



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (October 2017) (Implements RCW 34.05.310)

Do NOT use for expedited rule making

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STATE OF WASHINGTON
FILED

DATE: July 27, 2022

TIME: 3:12 PM

WSR 22-16-043

Agency: Department of Revenue

Subject of possible rule making: WAC 458-40-540 Forest land values—2022 and 458-40-660 Timber excise tax—Stumpage value tables—Stumpage value adjustments.

Statutes authorizing the agency to adopt rules on this subject: RCW [84.33.096](#), [82.32.300](#), and [82.01.060](#)(2).

Reasons why rules on this subject may be needed and what they might accomplish: RCW [84.33.140](#) requires that forest land values be adjusted annually by a statutory formula contained in RCW [84.33.140](#)(3). The department anticipates amending the forest land values rule (WAC 458-40-540) to adjust the table of forest land values in Washington as required by statute. County assessors will use these published land values for property tax purposes in 2023.

RCW [84.33.091](#) requires the department of revenue to revise the stumpage value tables every six months. The department establishes stumpage value tables to apprise timber harvesters of the timber values used to calculate the timber excise tax. The department anticipates amending WAC 458-40-660 to provide valuations for the first half of 2023.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: Although the United States Forest Service and Washington state department of natural resources both regulate forest practices, neither is involved in valuation for taxation purposes. The nontax processes and definitions are coordinated with these agencies to avoid conflict, but it is not necessary to involve them in the valuation revisions provided in this rule.

Process for developing new rule (check all that apply):

- Negotiated rule making
- Pilot rule making
- Agency study

Other (describe) Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting:

Name: Nikki Bizzarri
 Address: 6400 Linderson Way SW, PO Box 47453,
 Tumwater, WA 98504
 Phone: 360-534-1582
 Fax: 360-534-1606
 TTY: 800-833-6384
 Email: nikkib@dor.wa.gov
 Web site:
 Other:

(If necessary)

Name:
 Address:
 Phone:
 Fax:
 TTY:
 Email:
 Web site:
 Other:

Additional comments: A preliminary draft of possible rule changes will be available upon request shortly before the public meeting. Written comments may be submitted by email and should be directed to [Nikki Bizzarri](#) using one of the contact methods above.

Written and oral comments will be accepted at the Public Meeting and until October 21, 2022.

Date: October 18, 2022

Time: 9:00am

Public Meeting Location: Telephonic/internet meeting only. Contact Sierra Crumbaker at sierrac@dor.wa.gov for dial-in/login information.

Date: July 27, 2022

Signature:

Name: Atif Aziz



Title: Rules Coordinator