

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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 05-02-040, filed 12/30/04, effective 1/1/05)

**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 ~~((January))~~ July 1 through ~~((June 30))~~ December 31, 2005:

((TABLE 1—Stumpage Value Table  
Stumpage Value Area 1  
January 1 through June 30, 2005

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(4)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$473	\$466	\$459	\$452	\$445
		2	441	434	427	420	413
		3	400	393	386	379	372
		4	352	345	338	331	324
Western Redcedar <sup>(2)</sup>	RC	1	759	752	745	738	731
		WH	1	331	324	317	310
Western Hemlock and Other Conifer <sup>(3)</sup>	WH	1	331	324	317	310	303
		2	223	216	209	202	195
		3	223	216	209	202	195
		4	223	216	209	202	195
Red Alder	RA	1	370	363	356	349	342
		2	297	290	283	276	269
Black Cottonwood	BC	1	13	6	1	1	1
Other Hardwood	OH	1	196	189	182	175	168

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

Douglas Fir Poles	DFL	+	657	650	643	636	629
Western Redcedar Poles	RCL	+	1191	1184	1177	1170	1163
Chipwood <sup>(4)</sup>	CHW	+	+	+	+	+	+
RC Shake Blocks	RCS	+	303	296	289	282	275
RC Shingle Blocks	RCF	+	121	114	107	100	93
RC & Other Posts <sup>(5)</sup>	RCP	+	0.45	0.45	0.45	0.45	0.45
DE Christmas Trees <sup>(6)</sup>	DFX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(6)</sup>	TFX	+	0.50	0.50	0.50	0.50	0.50

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

<sup>(2)</sup> Includes Alaska Cedar.

<sup>(3)</sup> 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."

<sup>(4)</sup> Stumpage value per ton.

<sup>(5)</sup> Stumpage value per 8 lineal feet or portion thereof.

<sup>(6)</sup> Stumpage value per lineal foot.

**TABLE 2—Stumpage Value Table**  
**Stumpage Value Area 2**  
 January 1 through June 30, 2005

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$502	\$495	\$488	\$481	\$474
		2	418	411	404	397	390
		3	416	409	402	395	388
		4	366	359	352	345	338

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

Western Redcedar <sup>(2)</sup>	RC	1	759	752	745	738	731
<hr/>							
Western Hemlock and Other Conifer <sup>(3)</sup>	WH	1	331	324	317	310	303
		2	276	269	262	255	248
		3	244	237	230	223	216
		4	237	230	223	216	209
<hr/>							
Red Alder	RA	1	370	363	356	349	342
		2	297	290	283	276	269
<hr/>							
Black Cottonwood	BC	1	13	6	1	1	1
<hr/>							
Other Hardwood	OH	1	196	189	182	175	168
<hr/>							
Douglas Fir Poles	DFL	1	657	650	643	636	629
<hr/>							
Western Redcedar Poles	RCL	1	1191	1184	1177	1170	1163
<hr/>							
Chipwood <sup>(4)</sup>	CHW	1	1	1	1	1	1
<hr/>							
RC Shake Blocks	RCS	1	303	296	289	282	275
<hr/>							
RC Shingle Blocks	RCF	1	121	114	107	100	93
<hr/>							
RC & Other Posts <sup>(5)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45
<hr/>							
DF Christmas Trees <sup>(6)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25
<hr/>							
Other Christmas Trees <sup>(6)</sup>	TFX	1	0.50	0.50	0.50	0.50	0.50

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

<sup>(2)</sup> Includes Alaska Cedar.

<sup>(3)</sup> 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."

<sup>(4)</sup> Stumpage value per ton.

<sup>(5)</sup> Stumpage value per 8 lineal feet or portion thereof.

<sup>(6)</sup> Stumpage value per lineal foot.

