



PROPOSED RULE MAKING

CR-102 (June 2024) (Implements RCW 34.05.320) Do NOT use for expedited rule making

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STATE OF WASHINGTON
FILED

DATE: December 02, 2025
TIME: 5:41 PM

WSR 25-24-100

Agency: Department of Revenue

- Original Notice
- Supplemental Notice to WSR _____
- Continuance of WSR _____

- Preproposal Statement of Inquiry was filed as WSR 25-19-070 ; or
- Expedited Rule Making--Proposed notice was filed as WSR _____; or
- Proposal is exempt under RCW 34.05.310(4) or 34.05.330(1); or
- Proposal is exempt under RCW _____.

Title of rule and other identifying information: (describe subject) **WAC 458-40-540** Forest land values – 2025; and **WAC 458-40-660** – Timber Excise Tax – Stumpage value tables – Stumpage value adjustments

Hearing location(s):

Date:	Time:	Location: (be specific)	Comment:
Tuesday January 6, 2026	1:00- 2:00PM	Internet/Phone via Zoom	Please contact Cathy Holder at CathyH@dor.wa.gov or Barbara Imperio at Barbaral@dor.wa.gov for login/dial-in information

Date of intended adoption: February 3, 2026 (Note: This is **NOT** the **effective** date)

Submit written comments to:

Name Tiffany Do
 Address PO BOX 47453, Olympia, WA 98504-7453
 Email TiffanyD@dor.wa.gov
 Fax 360-534-1606
 Other
 Beginning (date and time) December 2, 2025 (5:30 PM)
 By (date and time) February 2, 2026 (11:59 PM)

Assistance for persons with disabilities:

Contact Julie King
 Phone 360-704-5733
 Fax
 TTY 800-833-6384
 Email
 Other
 By (date) _____

Purpose of the proposal and its anticipated effects, including any changes in existing rules: RCW 84.33.091 requires the Department to revise the stumpage value tables every six months. The Department established the stumpage value tables to inform timber harvesters of the timber values used to calculate the timber excise tax, **WAC 458-40-660**. The values in the proposed rule will apply from February 3, 2026, through June 30, 2026.

RCW 84.33.140 requires that forest land values be adjusted annually according to the statutory formula contained in RCW 84.33.140(3). The Department proposes 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 2026.

Reasons supporting proposal: This proposal provides the revised stumpage value tables for February 3, 2026 through June 30, 2026, and the forest land values for 2026.

Statutory authority for adoption: RCW 82.01.060(2); RCW 84.33.096

Statute being implemented: RCW 84.33.091; RCW 84.33.140

Is rule necessary because of a:

- Federal Law? Yes No
- Federal Court Decision? Yes No
- State Court Decision? Yes No

If yes, CITATION:

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None

Name of proponent: (person or organization) Department of Revenue

Type of proponent: Private. Public. Governmental.

Name of agency personnel responsible for:

	Name	Office Location	Phone
Drafting	Tiffany Do	6400 Linderson Way SW, Tumwater, WA	360-534-1558
Implementation	Jeannette Gute	6400 Linderson Way SW, Tumwater, WA	360-534-1599
Enforcement	Jeannette Gute	6400 Linderson Way SW, Tumwater, WA	360-534-1599

Is a school district fiscal impact statement required under [RCW 28A.305.135](#)?

Yes No

If yes, insert statement here:

The public may obtain a copy of the school district fiscal impact statement by contacting:

Name
Address
Phone
Fax
TTY
Email
Other

Is a cost-benefit analysis required under [RCW 34.05.328](#)?

Yes: A preliminary cost-benefit analysis may be obtained by contacting:

Name Tiffany Do
Address Interpretations & Technical Advice Division, PO BOX 47453, Olympia, WA 98501-7453
Phone 360-534-1558
Fax 360-534-1606
TTY
Email
Other

No: Please explain:

Regulatory Fairness Act and Small Business Economic Impact Statement

Note: The [Governor's Office for Regulatory Innovation and Assistance \(ORIA\)](#) provides support in completing this part.

