaska Cedar.

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

⁽⁴⁾ Stumpage value per ton.

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

⁽⁶⁾ Stumpage value per lineal foot.

**TABLE 2—Stumpage Value Table
Stumpage Value Area 2
July 1 through December 31, 2005**

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	\$489	\$482	\$475	\$468	\$461
		2	489	482	475	468	461
		3	468	461	454	447	440
		4	415	408	401	394	387

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Western Redcedar ⁽²⁾	RC	1	703	696	689	682	675
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Western Hemlock and Other Conifer ⁽³⁾	WH	1	392	385	378	371	364
		2	334	327	320	313	306
		3	323	316	309	302	295
		4	317	310	303	296	289
<hr/>							
Red Alder	RA	1	374	367	360	353	346
		2	291	284	277	270	263
<hr/>							
Black Cottonwood	BC	1	31	24	17	10	3
<hr/>							
Other Hardwood	OH	1	197	190	183	176	169
<hr/>							
Douglas Fir Poles	DFL	1	679	672	665	658	651
<hr/>							
Western Redcedar Poles	RCL	1	1250	1243	1236	1229	1222
<hr/>							
Chipwood ⁽⁴⁾	CHW	1	+	+	+	+	+
<hr/>							
RC Shake Blocks	RCS	1	347	340	333	326	319
<hr/>							
RC Shingle Blocks	RCF	1	231	224	217	210	203
<hr/>							
RC & Other Posts ⁽⁵⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
<hr/>							
DF Christmas Trees ⁽⁶⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
<hr/>							
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 Alaska Cedar.

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

⁽⁴⁾ Stumpage value per ton.

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

⁽⁶⁾ Stumpage value per lineal foot.

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TABLE 3—Stumpage Value Table
Stumpage Value Area 3
 July 1 through December 31, 2005

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	\$407	\$400	\$393	\$386	\$379
		2	385	378	371	364	357
		3	385	378	371	364	357
		4	310	303	296	289	282
Western Redcedar ⁽³⁾	RC	1	703	696	689	682	675
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	392	385	378	371	364
		2	287	280	273	266	259
		3	236	229	222	215	208
		4	236	229	222	215	208
Red Alder	RA	1	374	367	360	353	346
		2	291	284	277	270	263
Black Cottonwood	BC	1	31	24	17	10	3
Other Hardwood	OH	1	197	190	183	176	169
Douglas Fir Poles	DFL	1	679	672	665	658	651
Western Redcedar Poles	RCL	1	1250	1243	1236	1229	1222
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake Blocks	RCS	1	347	340	333	326	319
RC Shingle Blocks	RCF	1	231	224	217	210	203
RC & Other Posts ⁽⁶⁾	RCP	1	0.45	0.45	0.45	0.45	0.45

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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~~

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

~~(2) Includes Western Larch.~~

~~(3) Includes Alaska Cedar.~~

~~(4) Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."~~

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

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

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

**TABLE 4—Stumpage Value Table
Stumpage Value Area 4
July 1 through December 31, 2005**

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	\$468	\$461	\$454	\$447	\$440
		2	461	454	447	440	433
		3	461	454	447	440	433
		4	461	454	447	440	433
Lodgepole Pine	LP	1	227	220	213	206	199
Ponderosa Pine	PP	1	261	254	247	240	233
		2	195	188	181	174	167
Western Redcedar ⁽³⁾	RC	1	703	696	689	682	675
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	392	385	378	371	364
		2	311	304	297	290	283
		3	290	283	276	269	262

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		4	290	283	276	269	262
Red Alder	RA	1	374	367	360	353	346
		2	291	284	277	270	263
Black Cottonwood	BC	1	31	24	17	10	3
Other Hardwood	OH	1	197	190	183	176	169
Douglas Fir Poles	DFL	1	679	672	665	658	651
Western Redcedar Poles	RCL	1	1250	1243	1236	1229	1222
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake Blocks	RCS	1	347	340	333	326	319
RC Shingle Blocks	RCF	1	231	224	217	210	203
RC & Other Posts ⁽⁶⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁷⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁷⁾	TFX	1	0.50	0.50	0.50	0.50	0.50