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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, 2005

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(4)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir <sup>(2)</sup>	DF	1	\$386	\$379	\$372	\$365	\$358
		2	334	327	320	313	306
		3	334	327	320	313	306
		4	317	310	303	296	289
Western Redcedar <sup>(3)</sup>	RC	1	759	752	745	738	731
Western Hemlock and Other Conifer <sup>(4)</sup>	WH	1	331	324	317	310	303
		2	232	225	218	211	204
		3	167	160	153	146	139
		4	148	141	134	127	120
Red Alder	RA	1	370	363	356	349	342
		2	297	290	283	276	269
Black Cottonwood	BC	1	13	6	1	1	1
Other Hardwood	OH	1	196	189	182	175	168
Douglas Fir Poles	DFL	1	657	650	643	636	629
Western Redcedar Poles	RCL	1	1191	1184	1177	1170	1163
Chipwood <sup>(5)</sup>	CHW	1	1	1	1	1	1
RC Shake Blocks	RCS	1	303	296	289	282	275
RC Shingle Blocks	RCE	1	121	114	107	100	93
RC & Other Posts <sup>(6)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

DF Christmas Trees<sup>(7)</sup> DFX 1 0.25 0.25 0.25 0.25 0.25

Other Christmas Trees<sup>(7)</sup> TFX 1 0.50 0.50 0.50 0.50 0.50

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

~~(2) Includes Western Larch.~~

~~(3) Includes Alaska Cedar.~~

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

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

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

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

**TABLE 4—Stumpage Value Table  
Stumpage Value Area 4  
January 1 through June 30, 2005**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir <sup>(2)</sup>	DF	1	\$434	\$427	\$420	\$413	\$406
		2	434	427	420	413	406
		3	434	427	420	413	406
		4	412	405	398	391	384
Lodgepole Pine	LP	1	207	200	193	186	179
Ponderosa Pine	PP	1	251	244	237	230	223
		2	199	192	185	178	171
Western Redcedar <sup>(3)</sup>	RC	1	759	752	745	738	731
Western Hemlock and Other Conifer <sup>(4)</sup>	WH	1	331	324	317	310	303
		2	264	257	250	243	236
		3	225	218	211	204	197
		4	224	217	210	203	196

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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	+	370	363	356	349	342
		2	297	290	283	276	269
Black Cottonwood	BC	+	13	6	+	+	+
Other Hardwood	OH	+	196	189	182	175	168
Douglas Fir Poles	DFL	+	657	650	643	636	629
Western Redcedar Poles	RCL	+	1191	1184	1177	1170	1163
Chipwood <sup>(5)</sup>	CHW	+	+	+	+	+	+
RC Shake Blocks	RCS	+	303	296	289	282	275
RC Shingle Blocks	RCF	+	121	114	107	100	93
RC & Other Posts <sup>(6)</sup>	RCP	+	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees <sup>(7)</sup>	DFX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(7)</sup>	TFX	+	0.50	0.50	0.50	0.50	0.50

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

<sup>(2)</sup> Includes Western Larch.

<sup>(3)</sup> Includes Alaska Cedar.

<sup>(4)</sup> 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."

<sup>(5)</sup> Stumpage value per ton.

<sup>(6)</sup> Stumpage value per 8 lineal feet or portion thereof.

<sup>(7)</sup> Stumpage value per lineal foot.

**TABLE 5—Stumpage Value Table**  
**Stumpage Value Area 5**  
 January 1 through June 30, 2005

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

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

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

			1	2	3	4	5
Douglas Fir <sup>(2)</sup>	DF	1	\$440	\$433	\$426	\$419	\$412
		2	440	433	426	419	412
		3	416	409	402	395	388
		4	412	405	398	391	384
Lodgepole Pine	LP	1	207	200	193	186	179
Ponderosa Pine	PP	1	251	244	237	230	223
		2	199	192	185	178	171
Western Redcedar <sup>(3)</sup>	RC	1	759	752	745	738	731
Western Hemlock and Other Conifer <sup>(4)</sup>	WH	1	331	324	317	310	303
		2	239	232	225	218	211
		3	237	230	223	216	209
		4	230	223	216	209	202
Red Alder	RA	1	370	363	356	349	342
		2	297	290	283	276	269
Black Cottonwood	BC	1	13	6	1	1	1
Other Hardwood	OH	1	196	189	182	175	168
Douglas Fir Poles	DFL	1	657	650	643	636	629
Western Redcedar Poles	RCL	1	1191	1184	1177	1170	1163
Chipwood <sup>(5)</sup>	CHW	1	1	1	1	1	1
RC Shake Blocks	RCS	1	303	296	289	282	275
RC Shingle Blocks	RCE	1	121	114	107	100	93
RC & Other Posts <sup>(6)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees <sup>(7)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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<sup>(7)</sup> 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  
January 1 through June 30, 2005**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir <sup>(2)</sup>	DF	1	\$312	\$305	\$298	\$291	\$284
Lodgepole Pine	LP	1	207	200	193	186	179
Ponderosa Pine	PP	1	251	244	237	230	223
		2	199	192	185	178	171
Western Redcedar <sup>(3)</sup>	RC	1	475	468	461	454	447
True Firs and Spruce <sup>(4)</sup>	WH	1	219	212	205	198	191
Western White Pine	WP	1	302	295	288	281	274
Hardwoods	OH	1	50	43	36	29	22
Western Redcedar Poles	RCL	1	475	468	461	454	447
Small Logs <sup>(5)</sup>	SML	1	25	24	23	22	21

