

**WAC 446-50-040 Procedure upon entering the state.** Effective October 10, 1979 all carriers of radioactive waste materials entering the state of Washington shall be required to enter the state through one of only two allowable ports of entry. These ports of entry are located on Interstate 90 approximately one-half mile west of the Idaho State line, in Spokane County, and on Washington State Sign Route 14 approximately one mile north of the Oregon State line, in Benton County. [Statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-040, filed 12/11/79.]

**WAC 446-50-050 Inspection.** All carriers of radioactive waste materials within the state shall submit to a comprehensive safety equipment inspection conducted by members of the Washington state patrol. These equipment inspections shall be conducted under the authority of RCW 46.48.170 through 46.48.190. [Statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-050, filed 12/11/79.]

**WAC 446-50-060 Inspection forms.** No interstate carrier of radioactive waste material will be allowed to enter any radioactive waste materials disposal site without displaying a certificate of inspection form issued by a member of the Washington state patrol, for that particular load. The chief of the Washington state patrol shall prepare and furnish such certificate of inspection forms and any other forms deemed necessary to assure compliance. [Statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-060, filed 12/11/79.]

**WAC 446-50-070 Intrastate quarterly inspection.** Intrastate radioactive waste material carriers will be required to contact the Washington state patrol and submit to an inspection on a quarterly basis. Upon being contacted by the radioactive waste material carriers the Washington state patrol will conduct a thorough equipment inspection of that intrastate carrier at a designated location. Upon completion of the inspection the carrier will be issued an inspection sticker that will be valid for 90 days. A current and valid inspection sticker will be required for entry into the radioactive waste material site. [Statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-070, filed 12/11/79.]

**WAC 446-50-080 Effective date.** These regulations shall become effective on October 10, 1979, and shall remain in effect by appropriate regulations. [Statutory Authority: RCW 46.48.190. 80-01-009 (Order 79-4), § 446-50-080, filed 12/11/79.]

## Title 458 WAC DEPARTMENT OF REVENUE

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### WAC 458-20-119 (Rule 119) Sales of meals.

#### BUSINESS AND OCCUPATION TAX

All persons making sales of meals, upon which the retail sales tax applies under the provisions set forth in this ruling, are required to pay the business and occupation tax under the Retailing classification upon the gross proceeds derived from such sales.

#### RETAIL SALES TAX

**RESTAURANTS AND OTHER EATING PLACES.** Sales of meals by hotels, restaurants, cafeterias, clubs, boarding houses and other eating places are subject to the retail sales tax. Sales to such eating places of food and beverage products for use in preparing meals are sales for resale and are not subject to the tax.

In the case of boarding houses and American plan hotels the price of meals must be segregated from the charges made for rooms on bills rendered guests and on the books of the taxpayer. (See WAC 458-20-124—Restaurants, etc.)

**RAILROAD, PULLMAN CAR, STEAMSHIP, AIRPLANE, OR OTHER TRANSPORTATION COMPANIES.** Sales of meals by railroad, Pullman car, steamship, airplane, or other transportation companies served at fixed locations in this state, or served upon the

carrier itself while within this state, are subject to the retail sales tax.

Where no specific charge is made for meals separate and apart from the transportation charge, the entire amount so charged is deemed a charge for transportation and the retail sales tax is not applicable to any portion thereof. In such case the transportation company will be liable to its vendors for retail sales tax upon the purchase of meals.

**MEALS FURNISHED TO EMPLOYEES.** Except as provided by WAC 458-20-244 (Rule 244), sales of meals by employers to employees are sales at retail and subject to the retail sales tax. This is true whether individual meals are sold, whether a flat charge is made, or whether meals are furnished as a part of the compensation for services rendered. Where no specific charge is made for each meal, the measure of the tax will be average cost per meal served, based upon the actual cost of the food, but in no event may such tax be reported on a value of less than 75¢ per meal. In view of the fact that it is often impracticable to collect the retail sales tax from employees on such sales, persons engaged in the business of furnishing meals to the public may, in lieu of collecting such tax from employees, pay the tax directly to the Department of Revenue, based upon a value of no less than 75¢ for each meal furnished. Where meals furnished are not recorded as sales the 75¢ value per meal shall be presumed to apply according to the following formula for determining meal count: (a) Those employees working shifts up to five hours, one meal; (b) Employees working shifts of more than five hours, two meals.

Persons engaged in the business of furnishing meals to the public, generally pay their employees a fixed cash wage and, in addition thereto, furnish one or more meals per day to such employees, as compensation for their services. The furnishing of such meals constitutes a retail sale, irrespective of whether or not a specific charge is made therefor. Where a specific charge is made, the retail sales tax must be collected and accounted for on the selling price.

**HOSPITALS AND INSTITUTIONS.** The serving of meals by hospitals, rest homes, sanitariums and similar institutions to patients as a part of the service rendered in the conduct of such institutions is not subject to the retail sales tax. See WAC 458-20-244 (Rule 244).

**FRATERNITIES AND SORORITIES.** Fraternities, sororities and other groups of individuals who reside in one place and jointly share the expenses of the household including expense of meals are not considered to be making sales when meals are furnished to members. See WAC 458-20-244 (Rule 244).

However, when such groups do not provide their own meals, but the meals are provided by caterers or concessionaires, the caterers or concessionaires are making retail sales subject to the tax. Sales to such caterers or concessionaires of food and beverage products for use in preparing meals are sales for resale and are not subject to the tax.

**SCHOOL, COLLEGE, OR UNIVERSITY DINING ROOMS.** Public schools, high schools, colleges,

universities or private schools operating lunch rooms, cafeterias or dining rooms for the exclusive purpose of providing students and faculty with meals are not considered to be engaged in the business of making retail sales. See WAC 458-20-244 (Rule 244).

Where any such cafeteria, lunch or dining room caters to the public the school, college or university operating it is considered to be making retail sales and the retail sales tax must be collected from all persons to whom the meals are furnished.

**SALES OF ALCOHOLIC BEVERAGES BY CLASS H LICENSEES, TAVERNS, AND CONCESSIONAIRES.** Businesses authorized under license or permit issued by the Washington State Liquor Control Board to sell liquor, beer, and wine by the drink under conditions of business such as to render impracticable the separate collection of the retail sales tax may, upon compliance with the following requirements and conditions, include the retail sales tax in the selling price of the item sold: (a) The establishment must display a chart, in type large enough to be read by customers, posted in a conspicuous place, which separately lists each item by name, the selling price, sales tax, and total charge, and (b) the chart must be posted at a location where the customer can easily read the chart without being required to enter employee work areas or without special request that the chart be furnished to him. This procedure is permissible only for sale of alcoholic beverages and not to sales of meals or other menu items. A list of prices which merely shows number combinations which add up to even nickel or dime amounts does not meet the foregoing requirements. An operator who elects to report sales tax in the manner herein provided but fails to follow the foregoing requirements shall be subject to business and occupation tax and retail sales tax upon gross receipts.

**CLASS H LICENSE LOCATIONS.** When an operator elects pursuant to the foregoing, to sell drinks at a price which, after addition of sales tax is rounded off to an even amount, this pricing method must be used in all areas of the location. This means that the price posting requirements must be met wherever drinks are sold so that the customer can identify readily the items billed inclusive of tax and those billed exclusive of tax. Therefore, drink totals and food totals must be shown separately so that all dinner checks involving both food and liquor charges shall be presented to the customer with amounts due shown in the following order: Food, sales tax on food, liquor, total. Persons who elect to post prices to show amounts of tax included but who fail to comply with these requirements are subject to business and occupation tax and retail sales tax measured by the gross bar and cocktail lounge receipts.

**GRATUITIES.** Tips or gratuities representing donations or gifts by customers under circumstances which are clearly voluntary are not part of the selling price subject to tax. However, mandatory additions to the price by the seller, whether labeled service charges, tips, gratuities or otherwise must be included in the selling price and are subject to both the Retailing classification,

of the business and occupation tax and the retail sales tax.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-119, filed 6/27/78; Order ET 74-1, § 458-20-119, filed 5/7/74; Order ET 70-3, § 458-20-119, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-135 (Rule 135) Extracting natural products.** "The word 'extractor' means every person who, from his own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale or commercial or industrial use mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral or other natural resource product, or fells, cuts or takes timber, Christmas trees or other natural products, or takes, cultivates, or raises fish, shellfish, or other sea or inland water foods or products; it does not include persons performing under contract the necessary labor or mechanical services for others." (RCW 82.04.100.)

The following examples are illustrative of operations which are included within the extractive activity:

1. Logging operations, including the bucking, yarding, and loading of timber or logs after felling, as well as the actual cutting or severance of trees.
2. Mining and quarrying operations, including the activities incidental to the preparation of the products for market, such as screening, sorting, washing, crushing, etc.
3. Fishing operations, including the cultivating or raising, in fresh or salt water, of fish, shellfish, or other sea or inland water foods or products (whether on publicly or privately owned beds, and whether planted and cultivated or not) for sale or commercial use. It includes the removal of the meat from the shell, and the cleaning and icing of fish or sea products by the person catching or taking them.

#### BUSINESS AND OCCUPATION TAX

**EXTRACTING-LOCAL SALES.** Persons who extract products in this state and sell the same at retail in this state are subject to the business and occupation tax under the classification Retailing and those who sell such products at wholesale in this state are taxable under the classification Wholesaling-All Others. Persons taxable under the classification Retailing and Wholesaling-All Others are not taxable under the classification Extracting with respect to the extracting of products so sold within this state.

**EXTRACTING-INTERSTATE OR FOREIGN SALES.** Persons who extract products in this state and sell the same in interstate or foreign commerce are taxable under the classification Extracting upon the value of the products so sold, and are not taxable under Retailing or Wholesaling-All Others in respect to such sales. (See also WAC 458-20-193.)

**EXTRACTING-FOR COMMERCIAL USE.** Persons who extract products in this state and use the same

as raw materials or ingredients of articles which they manufacture for sale are not taxable under Extracting. (For tax liability of such persons on the sale of manufactured products see WAC 458-20-136, Manufacturing, Processing for Hire, Fabricating.)

Persons who extract products in this state for any other commercial or industrial use are taxable under Extracting on the value of products extracted and so used. (See WAC 458-20-134 for definition of commercial or industrial use.)

**EXTRACTING FOR OTHERS.** Persons performing under contract, either as prime or subcontractors, the necessary labor or mechanical services for others who are engaged in the business as extractors, are taxable under the Extracting for Hire classification of the business and occupation tax upon their gross income from such service. If the contract includes the hauling of the products extracted over public or private roads, such persons are also taxable under the Motor Transportation classification of the public utility tax upon that portion of their gross income properly attributable to such hauling. (See WAC 458-20-180.)

#### RETAIL SALES TAX

The retail sales tax applies upon all sales of extracted products made at retail by the extractor thereof, except as provided by WAC 458-20-244 (Rule 244), food products.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-135, filed 6/27/78; Order ET 70-3, § 458-20-135, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-136 (Rule 136) Manufacturing, processing for hire, fabricating.**

#### DEFINITIONS

"The term 'to manufacture' embraces all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful substance or article of tangible personal property is produced for sale or commercial or industrial use, and shall include the production or fabrication of special made or custom made articles." (RCW 82.04.120.) It means the business of producing articles for sale, or for commercial or industrial use from raw materials or prepared materials by giving these matters new forms, qualities, properties, or combinations. It includes such activities as making, fabricating, processing, refining, mixing, slaughtering, packing, curing, aging, canning, etc. It includes also the preparing, packaging and freezing of fresh fruits, vegetables, fish, meats and other food products, the making of custom made suits, dresses, and coats, and also awnings, blinds, boats, curtains, draperies, rugs, and tanks, and other articles constructed or made to order. It also includes the generation or production of electrical energy for resale or consumption outside the state.

The word "manufacturer" means every person who, from his own materials or ingredients manufactures for

sale, or for commercial or industrial use any articles, substance or commodity either:

1. Directly, or
2. By contracting with others for the necessary labor or mechanical services.

However, a nonresident of the state of Washington who owns materials process for hire in this state is not deemed to be a manufacturer because of such processing. Further, any owner of materials from which a nuclear fuel assembly is fabricated in this state by a processor for hire is also not deemed to be a manufacturer because of such processing.

The term "to manufacture" does not include activities which are merely incidental to nonmanufacturing activities. Thus, the following do not constitute manufacturing: Washing and screening of coal, or the bucking and yarding of logs, by the extractors thereof; pasteurizing and bottling of milk by a dairy; cooking and serving of food by a restaurant; the mere cleaning and freezing of whole fish; repairing and reconditioning of tangible personal property for others, etc. Likewise, neither an artist, a portrait photographer, nor a prescription pharmacist is a manufacturer.

The term "processing for hire" means the performance of labor and mechanical services upon materials belonging to others so that as a result a new, different or useful article of tangible personal property is produced. Thus, a processor for hire is any person who would be a manufacturer if he were performing the labor and mechanical services upon his own materials.

#### BUSINESS AND OCCUPATION TAX

**MANUFACTURING—LOCAL SALES.** Persons who manufacture products in this state and sell the same at retail in this state are subject to the business and occupation tax under the classification Retailing and those who sell such products at wholesale in this state are taxable under the classification Wholesaling—All Others. Persons taxable under the classification Retailing and Wholesaling—All Others are not taxable under the classification Manufacturing with respect to the manufacturing of products so sold within this state.

**MANUFACTURING—INTERSTATE OR FOREIGN SALES.** Persons who manufacture products in this state and sell the same in interstate or foreign commerce are taxable under the classification Manufacturing upon the value of the products so sold, and are not taxable under Retailing or Wholesaling—All Others in respect to such sales. (See also WAC 458-20-193.) The generation or production of electrical energy for resale or consumption outside the state is subject to tax under the Manufacturing classification.

**MANUFACTURING—SPECIAL CLASSIFICATIONS.** The law provides several special classifications and rates for activities which constitute "manufacturing" as defined in this rule. These include manufacturing wheat into flour (RCW 82.04.260(2)); splitting or processing dried peas (RCW 82.04.260(3)); manufacturing seafood products which remain in a raw, raw frozen, or raw salted state (RCW 82.04.260(4)); manufacturing by canning, preserving, freezing or dehydrating fresh fruits

and vegetables (RCW 82.04.260(5)); manufacturing aluminum pig, ingot, billet, plate, sheet (flat or coiled), rod, bar, wire, cable or extrusions (RCW 82.04.260(6)); and manufacturing nuclear fuel assemblies (RCW 82.04.260(10)[]). In all such cases the principles set forth in the preceding paragraphs headed Manufacturing—Local Sales and Manufacturing—Interstate or Foreign Sales will be applicable. Local sales will be subject to the business and occupation tax only under the classifications Retailing or Wholesaling—All Others at the applicable rates for those classifications, while interstate or foreign sales will be taxable only under the classifications Manufacturing Wheat Into Flour, Splitting or Processing Dried Peas, Manufacturing Raw Seafood Products, Manufacturing Fresh Fruits and Vegetables, Manufacturing Aluminum, and manufacturing nuclear fuel assemblies, as the case may be. Local sales (at either retail or wholesale) of nuclear fuel assemblies by the manufacturer thereof are subject to business and occupation tax imposed at the rate .0025.

The special classification and rate for slaughtering, breaking and/or processing perishable meat products and/or selling the same at wholesale (RCW 82.04.260(8)) combines manufacturing and nonmanufacturing activities. As to those activities which constitute "manufacturing" as defined in this rule, the statutory classification and rate are applicable to both local and interstate or foreign sales. As to those activities which involve the mere selling of perishable meat products not manufactured by the vendor, the statutory classification and rate are applicable to local sales only, and interstate or foreign sales are deductible from gross proceeds of sales.

**MANUFACTURING FOR COMMERCIAL USE.** Persons who manufacture products in this state for commercial or industrial use are taxable under the classification Manufacturing on the value of the products used. (See WAC 458-20-134 for definition of commercial or industrial use.)

**PROCESSING FOR HIRE.** Persons processing for hire for consumers or for persons other than consumers are taxable under the Processing for Hire classification upon the total charge made therefor.

**MATERIALS FURNISHED IN PART BY CUSTOMER.** In some instances, the person furnishing the labor and mechanical services undertakes to produce a new article, substance, or commodity from materials or ingredients furnished in part by him and in part by the customer. In such instances, tax liability is as follows:

1. The person furnishing the labor and mechanical services will be presumed to be the manufacturer if the value of the materials or ingredients furnished by him is equal to or exceeds 20% of the total value of all materials or ingredients which become a part of the finished product.

2. If the person furnishing the labor and mechanical services furnishes materials constituting less than 20% of the value of all of the materials which become a part of the finished product, such person will be presumed to be processing for hire. The person for whom the work is



performed is the manufacturer in that situation, and will be taxable as such.

In cases where the person furnishing the labor and mechanical services supplies, sells, or furnishes to the customer, or purchases for the account of the customer, before processing, 20% or more in value of the materials from which the finished product is made, the person furnishing the labor and mechanical services will be deemed to be the owner of the materials and taxable as a manufacturer.

#### RETAIL SALES TAX

Persons taxable as engaging in the business of manufacturing and selling at retail any of the products manufactured and persons manufacturing, fabricating, or processing for hire tangible personal property for consumers shall collect the retail sales tax upon the total charge made to their customers.

Sales to processors for hire and to manufacturers of articles of tangible personal property which do not become an ingredient or component part of a new article produced, or are not chemicals used in processing the same, are retail sales, and the retail sales tax must be collected thereon.

#### USE TAX

Manufacturers are taxable under the use tax upon the use of articles manufactured by them for their own use in this state.

See WAC 458-20-244 (Rule 244) for sales and use tax on food products.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-136, filed 6/27/78; Order ET 71-1, § 458-20-136, filed 7/22/71; Order ET 70-3, § 458-20-136, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-154 (Rule 154) Cemeteries, crematories, columbaria.**

#### BUSINESS AND OCCUPATION TAX

**RETAILING.** The gross proceeds derived from the sale of tangible personal property taxable under the retail sales tax are also taxable under the retailing classification.

**SERVICE AND OTHER BUSINESS ACTIVITIES.** Income derived from rendition of interment services is taxable under the service and other business activities classification. Salesor transfers of plots, crypts, and niches for interment of human remains, irrespective of whether the document of transfer is called a deed or certificate of ownership, are charges for the right of interment, an interest similar to a license to use real estate, and the entire gross income therefrom is taxable under the service and other activities classification without any deduction for amounts set aside to funds for perpetual care.

#### RETAIL SALES TAX

Cemeteries, crematories and columbaria are subject to the provisions of the retail sales tax with respect to retail sales of boxes, urns, markers, vases, plants, shrubs, flowers, and other tangible personal property.

Revised June 1, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-06-083 (Order 78-3), § 458-20-154, filed 6/1/78; Order ET 70-3, § 458-20-154, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-157 (Rule 157) Producers of poultry and hatching eggs.**

#### BUSINESS AND OCCUPATION TAX

Persons engaged in the production and sale of hatching eggs or poultry for use in the production for sale of poultry or poultry products are not subject to the business and occupation tax upon the gross proceeds from such sales (RCW 82.04.410). Persons engaged in the production and sale for resale of hatching eggs or poultry are also exempt from the business and occupation tax in respect to such sales (RCW 82.04.330). The business and occupation tax is applicable to all sales of poultry or poultry products by persons other than the producer thereof.

#### RETAIL SALES TAX

The retail sales tax is not applicable to sales of poultry for use in the production for sale of poultry or poultry products (RCW 82.08.030(16)).

**SALES OF EQUIPMENT AND FEED.** Sales of incubators, brooders, and other equipment or supplies to hatcheries or producers of poultry or poultry products are sales for use or consumption upon which the retail sales tax must be collected by the seller. Sales of poultry feed for use by the purchaser in producing poultry and poultry products are not subject to the retail sales tax. (See also WAC 458-20-122.)

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-157, filed 6/27/78; Order ET 70-3, § 458-20-157, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-161 (Rule 161) Persons buying or producing wheat, oats, dry peas, corn and barley and making sales thereof.**

#### BUSINESS AND OCCUPATION TAX

**RETAILING.** Taxable under the Retailing classification upon the gross proceeds from all retail sales of such products.

**WHOLESALING.** Persons buying manufactured or processed products of wheat, oats, dry peas, corn and barley, and selling the same at wholesale, are taxable under the Wholesaling classification upon their gross proceeds of sales. The tax imposed under this classification does not apply to persons producing wheat, oats, dry peas, corn and barley and selling the same at wholesale.

WHEAT, OATS, DRY PEAS, CORN AND BARLEY. Persons buying wheat, oats, dry peas, corn and barley, and selling the same at wholesale as such and not as a manufactured or processed product thereof, are taxable under the Wheat, Oats, Dry Peas, Corn and Barley classification upon their gross proceeds of sales.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-161, filed 6/27/78; Order ET 70-3, § 458-20-161, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-166 (Rule 166) Hotels, motels, boarding houses, rooming houses, resorts, summer camps, trailer camps, etc.** A hotel, motel, boarding house, rooming house, apartment hotel, resort lodge, auto or tourist camp, and bunkhouse, as used in this ruling, includes all establishments which are held out to the public as an inn, hotel, public lodging house, or place where sleeping accommodations may be obtained, whether with or without meals or facilities for preparing the same. The foregoing does not include establishments in the business of renting real estate, such as apartments, nor does it include hospitals, sanitariums, nursing homes, rest homes, and similar institutions. Further, the foregoing does not include private lodging houses, dormitories, bunkhouses, etc., operated by or on behalf of business and industrial firms solely for the accommodation of employees of such firms, and which are not held out to the public as a place where sleeping accommodations may be obtained. The terms do not include guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, outdoor living, etc.

A boarding house, as used in this ruling, is an establishment selling meals on the average to five or more persons, exclusive of members of the immediate family. Where meals are furnished to less than five persons, exclusive of members of the immediate family, the establishment will not be considered as engaging in the business of operating a boarding house.

A trailer camp as used in this ruling is an establishment making a charge for the rental of space to transients for locating or parking house trailers, campers, mobile homes, tents and the like which provide sleeping or living accommodations for the occupants. Additional charges for utility services will be deemed part of the charge made for the rental.

It will be presumed that the above establishments are conferring a license to use real estate, as distinguished from a rental of real estate, where the occupant is a transient. Conversely, where the occupant who receives lodging is or has become a nontransient, it will be conclusively presumed that the occupancy is under a rental or lease of real property.

Where lodging is furnished a transient, as that term is hereinafter defined, the charge therefor is subject to the retail sales tax and to the business and occupation tax under the Retailing classification. Where the lodging is

furnished a nontransient, the transaction is deemed a rental of real estate and is exempt from tax.

The term "transient" as used in this rule means: Any guest, resident, or other occupant to whom lodging and other services are furnished under a license to use real property and who does not continuously occupy the premises for a period of one month. Where such occupant remains in continuous occupancy for more than one month, he shall be deemed a transient as to his first month of occupancy, unless he has contracted in advance to remain one month. In cases where such person has so contracted in advance and does so remain in continuous occupancy for one month, he will be deemed a nontransient from the start of his occupancy.

An occupant does not become entitled to a refund of retail sales tax paid for lodging as a transient by reason of having remained one month and having thereby qualified as a nontransient.

The tax liability of hotels, motels, boarding houses, rooming houses, resorts, summer camps, trailer camps, etc., is as follows:

#### BUSINESS AND OCCUPATION TAX

**RETAILING.** Amounts derived from the charge made to transients for the furnishing of lodging; charges for such services as the rental of radio and television sets and the rental of rooms, space and facilities not for lodging, such as ballrooms, display rooms, meeting rooms, etc., and including automobile parking or storage; also amounts derived from the sale of tangible personal property at retail are taxable under this classification. See "retail sales tax" below for a more detailed explanation of the charges included herein as retailing.

**SERVICE AND OTHER BUSINESS ACTIVITIES.** Taxable under this classification are amounts derived from the rental of sleeping accommodations by private lodging houses, and by dormitories, bunkhouses, etc., operated by or on behalf of business and industrial firms and which are not held out to the public as a place where sleeping accommodations may be obtained; commissions received from acting as a laundry agent for guests (see WAC 458-20-165) and commissions received for the use of telephone facilities. Summer camps, guest ranches and similar establishments making an unsegregated charge for meals, lodging, instruction and the use of recreational facilities must report the gross income from such charges under this classification. This classification is also applicable to gross income from charges for the use of coin operated laundry facilities when such facilities are situated in an apartment house, hotel, motel, rooming house or trailer camp for the exclusive use of the tenants. (See WAC 458-20-165 for information regarding the tax liability of laundry services generally.)

#### RETAIL SALES TAX

All sales and rentals of tangible personal property by such persons are subject to the retail sales tax.

The charge made for the furnishing of lodging and other services to transients is subject to the retail sales

tax. Included is the charge made by a trailer camp for the furnishing of space and other facilities. Charges for automobile parking and storage are also subject to the retail sales tax.

Except as to guest ranches and summer camps as described herein, when a lump sum is charged for lodging to nontransients and for meals furnished, the retail sales tax must nevertheless be paid upon the fair selling price of such meals, and unless accounts are kept showing such fair selling price, the tax will be computed upon double the cost of the meals served; and the cost shall include the price paid for food and drinks served, the cost of preparing and serving meals, and all other costs incidental thereto, including an appropriate portion of overhead expenses. The retail sales tax is not applicable to charges for the use of coin operated laundry facilities when such facilities are situated in an apartment house, hotel, motel, rooming house or trailer camp for the exclusive use of the tenants.

All sales of tangible personal property to such persons, except such property as is to be resold as tangible personal property are subject to the retail sales tax. In this regard, all sales of tangible personal property for use in the furnishing of lodging and related services are subject to the retail sales tax, the charge made for lodging being for services rendered and not for the sale of any tangible property as such; included are items such as soap, towels, linens, laundry, laundry supply services and furnishings. See WAC 458-20-244 (Rule 244) for sales to persons operating guest ranches and summer camps of food supplies for use in the preparation of meals served to guests when such persons make an unsegregated charge for meals, lodging, and services and report such charges under the classification Service and Other Activities as herein provided.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-166, filed 6/27/78; Order ET 70-3, § 458-20-166, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-167 (Rule 167) Educational institutions, school districts, student organizations, private schools.** As used herein: An "educational institution" means only those institutions defined as such in WAC 458-20-114; the term "private school" means all schools which are excluded from said definition.

#### BUSINESS AND OCCUPATION TAX

Persons operating private schools are taxable under the Service and Other Business Activities classification upon gross income derived from tuition fees, rental of rooms and equipment and other service income.

Such persons are also taxable under the Retailing classification upon gross retail sales of articles of tangible personal property sold by them, when the charge therefor is specified and is not included within the charge made for tuition.

Educational institutions, school districts and student organizations are not subject to the business and occupation tax with respect to activities directly connected

with the educational program, such as operation of a common dining room, sale of lab supplies, etc. Charges made for the operating of privately operated kindergartens are exempt from business tax.

#### RETAIL SALES TAX

The retail sales tax applies upon all sales of tangible personal property made by school districts (except see WAC 458-20-244 for sales of meals) or by educational institutions, private schools and student organizations, when the charge therefor is specific and not included within the charge made for tuition.

#### CERTIFICATES OF REGISTRATION

Persons engaged in the business of operating private schools are required to obtain a certificate of registration in accordance with the provisions of WAC 458-20-101.

Educational institutions, school districts or student organizations making taxable retail sales of tangible personal property, are also required to apply for and obtain from the Department of Revenue a certificate of registration. Such certificate will be issued upon the filing of application Form 2401 and payment of a fee of \$1.00. Branch certificates will be issued to each school within a registered district without charge. When applying for a certificate, the district should furnish the name and address of each school and student organization that engages in a taxable activity.

Each school district may file a single return which shall include the retail sales tax due from all schools and student organizations within the district.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-167, filed 6/27/78; Order ET 70-3, § 458-20-167, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-168 (Rule 168) Hospitals.** The term "hospital" means only institutions defined as hospitals in chapter 70.41 RCW. The term "nursing home" means only institutions defined as nursing homes in chapter 81.51 RCW.

#### BUSINESS AND OCCUPATION TAX

The gross income of hospitals for medical services is subject to business and occupation tax under the Service and Other Activities classification. The Retailing business and occupation tax applies to sales of drugs, medicines, eye glasses, lenses, devices, orthopedic appliances, and similar articles, when billed and accounted for separately from hospital services rendered.

In computing business tax liability of hospitals, there may be deducted from the measure of the tax the following:

1. Amounts derived as compensation for services rendered or to be rendered to patients by a hospital as defined in chapter 70.41 RCW when such hospital is operated by the United States of America or any of its instrumentalities or by the State of Washington or any of its political subdivisions.

2. Amounts derived as compensation for services rendered to patients by a hospital as defined in chapter 70.41 RCW when such hospital is operated as a nonprofit corporation but only if no part of the net earnings received by such an institution inures, directly or indirectly, to any person other than the institution entitled to deduction hereunder.

No deduction will be allowed under "2" above, unless written evidence be submitted to the Department of Revenue showing that the hospital building is entitled to exemption from taxation under the property tax laws of this state.

In computing business tax liability of nursing homes and homes for unwed mothers there may be deducted from the measure of tax the following. Amounts derived as compensation for services rendered to patients by nursing homes and homes for unwed mothers operated as religious or charitable organizations but only if no part of the net earnings received by such nursing homes or homes for unwed mothers inures, directly or indirectly, to any person other than the institution entitled to deduction hereunder.

Persons operating hospitals, nursing homes, convalescent homes, clinics, rest homes, health resorts and similar institutions which are not operated as above provided are taxable under the classification Service and Other Activities upon the gross income received from personal or professional services.

In computing tax liability there may be deducted from gross income so much thereof as was derived from bona fide contributions, donations and endowment funds. (See WAC 458-20-114.)

### RETAIL SALES TAX

Gross retail sales by hospitals which are subject to Retailing business tax, as provided above, are subject to retail sales tax. However, sales of drugs, medicines, prescription lenses, or other substances, prescribed by medical practitioners are deductible from gross retail sales where the written prescription bearing the signature of the issuing medical practitioner and the name of the patient for whom prescribed is retained, and such sales are separately accounted for. See WAC 458-20-188.

Sales of medical supplies, equipment, and the like to hospitals and nursing homes are subject to the retail sales tax, irrespective of whether or not such hospitals or nursing homes are subject to the business tax.

(For tax liability of hospitals on sales of meals, see WAC 458-20-119 and 458-20-244.)

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-168, filed 6/27/78; Order ET 74-2, § 458-20-168, filed 6/24/74; Order ET 70-3, § 458-20-168, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-169 (Rule 169) Religious, charitable, benevolent, nonprofit service organizations, and sheltered workshops.** Religious, charitable, benevolent, and nonprofit service organizations are subject to the excise

taxes imposed by the Revenue Act of 1935 with the following exceptions only:

Religious, charitable, benevolent, and nonprofit service organizations serving meals for fund raising purposes are not engaged in the business of making sales at retail and are not required to collect the retail sales tax upon such sales, nor pay the business and occupation tax, unless such meals are served more frequently than once every two weeks. Religious, charitable, benevolent, and nonprofit service organizations conducting bazaars or rummage sales are not engaged in the business of making sales at retail and are not required to collect the retail sales tax nor pay the business and occupation tax where such bazaars or rummage sales are conducted intermittently and do not extend over a period of more than two days. Similarly, when such organizations make retail sales in the course of annual fund raising drives, or make such sales through concessions operated intermittently and for short periods of time for the support of various benevolent, athletic, recreational, or cultural programs, the retail sales tax and business and occupation tax need not be accounted for.

However, in every case where such organizations conduct business activities other than as outlined above, the retail sales tax and business and occupation tax are fully applicable to the gross sales made and merchandise may be purchased for resale without paying the retail sales tax by furnishing vendors with resale certificates as prescribed in published WAC 458-20-102.

**SHELTERED WORKSHOPS.** The gross income received by nonprofit organizations from the operation of "sheltered workshops" is exempt from the business and occupation tax. "Sheltered workshops" is defined by the law to mean "rehabilitation facilities, or that part of rehabilitation facilities, where any manufacture or handiwork is carried on and which is operated for the primary purpose of (1) providing gainful employment or rehabilitation services to the handicapped as an interim step in the rehabilitation process for those who cannot be readily absorbed in the competitive labor market or during such time as employment opportunities for them in the competitive labor market do not exist; or (2) providing evaluation and work adjustment services for handicapped individuals."

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-169, filed 6/27/78; Order ET 70-3, § 458-20-169, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-176 (Rule 176) Persons engaged in the business of conducting commercial deep sea fishing operations outside the territorial waters of Washington.** As used herein:

The terms "such persons" and "such businesses" mean the persons and businesses described in the title of this rule.

The terms do not include sport fishermen nor persons operating charter boats for sport fishing. (See WAC 458-20-183 for tax liability of such persons.)

The term "watercraft" means every type of floating equipment which is designed for the purpose of carrying therein or therewith fishing gear, fish catch or fishing crews, and used primarily in commercial deep sea fishing operations outside the territorial waters of the state of Washington.

The term "component part" includes all tangible personal property which is attached to and a part of a watercraft. It includes dories, gurdies and accessories, bait tanks, baiting tables and turntables. It also includes spare parts which are designed for ultimate attachment to a watercraft. The said term does not include equipment or furnishings of any kind which are not attached to a watercraft, nor does it include consumable supplies. Thus it does not include, among other things, bedding, table and kitchen wares, fishing nets, hooks, lines, floats, hand tools, ice, fuel or lubricants.

#### BUSINESS AND OCCUPATION TAX

Such persons are not taxable under the Extracting classification with respect to catches obtained outside the territorial waters of this state.

Such persons are taxable under either the Retailing or the Wholesaling classification with respect to sales made within this state, unless entitled to exemption by reason of the commerce clauses of the federal constitution. (See WAC 458-20-193.)

#### RETAIL SALES TAX

By reason of the exemption contained in RCW 82.08.030(11), the retail sales tax does not apply upon sales of watercraft (including component parts thereof) which are primarily for use in conducting commercial deep sea fishing operations outside the territorial waters of this state, nor does said tax apply to sales of or charges made for labor and services rendered in respect to the constructing, repairing, cleaning, altering or improving of such property.

The retail sales tax applies upon sales made to such persons of every other type of tangible personal property and upon sales of or charges made for labor and services rendered in respect to the construction, repairing, cleaning, altering or improving of such other types of property. Thus the retail sales tax applies upon sales to such persons of such things as fishing nets, hooks, lines, floats and bait; table and kitchen wares; hand tools, ice, fuel, and lubricants for use or consumption, except only sales of watercraft and component parts thereof. For sales of food products see WAC 458-20-119 and 458-20-244.

#### EXEMPTION CERTIFICATES REQUIRED

Persons selling watercraft or component parts thereof to such persons or performing services with respect to the same, are required to obtain from the purchaser a certificate evidencing the exempt nature of the transaction. This certificate must identify the purchaser by name and address, and by name of the watercraft with respect to which the purchase is made, and must contain a statement to the effect that the property purchased or repaired is for use primarily in commercial deep sea fishing operations.

The certificate should be in substantially the following form:

#### EXEMPTION CERTIFICATE

I HEREBY CERTIFY that the -----  
this day ordered from or purchased from you, will be used primarily in commercial deep sea fishing operations outside the territorial waters of the state of Washington; that the registered name of the water craft to which said purchase applies is \_\_\_\_\_ (name of fishing boat) \_\_\_\_\_; that said sale is entitled to exemption under the provisions of RCW 82.08.030(11) of the Washington Revenue Act of 1935, as amended.

Dated -----, 19---

-----  
(Name of Purchaser)

By -----  
(Name of officer or agent)

Address -----

Incidental use within the waters of this state of fishing boats which are used primarily in deep sea fishing operations, will not deprive the owners thereof of the statutory exemption from the retail sales tax.

In the event the fishing boat with respect to which an exemption is claimed is of a type used in the waters of Puget Sound or the Columbia River and the tributaries thereof, and is not practical for use in deep sea fishing, sellers should collect the retail sales tax upon all sales of such boats and component parts thereof and upon charges made for the repair of the same.

It is a gross misdemeanor for a buyer to make a false certificate of exemption for the purpose of avoiding the tax.

#### USE TAX

The use tax does not apply upon the use of watercraft or component parts thereof.

The use tax does apply upon the actual use within this state of all other types of tangible personal property purchased at retail and upon which the sales tax has not been paid (See WAC 458-20-178).

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-176, filed 6/27/78; Order ET 70-3, § 458-20-176, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-183 (Rule 183) Places of amusement or recreation.** The term "sale at retail" is defined by RCW 82.04.050 to include certain amusement and recreation businesses. Those activities specifically included within the definition are golf, pool, billiards, skating, bowling, and ski lifts and tows. Thus, while the legislature has not defined the term "amusement and recreation business," it has indicated the type of businesses it intended to tax under this classification, i.e., recreations in which the payment is for participation. Accordingly, the language of this classification is construed to include

the following additional amusement and recreation businesses: Archery, badminton, bowling shoes rentals, croquet and handball courts, operation of charter boats for sport fishing, golf cart rentals, dancing, golf driving ranges, miniature golf, private fishing, shuffleboard, swimming facilities, tennis facilities, trampolines.

#### BUSINESS AND OCCUPATION TAX

Gross receipts from the amusement and recreation businesses listed above are taxable under the classification Retailing.

Such persons are taxable under the Retailing classification upon gross receipts from sales of meals, drinks, tobacco or other property sold by them.

#### RETAIL SALES TAX

The retail sales tax must be collected upon charges for admissions and the use of facilities by persons engaged in the amusement and recreation businesses listed above. The retail sales tax must also be collected upon sales of cigarettes and other merchandise by persons engaging in such businesses. See WAC 458-20-244 for sales of food products.

When the charge for merchandise is included within a charge for admission which is not a "sale at retail" as defined herein, the retail sales tax applies to the charge made for both merchandise and admission, unless a proper segregation of such charge is made upon the books of account of the seller.

The retail sales tax applies upon the sale or rental of all equipment and supplies to persons conducting places of amusement and recreation, except merchandise which is resold by them.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-183, filed 6/27/78; Order ET 70-3, § 458-20-183, filed 5/29/70, effective 7/1/70.]

#### WAC 458-20-187 (Rule 187) Coin operated vending machines, amusement devices and service machines.

##### COIN OPERATED VENDING MACHINES, AMUSEMENT DEVICES AND SERVICE MACHINES

As used herein;

The term "vending machines" means machines which, through the insertion of a coin will return to the patron a predetermined specific article of merchandise or provide facilities for installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers. It includes machines which vend photographs, toilet articles, cigarettes and confections as well as machines which provide laundry and cleaning services.

The term "amusement devices" means those devices and machines which, through the insertion of a coin, will permit the patron to play a game. It includes slot and pinball machines and those machines or devices which permit the patron to see, hear or read something of interest.

The term "service machines" means any coin operated machines other than those defined as "vending machines" or "amusement devices." It includes, for example, scales and luggage lockers, but does not include coin operated machines used in the conduct of a public utility business, such as telephones and gas meters; also excluded are shuffleboards and pool games.

**VENDING MACHINES.** Persons operating vending machines are engaged in a retailing business and must report and pay tax under the Retailing classification with respect to the gross proceeds of sales.

**AMUSEMENT DEVICES.** Persons operating amusement devices, except shuffleboard, pool, and billiard games, are taxable under the Service and Other Business Activities classification on the gross receipts therefrom.

Persons engaged in operating shuffleboards or games of pool or billiards are taxable under the Retailing classification on the gross receipts therefrom and are responsible for collecting and reporting to the department the retail sales tax measured by the gross receipts therefrom.

**SERVICE MACHINES.** Persons operating service machines are taxable under the Service and Other Business Activities classification upon the gross income received from the operation of such machines.

When coin operated machines are placed at a location owned or operated by a person other than the owner of the machines, under any arrangement for compensation to the operator of the location, the person operating the location has granted a license to use real property and will be responsible for reporting and paying tax upon his gross compensation therefor under the Service classification.

Where the owner of amusement devices which are placed at the location of another has failed to pay the gross receipts tax and/or retail sales tax due, the department may proceed directly against the operator of the location for full payment of all tax due.

The retail sales tax applies to the sale of merchandise (except see WAC 458-20-244 for sales of food products) through vending machines and persons owning and operating such machines are liable for the payment of such tax. For practical purposes such persons are authorized to absorb the amount of the tax on the individual sales and to pay directly to the department the retail sales tax on the total amount received from such machines. Where a vending machine is designed or adjusted so that single sales are made exclusively in amounts less than the minimum sale on which a 1¢ tax may be collected from the purchaser, and the kind of merchandise sold through such machines is not sold by the operator over the counter or other than through vending machines at that location, the selling price for purposes of the retail sales tax shall be 60% of the gross receipts of the vending machine through which such sales are made. This 60% basis of reporting is available only to persons selling tangible personal property through vending machines.

In order to qualify for the foregoing reduction in the measure of the retail sales tax, the books and records of



the operator must show for each vending machine for which such reduction is claimed: (1) The location of the machine, (2) the selling price of sales made through the machine, (3) the type and brands of merchandise vended through the machine and (4) the gross receipts from that machine. The foregoing records may be maintained for each location, rather than for each machine, in cases where several machines are maintained by the same operator at the same location, provided that all of such machines make sales exclusively in amounts less than the minimum sale on which a 1¢ tax may be collected. The reduction will be disallowed in any instance where sales made through vending machines in such amounts are not clearly and accurately segregated from other sales by the operator and the burden is on the operator to make sales under such conditions and to maintain such records as to demonstrate absolute compliance with this requirement.

Every operator or owner of a vending machine, before taking a deduction from gross sales through certain vending machines, shall file with the department annually an addendum to his application for registration with the department, on a form provided by the department, which form shall contain the following information:

1. Number of vending machines in his ownership making sales under the above minimum.
2. Value of such sales in the most recent calendar year.
3. A statement that no sales are made by the owner or operator at any machine location of articles or products sold through such machines, except by vending machines and no provision is made either through the machine or otherwise, for multiple sales under circumstances where the tax may legally be collected from the buyer.

The department will require a bond sufficient to assure recovery of any disallowed discount of tax due in any instance of registration where the department has reason to feel such recovery could be in jeopardy.

Sales of vending machines, service machines and amusement devices to persons who will operate the same are sales at retail and the retail sales tax is applicable to all such sales.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-187, filed 6/27/78; Order ET 73-1, § 458-20-187, filed 11/2/73; Order ET 71-1, § 458-20-187, filed 7/22/71; Order ET 70-3, § 458-20-187, filed 5/29/70, effective 7/1/70.]

#### WAC 458-20-18801 (Rule 188) Prescription drugs.

##### BUSINESS AND OCCUPATION TAX

The business and occupation tax applies to all sales of drugs, medicines, prescription lenses, or other substances used for diagnosis, cure, mitigation, treatment, or prevention of disease or other ailment.

##### RETAIL SALES TAX

A deduction is allowed from gross retail sales for sales to patients of drugs, medicines, prescription lenses, or other substances, but only when

- a. dispensed by a licensed dispensary
- b. pursuant to a written prescription
- c. issued by a medical practitioner
- d. for diagnosis, cure, mitigation, treatment, or prevention of disease or other ailment in humans.

This deduction does not apply to sales of food. Thus, dietary supplements or dietary adjuncts do not qualify for the deduction even though prescribed by a physician.

Sales claimed deductible under this rule must be separately accounted for. As proof of entitlement to the deduction, sellers must retain in their files the written prescription bearing the signature of the medical practitioner who issued the prescription and the name of the patient for whom prescribed. See also WAC 458-20-150, Optometrists, Ophthalmologists, and Oculists; WAC 458-20-151, Dentists, Dental Laboratories and Physicians; and WAC 458-20-168; Hospitals.

##### USE TAX

The use tax does not apply to the articles and products deductible for sales tax as specified herein.

##### DEFINITIONS:

1. **Prescription** means a formula or recipe or an order therefor written by a medical practitioner for the composition, preparation and use of a healing, curative or diagnostic substance, and also includes written directions and specifications by physicians or optometrists for the preparation, grinding, and fabrication of lenses intended to aid or correct visual defects of anomalies of humans.

2. **Other substances** means products such as catalytics, hormones, vitamins, and steroids, but the term does not include devices, prostheses, instruments, equipment, orthopedic appliances, and similar articles.

3. **Food** means any substance the chief general use of which is for human nourishment.

4. **Medical practitioner** means a person within the scope of RCW 18.64.011(9) who is authorized to prescribe drugs, but excluding veterinarians, and for the purposes of this rule includes also persons licensed by chapter 18.53 RCW to issue prescriptions for lenses.

5. **Licensed dispensary** means a drug store, pharmacy or dispensary licensed by chapter 18.64 RCW or a dispensing optician licensed by chapter 18.34 RCW.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-18801, filed 6/27/78; Order 74-2, § 458-20-18801 (codified as WAC 458-20-188), filed 6/24/74.]

**WAC 458-20-210 (Rule 210) Sales of farm products by farmers producing the same.** The term "farm products" as used herein means all farm products such as poultry, livestock, fruit, vegetables and grains.

All farmers engaging in the business of making retail sales of farm products produced by them are required to apply for and obtain a certificate of registration. The

registration fee is \$1.00 and the certificate shall remain valid as long as the taxpayer remains in business.

#### BUSINESS AND OCCUPATION TAX

Farmers are not subject to tax under the Wholesaling classification of the business and occupation tax upon wholesale sales of farm products which have been raised by them upon land owned by or leased to them. This exemption does not extend to sales of manufactured or extracted products (see WAC 458-20-135 and 458-20-136), nor to the taking, cultivating, or raising of Christmas trees or timber.

Farmers are subject to tax under the Retailing classification of the business and occupation tax upon sales of farm products when the farmer holds himself out to the public as a seller by:

1. Conducting a roadside stand or a stand displaying farm products for sale at retail;
2. Posting signs on his premises, or through other forms of advertising soliciting sales at retail;
3. Operating a regular delivery route from which farm products are sold from door to door; or
4. Maintaining an established place of business for the purpose of making retail sales of farm products.

Farmers selling farm products not raised by them, should obtain information from the Department of Revenue with respect to their tax liability.

#### RETAIL SALES TAX

All farmers are required to collect the retail sales tax upon all retail sales made by them, except sales of food products exempt under WAC 458-20-244, when the farmer holds himself out to the public as a seller in any of the ways described above.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-210, filed 6/27/78; Order ET 70-3, § 458-20-210, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-214 (Rule 214) Cooperative marketing associations and independent dealers acting as agents of others with respect to the sale of fruit and produce.** Persons engaged in the business of buying and selling fruit or produce, as agents of others, and also in the business of washing, sorting, packing, warehousing, storing, or otherwise preparing for sale the fruit and produce of others, and activities incidental thereto, are taxable under the provisions of the business and occupation tax and the retail sales tax. Tax is due on the business activities of such persons, irrespective of whether the business is conducted as a cooperative marketing association or as an independent produce agent, as follows:

#### BUSINESS AND OCCUPATION TAX

**RETAILING.** Taxable with respect to the sale of ladders, picking bags, and similar equipment, sold for consumption.

**WHOLESALE.** Taxable with respect to:

1. The sale of boxes, nails, labels and similar supplies sold to growers for their use in packing fruit and produce for sale;

2. The sale of insecticides used as spray for fruits and produce;

**COLD STORAGE WAREHOUSING.** Taxable with respect to gross income from cold storage warehousing, but not including the rental of cold storage lockers.

**SERVICE.** Taxable under the Service and Other Business Activities classification with respect to:

1. Commissions for buying or selling;
2. Charges made for interest, no deduction being allowed for interest paid;
3. Charges for handling;
4. Charges for warehousing (but see WAC 458-20-182 for Public Warehouses);
5. Charges for receiving, washing, sorting, and packing of fresh perishable horticultural products and the material and supplies used therein, when performed for persons other than the grower thereof;
6. Rentals of cold storage lockers; and
7. Other miscellaneous charges, including analysis fees, but excepting actual charges made for foreign brokerage and bona fide charges for receiving, washing, sorting and packing fresh perishable horticultural crops and the materials and supplies used therein when performed for the grower, either as agent or independent contractor.

Where a seller performs packing services for the grower and furnishes the materials and supplies used therein, the amount of the charge therefor is deductible, even though the boxes and other packing material are loaned or charged to the grower prior to the time the fruit or produce is received for packing, provided that the boxes and packing materials are returned by the grower to the seller for use in packing fruit and produce for the grower.

#### RETAIL SALES TAX

The retail sales tax applies to sales of ladders, picking bags, and other equipment sold to consumers, whether sold by associations to members, or by agents to their principals. See WAC 458-20-244 for sales of food products.

#### USE TAX

The use tax applies upon the use by consumers of any article of tangible personal property, unless the user paid the Washington retail sales tax upon the sale of the property to him.

Revised April 28, 1978.

Effective July 1, 1978. [Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-07-045 (Order ET 78-4), § 458-20-214, filed 6/27/78; Order ET 70-3, § 458-20-214, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-237 (Rule 237) Retail sales tax collection schedules.** By its terms the proviso of RCW 82.08.020 setting the state retail sales tax rate at 4.6% expired June 30, 1979, thereby reinstating the previous

rate of 4.5% effective July 1, 1979. RCW 82.14.030 authorizes counties and cities to levy a local sales and use tax of .5%, such local tax to be collected along with the 4.5% state tax, making a total combined tax of 5% in areas imposing the local tax. By RCW 82.14.045 cities and counties, after voter approval, are authorized to levy an additional sales and use tax of .1%, .2%, or .3% to finance public transportation systems, which tax is also to be collected along with the state tax, making a total combined tax of 5.1%, 5.2%, or 5.3%.

Under the authority of RCW 82.08.060 and 82.14-.070, and in accordance with chapter 34.04 RCW, the department of revenue has adopted the following 4.5%, 5%, 5.1%, 5.2%, and 5.3% schedules to govern the collection of retail sales tax on all retail sales.

