## Audio file

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## Transcript

00:00:00 Tiffany Do, DOR

Cathy do we have anyone else OK all right thank you Cathy good morning it is Tuesday October 20th 20 26th and the time is now 10:02 AM this is a public rulemaking meeting for Washington administrative codes 458 dash 40.

00:00:20 Tiffany Do, DOR

530 titled property tax forest land grace operative operability classes.

00:00:29 Tiffany Do, DOR

And then what 458 dash 40 dash 540 title forest land values 2026 and 458.

00:00:41 Tiffany Do, DOR

Dash 40 dash 660 titled timber excite tax stumpage value tables stumpage value adjustment this meeting is being recorded.

00:00:52

Yeah.

00:00:53 Tiffany Do, DOR

My name is Tiffany Do, DO my last name is spelled D as in delta and O as in Oscar.

00:00:59 Tiffany Do, DOR

I am a tax policy specialist with the interpretations and technical advice division also known as ITA of the Department of Revenue.

00:01:08 Tiffany Do, DOR

I would be the facilitator for this meeting also in attendance from the Department of Revenue are Perry Samans in her role as the department 's rule coordinator Cathy Holder in her role as management analyst.

00:01:24 Tiffany Do, DOR

Cathy will be monitoring our recording equipment as this meeting is being recorded.

00:01:30 Tiffany Do, DOR

Paul Stuart, DOR out forest tax field operations manager.

00:01:35 Tiffany Do, DOR

We are conducting this meeting remotely through zoom participants are joining through zoom we do not have other parties physically present for this meeting.

00:01:46 Tiffany Do, DOR

Thank you for taking the time to attend this meeting for the and for writing us with valuable feedback on the rule making activities for what 458 dash 40 dash 530.

00:01:58 Tiffany Do, DOR

458 dash 40 dash 540 and 458 dash 40 dash 660.

00:02:07 Tiffany Do, DOR

This note.

00:02:08 Tiffany Do, DOR

That we are best able to consider your comments when you provide them in writing which you can send directly to me at Tiffany D at dor.wa dot Gov.

00:02:24 Tiffany Do, DOR

Illegal authority for this meeting is from chapter 34.

00:02:28 Tiffany Do, DOR

0.05 RCW titled administrative procedures act.

00:02:35 Tiffany Do, DOR

This meeting was announced through publication in the Washington region Washington state register as WSR 26 dash 18 dash 0086 on September first 2026 and by notification to interested persons.

00:02:54 Tiffany Do, DOR

The purpose of this meeting is to solicit comments from the public prior to taking action to the proposed amendments to what 458 dash 40 dash 530.

00:03:06 Tiffany Do, DOR

Titled property tax forest land grace operability classes refer to this meeting refer to in this meeting rule as rule 530.

00:03:20 Tiffany Do, DOR

Wack 458 dash 40 dash 540 title forest land values 2026 referred to in this meeting as rule 540.

00:03:33 Tiffany Do, DOR

And what 458 dash 40 dash 660 titled timber excise tax stumpage values tables stumpage value adjustment refer to in this meeting as rule 660.

00:03:49 Tiffany Do, DOR

We emphasize that the rule draft as currently written is provided for discussion purposes only we will consider any comments received relating to the proposed amendment to.

00:04:01 Tiffany Do, DOR

545-3540 and 660 we appreciate receiving written comments and we'll evaluate all comment as we proceed with the rule making process we request that you send written comments to my attention Tiffany Do, DOR at e-mail address Tiffany D.

00:04:21 Tiffany Do, DOR

At Dor dot G dot.

00:04:24 Tiffany Do, DOR

Wa.gov no later than today October 20th 2026 in this way the department can.

00:04:32 Tiffany Do, DOR

Fully consider your comments before proceeding with future rulemaking activities.

00:04:38 Tiffany Do, DOR

Now let me briefly outline the rule making process and where we are in respect to these rules the first step in the process is to file a notice with the office of code revisor to announce a public meeting for solicitation of comments regarding possible changes to the rules.

