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: October 21, 2026
TIME: 7:49 AM

WSR 26-21-089

Agency: Department of Revenue

☒ **Original Notice**

☐ **Supplemental Notice to WSR** _____

☐ **Continuance of WSR** _____

☒ **Preproposal Statement of Inquiry was filed as WSR 26-18-086 ; 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 458-40-530** Property tax, forest land – Land grades – Operability classes; **WAC 458-40-540** Forest land values—2026; **WAC 458-40-660** Timber excise tax—Stumpage value tables—Stumpage value adjustments.

Hearing location(s):

Date:	**Time:**	**Location:** (be specific)	**Comment:**
Tuesday November 24, 2026	**2:00-3:00 PM**	Internet/Phone via Zoom	Please contact Cathy Holder at CathyH@dor.wa.gov for login/dial-in information

Date of intended adoption: December 22, 2026 (Note: This is **NOT** the **effective** date)

Submit written comments to:	**Assistance for persons with disabilities:**
Name Tiffany Do	Contact Julie King
Address PO BOX 47453, Olympia, WA 98504-7453	Phone 360-704-5733
Email TiffanyD@dor.wa.gov	Fax
Fax 360-534-1606	TTY 800-833-6384
Other	Email
Beginning (date and time) Wednesday October 21, 2026 (5:30 PM)	Other
By (date and time) November 24, 2026 (11:59 PM)	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 January 1, 2027 through June 30, 2027.

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 2027.

RCW 84.33.035(5), in relevant part, states *"'Forestland' is synonymous with "designated forestland" and means any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres that is or are devoted primarily to growing and harvesting timber*." RCW 84.34.020(3), in relevant part, states "'*Timberland' means any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of timber for commercial purposes*." Currently, **WAC 458-40-530**(1) provides, in pertinent part, "*For the purpose of this rule and WAC 458-40-540, the term "forest land" is synonymous with timberland and means all land in any contiguous ownership of twenty or more acres which is primarily devoted to and used for growing and harvesting timber and means land only*." The department amends WAC 458-40-530(1) to correct a typo in the acreage found in the meaning of "forestland" to reflect the correct acreage requirement as provided for in the definition of "forestland" under RCW 84.33.035(5) and "timberland" under RCW 84.34.020(3); the incorrect "*twenty or more acres*" in WAC 458-40-530(1) for "forestland" will be changed to "five or more acres."

Reasons supporting proposal: This proposal provides the revised stumpage value tables for January 1, 2026 through June 30, 2027 and the forest land values for 2027. In addition, the proposal corrected the typo found under WAC 458-40-530(1) for the definition of "forest land."

Statutory authority for adoption: RCW 82.01.060(2); RCW 84.33.096; RCW 82.33.091; RCW 82.32.300.

Statute being implemented: RCW 84.33.091; RCW 84.33.140; RCW 84.33.035(5) and RCW 84.34.020(3)

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	7435 Linderson Way SW, Tumwater, WA	360-534-1558
Implementation	Jeannette Becker	7435 Linderson Way SW, Tumwater, WA	360-534-1599
Enforcement	Jeannette Becker	7435 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 800-833-6384
Email TiffanyD@dor.wa.gov
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:

- ☐ RCW 34.05.310 (4)(b) (Internal government operations)
- ☐ RCW 34.05.310 (4)(c) (Incorporation by reference)
- ☐ RCW 34.05.310 (4)(d) (Correct or clarify language)
- ☐ RCW 34.05.310 (4)(e) (Dictated by statute)
- ☐ RCW 34.05.310 (4)(f) (Set or adjust fees)
- ☐ 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: 10/21/2026	**Signature:**
Name: Perry Samans	
Title: Rules Coordinator	

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

AMENDATORY SECTION (Amending WSR 10-07-040, filed 3/10/10, effective 4/10/10)

WAC 458-40-530 Property tax, forest land—Land grades—Operability classes. (1) **Introduction.** RCW 84.33.130 requires that the department of revenue annually adjust and certify forest land values to be used by county assessors in preparing assessment rolls. These values are based upon land grades and operability classes. The assessors use maps that provide the land grades and operability classes for forest land in Washington.