## RETAIL SALES TAX COLLECTION SCHEDULE

July 1, 1979

4.5 Percent

Sale	Tax
.12- .33	.01
.34- .55	.02
.56- .77	.03
.78- .99	.04
1.00- 1.22	.05
1.23- 1.44	.06
1.45- 1.66	.07
1.67- 1.88	.08
1.89- 2.11	.09
2.12- 2.33	.10
2.34- 2.55	.11
2.56- 2.77	.12
2.78- 2.99	.13
3.00- 3.22	.14
3.23- 3.44	.15
3.45- 3.66	.16
3.67- 3.88	.17
3.89- 4.11	.18
4.12- 4.33	.19
4.34- 4.55	.20
4.56- 4.77	.21
4.78- 4.99	.22
5.00- 5.22	.23
5.23- 5.44	.24
5.45- 5.66	.25
5.67- 5.88	.26
5.89- 6.11	.27
6.12- 6.33	.28
6.34- 6.55	.29
6.56- 6.77	.30
6.78- 6.99	.31
7.00- 7.22	.32
7.23- 7.44	.33
7.45- 7.66	.34
7.67- 7.88	.35
7.89- 8.11	.36
8.12- 8.33	.37
8.34- 8.55	.38
8.56- 8.77	.39
8.78- 8.99	.40

Sale	Tax
9.00- 9.22	.41
9.23- 9.44	.42
9.45- 9.66	.43
9.67- 9.88	.44
9.89-10.11	.45

## RETAIL SALES TAX COLLECTION SCHEDULE

July 1, 1979

5.0 Percent

Sale	Tax
.10- .29	.01
.30- .49	.02
.50- .69	.03
.70- .89	.04
.90- 1.09	.05
1.10- 1.29	.06
1.30- 1.49	.07
1.50- 1.69	.08
1.70- 1.89	.09
1.90- 2.09	.10
2.10- 2.29	.11
2.30- 2.49	.12
2.50- 2.69	.13
2.70- 2.89	.14
2.90- 3.09	.15
3.10- 3.29	.16
3.30- 3.49	.17
3.50- 3.69	.18
3.70- 3.89	.19
3.90- 4.09	.20
4.10- 4.29	.21
4.30- 4.49	.22
4.50- 4.69	.23
4.70- 4.89	.24
4.90- 5.09	.25
5.10- 5.29	.26
5.30- 5.49	.27
5.50- 5.69	.28
5.70- 5.89	.29
5.90- 6.09	.30
6.10- 6.29	.31
6.30- 6.49	.32
6.50- 6.69	.33
6.70- 6.89	.34
6.90- 7.09	.35
7.10- 7.29	.36
7.30- 7.49	.37
7.50- 7.69	.38
7.70- 7.89	.39
7.90- 8.09	.40
8.10- 8.29	.41
8.30- 8.49	.42
8.50- 8.69	.43
8.70- 8.89	.44
8.90- 9.09	.45
9.10- 9.29	.46
9.30- 9.49	.47

Sale	Tax
9.50- 9.69	.48
9.70- 9.89	.49
9.90-10.09	.50

Sale	Tax
9.71- 9.90	.50
9.91-10.09	.51

## RETAIL SALES TAX COLLECTION SCHEDULE

July 1, 1979

5.1 Percent

Sale	Tax
.10- .29	.01
.30- .49	.02
.50- .68	.03
.69- .88	.04
.89- 1.07	.05
1.08- 1.27	.06
1.28- 1.47	.07
1.48- 1.66	.08
1.67- 1.86	.09
1.87- 2.05	.10
2.06- 2.25	.11
2.26- 2.45	.12
2.46- 2.64	.13
2.65- 2.84	.14
2.85- 3.03	.15
3.04- 3.23	.16
3.24- 3.43	.17
3.44- 3.62	.18
3.63- 3.82	.19
3.83- 4.01	.20
4.02- 4.21	.21
4.22- 4.41	.22
4.42- 4.60	.23
4.61- 4.80	.24
4.81- 4.99	.25
5.00- 5.19	.26
5.20- 5.39	.27
5.40- 5.58	.28
5.59- 5.78	.29
5.79- 5.98	.30
5.99- 6.17	.31
6.18- 6.37	.32
6.38- 6.56	.33
6.57- 6.76	.34
6.77- 6.96	.35
6.97- 7.15	.36
7.16- 7.35	.37
7.36- 7.54	.38
7.55- 7.74	.39
7.75- 7.94	.40
7.95- 8.13	.41
8.14- 8.33	.42
8.34- 8.52	.43
8.53- 8.72	.44
8.73- 8.92	.45
8.93- 9.11	.46
9.12- 9.31	.47
9.32- 9.50	.48
9.51- 9.70	.49

## RETAIL SALES TAX COLLECTION SCHEDULE

July 1, 1979

5.2 Percent

Sale	Tax
.10- .28	.01
.29- .48	.02
.49- .67	.03
.68- .86	.04
.87- 1.05	.05
1.06- 1.24	.06
1.25- 1.44	.07
1.45- 1.63	.08
1.64- 1.82	.09
1.83- 2.01	.10
2.02- 2.21	.11
2.22- 2.40	.12
2.41- 2.59	.13
2.60- 2.78	.14
2.79- 2.98	.15
2.99- 3.17	.16
3.18- 3.36	.17
3.37- 3.55	.18
3.56- 3.74	.19
3.75- 3.94	.20
3.95- 4.13	.21
4.14- 4.32	.22
4.33- 4.51	.23
4.52- 4.71	.24
4.72- 4.90	.25
4.91- 5.09	.26
5.10- 5.28	.27
5.29- 5.48	.28
5.49- 5.67	.29
5.68- 5.86	.30
5.87- 6.05	.31
6.06- 6.24	.32
6.25- 6.44	.33
6.45- 6.63	.34
6.64- 6.82	.35
6.83- 7.01	.36
7.02- 7.21	.37
7.22- 7.40	.38
7.41- 7.59	.39
7.60- 7.78	.40
7.79- 7.98	.41
7.99- 8.17	.42
8.18- 8.36	.43
8.37- 8.55	.44
8.56- 8.74	.45
8.75- 8.94	.46
8.95- 9.13	.47
9.14- 9.32	.48
9.33- 9.51	.49
9.52- 9.71	.50

Sale	Tax
9.72- 9.90	.51
9.91-10.09	.52

Sale	Tax
9.53- 9.71	.51
9.72- 9.90	.52
9.91-10.09	.53

## RETAIL SALES TAX COLLECTION SCHEDULE

July 1, 1979

5.3 Percent

Sale	Tax
.10- .28	.01
.29- .47	.02
.48- .66	.03
.67- .84	.04
.85- 1.03	.05
1.04- 1.22	.06
1.23- 1.41	.07
1.42- 1.60	.08
1.61- 1.79	.09
1.80- 1.98	.10
1.99- 2.16	.11
2.17- 2.35	.12
2.36- 2.54	.13
2.55- 2.73	.14
2.74- 2.92	.15
2.93- 3.11	.16
3.12- 3.30	.17
3.31- 3.49	.18
3.50- 3.67	.19
3.68- 3.86	.20
3.87- 4.05	.21
4.06- 4.24	.22
4.25- 4.43	.23
4.44- 4.62	.24
4.63- 4.81	.25
4.82- 4.99	.26
5.00- 5.18	.27
5.19- 5.37	.28
5.38- 5.56	.29
5.57- 5.75	.30
5.76- 5.94	.31
5.95- 6.13	.32
6.14- 6.32	.33
6.33- 6.50	.34
6.51- 6.69	.35
6.70- 6.88	.36
6.89- 7.07	.37
7.08- 7.26	.38
7.27- 7.45	.39
7.46- 7.64	.40
7.65- 7.83	.41
7.84- 8.01	.42
8.02- 8.20	.43
8.21- 8.39	.44
8.40- 8.58	.45
8.59- 8.77	.46
8.78- 8.96	.47
8.97- 9.15	.48
9.16- 9.33	.49
9.34- 9.52	.50

Note: Brackets are repetitive above \$10.

Revised May 17, 1979

Effective July 1, 1979 [Statutory Authority: RCW 82.08.060, 82.14.070 and 82.32.300, 79-06-036 (Order ET 79-1), § 458-20-237, filed 5/17/79, effective 7/1/79; Order ET 76-2, § 458-20-237, filed 5/19/76; Order ET 72-3, § 458-20-237, filed 11/30/72; Order ET 70-3, § 458-20-237, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-244 (Rule 244) Food products.** Initiative Measure No. 345, approved November 8, 1977, added new subsections to RCW 82.08.030 and RCW 82.12.030 exempting certain food products for human consumption away from the retailer's premises from retail sales tax and use tax. There is no food products exemption for business and occupation tax. The effective date of these exemptions is July 1, 1978. The word "tax" as used hereafter in this rule means retail sales tax. "Food products" include generally those products normally ingested by humans for nourishment; but the term excludes seeds, seedlings, trees, and the like, for home gardens, as well as breeding stock of animals, birds, insects, and other animate creatures.

The law exempts most, but not all, food products from tax, but even the food products qualified for exemption are made subject to tax by the law if any one of the following circumstances is present:

a. The food products are furnished, prepared, or served for consumption at tables, chairs, or counters or from trays, glasses, dishes, or other tableware whether provided by the seller or by a person with whom the retailer contracts to furnish, prepare, or serve food products to others;

OR,

b. The food products are ordinarily sold for immediate consumption on or near a location at which parking facilities are provided primarily for the use of patrons in consuming the products purchased at the location. Where such facilities are provided the tax applies even if the food products are sold on a "take out" or "to go" order and it is immaterial that the products are actually packaged or wrapped and that they are in fact taken from the premises of the retailer;

OR,

c. The food products are sold for consumption within a place (except national or state parks or monuments), the entrance to which is subject to an admission charge. But, even if the admission-

charged place is a national or state park or monument such that the admission charge does not negate the exemption, the tax will apply if either circumstances a or b above are present.

#### VENDORS WHO ARE REQUIRED TO COLLECT TAX:

1. Sales of food products are subject to tax when sold by cafes, caterers, restaurants, pizza parlors, food drive-ins, vending machine operators, and businesses which are operated in such a way as to invite or permit consumption of the food at or near the premises where the food is sold. This circumstance is presumed to occur where customers are provided facilities for immediate consumption of food sold, such as tables, chairs, or counters; trays, glasses, dishes, or tableware (whether reusable or not); or a nearby parking area available for immediate use of customers in consuming the food. It is the intent of the law that tax be charged by retailers who sell food products ready for consumption at or near the premises of the vendor by furnishing cups, spoons, straws or the like to facilitate immediate consumption. If such facilities are provided the tax applies even though the food is sold, packaged, or wrapped "to go" and even if the food is in fact removed from the premises of the retailer and is consumed elsewhere. The test is not where the food is actually consumed but whether the customer is provided any of the described facilities for consumption of the food.

2. Sales by theaters, fair grounds concessions, athletic arena concessions, and any other businesses selling food products within a place to which an admission price is charged are taxable. The only exceptions as to admission-charged areas are national or state parks or monuments, but even sales of food products within such state or national areas are taxable if customers are provided facilities for consumption as described in paragraph #1.

#### EXEMPT AND TAXABLE SALES BY GROCERS:

The following are lists of exempt and taxable items normally sold by grocery stores, supermarkets, and similar businesses. The examples are meant to be illustrative and are not all inclusive.

The exempt products listed are exempt when sold for off premises consumption but are taxable if sold for immediate consumption as described in paragraph #1 above.

#### Exempt if Consumption Facilities Not Provided

Baby foods	Marshmallows
Bakery products	Mayonnaise
Baking Soda	Meat, meat products
Bouillon cubes	Milk, milk products
Candy	Mustard
Cereal products	Noncarbonated soft drinks
Chocolate	Nuts
Cocoa	Oleomargarine
Coffee and coffee substitutes	Olives, olive oil
Condiments	Peanut butter
Crackers	Popcorn
*Diet food	Popsicles
Eggs, egg products	Potato chips
Extracts and flavoring for food	Powdered drink mixes
Fish, fish products	Sandwich spreads
Flour	Sauces

Food coloring  
Frozen foods  
Fruit, fruit products  
Gelatin  
Gels  
Honey  
Ice cream, toppings  
Jam, jelly, jello

Sherbet  
Shortening  
Soup  
Sugar, sugar products, \*Health sugar substitutes  
Syrups  
Tea  
Vegetables, vegetable products  
Yeast

The products listed as taxable are subject to tax however sold or prepared.

#### Specific Classes Of Items Taxable In All Cases

Alcoholic beverages	First aid products
Aspirin	Ice, bottled water (mineral or otherwise)
Beer or wine making supplies	Mouthwashes
Calcium tablets	Nonedible cake decorations
Carbonated beverages	Nonprescription medicines
Chewing tobacco	Patent medicines
Cod liver oil	Pet food and supplies
Cough medicines (liquid or lozenge)	Seeds and plants for gardens
*Dietary supplements or adjuncts	Tonics, vitamins
	Toothpaste

\*NOTE: Sales of dietary supplements which are subject to regulation by the U.S. Federal Drug Administration are subject to tax. Regulated dietary supplements are those preparations which provide 50 percent or more of the U.S. Recommended Daily Allowance (U.S. RDA) of essential vitamins and minerals per serving.

Health foods or dietary preparations containing less than 50 percent of U.S. RDAs per serving may be sold tax exempt as food and FDA regulations (21 CFR, chapter I, Part 80) adopted October 12, 1976, effective January 1, 1978, prohibit any claim that such preparations are "dietary supplements." Dietary supplements do not include any food in its raw or natural state, which means that nothing has been done to the product, other than superficial treatment (such as washing its surface), to change the product physically or chemically before marketing.

Dietary adjuncts are vitamin/mineral preparations taken to meet special vitamin or mineral needs occasioned by drug therapy. Dietary adjuncts are not tax exempt food products.

Retailers of food products are required to keep adequate records to demonstrate that any sales claimed tax exempt in fact qualify for exemption under this rule and the law.

#### COMBINATION BUSINESS:

Persons operating a combination of two businesses at one location, one of which provides facilities for consumption on the premises (see paragraph #1, "Vendors Who Are Required to Collect Tax"), such as a lunch counter along with a grocery store or a cafe along with a bakery, are required to keep their inventories, accounting records, and sales receipts segregated between the two businesses. If the two businesses are commingled in



operation and accounting, all sales will be deemed subject to tax.

#### COMBINATION PACKAGES:

When a package consists of both food and nonfood products, such as a holiday or picnic basket containing beer and pretzels, cups or glasses containing food items, or carbonated beverages along with cheese and crackers, the food portion may be tax exempt if its price is stated separately; if the price is a lump sum, the tax applies to the entire price.

However, promotional give-aways of nonfood items to enhance food sales, such as coffee sold in a decorative apothecary container or cheese sold in a serving dish are not taxable and are not deemed combination packages where it is clear that the container or dish is simply a gift furnished as a sales inducement for the food. In the same way, promotional give-aways of food items as an inducement for sales of nonfood items are not exempt (e.g., the sale of fancy crystal ware containing candy or nuts is fully subject to sales tax).

#### COMMISSARIES OR GROCERY SHOPS IN INSTITUTIONS OR OTHER RESTRICTED (NOT OPEN TO THE PUBLIC) AREAS:

Food products sold by commissaries which restrict sales generally to residents, inmates, or a similarly limited group of customers are tax exempt if the food products are for consumption away from the general area reserved for merchandizing such products.

#### OTHER FOOD VENDORS:

1. Restaurants and transportation companies (e.g., air, rail, water), and businesses furnishing meals to employees, see Rule 119 [WAC 458-20-119].

2. Hotels, motels, boarding or rooming houses, resorts, and trailer camps, see Rule 166 [WAC 458-20-166].

3. Religious, charitable, benevolent, and nonprofit service organizations, see Rule 169 [WAC 458-20-169].

4. Certain persons, groups, or institutions purchase food products for purposes of serving meals to individuals and historically have been required to pay sales tax as consumers on such purchases because of a unique relationship between the food purchases and the nature of the services rendered by such groups. Food sales taxed in this way were the following:

- (a) Furnishing of meals by hospitals, rest homes, sanitariums, and similar institutions to patients as a part of the service rendered in the conduct of such institutions.
- (b) Serving of meals to members by fraternities, sororities, and other similar groups who reside in one place and jointly share the expenses of the household including expenses of meals provided by them.
- (c) Providing of meals by public schools, high schools, colleges, universities, or private schools operating lunch rooms, cafeterias, or

dining rooms for the exclusive purpose of providing students and faculty with meals as a part of the educational program.

- (d) Providing of meals by guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreation facilities and instruction in sports, boating, riding, outdoor living, etc., and which make an unsegregated charge for meals, lodging, and services, and report such charges under the service classification as provided by Rule 166 [WAC 458-20-166].

Since purchase of food products in any of these four situations has been subject to sales tax in the past, the food products exemption applies to these purchases of food products for human consumption. However, sales of meals by such groups in circumstances other than furnishing them in connection with services in the four situations described above are governed by Rule 119 [WAC 458-20-119]. Further, when such groups do not provide their own meals, but the meals are purchased from caterers or concessionaries, the caterers or concessionaries are making retail sales subject to the tax.

#### USE TAX:

All of the foregoing provisions of this rule dealing with sales tax are equally applicable with respect to the use tax of chapter 82.12 RCW.

Adopted April 21, 1978 [Statutory Authority: RCW 82.01.060(2) & 82.32.300. 78-05-041 (Order ET 78-1), § 458-20-244, filed 4/21/78, effective 7/1/78.]

**Reviser's Note:** RCW 34.04.058 requires the use of underlining and deletion marks to indicate amendments to existing rules, and deems ineffectual changes not filed by the agency in this manner. The bracketed material in the above section does not appear to conform to the statutory requirement.

### Chapter 458-30 WAC OPEN SPACE TAXATION ACT RULES

#### WAC

458-30-035	Repealed.
458-30-040	Repealed.
458-30-056	Additional tax.
458-30-057	Penalty.
458-30-065	Repealed.
458-30-120	Granting authority's action on application.
458-30-135	Advisory committee.
458-30-145	Valuation procedures.
458-30-146	Valuation cycle.

#### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

458-30-035	Additional tax. [Order PT 73-9, § 458-30-035, filed 10/30/73.] Repealed by 78-07-027 (Order PT 78-3), filed 6/16/78. Statutory Authority: RCW 84.34.141.
458-30-040	Breach—Change of use. [Order PT 73-9, § 458-30-040, filed 10/30/73.] Repealed by 78-07-027 (Order PT 78-3), filed 6/16/78. Statutory Authority: RCW 84.34.141.
458-30-065	Conditions where additional tax not imposed. [Order PT 73-9, § 458-30-065, filed 10/30/73.] Repealed

by 78-07-027 (Order PT 78-3), filed 6/16/78. Statutory Authority: RCW 84.34.141.

**WAC 458-30-035 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-30-040 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-30-056 Additional tax.** (1) Land which is removed from classification shall be subject to an additional tax, unless the removal resulted solely from:

(a) Transfer to a government entity in exchange for other land located within the state of Washington;

(b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;

(c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land;

(d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property;

(e) Official action by an agency of the state of Washington or by the county or city within which the land is located which disallows the present use of such land;

(f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.36.020. These conditions shall apply to the affected land only and shall not relieve any portion not so affected from the potential tax liability.

(2) The additional tax shall be equal to the sum of:

(a) The difference between the tax that was levied as classified lands and the tax that would have been levied for the last seven years, had the land not been classified; plus

(b) Interest at the statutory rate charged on delinquent property taxes (RCW 84.56.020) from April 30 of the year the tax would have been paid without penalty to the date the additional tax is paid. [Statutory Authority: RCW 84.34.141. 78-07-027 (Order PT 78-3), § 458-30-056, filed 6/16/78.]

**WAC 458-30-057 Penalty.** A penalty of twenty percent shall be added to the additional tax specified in WAC 458-30-056 unless the removal was the result of a notice from the owner to remove the land from classification, providing such notice was:

(1) Submitted after the land had been classified for not less than eight years; and

(2) Submitted not less than two years before the removal or change of use. [Statutory Authority: RCW 84.34.141. 78-07-027 (Order PT 78-3), § 458-30-057, filed 6/16/78.]

**WAC 458-30-065 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-30-120 Granting authority's action on application.** With comprehensive plan: An application for classification shall be acted upon in a city or county which has a comprehensive plan, in the same manner in which an amendment to the comprehensive plan is processed.

Without a comprehensive plan: The application shall be acted upon in a city or county without a comprehensive plan after a public hearing, and after a notice of the hearing shall have been given by one publication in a newspaper of general circulation in the city or county at least ten days before the hearing. In either event, the owner shall be notified of the hearing.

The granting authority shall consider applications for open space or timber land classification and shall approve or disapprove those applications within six months of receiving the application as provided by law. The assessment of the land at current use value shall begin on January 1 of the year following the year of the application. Except, if the application is approved on or after July 1 in the year following the year of application, then the assessment of the land at current use value shall begin on January 1 of the year following the date of approval of the application.

The granting authority may approve all or part of an application and an applicant may withdraw his application if a part of it is rejected. The granting authority may require conditions to be met including, but not limited to, the granting of easements by the owner. Any conditions imposed shall be in consideration of the benefits to the general public and shall be for the length of the agreement only. Owner shall mean vendor.

Upon qualification of the land, the granting authority shall send one copy of the executed agreement to the assessor within ten days of the receipt of the signed agreement by the granting authority.

Upon the applicant's showing of good cause for the delay, the granting authority may accept agreements which have not been returned to it within twenty-five days.

If the application is disapproved, the granting authority shall immediately notify the applicant.

The granting authority shall keep a record of each application, agreement and records relating to each agreement until a notice of withdrawal is received from the assessor. [Statutory Authority: RCW 84.34.141. 78-07-027 (Order PT 78-3), § 458-30-120, filed 6/16/78; Order PT 73-9, § 458-30-120, filed 10/30/73.]

**WAC 458-30-135 Advisory committee.** The county legislative authority shall appoint a five-member advisory committee representing the active farming community within the county. The term of the members of the advisory committee shall be as determined by the county legislative authority.

The committee shall meet at its own discretion or at the request of the county assessor and shall elect its own chairman.

The advisory committee will serve in an advisory capacity to the county assessor in implementing assessment guidelines, as established by the Department of Revenue

for the assessment of land classified as open space, farm and agricultural lands, and timber lands.

The county assessor shall annually gather rental income, productive capacity, and value indicators, including current costs of irrigation equipment, and develop a valuation schedule based on this data. He shall then present this schedule, including the supporting documentation, to the advisory committee. The committee shall review the schedule and supporting data. Any changes in the assessor's schedule recommended by the committee shall be based upon facts and documented data supporting those recommendations and shall not be based on conjecture.

If requested by the assessor and the committee, the department will review the data gathered and make its recommendation to the assessor and the committee.

The county assessor shall maintain as a public record the advisory committee's considerations and recommendations. [Statutory Authority: RCW 84.34.141. 78-07-027 (Order PT 78-3), § 458-30-135, filed 6/16/78; Order PT 73-9, § 458-30-135, filed 10/30/73.]

**WAC 458-30-145 Valuation procedures.** In determining the current use value of farm and agricultural land and the current use value of open space land with no current use, the assessor shall value each class of soil by the capitalization of income method in the following manner:

(1) The Net Cash Rental to be capitalized shall be determined as follows:

(a) The assessor will use leases of land which are currently leased or have been available for lease for the last three years. If leases do not meet this requirement, they will not be used. The lease payments will be averaged as follows:

(i) Each annual lease payment (or rent) will be averaged for the typical crops within that area; and

(ii) The typical average cash rental for each year will be averaged over the immediate past five years. The typical cash rental shall include all income including subsidies. Payments in lieu of production may be included as income, in which case the acreage kept out of production because of those payments will be included in total acreage valued by capitalization of income. If payments in lieu of production are not included as income, the values computed for the land in production shall be extended to that acreage held out of production at the same value per acre. A deduction will be allowed for those production costs which are customarily (or typically) paid by the land owner.

(b) When there is an insufficient number of leases available to adequately determine net cash rental, then the net cash rental shall be determined by using the following:

(i) The cash value of the typical or usual crops grown in a typical area will be determined each year; and

(ii) The standard costs of production will be deducted; or

(iii) The landlord's share of the crops cash value will be determined. The landlord's typical production expenses will be deducted.

This amount will then be averaged over the immediate past five years.

(c) Where the land being valued is not capable of producing agricultural income or is not being used to produce agricultural income or where sufficient information is not available by which agricultural income can be determined, the assessor shall impute, on its estimated capability to the land, a reasonable amount to be capitalized as income.

(2) The capitalization rate to be used in valuing land shall be the sum of the following component parts:

(a) An interest component to be determined by the Department of Revenue and certified to the county assessor on or before January 1st of each year, and shall be comparable to interest rates charged on long-term loans secured by mortgages on farms or agricultural lands averaged over the last five years, plus;

(b) A component for property taxes which shall be determined by:

(i) Dividing the total assessed value of the county into the total taxes levied within the county for the year previous to the assessment; and

(ii) Multiplying the dividend by one hundred percent.

(3) The value of the agricultural land shall be the net cash rental of the land divided by the capitalization rate determined in subsection (2).

(4) The department's determination of the interest rate established in (2)(a) may be appealed to the State Board of Tax Appeals by any owner of farm or agricultural land or the assessor of any county containing farm and agricultural land.

(5) Land which is being used as a residential building site shall be valued at true and fair value. [Statutory Authority: RCW 84.34.141. 78-07-027 (Order PT 78-3), § 458-30-145, filed 6/16/78; Order PT 73-9, § 458-30-145, filed 10/30/73. Prior: Order 71-3, § 458-30-060, filed 4/29/71.] [See reviser's note following chapter digest in 1977 edition of the Washington Administrative Code.]

**WAC 458-30-146 Valuation cycle.** In the determination of the true and fair value and the current use value of classified lands, the assessor shall follow a definite valuation cycle that adheres to the requirements contained in WAC 458-12-335 through 458-12-339, as now or hereafter amended. The cycle used shall be the same as that used for other real property in the county and shall be in an orderly manner, pursuant to a regular plan, and in a manner which is not arbitrary, capricious, or intentionally discriminatory. (See *Sator v. Dept. of Revenue* 89 Wn 2d 338 (1977).) [Statutory Authority: RCW 84.34.141. 78-07-027 (Order PT 78-3), § 458-30-146, filed 6/16/78.]

#### Chapter 458-40 WAC

#### TAXATION OF TIMBER AND FOREST LANDS

##### WAC

458-40-18600 General.

458-40-18619 Definitions for 7/1/78 through 12/31/78.

- 458-40-18620 Stumpage value areas—Map for 7/1/78 through 12/31/78.
- 458-40-18621 Hauling distance zones—Maps for 7/1/78 through 12/31/78.
- 458-40-18622 Timber quality code numbers—Tables for 7/1/78 through 12/31/78.
- 458-40-18623 Stumpage values—Tables for 7/1/78 through 12/31/78.
- 458-40-18624 Harvester adjustments—Tables for 7/1/78 through 12/31/78.
- 458-40-18625 Definitions for 1/1/79 through 6/30/79.
- 458-40-18626 Stumpage value areas—Map for 1/1/79 through 6/30/79.
- 458-40-18627 Hauling distance zones—Maps for 1/1/79 through 6/30/79.
- 458-40-18628 Timber quality code numbers—Tables for 1/1/79 through 6/30/79.
- 458-40-18629 Stumpage values—Tables for 1/1/79 through 6/30/79.
- 458-40-18630 Harvester adjustments—Tables for 1/1/79 through 6/30/79.
- 458-40-18631 Definitions for 7/1/79 through 12/31/79.
- 458-40-18632 Stumpage value areas—Map for 7/1/79 through 12/31/79.
- 458-40-18633 Hauling distance zones—Maps for 7/1/79 through 12/31/79.
- 458-40-18634 Timber quality code numbers—Tables for 7/1/79 through 12/31/79.
- 458-40-18635 Stumpage values—Tables for 7/1/79 through 12/31/79.
- 458-40-18636 Harvester adjustments—Tables for 7/1/79 through 12/31/79.
- 458-40-18637 Definitions for 1/1/80 through 6/30/80.
- 458-40-18638 Stumpage value areas—Map for 1/1/80 through 6/30/80.
- 458-40-18639 Hauling distance zones—Maps for 1/1/80 through 6/30/80.
- 458-40-18640 Timber quality code numbers—Tables for 1/1/80 through 6/30/80.
- 458-40-18641 Stumpage values—Tables for 1/1/80 through 6/30/80.
- 458-40-18642 Harvester adjustments—Tables for 1/1/80 through 6/30/80.
- 458-40-19000 Timber pole volume table for west of Cascade Summit for the calendar period 1/1/80 through 6/30/80.
- 458-40-19001 Timber piling volume table for west of Cascade Summit for the calendar period 1/1/80 through 6/30/80.
- 458-40-19002 Timber pole volume table for east of Cascade Summit for the calendar period 1/1/80 through 6/30/80.
- 458-40-19003 Timber piling volume table for east of Cascade Summit for the calendar period 1/1/80 through 6/30/80.
- 458-40-19004 Conversion definitions and factors for the calendar period 1/1/80 through 6/30/80.
- 458-40-19100 Forest land values for year 1977.
- 458-40-19101 Forest land values amended for Eastern Washington for year 1978.
- 458-40-19102 Forest land values—1979.
- 458-40-19103 Forest land values—1980.

**WAC 458-40-18600 General.** Pursuant to the duty imposed by RCW 84.33.071 (formerly RCW 82.04.291) to prepare tables of stumpage values for each species of timber and consistent with the duty to make allowances for age, size, quality, costs of removal, accessibility to point of conversion, market conditions, and all other relevant factors, the department has promulgated rules and prepared tables which prescribe stumpage values and make allowances for the relevant factors.

These rules, WAC 458-40-18637 through 458-40-18642 and 458-40-19000 through 458-40-19004 are promulgated pursuant to the rule-making requirements, and procedures prescribed or authorized by chapter 34.04 RCW. [Statutory Authority: RCW 82.01.060 and 84.33.071. 80-01-091 (Order FT 79-40), § 458-40-18600, filed 12/31/79; Order 76-5, § 458-40-18600, filed 12/31/76.]

**WAC 458-40-18619 Definitions for 7/1/78 through 12/31/78.** (1) **Acceptable Log Scaling Rule.** The acceptable log scaling rule shall be the Scribner Decimal C Log Scale Rule or other prevalent measuring practice, provided that such other prevalent measuring practice shall be an acceptable scaling procedure and provided that such procedure shall be submitted to the department for approval prior to the time of harvest.

(2) **Approved Log Scaling and Grading Rules.**

(a) **West of the Cascade Summit—Approved Scaling and Grading Rule.** With respect to the reporting of timber harvested from private lands in areas west of the Cascade summit, which areas are designated as stumpage value areas 1, 2, 3, 4, and 5 in the stumpage value area map of WAC 458-40-18620, the methods and procedures published by the Columbia River Log Scaling and Grading Bureau, Grays Harbor Log Scaling and Grading Bureau, and the Puget Sound Log Scaling and Grading Bureau and published as the "Official Log Scaling and Grading Rules" by the Puget Sound Log Scaling and Grading Bureau, Tacoma, Washington are approved by the department for use in those areas.

(b) **East of the Cascade Summit—Approved Scaling Rule.** With respect to the reporting of timber harvested from private lands in areas east of the Cascade summit, which areas are designated as stumpage value areas 6, 7, 8, 9, and 10 in the stumpage value area map of WAC 458-40-18620, the methods and procedures published by the United States Forest Service under the title "National Forest Log Scaling Handbook" procedures are approved by the department for use in those areas. This log scaling handbook is published under the title FSH 2409-11 National Forest Log Scaling Handbook, Forest Service, United States Department of Agriculture.

(c) **East of the Cascade Summit—Established Grading Rule.** Because the National Forest Log Scaling Handbook does not contain grading rules, a separate computation shall be made to arrive at the proper grade for purposes of determining the timber quality code number for timber harvested east of the Cascade summit. The grade for quality classification purposes of the timber harvested from private land east of the Cascade summit shall be determined by the number of sawable sixteen foot logs per thousand feet net Scribner Decimal C Log Scale. The computation shall be made under the following three-step procedure:

(i) **Step 1.** The highest possible total number of sawable sixteen foot logs which could be recovered shall be determined by dividing the sum total of length of all sawable logs harvested by the number sixteen.

(ii) **Step 2.** The average net volume per sixteen foot recoverable log shall be determined by dividing the total

volume harvested (net log scale) by the total number of sixteen foot logs as determined in Step 1.

(iii) Step 3. The total number of logs per thousand board feet (MBF) shall be determined by dividing one thousand by the average net volume as determined in Step 2.

(3) **Codominant Trees.** Trees whose crowns form the general level of the crown cover and receive full light from above, but comparatively little light from the sides.

(4) **Department.** Department, for the purposes of this chapter, shall mean the department of revenue of the state of Washington.

(5) **Dominant Trees.** Trees whose crowns are higher than the general level of the canopy and who receive full light from the sides as well as from above.

(6) **Forest Excise Tax Payment.** Every person who is engaged in business as a harvester of timber from privately owned land shall pay a forest excise tax which shall be equal to the taxable stumpage value of timber harvested for sale or for commercial or industrial use and multiplied by the appropriate rate as provided in RCW 82.04.291(1).

(7) **Harvester.** Harvester shall mean every person who from his own privately owned land or from privately owned land of another under a right or license granted by lease or contract, either directly or by contracting with others, takes timber for sale or for commercial or industrial use. It does not include persons performing under contract the necessary labor or mechanical services for a harvester.

(8) **Harvested Timber--When Determined.** Timber shall be considered harvested at the time when in the ordinary course of business the quantity thereof by species is first definitely determined.

(9) **Harvest Type.** Harvest type shall be a term referring to the grouping of harvested timber by age and type of harvest and shall include and is limited to the following harvest types:

(a) **Merchantable Sawtimber, All Ages--**The removal of timber east of the Cascade summit shall be reported as "merchantable sawtimber, all ages", unless the harvest type comes within the definition in this chapter of "special forest products harvest".

(b) **Old Growth Final Harvest.** The removal of any timber from a harvest unit that is over 100 years of age and west of the Cascade summit shall be reported as "old growth final harvest" unless the harvest type comes within the definition in this chapter of "special forest products harvest".

(c) **Special Forest Products.** The removal of Christmas trees (except as provided in RCW 84.33.170), shake blocks and boards, and posts and other western red cedar products shall be reported as "special forest products harvest".

(d) **Thinning.** The removal of timber from a harvest unit meeting all the following conditions:

- (i) Harvest unit located west of the Cascade Summit;
- (ii) Timber is less than 100 years of age;

(iii) The total merchantable volume which is removed is less than forty percent of the total merchantable volume of the harvest unit prior to harvest;

(iv) Not more than forty percent of the total volume removed is from the dominant and codominant trees;

(v) The trees removed in the harvest operation shall be distributed over the entire harvest unit.

(e) **Young Growth Final Harvest.** The removal of any timber from a harvest unit that is 100 years of age or less and west of the Cascade summit shall be reported as "young growth final harvest" unless the harvest type comes within the definition in this chapter of "special forest products harvest" or within the definition of "thinning harvest".

(10) **Harvest Unit.** A harvest unit is a harvest area having the same forest excise tax permit number, stumpage value area, hauling distance zone, harvest type, harvest adjustments and harvester. A harvest unit may include more than one section.

(11) **MBF.** As used herein MBF shall mean one thousand board feet measured in Scribner Decimal C Log Scale Rule.

(12) **Sawlog.** Sawlog shall mean any log large enough to produce one-third of its gross volume in sound lumber or other products that can be sawed.

(13) **Small Harvest.** A small harvest is defined as the total net volume harvested from all units, a selected unit, or a combination of units (including conifer special cull or utility and hardwood utility) is 250 thousand board feet or less in a given reporting quarter.

(14) **Species.** Species designation is a biologically-based grouping of harvested timber and shall include but is not limited to the following designations of species and subclassifications thereof:

(a) West of the Cascade summit:

(i) "Douglas fir", "western hemlock", "true fir", "western red cedar", "noble fir", "Sitka spruce", "Alaska yellow cedar", "red alder", and "cottonwood" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18623.

(ii) In areas west of the Cascade summit, species designations for the harvest type "special forest products" shall be "western red cedar" (shake blocks and boards), western red cedar flatsawn and shingle blocks "western red cedar and other" (posts), "Douglas fir", "true fir and others", (Christmas trees).

(b) East of the Cascade summit:

(i) "Ponderosa pine", "lodgepole pine", "white pine", "Douglas fir", "western hemlock", "true fir", "western red cedar", "western larch" and "Engelmann spruce" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18623.

(ii) In areas east of the Cascade summit, species designations for the harvest type "special forest products" shall be "western red cedar" (flatsawn and shingles), "western larch" (flatsawn and shingle blocks), "lodgepole pine and other" (posts), "pine" (Christmas trees), "Douglas fir and other" (Christmas trees).

(c) All areas:

(i) "Other conifer", as used in the stumpage value tables, shall be all other conifers not separately designated in the applicable stumpage value tables.

(ii) "Hardwood", and "other hardwood", as used in the stumpage value tables, shall be all hardwoods not separately designated in the applicable stumpage value tables.

(iii) "Utility", "conifer utility", and "hardwood utility" are separate species as defined by the "Official Log Scaling and Grading Rules" published by the Puget Sound Log Scaling and Grading Bureau and shall be reported as separate species where designated as such in the stumpage value tables.

(15) **Stumpage Value Area.** A stumpage value area is an area with specified boundaries which contains timber having similar growing, harvesting, and marketing conditions. Presently, there are ten such stumpage value areas designated in the state of Washington as shown under WAC 458-40-18620. Stumpage value areas 1, 2, 3, 4, and 5 are located west of the Cascade summit and stumpage value areas 6, 7, 8, 9, and 10 are located east of the Cascade summit.

**WAC 458-40-18620 Stumpage value areas—Map for 7/1/78 through 12/31/78.** In order to allow for differences in market conditions and other relevant factors throughout the state as required by RCW 82.04.291(3), the department has created a map designating areas containing timber having similar growing, harvesting, and marketing conditions. The stumpage value area map shall be used for the determination of stumpage values.

The stumpage value area map shown herein shall be used to determine the proper stumpage value table to be used in calculating the taxable stumpage value under WAC 458-40-18623.

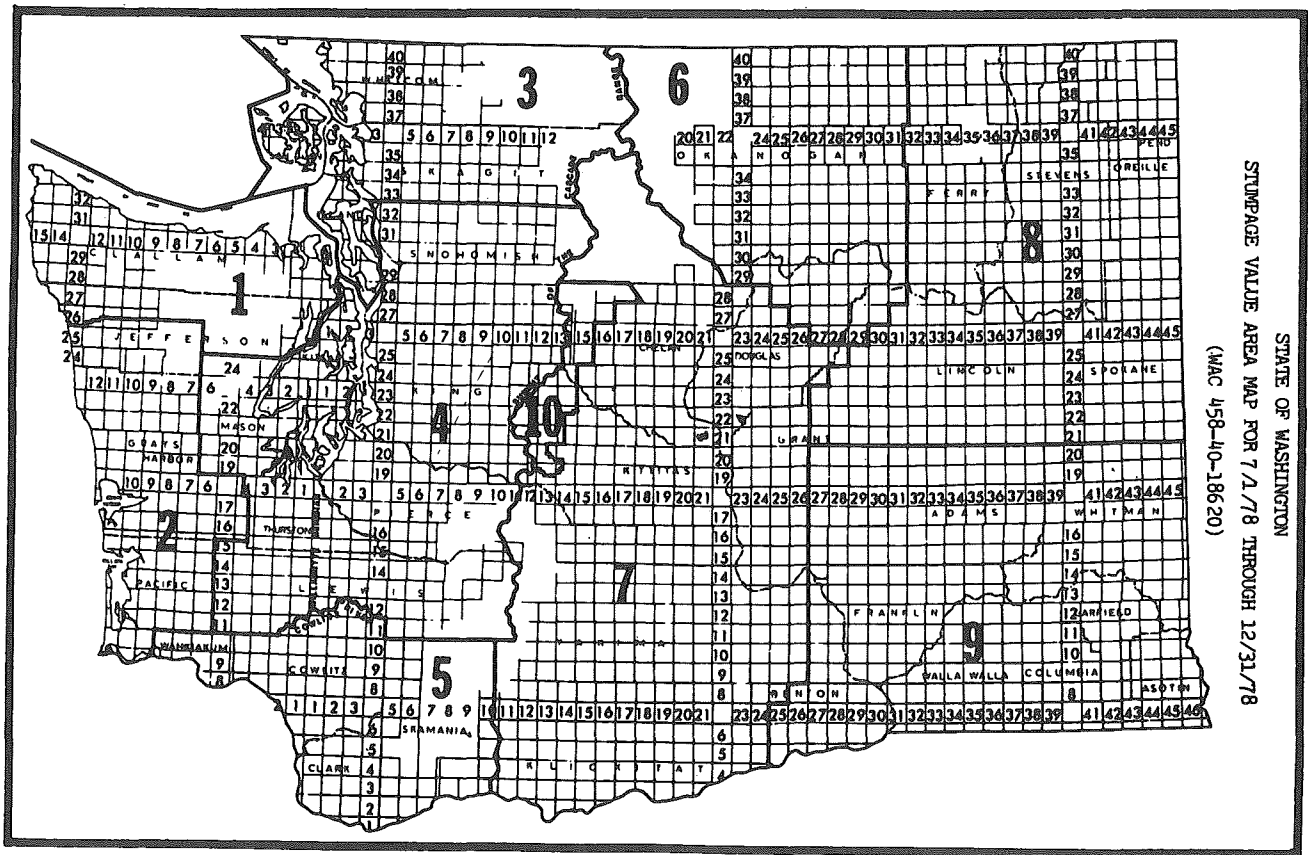
The following stumpage value area map is hereby adopted for use during the period of July 1, 1978 through December 31, 1978:

(16) **Stumpage Value of Timber.** The stumpage value of timber shall be the appropriate value for each species of timber harvested, or for each species of "special forest product" reported, as set forth in the stumpage value tables under WAC 458-40-18623.

(17) **Timber.** Timber shall include forest trees, standing or down, on privately owned land, and except as provided in RCW 84.33.170 includes Christmas trees, shake blocks and boards, and posts.

(18) **Timber Quality Code Number.** The timber quality code number is a number assigned to the harvest of a particular species within a harvest type under WAC 458-40-18622, and is based upon the constituent percentage of log grade specifications within the total volume of timber harvested for that particular species. [Statutory Authority: RCW 82.04.291. 78-07-065 (Order FT 78-2), § 458-40-18619, filed 6/30/78.]





[Statutory Authority: RCW 82.04.291. 78-07-065 (Order FT 78-2), § 458-40-18620, filed 6/30/78.]

**WAC 458-40-18621 Hauling distance zones—Maps for 7/1/78 through 12/31/78.** In order to allow for differences in hauling costs and other relevant factors as required by RCW 82.04.291(3) the department has designated zones within each stumpage value area which have similar accessibility to conversion points and other similar hauling cost factors.

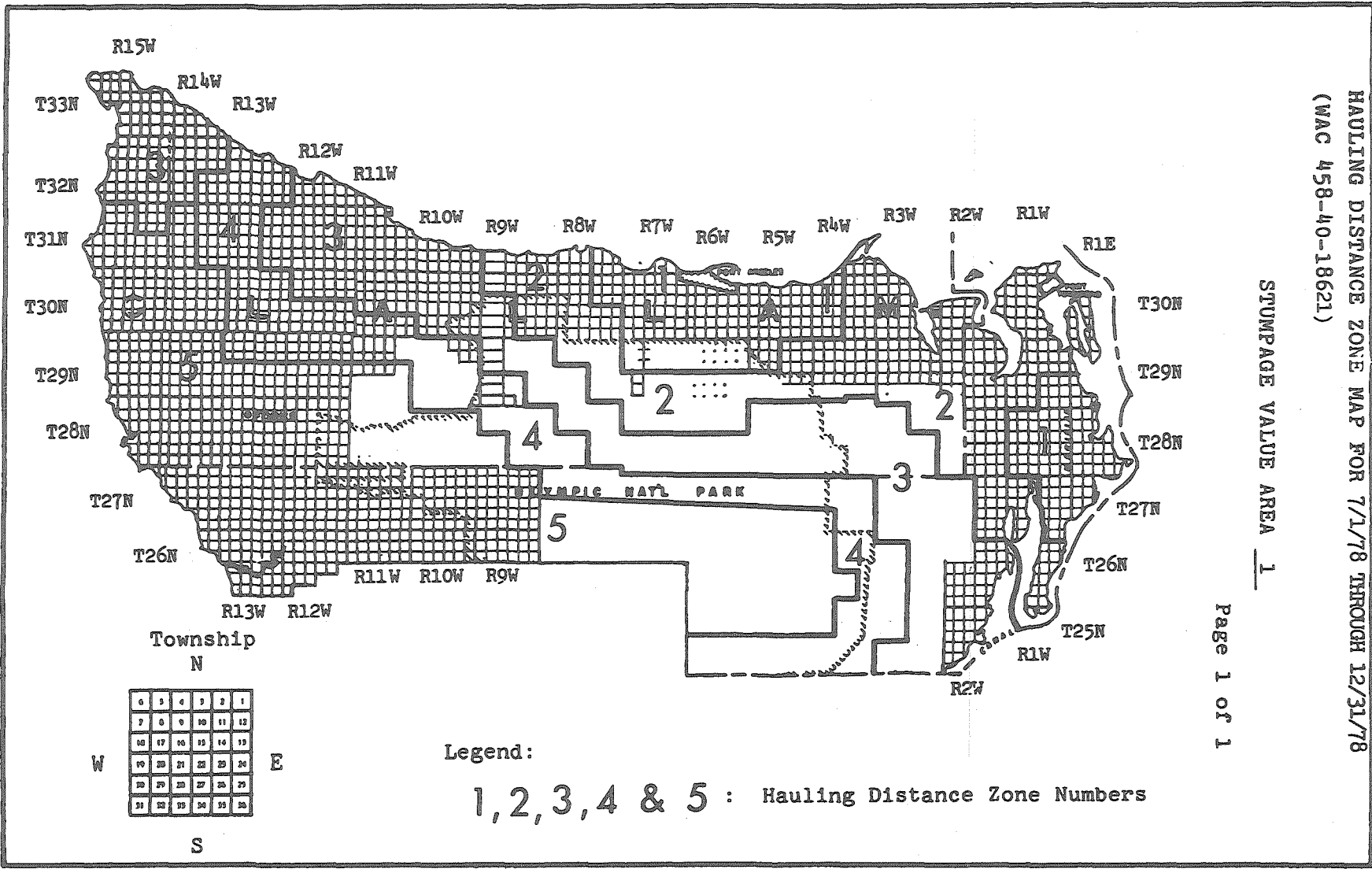
The hauling distance zone numbers on the following hauling distance zone maps establish the hauling distance zone numbers which are to be used in computing

timber harvest value under the stumpage value tables of WAC 458-40-18623.

