



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: August 09, 2023

TIME: 11:29 AM

WSR 23-17-039

Agency: Department of Revenue

Subject of possible rule making: WAC 458-40-540 Forest land values—2023 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 2024.

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 2024.

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: Tiffany Do	(If necessary) Name:
Address: 6400 Linderson Way SW, PO Box 47453, Tumwater, WA 98504	Address:
Phone: 360-534-1558	Phone:
Fax: 360-534-1606	Fax:
TTY: 800-833-6384	TTY:
Email: TiffanyD@dor.wa.gov	Email:
Web site:	Web site:
Other:	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 [Tiffany Do](#) using one of the contact methods above.

Written and oral comments will be accepted at the Public Meeting.

Date: October 17, 2023

Time: 10:00am

Public Meeting Location: This meeting will be conducted over the internet/telephone. In-person option also available. Contact Cathy Holder at CathyH@dor.wa.gov for dial-in/login information. To attend in person, contact CathyH@dor.wa.gov by 9/26/23.

Date: August 8, 2023

Name: Atif Aziz

Title: Rules Coordinator

Signature:

A handwritten signature in black ink, appearing to read 'Atif Aziz', is written over the signature line.