

WAC 458-40-650 Timber excise tax—Timber quality codes defined.

The timber quality code numbers for each species of timber shown in the stumpage value tables contained in this chapter are defined as follows:

**TABLE 1—Timber Quality Code Table
Stumpage Value Areas 1, 2, 3, 4, and 5**

| Species | Quality Code Number | Log grade specifications ¹ |
|---|---------------------|---|
| Douglas-fir and Western Larch | 1 | All log grades. |
| Western Redcedar and Alaska-Cedar | 1 | All log grades. |
| Western Hemlock, True Firs, Lodgepole Pine, Other Conifer, and Spruce | 1 | All log grades. |
| Ponderosa Pine and Western White Pine | 1 | All log grades. |
| Red Alder | 1 | All log grades. |
| Black Cottonwood | 1 | All log grades. |
| Other Hardwoods | 1 | All log grades. |
| Chipwood | 1 | All logs that comply with the definition of chipwood in WAC 458-40-610. |
| Piles | 1 | All logs that comply with the definition of piles in WAC 458-40-610. |
| Poles | 1 | All logs that comply with the definition of poles in WAC 458-40-610. |

¹ For information on approved log scaling and grading methods see WAC 458-40-680.

**TABLE 2—Timber Quality Code Table
Stumpage Value Area 6**

| Species | Quality Code Number | Log grade specifications |
|--|---------------------|---|
| Douglas Fir and Western Larch | 1 | All log grades. |
| Ponderosa Pine and Western White Pine | 1 | All log grades. |
| Western Redcedar and Alaska Cedar | 1 | All log grades. |
| True Firs, Spruce, Hemlock, Lodgepole Pine and all Other Conifer | 1 | All log grades. |
| Hardwoods | 1 | Sawlogs only. |
| Small logs | 1 | All conifer logs that comply with the definition of small logs in WAC 458-40-610. |
| Chipwood | 1 | All logs that comply with the definition of chipwood in WAC 458-40-610. |
| Piles | 1 | All logs that comply with the definition of piles in WAC 458-40-610. |
| Poles | 1 | All logs that comply with the definition of poles in WAC 458-40-610. |

[Statutory Authority: RCW 82.32.300, 82.01.060(2), 84.33.096, and 84.33.091. WSR 12-14-065, § 458-40-650, filed 6/29/12, effective

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