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

~~(2) Includes Western Larch.~~

~~(3) Includes Alaska Cedar.~~

~~(4) Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."~~

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

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

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

TABLE 5—Stumpage Value Table

Stumpage Value Area 5

July 1 through December 31, 2005

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

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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	\$520	\$513	\$506	\$499	\$492
		2	474	467	460	453	446
		3	458	451	444	437	430
		4	424	417	410	403	396
Lodgepole Pine	LP	1	227	220	213	206	199
Ponderosa Pine	PP	1	261	254	247	240	233
		2	195	188	181	174	167
Western Redcedar ⁽³⁾	RC	1	703	696	689	682	675
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	405	398	391	384	377
		2	317	310	303	296	289
		3	317	310	303	296	289
		4	317	310	303	296	289
Red Alder	RA	1	374	367	360	353	346
		2	291	284	277	270	263
Black Cottonwood	BC	1	31	24	17	10	3
Other Hardwood	OH	1	197	190	183	176	169
Douglas Fir Poles	DFL	1	679	672	665	658	651
Western Redcedar Poles	RCL	1	1250	1243	1236	1229	1222
Chipwood ⁽⁵⁾	CHW	1	+	+	+	+	+
RC Shake Blocks	RCS	1	347	340	333	326	319
RC Shingle Blocks	RCF	1	231	224	217	210	203

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RC & Other Posts ⁽⁶⁾	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁷⁾	DFX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁷⁾	TFX	1	0.50	0.50	0.50	0.50	0.50

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

⁽²⁾ Includes Western Larch.

⁽³⁾ Includes Alaska Cedar.

⁽⁴⁾ Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

⁽⁵⁾ Stumpage value per ton.

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

⁽⁷⁾ Stumpage value per lineal foot.

**TABLE 6—Stumpage Value Table
Stumpage Value Area 6
July 1 through December 31, 2005**

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	\$302	\$295	\$288	\$281	\$274
Lodgepole Pine	LP	1	227	220	213	206	199
Ponderosa Pine	PP	1	261	254	247	240	233
		2	195	188	181	174	167
Western Redcedar ⁽³⁾	RC	1	520	513	506	499	492
True Firs and Spruce ⁽⁴⁾	WH	1	211	204	197	190	183
Western White Pine	WP	1	327	320	313	306	299
Hardwoods	OH	1	50	43	36	29	22

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Western Redcedar Poles	RCL	+	520	513	506	499	492
Small Logs ⁽⁵⁾	SML	+	30	29	28	27	26
Chipwood ⁽⁵⁾	CHW	+	+	+	+	+	+
RC Shake & Shingle Blocks	RCF	+	92	85	78	71	64
LP & Other Posts ⁽⁶⁾	LPP	+	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees ⁽⁷⁾	PX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁸⁾	DFX	+	0.25	0.25	0.25	0.25	0.25

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

⁽²⁾ Includes Western Larch.

⁽³⁾ Includes Alaska Cedar.

⁽⁴⁾ Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

⁽⁵⁾ Stumpage value per ton.

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

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

⁽⁸⁾ Stumpage value per lineal foot.

**TABLE 7—Stumpage Value Table
Stumpage Value Area 7
July 1 through December 31, 2005**

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	+	\$356	\$349	\$342	\$335	\$328
Lodgepole Pine	LP	+	245	238	231	224	217
Ponderosa Pine	PP	+	259	252	245	238	231

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		2	197	190	183	176	169
Western Redcedar ⁽³⁾	RC	1	520	513	506	499	492
True Firs and Spruce ⁽⁴⁾	WH	1	263	256	249	242	235
Western White Pine	WP	1	327	320	313	306	299
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	520	513	506	499	492
Small Logs ⁽⁵⁾	SML	1	26	25	24	23	22
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks	RCF	1	92	85	78	71	64
LP & Other Posts ⁽⁶⁾	LPP	1	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees ⁽⁷⁾	PX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁸⁾	DFX	1	0.25	0.25	0.25	0.25	0.25

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

⁽²⁾ Includes Western Larch.

⁽³⁾ Includes Alaska Cedar.

⁽⁴⁾ Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

⁽⁵⁾ Stumpage value per ton.

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

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

⁽⁸⁾ Stumpage value per lineal foot.