00:04:56 Tiffany Do, DOR

The notice paw a form CR 101 is published in the state register and announced through mailings to interested persons the public meeting for this rule is today Tuesday October 20th 2020.

00:05:12 Tiffany Do, DOR

6.

00:05:13 Tiffany Do, DOR

The next step is to file a notice of proposed rule making with the office of code reviser to announce a public hearing on the proposed rules.

00:05:22 Tiffany Do, DOR

This meeting.

00:05:23 Tiffany Do, DOR

This notice call form CR 102 is also published in the state register and announced through mailing to interested persons the purpose of the hearing is to receive further public comments regarding the proposed changes to their rules all public comments will be fully evaluated as we proceed in the rule.

00:05:44 Tiffany Do, DOR

Making process any comments received will be kept in the ITA division in the permanent rulemaking file.

00:05:52 Tiffany Do, DOR

The final step in is to adopt the revised rules this is not a public process it is simply required that we submit the final draft of the rules to the office of code revisor using form CR 103 and the appropriate forms the revised rules will be effective shortly thereafter.

00:06:12 Tiffany Do, DOR

And will be published in the Washington state register.

00:06:16 Tiffany Do, DOR

Before opening for public comments I will explain the proposed revisions to rule 530.

00:06:23 Tiffany Do, DOR

Then I will ask Paul to forest landfill operations manager to explain the proposed revisions to rule 544 slain values for 2027 and grew 660 stumpage values for January one through June 30th of 2027.

00:06:43 Tiffany Do, DOR

Proposed changes to whack 458 dash 40 dash 530 RCWL 84 dot 33 dot 05 subsection 5 in relevant part state forest lane is synonymous with destinated forest lane and means any possible land that is 5 or more.

00:07:04 Tiffany Do, DOR

Acres or multiple partials of land that are contiguous in total 5 or more acres that is more that is or are devoted primarily to growing and harvesting timber.

00:07:19 Tiffany Do, DOR

RCW 8434 dot 023.

00:07:24 Tiffany Do, DOR

Right it's not 020 subsection 3 and relevant parts states timberlands means any possible that of land that is 5 or more acres or multiple partials of land that are contiguous and total fire more acres which is.

00:07:44 Tiffany Do, DOR

Or are devoted that primarily to the growth in harvest of timber for commercial purposes.

00:07:51 Tiffany Do, DOR

Currently work 458 dash 40 dash 530 subsection one.

00:07:57 Tiffany Do, DOR

Service in part and part.

00:08:00 Tiffany Do, DOR

For the purpose of this rule and what 458 dash 40 dash 4540 the term forest lane is synonymous with timberland and means all land in any contiguous ownership of 20 or more acres which is primarily devoted to and used for growing and harvesting.

00:08:20 Tiffany Do, DOR

Temper it means laying.

00:08:23 Tiffany Do, DOR

The department of means what 458 dash 40 dash 530 subsection one to correct a typo in the acreage found in the meaning of forest lane to reflect the correct acreage requirement as provided in the definition of forest land under RCW 84.

00:08:43 Tiffany Do, DOR

About 33 dot 035 subsection 5 and timberland under RCW 84 dot 34 dot 020 subsection.

00:08:56 Tiffany Do, DOR

3 the incorrect 20 or more acreage in what 458 dash 40 dash 530 subsection one for 4th lane will be changed to 5 or more acres.

00:09:10 Tiffany Do, DOR

In addition there are some minor style updates to reflect the bill drafting guide 2025 version.

00:09:18 Tiffany Do, DOR

That search numbers 10 or greater and any decimals or fractions are updated to be written Arabic number for example written in words such as 65 is changed to number 65 or expressed in Arabic numbers.

00:09:37 Tiffany Do, DOR

With that I'm going to pass it over to Paul to explain the proposed changes to work 458 dash 540 relating to forest land values for 2027.

00:09:50 Tiffany Do, DOR

And what 458 dash 40 dash 660 relating to stumpage values for the first half of 2027 thank you Paul.

00:10:00 Paul Stuart, DOR

Yep thank you Tiffany.