This rule explains how the land grades and operability classes provided in the maps used by the assessors were established. The forest land values are annually updated in WAC 458-40-540. For the purposes of this rule and WAC 458-40-540, the term "forest land" is synonymous with timberland and means all land in any contiguous ownership of ((~~twenty~~)) five or more acres which is primarily devoted to and used for growing and harvesting timber and means land only.

(2) **Land grades.** The land grades are established based upon timber species and site index. "Site index (plural site indices)" is the productive quality of forest land, determined by the total height reached by the dominant and codominant trees on a particular site at a given age.

WASHINGTON STATE PRIVATE FOREST LAND GRADES

SPECIES	SITE INDEX	LAND GRADE	
WESTSIDE			
Douglas Fir	136 ft. and over	1	
	118-135 ft.	2	
	99-117 ft.	3	
	84-98 ft.	4	
	under 84 ft.	5	
Western Hemlock	136 ft. and over	1	
	116-135 ft.	2	
	98-115 ft.	3	
	83-97 ft.	4	
	68-82 ft.	5	
	under 68 ft.	6	
Red Alder	117 ft. and over	6	
	under 117 ft.	7	
	Marginal forest productivity	7 or 8	*2
	Noncommercial	8	
EASTSIDE			
Douglas Fir & Ponderosa Pine	140 ft. and over	3	*1
	120-139 ft.	4	*1
	96-119 ft.	5	*1
	70-95 ft.	6	*1
	under 70 ft.	7	*1
	Marginal forest productivity	7 or 8	*2
	Noncommercial	8	

*1 These are the site indices for ((~~one hundred~~)) 100 percent stocked stands. Stands with lower stocking levels would require higher site indices to occur in the same land grade.

*2 Marginal forest productivity is land grade 7 operability class 3, in the following townships. All marginal forest productivity in other townships is land grade 8.

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WESTERN WASHINGTON

Whatcom County - All townships east of Range 6 East, inclusive.
Skagit County - All townships east of Range 7 East, inclusive.
Snohomish County - All townships east of Range 8 East, inclusive.
King County - All townships east of Range 9 East, inclusive.
Pierce County - T15N, R7E; T16N, R7E; T17N, R7E; T18N, R7E; T19N, R9E; T19N, R10E; T19N, R11E.

EASTERN WASHINGTON

Chelan County - All townships west of Range 17 East, inclusive.
Kittitas County - All townships west of Range 15 East, inclusive.
Yakima County - All townships west of Range 14 East, inclusive.

(3) **Operability classes.** Operability classes are established according to intrinsic characteristics of soils and geomorphic features. The criteria for each class apply statewide.

(a) **Class 1-Favorable.** Stable soils that slope less than ((~~thirty~~)) 30 percent. Forest operations do not significantly impact soil productivity and soil erosion. Forest operations, such as roading and logging, are carried out with minimal limitations.

(b) **Class 2-Average.** Stable soils that slope less than ((~~thirty~~)) 30 percent, but on which significant soil erosion, compaction, and displacement may occur as a result of forest operations.

(c) **Class 3-Difficult.** Soils with one or both of the following characteristics:

(i) Stable soils that slope between ((~~thirty and sixty-five~~)) 30 and 65 percent; and

(ii) Soils that slope between zero and ((~~sixty-five~~)) 65 percent, but display evidence that rapid mass movement may occur as a direct result of forest operations.

(d) **Class 4-Extreme.** All soils that slope more than ((~~sixty-five~~)) 65 percent.

(e) **Variations.** Unique conditions found in any one geographic area may impact forest operations to a greater degree than the above classes permit. With documented evidence, the department of revenue may place the soil in a more severe class.