TABLE 8—Stumpage Value Table

Stumpage Value Area 10

July 1 through December 31, 2005

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

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Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir ⁽²⁾	DF	1	\$454	\$447	\$440	\$433	\$426
		2	447	440	433	426	419
		3	447	440	433	426	419
		4	447	440	433	426	419
Lodgepole Pine	LP	1	227	220	213	206	199
Ponderosa Pine	PP	1	261	254	247	240	233
		2	195	188	181	174	167
Western Redcedar ⁽³⁾	RC	1	689	682	675	668	661
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	378	371	364	357	350
		2	297	290	283	276	269
		3	276	269	262	255	248
		4	276	269	262	255	248
Red Alder	RA	1	360	353	346	339	332
		2	277	270	263	256	249
Black Cottonwood	BC	1	17	10	3	1	1
Other Hardwood	OH	1	183	176	169	162	155
Douglas Fir Poles	DFL	1	665	658	651	644	637
Western Redcedar Poles	RCL	1	1236	1229	1222	1215	1208
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake Blocks	RCS	1	347	340	333	326	319
RC Shingle Blocks	RCF	1	231	224	217	210	203

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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.

RC & Other Posts ⁽⁶⁾	RCP	+	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees ⁽⁷⁾	DFX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees ⁽⁷⁾	TFX	+	0.50	0.50	0.50	0.50	0.50

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

⁽²⁾ Includes Western Larch.

⁽³⁾ Includes Alaska Cedar.

⁽⁴⁾ Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and all Spruce. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."

⁽⁵⁾ Stumpage value per ton.

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

⁽⁷⁾ Stumpage value per lineal foot.))

TABLE 1—Stumpage Value Table

Stumpage Value Area 1

January 1 through June 30, 2006

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	\$480	\$473	\$466	\$459	\$452
		2	462	455	448	441	434
		3	424	417	410	403	396
		4	371	364	357	350	343
Western Redcedar ⁽²⁾	RC	1	597	590	583	576	569
Western Hemlock ⁽³⁾	WH	1	342	335	328	321	314
		2	278	271	264	257	250
		3	278	271	264	257	250
		4	278	271	264	257	250
Red Alder	RA	1	390	383	376	369	362

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		2	325	318	311	304	297
<u>Black Cottonwood</u>	<u>BC</u>	1	40	33	26	19	12
<u>Other Hardwood</u>	<u>OH</u>	1	178	171	164	157	150
<u>Douglas-Fir Poles</u>	<u>DFL</u>	1	653	646	639	632	625
<u>Western Redcedar Poles</u>	<u>RCL</u>	1	1193	1186	1179	1172	1165
<u>Chipwood⁽⁴⁾</u>	<u>CHW</u>	1	1	1	1	1	1
<u>RC Shake & Shingle Blocks⁽⁵⁾</u>	<u>RCS</u>	1	174	167	160	153	146
<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 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 cord.

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

(7) Stumpage value per lineal foot.

TABLE 2—Stumpage Value Table

Stumpage Value Area 2

January 1 through June 30, 2006

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</u>	<u>DF</u>	1	\$543	\$536	\$529	\$522	\$515
		2	514	507	500	493	486

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		3	<u>474</u>	<u>467</u>	<u>460</u>	<u>453</u>	<u>446</u>
		4	<u>440</u>	<u>433</u>	<u>426</u>	<u>419</u>	<u>412</u>
<hr/>							
<u>Western Redcedar⁽²⁾</u>	<u>RC</u>	1	<u>597</u>	<u>590</u>	<u>583</u>	<u>576</u>	<u>569</u>
<hr/>							
<u>Western Hemlock⁽³⁾</u>	<u>WH</u>	1	<u>384</u>	<u>377</u>	<u>370</u>	<u>363</u>	<u>356</u>
		2	<u>362</u>	<u>355</u>	<u>348</u>	<u>341</u>	<u>334</u>
		3	<u>333</u>	<u>326</u>	<u>319</u>	<u>312</u>	<u>305</u>
		4	<u>326</u>	<u>319</u>	<u>312</u>	<u>305</u>	<u>298</u>
<hr/>							
<u>Red Alder</u>	<u>RA</u>	1	<u>390</u>	<u>383</u>	<u>376</u>	<u>369</u>	<u>362</u>
		2	<u>325</u>	<u>318</u>	<u>311</u>	<u>304</u>	<u>297</u>
<hr/>							
<u>Black Cottonwood</u>	<u>BC</u>	1	<u>40</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>12</u>
<hr/>							
<u>Other Hardwood</u>	<u>OH</u>	1	<u>178</u>	<u>171</u>	<u>164</u>	<u>157</u>	<u>150</u>
<hr/>							
<u>Douglas-Fir Poles</u>	<u>DFL</u>	1	<u>653</u>	<u>646</u>	<u>639</u>	<u>632</u>	<u>625</u>
<hr/>							
<u>Western Redcedar Poles</u>	<u>RCL</u>	1	<u>1193</u>	<u>1186</u>	<u>1179</u>	<u>1172</u>	<u>1165</u>
<hr/>							
<u>Chipwood⁽⁴⁾</u>	<u>CHW</u>	1	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<hr/>							
<u>RC Shake & Shingle Blocks⁽⁵⁾</u>	<u>RCS</u>	1	<u>174</u>	<u>167</u>	<u>160</u>	<u>153</u>	<u>146</u>
<hr/>							
<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>
<hr/>							
<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>
<hr/>							
<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 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 cord.