(1) Identification of exemptions:

This rule proposal, or portions of the proposal, **may be exempt** from requirements of the Regulatory Fairness Act (see [chapter 19.85 RCW](#)). For additional information on exemptions, consult the [exemption guide published by ORIA](#). Please check the box for any applicable exemption(s):

This rule proposal, or portions of the proposal, is exempt under [RCW 19.85.061](#) because this rule making is being adopted solely to conform and/or comply with federal statute or regulations. Please cite the specific federal statute or regulation this rule is being adopted to conform or comply with, and describe the consequences to the state if the rule is not adopted.

Citation and description:

This rule proposal, or portions of the proposal, is exempt because the agency has completed the pilot rule process defined by [RCW 34.05.313](#) before filing the notice of this proposed rule.

This rule proposal, or portions of the proposal, is exempt under the provisions of [RCW 15.65.570\(2\)](#) because it was adopted by a referendum.

- This rule proposal, or portions of the proposal, is exempt under [RCW 19.85.025\(3\)](#). Check all that apply:
- | | |
|---|--|
| <input type="checkbox"/> RCW 34.05.310 (4)(b)
(Internal government operations) | <input type="checkbox"/> RCW 34.05.310 (4)(e)
(Dictated by statute) |
| <input type="checkbox"/> RCW 34.05.310 (4)(c)
(Incorporation by reference) | <input type="checkbox"/> RCW 34.05.310 (4)(f)
(Set or adjust fees) |
| <input type="checkbox"/> RCW 34.05.310 (4)(d)
(Correct or clarify language) | <input type="checkbox"/> RCW 34.05.310 (4)(g)
((i) Relating to agency hearings; or (ii) process requirements for applying to an agency for a license or permit) |
- This rule proposal, or portions of the proposal, is exempt under [RCW 19.85.025\(4\)](#). (Does not affect small businesses).
- This rule proposal, or portions of the proposal, is exempt under RCW _____.

Explanation of how the above exemption(s) applies to the proposed rule:

(2) Scope of exemptions: *Check one.*

- The rule proposal: Is fully exempt. (*Skip section 3.*) Exemptions identified above apply to all portions of the rule proposal.
- The rule proposal: Is partially exempt. (*Complete section 3.*) The exemptions identified above apply to portions of the rule proposal, but less than the entire rule proposal. Provide details here (consider using [this template from ORIA](#)):
- The rule proposal: Is not exempt. (*Complete section 3.*) No exemptions were identified above.

(3) Small business economic impact statement: *Complete this section if any portion is not exempt.*

If any portion of the proposed rule is **not exempt**, does it impose more-than-minor costs (as defined by RCW 19.85.020(2)) on businesses?

- No Briefly summarize the agency's minor cost analysis and how the agency determined the proposed rule did not impose more-than-minor costs. The proposed rule does not impose more than minor costs on businesses, as it does not propose any new requirements not already provided in statute. The proposed rule does not impose fees, filing requirements, or recordkeeping guidelines that are not already established in statute.
- Yes Calculations show the rule proposal likely imposes more-than-minor cost to businesses and a small business economic impact statement is required. Insert the required small business economic impact statement here:

The public may obtain a copy of the small business economic impact statement or the detailed cost calculations by contacting:

- Name
- Address
- Phone
- Fax
- TTY
- Email
- Other

Date: December 2, 2025

Name: Perry Stern

Title: Rules Coordinator

Signature:



Under no circumstances is this proposed rule to be used to determine tax liability and/or exemptions.