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

Chipwood <sup>(5)</sup>	CHW	+	+	+	+	+	+
RC Shake & Shingle Blocks	RCF	+	92	85	78	71	64
LP & Other Posts <sup>(6)</sup>	LPP	+	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees <sup>(7)</sup>	PX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(8)</sup>	DFX	+	0.25	0.25	0.25	0.25	0.25

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

<sup>(2)</sup> Includes Western Larch.

<sup>(3)</sup> Includes Alaska Cedar.

<sup>(4)</sup> 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."

<sup>(5)</sup> Stumpage value per ton.

<sup>(6)</sup> Stumpage value per 8 lineal feet or portion thereof.

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

<sup>(8)</sup> Stumpage value per lineal foot.

**TABLE 7—Stumpage Value Table  
Stumpage Value Area 7**

January 1 through June 30, 2005

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir <sup>(2)</sup>	DF	1	\$345	\$338	\$331	\$324	\$317
Lodgepole Pine	LP	1	225	218	211	204	197
Ponderosa Pine	PP	1	240	233	226	219	212
		2	206	199	192	185	178
Western Redcedar <sup>(3)</sup>	RC	1	475	468	461	454	447

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

True Firs and Spruce <sup>(4)</sup>	WH	+	266	259	252	245	238
Western White Pine	WP	+	302	295	288	281	274
Hardwoods	OH	+	50	43	36	29	22
Western Redcedar Poles	RCL	+	475	468	461	454	447
Small Logs <sup>(5)</sup>	SML	+	25	24	23	22	21
Chipwood <sup>(5)</sup>	CHW	+	+	+	+	+	+
RC Shake & Shingle Blocks	RCE	+	92	85	78	71	64
LP & Other Posts <sup>(6)</sup>	LPP	+	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees <sup>(7)</sup>	PX	+	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(8)</sup>	DFX	+	0.25	0.25	0.25	0.25	0.25

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

<sup>(2)</sup> Includes Western Larch.

<sup>(3)</sup> Includes Alaska Cedar.

<sup>(4)</sup> 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."

<sup>(5)</sup> Stumpage value per ton.

<sup>(6)</sup> Stumpage value per 8 lineal feet or portion thereof.

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

<sup>(8)</sup> Stumpage value per lineal foot.

**TABLE 8 — Stumpage Value Table**  
**Stumpage Value Area 10**  
 January 1 through June 30, 2005

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code	Hauling	
			Distance	Zone Number

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

			1	2	3	4	5
Douglas Fir <sup>(2)</sup>	DF	1	\$420	\$413	\$406	\$399	\$392
		2	420	413	406	399	392
		3	420	413	406	399	392
		4	398	391	384	377	370
Lodgepole Pine	LP	1	207	200	193	186	179
Ponderosa Pine	PP	1	251	244	237	230	223
		2	199	192	185	178	171
Western Redcedar <sup>(3)</sup>	RC	1	745	738	731	724	717
Western Hemlock and Other Conifer <sup>(4)</sup>	WH	1	317	310	303	296	289
		2	250	243	236	229	222
		3	211	204	197	190	183
		4	210	203	196	189	182
Red Alder	RA	1	356	349	342	335	328
		2	283	276	269	262	255
Black Cottonwood	BC	1	1	1	1	1	1
Other Hardwood	OH	1	182	175	168	161	154
Douglas Fir Poles	DFL	1	643	636	629	622	615
Western Redcedar Poles	RCL	1	1177	1170	1163	1156	1149
Chipwood <sup>(5)</sup>	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 <sup>(6)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45
DF Christmas Trees <sup>(7)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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<sup>(7)</sup> 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 1—Stumpage Value Table**