The following hauling distance zone maps designating zones established by the department as having similar hauling costs for transportation of forest products to the market, are hereby adopted for use during the period of July 1, 1978 through December 31, 1978:

HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

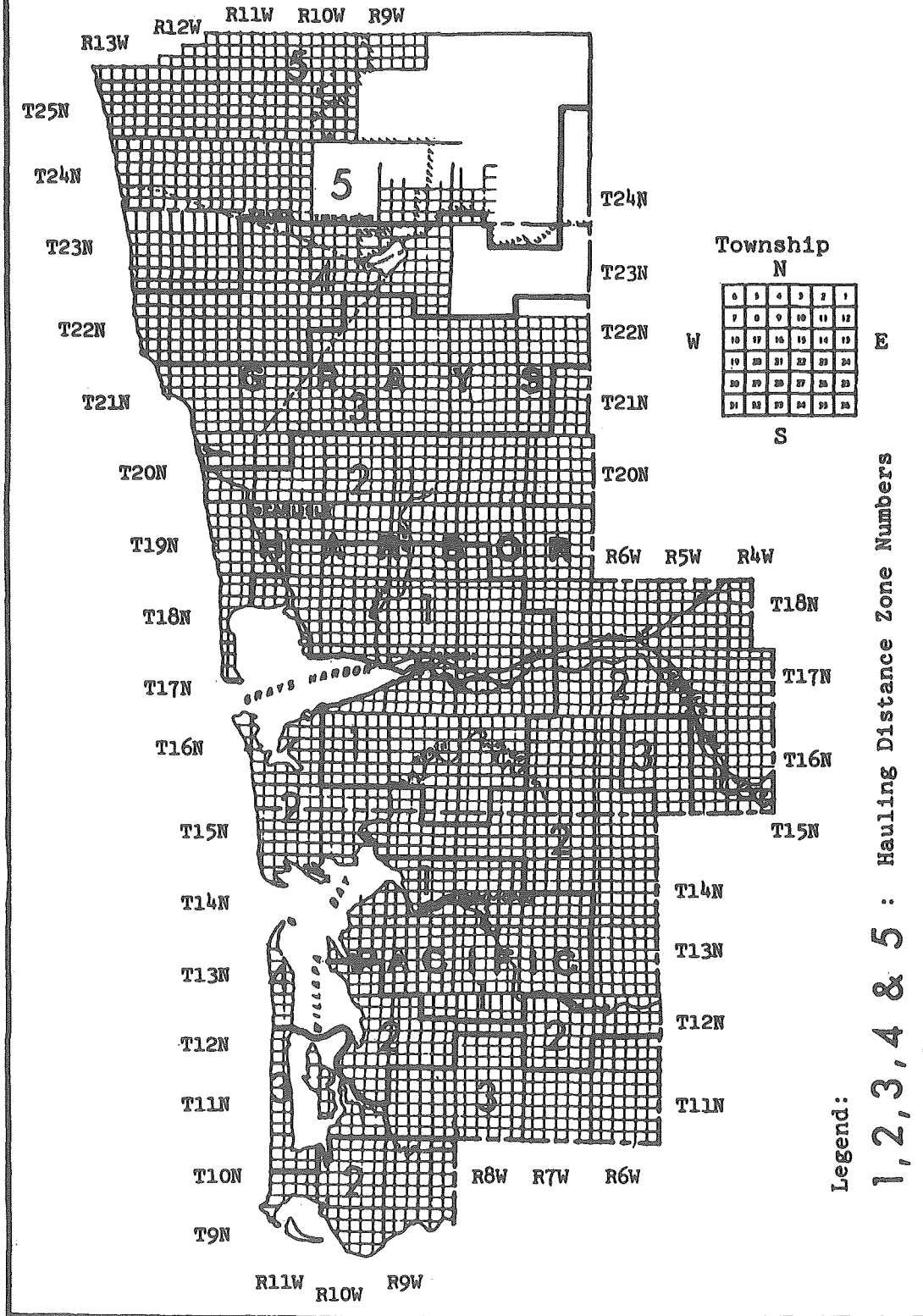
STUMPAGE VALUE AREA 1



HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC458-40-18621)

STUMPAGE VALUE AREA 2

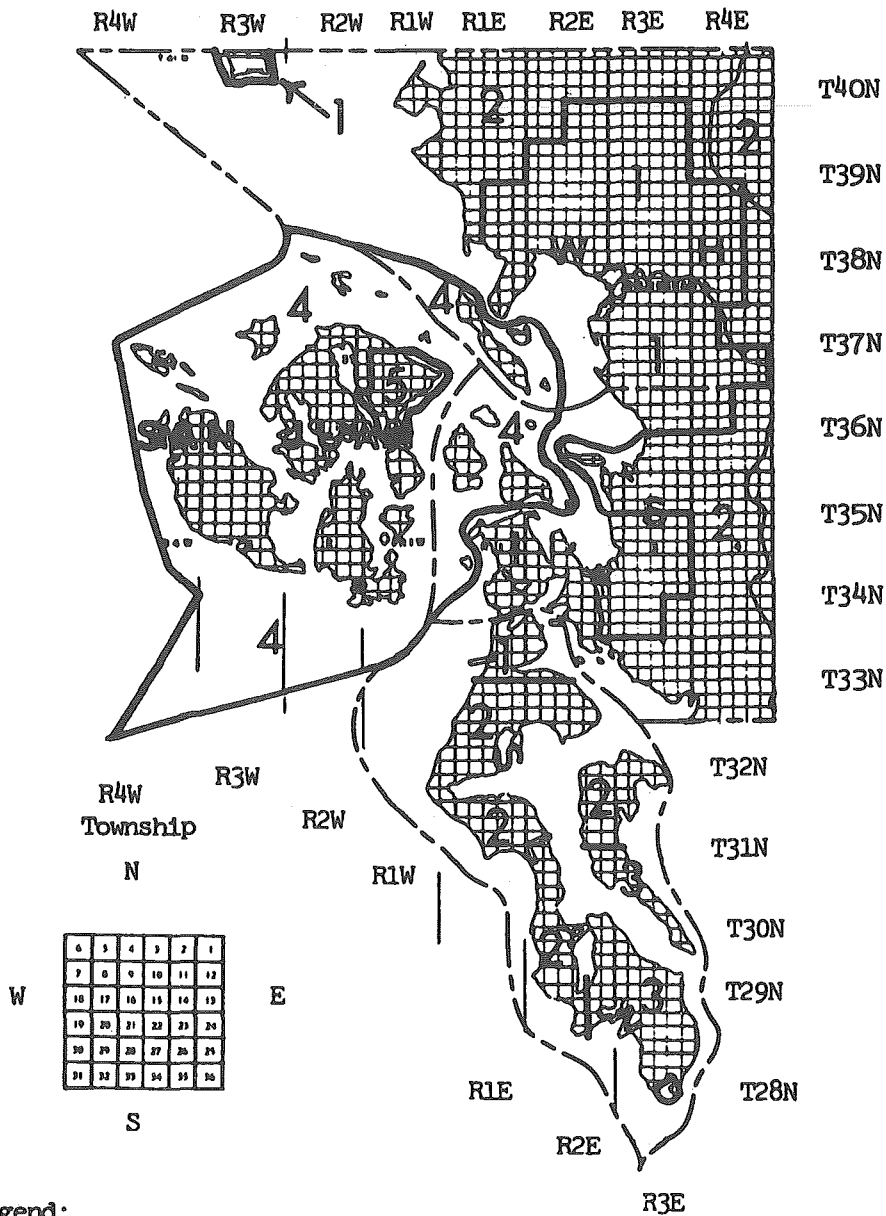
Page 1 of 1



HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 3

Page 1 of 2

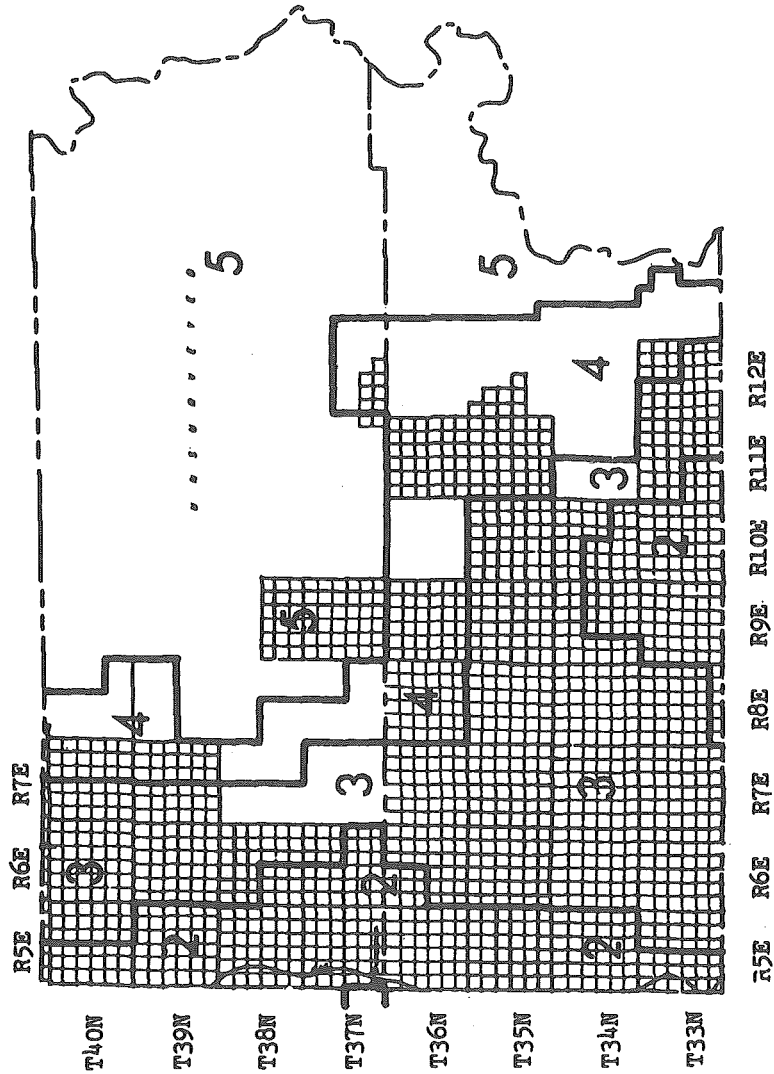


1, 2, 3, 4 and 5 : Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 3

Page 2 of 2



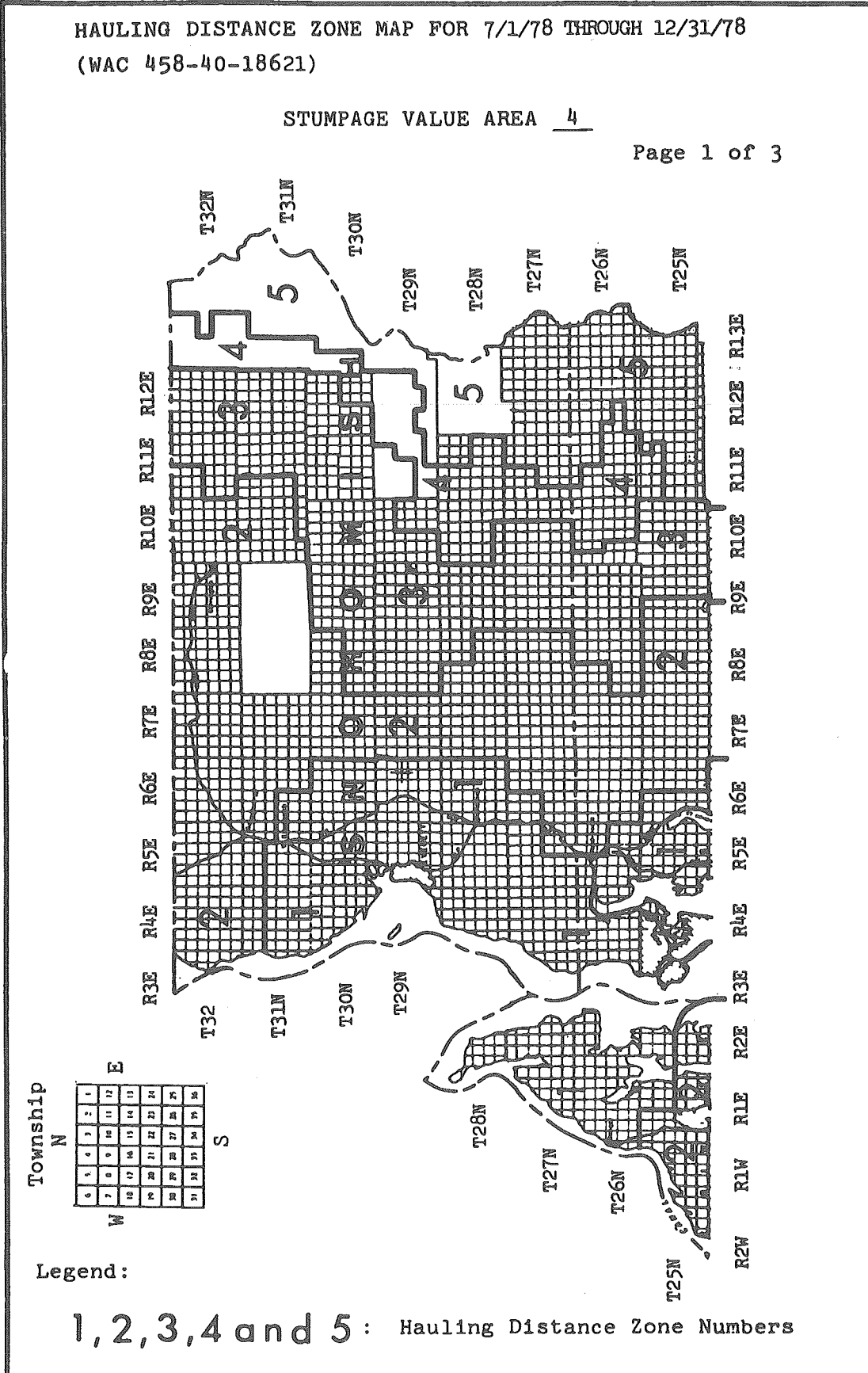
Township		E									
		1	2	3	4	5	6	7	8	9	10
N	1	2	3	4	5	6	7	8	9	10	
	2	3	4	5	6	7	8	9	10		
	3	4	5	6	7	8	9	10			
	4	5	6	7	8	9	10				
	5	6	7	8	9	10					
	6	7	8	9	10						
	7	8	9	10							
	8	9	10								
	9	10									
	10	11									
S		W									

Legend:

2, 3, 4 and 5 : Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 4



Township

	E																															
N	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
S	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
W																																

Legend:

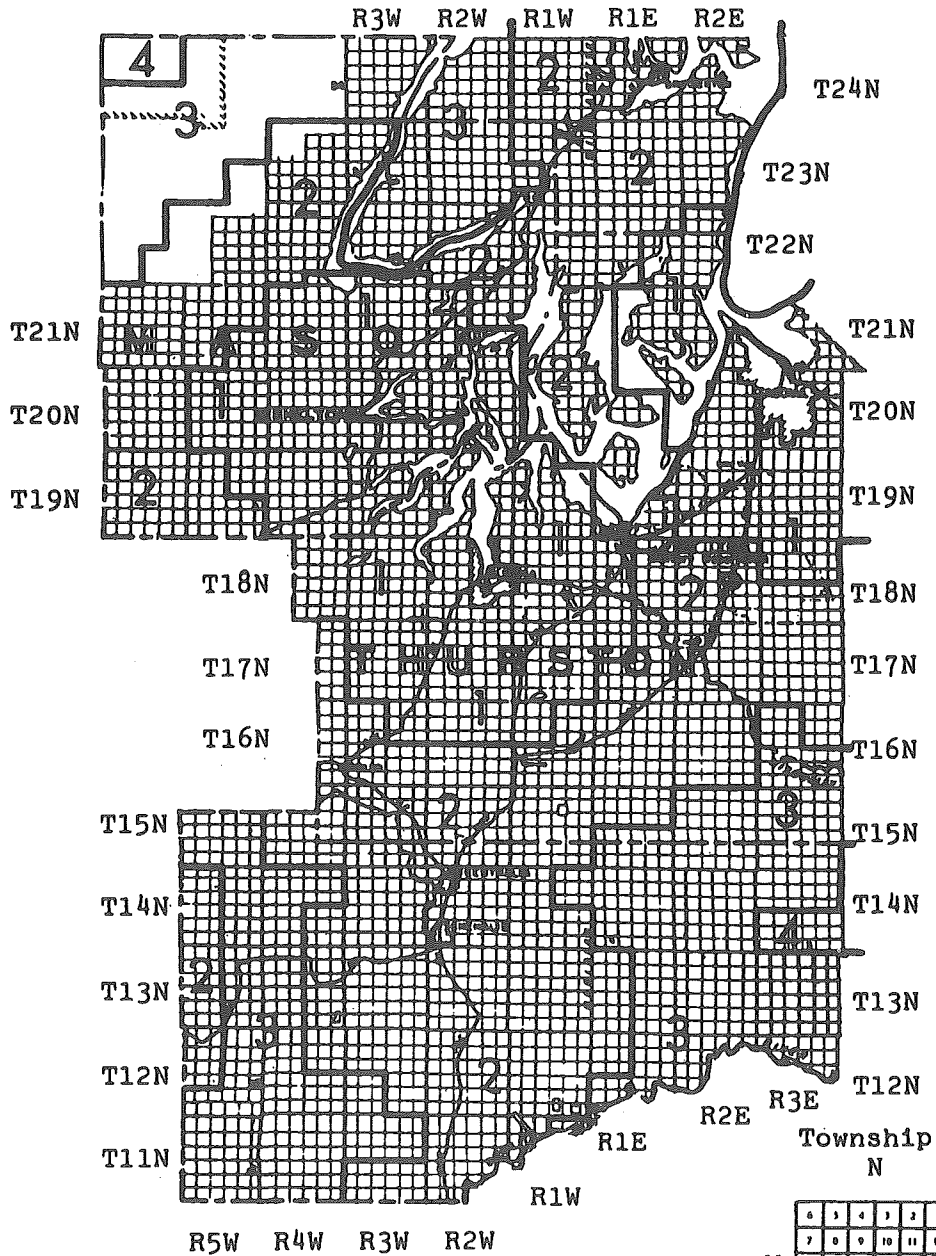
1, 2, 3, 4 and 5: Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 4

Page 2 of 3



Legend:

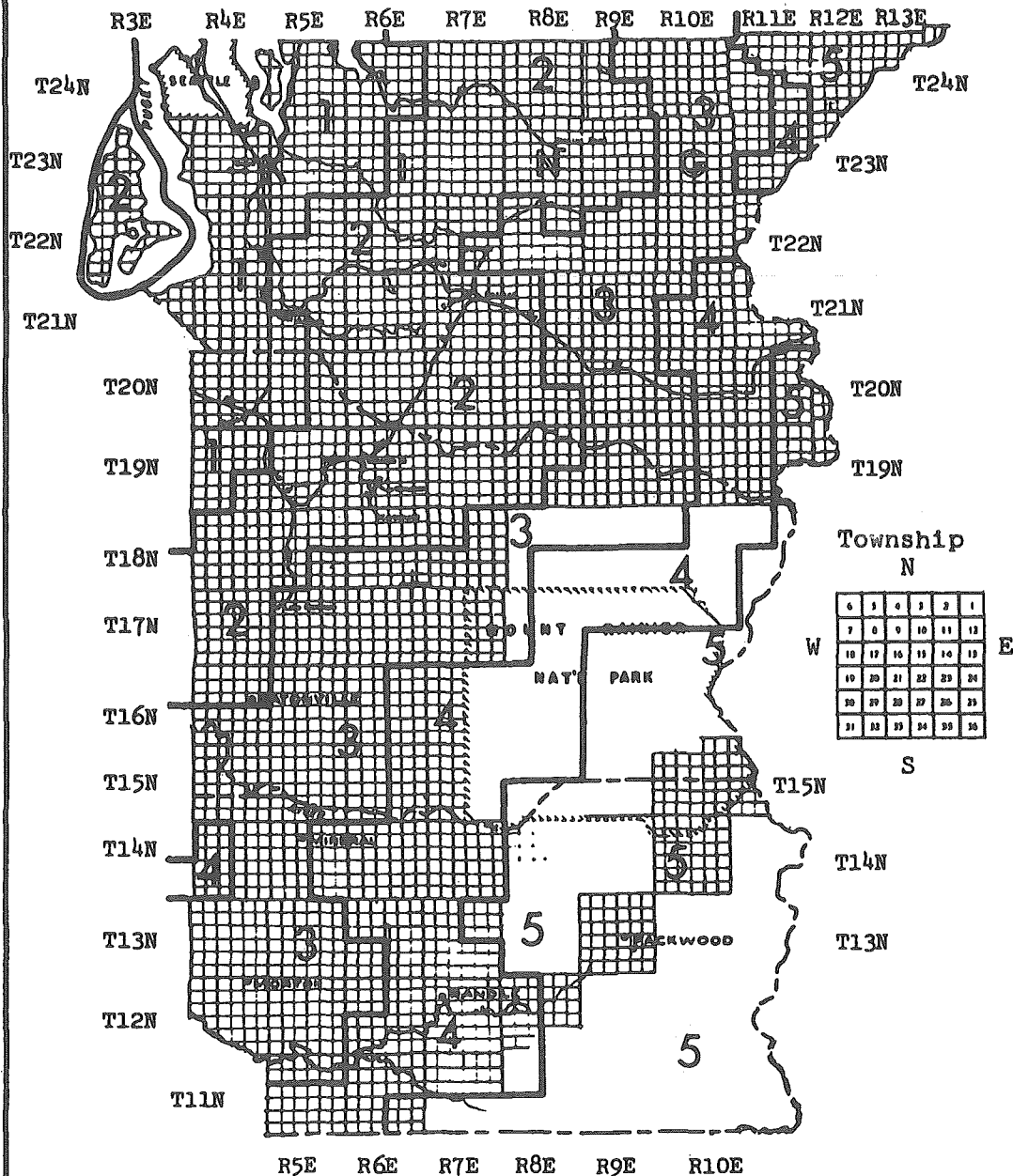
1, 2, 3 and 4: Hauling Distance Zone Numbers

6	5	4	3	2	1
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36

S

HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 4 Page 3 of 3



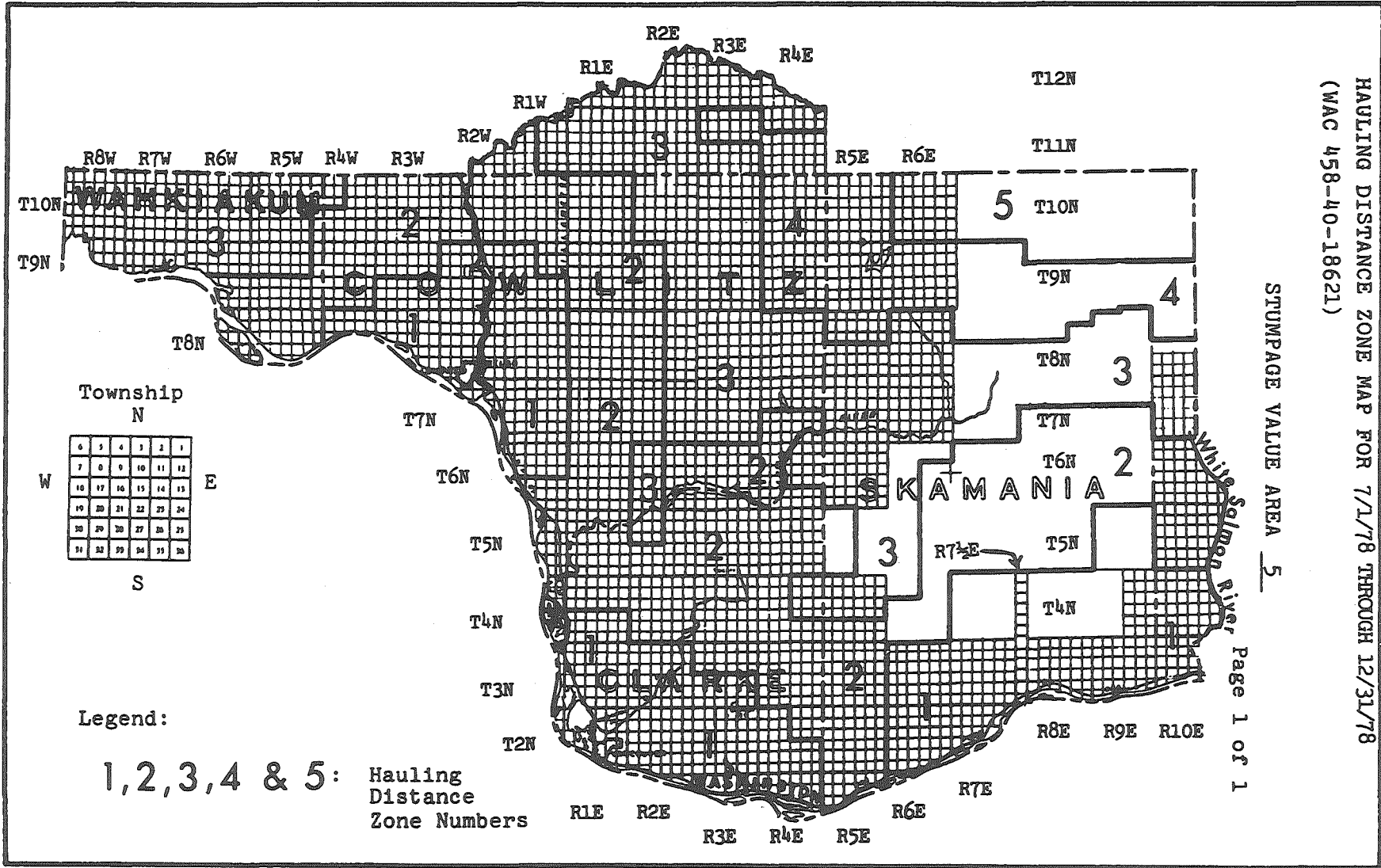
Legend:

1, 2, 3, 4 and 5: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 5

Page 1 of 1



Township  
N

6	5	4	3	2	1
7	0	9	10	11	12
16	17	16	15	14	13
19	20	21	22	23	24
26	27	28	27	26	25
31	32	33	34	35	36
W					E
					S

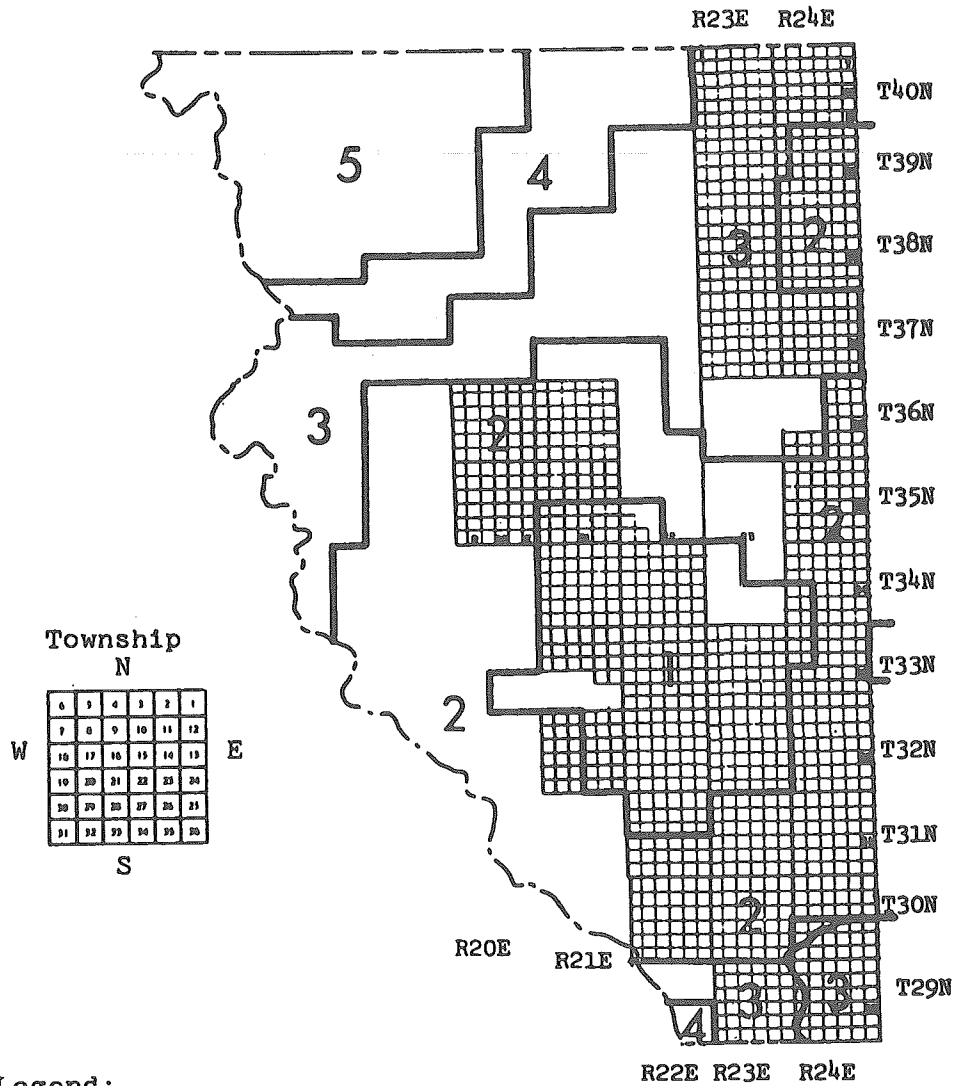
Legend:

1, 2, 3, 4 & 5: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 6

Page 1 of 2

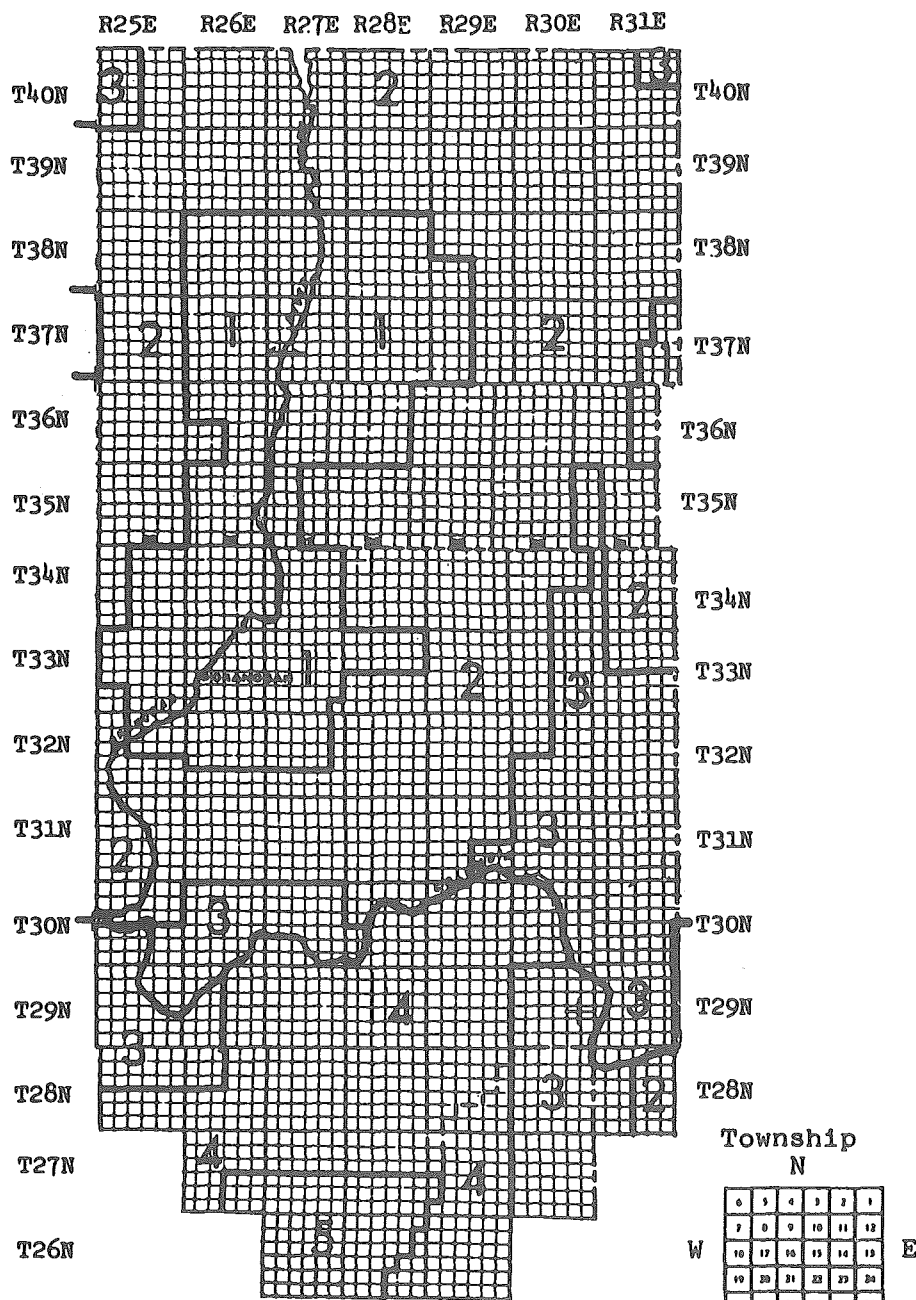


Legend:

1, 2, 3, 4 and 5: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 6



Legend:

R25E R26E R27E R28E R29E R30E R31E

1, 2, 3, 4 and 5: Hauling Distance Zone Numbers

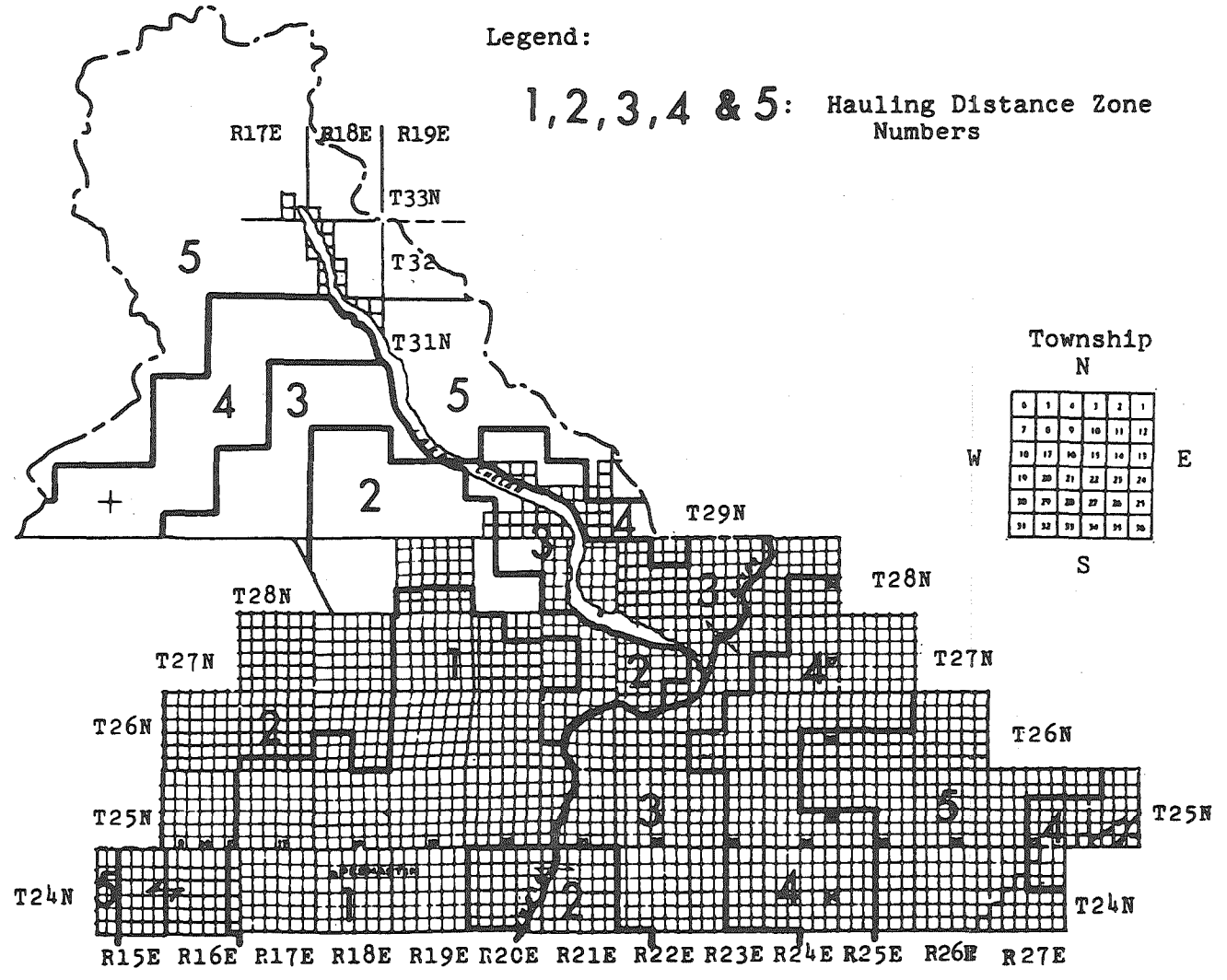
HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 7

Page 1 of 3

Legend:

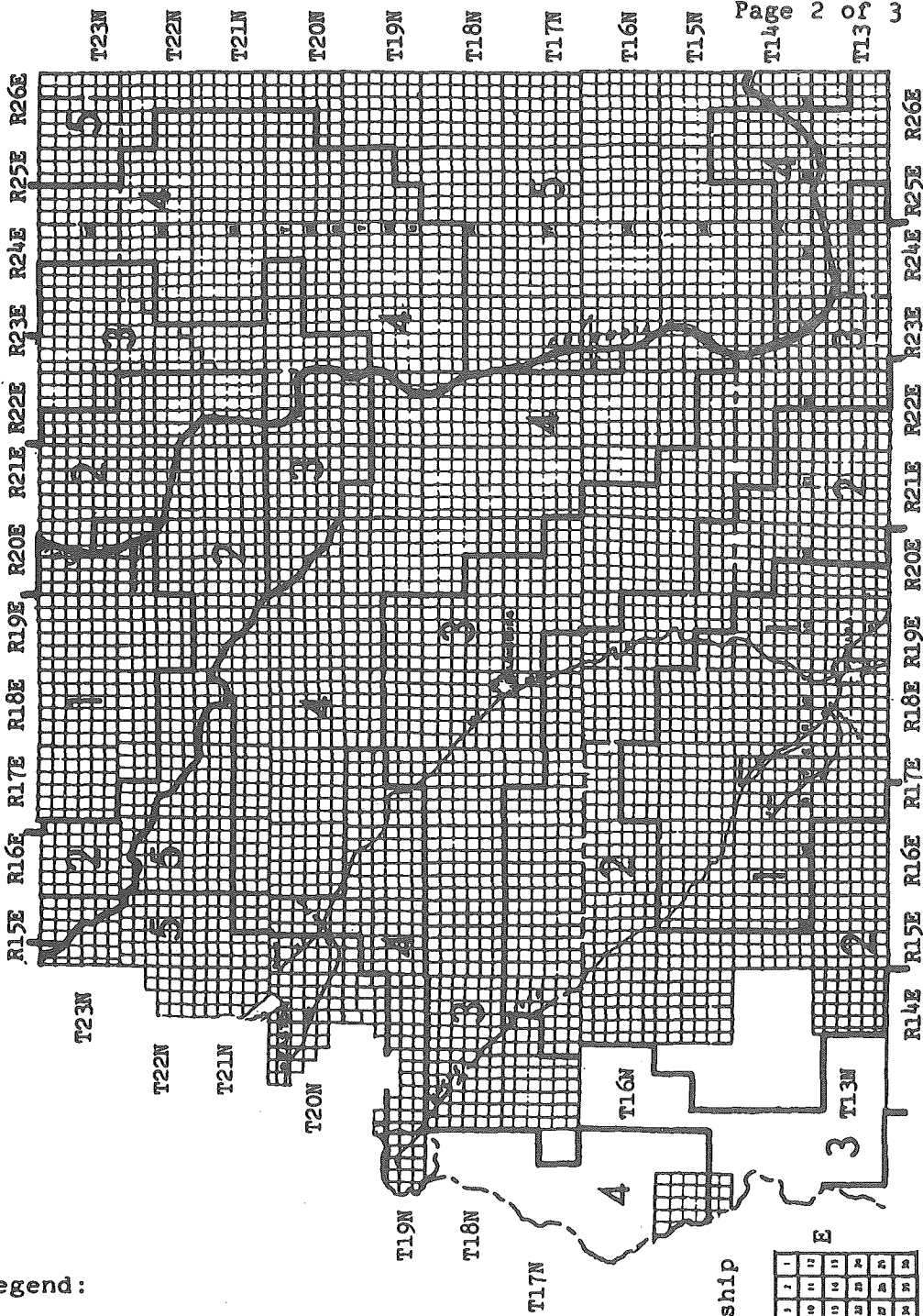
1, 2, 3, 4 & 5: Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

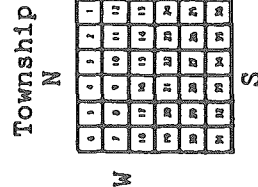
STUMPAGE VALUE AREA 7

Page 2 of 3  
T14E T13E



Legend:

1, 2, 3, 4 & 5: Hauling Distance Zone Numbers





HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(MAC 458-40-18621)

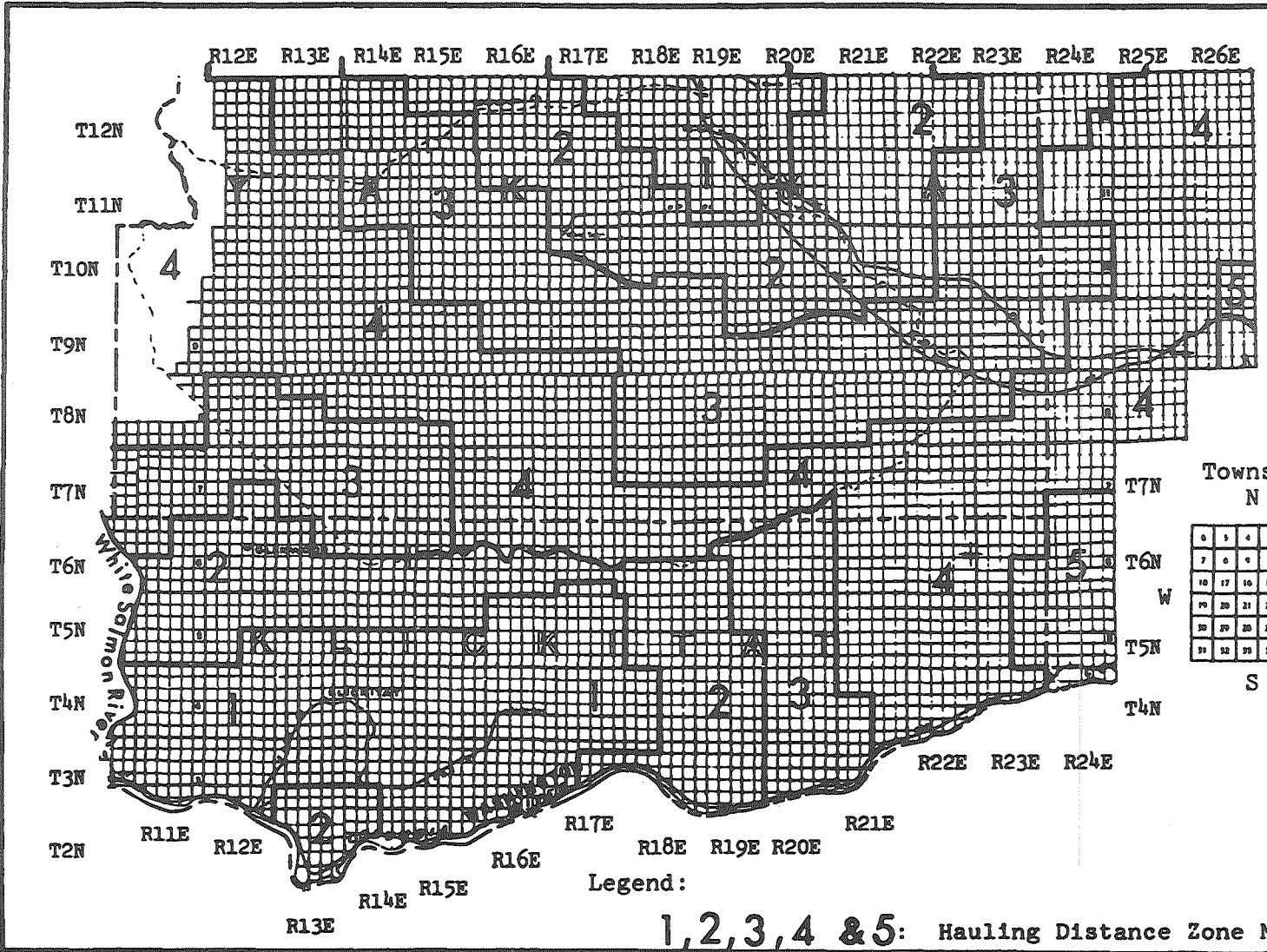
STUMPAGE VALUE AREA 7

Page 3 of 3

Township N

0	5	4	3	2	1
7	6	5	4	3	2
10	17	16	15	14	13
19	20	21	22	23	24
28	29	30	31	32	33
31	32	33	34	35	36

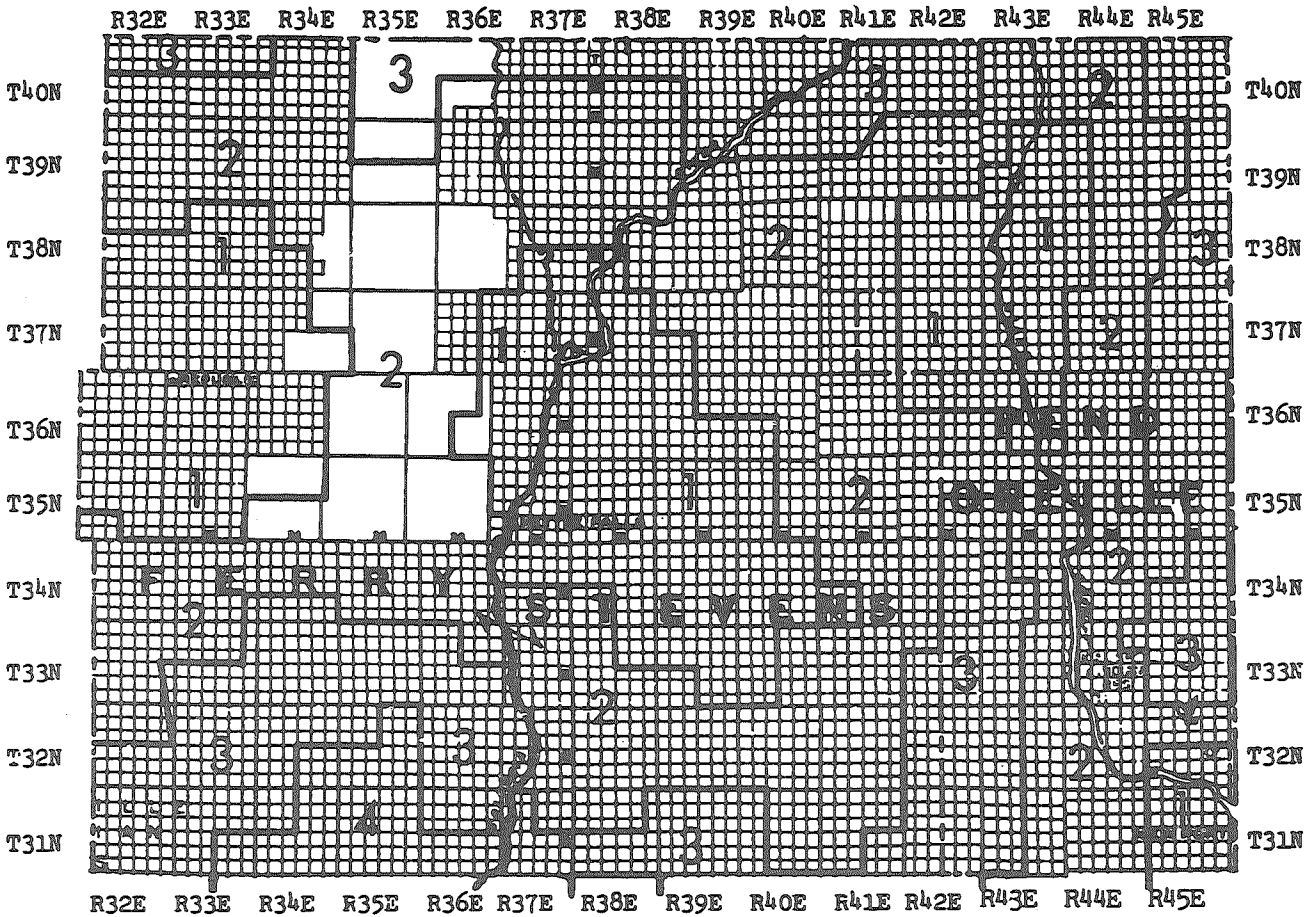
W S



HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 8

Page 1 of 2



Township  
N

0	1	2	3	4	5
6	7	8	9	10	11
12	13	14	15	16	17
18	19	20	21	22	23
24	25	26	27	28	29
30	31	32	33	34	35

W

E

S

Legend:

1, 2, 3, 4 & 5: Hauling Distance  
Zone Numbers

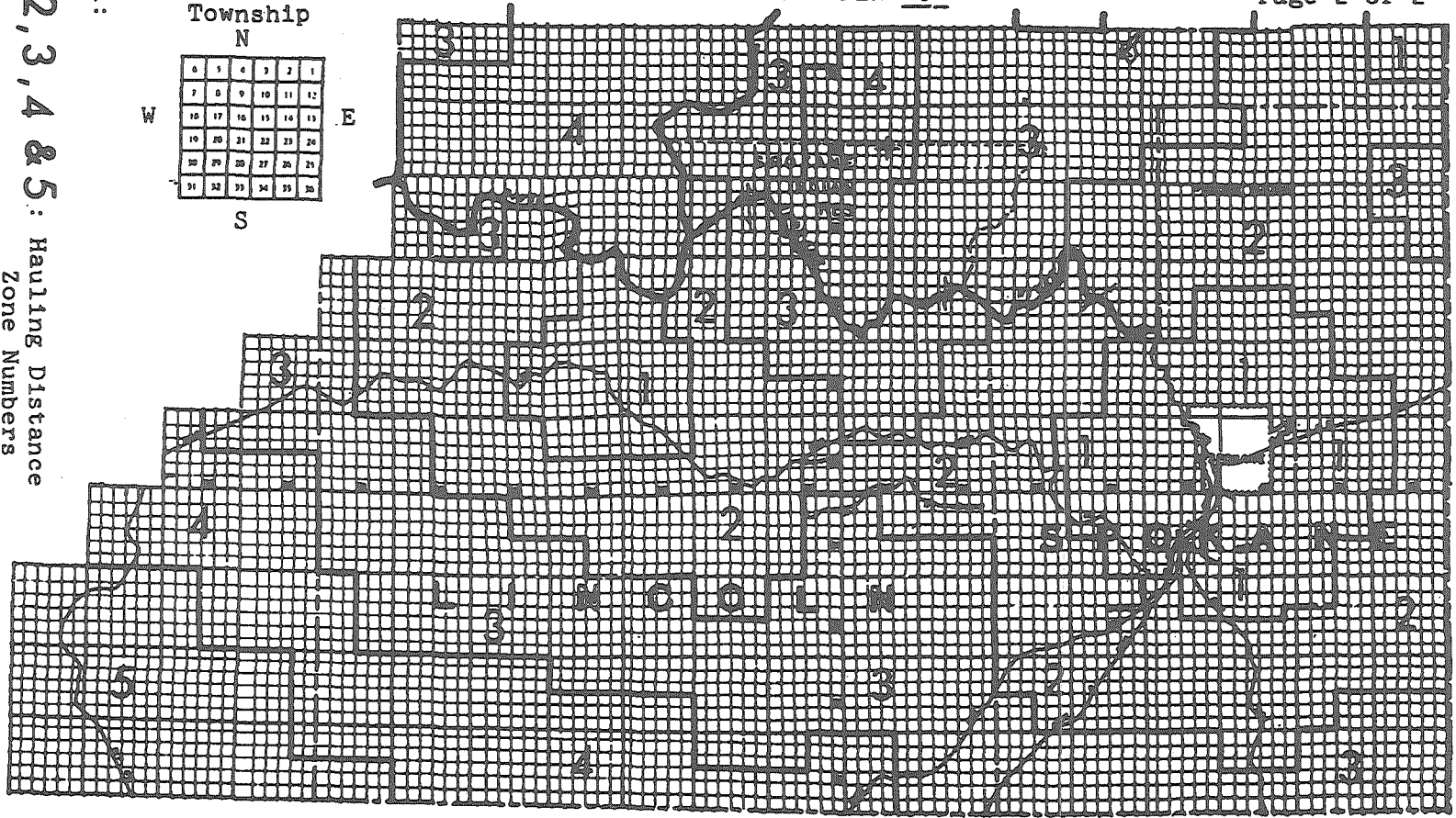
HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 8

Page 2 of 2

Legend:  
1, 2, 3, 4 & 5: Hauling Distance  
Zone Numbers

Township					
N					
6	5	4	3	2	1
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36
S					
W					
E					



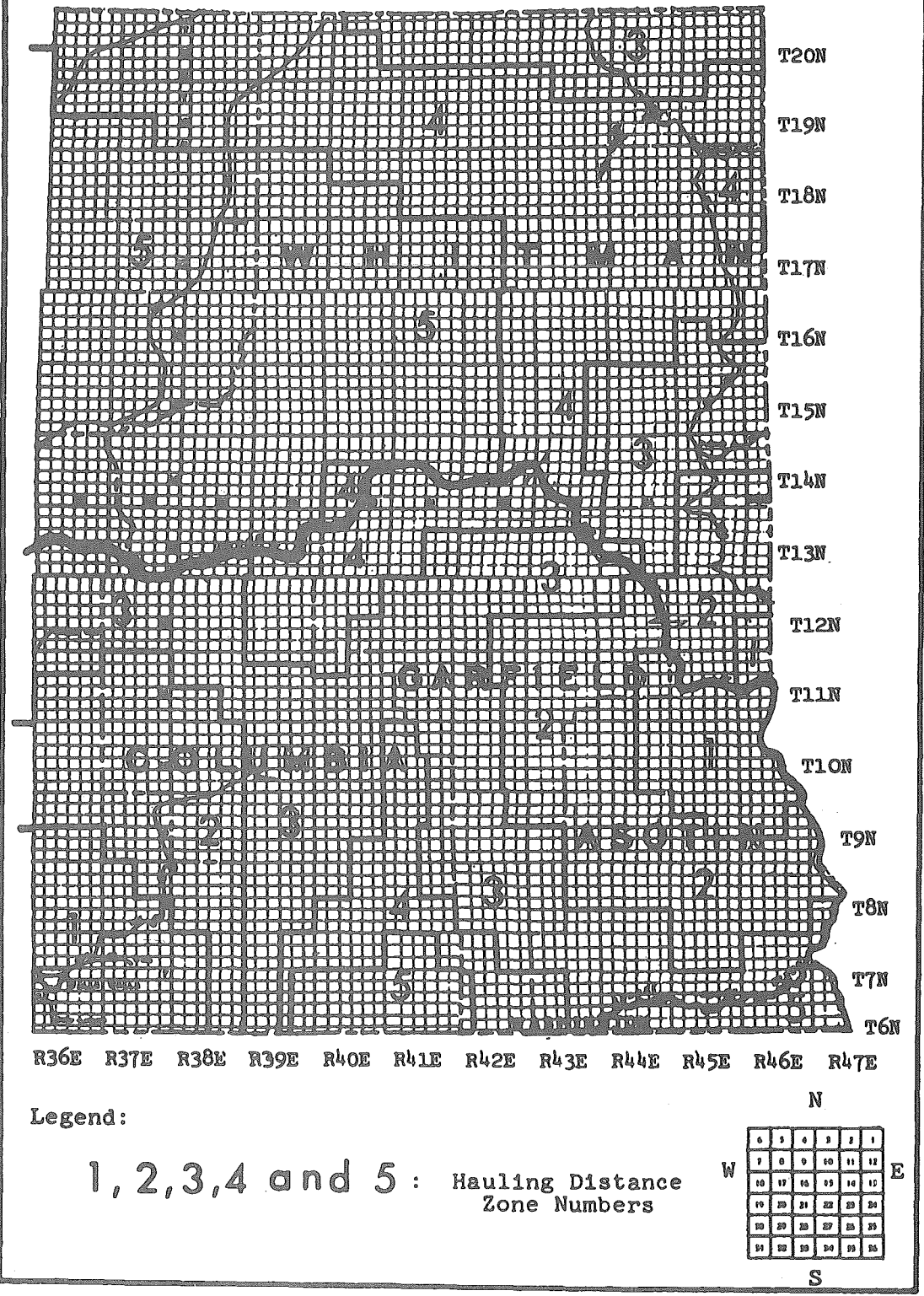
T30N  
T29N  
T28N  
T27N  
T26N  
T25N  
T24N  
T23N  
T22N  
T21N

R27E R28E R29E R30E R31E R32E R33E R34E R35E R36E R37E R38E R39E R40E R41E R42E R43E R44E R45E



HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

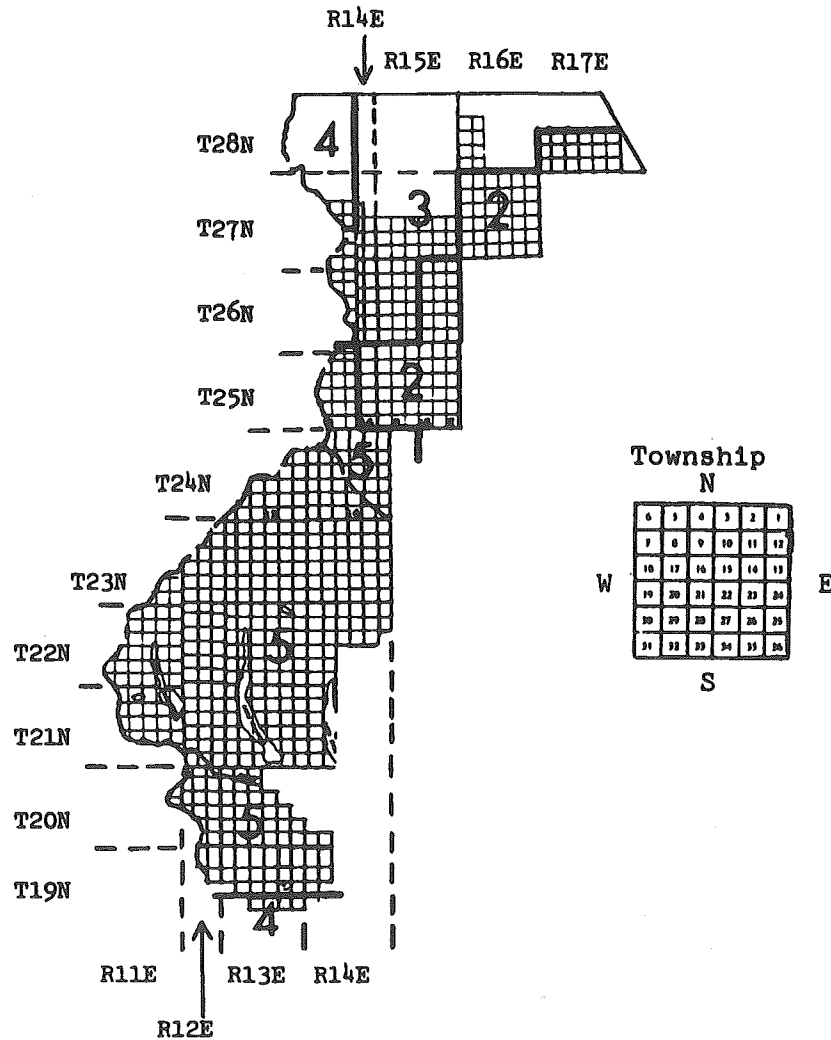
STUMPAGE VALUE AREA 9



HAULING DISTANCE ZONE MAP FOR 7/1/78 THROUGH 12/31/78  
(WAC 458-40-18621)

STUMPAGE VALUE AREA 10

Page 1 of 1



Legend:

**2, 3, 4 and 5:** Hauling Distance Zone Numbers

[Statutory Authority: RCW 82.04.291. 78-07-065 (Order FT 78-2), § 458-40-18621, filed 6/30/78.]