AMENDATORY SECTION (Amending WSR 25-01-052, filed 12/11/24, effective 1/1/25)

WAC 458-40-540 Forest land values—((2025)) 2026. The forest land values, per acre, for each grade of forest land for the ((2025)) 2026 assessment year are determined to be as follows:

LAND GRADE	OPERABILITY CLASS	((2025)) 2026 VALUES PER ACRE
1	1	((226)) \$227
	2	((224)) 225
	3	((210)) 211
	4	((153)) 154
2	1	((193)) 194
	2	((186)) 187
	3	((179)) 180
	4	((127)) 128
3	1	((149)) 150
	2	((145)) 146
	3	((143)) 144
	4	((111)) 112
4	1	((117)) 118
	2	((112)) 113
	3	((111)) 112
	4	((84)) 85
5	1	((84)) 85
	2	74
	3	73
	4	52
6	1	43
	2	41
	3	41
	4	39
7	1	19
	2	19
	3	17
	4	17
8	1	1

AMENDATORY SECTION (Amending WSR 25-14-008, filed 6/23/25, effective 7/1/25)

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 1 through December 31, 2025)) January 1 through June 30, 2026:

Washington State Department of Revenue
WESTERN WASHINGTON STUMPAGE VALUE TABLE
 ((July 1 through December 31, 2025))
 January 1 through June 30, 2026

Stumpage Values per Thousand Board Feet Net Scribner Log Scale⁽¹⁾
 Starting January 1, 2019, there are no Haul Zone adjustments.

Under no circumstances is this proposed rule to be used to determine tax liability and/or exemptions.

Species Name	Species Code	SVA (Stumpage Value Area)	Stumpage Values
Douglas-fir ⁽²⁾	DF	1	((514)) <u>522</u>
		2	((565)) <u>584</u>
		3	((606)) <u>624</u>
		4	((624)) <u>633</u>
		5	((547)) <u>635</u>
Western Hemlock and Other Conifer ⁽³⁾	WH	9	((500)) <u>508</u>
		1	((269)) <u>262</u>
		2	((308)) <u>334</u>
		3	((297)) <u>329</u>
		4	((323)) <u>307</u>
Western Redcedar ⁽⁴⁾	RC	5	((343)) <u>352</u>
		9	((255)) <u>248</u>
		1-5	((1,047)) <u>1,050</u>
		9	((1,033)) <u>1,036</u>
		Ponderosa Pine ⁽⁵⁾	PP
Red Alder	RA	9	((144)) <u>133</u>
		1-5	((356)) <u>317</u>
Black Cottonwood	BC	9	((342)) <u>303</u>
		1-5	1
Other Hardwood	OH	9	1
		1-5	133
Douglas-fir Poles & Piles	DFL	9	119
		1-5	((944)) <u>910</u>
Western Redcedar Poles	RCL	9	((930)) <u>896</u>
		1-5	((1,938)) <u>1,833</u>
Chipwood ⁽⁶⁾	CHW	9	((1,924)) <u>1,819</u>
		1-5	1
RC Shake & Shingle Blocks ⁽⁷⁾	RCS	9	1
		1-9	((327)) <u>352</u>

Under no circumstances is this proposed rule to be used to determine tax liability and/or exemptions.

Species Name	Species Code	SVA (Stumpage Value Area)	Stumpage Values
Posts ⁽⁸⁾	LPP	1-9	0.35
DF Christmas Trees ⁽⁹⁾	DFX	1-9	0.25
Other Christmas Trees ⁽⁹⁾	TFX	1-9	0.50

- (1) Log scale conversions Western and Eastern Washington. See conversion methods WAC 458-40-680.
- (2) Includes Western Larch.
- (3) Includes all Hemlock, Spruce and true Fir species, or any other conifer not listed on this page.
- (4) Includes Alaska-Cedar.
- (5) Includes all Pines in SVA 1-5 & 9.
- (6) Stumpage value per ton.
- (7) Stumpage value per cord.
- (8) Includes Lodgepole posts and other posts, Stumpage value per 8 lineal feet or portion thereof.
- (9) Stumpage value per lineal foot.