**Stumpage Value Area 1**

July 1 through December 31, 2005

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

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 <sup>(2)</sup>	RC	1	703	696	689	682	675
Western Hemlock and Other Conifer <sup>(3)</sup>	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

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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>Other Hardwood</u>	<u>OH</u>	<u>1</u>	<u>197</u>	<u>190</u>	<u>183</u>	<u>176</u>	<u>169</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	<u>1</u>	<u>679</u>	<u>672</u>	<u>665</u>	<u>658</u>	<u>651</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>1250</u>	<u>1243</u>	<u>1236</u>	<u>1229</u>	<u>1222</u>
<u>Chipwood<sup>(4)</sup></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>347</u>	<u>340</u>	<u>333</u>	<u>326</u>	<u>319</u>
<u>RC Shingle Blocks</u>	<u>RCF</u>	<u>1</u>	<u>231</u>	<u>224</u>	<u>217</u>	<u>210</u>	<u>203</u>
<u>RC &amp; Other Posts<sup>(5)</sup></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<sup>(6)</sup></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<sup>(6)</sup></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>

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

<sup>(2)</sup> Includes Alaska-Cedar.

<sup>(3)</sup> 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."

<sup>(4)</sup> Stumpage value per ton.

<sup>(5)</sup> Stumpage value per 8 lineal feet or portion thereof.

<sup>(6)</sup> 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<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
<u>Douglas-Fir</u>	<u>DF</u>	<u>1</u>	<u>\$489</u>	<u>\$482</u>	<u>\$475</u>	<u>\$468</u>	<u>\$461</u>
		<u>2</u>	<u>489</u>	<u>482</u>	<u>475</u>	<u>468</u>	<u>461</u>
		<u>3</u>	<u>468</u>	<u>461</u>	<u>454</u>	<u>447</u>	<u>440</u>
		<u>4</u>	<u>415</u>	<u>408</u>	<u>401</u>	<u>394</u>	<u>387</u>

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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>Western Redcedar<sup>(2)</sup></u>	<u>RC</u>	<u>1</u>	<u>703</u>	<u>696</u>	<u>689</u>	<u>682</u>	<u>675</u>
<u>Western Hemlock and Other Conifer<sup>(3)</sup></u>	<u>WH</u>	<u>1</u>	<u>392</u>	<u>385</u>	<u>378</u>	<u>371</u>	<u>364</u>
		<u>2</u>	<u>334</u>	<u>327</u>	<u>320</u>	<u>313</u>	<u>306</u>
		<u>3</u>	<u>323</u>	<u>316</u>	<u>309</u>	<u>302</u>	<u>295</u>
		<u>4</u>	<u>317</u>	<u>310</u>	<u>303</u>	<u>296</u>	<u>289</u>
<u>Red Alder</u>	<u>RA</u>	<u>1</u>	<u>374</u>	<u>367</u>	<u>360</u>	<u>353</u>	<u>346</u>
		<u>2</u>	<u>291</u>	<u>284</u>	<u>277</u>	<u>270</u>	<u>263</u>
<u>Black Cottonwood</u>	<u>BC</u>	<u>1</u>	<u>31</u>	<u>24</u>	<u>17</u>	<u>10</u>	<u>3</u>
<u>Other Hardwood</u>	<u>OH</u>	<u>1</u>	<u>197</u>	<u>190</u>	<u>183</u>	<u>176</u>	<u>169</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	<u>1</u>	<u>679</u>	<u>672</u>	<u>665</u>	<u>658</u>	<u>651</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>1250</u>	<u>1243</u>	<u>1236</u>	<u>1229</u>	<u>1222</u>
<u>Chipwood<sup>(4)</sup></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>347</u>	<u>340</u>	<u>333</u>	<u>326</u>	<u>319</u>
<u>RC Shingle Blocks</u>	<u>RCF</u>	<u>1</u>	<u>231</u>	<u>224</u>	<u>217</u>	<u>210</u>	<u>203</u>
<u>RC &amp; Other Posts<sup>(5)</sup></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<sup>(6)</sup></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<sup>(6)</sup></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>

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

<sup>(2)</sup> Includes Alaska-Cedar.

<sup>(3)</sup> 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."

<sup>(4)</sup> Stumpage value per ton.

<sup>(5)</sup> Stumpage value per 8 lineal feet or portion thereof.

<sup>(6)</sup> Stumpage value per lineal foot.