00:10:03 Paul Stuart, DOR

Yeah I've got share but I don't think it's gonna let me so I'm just going to read them out 540 update proposed forest land values so I'm going to read out the 2027 proposed land values land grade one upper ability class one is going from 2 $27227.00 to $233.00.

00:10:25 Paul Stuart, DOR

Land grade one operability Class 2 is going from $225.00 to $231.00 operability class 3 is going from $211.00 to $216.00.

00:10:37 Paul Stuart, DOR

And operability class 4 is going from $154.00 $258.00 lane grade 2 operability class one is going from $194.00 to $199.00 operability Class 2 is going from $187.00 to $192.00.

00:10:57 Paul Stuart, DOR

Upper ability class 3 is going from $180.00 to $184.00.

00:11:03 Paul Stuart, DOR

In upper building class 4 is going from $128.00 to $131.00 the land grade 3 operability class one is going from $150.00 to $154.00 operability Class 2 is going from $146.00 to $150.00.

00:11:23 Paul Stuart, DOR

Operability class 3 is going from $144.00 to $148.00.

00:11:28 Paul Stuart, DOR

And operability class 4 is going from $112.00 to $115.00 for land grade 4 operability class one is going from from $118.00 to $121.00.

00:11:42 Paul Stuart, DOR

Operability Class 2 is going from $113.00 to $116.00 operability class 3 is going from $112.00 to $115.00 and upper building class 4 is going from $85.00 to $87.00.

00:11:58 Paul Stuart, DOR

Land grade 5 upper building class one.

00:12:02 Paul Stuart, DOR

Is going from $85.00 to $87.00 upper building Class 2 is going from $74.00 to $76.00 upper building class 3 is going from $73.00 to $75.00?

00:12:15 Paul Stuart, DOR

And operability class 4 is going from $52.00 to $53.00.

00:12:21 Paul Stuart, DOR

Wayne grade 6 upper operability class one is going from $43.00 to $44.00 upper ability Class 2 is going from $41.00 to $42.00.

00:12:33 Paul Stuart, DOR

Ability class 3 is going from $41.00 to $42.00 and operability class 4 is going from $39.00 to $40.00 the land grade 7 upper building class one is unchanged at 19:00 dollars upper building Class 2 is unchanged at 19:00 dollars upper ability.

00:12:52 Paul Stuart, DOR

Last 3 is unchanged at 17:00 dollars operability class 4 is unchanged at 17:00 dollars.

00:12:59 Paul Stuart, DOR

Land grade 8 upper go to class one is also unchanged at 1:00 dollar.

00:13:07 Paul Stuart, DOR

I'm now going to read.

00:13:12 Paul Stuart, DOR

The proposed updates to 660 for these proposed updates we had 82 sales in total that were used for the Westside values we had 71 public sales we had 11 private sales.

00:13:29 Paul Stuart, DOR

92% of the volume came from public wood which is export restricted and 80% of the volume came from private wood which has no export restrictions prices that think to no one surprise are generally down for the major species some of the minor species so a slight rise but generally prices are down.

00:13:50 Paul Stuart, DOR

I'm going to start with the Western Washington stumpage value tables Douglas fir stumpage value area one.

00:13:59 Paul Stuart, DOR

Is going from?

00:14:02 Paul Stuart, DOR

$390.00 to $354.00 stumpage value area 2 is going from $558.00 to $535.00.

00:14:13 Paul Stuart, DOR

Stumpage by area 3 is going from $543.00 to $561.00 stumpage value area 4 is going from 588 to $577.00 stumpage value area 5 is going from $542.00 to $515.00 stump is very area.

00:14:32 Paul Stuart, DOR

9 is going from $376.00 to $340.00.

00:14:40 Paul Stuart, DOR

For western hemlock.

00:14:43 Paul Stuart, DOR

In other conifers stumpage value area one is going from $191.00 to $156.00 stumpage value area 2 is going from $362.00 to $314.00.