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

⁽⁷⁾ Stumpage value per lineal foot.

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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 3—Stumpage Value Table
Stumpage Value Area 3

January 1 through June 30, 2006

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	\$486	\$479	\$472	\$465	\$458
		2	428	421	414	407	400
		3	428	421	414	407	400
		4	340	333	326	319	312
Western Redcedar ⁽³⁾	RC	1	597	590	583	576	569
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	384	377	370	363	356
		2	259	252	245	238	231
		3	259	252	245	238	231
		4	259	252	245	238	231
Red Alder	RA	1	390	383	376	369	362
		2	325	318	311	304	297
Black Cottonwood	BC	1	40	33	26	19	12
Other Hardwood	OH	1	178	171	164	157	150
Douglas-Fir Poles	DFL	1	653	646	639	632	625
Western Redcedar Poles	RCL	1	1193	1186	1179	1172	1165
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks ⁽⁶⁾	RCS	1	174	167	160	153	146
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

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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.

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 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 cord.

⁽⁷⁾ Stumpage value per 8 lineal feet or portion thereof.

⁽⁸⁾ Stumpage value per lineal foot.

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

January 1 through June 30, 2006

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	\$543	\$536	\$529	\$522	\$515
		2	485	478	471	464	457
		3	482	475	468	461	454
		4	426	419	412	405	398
Lodgepole Pine	LP	1	250	243	236	229	222
Ponderosa Pine	PP	1	387	380	373	366	359
		2	212	205	198	191	184
Western Redcedar ⁽³⁾	RC	1	597	590	583	576	569
Western Hemlock and Other Conifer ⁽⁴⁾	WH	1	384	377	370	363	356
		2	319	312	305	298	291
		3	313	306	299	292	285
		4	313	306	299	292	285

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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.

Red Alder	RA	1	390	383	376	369	362
		2	325	318	311	304	297
Black Cottonwood	BC	1	40	33	26	19	12
Other Hardwood	OH	1	178	171	164	157	150
Douglas-Fir Poles	DFL	1	653	646	639	632	625
Western Redcedar Poles	RCL	1	1193	1186	1179	1172	1165
Chipwood ⁽⁵⁾	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks ⁽⁶⁾	RCS	1	174	167	160	153	146
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 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 cord.

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

(8) Stumpage value per lineal foot.