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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**

July 1 through December 31, 2005

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
<u>Douglas-Fir</u> <sup>(2)</sup>	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
<u>Western Redcedar</u> <sup>(3)</sup>	RC	1	703	696	689	682	675
<u>Western Hemlock and Other Conifer</u> <sup>(4)</sup>	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
<u>Red Alder</u>	RA	1	374	367	360	353	346
		2	291	284	277	270	263
<u>Black Cottonwood</u>	BC	1	31	24	17	10	3
<u>Other Hardwood</u>	OH	1	197	190	183	176	169
<u>Douglas-Fir Poles</u>	DFL	1	679	672	665	658	651
<u>Western Redcedar Poles</u>	RCL	1	1250	1243	1236	1229	1222
<u>Chipwood</u> <sup>(5)</sup>	CHW	1	1	1	1	1	1
<u>RC Shake Blocks</u>	RCS	1	347	340	333	326	319
<u>RC Shingle Blocks</u>	RCF	1	231	224	217	210	203
<u>RC &amp; Other Posts</u> <sup>(6)</sup>	RCP	1	0.45	0.45	0.45	0.45	0.45

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

DF Christmas Trees<sup>(7)</sup>    DFX    1    0.25 0.25 0.25 0.25 0.25

Other Christmas Trees<sup>(7)</sup>    TFX    1    0.50 0.50 0.50 0.50 0.50

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

<sup>(2)</sup> Includes Western Larch.

<sup>(3)</sup> Includes Alaska-Cedar.

<sup>(4)</sup> 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."

<sup>(5)</sup> Stumpage value per ton.

<sup>(6)</sup> Stumpage value per 8 lineal feet or portion thereof.

<sup>(7)</sup> 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<sup>(1)</sup>

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

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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>Red Alder</u>	<u>RA</u>	<u>1</u>	<u>374</u>	<u>367</u>	<u>360</u>	<u>353</u>	<u>346</u>
		<u>2</u>	<u>291</u>	<u>284</u>	<u>277</u>	<u>270</u>	<u>263</u>
<hr/>							
<u>Black Cottonwood</u>	<u>BC</u>	<u>1</u>	<u>31</u>	<u>24</u>	<u>17</u>	<u>10</u>	<u>3</u>
<hr/>							
<u>Other Hardwood</u>	<u>OH</u>	<u>1</u>	<u>197</u>	<u>190</u>	<u>183</u>	<u>176</u>	<u>169</u>
<hr/>							
<u>Douglas-Fir Poles</u>	<u>DFL</u>	<u>1</u>	<u>679</u>	<u>672</u>	<u>665</u>	<u>658</u>	<u>651</u>
<hr/>							
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>1250</u>	<u>1243</u>	<u>1236</u>	<u>1229</u>	<u>1222</u>
<hr/>							
<u>Chipwood<sup>(5)</sup></u>	<u>CHW</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<hr/>							
<u>RC Shake Blocks</u>	<u>RCS</u>	<u>1</u>	<u>347</u>	<u>340</u>	<u>333</u>	<u>326</u>	<u>319</u>
<hr/>							
<u>RC Shingle Blocks</u>	<u>RCF</u>	<u>1</u>	<u>231</u>	<u>224</u>	<u>217</u>	<u>210</u>	<u>203</u>
<hr/>							
<u>RC &amp; Other Posts<sup>(6)</sup></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>
<hr/>							
<u>DF Christmas Trees<sup>(7)</sup></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>
<hr/>							
<u>Other Christmas Trees<sup>(7)</sup></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 5—Stumpage Value Table**  
**Stumpage Value Area 5**

