

Form 62 0082

Washington State Department of Revenue Forest Tax Program PO Box 47472 Olympia WA 98504-7472 360-534-1324

1. Timber taxpaver's name:

Damaged Timber Adjustment Application

Application must be approved prior to harvesting.

Please read instructions on reverse side before completing.

' '				
2. Tax reporting account no.:				
3. County:				
4. Permit no.:				
5. Legal description of damaged timber area(s):	SEC	TWN		RGE
6. Estimated acres of affected areas:				
7. Starting date(s) of harvesting:	ı	Ending date(s) of ha	arvesting:	
8. Estimate of the total damaged timber volume9. Briefly describe the nature and extent of dama10. List each estimated additional harvesting cost	age to th		<u>: 458-40-660(</u>	<u>4)</u>):
Taxpayer's name:				
Address:				
City:		State:	Zip:	
Phone:	Email:			

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Instructions for Completing Damaged Timber Application

WAC 458-40-660(4)

Only timber that has been damaged due to sudden and unforeseen cause 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 cause 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.

Please mail completed form to:

Department of Revenue

Forest Tax Program

Attn: Operations Manager

PO Box 47472

Olympia WA 98504-7472

Or call **360-534-1324** for further information.

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