



# PREPROPOSAL STATEMENT OF INQUIRY

## CR-101 (August 2017) (Implements RCW 34.05.310)

Do **NOT** use for expedited rule making

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STATE OF WASHINGTON  
FILED

DATE: August 20, 2019

TIME: 3:39 PM

WSR 19-17-076

**Agency:** Department of Revenue

**Subject of possible rule making:** WAC 458-40-540 (Forest land values – 2020) and WAC 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 2020.

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.

**Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies:** Although the U.S. Forest Service and Washington State Department of Natural Resources both regulate forest practices, neither is involved in valuation for taxation purposes. The non-tax processes and definitions are coordinated with these agencies to avoid conflict, but there should be no need 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: Brenton M. Madison  
 Address: PO Box 47453, Olympia, WA 98504-7453  
 Phone: 360-534-1583  
 Fax: 360-534-1606  
 TTY: 800-833-6384  
 Email: brentonm@dor.wa.gov  
 Web site: dor.wa.gov  
 Other:

(If necessary)

Name:  
 Address:  
 Phone:  
 Fax:  
 TTY:  
 Email:  
 Web site:  
 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 mail and should be directed to Brenton M. Madison at either email address: brentonm@dor.wa.gov, or mailing address: Brenton M. Madison, ITA Division, PO Box 47453, Olympia, WA 98504-7453.

Written and oral comments will be accepted at the public meeting.

**Date:** October 15, 2019 **Time:** 10:00 A.M.

**Public Meeting Location:**

Conference Rm. 114A  
6400 Linderson Way SW  
Tumwater, Washington 98501

**Date:** August 20, 2019

**Signature:**

**Name:** Atif Aziz

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

**Title:** Rules Coordinator