TABLE 5—Stumpage Value Table
Stumpage Value Area 5

January 1 through June 30, 2006

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

Species Name	Species Code	Timber Quality Code	Hauling	
			Distance	Zone Number

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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>\$602</u>	<u>\$595</u>	<u>\$588</u>	<u>\$581</u>	<u>\$574</u>
		<u>2</u>	<u>511</u>	<u>504</u>	<u>497</u>	<u>490</u>	<u>483</u>
		<u>3</u>	<u>489</u>	<u>482</u>	<u>475</u>	<u>468</u>	<u>461</u>
		<u>4</u>	<u>426</u>	<u>419</u>	<u>412</u>	<u>405</u>	<u>398</u>
<u>Lodgepole Pine</u>	<u>LP</u>	<u>1</u>	<u>250</u>	<u>243</u>	<u>236</u>	<u>229</u>	<u>222</u>
<u>Ponderosa Pine</u>	<u>PP</u>	<u>1</u>	<u>387</u>	<u>380</u>	<u>373</u>	<u>366</u>	<u>359</u>
		<u>2</u>	<u>212</u>	<u>205</u>	<u>198</u>	<u>191</u>	<u>184</u>
<u>Western Redcedar⁽³⁾</u>	<u>RC</u>	<u>1</u>	<u>597</u>	<u>590</u>	<u>583</u>	<u>576</u>	<u>569</u>
<u>Western Hemlock and Other Conifer⁽⁴⁾</u>	<u>WH</u>	<u>1</u>	<u>394</u>	<u>387</u>	<u>380</u>	<u>373</u>	<u>366</u>
		<u>2</u>	<u>330</u>	<u>323</u>	<u>316</u>	<u>309</u>	<u>302</u>
		<u>3</u>	<u>330</u>	<u>323</u>	<u>316</u>	<u>309</u>	<u>302</u>
		<u>4</u>	<u>330</u>	<u>323</u>	<u>316</u>	<u>309</u>	<u>302</u>
<u>Red Alder</u>	<u>RA</u>	<u>1</u>	<u>390</u>	<u>383</u>	<u>376</u>	<u>369</u>	<u>362</u>
		<u>2</u>	<u>325</u>	<u>318</u>	<u>311</u>	<u>304</u>	<u>297</u>
<u>Black Cottonwood</u>	<u>BC</u>	<u>1</u>	<u>40</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>12</u>
<u>Other Hardwood</u>	<u>OH</u>	<u>1</u>	<u>178</u>	<u>171</u>	<u>164</u>	<u>157</u>	<u>150</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	<u>1</u>	<u>653</u>	<u>646</u>	<u>639</u>	<u>632</u>	<u>625</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>1193</u>	<u>1186</u>	<u>1179</u>	<u>1172</u>	<u>1165</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 & Shingle Blocks⁽⁶⁾</u>	<u>RCS</u>	<u>1</u>	<u>174</u>	<u>167</u>	<u>160</u>	<u>153</u>	<u>146</u>
<u>RC & Other Posts⁽⁷⁾</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⁽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>

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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.

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 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 cord.

⁽⁷⁾ Stumpage value per 8 lineal feet or portion thereof.

⁽⁸⁾ Stumpage value per lineal foot.

TABLE 6—Stumpage Value Table
Stumpage Value Area 6
 January 1 through June 30, 2006

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	\$358	\$351	\$344	\$337	\$330
Lodgepole Pine	LP	1	250	243	236	229	222
Ponderosa Pine	PP	1	387	380	373	366	359
		2	212	205	198	191	184
Western Redcedar ⁽³⁾	RC	1	496	489	482	475	468
True Firs and Spruce ⁽⁴⁾	WH	1	262	255	248	241	234
Western White Pine	WP	1	336	329	322	315	308
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	496	489	482	475	468

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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>Small Logs</u> ⁽⁵⁾	<u>SML</u>	<u>1</u>	<u>34</u>	<u>33</u>	<u>32</u>	<u>31</u>	<u>30</u>
<u>Chipwood</u> ⁽⁵⁾	<u>CHW</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>RC Shake & Shingle Blocks</u> ⁽⁶⁾	<u>RCF</u>	<u>1</u>	<u>76</u>	<u>69</u>	<u>62</u>	<u>55</u>	<u>48</u>
<u>LP & Other Posts</u> ⁽⁷⁾	<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</u> ⁽⁸⁾	<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</u> ⁽⁹⁾	<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 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—Stumpage Value Table

Stumpage Value Area 7

January 1 through June 30, 2006

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</u> ⁽²⁾	<u>DF</u>	<u>1</u>	<u>\$358</u>	<u>\$351</u>	<u>\$344</u>	<u>\$337</u>	<u>\$330</u>
<u>Lodgepole Pine</u>	<u>LP</u>	<u>1</u>	<u>250</u>	<u>243</u>	<u>236</u>	<u>229</u>	<u>222</u>
<u>Ponderosa Pine</u>	<u>PP</u>	<u>1</u>	<u>387</u>	<u>380</u>	<u>373</u>	<u>366</u>	<u>359</u>

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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.