WAC 458-40-18622 Timber quality code numbers--Tables for 7/1/78 through 12/31/78. In order to allow for differences in age, size, quality of timber and other relevant factors as required by RCW 82.04.291(3), the department has assigned timber quality code numbers for harvests of the various designated harvest types and species.

Scaling and grading information derived from an acceptable log scaling and grading rule for the particular harvest type and species shall be used to determine the proper quality code number.

For each timber quality code number in the following tables, there is a corresponding timber quality code number for that particular harvest type and species in the stumpage value tables of WAC 458-40-18623 which is to be used in computing timber harvest value.

The following timber quality code tables are hereby adopted for use during the period of July 1, 1978 through December 31, 1978:

**TABLE 1--Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, and 5  
(for 7/1/78 through 12/31/78)  
OLD GROWTH FINAL HARVEST  
(100 years of age and older)**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Douglas Fir	Over 50% No. 3 Peeler & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Over 20% No. 1 Sawmill, Peeler & better log grade
1	Noble Fir & Spruce	Over 35% No. 1 Sawmill, Peeler or Select & better log grade
	Western Hemlock, White Fir & Other Conifer	Over 25% Special Mill, No. 1 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades
	Douglas Fir	Over 40% Special Mill, No. 1 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	10-20% inclusive No. 1 Sawmill, Peeler & better log grade
2	Noble Fir & Spruce	15-35% inclusive No. 1 Sawmill, Peeler or Select & better log grade
	Western Hemlock, White Fir & Other Conifer	5-25% inclusive Special Mill, No. 1 Sawmill & better log grade

**TABLE 1--cont.**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Douglas Fir	15-40% inclusive Special Mill, No. 1 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Less than 10% No. 1 Sawmill, Peeler & better log grade
3	Noble Fir & Spruce	Less than 15% No. 1 Sawmill, Peeler or Select & better log grade
	Western Hemlock, White Fir & Other Conifer	Less than 5% Special Mill, No. 1 Sawmill & better log grade
4	Douglas Fir	Less than 15% Special Mill, No. 1 Sawmill & better log grade
	Conifer Utility	All conifer logs graded as utility log grade
5	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling and grading rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureau. To determine timber quality code number, see the example for Western Washington which follows Table 3.

**TABLE 2--Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, and 5  
(for 7/1/78 through 12/31/78)  
YOUNG GROWTH FINAL HARVEST  
(Under 100 years of age and not including thinning)**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Douglas Fir	Over 70% No. 2. Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Over 20% No. 2 Sawmill & better log grade
1	Western Hemlock & Other Conifer	Over 70% No. 2 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades

TABLE 2--cont.

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
2	Douglas Fir	40-70% inclusive No. 2 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	5-20% inclusive No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	40-70% inclusive No. 2 Sawmill & better log grade
3	Douglas Fir	5 to but not including 40% No. 2 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Less than 5% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	5 to but not including 40% No. 2 Sawmill & better log grade
4	Douglas Fir, Western Hemlock & Other Conifer, except Western Red Cedar & Alaska yellow cedar	Less than 5% No. 2 Sawmill & better log grade
	Conifer Utility	All conifer logs graded as utility log grade
5	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling and grading rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by the Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureaus. To determine timber quality code number, see the example for Western Washington which follows Table 3.

TABLE 3--Timber Quality Code Table  
Stumpage Values Areas 1, 2, 3, 4, and 5  
(for 7/1/78 through 12/31/78)  
THINNING  
See definition WAC 458-40-18619(9)(d)

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Douglas Fir	Over 70% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	Over 70% No. 2 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades

TABLE 3--cont.

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
2	Douglas Fir	40-70% inclusive No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	40-70% inclusive No. 2 Sawmill & better log grade
3	Douglas Fir	5 to but not including 40% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	5 to but not including 40% No. 2 Sawmill & better log grade
4	Douglas Fir, Western Hemlock & Other Conifer	Less than 5% No. 2 Sawmill & better log grade
	Conifer Utility	All conifer logs graded as utility log grade
5	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by the Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureaus. To determine timber quality code number for Western Washington, see the following example.

**WESTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality number code for timber harvested in stumpage value areas 1, 2, 3, 4 and 5 in Western Washington. The following method can be used to determine the quality code number for species in "old growth final harvest", "young growth final harvest", and "thinning harvest" types.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Douglas Fir, and the harvest type, young growth final harvest, with the following volumes at the indicated grades:

Log Grade	Net Volume, Scribner Scale
Special Mill	20 MBF
No. 1 sawmill	20 MBF
No. 2 sawmill	45 MBF
No. 3 sawmill	35 MBF
No. 4 sawmill	30 MBF
<b>TOTAL</b>	<b>150 MBF</b>

To determine the proper quality code number, add the scale volumes for the grades as established by the approved grading rule. Divide this volume by the total volume harvested for the species. In this example, the



Special Mill and the No. 1 and 2 sawmill logs account for 85 MBF of the 150 MBF Douglas Fir harvested. Divide as follows:

$$\frac{20 + 20 + 45}{150} \text{ or } \frac{85}{150} = .567 \times 100 = 56.7\%$$

In this example, the Special Mill, No. 1 and 2 sawmill logs make up 56.7% of the Douglas Fir harvested. Since this is between 40 and 70% No. 2 sawmill and better, the entire Douglas Fir harvested would be reported as:

Species	Timber Quality Code Number	Net Volume Harvested
Douglas Fir	2	150 MBF

**TABLE 4--Timber Quality Code Table  
Stumpage Value Areas 6, 7, 8, and 9  
(for 7/1/78 through 12/31/78)**

**MERCHANTABLE SAWTIMBER, ALL AGES**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Ponderosa Pine	Less than 10 logs 16 feet long per thousand board feet Scribner scale
1	Other Conifers	All log sizes
	Hardwoods	Sawlogs only
2	Ponderosa Pine	10 or more logs 16 feet long per thousand board feet Scribner scale
4	Utility	All logs graded as utility

<sup>1</sup>To determine timber quality code number in Stumpage Value Areas 6, 7, 8 and 9 for Eastern Washington, see the following example.

**EASTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality code for timber harvested in stumpage value areas 6, 7, 8 and 9 in Eastern Washington.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Ponderosa Pine, and harvest type merchantable sawtimber, all ages with a sum total log length of 19,200 feet.

**Step 1.** The highest possible number of sawable sixteen foot logs which could be recovered is determined by dividing the sum total length of all sawable logs harvested (i.e. 19,200) by 16. Answer: 1200 logs.

**Step 2.** The average net volume per sixteen foot recoverable log is determined by dividing the total volume harvested (150 MBF) by the number of sixteen foot logs (1200). Answer: 125.

**Step 3.** The total number of logs per thousand board feet is determined by dividing 1000 by the

average net volume per sixteen foot recoverable log (125). Answer: 8 logs per 1 MBF.

**Step 4.** Because the timber quality code table lists 1 to 9 logs per 1 MBF for Ponderosa pine as timber quality code number 1, the harvest was at 8 logs per 1 MBF the entire Ponderosa pine harvest would be reported as:

Species	Timber Quality Code Number	Volume Harvested
Ponderosa Pine (PP)	1	150 MBF

**TABLE 5--Timber Quality Code Table  
Stumpage Value Area 10  
(for 7/1/78 through 12/31/78)  
MERCHANTABLE SAWTIMBER, ALL AGES**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Ponderosa Pine & Other Conifers	Less than 5 logs 16 feet long per MBF net log Scribner scale
	Hardwoods	All logs graded as sawlogs
2	Ponderosa Pine	5 to 9 logs inclusive 16 feet long per MBF net log Scribner scale
	Other Conifer	5 to 12 logs inclusive 16 feet long per MBF net log scale
3	Ponderosa Pine	More than 9 logs 16 feet long per MBF net log Scribner scale
	Other Conifer	More than 12 logs 16 feet long per MBF net log Scribner scale
4	Utility	All logs graded as utility

<sup>1</sup>To determine timber quality code number in Stumpage Value Area 10 in Eastern Washington, see the following example.

**EASTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality code for timber harvested in stumpage value area 10 in Eastern Washington.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Ponderosa Pine, and harvest type merchantable sawtimber, all ages with a sum total log length of 19,200 feet.

**Step 1.** The highest possible number of sawable sixteen foot logs which could be recovered is determined by dividing the sum total length of all sawable logs harvested (i.e. 19,200) by 16. Answer: 1200 logs.

**Step 2.** The average net volume per sixteen foot recoverable log is determined by dividing the total

volume harvested (150 MBF) by the number of sixteen foot logs (1200). Answer: 125.

**Step 3.** The total number of logs per thousand board feet is determined by dividing 1000 by the average net volume per sixteen foot recoverable log (125). Answer: 8 logs per 1 MBF.

**Step 4.** Because the timber quality code table lists 5-9 logs per 1 MBF for Ponderosa pine as timber quality code number 2, the harvest was at 8 logs per 1 MBF the entire Ponderosa pine harvest would be reported as:

Species	Timber Quality Code Number	Volume Harvested
Ponderosa Pine (PP)	2	150 MBF

[Statutory Authority: RCW 82.04.291. 78-07-065 (Order FT 78-2), § 458-40-18622, filed 6/30/78.]

**WAC 458-40-18623 Stumpage values--Tables for 7/1/78 through 12/31/78.** As required by RCW 82.04.291, and as amended by section 1, chapter 6, Laws of 1979, the department has prepared tables which assign stumpage value rates for the various harvest types, which rates vary depending upon the stumpage value area, species, timber quality code number and hauling distance zone involved. Where the timber harvested is used to produce harvest type "special forest products" the value tables of this section shall establish the values for such special forest products.

The following stumpage value and special forest product value tables are hereby adopted for use during the period of July 1, 1978 through December 31, 1978.

**TABLE 1--Stumpage Value Table  
Stumpage Value Area 1  
(for 7/1/78 through 12/31/78)  
OLD GROWTH FINAL HARVEST  
(100 years of age and older)**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$206	\$202	\$198	\$194	\$190
		2	203	199	195	191	187
		3	199	195	191	187	183
		4	161	157	153	149	145
Western Hemlock <sup>1</sup>	WH	1	152	148	144	140	136
		2	128	124	120	116	112
		3	118	114	110	106	102
True Fir <sup>2</sup>	TF	1	152	148	144	140	136
		2	128	124	120	116	112
		3	118	114	110	106	102
Western Red Cedar <sup>3</sup>	RC	1	311	307	303	299	295
		2	287	283	279	275	271
		3	150	146	142	138	134

**TABLE 1--cont.**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Sitka Spruce	SS	1	200	196	192	188	184
		2	151	147	143	139	135
		3	111	107	103	99	95
Other Conifer	OC	1	152	148	144	140	136
		2	128	124	120	116	112
		3	111	107	103	99	95
Red Alder	RA	1	31	25	19	13	7
Cottonwood	BC	1	22	16	10	4	1
Other Hardwoods	OH	1	24	18	12	6	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	19	19	19	19	19

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 2--Stumpage Value Table  
Stumpage Value Area 1  
(for 7/1/78 through 12/31/78)  
YOUNG GROWTH FINAL HARVEST  
(Under 100 years of age and not including thinning)**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$195	\$189	\$183	\$177	\$171
		2	173	167	161	155	149
		3	138	132	126	120	114
		4	73	67	61	55	49
Western Hemlock <sup>1</sup>	WH	1	170	164	158	152	146
		2	136	130	124	118	112
		3	102	96	90	84	78
		4	58	52	46	40	34
True Fir <sup>2</sup>	TF	1	170	164	158	152	146
		2	136	130	124	118	112
		3	102	96	90	84	78
		4	58	52	46	40	34
Western Red Cedar <sup>3</sup>	RC	1	224	218	212	206	200
		2	171	165	159	153	147
		3	154	148	142	136	130
Other Conifer	OC	1	170	164	158	152	146
		2	136	130	124	118	112
		3	102	96	90	84	78
		4	58	52	46	40	34
Red Alder	RA	1	31	25	19	13	7
Cottonwood	BC	1	22	16	10	4	1
Other Hardwoods	OH	1	24	18	12	6	1
Hardwood Utility	HU	5	5	5	5	5	5

TABLE 2--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Conifer Utility	CU	5	19	19	19	19	19

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 3--Stumpage Value Table  
 Stumpage Value Area 1  
 (for 7/1/78 through 12/31/78)  
 THINNING  
 See definition WAC 458-40-18619(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$177	\$171	\$165	\$159	\$153
		2	155	149	143	137	131
		3	120	114	108	102	96
		4	55	49	43	37	31
Western Hemlock <sup>1</sup>	WH	1	152	146	140	134	128
		2	118	112	106	100	94
		3	84	78	72	66	60
		4	40	34	28	22	16
True Fir <sup>2</sup>	TF	1	152	146	140	134	128
		2	118	112	106	100	94
		3	84	78	72	66	60
		4	40	34	28	22	16
Other Conifer	OC	1	152	146	140	134	128
		2	118	112	106	100	94
		3	84	78	72	66	60
		4	40	34	28	22	16
Red Alder	RA	1	31	25	19	13	7
Cottonwood	BC	1	22	16	10	4	1
Other Hardwoods	OH	1	24	18	12	6	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	19	19	19	19	19

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 4--Stumpage Value Table  
 Stumpage Value Area 1  
 (for 7/1/78 through 12/31/78)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$166	\$162	\$158	\$154	\$150

TABLE 4--cont.

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	66	62	58	54	50
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage Value per lineal foot.

TABLE 5--Stumpage Value Table  
 Stumpage Value Area 2  
 (for 7/1/78 through 12/31/78)  
 OLD GROWTH FINAL HARVEST  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$233	\$229	\$225	\$221	\$217
		2	221	217	213	209	205
		3	215	211	207	203	199
		4	129	125	121	117	113
Western Hemlock <sup>1</sup>	WH	1	137	133	129	125	121
		2	136	132	128	124	120
		3	117	113	109	105	101
True Fir <sup>2</sup>	TF	1	137	133	129	125	121
		2	136	132	128	124	120
		3	117	113	109	105	101
Western Red Cedar <sup>3</sup>	RC	1	257	253	249	245	241
		2	247	243	239	235	231
		3	233	229	225	221	217
Sitka Spruce	SS	1	189	185	181	177	173
		2	149	145	141	137	133
		3	113	109	105	101	97
Other Conifer	OC	1	137	133	129	125	121
		2	136	132	128	124	120
		3	113	109	105	101	97
Red Alder	RA	1	39	33	27	21	15
Cottonwood	BC	1	34	28	22	16	10
Other Hardwoods	OH	1	29	23	17	11	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	14	14	14	14	14

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 6--Stumpage Value Table**  
**Stumpage Value Area 2**  
 (for 7/1/78 through 12/31/78)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and  
 not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$203	\$197	\$191	\$185	\$179
		2	182	176	170	164	158
		3	141	135	129	123	117
		4	80	74	68	62	56
Western Hemlock <sup>1</sup>	WH	1	146	140	134	128	122
		2	142	136	130	124	118
		3	102	96	90	84	78
		4	67	61	55	49	43
True Fir <sup>2</sup>	TF	1	146	140	134	128	122
		2	142	136	130	124	118
		3	102	96	90	84	78
		4	67	61	55	49	43
Western Red Cedar <sup>3</sup>	RC	1	210	204	198	192	186
		2	193	187	181	175	169
		3	148	142	136	130	124
Other Conifer	OC	1	146	140	134	128	122
		2	142	136	130	124	118
		3	102	96	90	84	78
		4	67	61	55	49	43
Red Alder	RA	1	39	33	27	21	15
Cottonwood	BC	1	34	28	22	16	10
Other Hardwoods	OH	1	29	23	17	11	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	14	14	14	14	14

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 7--Stumpage Value Table**  
**Stumpage Value Area 2**  
 (for 7/1/78 through 12/31/78)  
**THINNING**  
 See definition WAC 458-40-18619(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$185	\$179	\$173	\$167	\$161
		2	164	158	152	146	140
		3	123	117	111	105	99
		4	62	56	50	44	38

**TABLE 7--cont.**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Western Hemlock <sup>1</sup>	WH	1	128	122	116	110	104
		2	124	118	112	106	100
		3	84	78	72	66	60
		4	49	43	37	31	25
True Fir <sup>2</sup>	TF	1	128	122	116	110	104
		2	124	118	112	106	100
		3	84	78	72	66	60
		4	49	43	37	31	25
Other Conifer	OC	1	128	122	116	110	104
		2	124	118	112	106	100
		3	84	78	72	66	60
		4	49	43	37	31	25
Red Alder	RA	1	39	33	27	21	15
Cottonwood	BC	1	34	28	22	16	10
Other Hardwoods	OH	1	29	23	17	11	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	14	14	14	14	14

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 8--Stumpage Value Table**  
**Stumpage Value Area 2**  
 (for 7/1/78 through 12/31/78)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$166	\$162	\$158	\$154	\$150
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	66	62	58	54	50
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage Value per lineal foot.

**TABLE 9--Stumpage Value Table**  
**Stumpage Value Area 3**  
 (for 7/1/78 through 12/31/78)  
**OLD GROWTH FINAL HARVEST**  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$218	\$214	\$210	\$206	\$202
		2	177	173	169	165	161
		3	175	171	167	163	159
		4	144	140	136	132	128
Western Hemlock <sup>1</sup>	WH	1	178	174	170	166	162
		2	149	145	141	137	133
		3	148	144	140	136	132
True Fir <sup>2</sup>	TF	1	178	174	170	166	162
		2	149	145	141	137	133
		3	148	144	140	136	132
Western Red Cedar	RC	1	293	289	285	281	277
		2	278	274	270	266	262
		3	127	123	119	115	111
Sitka Spruce	SS	1	154	150	146	142	138
		2	123	119	115	111	107
		3	99	95	91	87	83
Alaska Yellow Cedar	YC	1	302	298	294	290	286
		2	223	219	215	211	207
		3	181	177	173	169	165
Other Conifer	OC	1	154	150	146	142	138
		2	123	119	115	111	107
		3	99	95	91	87	83
Red Alder	RA	1	47	41	35	29	23
Cottonwood	BC	1	47	41	35	29	23
Other Hardwoods	OH	1	34	28	22	16	10
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	13	13	13	13	13

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 10--Stumpage Value Table**  
**Stumpage Value Area 3**  
 (for 7/1/78 through 12/31/78)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$196	\$190	\$184	\$178	\$172
		2	182	176	170	164	158
		3	137	131	125	119	113
		4	76	70	64	58	52
Western Hemlock <sup>1</sup>	WH	1	175	169	163	157	151
		2	145	139	133	127	121
		3	115	109	103	97	91
		4	73	67	61	55	49

**TABLE 10--cont.**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
True Fir <sup>2</sup>	TF	1	175	169	163	157	151
		2	145	139	133	127	121
		3	115	109	103	97	91
		4	73	67	61	55	49
Western Red Cedar <sup>3</sup>	RC	1	210	204	198	192	186
		2	169	163	157	151	145
		3	137	131	125	119	113
Other Conifer	OC	1	175	169	163	157	151
		2	145	139	133	127	121
		3	115	109	103	97	91
		4	73	67	61	55	49
Red Alder	RA	1	47	41	35	29	23
Cottonwood	BC	1	47	41	35	29	23
Other Hardwoods	OH	1	34	28	22	16	10
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	13	13	13	13	13

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 11--Stumpage Value Table**  
**Stumpage Value Area 3**  
 (for 7/1/78 through 12/31/78)  
**THINNING**  
 See definition WAC 458-40-18619(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$178	\$172	\$166	\$160	\$154
		2	164	158	152	146	140
		3	119	113	107	101	95
		4	58	52	46	40	34
Western Hemlock <sup>1</sup>	WH	1	157	151	145	139	133
		2	127	121	115	109	103
		3	97	91	85	79	73
		4	55	49	43	37	31
True Fir <sup>2</sup>	TF	1	157	151	145	139	133
		2	127	121	115	109	103
		3	97	91	85	79	73
		4	55	49	43	37	31
Other Conifer	OC	1	157	151	145	139	133
		2	127	121	115	109	103
		3	97	91	85	79	73
		4	55	49	43	37	31
Red Alder	RA	1	47	41	35	29	23
Cottonwood	BC	1	47	41	35	29	23
Other Hardwoods	OH	1	34	28	22	16	10
Hardwood Utility	HU	5	5	5	5	5	5

TABLE 11--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Conifer Utility	CU	5	13	13	13	13	13

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 12--Stumpage Value Table  
Stumpage Value Area 3  
(for 7/1/78 through 12/31/78)  
SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$290	\$286	\$282	\$278	\$274
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	102	98	94	90	86
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.

<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.

<sup>3</sup>Stumpage value per lineal foot.

TABLE 13--Stumpage Value Table  
Stumpage Value Area 4  
(for 7/1/78 through 12/31/78)  
OLD GROWTH FINAL HARVEST  
(100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$211	\$207	\$203	\$199	\$195
		2	206	202	198	194	190
		3	190	186	182	178	174
		4	179	175	171	167	163
Western Hemlock <sup>1</sup>	WH	1	223	219	215	211	207
		2	128	124	120	116	112
		3	120	116	112	108	104
True Fir <sup>2</sup>	TF	1	223	219	215	211	207
		2	128	124	120	116	112
		3	120	116	112	108	104
Western Red Cedar	RC	1	172	168	164	160	156
		2	169	165	161	157	153
		3	146	142	138	134	130

TABLE 13--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Sitka Spruce	SS	1	154	150	146	142	138
		2	123	119	115	111	107
		3	94	90	86	82	78
Noble Fir	NF	1	250	246	242	238	234
		2	139	135	131	127	123
		3	116	112	108	104	100
Alaska Yellow Cedar	YC	1	302	298	294	290	286
		2	223	219	215	211	207
		3	181	177	173	169	165
Other Conifer	OC	1	154	150	146	142	138
		2	123	119	115	111	107
		3	94	90	86	82	78
Red Alder	RA	1	39	33	27	21	15
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	43	37	31	25	19
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	13	13	13	13	13

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Grand Fir, and Alpine Fir.

TABLE 14--Stumpage Value Table  
Stumpage Value Area 4  
(for 7/1/78 through 12/31/78)  
YOUNG GROWTH FINAL HARVEST  
(Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$204	\$198	\$192	\$186	\$180
		2	187	181	175	169	163
		3	144	138	132	126	120
		4	82	76	70	64	58
Western Hemlock <sup>1</sup>	WH	1	166	160	154	148	142
		2	146	140	134	128	122
		3	113	107	101	95	89
		4	93	87	81	75	69
True Fir <sup>2</sup>	TF	1	166	160	154	148	142
		2	146	140	134	128	122
		3	113	107	101	95	89
		4	93	87	81	75	69
Western Red Cedar <sup>3</sup>	RC	1	210	204	198	192	186
		2	172	166	160	154	148
		3	170	164	158	152	146
Other Conifer	OC	1	166	160	154	148	142
		2	146	140	134	128	122
		3	113	107	101	95	89
		4	82	76	70	64	58
Red Alder	RA	1	39	33	27	21	15

TABLE 14--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	43	37	31	25	19
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	13	13	13	13	13

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 15--Stumpage Value Table  
 Stumpage Value Area 4  
 (for 7/1/78 through 12/31/78)

THINNING

See definition WAC 458-40-18619(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$186	\$180	\$174	\$168	\$162
		2	169	163	157	151	145
		3	126	120	114	108	102
		4	64	58	52	46	40
Western Hemlock <sup>1</sup>	WH	1	148	142	136	130	124
		2	128	122	116	110	104
		3	95	89	83	77	71
		4	75	69	63	57	51
True Fir <sup>2</sup>	TF	1	148	142	136	130	124
		2	128	122	116	110	104
		3	95	89	83	77	71
		4	75	69	63	57	51
Other Conifer	OC	1	148	142	136	130	124
		2	128	122	116	110	104
		3	95	89	83	77	71
		4	64	58	52	46	40
Red Alder	RA	1	39	33	27	21	15
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	43	37	31	25	19
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	13	13	13	13	13

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 16--Stumpage Value Table  
 Stumpage Value Area 4  
 (for 7/1/78 through 12/31/78)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$278	\$274	\$270	\$266	\$262
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	98	94	90	86	82
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

TABLE 17--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 7/1/78 through 12/31/78)  
 OLD GROWTH FINAL HARVEST  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$260	\$256	\$252	\$248	\$244
		2	251	247	243	239	235
		3	213	209	205	201	197
		4	163	159	155	151	147
Western Hemlock <sup>1</sup>	WH	1	188	184	180	176	172
		2	148	144	140	136	132
		3	109	105	101	97	93
True Fir <sup>2</sup>	TF	1	188	184	180	176	172
		2	148	144	140	136	132
		3	109	105	101	97	93
Western Red Cedar <sup>3</sup>	RC	1	239	235	231	227	223
		2	213	209	205	201	197
		3	189	185	181	177	173
Sitka Spruce	SS	1	154	150	146	142	138
		2	123	119	115	111	107
		3	91	87	83	79	75
Noble Fir	NF	1	250	246	242	238	234
		2	139	135	131	127	123
		3	116	112	108	104	100
Other Conifer	OC	1	154	150	146	142	138
		2	123	119	115	111	107
		3	91	87	83	79	75
Red Alder	RA	1	38	32	26	20	14
Cottonwood	BC	1	47	41	35	29	23
Other Hardwoods	OH	1	51	45	39	33	27

TABLE 17--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	15	15	15	15	15

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 18--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 7/1/78 through 12/31/78)  
 YOUNG GROWTH FINAL HARVEST  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$223	\$217	\$211	\$205	\$199
		2	187	181	175	169	163
		3	141	135	129	123	117
		4	80	74	68	62	56
Western Hemlock <sup>1</sup>	WH	1	158	152	146	140	134
		2	145	139	133	127	121
		3	124	118	112	106	100
		4	83	77	71	65	59
True Fir <sup>2</sup>	TF	1	158	152	146	140	134
		2	145	139	133	127	121
		3	124	118	112	106	100
		4	83	77	71	65	59
Western Red Cedar <sup>3</sup>	RC	1	210	204	198	192	186
		2	157	151	145	139	133
		3	141	135	129	123	117
Other Conifer	OC	1	158	152	146	140	134
		2	145	139	133	127	121
		3	124	118	112	106	100
		4	80	74	68	62	56
Red Alder	RA	1	38	32	26	20	14
Cottonwood	BC	1	47	41	35	29	23
Other Hardwoods	OH	1	51	45	39	33	27
Hardwood Utility	HU	5	5	5	5	5	
Conifer Utility	CU	5	15	15	15	15	

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 19--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 7/1/78 through 12/31/78)  
 THINNING

See definition WAC 458-40-18619(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$205	\$199	\$193	\$187	\$181
		2	169	163	157	151	145
		3	123	117	111	105	99
		4	62	56	50	44	38
Western Hemlock <sup>1</sup>	WH	1	140	134	128	122	116
		2	127	121	115	109	103
		3	106	100	94	88	82
		4	65	59	53	47	41
True Fir <sup>2</sup>	TF	1	140	134	128	122	116
		2	127	121	115	109	103
		3	106	100	94	88	82
		4	65	59	53	47	41
Other Conifer	OC	1	140	134	128	122	116
		2	127	121	115	109	103
		3	106	100	94	88	82
		4	62	56	50	44	38
Red Alder	RA	1	38	32	26	20	14
Cottonwood	BC	1	47	41	35	29	23
Other Hardwoods	OH	1	51	45	39	33	27
Hardwood Utility	HU	5	5	5	5	5	
Conifer Utility	CU	5	15	15	15	15	

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 20--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 7/1/78 through 12/31/78)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$280	\$276	\$272	\$268	\$264
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	99	95	91	87	83
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13
True fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.



**TABLE 21--Stumpage Value Table**  
**Stumpage Value Area 6**  
 (for 7/1/78 through 12/31/78)  
**MERCHANTABLE SAWTIMBER, ALL AGES**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$119	\$115	\$111	\$107	\$103
		2	92	88	84	80	76
Douglas Fir	DF	1	91	87	83	79	75
Western Larch	WL	1	91	87	83	79	75
Western Hemlock <sup>1</sup>	WH	1	82	78	74	70	66
True fir <sup>2</sup>	TF	1	82	78	74	70	66
Engelmann Spruce	ES	1	77	73	69	65	61
White Pine	WP	1	154	150	146	142	138
Western Red Cedar	RC	1	75	71	67	63	59
Lodgepole Pine	LP	1	57	53	49	45	41
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	4	9	9	9	9	9

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 23--Stumpage Value Table**  
**Stumpage Value Area 7**  
 (for 7/1/78 through 12/31/78)  
**MERCHANTABLE SAWTIMBER, ALL AGES**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$119	\$115	\$111	\$107	\$103
		2	92	88	84	80	76
Douglas Fir	DF	1	91	87	83	79	75
Western Larch	WL	1	91	87	83	79	75
Western Hemlock <sup>1</sup>	WH	1	82	78	74	70	66
True Fir <sup>2</sup>	TF	1	82	78	74	70	66
Engelmann Spruce	ES	1	77	73	69	65	61
White Pine	WP	1	154	150	146	142	138
Western Red Cedar	RC	1	75	71	67	63	59
Lodgepole Pine	LP	1	57	53	49	45	41
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	4	9	9	9	9	9

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 22--Stumpage Value Table**  
**Stumpage Value Area 6**  
 (for 7/1/78 through 12/31/78)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$80	\$76	\$74	\$70	\$66
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	65	61	57	53	49
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.15	0.15	0.15	0.15	0.15
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13

<sup>1</sup>Stumpage value per MBF net Scribner scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.  
<sup>4</sup>Stumpage value per lineal foot.

**TABLE 24--Stumpage Value Table**  
**Stumpage Value Area 7**  
 (for 7/1/78 through 12/31/78)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$80	\$76	\$74	\$70	\$66
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	65	61	57	53	49
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.15	0.15	0.15	0.15	0.15
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13

<sup>1</sup>Stumpage value per MBF net Scribner scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.  
<sup>4</sup>Stumpage value per lineal foot.

**TABLE 25--Stumpage Value Table**  
**Stumpage Value Area 8**  
 (for 7/1/78 through 12/31/78)  
**MERCHANTABLE SAWTIMBER, ALL AGES**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$119	\$115	\$111	\$107	\$103
		2	92	88	84	80	76
Douglas Fir	DF	1	91	87	83	79	75
Western Larch	WL	1	91	87	83	79	75
Western Hemlock <sup>1</sup>	WH	1	82	78	74	70	66
True Fir <sup>2</sup>	TF	1	82	78	74	70	66
Engelmann Spruce	ES	1	77	73	69	65	61
White Pine	WP	1	154	150	146	142	138
Western Red Cedar	RC	1	75	71	67	63	59
Lodgepole Pine	LP	1	57	53	49	45	41
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	1	9	9	9	9	9

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 27--Stumpage Value Table**  
**Stumpage Value Area 9**  
 (for 7/1/78 through 12/31/78)  
**MERCHANTABLE SAWTIMBER, ALL AGES**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$119	\$115	\$111	\$107	\$103
		2	92	88	84	80	76
Douglas Fir	DF	1	91	87	83	79	75
Western Larch	WL	1	91	87	83	79	75
Western Hemlock <sup>1</sup>	WH	1	82	78	74	70	66
True Fir <sup>2</sup>	TF	1	82	78	74	70	66
Engelmann Spruce	ES	1	77	73	69	65	61
White Pine	WP	1	154	150	146	142	138
Western Red Cedar	RC	1	75	71	67	63	59
Lodgepole Pine	LP	1	57	53	49	45	41
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	4	9	9	9	9	9

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 26--Stumpage Value Table**  
**Stumpage Value Area 8**  
 (for 7/1/78 through 12/31/78)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks	RCF	1	\$80	\$76	\$74	\$70	\$66
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	65	61	57	53	49
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.15	0.15	0.15	0.15	0.15
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13

<sup>1</sup>Stumpage value per MBF Scribner scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.  
<sup>4</sup>Stumpage value per lineal foot.

**TABLE 28--Stumpage Value Table**  
**Stumpage Value Area 9**  
 (for 7/1/78 through 12/31/78)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$80	\$76	\$74	\$70	\$66
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	65	61	57	53	49
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.15	0.15	0.15	0.15	0.15
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13

<sup>1</sup>Stumpage value per MBF Scribner scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.  
<sup>4</sup>Stumpage value per lineal foot.

**TABLE 29--Stumpage Value Table**  
**Stumpage Value Area 10**  
 (for 7/1/78 through 12/31/78)  
**MERCHANTABLE SAWTIMBER, ALL AGES**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$138	\$134	\$130	\$126	\$122
		2	123	119	115	111	107
		3	109	105	101	97	93
Douglas Fir	DF	1	171	167	163	159	155
		2	128	124	120	116	112
		3	79	75	71	67	63
Western Larch	WL	1	171	167	163	159	155
		2	128	124	120	116	112
		3	79	75	71	67	63
Western Hemlock <sup>1</sup>	WH	1	111	107	103	99	95
		2	102	98	94	90	86
		3	93	89	85	81	77
True Fir <sup>2</sup>	TF	1	111	107	103	99	95
		2	102	98	94	90	86
		3	93	89	85	81	77
Other Conifer	OC	1	111	107	103	99	95
		2	102	98	94	90	86
		3	93	89	85	81	77
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	1	12	12	12	12	12

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 30--Stumpage Value Table**  
**Stumpage Value Area 10**  
 (for 7/1/78 through 12/31/78)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$80	\$76	\$74	\$70	\$66
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	65	61	57	53	49
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.15	0.15	0.15	0.15	0.15
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13

<sup>1</sup>Stumpage value per MBF Scribner scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.  
<sup>4</sup>Stumpage value per lineal foot.

[Statutory Authority: 1979 c 6 § 1. 79-08-014 (Order FT 79-37), § 458-40-18623, filed 7/10/79. Statutory

Authority: RCW 82.04.291. 78-07-065 (Order FT 78-2), § 458-40-18623, filed 6/30/78.]

**WAC 458-40-18624 Harvester adjustments--**  
**Tables for 7/1/78 through 12/31/78.** In order to make reasonable and adequate allowances for costs of removal and size of logging operation in computation of stumpage value rates as required by RCW 82.04.291(3), the department has prepared tables which allow for adjustments to the stumpage value rates derived from the stumpage value tables of WAC 458-40-18623.

Harvest adjustments relating to harvest volume per acre, logging conditions and average volume per log shall be allowed against the stumpage value rates for the designated harvest types and in the designated stumpage value areas as set forth in the following tables with the following limitations:

- (1) No harvest adjustment shall be allowed against "special forest products".
- (2) No harvest adjustment shall be allowed against "utility", "conifer utility", and "hardwood utility".
- (3) Rates for the harvest type "old growth final harvest", shall be adjusted to a value no lower than \$10 per thousand board feet.
- (4) Rates for the harvest type "young growth final harvest", conifers, shall be adjusted to a value no lower than \$5 per thousand board feet.
- (5) Stumpage value rates for conifers within the harvest type "merchantable sawtimber, all ages", shall be adjusted to a value no lower than \$5 per thousand board feet.
- (6) Stumpage value rates for "hardwood" and for "thinning harvest" shall be adjusted to a value no lower than \$1 per thousand board feet.

A small harvest adjustment table for use in all stumpage value areas is set forth below providing for adjustment of stumpage value rates if the total volume of timber harvested in a given quarter is within the volume classes provided therein.

The following harvest adjustment tables are hereby adopted for use during the period of July 1, 1978 through December 31, 1978.

**TABLE 1--Harvest Adjustment Table**  
**Stumpage Value Areas 1, 2, 3, 4 and 5**  
 (for 7/1/78 through 12/31/78)  
**OLD GROWTH FINAL HARVEST**  
 (100 years and older)

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 40 thousand board feet per acre.	0

TABLE 1--cont.

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
Class 2	Harvest of 15 thousand board feet to 40 thousand board feet per acre.	- \$4.00
Class 3	Harvest of less than 15 thousand board feet per acre.	- \$7.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 40%.	+ \$5.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 40% to 60%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 60%.	- \$12.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	- \$60.00

TABLE 2--cont.

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 60%.	- \$14.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	- \$60.00

TABLE 3--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4 and 5

(for 7/1/78 through 12/31/78)

**THINNING**

(Removal of less than 40% of the merchantable volume under 100 years old)

TABLE 2--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4 and 5  
(for 7/1/78 through 12/31/78)  
**YOUNG GROWTH FINAL HARVEST**  
(under 100 years old)

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 30 thousand board feet per acre.	0
Class 2	Harvest of 10 thousand board feet to 30 thousand board feet per acre.	- \$2.00
Class 3	Harvest of less than 10 thousand board feet per acre.	- \$6.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 40%.	+ \$4.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 40% to 60%.	0

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 10 thousand board feet per acre.	0
Class 2	Harvest of 5 thousand board feet to 10 thousand board feet per acre.	- \$3.00
Class 3	Harvest of less than 5 thousand board feet per acre.	- \$5.00
<b>II. Logging Conditions</b>		
Class 1	Favorable wheel tractor logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 20%.	+ \$5.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 20% and 40%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 40%. Normally a tower yarding operation.	- \$14.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	- \$60.00
<b>III. Average Log Size</b>		
Class 1	50 board feet or more.	0
Class 2	Less than 50 board feet.	- \$10.00

**TABLE 4--Harvest Adjustment Table**  
**Stumpage Value Areas 6, 7, 8, 9 and 10**  
 (for 7/1/78 through 12/31/78)  
**MERCHANTABLE SAWTIMBER, ALL AGES**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 8 thousand board feet per acre.	0
Class 2	Harvest of 3 thousand board feet to 8 thousand board feet per acre.	-\$7.00
Class 3	Harvest of less than 3 thousand board feet per acre.	-\$10.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 20%.	+\$6.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 20% to 40%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 40%.	-\$13.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	-\$60.00

**TABLE 5--Small Harvest Adjustment Table**  
**All Stumpage Value Areas**  
 (for 7/1/78 through 12/31/78)

A small harvest adjustment is allowed where the total net volume harvested from all units, a selected unit, or a combination of units (including conifer special cull or utility and hardwood utility) in a given quarter is within the volume classes shown below. A harvester may report and claim this adjustment on no more than 250 MBF of harvest each reporting quarter.

Small Harvest Class	Net Volume Harvested Per Quarter	Dollar Adjustment Per Thousand Board Feet
Class 1	0 - 125 MBF	-\$20.00
Class 2	126 - 250 MBF	-\$15.00

[Statutory Authority: RCW 82.04.291. 78-07-065 (Order FT 78-2), § 458-40-18624, filed 6/30/78.]

**WAC 458-40-18625 Definitions for 1/1/79 through 6/30/79.**

(1) **Acceptable Log Scaling Rule.** The acceptable log scaling rule shall be the Scribner Decimal C Log Scale Rule or other prevalent measuring practice, provided

that such other prevalent measuring practice shall be an acceptable scaling procedure and provided that such procedure shall be submitted to the department for approval prior to the time of harvest.

(2) **Approved Log Scaling and Grading Rules.**

(a) West of the Cascade Summit—Approved Scaling and Grading Rule. With respect to the reporting of timber harvested from private lands in areas west of the Cascade summit, which areas are designated as stumpage value areas 1, 2, 3, 4, and 5 in the stumpage value area map of WAC 458-40-18626, the methods and procedures published by the Columbia River Log Scaling and Grading Bureau, Grays Harbor Log Scaling and Grading Bureau, and the Puget Sound Log Scaling and Grading Bureau and published as the "Official Log Scaling and Grading Rules" by the Puget Sound Log Scaling and Grading Bureau, Tacoma, Washington are approved by the department for use in those areas.

(b) East of the Cascade Summit—Approved Scaling Rule. With respect to the reporting of timber harvested from private lands in areas east of the Cascade summit, which areas are designated as stumpage value areas 6, 7, 8, 9, and 10 in the stumpage value area map of WAC 458-40-18626, the methods and procedures published by the United States Forest Service under the title "National Forest Log Scaling Handbook" procedures are approved by the department for use in those areas. This log scaling handbook is published under the title FSH 2409-11 National Forest Log Scaling Handbook, Forest Service, United States Department of Agriculture.

(c) East of the Cascade Summit—Established Grading Rule. Because the National Forest Log Scaling Handbook does not contain grading rules, a separate computation shall be made to arrive at the proper grade for purposes of determining the timber quality code number for timber harvested east of the Cascade summit. The grade for quality classification purposes of the timber harvested from private land east of the Cascade summit shall be determined by the number of sawable sixteen foot logs per thousand feet net Scribner Decimal C Log Scale. The computation shall be made under the following three-step procedure:

(i) Step 1. The highest possible total number of sawable sixteen foot logs which could be recovered shall be determined by dividing the sum total of length of all sawable logs harvested by the number sixteen.

(ii) Step 2. The average net volume per sixteen foot recoverable log shall be determined by dividing the total volume harvested (net log scale) by the total number of sixteen foot logs as determined in Step 1.

(iii) Step 3. The total number of logs per thousand board feet (MBF) shall be determined by dividing one thousand by the average net volume as determined in Step 2.

(3) **Codominant Trees.** Trees whose crowns form the general level of the crown cover and receive full light from above, but comparatively little light from the sides.

(4) **Department.** Department, for the purposes of this chapter, shall mean the department of revenue of the state of Washington.

(5) **Dominant Trees.** Trees whose crowns are higher than the general level of the canopy and who receive full light from the sides as well as from above.

(6) **Forest Excise Tax Payment.** Every person who is engaged in business as a harvester of timber from privately owned land shall pay a forest excise tax which shall be equal to the taxable stumpage value of timber harvested for sale or for commercial or industrial use and multiplied by the appropriate rate as provided in RCW 82.04.291(1).

(7) **Harvester.** Harvester shall mean every person who from his own privately owned land or from privately owned land of another under a right or license granted by lease or contract, either directly or by contracting with others, takes timber for sale or for commercial or industrial use. It does not include persons performing under contract the necessary labor or mechanical services for a harvester.

(8) **Harvested Timber--When Determined.** Timber shall be considered harvested at the time when in the ordinary course of business the quantity thereof by species is first definitely determined.

(9) **Harvest Type.** Harvest type shall be a term referring to the grouping of harvested timber by age and type of harvest and shall include and is limited to the following harvest types:

(a) **Merchantable Sawtimber, All Ages**—The removal of timber east of the Cascade summit shall be reported as "merchantable sawtimber, all ages", unless the harvest type comes within the definition in this chapter of "special forest products harvest".

(b) **Old Growth Final Harvest.** The removal of any timber from a harvest unit that is over 100 years of age and west of the Cascade summit shall be reported as "old growth final harvest" unless the harvest type comes within the definition in this chapter of "special forest products harvest".

(c) **Special Forest Products.** The removal of Christmas trees (except as provided in RCW 84.33.170), shake blocks and boards, and posts and other western red cedar products shall be reported as "special forest products harvest".

(d) **Thinning.** The removal of timber from a harvest unit meeting all the following conditions:

- (i) Harvest unit located west of the Cascade Summit;
- (ii) Timber is less than 100 years of age;
- (iii) The total merchantable volume which is removed is less than forty percent of the total merchantable volume of the harvest unit prior to harvest;
- (iv) Not more than forty percent of the total volume removed is from the dominant and codominant trees;
- (v) The trees removed in the harvest operation shall be distributed over the entire harvest unit.

(e) **Young Growth Final Harvest.** The removal of any timber from a harvest unit that is 100 years of age or less and west of the Cascade summit shall be reported as "young growth final harvest" unless the harvest type comes within the definition in this chapter of "special forest products harvest" or within the definition of "thinning harvest".

(10) **Harvest Unit.** A harvest unit is a harvest area having the same forest excise tax permit number, stumpage value area, hauling distance zone, harvest type, harvest adjustments and harvester. A harvest unit may include more than one section.

(11) **MBF.** As used herein MBF shall mean one thousand board feet measured in Scribner Decimal C Log Scale Rule.

(12) **Sawlog.** Sawlog shall mean any log large enough to produce one-third of its gross volume in sound lumber or other products that can be sawed.

(13) **Small Harvest.** A small harvest is defined as the total net volume harvested from all units, a selected unit, or a combination of units (including conifer special cull or utility and hardwood utility) is 250 thousand board feet or less in a given reporting quarter.

(14) **Species.** Species designation is a biologically-based grouping of harvested timber and shall include but is not limited to the following designations of species and subclassifications thereof:

(a) West of the Cascade summit:

(i) "Douglas fir", "western hemlock", "true fir", "western red cedar", "noble fir", "Sitka spruce", "Alaska yellow cedar", "red alder", and "cottonwood" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18623.

(ii) In areas west of the Cascade summit, species designations for the harvest type "special forest products" shall be "western red cedar" (shake blocks and boards), western red cedar flatsawn and shingle blocks "western red cedar and other" (posts), "Douglas fir", "true fir and others", (Christmas trees).

(b) East of the Cascade summit:

(i) "Ponderosa pine", "lodgepole pine", "white pine", "Douglas fir", "western hemlock", "true fir", "western red cedar", "western larch" and "Engelmann spruce" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18629.

(ii) In areas east of the Cascade summit, species designations for the harvest type "special forest products" shall be "western red cedar" (flatsawn and shingles), "western larch" (flatsawn and shingle blocks), "lodgepole pine and other" (posts), "pine" (Christmas trees), "Douglas fir and other" (Christmas trees).

(c) All areas:

(i) "Other conifer", as used in the stumpage value tables, shall be all other conifers not separately designated in the applicable stumpage value tables.

(ii) "Hardwood", and "other hardwood", as used in the stumpage value tables, shall be all hardwoods not separately designated in the applicable stumpage value tables.