Washington State Department of Revenue
EASTERN WASHINGTON STUMPAGE VALUE TABLE
 ((July 1 through December 31, 2025))
 January 1 through June 30, 2026

Stumpage Values per Thousand Board Feet Net Scribner Log Scale⁽¹⁾
 Starting January 1, 2019, there are no Haul Zone adjustments.

Species Name	Species Code	SVA (Stumpage Value Area)	Stumpage Values
Douglas-fir ⁽²⁾	DF	6	(\$272) <u>273</u>
		7	((286)) <u>287</u>
Western Hemlock and Other Conifer ⁽³⁾	WH	6	((206)) <u>180</u>
		7	((220)) <u>194</u>
Western Redcedar ⁽⁴⁾	RC	6	((1,011)) <u>1,037</u>
		7	((1,025)) <u>1,051</u>
Ponderosa Pine ⁽⁵⁾	PP	6	((144)) <u>133</u>
		7	((158)) <u>147</u>
Other Hardwood	OH	6	1
		7	9
Western Redcedar Poles	RCL	6	((1,483)) <u>1,443</u>
		7	((1,497)) <u>1,457</u>
Chipwood ⁽⁶⁾	CHW	6	1
		7	1

Species Name	Species Code	SVA (Stumpage Value Area)	Stumpage Values
Small Logs ⁽⁶⁾	SML	6	((12)) <u>11</u>
		7	((14)) <u>13</u>
RC Shake & Shingle Blocks ⁽⁷⁾	RCS	6-7	((327)) <u>352</u>
Posts ⁽⁸⁾	LPP	6-7	0.35
DF Christmas Trees ⁽⁹⁾	DFX	6-7	0.25
Other Christmas Trees ⁽⁹⁾	TFX	6-7	0.50

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

(2) Includes Western Larch.

(3) Includes all Hemlock, Spruce and true Fir species, and Lodgepole Pine in SVA 6-7, or any other conifer not listed on this table.

(4) Includes Alaska-Cedar.

(5) Includes Western White Pine in SVA 6-7.

(6) Stumpage value per ton.

(7) Stumpage value per cord.

(8) Includes Lodgepole posts and other posts, Stumpage value per 8 lineal feet or portion thereof.

(9) 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 percent) 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 two 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 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 1 through December 31, 2025))~~ January 1 through June 30, 2026:

TABLE 9—Harvest Adjustment Table
Stumpage Value Areas 1, 2, 3, 4, 5, and 9
~~((July 1 through December 31, 2025))~~
January 1 through June 30, 2026

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 equipment or draft animals.	\$0.00
Class 2	Logging a majority of the unit: Using an overhead system of winch-driven cables and/or logging on slopes greater than 45% using tracked or wheeled equipment supported by winch-driven cables.	-\$85.00
Class 3	Applies to logs yarded from stump to landing by helicopter. This does not apply to special forest products.	-\$200.00
III. Remote island adjustment:		
	For timber harvested from a remote island	-\$50.00
IV. Thinning		
	A limited removal of timber described in WAC 458-40-610 (29)	-\$100.00

TABLE 10—Harvest Adjustment Table
Stumpage Value Areas 6 and 7
~~((July 1 through December 31, 2025))~~
January 1 through June 30, 2026

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

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
Class 2	Harvest of 8 thousand board feet per acre and less.	-\$8.00
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.	-\$50.00
Class 3	The majority of the harvest unit has rough, broken ground with slopes over 60%. Numerous rock outcrops and bluffs.	-\$85.00
Class 4	Applies to logs yarded from stump to landing by helicopter. This does not apply to special forest products.	-\$200.00
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
IV. Thinning		
	A limited removal of timber described in WAC 458-40-610 (29)	-\$60.00

TABLE 11—Domestic Market Adjustment

Class	Area Adjustment Applies	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
	SVAs 1 through 5 only:	\$0.00
Note:	This adjustment only applies to published MBF sawlog values.	

(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 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

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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.

(5) **Forest-derived biomass**, has a \$0/ton stumpage value.

DRAFT