		2	212	205	198	191	184
<u>Western Redcedar⁽³⁾</u>	<u>RC</u>	<u>1</u>	<u>496</u>	<u>489</u>	<u>482</u>	<u>475</u>	<u>468</u>
<u>True Firs and Spruce⁽⁴⁾</u>	<u>WH</u>	<u>1</u>	<u>262</u>	<u>255</u>	<u>248</u>	<u>241</u>	<u>234</u>
<u>Western White Pine</u>	<u>WP</u>	<u>1</u>	<u>336</u>	<u>329</u>	<u>322</u>	<u>315</u>	<u>308</u>
<u>Hardwoods</u>	<u>OH</u>	<u>1</u>	<u>50</u>	<u>43</u>	<u>36</u>	<u>29</u>	<u>22</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>496</u>	<u>489</u>	<u>482</u>	<u>475</u>	<u>468</u>
<u>Small Logs⁽⁵⁾</u>	<u>SML</u>	<u>1</u>	<u>26</u>	<u>25</u>	<u>24</u>	<u>23</u>	<u>22</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 & Shingle Blocks⁽⁶⁾</u>	<u>RCF</u>	<u>1</u>	<u>76</u>	<u>69</u>	<u>62</u>	<u>55</u>	<u>48</u>
<u>LP & Other Posts⁽⁷⁾</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⁽⁸⁾</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⁽⁹⁾</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 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—Stumpage Value Table
Stumpage Value Area 10

January 1 through June 30, 2006

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

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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
<u>Douglas-Fir⁽²⁾</u>	DF	1	\$529	\$522	\$515	\$508	\$501
		2	471	464	457	450	443
		3	468	461	454	447	440
		4	412	405	398	391	384
<u>Lodgepole Pine</u>	LP	1	250	243	236	229	222
<u>Ponderosa Pine</u>	PP	1	387	380	373	366	359
		2	212	205	198	191	184
<u>Western Redcedar⁽³⁾</u>	RC	1	583	576	569	562	555
<u>Western Hemlock and Other Conifer⁽⁴⁾</u>	WH	1	370	363	356	349	342
		2	305	298	291	284	277
		3	299	292	285	278	271
		4	299	292	285	278	271
<u>Red Alder</u>	RA	1	376	369	362	355	348
		2	311	304	297	290	283
<u>Black Cottonwood</u>	BC	1	26	19	12	5	1
<u>Other Hardwood</u>	OH	1	164	157	150	143	136
<u>Douglas-Fir Poles</u>	DFL	1	639	632	625	618	611
<u>Western Redcedar Poles</u>	RCL	1	1179	1172	1165	1158	1151
<u>Chipwood⁽⁵⁾</u>	CHW	1	1	1	1	1	1
<u>RC Shake & Shingle Blocks⁽⁶⁾</u>	RCS	1	174	167	160	153	146
<u>RC & Other Posts⁽⁷⁾</u>	RCP	1	0.45	0.45	0.45	0.45	0.45

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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>DF 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>
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<u>Other Christmas Trees⁽⁸⁾</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>
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(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 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:

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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.

(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, 2005)) June 30, 2006:

TABLE 9—Harvest Adjustment Table
Stumpage Value Areas 1, 2, 3, 4, 5, and 10
 ((July)) January 1 through ((December 31, 2005)) June 30, 2006

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

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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 10—Harvest Adjustment Table
Stumpage Value Areas 6 and 7**
(~~July~~) January 1 through (~~December 31, 2005~~) June 30, 2006

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
I. Volume per acre		
Class 1	Harvest of more than 8 thousand board feet per acre.	\$0.00
Class 2	Harvest of 3 thousand board feet to 8 thousand board feet per acre.	-\$7.00
Class 3	Harvest of less than 3 thousand board feet per acre.	-\$10.00
II. Logging conditions		
Class 1	The majority of the harvest unit has less than 40% slope. No significant rock outcrops or swamp barriers.	\$0.00
Class 2	The majority of the harvest unit has slopes between 40% and 60%. Some rock outcrops or swamp barriers.	-\$20.00
Class 3	The majority of the harvest unit has rough, broken ground with slopes over 60%. Numerous rock outcrops and bluffs.	-\$30.00
Class 4	Applies to logs yarded from stump to landing by helicopter. This does not apply to special forest products.	-\$145.00
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.

This rule was adopted on December 22, 2005, and becomes effective January 1, 2006. 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. 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.