July 1 through December 31, 2005

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

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

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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<sup>(2)</sup></u>	<u>DF</u>	<u>1</u>	<u>\$520</u>	<u>\$513</u>	<u>\$506</u>	<u>\$499</u>	<u>\$492</u>
		<u>2</u>	<u>474</u>	<u>467</u>	<u>460</u>	<u>453</u>	<u>446</u>
		<u>3</u>	<u>458</u>	<u>451</u>	<u>444</u>	<u>437</u>	<u>430</u>
		<u>4</u>	<u>424</u>	<u>417</u>	<u>410</u>	<u>403</u>	<u>396</u>
<u>Lodgepole Pine</u>	<u>LP</u>	<u>1</u>	<u>227</u>	<u>220</u>	<u>213</u>	<u>206</u>	<u>199</u>
<u>Ponderosa Pine</u>	<u>PP</u>	<u>1</u>	<u>261</u>	<u>254</u>	<u>247</u>	<u>240</u>	<u>233</u>
		<u>2</u>	<u>195</u>	<u>188</u>	<u>181</u>	<u>174</u>	<u>167</u>
<u>Western Redcedar<sup>(3)</sup></u>	<u>RC</u>	<u>1</u>	<u>703</u>	<u>696</u>	<u>689</u>	<u>682</u>	<u>675</u>
<u>Western Hemlock and Other Conifer<sup>(4)</sup></u>	<u>WH</u>	<u>1</u>	<u>405</u>	<u>398</u>	<u>391</u>	<u>384</u>	<u>377</u>
		<u>2</u>	<u>317</u>	<u>310</u>	<u>303</u>	<u>296</u>	<u>289</u>
		<u>3</u>	<u>317</u>	<u>310</u>	<u>303</u>	<u>296</u>	<u>289</u>
		<u>4</u>	<u>317</u>	<u>310</u>	<u>303</u>	<u>296</u>	<u>289</u>
<u>Red Alder</u>	<u>RA</u>	<u>1</u>	<u>374</u>	<u>367</u>	<u>360</u>	<u>353</u>	<u>346</u>
		<u>2</u>	<u>291</u>	<u>284</u>	<u>277</u>	<u>270</u>	<u>263</u>
<u>Black Cottonwood</u>	<u>BC</u>	<u>1</u>	<u>31</u>	<u>24</u>	<u>17</u>	<u>10</u>	<u>3</u>
<u>Other Hardwood</u>	<u>OH</u>	<u>1</u>	<u>197</u>	<u>190</u>	<u>183</u>	<u>176</u>	<u>169</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	<u>1</u>	<u>679</u>	<u>672</u>	<u>665</u>	<u>658</u>	<u>651</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>1250</u>	<u>1243</u>	<u>1236</u>	<u>1229</u>	<u>1222</u>
<u>Chipwood<sup>(5)</sup></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>347</u>	<u>340</u>	<u>333</u>	<u>326</u>	<u>319</u>
<u>RC Shingle Blocks</u>	<u>RCF</u>	<u>1</u>	<u>231</u>	<u>224</u>	<u>217</u>	<u>210</u>	<u>203</u>
<u>RC &amp; Other Posts<sup>(6)</sup></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<sup>(7)</sup></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 June 30, 2005, and becomes effective July 1, 2005. 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<sup>(7)</sup> TFX 1 0.50 0.50 0.50 0.50 0.50

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

<sup>(2)</sup> Includes Western Larch.

<sup>(3)</sup> Includes Alaska-Cedar.

<sup>(4)</sup> 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."

<sup>(5)</sup> Stumpage value per ton.

<sup>(6)</sup> Stumpage value per 8 lineal feet or portion thereof.

<sup>(7)</sup> 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<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-Fir <sup>(2)</sup>	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 <sup>(3)</sup>	RC	1	520	513	506	499	492
True Firs and Spruce <sup>(4)</sup>	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
Western Redcedar Poles	RCL	1	520	513	506	499	492
Small Logs <sup>(5)</sup>	SML	1	30	29	28	27	26

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

Chipwood <sup>(5)</sup>	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks	RCF	1	92	85	78	71	64
LP & Other Posts <sup>(6)</sup>	LPP	1	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees <sup>(7)</sup>	PX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(8)</sup>	DFX	1	0.25	0.25	0.25	0.25	0.25

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

(2) Includes Western Larch.

(3) Includes Alaska-Cedar.

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

(5) Stumpage value per ton.

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

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

(8) Stumpage value per lineal foot.

**TABLE 7—Stumpage Value Table  
Stumpage Value Area 7**

July 1 through December 31, 2005

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>(1)</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-Fir <sup>(2)</sup>	DF	1	\$356	\$349	\$342	\$335	\$328
Lodgepole Pine	LP	1	245	238	231	224	217
Ponderosa Pine	PP	1	259	252	245	238	231
		2	197	190	183	176	169
Western Redcedar <sup>(3)</sup>	RC	1	520	513	506	499	492

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

True Firs and Spruce <sup>(4)</sup>	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 <sup>(5)</sup>	SML	1	26	25	24	23	22
Chipwood <sup>(5)</sup>	CHW	1	1	1	1	1	1
RC Shake & Shingle Blocks	RCF	1	92	85	78	71	64
LP & Other Posts <sup>(6)</sup>	LPP	1	0.35	0.35	0.35	0.35	0.35
Pine Christmas Trees <sup>(7)</sup>	PX	1	0.25	0.25	0.25	0.25	0.25
Other Christmas Trees <sup>(8)</sup>	DEX	1	0.25	0.25	0.25	0.25	0.25

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

<sup>(2)</sup> Includes Western Larch.