AMENDATORY SECTION (Amending WSR 26-06-033, filed 2/23/26, effective 2/24/26)

WAC 458-40-540 Forest land values—((~~2026~~)) 2027. The forest land values, per acre, for each grade of forest land for the ((~~2026~~)) 2027 assessment year are determined to be as follows:

LAND GRADE	OPERABILITY CLASS	((~~2026~~)) 2027 VALUES PER ACRE
1	1	$((~~227~~)) 233
	2	((~~225~~)) 231
	3	((~~211~~)) 216
	4	((~~154~~)) 158
2	1	((~~194~~)) 199
	2	((~~187~~)) 192
	3	((~~180~~)) 184
	4	((~~128~~)) 131

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LAND GRADE	OPERABILITY CLASS	((~~2026~~)) 2027 VALUES PER ACRE
3	1	((~~150~~)) 154
	2	((~~146~~)) 150
	3	((~~144~~)) 148
	4	((~~112~~)) 115
4	1	((~~118~~)) 121
	2	((~~113~~)) 116
	3	((~~112~~)) 115
	4	((~~85~~)) 87
5	1	((~~85~~)) 87
	2	((~~74~~)) 76
	3	((~~73~~)) 75
	4	((~~52~~)) 53
6	1	((~~43~~)) 44
	2	((~~41~~)) 42
	3	((~~41~~)) 42
	4	((~~39~~)) 40
7	1	19
	2	19
	3	17
	4	17
8	1	1

AMENDATORY SECTION (Amending WSR 26-14-025, filed 6/22/26, effective 7/1/26)

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, 2026~~)) January 1 through June 30, 2027:

Washington State Department of Revenue

WESTERN WASHINGTON STUMPAGE VALUE TABLE

((~~July 1 through December 31, 2026~~)) January 1 through June 30, 2027

Stumpage Values per Thousand Board Feet Net Scribner Log Scale[1]

Starting January 1, 2019, there are no Haul Zone adjustments.

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Species Name	Species Code	SVA (Stumpage Value Area)	Stumpage Values
Douglas-fir[2]	DF	1	$((~~390~~)) 354
		2	((~~558~~)) 535
		3	((~~543~~)) 561
		4	((~~588~~)) 577
		5	((~~542~~)) 515
		9	((~~376~~)) 340
Western Hemlock and Other Conifer[3]	WH	1	((~~191~~)) 156
		2	((~~362~~)) 314
		3	((~~274~~)) 237
		4	((~~243~~)) 245
		5	((~~301~~)) 275
		9	((~~177~~)) 142
Western Redcedar[4]	RC	1-5	((~~1,106~~)) 1,198
		9	((~~1,092~~)) 1,184
Ponderosa Pine[5]	PP	1-5	((~~136~~)) 150
		9	((~~122~~)) 136
Red Alder	RA	1-5	((~~372~~)) 453
		9	((~~358~~)) 439
Black Cottonwood	BC	1-5	1
		9	1
Other Hardwood	OH	1-5	((~~45~~)) 34
		9	((~~31~~)) 20
Douglas-fir Poles & Piles	DFL	1-5	((~~890~~)) 788
		9	((~~876~~)) 774
Western Redcedar Poles	RCL	1-5	((~~1,880~~)) 1,861
		9	((~~1,866~~)) 1,847
Chipwood[6]	CHW	1-5	1
		9	1
RC Shake & Shingle Blocks[7]	RCS	1-9	((~~352~~)) 316

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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, 2026~~)) January 1 through June 30, 2027

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	$((~~270~~)) 256
		7	((~~284~~)) 270
Western Hemlock and Other Conifer[3]	WH	6	((~~194~~)) 192
		7	((~~208~~)) 206
Western Redcedar[4]	RC	6	((~~1,089~~)) 1,139
		7	((~~1,103~~)) 1,153
Ponderosa Pine[5]	PP	6	((~~122~~)) 136
		7	((~~136~~)) 150
Other Hardwood	OH	6	1
		7	9
Western Redcedar Poles	RCL	6	((~~1,504~~)) 1,599
		7	((~~1,518~~)) 1,613
Chipwood[6]	CHW	6	1
		7	1

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Species Name	Species Code	SVA (Stumpage Value Area)	Stumpage Values
Small Logs[6]	SML	6	11
		7	13
RC Shake & Shingle Blocks[7]	RCS	6-7	((~~352~~)) 316
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

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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, 2026~~)) January 1 through June 30, 2027:

TABLE 9—Harvest Adjustment Table
Stumpage Value Areas 1, 2, 3, 4, 5, and 9
((~~July 1 through December 31, 2026~~)) January 1 through June 30, 2027

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, 2026~~)) January 1 through June 30, 2027

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

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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.

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