(iii) "Utility", "conifer utility", and "hardwood utility" are separate species as defined by the "Official Log Scaling and Grading Rules" published by the Puget Sound Log Scaling and Grading Bureau and shall be reported as separate species where designated as such in the stumpage value tables.

(15) **Stumpage Value Area.** A stumpage value area is an area with specified boundaries which contains timber having similar growing, harvesting, and marketing conditions. Presently, there are ten such stumpage value areas designated in the state of Washington as shown under WAC 458-40-18626. Stumpage value areas 1, 2, 3, 4, and 5 are located west of the Cascade summit and stumpage value areas 6, 7, 8, 9, and 10 are located east of the Cascade summit.

(16) **Stumpage Value of Timber.** The stumpage value of timber shall be the appropriate value for each species of timber harvested, or for each species of "special forest product" reported, as set forth in the stumpage value tables under WAC 458-40-18629.

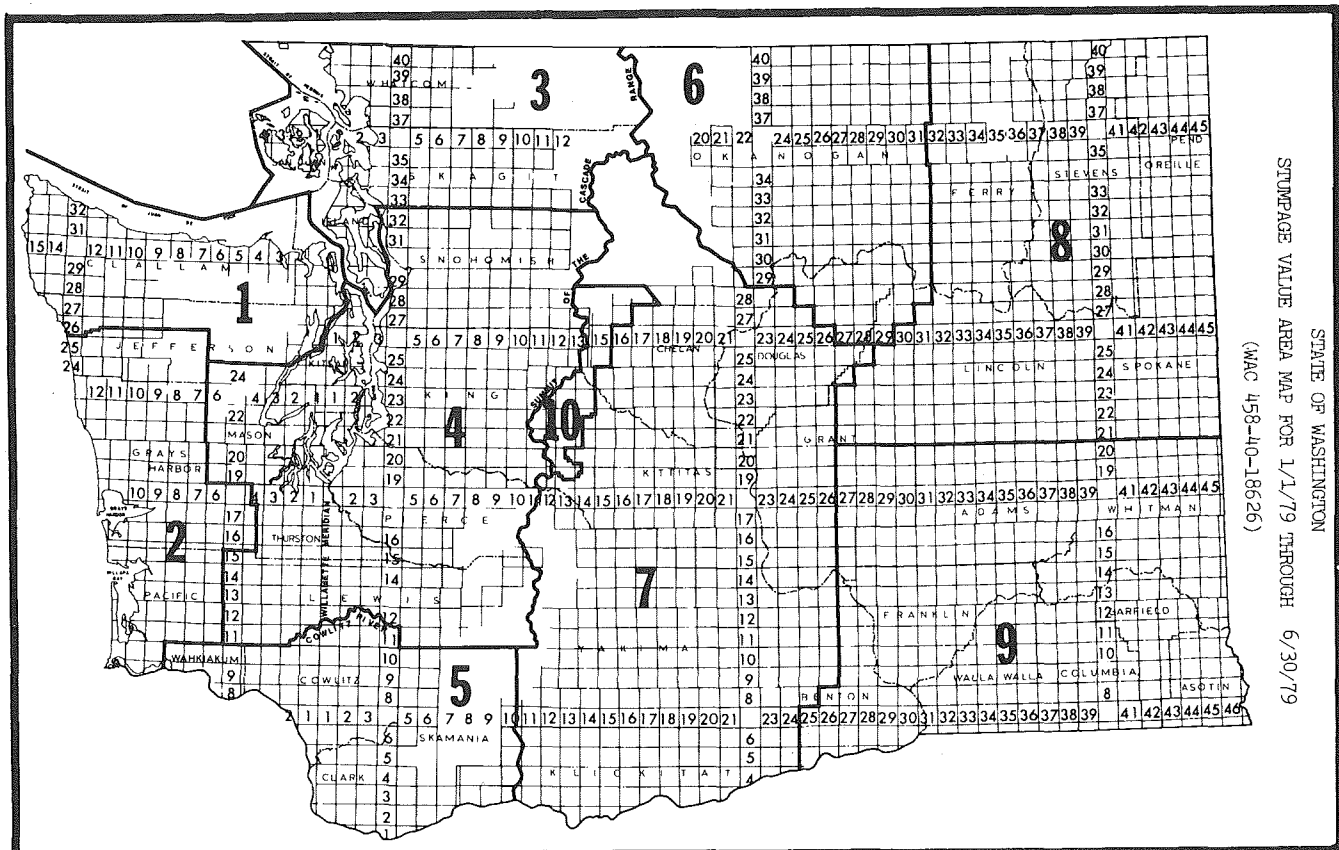
(17) **Timber.** Timber shall include forest trees, standing or down, on privately owned land, and except as provided in RCW 84.33.170 includes Christmas trees, shake blocks and boards, posts and other western red cedar products.

(18) **Timber Quality Code Number.** The timber quality code number is a number assigned to the harvest of a particular species within a harvest type under WAC 458-40-18628, and is based upon the constituent percentage of log grade specifications within the total volume of timber harvested for that particular species. [Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-18625, filed 12/29/78.]

**WAC 458-40-18626 Stumpage value areas—Map for 1/1/79 through 6/30/79.** In order to allow for differences in market conditions and other relevant factors throughout the state as required by RCW 82.04.291(3), the department has created a map designating areas containing timber having similar growing, harvesting, and marketing conditions. The stumpage value area map shall be used for the determination of stumpage values.

The stumpage value area map shown herein shall be used to determine the proper stumpage value table to be used in calculating the taxable stumpage value under WAC 458-40-18629.

The following stumpage value area map is hereby adopted for use during the period of January 1, 1979 through June 30, 1979:



STATE OF WASHINGTON  
STUMPAGE VALUE AREA MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18626)

[Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-18626, filed 12/29/78.]

**WAC 458-40-18627 Hauling distance zones--Maps for 1/1/79 through 6/30/79.** In order to allow for differences in hauling costs and other relevant factors as required by RCW 82.04.291(3) the department has designated zones within each stumpage value area which have similar accessibility to conversion points and other similar hauling cost factors.

The hauling distance zone numbers on the following hauling distance zone maps establish the hauling distance zone numbers which are to be used in computing

timber harvest value under the stumpage value tables of WAC 458-40-18629.

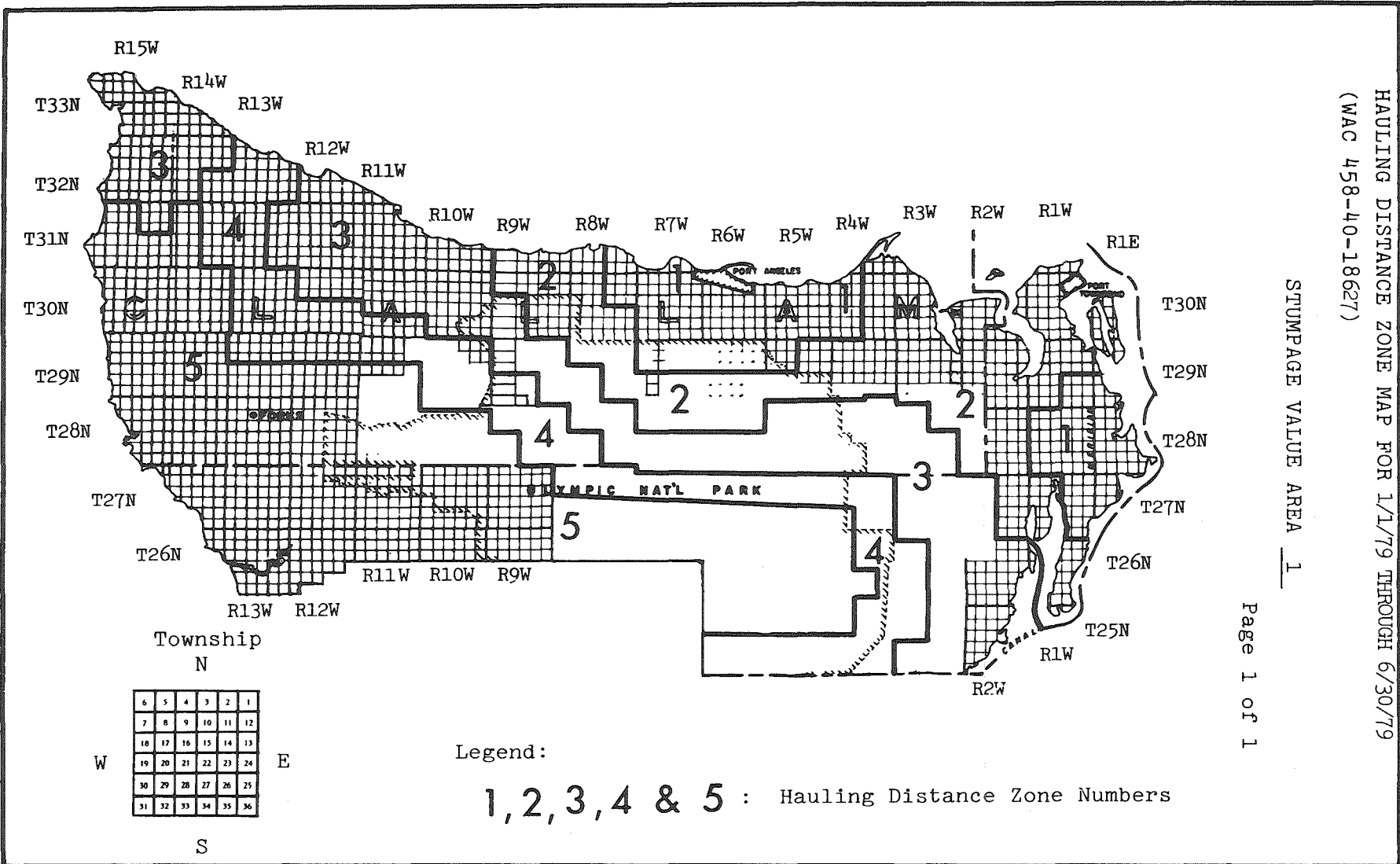
The following hauling distance zone maps designating zones established by the department as having similar hauling costs for transportation of forest products to the market, are hereby adopted for use during the period of January 1, 1979 through June 30, 1979:



HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 1

Page 1 of 1



Legend:

1, 2, 3, 4 & 5 : Hauling Distance Zone Numbers

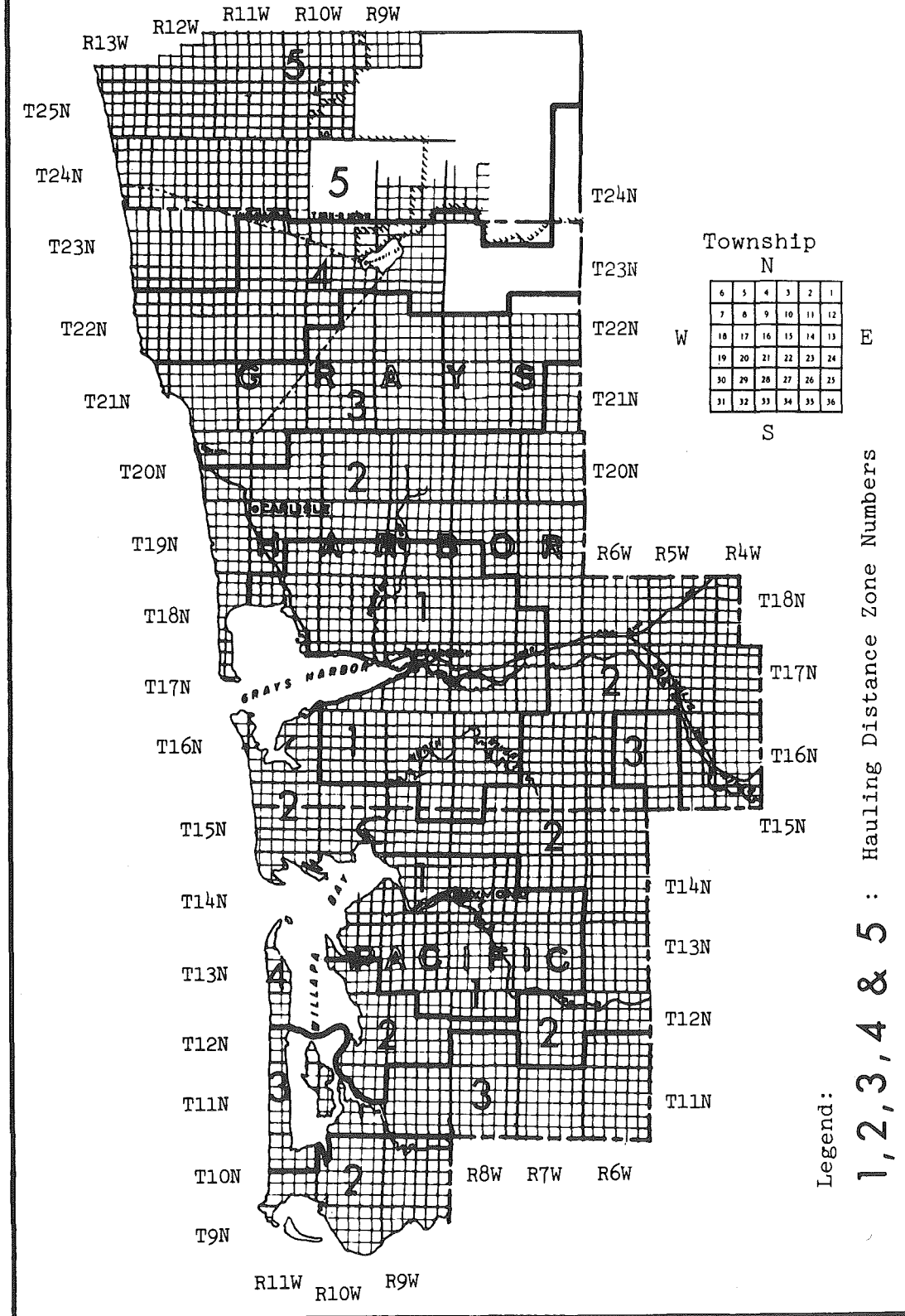
6	5	4	3	2	1
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36

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HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC458-40-18627)

STUMPAGE VALUE AREA 2

Page 1 of 1



Township

N					
6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36
S					

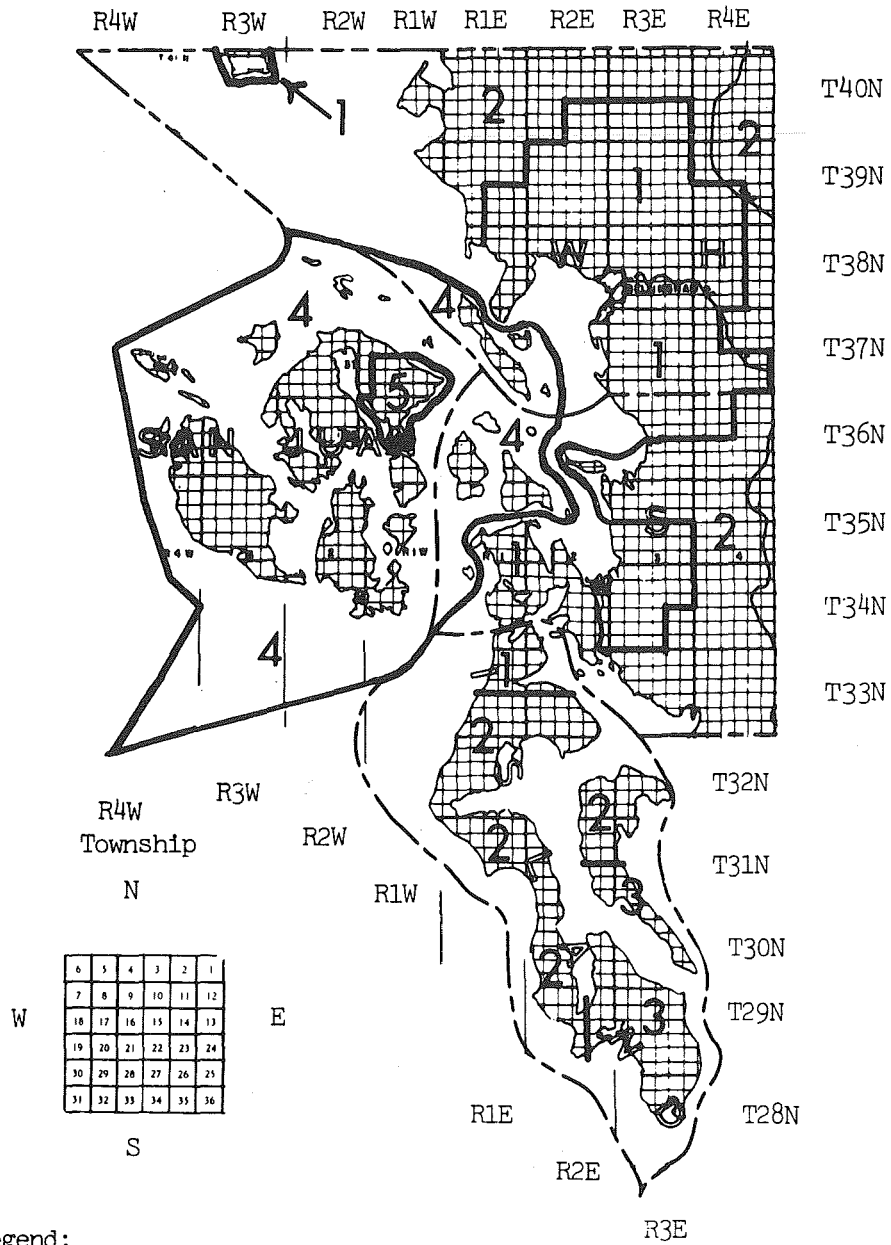
Legend:

1, 2, 3, 4 & 5 : Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 3

Page 1 of 2



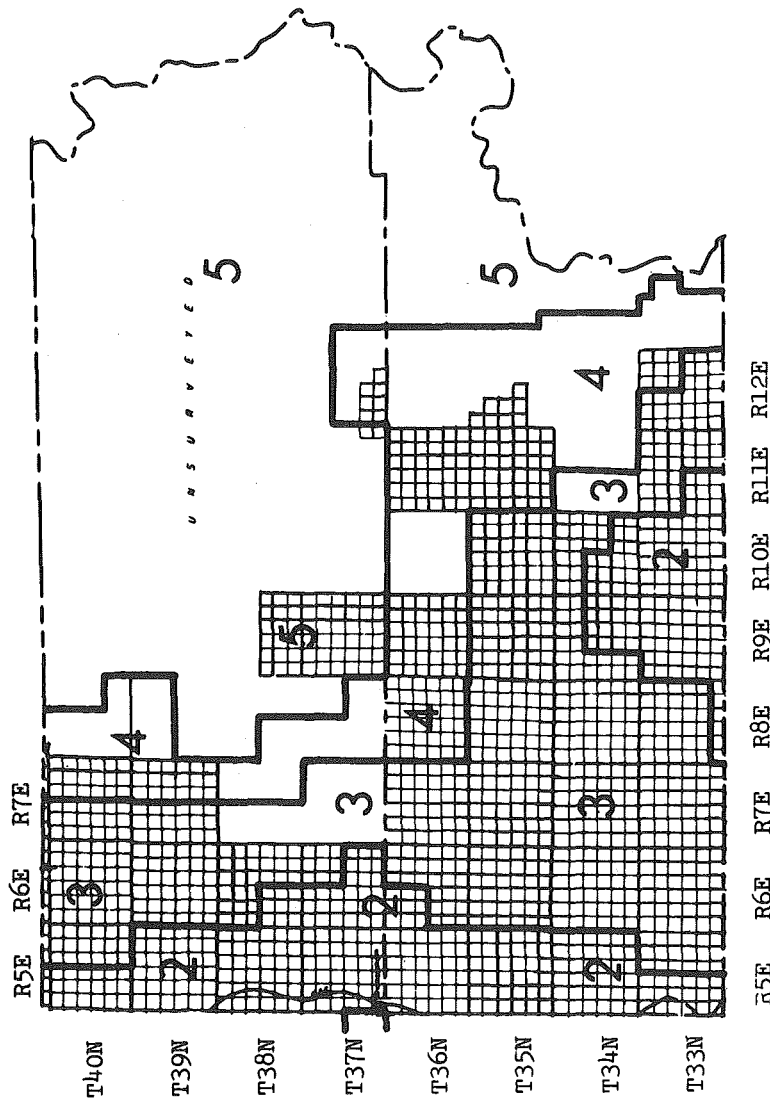
Legend:

1, 2, 3, 4 and 5 : Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
 (WAC 458-40-18627)

STUMPAGE VALUE AREA 3

Page 2 of 2



		E																																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Township																																					
		N																																			
		W																																			
		S																																			

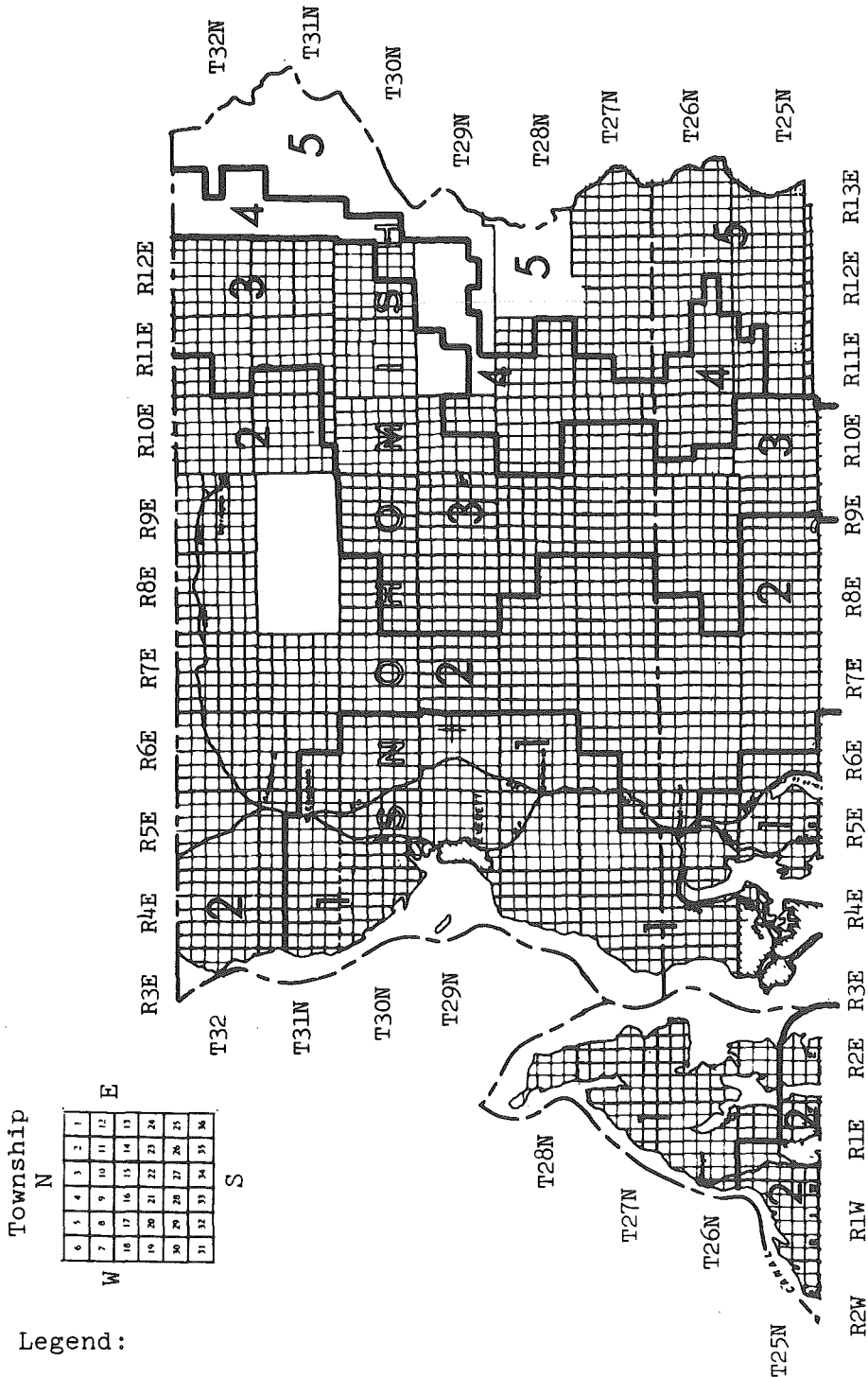
Legend:

2, 3, 4 and 5 : Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 4

Page 1 of 3



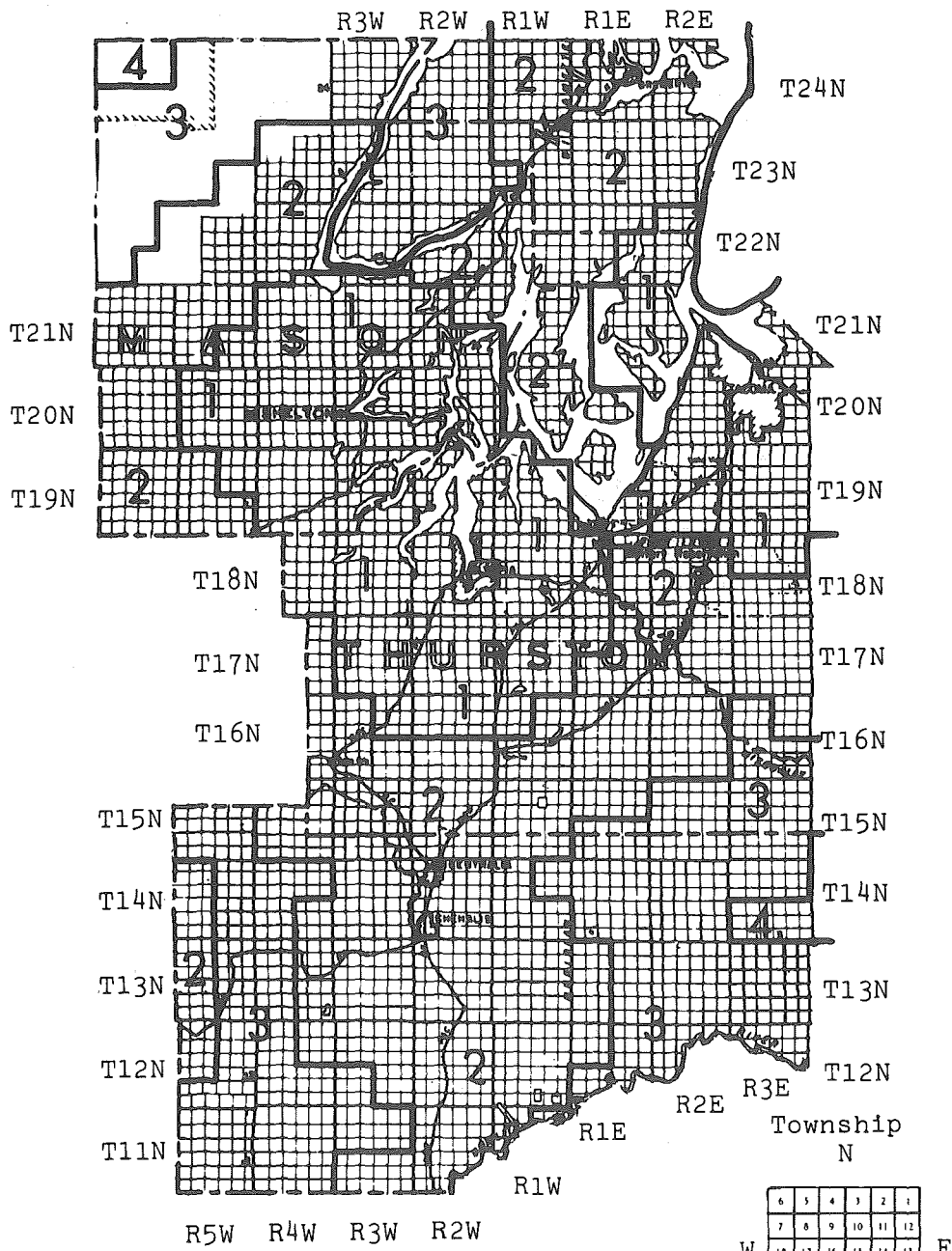
Legend:

1, 2, 3, 4 and 5: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 4

Page 2 of 3

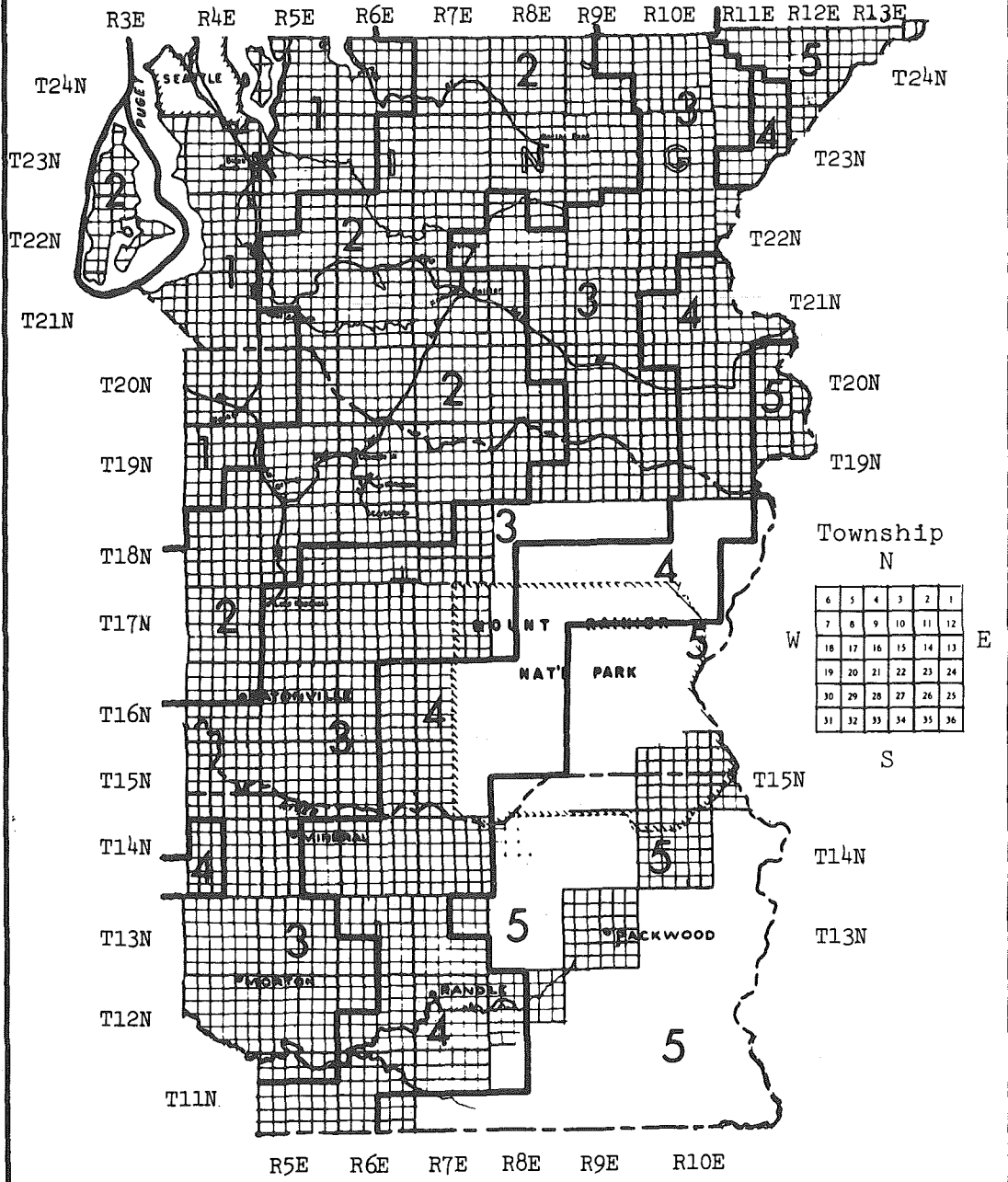


Legend:

1, 2, 3 and 4: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 4 Page 3 of 3



Township N

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

W E

S

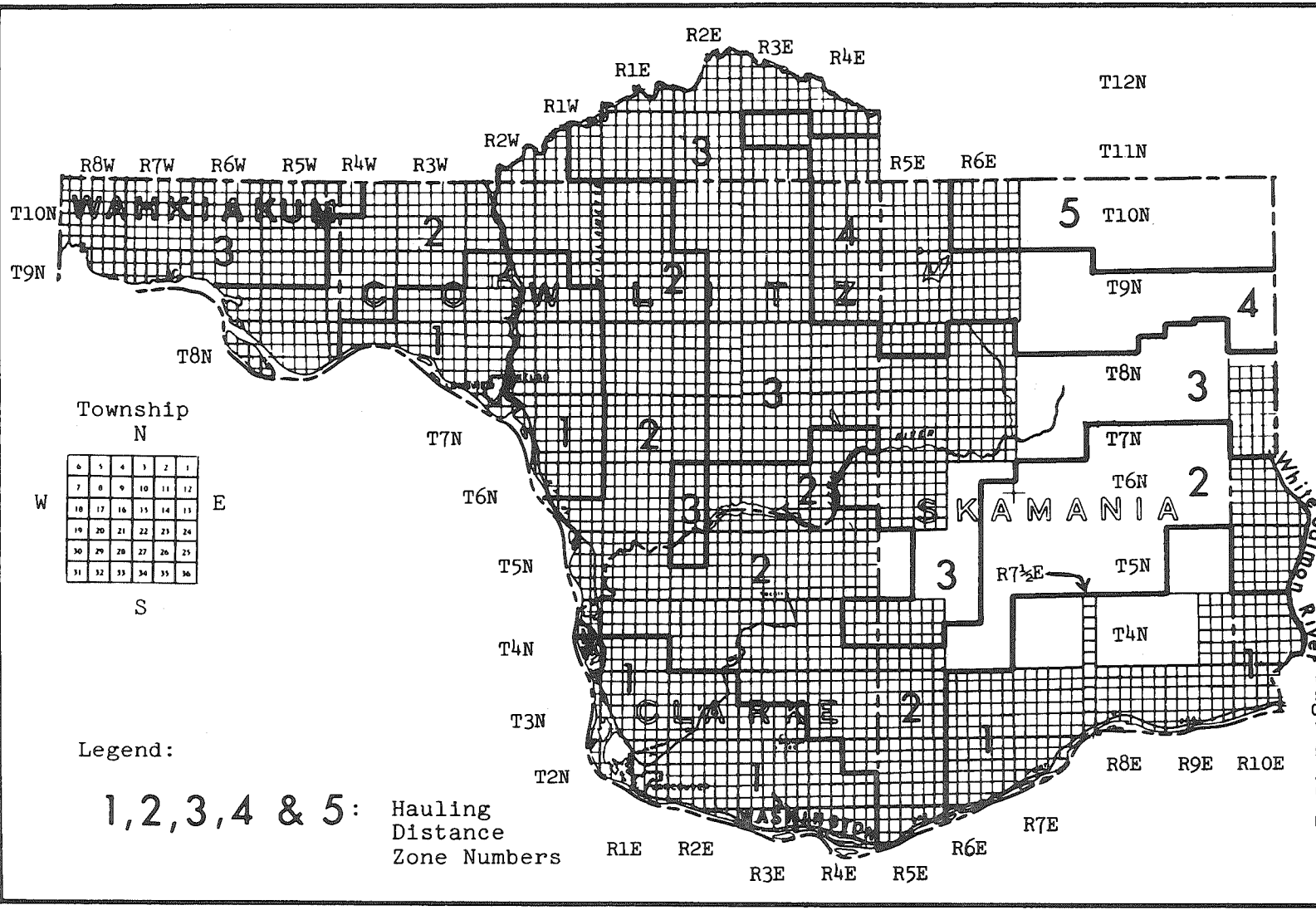
Legend:

1, 2, 3, 4 and 5: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 5

Page 1 of 1

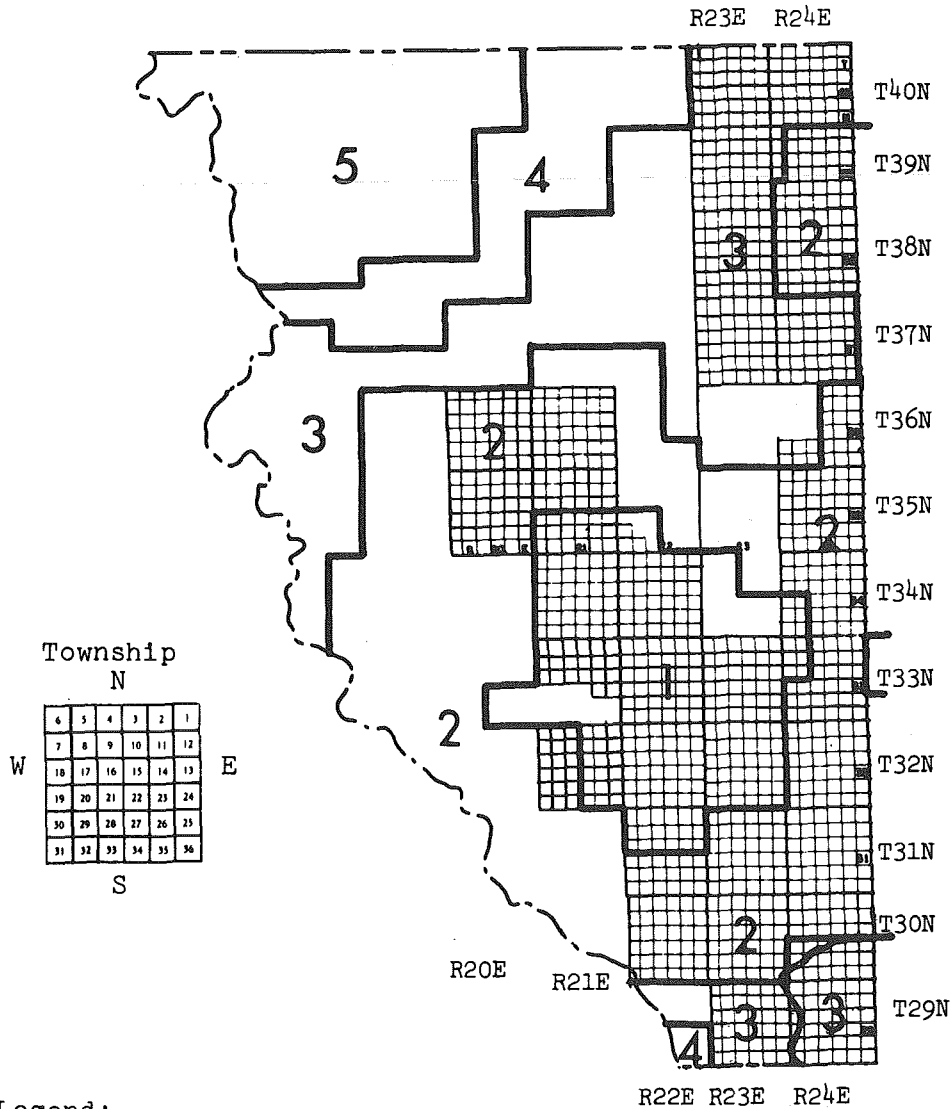




HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

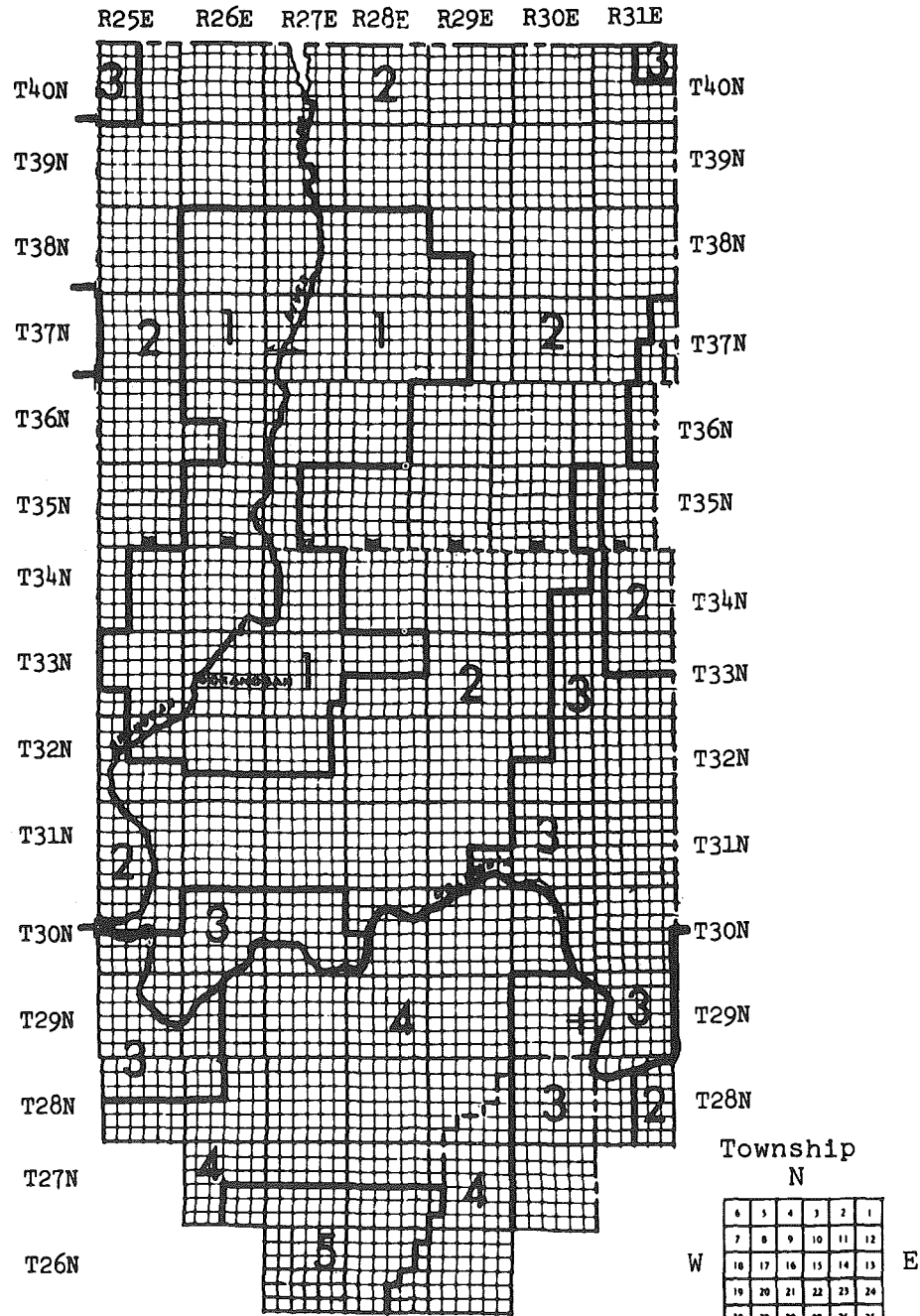
STUMPAGE VALUE AREA 6

Page 1 of 2



HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 6



Legend:

R25E R26E R27E R28E R29E R30E R31E

1, 2, 3, 4 and 5: Hauling Distance Zone Numbers

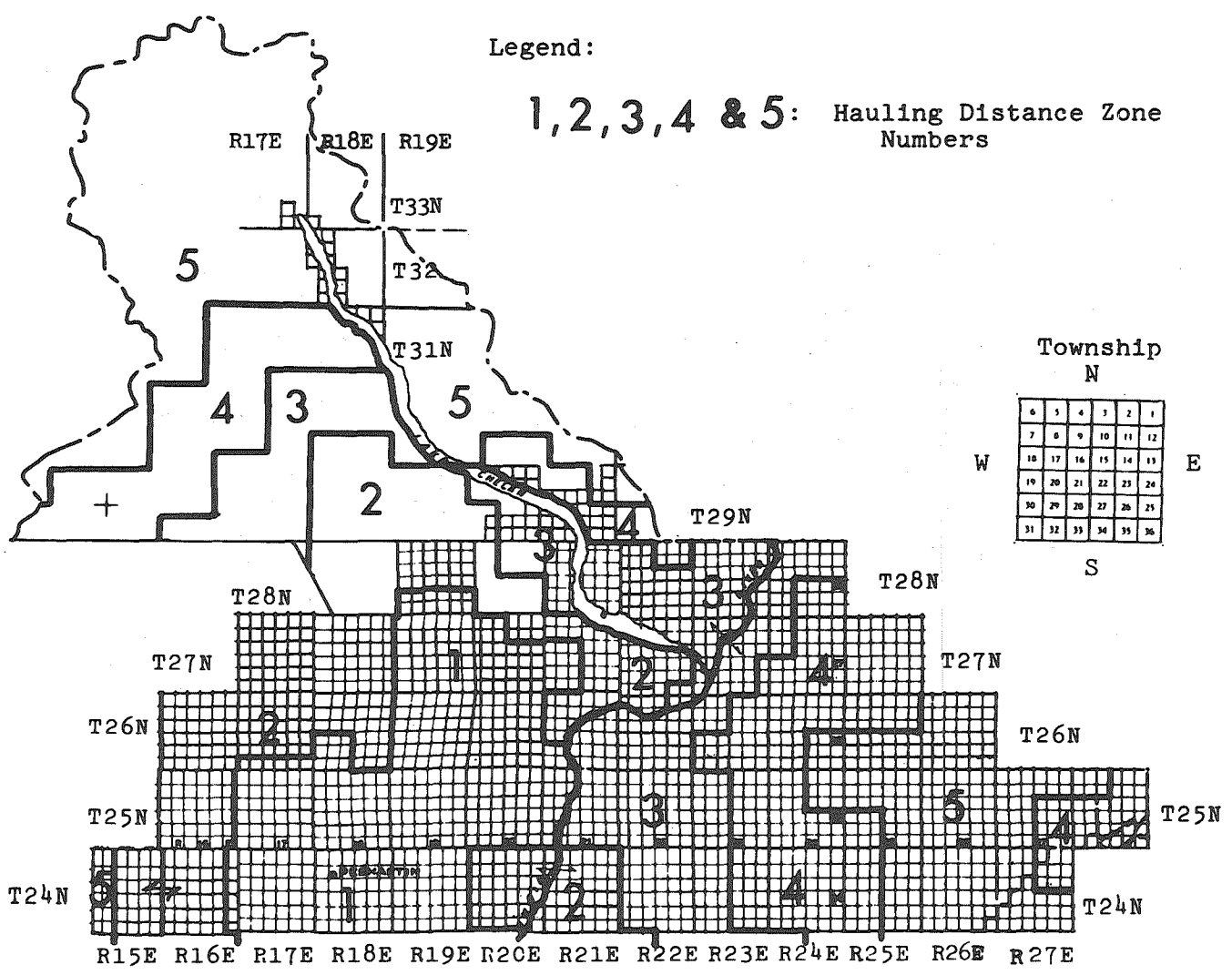
HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 7

Page 1 of 3

Legend:

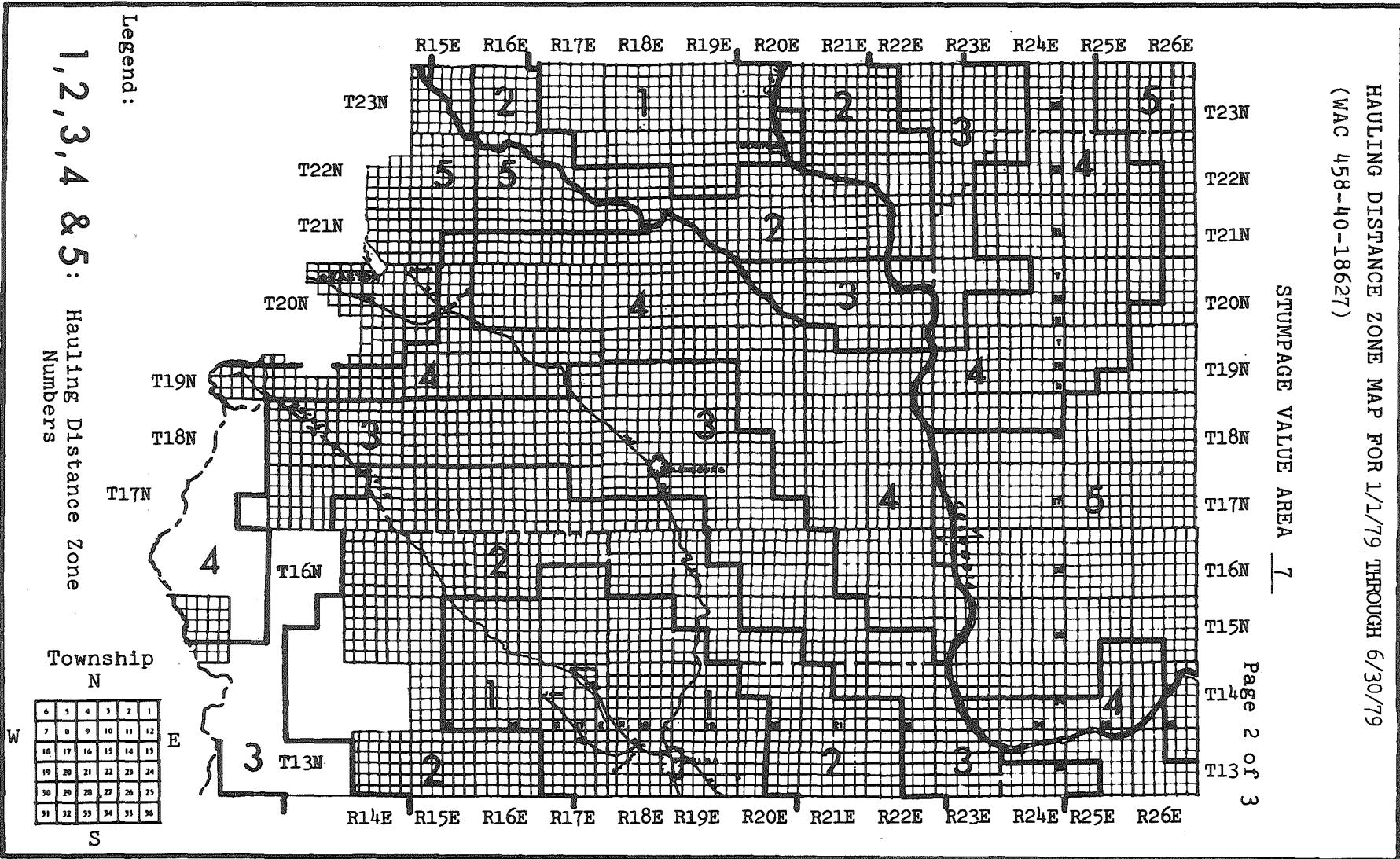
1, 2, 3, 4 & 5: Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 7

Page 2 of 3



Legend:

1, 2, 3, 4 & 5: Hauling Distance Zone Numbers

Township N

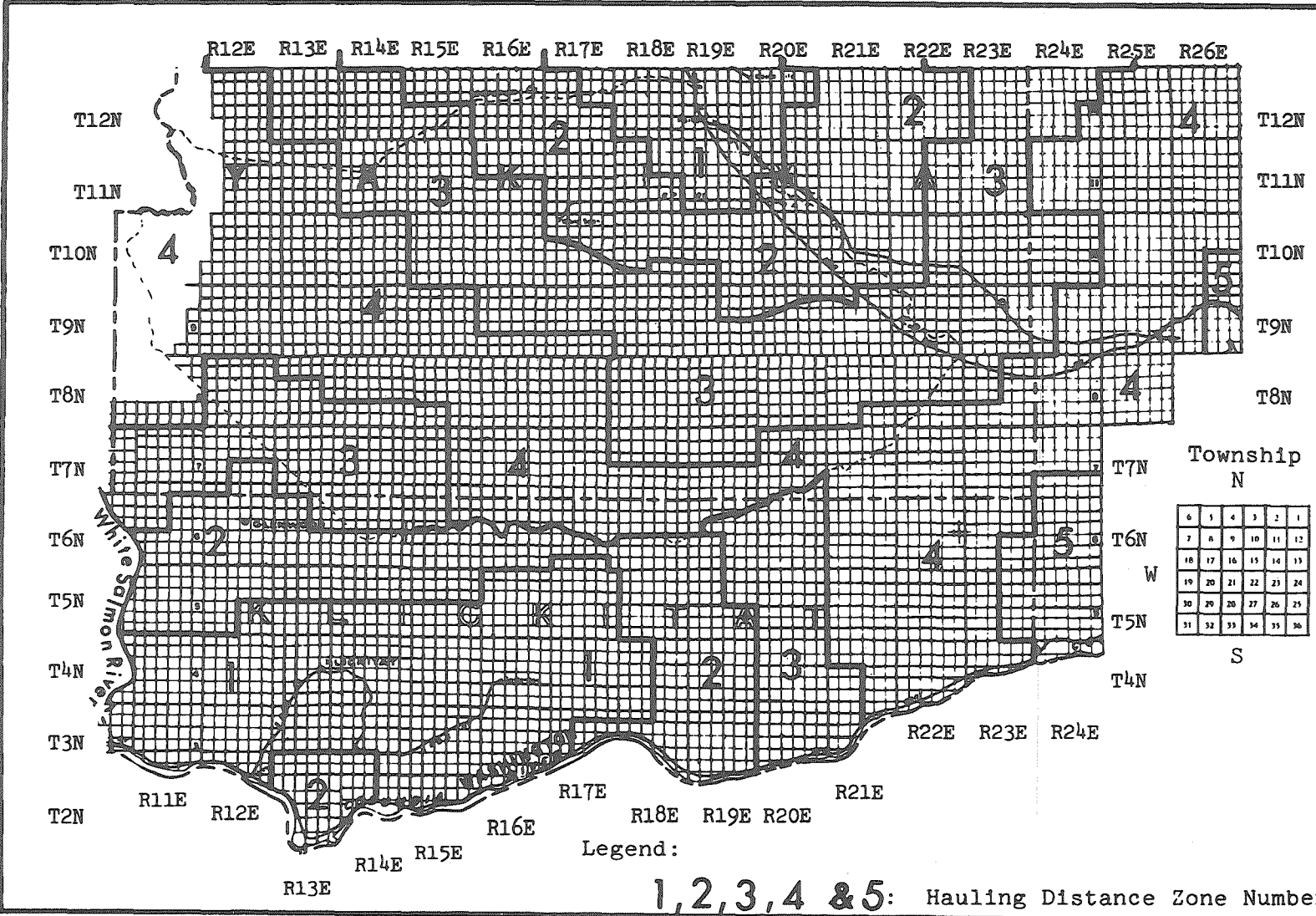
6	5	4	3	2	1
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36

S

HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 7

Page 3 of 3



Township N

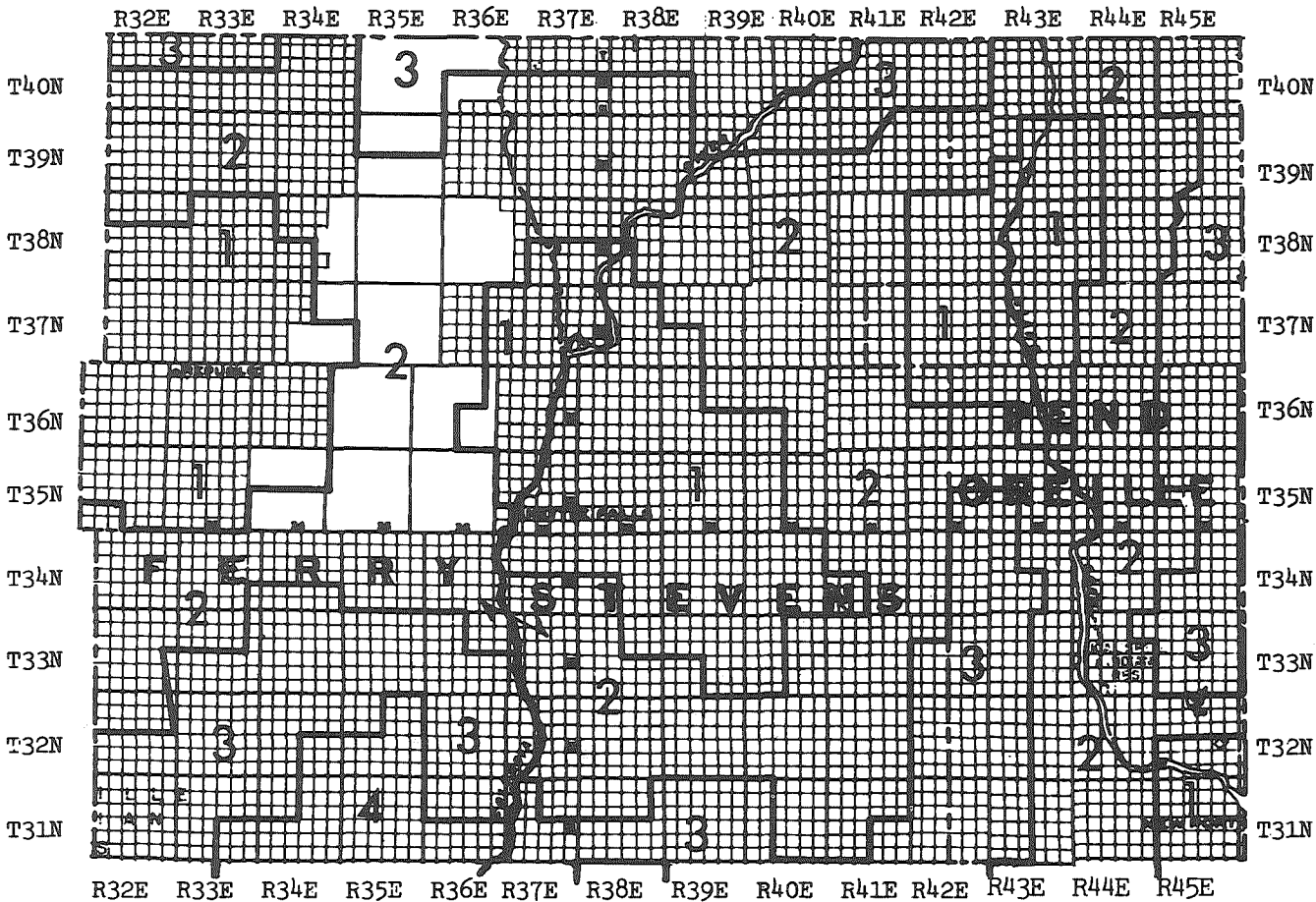
6	5	4	3	2	1
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36

W S

HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
 (WAC 458-40-18627)

STUMPAGE VALUE AREA 8

Page 1 of 2



Township  
N

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

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T40N  
T39N  
T38N  
T37N  
T36N  
T35N  
T34N  
T33N  
T32N  
T31N

T40N  
T39N  
T38N  
T37N  
T36N  
T35N  
T34N  
T33N  
T32N  
T31N

R32E R33E R34E R35E R36E R37E R38E R39E R40E R41E R42E R43E R44E R45E

R32E R33E R34E R35E R36E R37E R38E R39E R40E R41E R42E R43E R44E R45E

Legend:

1, 2, 3, 4 & 5: Hauling Distance  
Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

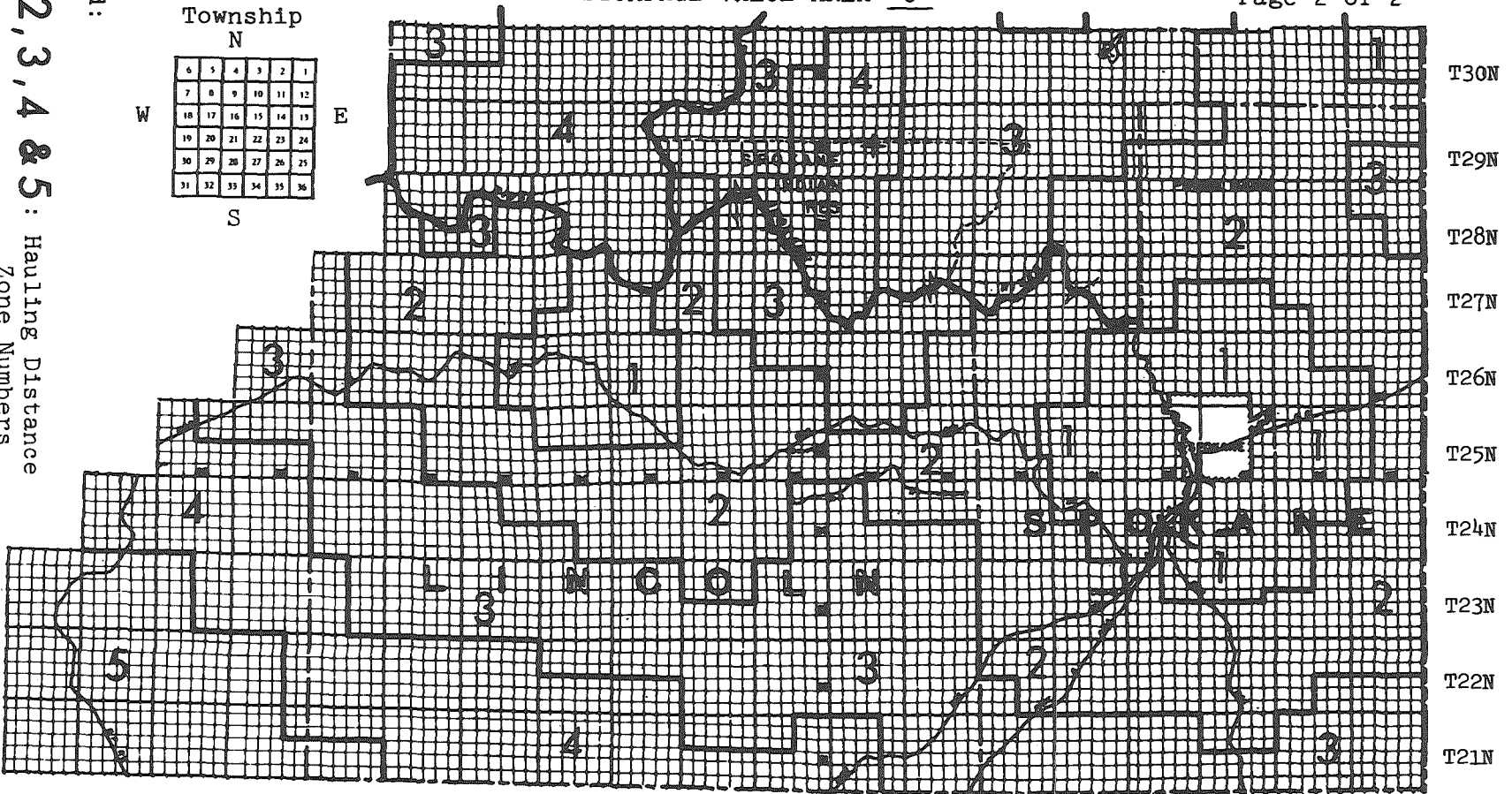
STUMPAGE VALUE AREA 8

Page 2 of 2

Legend:

1, 2, 3, 4 & 5: Hauling Distance  
Zone Numbers

Township					
N					
6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36
S					
E					



R27E R28E R29E R30E R31E R32E R33E R34E R35E R36E R37E R38E R39E R40E R41E R42E R43E R44E R45E

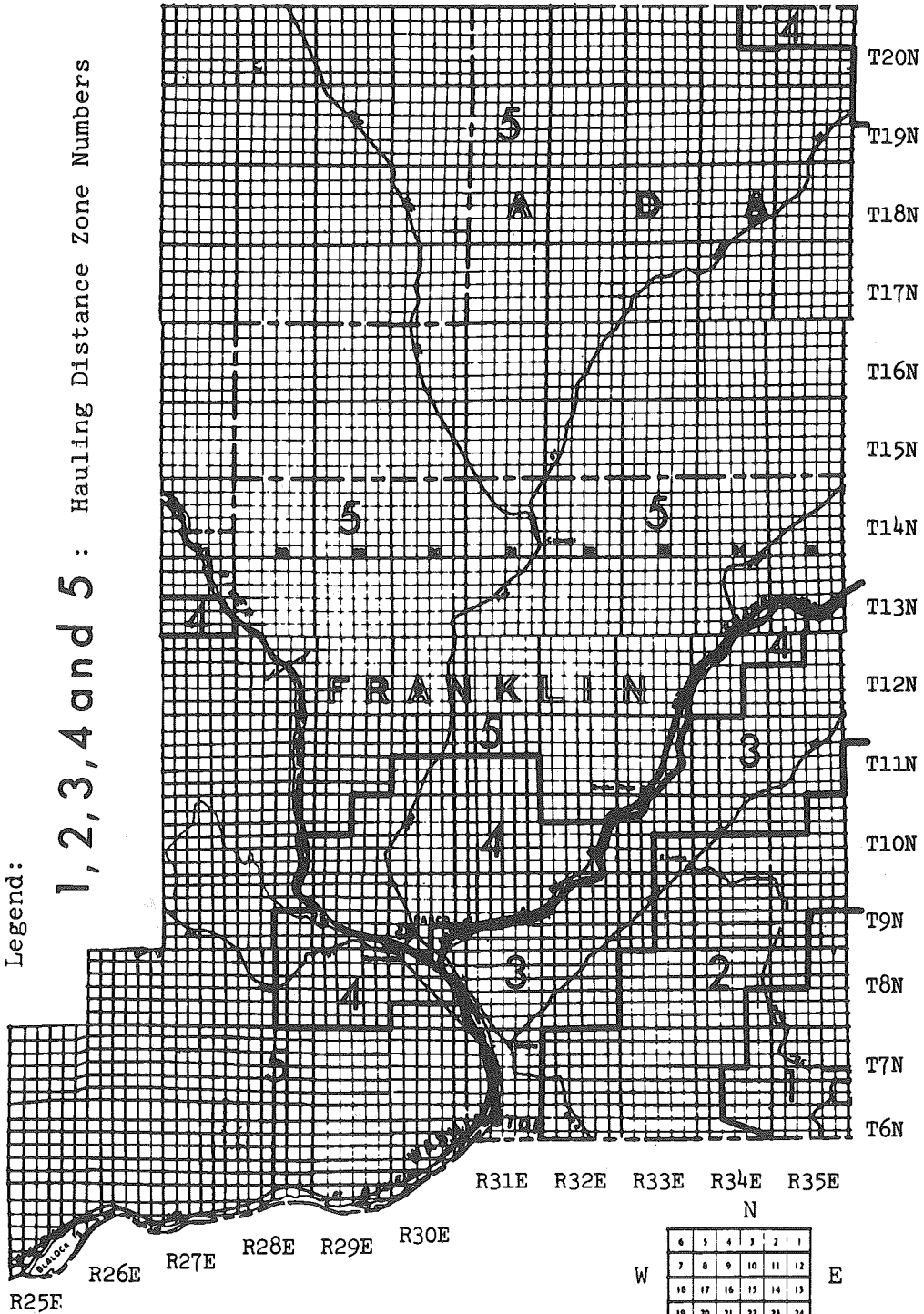


HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 9

Page 1 of 2

Legend:  
1, 2, 3, 4 and 5 : Hauling Distance Zone Numbers



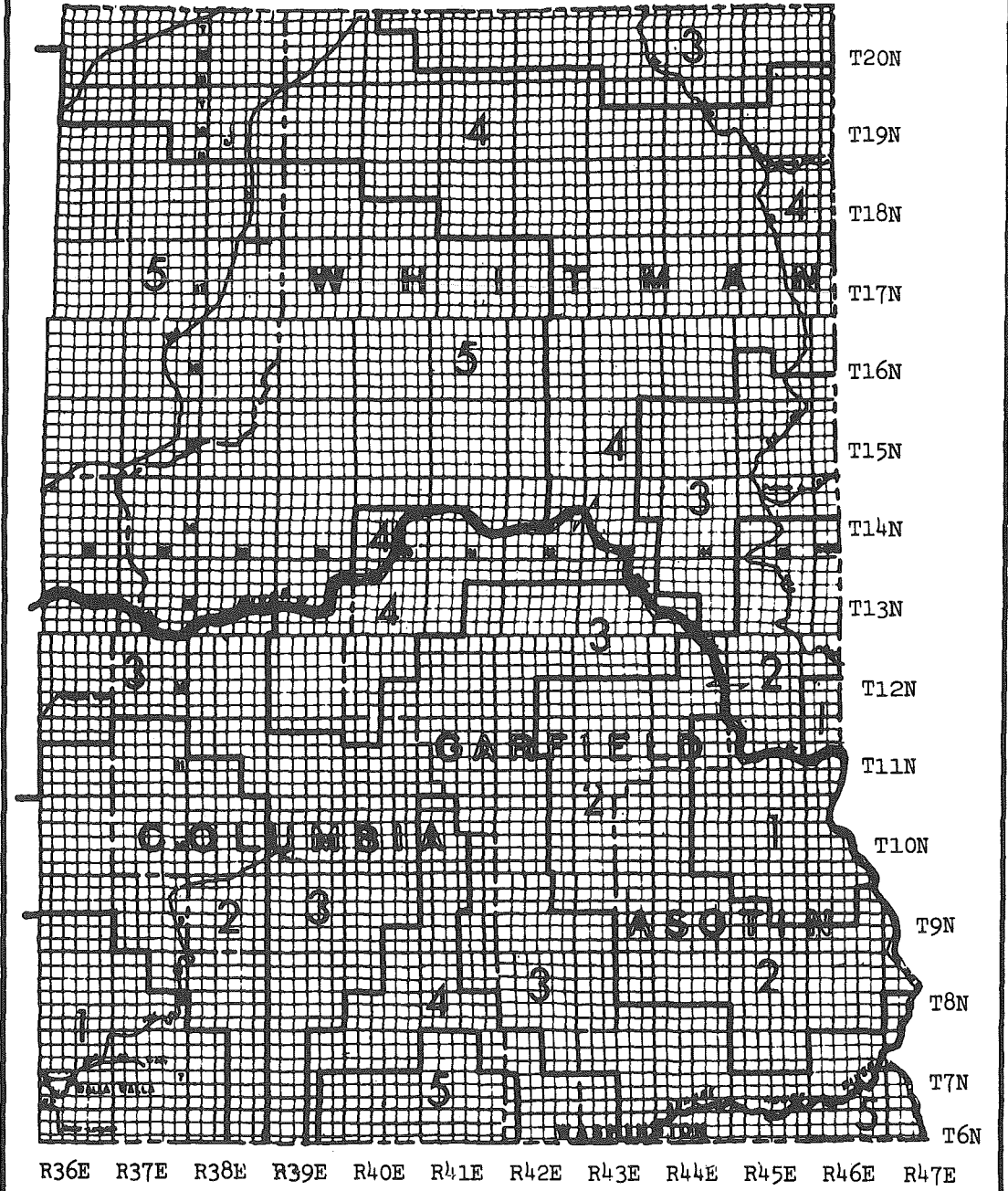
	R31E	R32E	R33E	R34E	R35E
	N				
6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36
	S				
W					E



HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
(WAC 458-40-18627)

STUMPAGE VALUE AREA 9

Page 2 of 2



Legend:

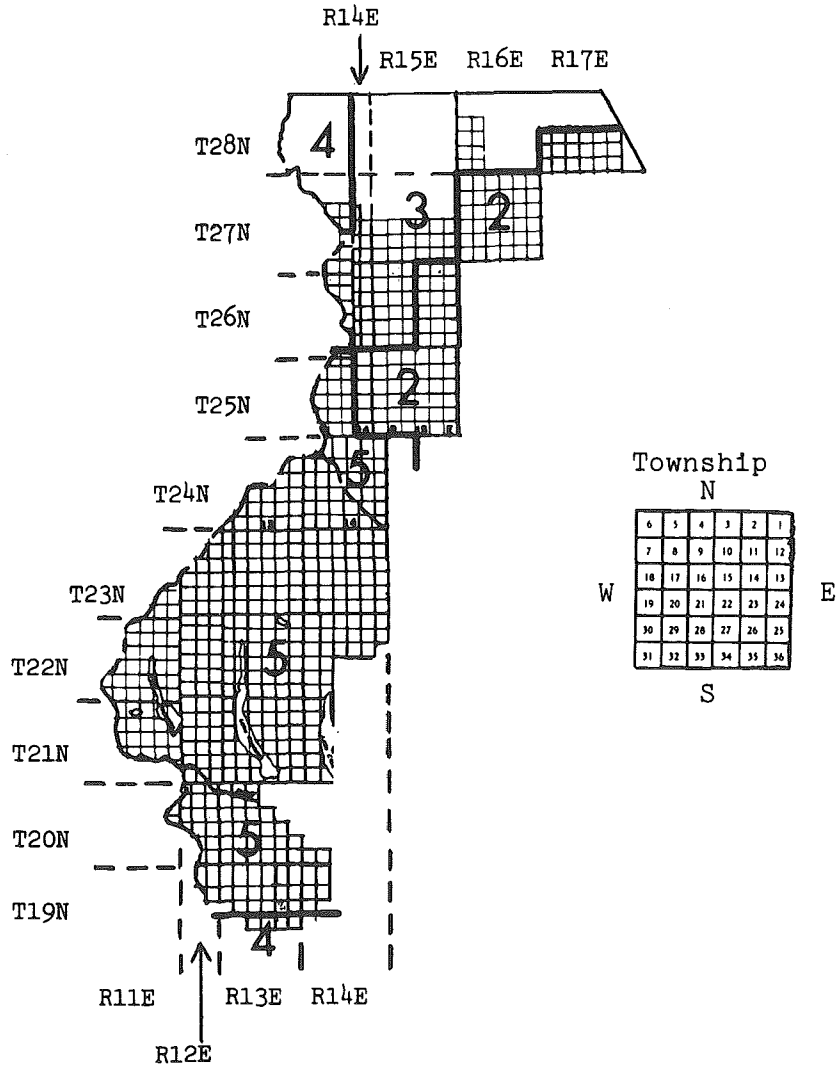
1, 2, 3, 4 and 5 : Hauling Distance Zone Numbers

N						
	6	5	4	3	2	1
W	7	8	9	10	11	12
	18	17	16	15	14	13
	19	20	21	22	23	24
	30	29	28	27	26	25
	31	32	33	34	35	36
S						

HAULING DISTANCE ZONE MAP FOR 1/1/79 THROUGH 6/30/79  
 (WAC 458-40-18627)

STUMPAGE VALUE AREA 10

Page 1 of 1



Legend:

**2, 3, 4 and 5:** Hauling Distance Zone Numbers

[Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-18627, filed 12/29/78.]

WAC 458-40-18628 Timber quality code numbers—Tables for 1/1/79 through 6/30/79. In order to allow for differences in age, size, quality of timber and other relevant factors as required by RCW 82.04.291(3), the department has assigned timber quality code numbers for harvests of the various designated harvest types and species.

Scaling and grading information derived from an acceptable log scaling and grading rule for the particular harvest type and species shall be used to determine the proper quality code number.

For each timber quality code number in the following tables, there is a corresponding timber quality code number for that particular harvest type and species in the stumpage value tables of WAC 458-40-18629 which is to be used in computing timber harvest value.

The following timber quality code tables are hereby adopted for use during the period of January 1, 1979 through June 30, 1979:

**TABLE 1--Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, and 5  
(for 1/1/79 through 6/30/79)  
OLD GROWTH FINAL HARVEST  
(100 years of age and older)**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Douglas Fir	Over 50% No. 3 Peeler & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Over 20% Special Mill, No. 1 Sawmill, Peeler & better log grade
1	Noble Fir & Spruce	Over 35% No. 1 Sawmill, Peeler or Select & better log grade
	Western Hemlock, White Fir & Other Conifer	Over 25% Special Mill, No. 1 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades
	Douglas Fir	Over 40% Special Mill, No. 1 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	10-20% inclusive Special Mill, No. 1 Sawmill, Peeler & better log grade
2	Noble Fir & Spruce	15-35% inclusive No. 1 Sawmill, Peeler or Select & better log grade
	Western Hemlock, White Fir & Other Conifer	5-25% inclusive Special Mill, No. 1 Sawmill & better log grade

**TABLE 1--cont.**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Douglas Fir	15-40% inclusive Special Mill, No. 1 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Less than 10% Special Mill, No. 1 Sawmill, Peeler & better log grade
3	Noble Fir & Spruce	Less than 15% No. 1 Sawmill, Peeler or Select & better log grade
	Western Hemlock, White Fir & Other Conifer	Less than 5% Special Mill, No. 1 Sawmill & better log grade
4	Douglas Fir	Less than 15% Special Mill, No. 1 Sawmill & better log grade
	Conifer Utility	All conifer logs graded as utility log grade
5	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling and grading rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureau. To determine timber quality code number, see the example for Western Washington which follows Table 3.

**TABLE 2--Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, and 5  
(for 1/1/79 through 6/30/79)  
YOUNG GROWTH FINAL HARVEST  
(Under 100 years of age and not including thinning)**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Douglas Fir	Over 70% No. 2. Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Over 20% No. 2 Sawmill & better log grade
1	Western Hemlock & Other Conifer	Over 70% No. 2 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades

TABLE 2--cont.

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
2	Douglas Fir	40-70% inclusive No. 2 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	5-20% inclusive No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	40-70% inclusive No. 2 Sawmill & better log grade
3	Douglas Fir	5 to but not including 40% No. 2 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Less than 5% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	5 to but not including 40% No. 2 Sawmill & better log grade
4	Douglas Fir, Western Hemlock & Other Conifer, except Western Red Cedar & Alaska yellow cedar	Less than 5% No. 2 Sawmill & better log grade
	Conifer Utility	All conifer logs graded as utility log grade
5	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling and grading rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by the Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureaus. To determine timber quality code number, see the example for Western Washington which follows Table 3.

TABLE 3--Timber Quality Code Table  
Stumpage Values Areas 1, 2, 3, 4, and 5  
(for 1/1/79 through 6/30/79)

THINNING

See definition WAC 458-40-18625(9)(d)

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Douglas Fir	Over 70% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	Over 70% No. 2 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades

TABLE 3--cont.

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
2	Douglas Fir	40-70% inclusive No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	40-70% inclusive No. 2 Sawmill & better log grade
3	Douglas Fir	5 to but not including 40% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	5 to but not including 40% No. 2 Sawmill & better log grade
4	Douglas Fir, Western Hemlock & Other Conifer	Less than 5% No. 2 Sawmill & better log grade
	Conifer Utility	All conifer logs graded as utility log grade
5	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by the Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureaus. To determine timber quality code number for Western Washington, see the following example.

**WESTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality number code for timber harvested in stumpage value areas 1, 2, 3, 4 and 5 in Western Washington. The following method can be used to determine the quality code number for species in "old growth final harvest", "young growth final harvest", and "thinning harvest" types.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Douglas Fir, and the harvest type, young growth final harvest, with the following volumes at the indicated grades:

Log Grade	Net Volume, Scribner Scale
Special Mill	20 MBF
No. 1 sawmill	20 MBF
No. 2 sawmill	45 MBF
No. 3 sawmill	35 MBF
No. 4 sawmill	30 MBF
<b>TOTAL</b>	<b>150 MBF</b>

To determine the proper quality code number, add the scale volumes for the grades as established by the approved grading rule. Divide this volume by the total volume harvested for the species. In this example, the

Special Mill and the No. 1 and 2 sawmill logs account for 85 MBF of the 150 MBF Douglas Fir harvested. Divide as follows:

$$\frac{20 + 20 + 45}{150} \text{ or } \frac{85}{150} = .567 \times 100 = 56.7\%$$

In this example, the Special Mill, No. 1 and 2 sawmill logs make up 56.7% of the Douglas Fir harvested. Since this is between 40 and 70% No. 2 sawmill and better, the entire Douglas Fir harvested would be reported as:

Species	Timber Quality Code Number	Net Volume Harvested
Douglas Fir	2	150 MBF

**TABLE 4--Timber Quality Code Table  
Stumpage Value Areas 6, 7, 8, and 9  
(for 1/1/79 through 6/30/79)**

MERCHANTABLE SAWTIMBER, ALL AGES

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Ponderosa Pine	Less than 10 logs 16 feet long per thousand board feet Scribner scale
1	All Conifers Other Than Ponderosa Pine	All log sizes
	Hardwoods	Sawlogs only
2	Ponderosa Pine	10 or more logs 16 feet long per thousand board feet Scribner scale
4	Utility	All logs graded as utility

<sup>1</sup>To determine timber quality code number in Stumpage Value Areas 6, 7, 8 and 9 for Eastern Washington, see the following example.

**EASTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality code for timber harvested in stumpage value areas 6, 7, 8 and 9 in Eastern Washington.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Ponderosa Pine, and harvest type merchantable sawtimber, all ages with a sum total log length of 19,200 feet.

**Step 1.** The highest possible number of sawable sixteen foot logs which could be recovered is determined by dividing the sum total length of all sawable logs harvested (i.e. 19,200) by 16. Answer: 1200 logs.

**Step 2.** The average net volume per sixteen foot recoverable log is determined by dividing the total volume harvested (150 MBF) by the number of sixteen foot logs (1200). Answer: 125.

**Step 3.** The total number of logs per thousand board feet is determined by dividing 1000 by the

average net volume per sixteen foot recoverable log (125). Answer: 8 logs per 1 MBF.

**Step 4.** Because the timber quality code table lists 1 to 9 logs per 1 MBF for Ponderosa pine as timber quality code number 1, the harvest was at 8 logs per 1 MBF the entire Ponderosa pine harvest would be reported as:

Species	Timber Quality Code Number	Volume Harvested
Ponderosa Pine (PP)	1	150 MBF

**TABLE 5--Timber Quality Code Table  
Stumpage Value Area 10  
(for 1/1/79 through 6/30/79)  
MERCHANTABLE SAWTIMBER, ALL AGES**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Ponderosa Pine & Other Conifers	Less than 5 logs 16 feet long per MBF net log Scribner scale
	Hardwoods	All logs graded as sawlogs
2	Ponderosa Pine	5 to 9 logs inclusive 16 feet long per MBF net log Scribner scale
	Other Conifer	5 to 12 logs inclusive 16 feet long per MBF net log scale
3	Ponderosa Pine	More than 9 logs 16 feet long per MBF net log Scribner scale
	Other Conifer	More than 12 logs 16 feet long per MBF net log Scribner scale
4	Utility	All logs graded as utility

<sup>1</sup>To determine timber quality code number in Stumpage Value Area 10 in Eastern Washington, see the following example.

**EASTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality code for timber harvested in stumpage value area 10 in Eastern Washington.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Ponderosa Pine, and harvest type merchantable sawtimber, all ages with a sum total log length of 19,200 feet.

**Step 1.** The highest possible number of sawable sixteen foot logs which could be recovered is determined by dividing the sum total length of all sawable logs harvested (i.e. 19,200) by 16. Answer: 1200 logs.

**Step 2.** The average net volume per sixteen foot recoverable log is determined by dividing the total volume harvested (150 MBF) by the number of sixteen foot logs (1200). Answer: 125.

**Step 3.** The total number of logs per thousand board feet is determined by dividing 1000 by the average net volume per sixteen foot recoverable log (125). Answer: 8 logs per 1 MBF.

**Step 4.** Because the timber quality code table lists 5-9 logs per 1 MBF for Ponderosa pine as timber quality code number 2, the harvest was at 8 logs per 1 MBF the entire Ponderosa pine harvest would be reported as:

Species	Timber Quality Code Number	Volume Harvested
Ponderosa Pine (PP)	2	150 MBF

[Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-18628, filed 12/29/78.]

**WAC 458-40-18629 Stumpage values--Tables for 1/1/79 through 6/30/79.** As required by RCW 82.04.291 the department has prepared tables which assign stumpage value rates for the various harvest types, which rates vary depending upon the stumpage value area, species, timber quality code number and hauling distance zone involved. Where the timber harvested is used to produce harvest type "special forest products" the value tables of this section shall establish the values for such special forest products.

The following stumpage value and special forest product value tables are hereby adopted for use during the period of January 1, 1979 through June 30, 1979:

**TABLE 1--Stumpage Value Table  
Stumpage Value Area 1  
(for 1/1/79 through 6/30/79)  
OLD GROWTH FINAL HARVEST  
(100 years of age and older)**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$217	\$213	\$209	\$205	\$201
		2	197	193	189	185	181
		3	172	168	164	160	156
		4	170	166	162	158	154
Western Hemlock <sup>1</sup>	WH	1	153	149	145	141	137
		2	125	121	117	113	109
		3	113	109	105	101	97
True Fir <sup>2</sup>	TF	1	153	149	145	141	137
		2	125	121	117	113	109
		3	113	109	105	101	97
Western Red Cedar <sup>3</sup>	RC	1	389	385	381	377	373
		2	278	274	270	266	262
		3	179	175	171	167	163
Sitka Spruce	SS	1	205	201	197	193	189
		2	166	162	158	154	150
		3	131	127	123	119	115
Other Conifer	OC	1	153	149	145	141	137
		2	125	121	117	113	109
		3	113	109	105	101	97

**TABLE 1--cont.**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Red Alder	RA	1	43	37	31	25	19
Cottonwood	BC	1	28	22	16	10	4
Other Hardwoods	OH	1	25	19	13	7	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	14	14	14	14	14

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 2--Stumpage Value Table  
Stumpage Value Area 1  
(for 1/1/79 through 6/30/79)  
YOUNG GROWTH FINAL HARVEST  
(Under 100 years of age and not including thinning)**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$194	\$188	\$182	\$176	\$170
		2	181	175	169	163	157
		3	138	132	126	120	114
		4	118	112	106	100	94
Western Hemlock <sup>1</sup>	WH	1	161	155	149	143	137
		2	125	119	113	107	101
		3	93	87	81	75	69
		4	76	70	64	58	52
True Fir <sup>2</sup>	TF	1	161	155	149	143	137
		2	125	119	113	107	101
		3	93	87	81	75	69
		4	76	70	64	58	52
Western Red Cedar <sup>3</sup>	RC	1	220	214	208	202	196
		2	214	208	202	196	190
		3	155	149	143	137	131
Other Conifer	OC	1	161	155	149	143	137
		2	125	119	113	107	101
		3	93	87	81	75	69
		4	76	70	64	58	52
Red Alder	RA	1	43	37	31	25	19
Cottonwood	BC	1	28	22	16	10	4
Other Hardwoods	OH	1	25	19	13	7	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	14	14	14	14	14

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 3--Stumpage Value Table**  
**Stumpage Value Area 1**  
 (for 1/1/79 through 6/30/79)  
**THINNING**  
 See definition WAC 458-40-18625(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$176	\$170	\$164	\$158	\$152
		2	163	157	151	145	139
		3	120	114	108	102	96
		4	100	94	88	82	76
Western Hemlock <sup>1</sup>	WH	1	143	137	131	125	119
		2	107	101	95	89	83
		3	75	69	63	57	51
		4	58	52	46	40	34
True Fir <sup>2</sup>	TF	1	143	137	131	125	119
		2	107	101	95	89	83
		3	75	69	63	57	51
		4	58	52	46	40	34
Other Conifer	OC	1	143	137	131	125	119
		2	107	101	95	89	83
		3	75	69	63	57	51
		4	58	52	46	40	34
Red Alder	RA	1	43	37	31	25	19
Cottonwood	BC	1	28	22	16	10	4
Other Hardwoods	OH	1	25	19	13	7	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	14	14	14	14	14

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 4--Stumpage Value Table**  
**Stumpage Value Area 1**  
 (for 1/1/79 through 6/30/79)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$231	\$227	\$223	\$219	\$215
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	82	78	74	70	66
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage Value per lineal foot.

**TABLE 5--Stumpage Value Table**  
**Stumpage Value Area 2**  
 (for 1/1/79 through 6/30/79)  
**OLD GROWTH FINAL HARVEST**  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$255	\$251	\$247	\$243	\$239
		2	237	233	229	225	221
		3	217	213	209	205	201
		4	176	172	168	164	160
Western Hemlock <sup>1</sup>	WH	1	144	140	136	132	128
		2	143	139	135	131	127
		3	117	113	109	105	101
True Fir <sup>2</sup>	TF	1	144	140	136	132	128
		2	143	139	135	131	127
		3	117	113	109	105	101
Western Red Cedar <sup>3</sup>	RC	1	354	350	346	342	338
		2	305	301	297	293	289
		3	230	226	222	218	214
Sitka Spruce	SS	1	192	188	184	180	176
		2	149	145	141	137	133
		3	112	108	104	100	96
Other Conifer	OC	1	144	140	136	132	128
		2	143	139	135	131	127
		3	112	108	104	100	96
Red Alder	RA	1	54	48	42	36	30
Cottonwood	BC	1	34	28	22	16	10
Other Hardwoods	OH	1	29	23	17	11	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	11	11	11	11	11

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 6--Stumpage Value Table**  
**Stumpage Value Area 2**  
 (for 1/1/79 through 6/30/79)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$198	\$192	\$186	\$180	\$174
		2	185	179	173	167	161
		3	109	103	97	91	85
		4	87	81	75	69	63
Western Hemlock <sup>1</sup>	WH	1	150	144	138	132	126
		2	146	140	134	128	122
		3	88	82	76	70	64
		4	76	70	64	58	52

TABLE 6--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
True Fir <sup>2</sup>	TF	1	150	144	138	132	126
		2	146	140	134	128	122
		3	88	82	76	70	64
		4	76	70	64	58	52
Western Red Cedar <sup>3</sup>	RC	1	216	210	204	198	192
		2	199	193	187	181	175
		3	154	148	142	136	130
Other Conifer	OC	1	150	144	138	132	126
		2	146	140	134	128	122
		3	88	82	76	70	64
		4	76	70	64	58	52
Red Alder	RA	1	54	48	42	36	30
Cottonwood	BC	1	34	28	22	16	10
Other Hardwoods	OH	1	29	23	17	11	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	11	11	11	11	11

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 7--Stumpage Value Table  
 Stumpage Value Area 2  
 (for 1/1/79 through 6/30/79)  
 THINNING  
 See definition WAC 458-40-18625(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$180	\$174	\$168	\$162	\$156
		2	167	161	155	149	143
		3	91	85	79	73	67
		4	69	63	57	51	45
Western Hemlock <sup>1</sup>	WH	1	132	126	120	114	108
		2	128	122	116	110	104
		3	70	64	58	52	46
		4	58	52	46	40	34
True Fir <sup>2</sup>	TF	1	132	126	120	114	108
		2	128	122	116	110	104
		3	70	64	58	52	46
		4	58	52	46	40	34
Other Conifer	OC	1	132	126	120	114	108
		2	128	122	116	110	104
		3	70	64	58	52	46
		4	58	52	46	40	34
Red Alder	RA	1	54	48	42	36	30
Cottonwood	BC	1	34	28	22	16	10
Other Hardwoods	OH	1	29	23	17	11	5
Hardwood Utility	HU	5	5	5	5	5	5

TABLE 7--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Conifer Utility	CU	5	11	11	11	11	11

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 8--Stumpage Value Table  
 Stumpage Value Area 2  
 (for 1/1/79 through 6/30/79)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$239	\$235	\$231	\$227	\$223
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	84	80	76	72	68
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage Value per lineal foot.

TABLE 9--Stumpage Value Table  
 Stumpage Value Area 3  
 (for 1/1/79 through 6/30/79)  
 OLD GROWTH FINAL HARVEST  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$232	\$228	\$224	\$220	\$216
		2	219	215	211	207	203
		3	208	204	200	196	192
		4	172	168	164	160	156
Western Hemlock <sup>1</sup>	WH	1	142	138	134	130	126
		2	128	124	120	116	112
		3	96	92	88	84	80
True Fir <sup>2</sup>	TF	1	142	138	134	130	126
		2	128	124	120	116	112
		3	96	92	88	84	80



TABLE 9--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar	RC	1	311	307	303	299	295
		2	239	235	231	227	223
		3	166	162	158	154	150
Sitka Spruce	SS	1	154	150	146	142	138
		2	123	119	115	111	107
		3	99	95	91	87	83
Alaska Yellow Cedar	YC	1	311	307	303	299	295
		2	239	235	231	227	223
		3	185	181	177	173	169
Other Conifer	OC	1	142	138	134	130	126
		2	123	119	115	111	107
		3	96	92	88	84	80
Red Alder	RA	1	47	41	35	29	23
Cottonwood	BC	1	47	41	35	29	23
Other Hardwoods	OH	1	32	26	20	14	8
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	19	19	19	19	19

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 10--Stumpage Value Table  
Stumpage Value Area 3  
(for 1/1/79 through 6/30/79)  
YOUNG GROWTH FINAL HARVEST  
(Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$177	\$171	\$165	\$159	\$153
		2	164	158	152	146	140
		3	124	118	112	106	100
		4	102	96	90	84	78
Western Hemlock <sup>1</sup>	WH	1	169	163	157	151	145
		2	150	144	138	132	126
		3	96	90	84	78	72
		4	76	70	64	58	52
True Fir <sup>2</sup>	TF	1	169	163	157	151	145
		2	150	144	138	132	126
		3	96	90	84	78	72
		4	76	70	64	58	52
Western Red Cedar <sup>3</sup>	RC	1	198	192	186	180	174
		2	157	151	145	139	133
		3	108	102	96	90	84
Other Conifer	OC	1	169	163	157	151	145
		2	150	144	138	132	126
		3	96	90	84	78	72
		4	76	70	64	58	52

TABLE 10--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Red Alder	RA	1	47	41	35	29	23
Cottonwood	BC	1	47	41	35	29	23
Other Hardwoods	OH	1	32	26	20	14	8
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	19	19	19	19	19

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 11--Stumpage Value Table  
Stumpage Value Area 3  
(for 1/1/79 through 6/30/79)  
THINNING  
See definition WAC 458-40-18625(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$159	\$153	\$147	\$141	\$135
		2	146	140	134	128	122
		3	106	100	94	88	82
		4	84	78	72	66	60
Western Hemlock <sup>1</sup>	WH	1	151	145	139	133	127
		2	132	126	120	114	108
		3	78	72	66	60	54
		4	58	52	46	40	34
True Fir <sup>2</sup>	TF	1	151	145	139	133	127
		2	132	126	120	114	108
		3	78	72	66	60	54
		4	58	52	46	40	34
Other Conifer	OC	1	151	145	139	133	127
		2	132	126	120	114	108
		3	78	72	66	60	54
		4	58	52	46	40	34
Red Alder	RA	1	47	41	35	29	23
Cottonwood	BC	1	47	41	35	29	23
Other Hardwoods	OH	1	32	26	20	14	8
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	19	19	19	19	19

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 12--Stumpage Value Table**  
**Stumpage Value Area 3**  
 (for 1/1/79 through 6/30/79)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar-Shake Blocks & Boards	RCS	1	\$290	\$286	\$282	\$278	\$274
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	102	98	94	90	86
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

**TABLE 13--Stumpage Value Table**  
**Stumpage Value Area 4**  
 (for 1/1/79 through 6/30/79)  
**OLD GROWTH FINAL HARVEST**  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$291	\$287	\$283	\$279	\$275
		2	290	286	282	278	274
		3	260	256	252	248	244
		4	181	177	173	169	165
Western Hemlock <sup>1</sup>	WH	1	232	228	224	220	216
		2	135	131	127	123	119
		3	130	126	122	118	114
True Fir <sup>2</sup>	TF	1	232	228	224	220	216
		2	135	131	127	123	119
		3	130	126	122	118	114
Western Red Cedar	RC	1	311	307	303	299	295
		2	239	235	231	227	223
		3	185	181	177	173	169
Sitka Spruce	SS	1	154	150	146	142	138
		2	123	119	115	111	107
		3	94	90	86	82	78
Noble Fir	NF	1	250	246	242	238	234
		2	139	135	131	127	123
		3	116	112	108	104	100
Alaska Yellow Cedar	YC	1	311	307	303	299	295
		2	239	235	231	227	223
		3	185	181	177	173	169
Other Conifer	OC	1	154	150	146	142	138
		2	123	119	115	111	107
		3	94	90	86	82	78

**TABLE 13--cont.**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	44	38	32	26	20
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	18	18	18	18	18

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Grand Fir, and Alpine Fir.

**TABLE 14--Stumpage Value Table**  
**Stumpage Value Area 4**  
 (for 1/1/79 through 6/30/79)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$223	\$217	\$211	\$205	\$199
		2	189	183	177	171	165
		3	151	145	139	133	127
		4	112	106	100	94	88
Western Hemlock <sup>1</sup>	WH	1	167	161	155	149	143
		2	147	141	135	129	123
		3	105	99	93	87	81
		4	92	86	80	74	68
True Fir <sup>2</sup>	TF	1	167	161	155	149	143
		2	147	141	135	129	123
		3	105	99	93	87	81
		4	92	86	80	74	68
Western Red Cedar <sup>3</sup>	RC	1	240	234	228	222	216
		2	198	192	186	180	174
		3	175	169	163	157	151
Other Conifer	OC	1	167	161	155	149	143
		2	147	141	135	129	123
		3	105	99	93	87	81
		4	92	86	80	74	68
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	44	38	32	26	20
Hardwood Utility	HU	5	5	5	5	5	
Conifer Utility	CU	5	18	18	18	18	

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 15--Stumpage Value Table**  
**Stumpage Value Area 4**  
 (for 1/1/79 through 6/30/79)  
**THINNING**  
 See definition WAC 458-40-18625(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$205	\$199	\$193	\$187	\$181
		2	171	165	159	153	147
		3	133	127	121	115	109
		4	94	88	82	76	70
Western Hemlock <sup>1</sup>	WH	1	149	143	137	131	125
		2	129	123	117	111	105
		3	87	81	75	69	63
		4	74	68	62	56	50
True Fir <sup>2</sup>	TF	1	149	143	137	131	125
		2	129	123	117	111	105
		3	87	81	75	69	63
		4	74	68	62	56	50
Other Conifer	OC	1	149	143	137	131	125
		2	129	123	117	111	105
		3	87	81	75	69	63
		4	74	68	62	56	50
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	44	38	32	26	20
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	18	18	18	18	18

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 16--Stumpage Value Table**  
**Stumpage Value Area 4**  
 (for 1/1/79 through 6/30/79)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$278	\$274	\$270	\$266	\$262
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	98	94	90	86	82
Western Red Cedar & Other Posts <sup>1</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

**TABLE 17--Stumpage Value Table**  
**Stumpage Value Area 5**  
 (for 1/1/79 through 6/30/79)  
**OLD GROWTH FINAL HARVEST**  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$270	\$266	\$262	\$258	\$254
		2	264	260	256	252	248
		3	199	195	191	187	183
		4	170	166	162	158	154
Western Hemlock <sup>1</sup>	WH	1	231	227	223	219	215
		2	138	134	130	126	122
		3	115	111	107	103	99
True Fir <sup>2</sup>	TF	1	231	227	223	219	215
		2	138	134	130	126	122
		3	115	111	107	103	99
Western Red Cedar <sup>3</sup>	RC	1	311	307	303	299	295
		2	239	235	231	227	223
		3	213	209	205	201	197
Sitka Spruce	SS	1	154	150	146	142	138
		2	123	119	115	111	107
		3	91	87	83	79	75
Noble Fir	NF	1	250	246	242	238	234
		2	139	135	131	127	123
		3	116	112	108	104	100
Other Conifer	OC	1	154	150	146	142	138
		2	123	119	115	111	107
		3	91	87	83	79	75
Red Alder	RA	1	41	35	29	23	17
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	48	42	36	30	24
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	15	15	15	15	15

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 18--Stumpage Value Table**  
**Stumpage Value Area 5**  
 (for 1/1/79 through 6/30/79)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$220	\$214	\$208	\$202	\$196
		2	186	180	174	168	162
		3	133	127	121	115	109
		4	94	88	82	76	70
Western Hemlock <sup>1</sup>	WH	1	160	154	148	142	136
		2	147	141	135	129	123
		3	98	92	86	80	74
		4	86	80	74	68	62

TABLE 18--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
True Fir <sup>2</sup>	TF	1	160	154	148	142	136
		2	147	141	135	129	123
		3	98	92	86	80	74
		4	86	80	74	68	62
Western Red Cedar <sup>3</sup>	RC	1	221	215	209	203	197
		2	168	162	156	150	144
		3	133	127	121	115	109
Other Conifer	OC	1	160	154	148	142	136
		2	147	141	135	129	123
		3	98	92	86	80	74
		4	86	80	74	68	62
Red Alder	RA	1	41	35	29	23	17
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	48	42	36	30	24
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	15	15	15	15	15

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 19--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 1/1/79 through 6/30/79)  
 THINNING  
 See definition WAC 458-40-18625(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$202	\$196	\$190	\$184	\$178
		2	168	162	156	150	144
		3	115	109	103	97	91
		4	76	70	64	58	52
Western Hemlock <sup>1</sup>	WH	1	142	136	130	124	118
		2	129	123	117	111	105
		3	80	74	68	62	56
		4	68	62	56	50	44
True Fir <sup>2</sup>	TF	1	142	136	130	124	118
		2	129	123	117	111	105
		3	80	74	68	62	56
		4	68	62	56	50	44
Other Conifer	OC	1	142	136	130	124	118
		2	129	123	117	111	105
		3	80	74	68	62	56
		4	68	62	56	50	44
Red Alder	RA	1	41	35	29	23	17
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	48	42	36	30	24
Hardwood Utility	HU	5	5	5	5	5	5

TABLE 19--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Conifer Utility	CU	5	15	15	15	15	15

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 20--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 1/1/79 through 6/30/79)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$261	\$257	\$253	\$249	\$245
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	91	87	83	79	75
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13
True fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

TABLE 21--Stumpage Value Table  
 Stumpage Value Area 6, 7, 8, and 9  
 (for 1/1/79 through 6/30/79)  
 MERCHANTABLE SAWTIMBER, ALL AGES

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$170	\$166	\$162	\$158	\$154
		2	96	92	88	84	80
Douglas Fir	DF	1	99	95	91	87	83
Western Larch	WL	1	99	95	91	87	83
Western Hemlock <sup>1</sup>	WH	1	102	98	94	90	86
True fir <sup>2</sup>	TF	1	102	98	94	90	86
Engelmann Spruce	ES	1	95	91	87	83	79
White Pine	WP	1	141	137	133	129	125
Western Red Cedar	RC	1	141	137	133	129	125

TABLE 21--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Lodgepole Pine	LP	1	62	58	54	50	46
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	4	9	9	9	9	9

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 22--Stumpage Value Table  
 Stumpage Value Area 6, 7, 8, and 9  
 (for 1/1/79 through 6/30/79)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$80	\$76	\$72	\$68	\$64
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	65	61	57	53	49
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.15	0.15	0.15	0.15	0.15
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13

<sup>1</sup>Stumpage value per MBF net Scribner scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.  
<sup>4</sup>Stumpage value per lineal foot.