00:14:57 Paul Stuart, DOR

Stumpage by area 3 it's going from $274.00 to 237 dog.

00:15:02 Paul Stuart, DOR

Stumpage by area 4 is going from $243.00 to $245.00 stump is via area 5 it's going from $301.00 to $275.00 so it's very area 9 is going from $177.00 to $142.00.

00:15:21 Paul Stuart, DOR

Western red cedar price per 1000 board feet stumped by area one is going from $1106.00 to $1198.00.

00:15:33 Paul Stuart, DOR

So much of our area 2 it's going from $1106.00 to $1198.00 stump is by area 3 it's going from $1106.00 to $1198.00 something dry area 4 $1106.00 now it's going to be $1198.00.

00:15:53 Paul Stuart, DOR

Some major area 5 is going from $1106.00 to $1198.00 in stumpage value area 9 is going from $1092.00 to $1184.00.

00:16:08 Paul Stuart, DOR

Ponderosa pine stumpage value area one is going from well I'll just say.

00:16:14 Paul Stuart, DOR

And I'll just create them all so it's very area ones going from $136.00 to $150.00 stumpage value area 2 is going from $136.00 to $150.00 so it's by area 3 is going from 136 to 150 stumpage valley area 4 is going from 136 to 150 stumpage value.

00:16:35 Paul Stuart, DOR

Fives going from 136 to 150 and stumpage value area 9 is going from 122 to $136.00.

00:16:44 Paul Stuart, DOR

Red Alder and stumpage value areas one through 5 is going from $372.00 to $453.00 stumpage value area 9 is going from $358.00 to $439.00 for black Cottonwood all stone.

00:17:04 Paul Stuart, DOR

These various one through 5 and 9 are unchanged at 1:00 dollar.

00:17:10 Paul Stuart, DOR

For other hardwoods other hardwoods stumpage value areas one through 5 are going from $45.00 to $34.00 and stumpage via area 9 is going from $31.00 to $20.00.

00:17:25 Paul Stuart, DOR

Douglas fir polls stumpage by areas one through 5 are going from $890.00 to $788.00 per 1000 something that value area 9 is going from $876.00 to $774.00.

00:17:44 Paul Stuart, DOR

Western red cedar poles stumpage value areas one through 5 are going from $1880.00 to $1861.00 stumpage joy area 9 is going from $1866.00 to $1847.00.

00:18:04 Paul Stuart, DOR

Chipwood Mrs price per ton all stumped by areas one through 5 and 9 are unchanged to $1.00 per ton.

00:18:15 Paul Stuart, DOR

Red cedar shake and shingle stumpage value areas all stumpage value areas one through 5 and 9 are going from $352.00 to $316.00.

00:18:27 Paul Stuart, DOR

Vince posts all areas are unchanged somebody areas one through 5 and 9 at 35 cents per 8 foot length Douglas fir Christmas trees again all SVA 's one through 5 and 9 are unchanged at 20:05 cents per linear foot other Christmas trees.

00:18:48 Paul Stuart, DOR

So it's by areas one through 5 and 9 are unchanged at 50 cents per linear foot.

00:18:55 Paul Stuart, DOR

That's West side stumpage values east side stumpage values Douglas fir stumpage value area 6 is going from $270.00 to $256.00.

00:19:07 Paul Stuart, DOR

Stumpage value area 7 is going from $284.00 to $270.00 western hemlock lodge pole pine and other conifers stomach valley area 6 is going from $194.00 to $192.00.

00:19:23 Paul Stuart, DOR

Stumpage value area 7 is going from $208.00 to $206.00.

00:19:30 Paul Stuart, DOR

Western red cedar stumpage value area 6 is going from $1089.00 to $1139.00 stoppage value area 7 is coming from $1103.00 to $1153.00.

00:19:48 Paul Stuart, DOR

Ponderosa pine and white pine.

00:19:51 Paul Stuart, DOR

Asva 6 100 is going from $122.00 to $136.00 Stonebridge buyer is 7 is going from $136.00 to $150.00.