<sup>(3)</sup> Includes Alaska-Cedar.

<sup>(4)</sup> 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."

<sup>(5)</sup> Stumpage value per ton.

<sup>(6)</sup> Stumpage value per 8 lineal feet or portion thereof.

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

<sup>(8)</sup> 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<sup>(1)</sup>

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

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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<sup>(2)</sup></u>	<u>DF</u>	<u>1</u>	<u>\$454</u>	<u>\$447</u>	<u>\$440</u>	<u>\$433</u>	<u>\$426</u>
		<u>2</u>	<u>447</u>	<u>440</u>	<u>433</u>	<u>426</u>	<u>419</u>
		<u>3</u>	<u>447</u>	<u>440</u>	<u>433</u>	<u>426</u>	<u>419</u>
		<u>4</u>	<u>447</u>	<u>440</u>	<u>433</u>	<u>426</u>	<u>419</u>
<u>Lodgepole Pine</u>	<u>LP</u>	<u>1</u>	<u>227</u>	<u>220</u>	<u>213</u>	<u>206</u>	<u>199</u>
<u>Ponderosa Pine</u>	<u>PP</u>	<u>1</u>	<u>261</u>	<u>254</u>	<u>247</u>	<u>240</u>	<u>233</u>
		<u>2</u>	<u>195</u>	<u>188</u>	<u>181</u>	<u>174</u>	<u>167</u>
<u>Western Redcedar<sup>(3)</sup></u>	<u>RC</u>	<u>1</u>	<u>689</u>	<u>682</u>	<u>675</u>	<u>668</u>	<u>661</u>
<u>Western Hemlock and Other Conifer<sup>(4)</sup></u>	<u>WH</u>	<u>1</u>	<u>378</u>	<u>371</u>	<u>364</u>	<u>357</u>	<u>350</u>
		<u>2</u>	<u>297</u>	<u>290</u>	<u>283</u>	<u>276</u>	<u>269</u>
		<u>3</u>	<u>276</u>	<u>269</u>	<u>262</u>	<u>255</u>	<u>248</u>
		<u>4</u>	<u>276</u>	<u>269</u>	<u>262</u>	<u>255</u>	<u>248</u>
<u>Red Alder</u>	<u>RA</u>	<u>1</u>	<u>360</u>	<u>353</u>	<u>346</u>	<u>339</u>	<u>332</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>17</u>	<u>10</u>	<u>3</u>	<u>1</u>	<u>1</u>
<u>Other Hardwood</u>	<u>OH</u>	<u>1</u>	<u>183</u>	<u>176</u>	<u>169</u>	<u>162</u>	<u>155</u>
<u>Douglas-Fir Poles</u>	<u>DFL</u>	<u>1</u>	<u>665</u>	<u>658</u>	<u>651</u>	<u>644</u>	<u>637</u>
<u>Western Redcedar Poles</u>	<u>RCL</u>	<u>1</u>	<u>1236</u>	<u>1229</u>	<u>1222</u>	<u>1215</u>	<u>1208</u>
<u>Chipwood<sup>(5)</sup></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>347</u>	<u>340</u>	<u>333</u>	<u>326</u>	<u>319</u>
<u>RC Shingle Blocks</u>	<u>RCF</u>	<u>1</u>	<u>231</u>	<u>224</u>	<u>217</u>	<u>210</u>	<u>203</u>
<u>RC &amp; Other Posts<sup>(6)</sup></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<sup>(7)</sup></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 June 30, 2005, and becomes effective July 1, 2005. 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<sup>(7)</sup> 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.

(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

**This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.**

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, 2005:

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

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**  
~~((January))~~ July 1 through ~~((June 30))~~ December 31, 2005

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

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. The application must be received and approved by the department

This rule was adopted on June 30, 2005, and becomes effective July 1, 2005. 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.

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.