00:20:04 Paul Stuart, DOR

Other hardwoods SVA 6 is unchanged at 1:00 dollar.

00:20:08 Paul Stuart, DOR

A sphere 7 is also unchanged at 9:00 dollars per 1000.

00:20:13 Paul Stuart, DOR

Red cedar poles sumbitch valley area 6 is going from $1504.00 to $1599.00 salvage various 7 is going from $1518.00 to $1613.00.

00:20:31 Paul Stuart, DOR

Chipwood again is priced per ton SVA 6 and 7 are both $1.00 and are both unchanged.

00:20:41 Paul Stuart, DOR

Small logs again our price per ton stumpage value area 6 and stumpage value area 7 are unchanged stumpage value sorry stumpage value area 6 is unchanged at 11:00 dollars per ton number 27 is also unchanged at 7:00 dollars per ton.

00:20:59 Paul Stuart, DOR

Red cedar shakes SVA 6 and 7 are both going from $352.00 to $316.00.

00:21:11 Paul Stuart, DOR

Fence post and SVA 6 and 7 are unchanged at 35 cents.

00:21:16 Paul Stuart, DOR

Douglas fir Christmas trees are unchanged at 20:05 cents per linear foot and SVA 6 and 7 and other calling for Christmas trees.

00:21:25 Paul Stuart, DOR

Are unchanged in SVA 6 and 7 at 50 cents per linear foot?

00:21:31 Paul Stuart, DOR

And that should wrap us.

00:21:32 Tiffany Do, DOR

Up thank you Paul just to confirm quickly for small lot SVA 7 is it at 13:00.

00:21:36 Paul Stuart, DOR

Mm-hmm.

00:21:41 Paul Stuart, DOR

Yeah yeah thank you sorry yeah.

00:21:41 Tiffany Do, DOR

OK thank you just want to confirm that.

00:21:49 Tiffany Do, DOR

Now we will proceed to the comment portion of this meeting if you have a comment please use the raise hand function on zoom once I call your name please identify yourself and who you are representing before comment for the record.

00:22:05 Tiffany Do, DOR

Please note we also appreciate receiving testimony in writing if you have written testimony and could send us your oral testimony in writing after this meeting please submit your comments via e-mail to Tiffany D.

00:22:20 Tiffany Do, DOR

At door.wa.gov by no later than the end of today Tuesday October 20th 2026 so we can keep your comments in the department permanence rulemaking file for rules 53540 and 660.

00:22:37 Tiffany Do, DOR

All right we now proceed with the public comments.

00:22:45 Tiffany Do, DOR

Does anyone in attendance today have comment?

00:23:18 Tiffany Do, DOR

OK for the record we looks like we don't have any comment from the public therefore I like to proceed with recap of the rulemaking process before adjourning this meeting.

00:23:31 Tiffany Do, DOR

This has been a public meeting for input regarding the proposed amendments for WAC 458 dash 40 dash 530 property tax forest lane lane grace operability classes.

00:23:46 Tiffany Do, DOR

Wack 458 dash 40 dash 544th lane values.

00:23:52 Tiffany Do, DOR

2026 and whack 458 dash 40 dash 660 temper excite tax stumpage value tables stumpage value adjustment.

00:24:04 Tiffany Do, DOR

As a reminder the department will next review any comments we receive on this rule draft make changes as needed and published proposed rule amendments for the public comma.

00:24:16 Tiffany Do, DOR

Once the proposed amendments are published the department will hold a public hearing to gather feedback thank you for participating in this public meeting with us this morning if you are not on the department rules notification list did not receive notice of today's meeting directly from the department and you want to be kept informed of future rulemaking.

00:24:38 Tiffany Do, DOR

Chevys relating to these rules please provide Cathy holder with your name and e-mail address Cathy can be contacted at Cathy Holder dot WA dot GOV.

00:24:52 Tiffany Do, DOR

The time is now 10:26 in the public meetings for rules 53540 and 660 is now adjourned.

00:25:01 Tiffany Do, DOR

Thank you everyone.

00:25:03 Paul Stuart, DOR

Thank you.