TABLE 29--Stumpage Value Table  
 Stumpage Value Area 10  
 (for 1/1/79 through 6/30/79)  
 MERCHANTABLE SAWTIMBER, ALL AGES

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$214	\$210	\$206	\$202	\$198
		2	192	188	184	180	176
		3	109	105	101	97	93
Douglas Fir	DF	1	219	215	211	207	203
		2	175	171	167	163	159
		3	131	127	123	119	115
Western Larch	WL	1	219	215	211	207	203
		2	175	171	167	163	159
		3	131	127	123	119	115

TABLE 29--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Western Hemlock <sup>1</sup>	WH	1	232	228	224	220	216
		2	135	131	127	123	119
		3	130	126	122	118	114
True Fir <sup>2</sup>	TF	1	232	228	224	220	216
		2	135	131	127	123	119
		3	130	126	122	118	114
Other Conifer	OC	1	214	210	206	202	198
		2	135	131	127	123	119
		3	109	105	101	97	93
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	1	12	12	12	12	12

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 30--Stumpage Value Table  
 Stumpage Value Area 10  
 (for 1/1/79 through 6/30/79)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$80	\$76	\$72	\$68	\$64
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	65	61	57	53	49
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.15	0.15	0.15	0.15	0.15
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.13	0.13	0.13	0.13	0.13

<sup>1</sup>Stumpage value per MBF Scribner scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.  
<sup>4</sup>Stumpage value per lineal foot.

[Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-18629, filed 12/29/78.]

**WAC 458-40-18630 Harvester adjustments--**  
**Tables for 1/1/79 through 6/30/79.** In order to make reasonable and adequate allowances for costs of removal and size of logging operation in computation of stumpage value rates as required by RCW 82.04.291(3), the department has prepared tables which allow for adjustments to the stumpage value rates derived from the stumpage value tables of WAC 458-40-18629.

Harvest adjustments relating to harvest volume per acre, logging conditions and average volume per log shall be allowed against the stumpage value rates for the

designated harvest types and in the designated stumpage value areas as set forth in the following tables with the following limitations:

- (1) No harvest adjustment shall be allowed against "special forest products".
- (2) No harvest adjustment shall be allowed against "utility", "conifer utility", and "hardwood utility".
- (3) Rates for the harvest type "old growth final harvest", shall be adjusted to a value no lower than \$10 per thousand board feet.
- (4) Rates for the harvest type "young growth final harvest", conifers, shall be adjusted to a value no lower than \$5 per thousand board feet.
- (5) Stumpage value rates for conifers within the harvest type "merchantable sawtimber, all ages", shall be adjusted to a value no lower than \$5 per thousand board feet.
- (6) Stumpage value rates for "hardwood" and for "thinning harvest" shall be adjusted to a value no lower than \$1 per thousand board feet.

A small harvest adjustment table for use in all stumpage value areas is set forth below providing for adjustment of stumpage value rates if the total volume of timber harvested in a given quarter is within the volume classes provided therein.

The following harvest adjustment tables are hereby adopted for use during the period of January 1, 1979 through June 30, 1979.

**TABLE 1--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4 and 5  
(for 1/1/79 through 6/30/79)  
OLD GROWTH FINAL HARVEST  
(100 years and older)**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 40 thousand board feet per acre.	0
Class 2	Harvest of 15 thousand board feet to 40 thousand board feet per acre.	- \$4.00
Class 3	Harvest of less than 15 thousand board feet per acre.	- \$7.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 40%.	+ \$5.00

**TABLE 1--cont.**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 40% to 60%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 60%.	- \$12.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	- \$60.00

**TABLE 2--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4 and 5  
(for 1/1/79 through 6/30/79)  
YOUNG GROWTH FINAL HARVEST  
(under 100 years old)**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 30 thousand board feet per acre.	0
Class 2	Harvest of 10 thousand board feet to 30 thousand board feet per acre.	- \$2.00
Class 3	Harvest of less than 10 thousand board feet per acre.	- \$6.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 40%.	+ \$4.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 40% to 60%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 60%.	- \$14.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	- \$60.00

**TABLE 3--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4 and 5**  
(for 1/1/79 through 6/30/79)

**THINNING**  
See definition WAC 458-40-18625(9)(d)

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 10 thousand board feet per acre.	0
Class 2	Harvest of 5 thousand board feet to 10 thousand board feet per acre.	-\$3.00
Class 3	Harvest of less than 5 thousand board feet per acre.	-\$5.00
<b>II. Logging Conditions</b>		
Class 1	Favorable wheel tractor logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 20%.	+\$5.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 20% and 40%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 40%. Normally a tower yarding operation.	-\$14.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	-\$60.00
<b>III. Average Log Size</b>		
Class 1	50 board feet or more.	0
Class 2	Less than 50 board feet.	-\$10.00

**TABLE 4--Harvest Adjustment Table  
Stumpage Value Areas 6, 7, 8, 9 and 10**  
(for 1/1/79 through 6/30/79)

**MERCHANTABLE SAWTIMBER, ALL AGES**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 8 thousand board feet per acre.	0
Class 2	Harvest of 3 thousand board feet to 8 thousand board feet per acre.	-\$7.00
Class 3	Harvest of less than 3 thousand board feet per acre.	-\$10.00

**TABLE 4--cont.**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 20%.	+\$6.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 20% to 40%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 40%.	-\$13.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	-\$60.00

**TABLE 5--Small Harvest Adjustment Table  
All Stumpage Value Areas**  
(for 1/1/79 through 6/30/79)

A small harvest adjustment is allowed where the total net volume harvested from all units, a selected unit, or a combination of units (including conifer special cull or utility and hardwood utility) in a given quarter is within the volume classes shown below. A harvester may report and claim this adjustment on no more than 250 MBF of harvest each reporting quarter.

Small Harvest Class	Net Volume Harvested Per Quarter	Dollar Adjustment Per Thousand Board Feet
Class 1	0 - 125 MBF	-\$20.00
Class 2	126 - 250 MBF	-\$15.00

[Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-18630, filed 12/29/78.]

**WAC 458-40-18631 Definitions for 7/1/79 through 12/31/79.** (1) **Acceptable Log Scaling Rule.** The acceptable log scaling rule shall be the Scribner Decimal C Log Scale Rule or other prevalent measuring practice, provided that such other prevalent measuring practice shall be an acceptable scaling procedure and provided that such procedure shall be submitted to the department for approval prior to the time of harvest.

**(2) Approved Log Scaling and Grading Rules.**

(a) West of the Cascade Summit--Approved Scaling and Grading Rule. With respect to the reporting of timber harvested from private lands in areas west of the Cascade summit, which areas are designated as stumpage value areas 1, 2, 3, 4, 5, and 11 in the stumpage value area map of WAC 458-40-18632, the methods and procedures published by the Columbia River Log Scaling and Grading Bureau, Grays Harbor Log Scaling

and Grading Bureau, and the Puget Sound Log Scaling and Grading Bureau and published as the "Official Log Scaling and Grading Rules" by the Puget Sound Log Scaling and Grading Bureau, Tacoma, Washington are approved by the department for use in those areas.

(b) East of the Cascade Summit—Approved Scaling Rule. With respect to the reporting of timber harvested from private lands in areas east of the Cascade summit, which areas are designated as stumpage value areas 6, 7, 8, 9, and 10 in the stumpage value area map of WAC 458-40-18632, the methods and procedures published by the United States Forest Service under the title "National Forest Log Scaling Handbook" procedures are approved by the department for use in those areas. This log scaling handbook is published under the title FSH 2409-11 National Forest Log Scaling Handbook, Forest Service, United States Department of Agriculture.

(c) East of the Cascade Summit—Established Grading Rule. Because the National Forest Log Scaling Handbook does not contain grading rules, a separate computation shall be made to arrive at the proper grade for purposes of determining the timber quality code number for timber harvested east of the Cascade summit. The grade for quality classification purposes of the timber harvested from private land east of the Cascade summit shall be determined by the number of sawable sixteen foot logs per thousand feet net Scribner Decimal C Log Scale. The computation shall be made under the following three-step procedure:

(i) Step 1. The highest possible total number of sawable sixteen foot logs which could be recovered shall be determined by dividing the sum total of length of all sawable logs harvested by the number sixteen.

(ii) Step 2. The average net volume per sixteen foot recoverable log shall be determined by dividing the total volume harvested (net log scale) by the total number of sixteen foot logs as determined in Step 1.

(iii) Step 3. The total number of logs per thousand board feet (MBF) shall be determined by dividing one thousand by the average net volume as determined in Step 2.

(3) **Codominant Trees.** Trees whose crowns form the general level of the crown cover and receive full light from above, but comparatively little light from the sides.

(4) **Department.** Department, for the purposes of this chapter, shall mean the department of revenue of the state of Washington.

(5) **Dominant Trees.** Trees whose crowns are higher than the general level of the canopy and who receive full light from the sides as well as from above.

(6) **Forest Excise Tax Payment.** Every person who is engaged in business as a harvester of timber from privately owned land shall pay a forest excise tax which shall be equal to the taxable stumpage value of timber harvested for sale or for commercial or industrial use and multiplied by the appropriate rate as provided in RCW 82.04.291(1) and as amended by section 1, chapter 6, Laws of 1979.

(7) **Harvester.** Harvester shall mean every person who from his own privately owned land or from privately owned land of another under a right or license granted

by lease or contract, either directly or by contracting with others, takes timber for sale or for commercial or industrial use. It does not include persons performing under contract the necessary labor or mechanical services for a harvester.

(8) **Harvested Timber—When Determined.** Timber shall be considered harvested at the time when in the ordinary course of business the quantity thereof by species is first definitely determined.

(9) **Harvest Type.** Harvest type shall be a term referring to the grouping of harvested timber by age and type of harvest and shall include and is limited to the following harvest types:

(a) **Merchantable Sawtimber, All Ages—**The removal of timber east of the Cascade summit shall be reported as "merchantable sawtimber, all ages", unless the harvest type comes within the definition in this chapter of "special forest products harvest".

(b) **Old Growth Final Harvest.** The removal of any timber from a harvest unit that is over 100 years of age and west of the Cascade summit shall be reported as "old growth final harvest" unless the harvest type comes within the definition in this chapter of "special forest products harvest".

(c) **Special Forest Products.** The removal of Christmas trees (except as provided in RCW 84.33.170), shake blocks and boards, and posts and other western red cedar products shall be reported as "special forest products harvest".

(d) **Thinning.** The removal of timber from a harvest unit meeting all the following conditions:

(i) Harvest unit located west of the Cascade Summit;

(ii) Timber is less than 100 years of age;

(iii) The total merchantable volume which is removed is less than forty percent of the total merchantable volume of the harvest unit prior to harvest;

(iv) Not more than forty percent of the total volume removed is from the dominant and codominant trees;

(v) The trees removed in the harvest operation shall be distributed over the entire harvest unit.

(e) **Young Growth Final Harvest.** The removal of any timber from a harvest unit that is 100 years of age or less and west of the Cascade summit shall be reported as "young growth final harvest" unless the harvest type comes within the definition in this chapter of "special forest products harvest" or within the definition of "thinning harvest".

(10) **Harvest Unit.** A harvest unit is a harvest area having the same forest excise tax permit number, stumpage value area, hauling distance zone, harvest type, harvest adjustments and harvester. A harvest unit may include more than one section.

(11) **MBF.** As used herein MBF shall mean one thousand board feet measured in Scribner Decimal C Log Scale Rule.

(12) **Sawlog.** Sawlog shall mean any log large enough to produce one-third of its gross volume in sound lumber or other products that can be sawed.

(13) **Small Harvest.** A small harvest is defined as the total net volume harvested from all units, a selected unit, or a combination of units (including conifer special cull



or utility and hardwood utility) is 250 thousand board feet or less in a given reporting quarter.

(14) **Species.** Species designation is a biologically-based grouping of harvested timber and shall include but is not limited to the following designations of species and subclassifications thereof:

(a) West of the Cascade summit:

(i) "Douglas fir", "western hemlock", "true fir", "western red cedar", "noble fir", "Sitka spruce", "Alaska yellow cedar", "red alder", and "cottonwood" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18635.

(ii) In areas west of the Cascade summit, species designations for the harvest type "special forest products" shall be "western red cedar" (shake blocks and boards), western red cedar flatsawn and shingle blocks "western red cedar and other" (posts), "Douglas fir", "true fir and others", (Christmas trees).

(b) East of the Cascade summit:

(i) "Ponderosa pine", "lodgepole pine", "white pine", "Douglas fir", "western hemlock", "true fir," "western red cedar", "western larch" and "Engelmann spruce" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18635.

(ii) In areas east of the Cascade summit, species designations for the harvest type "special forest products" shall be "western red cedar" (flatsawn and shingles), "western larch" (flatsawn and shingle blocks), "lodgepole pine and other" (posts), "pine" (Christmas trees), "Douglas fir and other" (Christmas trees).

(c) All areas:

(i) "Other conifer", as used in the stumpage value tables, shall be all other conifers not separately designated in the applicable stumpage value tables.

(ii) "Hardwood", and "other hardwood", as used in the stumpage value tables, shall be all hardwoods not

separately designated in the applicable stumpage value tables.

(iii) "Utility", "conifer utility", and "hardwood utility" are separate species as defined by the "Official Log Scaling and Grading Rules" published by the Puget Sound Log Scaling and Grading Bureau and shall be reported as separate species where designated as such in the stumpage value tables.

(15) **Stumpage Value Area.** A stumpage value area is an area with specified boundaries which contains timber having similar growing, harvesting, and marketing conditions. Presently, there are ten such stumpage value areas designated in the state of Washington as shown under WAC 458-40-18632. Stumpage value areas 1, 2, 3, 4, 5, and 11 are located west of the Cascade summit and stumpage value areas 6, 7, 8, 9, and 10 are located east of the Cascade summit.

(16) **Stumpage Value of Timber.** The stumpage value of timber shall be the appropriate value for each species of timber harvested, or for each species of "special forest product" reported, as set forth in the stumpage value tables under WAC 458-40-18635.

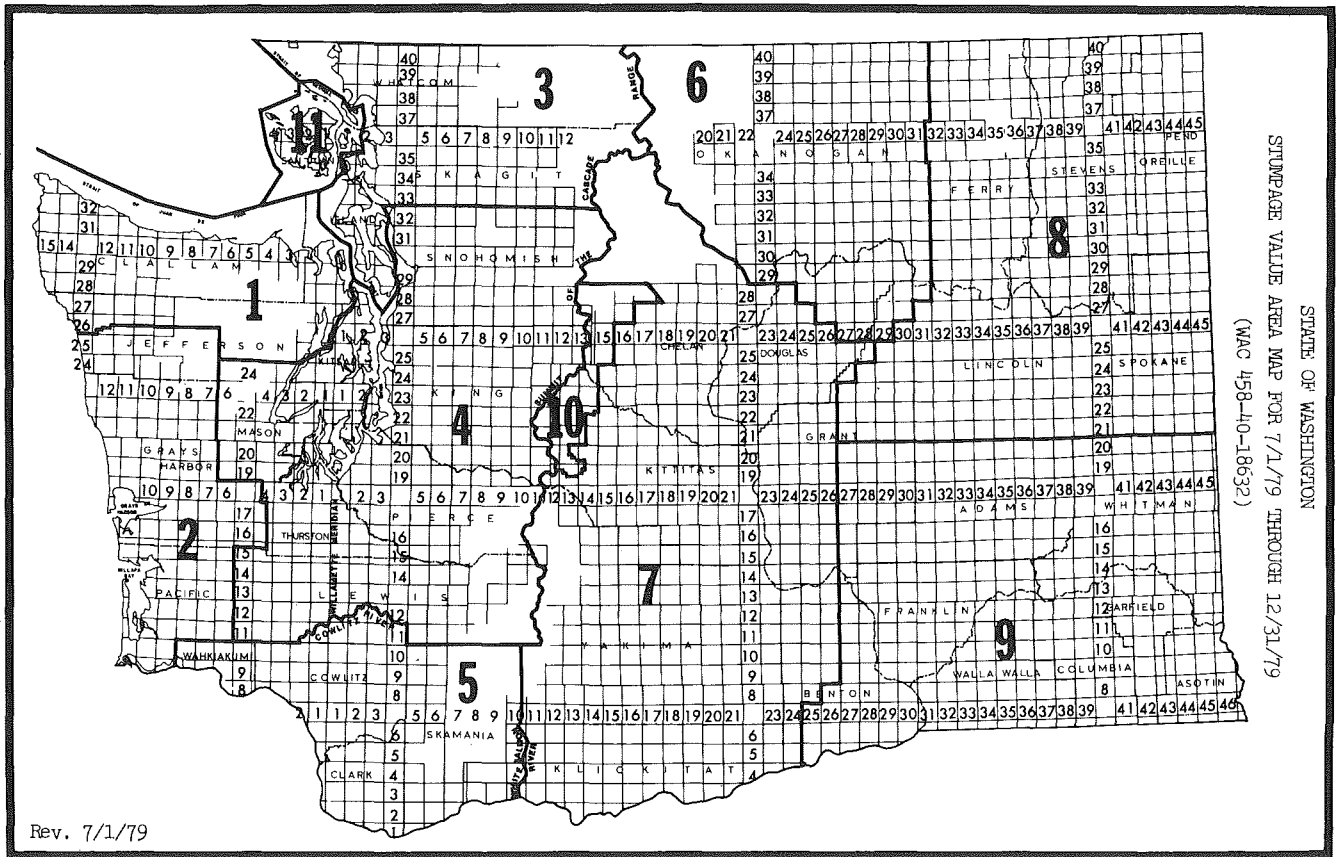
(17) **Timber.** Timber shall include forest trees, standing or down, on privately owned land, and except as provided in RCW 84.33.170 includes Christmas trees, shake blocks and boards, posts and other western red cedar products.

(18) **Timber Quality Code Number.** The timber quality code number is a number assigned to the harvest of a particular species within a harvest type under WAC 458-40-18634, and is based upon the constituent percentage of log grade specifications within the total volume of timber harvested for that particular species. [Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18631, filed 6/29/79, effective 6/29/79.]

**WAC 458-40-18632 Stumpage value areas—Map for 7/1/79 through 12/31/79.** In order to allow for differences in market conditions and other relevant factors throughout the state as required by RCW 82.04.291(3) and as amended by section 1, chapter 6, Laws of 1979, the department has created a map designating areas containing timber having similar growing, harvesting, and marketing conditions. The stumpage value area map shall be used for the determination of stumpage values.

The stumpage value area map shown herein shall be used to determine the proper stumpage value table to be used in calculating the taxable stumpage value under WAC 458-40-18635.

The following stumpage value area map is hereby adopted for use during the period of July 1, 1979 through December 31, 1979:



[Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18632, filed 6/29/79, effective 6/29/79.]

**WAC 458-40-18633 Hauling distance zones--Maps for 7/1/79 through 12/31/79.** In order to allow for differences in hauling costs and other relevant factors as required by RCW 82.04.291(3) and as amended by section 1, chapter 6, Laws of 1979, the department has designated zones within each stumpage value area which have similar accessibility to conversion points and other similar hauling cost factors.

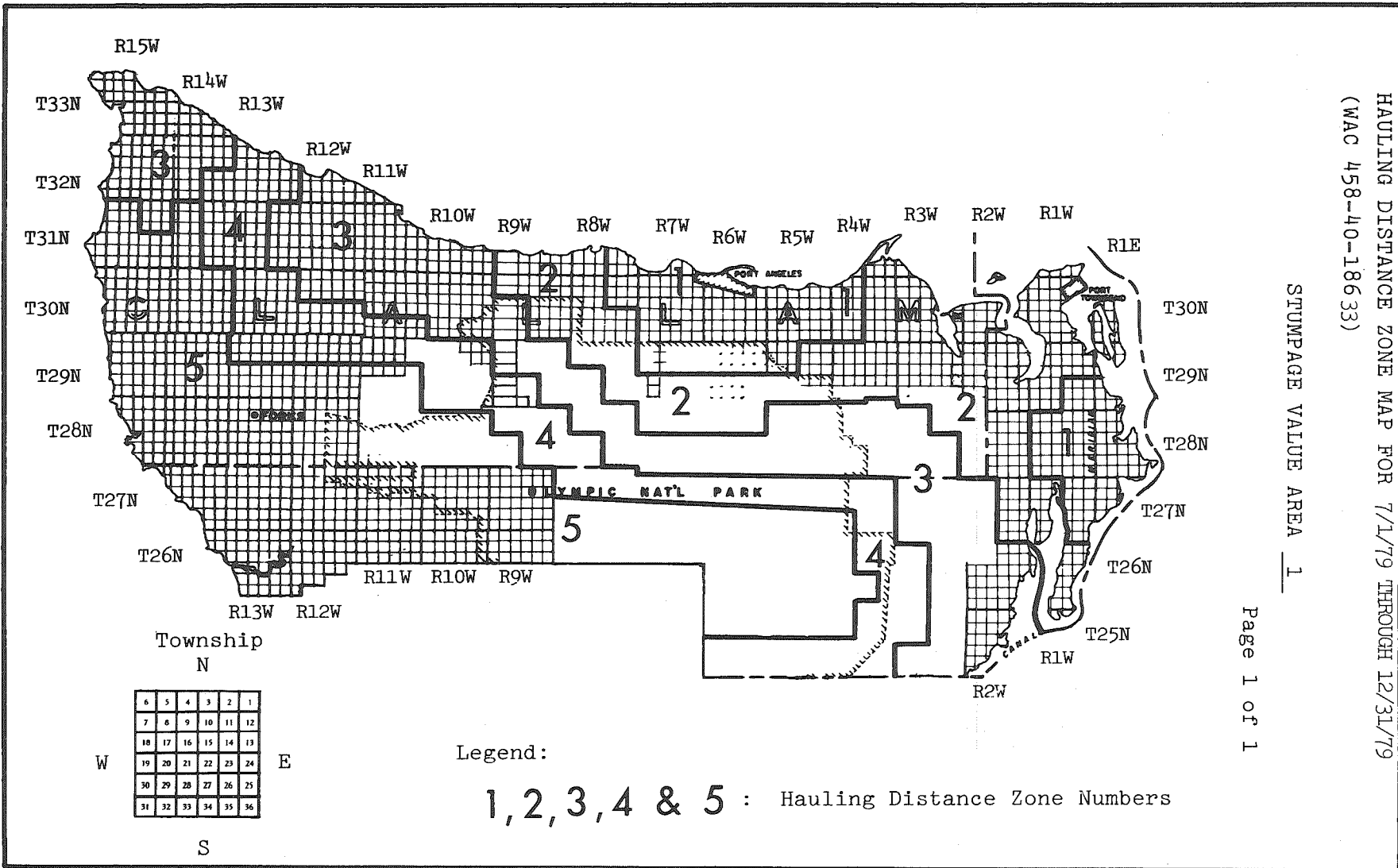
The hauling distance zone numbers on the following hauling distance zone maps establish the hauling distance zone numbers which are to be used in computing timber harvest value under the stumpage value tables of WAC 458-40-18635.

The following hauling distance zone maps designating zones established by the department as having similar hauling costs for transportation of forest products to the market, are hereby adopted for use during the period of July 1, 1979 through December 31, 1979:

HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 1

Page 1 of 1



Legend:  
 1, 2, 3, 4 & 5 : Hauling Distance Zone Numbers

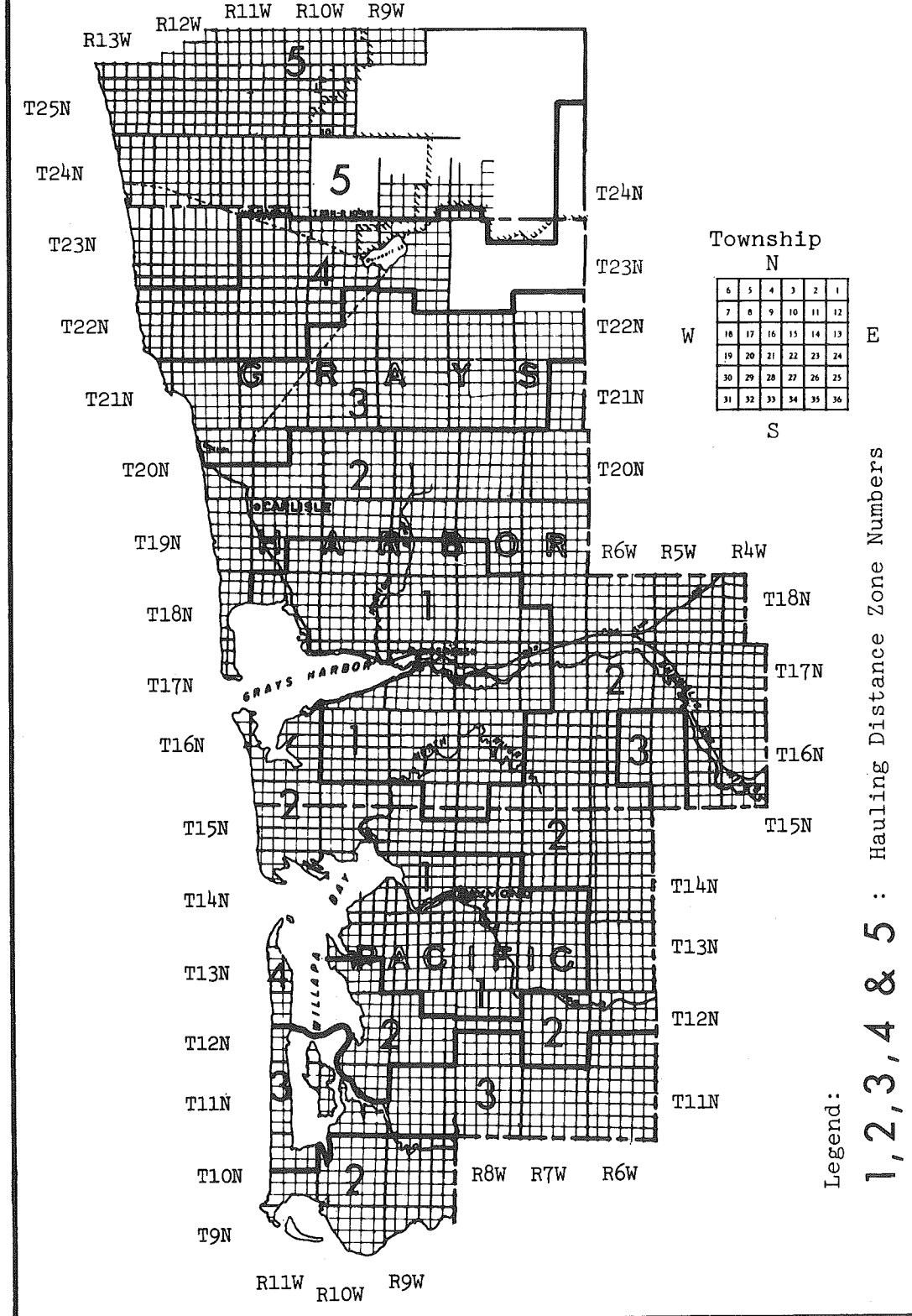
6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

W E  
 S

HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC458-40-18633)

STUMPAGE VALUE AREA 2

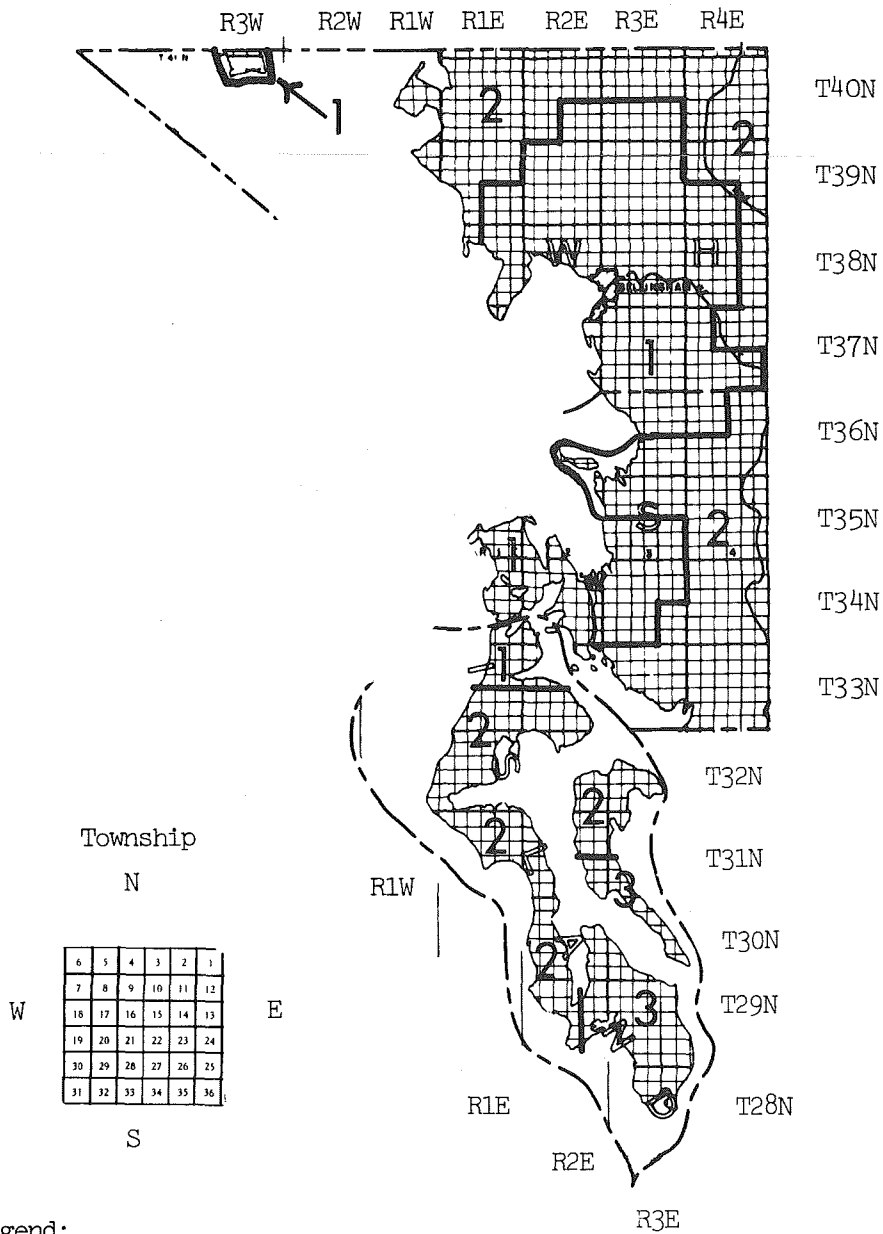
Page 1 of 1



HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 3

Page 1 of 2

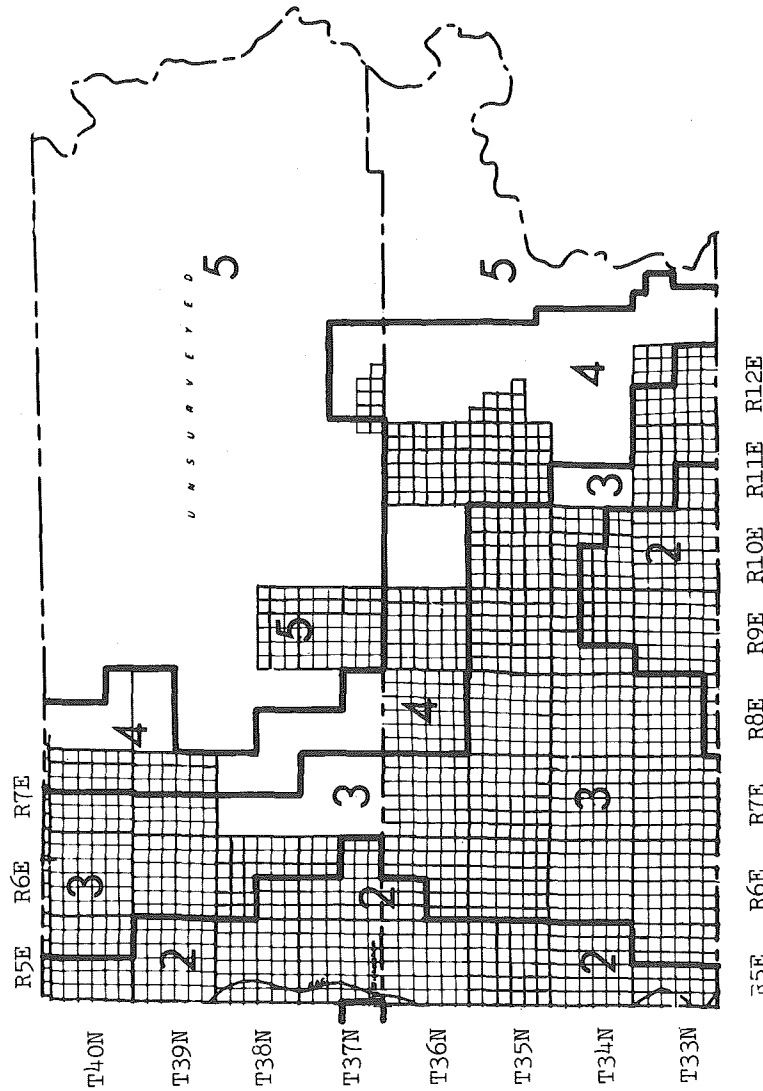


7/1/79

HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 3

Page 2 of 2



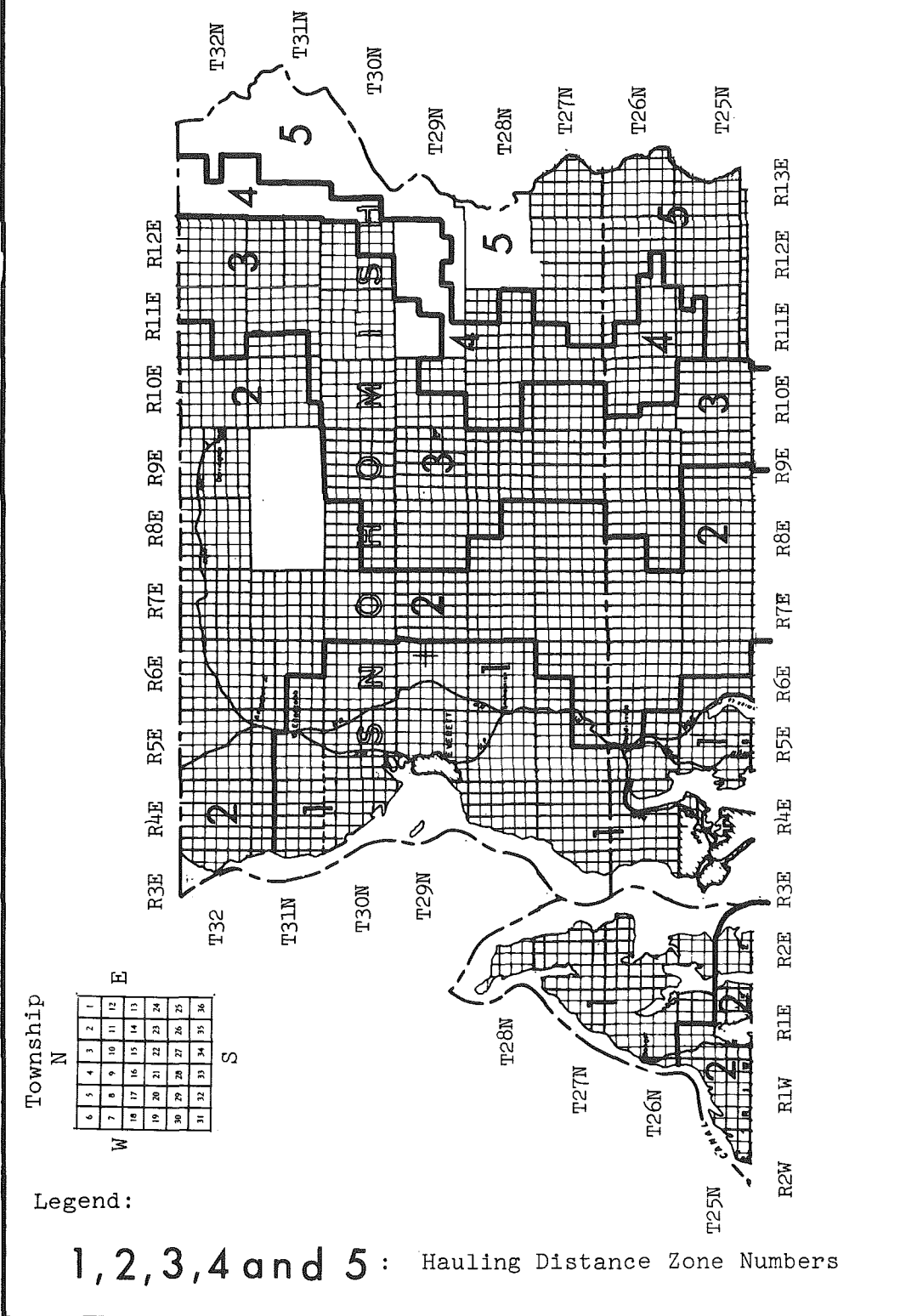
		E																																			
		6	5	4	3	2	1	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
		W																																			
Township		N												S																							

Legend:

2, 3, 4 and 5 : Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 4



		E	
	N	1	2
6	5	4	3
7	8	9	10
10	17	16	15
19	20	21	22
30	29	28	27
31	32	33	34
	S	35	36
	W		

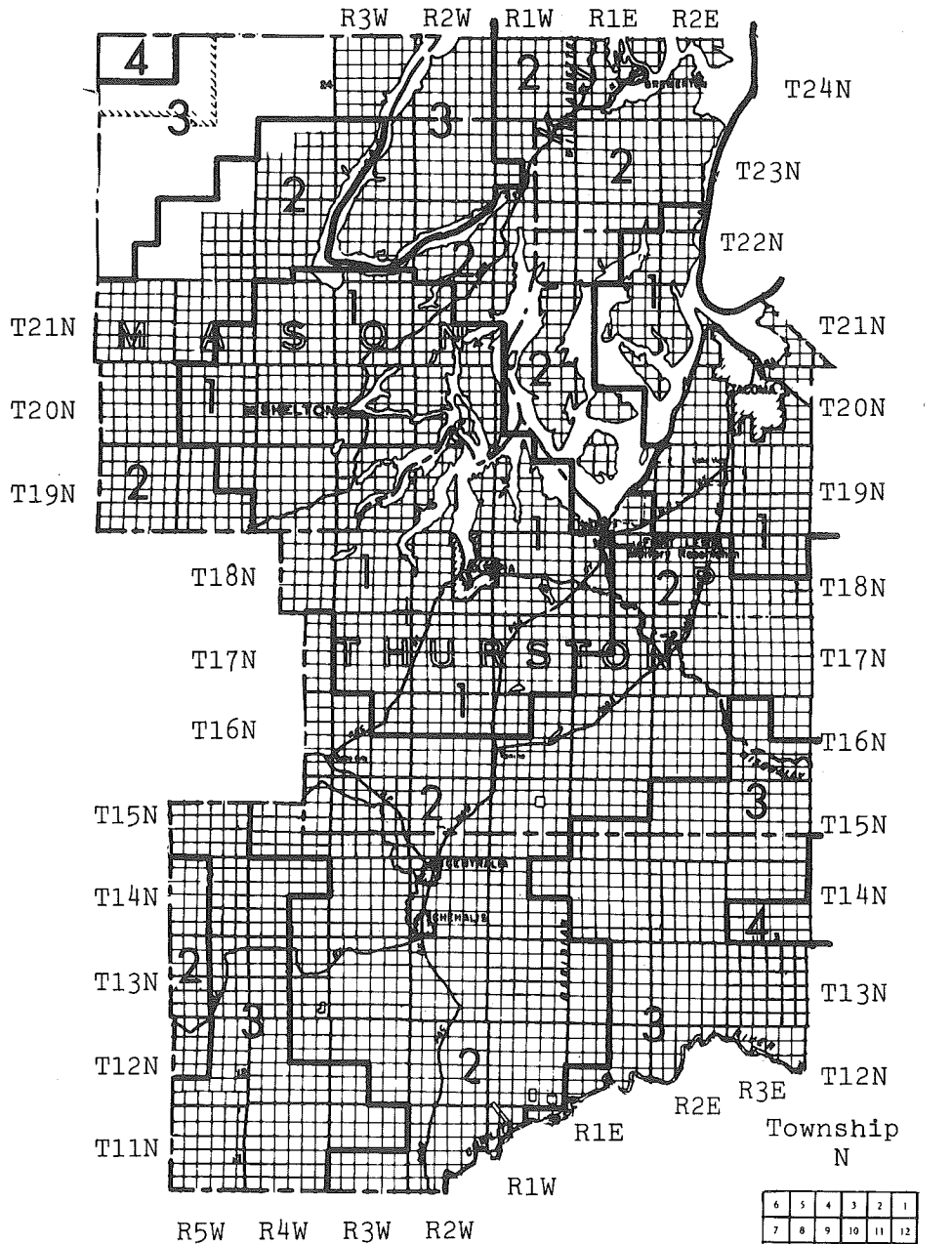
Legend:

1, 2, 3, 4 and 5 : Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 4

Page 2 of 3



Legend:

1, 2, 3 and 4: Hauling Distance Zone Numbers

	6	5	4	3	2	1	
	7	8	9	10	11	12	
W	18	17	16	15	14	13	E
	19	20	21	22	23	24	
	30	29	28	27	26	25	
	31	32	33	34	35	36	

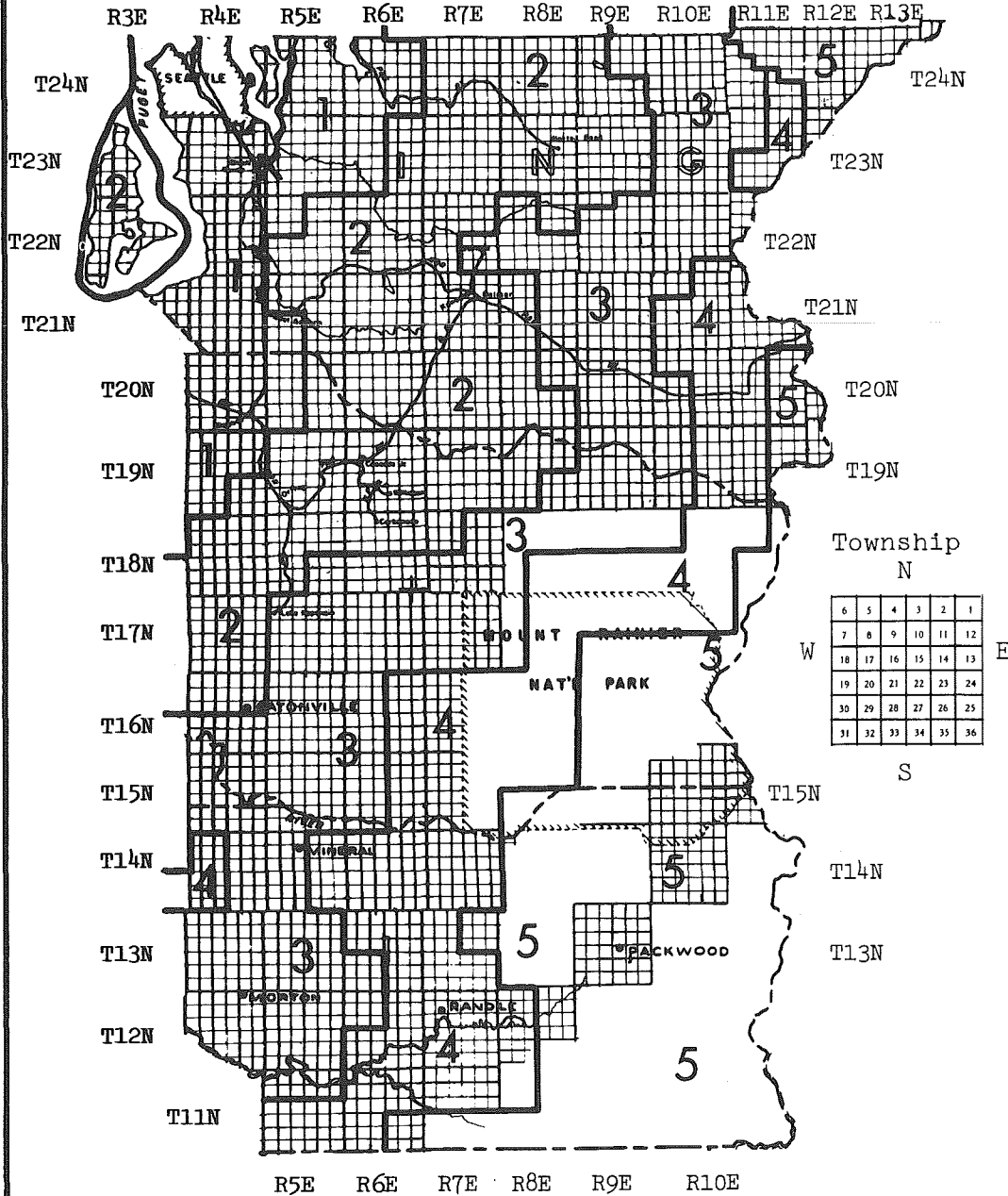
S



HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 4

Page 3 of 3



Township N

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

W E

S

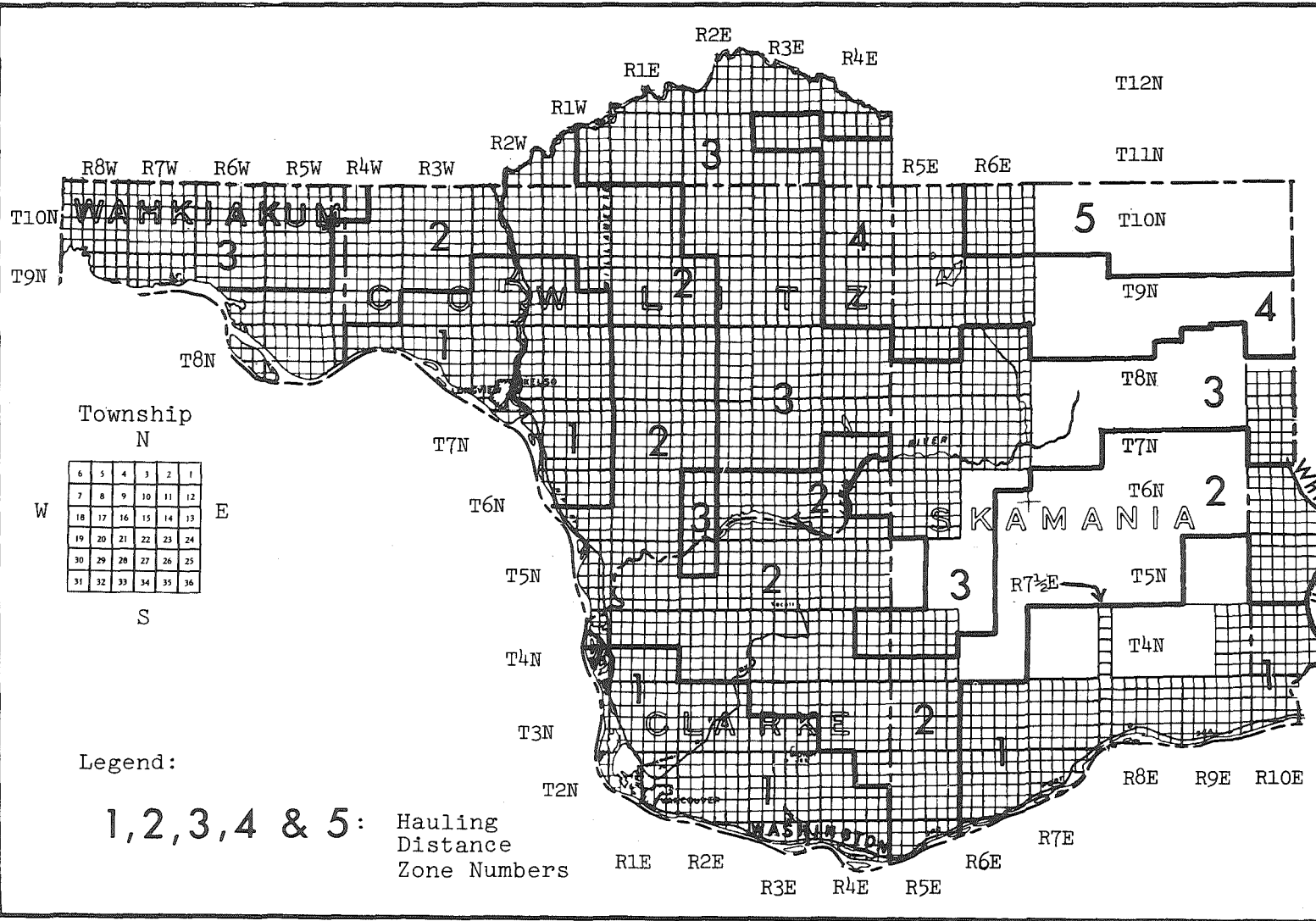
Legend:

1, 2, 3, 4 and 5: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 5

Page 1 of 1



Township N

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

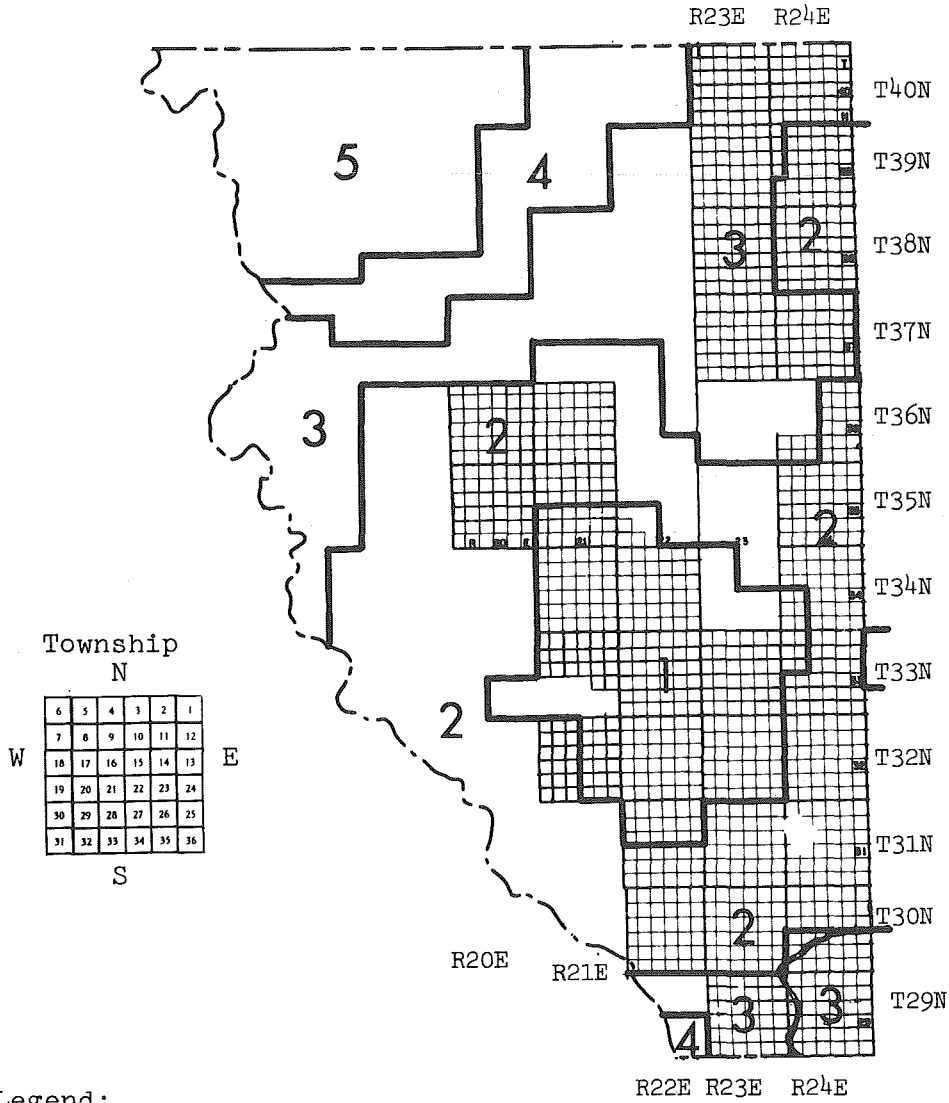
W E S

Legend:  
 1, 2, 3, 4 & 5: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 6

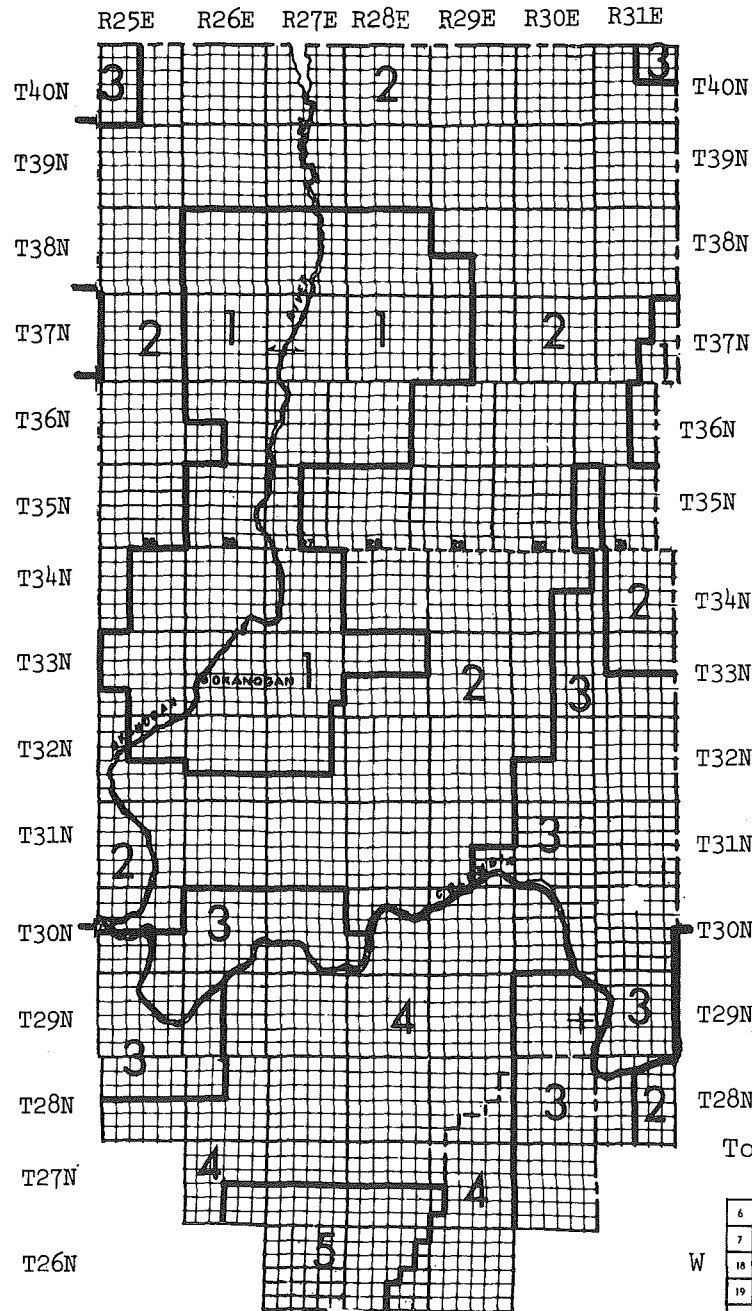
Page 1 of 2



HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 6

Page 2 of 2



Legend: R25E R26E R27E R28E R29E R30E R31E  
 1, 2, 3, 4 and 5: Hauling Distance Zone Numbers

Township  
N

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

W E  
S

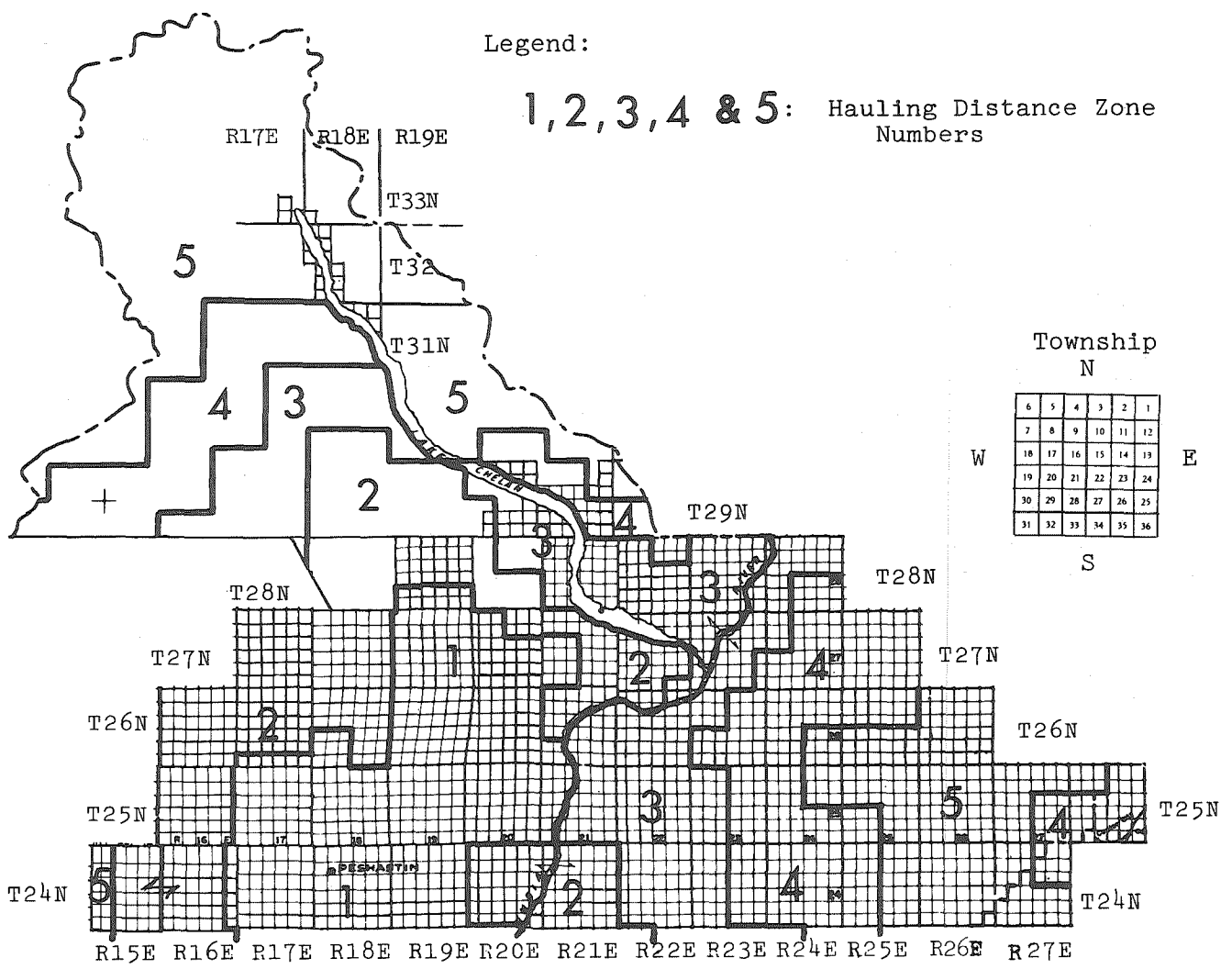
HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 7

Page 1 of 3

Legend:

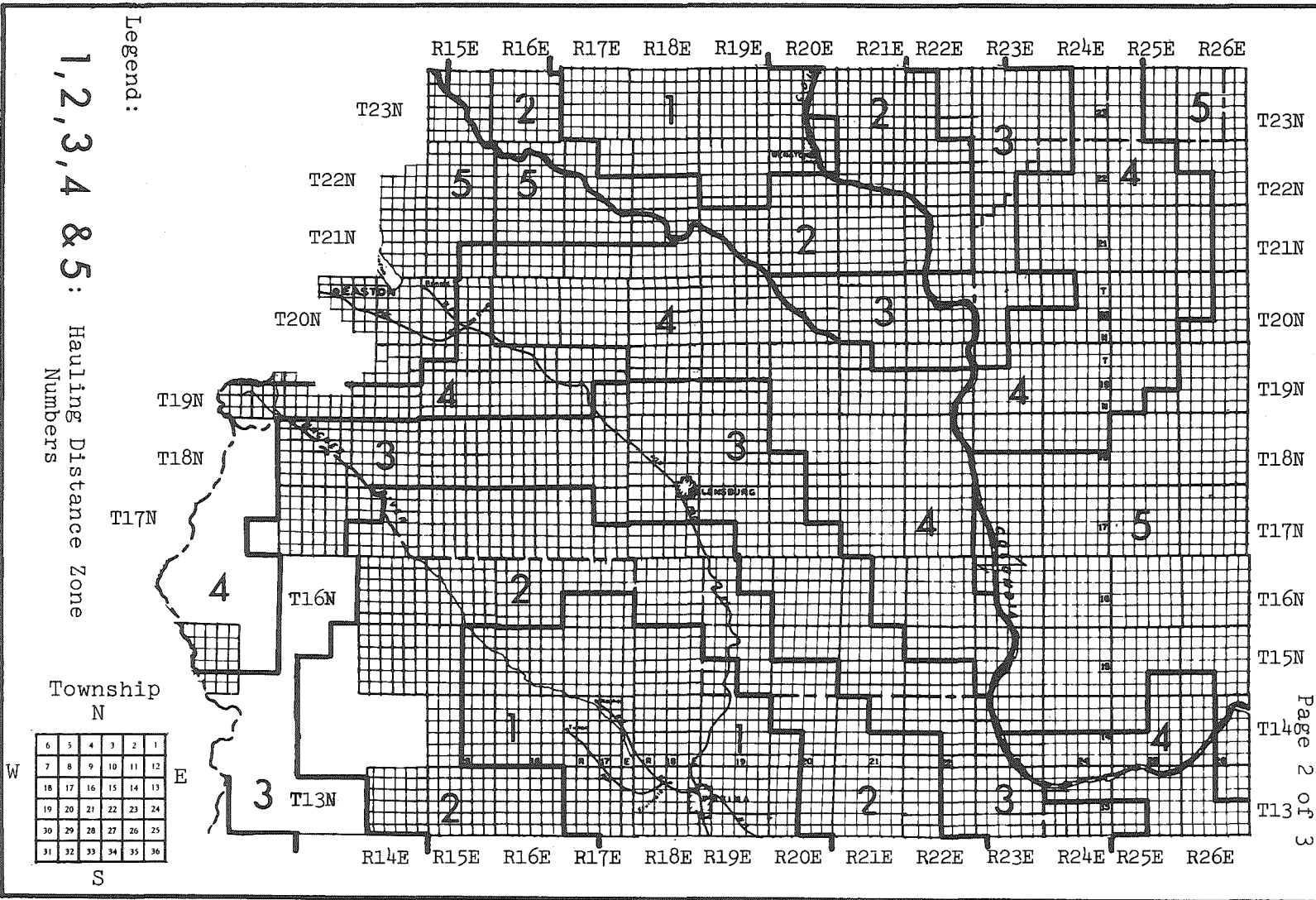
1, 2, 3, 4 & 5: Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
 (WAC 458-40-18633)

STUMPAGE VALUE AREA 7

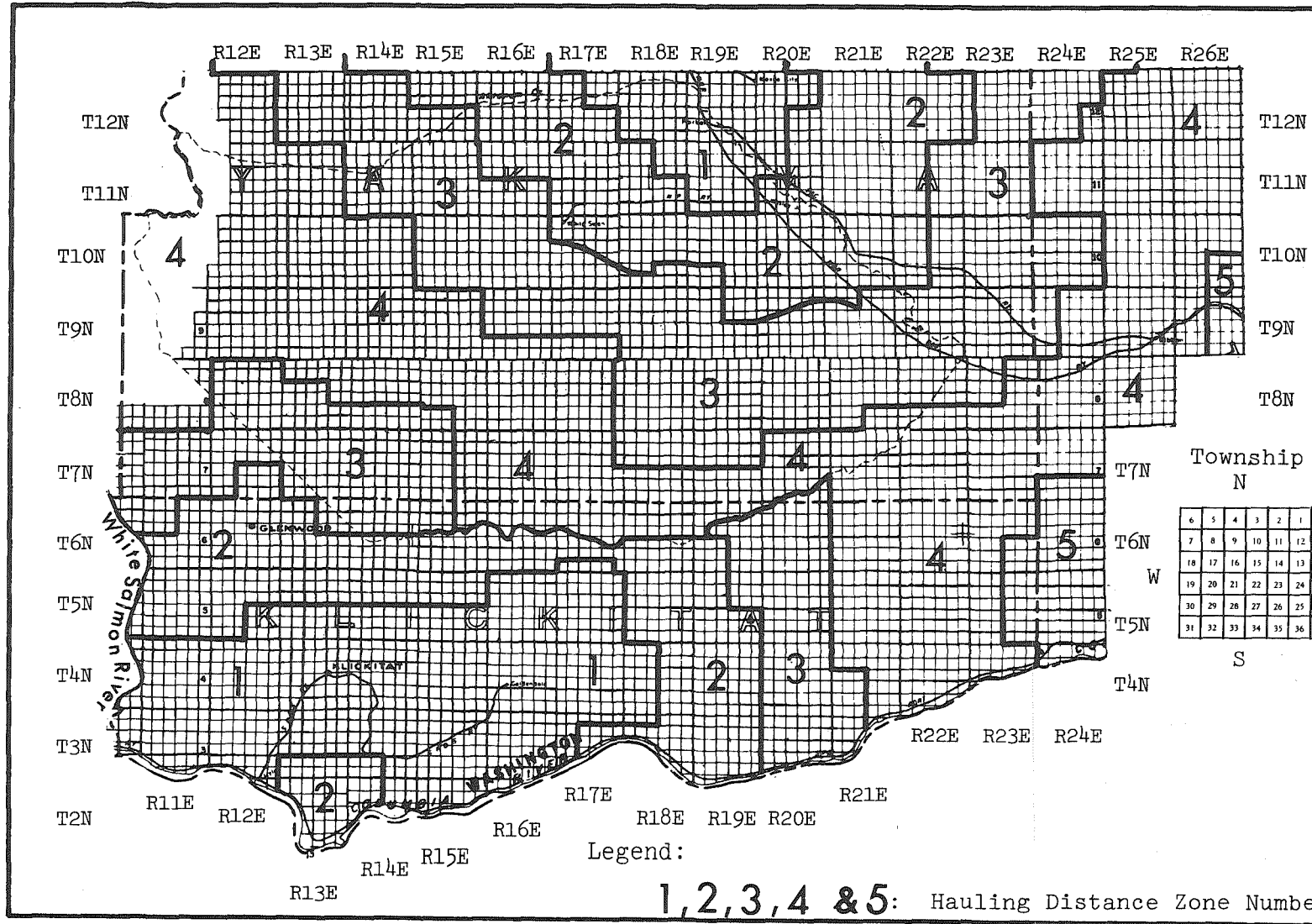
Page 2 of 3



HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 7

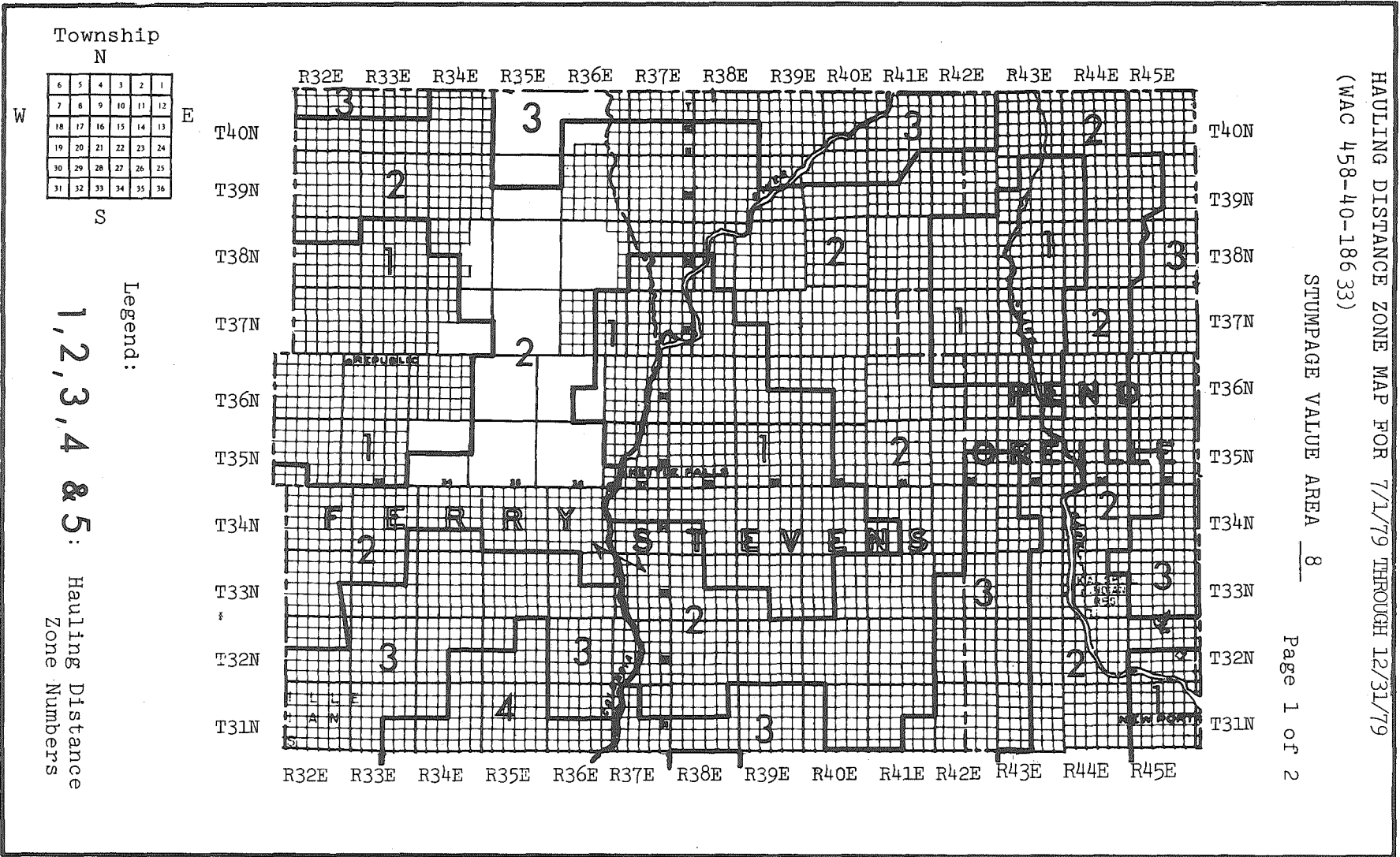
Page 3 of 3



HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
 (WAC 458-40-18633)

STUMPAGE VALUE AREA 8

Page 1 of 2



Township  
N

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

W

S

Legend:

1, 2, 3, 4 & 5: Hauling Distance  
Zone Numbers



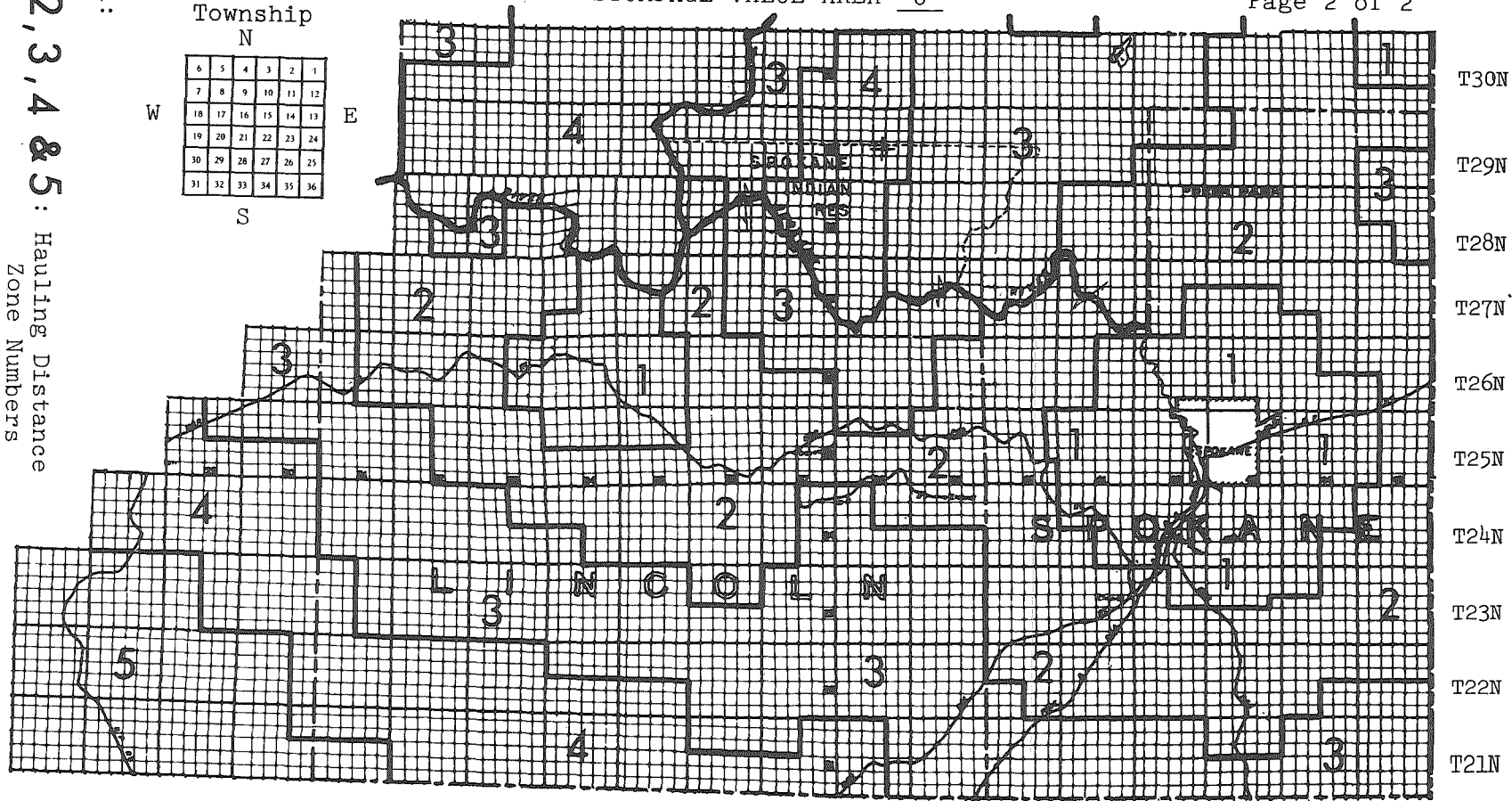
HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 8

Page 2 of 2

Legend:  
**1, 2, 3, 4 & 5:** Hauling Distance  
Zone Numbers

Township					
N					
6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36
S					
W					
E					



R27E R28E R29E R30E R31E R32E R33E R34E R35E R36E R37E R38E R39E R40E R41E R42E R43E R44E R45E

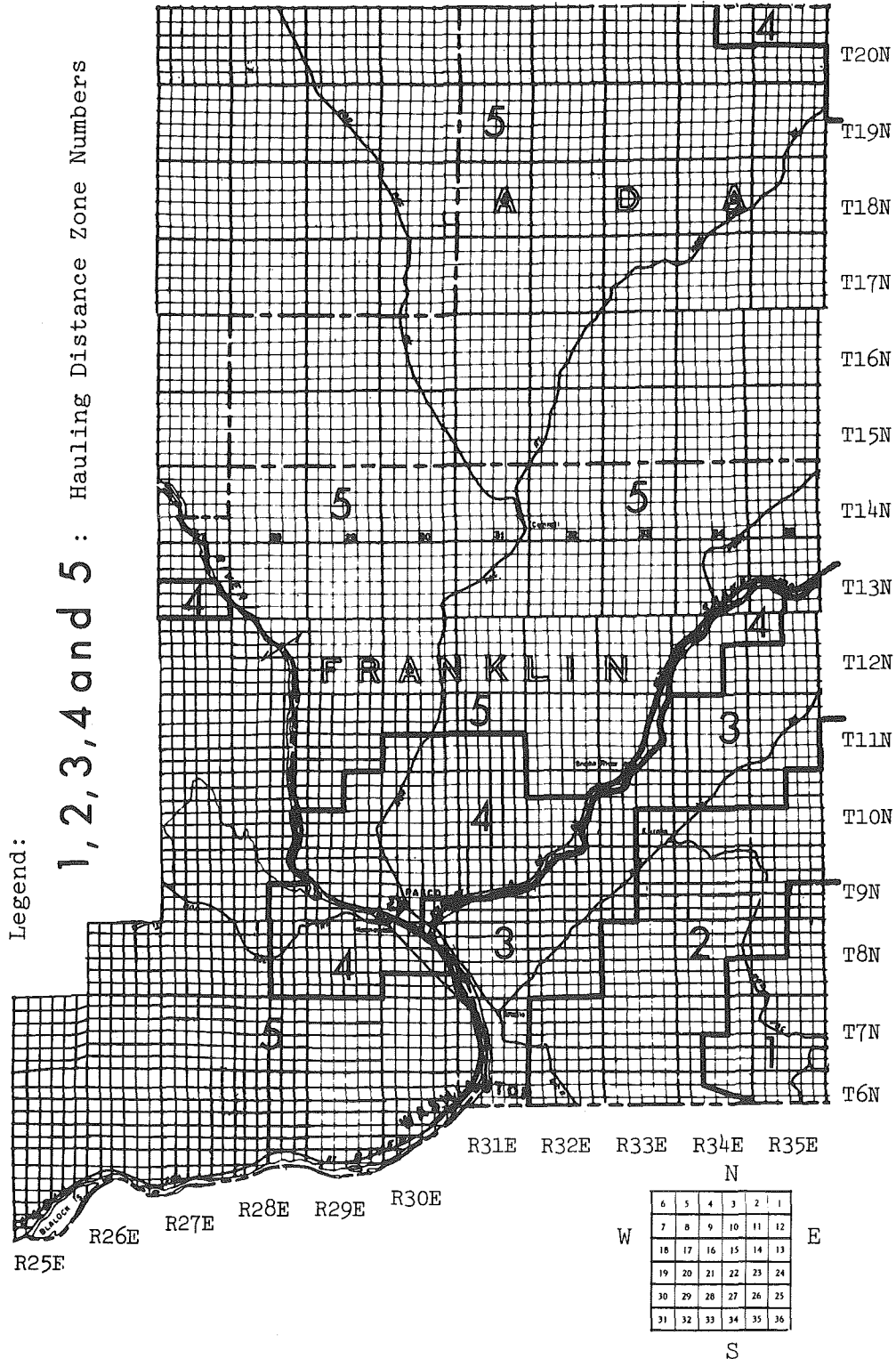
T30N  
T29N  
T28N  
T27N  
T26N  
T25N  
T24N  
T23N  
T22N  
T21N

HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 9

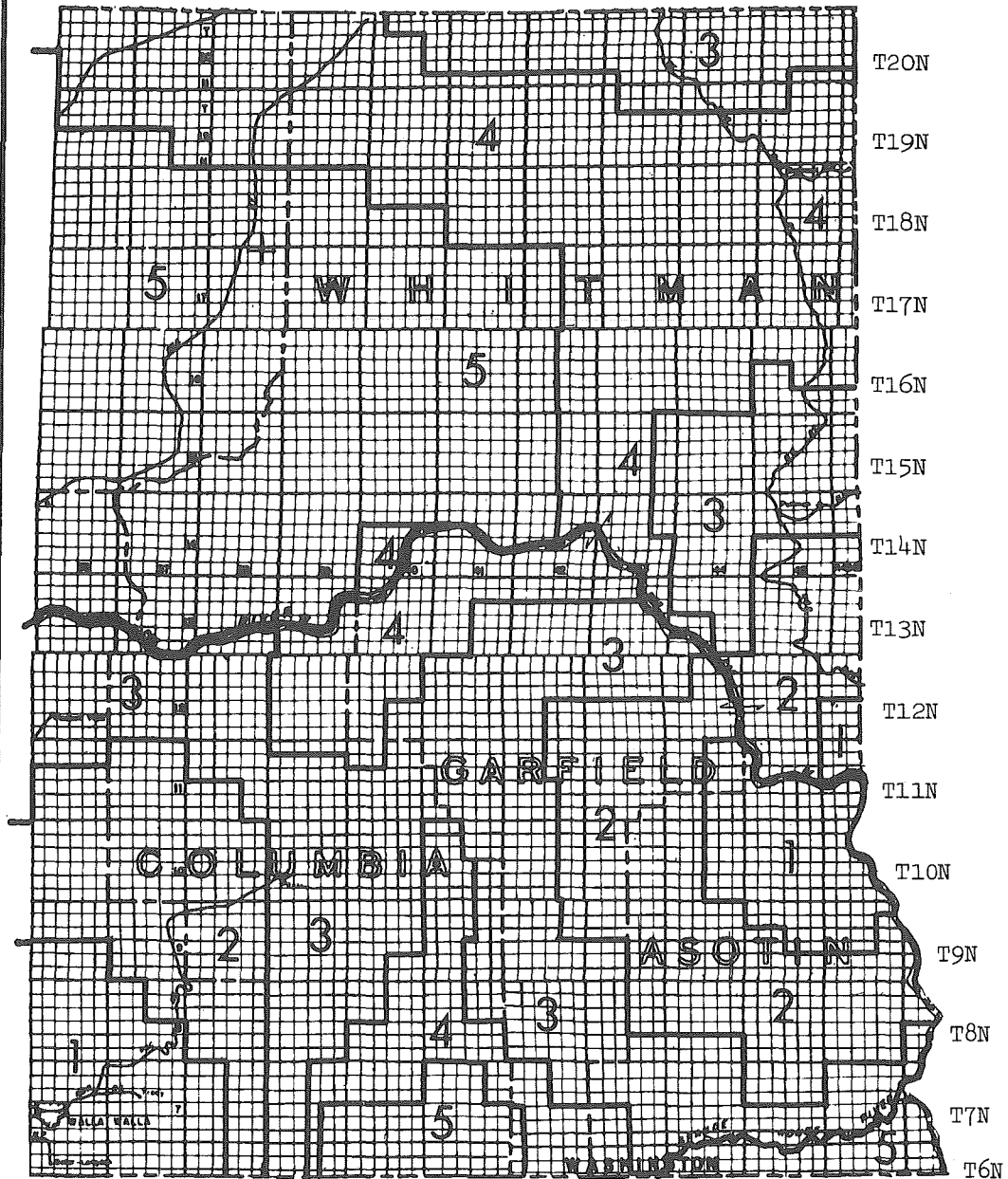
Page 1 of 2

Legend:  
**1, 2, 3, 4 and 5:** Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 9



R36E R37E R38E R39E R40E R41E R42E R43E R44E R45E R46E R47E  
N

Legend:

1, 2, 3, 4 and 5 : Hauling Distance  
Zone Numbers

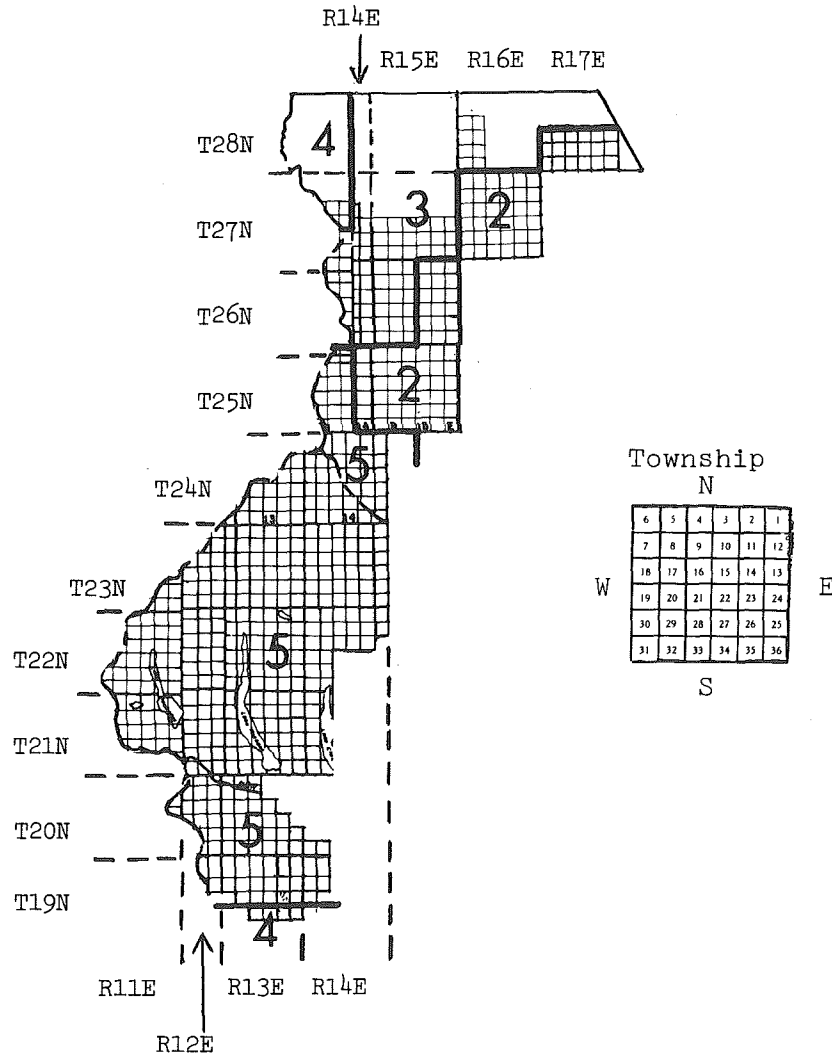
6	5	4	3	2	1
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36

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HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 10

Page 1 of 1



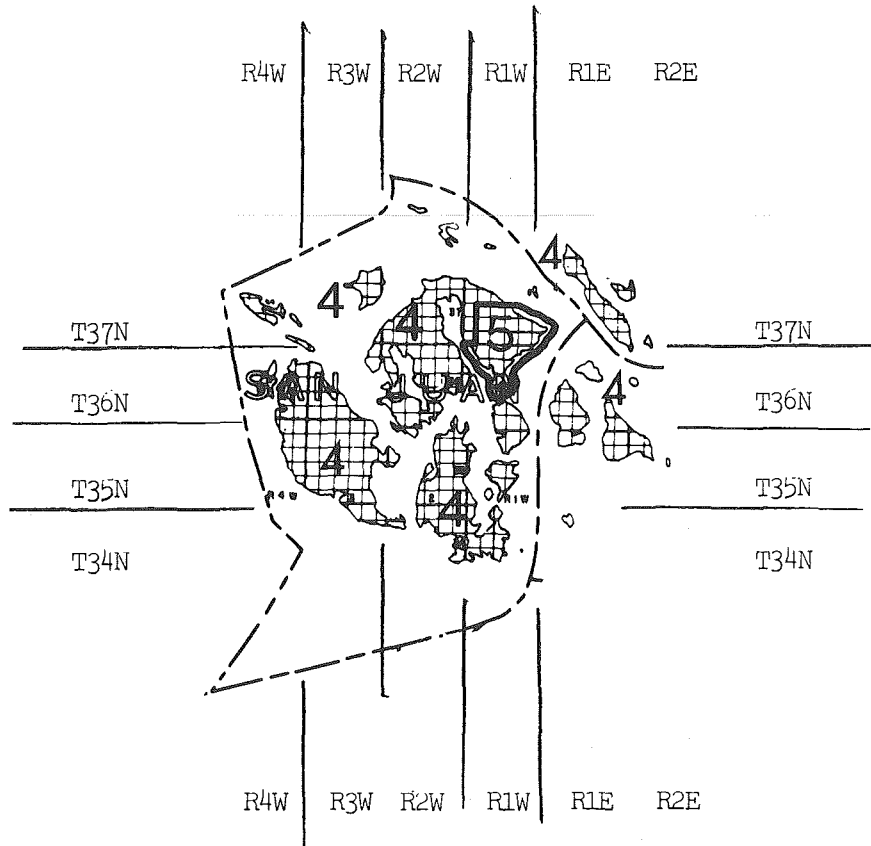
Legend:

**2, 3, 4 and 5:** Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/79 THROUGH 12/31/79  
(WAC 458-40-18633)

STUMPAGE VALUE AREA 11

Page 1 of 1



N					
6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36
S					

Legend:

**4 and 5:** Hauling Distance Zone Numbers

7/1/79

[Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18633, filed 6/29/79, effective 6/29/79.]

**WAC 458-40-18634 Timber quality code numbers—Tables for 7/1/79 through 12/31/79.** In order to allow for differences in age, size, quality of timber and other relevant factors as required by RCW 82.04.291(3) and as amended by section 1, chapter 6, Laws of 1979, the department has assigned timber quality code numbers for harvests of the various designated harvest types and species.

Scaling and grading information derived from an acceptable log scaling and grading rule for the particular harvest type and species shall be used to determine the proper quality code number.

For each timber quality code number in the following tables, there is a corresponding timber quality code number for that particular harvest type and species in the stumpage value tables of WAC 458-40-18635 which is to be used in computing timber harvest value.

The following timber quality code tables are hereby adopted for use during the period of July 1, 1979 through December 31, 1979:

**TABLE 1--Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
(for 7/1/79 through 12/31/79)  
OLD GROWTH FINAL HARVEST  
(100 years of age and older)**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Douglas Fir	Over 50% No. 3 Peeler & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Over 20% Special Mill, No. 1 Sawmill, Peeler & better log grade
	Noble Fir & Spruce	Over 35% No. 1 Sawmill, Peeler or Select & better log grade
	Western Hemlock, White Fir & Other Conifer	Over 25% Special Mill, No. 1 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades
2	Douglas Fir	Over 40% Special Mill, No. 1 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	10-20% inclusive Special Mill, No. 1 Sawmill, Peeler & better log grade
	Noble Fir & Spruce	15-35% inclusive No. 1 Sawmill, Peeler or Select & better log grade
	Western Hemlock, White Fir & Other Conifer	5-25% inclusive Special Mill, No. 1 Sawmill & better log grade

**TABLE 1--cont.**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
3	Douglas Fir	15-40% inclusive Special Mill, No. 1 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Less than 10% Special Mill, No. 1 Sawmill, Peeler & better log grade
	Noble Fir & Spruce	Less than 15% No. 1 Sawmill, Peeler or Select & better log grade
4	Western Hemlock, White Fir & Other Conifer	Less than 5% Special Mill, No. 1 Sawmill & better log grade
	Douglas Fir	Less than 15% Special Mill, No. 1 Sawmill & better log grade
5	Conifer Utility	All conifer logs graded as utility log grade
	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling and grading rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureaus. To determine timber quality code number, see the example for Western Washington which follows Table 3.

**TABLE 2--Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
(for 7/1/79 through 12/31/79)  
YOUNG GROWTH FINAL HARVEST  
(Under 100 years of age and not including thinning)**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Douglas Fir	Over 70% No. 2. Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Over 20% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	Over 70% No. 2 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades

TABLE 2--cont.

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Douglas Fir	40-70% inclusive No. 2 Sawmill & better log grade
2	Western Red Cedar & Alaska Yellow Cedar	5-20% inclusive No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	40-70% inclusive No. 2 Sawmill & better log grade
	Douglas Fir	5 to but not including 40% No. 2 Sawmill & better log grade
3	Western Red Cedar & Alaska Yellow Cedar	Less than 5% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	5 to but not including 40% No. 2 Sawmill & better log grade
4	Douglas Fir, Western Hemlock & Other Conifer, except Western Red Cedar & Alaska yellow cedar	Less than 5% No. 2 Sawmill & better log grade
	Conifer Utility	All conifer logs graded as utility log grade
5	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling and grading rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by the Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureaus. To determine timber quality code number, see the example for Western Washington which follows Table 3.

TABLE 3--Timber Quality Code Table  
Stumpage Values Areas 1, 2, 3, 4, 5, and 11  
(for 7/1/79 through 12/31/79)  
THINNING  
See definition WAC 458-40-18631(9)(d)

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Douglas Fir	Over 70% No. 2 Sawmill & better log grade
	Western Hemlock & Other	Over 70% No. 2 Sawmill & better log grade
	Conifer	Over 70% No. 2 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades

TABLE 3--cont.

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Douglas Fir	40-70% inclusive No. 2 Sawmill & better log grade
2	Western Hemlock & Other Conifer	40-70% inclusive No. 2 Sawmill & better log grade
	Douglas Fir	5 to but not including 40% No. 2 Sawmill & better log grade
3	Western Hemlock & Other Conifer	5 to but not including 40% No. 2 Sawmill & better log grade
4	Douglas Fir, Western Hemlock & Other Conifer	Less than 5% No. 2 Sawmill & better log grade
	Conifer Utility	All conifer logs graded as utility log grade
5	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by the Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureaus. To determine timber quality code number for Western Washington, see the following example.

**WESTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality number code for timber harvested in stumpage value areas 1, 2, 3, 4, 5, and 11 in Western Washington. The following method can be used to determine the quality code number for species in "old growth final harvest", "young growth final harvest", and "thinning harvest" types.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Douglas Fir, and the harvest type, young growth final harvest, with the following volumes at the indicated grades:

Log Grade	Net Volume, Scribner Scale
Special Mill	20 MBF
No. 1 sawmill	20 MBF
No. 2 sawmill	45 MBF
No. 3 sawmill	35 MBF
No. 4 sawmill	30 MBF
<b>TOTAL</b>	<b>150 MBF</b>

To determine the proper quality code number, add the scale volumes for the grades as established by the approved grading rule. Divide this volume by the total volume harvested for the species. In this example, the Special Mill and the No. 1 and 2 sawmill logs account for 85 MBF of the 150 MBF Douglas Fir harvested. Divide as follows:

$$\frac{20 + 20 + 45}{150} \text{ or } \frac{85}{150} = .567 \times 100 = 56.7\%$$

In this example, the Special Mill, No. 1 and 2 sawmill logs make up 56.7% of the Douglas Fir harvested. Since this is between 40 and 70% No. 2 sawmill and better, the entire Douglas Fir harvested would be reported as:

Species	Timber Quality Code Number	Net Volume Harvested
Douglas Fir	2	150 MBF

**TABLE 4--Timber Quality Code Table  
Stumpage Value Areas 6, 7, 8, and 9  
(for 7/1/79 through 12/31/79)**

**MERCHANTABLE SAWTIMBER, ALL AGES**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Ponderosa Pine	Less than 10 logs 16 feet long per thousand board feet Scribner scale
	All Conifers Other Than Ponderosa Pine	All log sizes
	Hardwoods	Sawlogs only
2	Ponderosa Pine	10 or more logs 16 feet long per thousand board feet Scribner scale
4	Utility	All logs graded as utility

<sup>1</sup>To determine timber quality code number in Stumpage Value Areas 6, 7, 8 and 9 for Eastern Washington, see the following example.

**EASTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality code for timber harvested in stumpage value areas 6, 7, 8 and 9 in Eastern Washington.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Ponderosa Pine, and harvest type merchantable sawtimber, all ages with a sum total log length of 19,200 feet.

**Step 1.** The highest possible number of sawable sixteen foot logs which could be recovered is determined by dividing the sum total length of all sawable logs harvested (i.e. 19,200) by 16. Answer: 1200 logs.

**Step 2.** The average net volume per sixteen foot recoverable log is determined by dividing the total

volume harvested (150 MBF) by the number of sixteen foot logs (1200). Answer: 125.

**Step 3.** The total number of logs per thousand board feet is determined by dividing 1000 by the average net volume per sixteen foot recoverable log (125). Answer: 8 logs per 1 MBF.

**Step 4.** Because the timber quality code table lists 1 to 9 logs per 1 MBF for Ponderosa pine as timber quality code number 1, the harvest was at 8 logs per 1 MBF the entire Ponderosa pine harvest would be reported as:

Species	Timber Quality Code Number	Volume Harvested
Ponderosa Pine (PP)	1	150 MBF

**TABLE 5--Timber Quality Code Table  
Stumpage Value Area 10  
(for 7/1/79 through 12/31/79)  
MERCHANTABLE SAWTIMBER, ALL AGES**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Ponderosa Pine & Other Conifers	Less than 5 logs 16 feet long per MBF net log Scribner scale
	Hardwoods	All logs graded as sawlogs
2	Ponderosa Pine	5 to 9 logs inclusive 16 feet long per MBF net log Scribner scale
	Other Conifer	5 to 12 logs inclusive 16 feet long per MBF net log scale
3	Ponderosa Pine	More than 9 logs 16 feet long per MBF net log Scribner scale
	Other Conifer	More than 12 logs 16 feet long per MBF net log Scribner scale
4	Utility	All logs graded as utility

<sup>1</sup>To determine timber quality code number in Stumpage Value Area 10 in Eastern Washington, see the following example.

**EASTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality code for timber harvested in stumpage value area 10 in Eastern Washington.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Ponderosa Pine, and harvest type merchantable sawtimber, all ages with a sum total log length of 19,200 feet.

**Step 1.** The highest possible number of sawable sixteen foot logs which could be recovered is determined by dividing the sum total length of all sawable logs harvested (i.e. 19,200) by 16. Answer: 1200 logs.



**Step 2.** The average net volume per sixteen foot recoverable log is determined by dividing the total volume harvested (150 MBF) by the number of sixteen foot logs (1200). Answer: 125.

**Step 3.** The total number of logs per thousand board feet is determined by dividing 1000 by the average net volume per sixteen foot recoverable log (125). Answer: 8 logs per 1 MBF.

**Step 4.** Because the timber quality code table lists 5-9 logs per 1 MBF for Ponderosa pine as timber quality code number 2, the harvest was at 8 logs per 1 MBF the entire Ponderosa pine harvest would be reported as:

Species	Timber Quality Code Number	Volume Harvested
Ponderosa Pine (PP)	2	150 MBF

[Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18634, filed 6/29/79, effective 6/29/79.]

**WAC 458-40-18635 Stumpage values--Tables for 7/1/79 through 12/31/79.** As required by RCW 82.04-.291 and as amended by section 1, chapter 6, Laws of 1979, the department has prepared tables which assign stumpage value rates for the various harvest types, which rates vary depending upon the stumpage value area, species, timber quality code number and hauling distance zone involved. Where the timber harvested is used to produce harvest type "special forest products" the value tables of this section shall establish the values for such special forest products.

The following stumpage value and special forest product value tables are hereby adopted for use during the period of July 1, 1979 through December 31, 1979.

**TABLE 1--Stumpage Value Table**  
**Stumpage Value Area 1**  
 (for 7/1/79 through 12/31/79)  
**OLD GROWTH FINAL HARVEST**  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$253	\$249	\$246	\$241	\$237
		2	234	230	226	222	218
		3	221	217	213	209	205
		4	220	216	212	208	204
Western Hemlock <sup>1</sup>	WH	1	269	265	261	257	253
		2	186	182	178	174	170
		3	166	162	158	154	150
True Fir <sup>2</sup>	TF	1	269	265	261	257	253
		2	186	182	178	174	170
		3	166	162	158	154	150

**TABLE 1--cont.**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar <sup>3</sup>	RC	1	536	532	528	524	520
		2	282	278	274	270	266
		3	222	218	214	210	206
Sitka Spruce	SS	1	202	198	194	190	186
		2	197	193	189	185	181
		3	152	148	144	140	136
Other Conifer	OC	1	202	198	194	190	186
		2	186	182	178	174	170
		3	152	148	144	140	136
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	37	31	25	19	13
Other Hardwoods	OH	1	37	31	25	19	13
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	6	6	6	6	6

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 2--Stumpage Value Table**  
**Stumpage Value Area 1**  
 (for 7/1/79 through 12/31/79)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$258	\$252	\$246	\$240	\$234
		2	255	249	243	237	231
		3	215	209	203	197	191
		4	146	140	134	128	122
Western Hemlock <sup>1</sup>	WH	1	210	204	198	192	186
		2	197	191	185	179	173
		3	125	119	113	107	101
		4	106	100	94	88	82
True Fir <sup>2</sup>	TF	1	210	204	198	192	186
		2	197	191	185	179	173
		3	125	119	113	107	101
		4	106	100	94	88	82
Western Red Cedar <sup>3</sup>	RC	1	389	383	377	371	365
		2	277	271	265	259	253
		3	219	213	207	201	195
Other Conifer	OC	1	210	204	198	192	186
		2	197	191	185	179	173
		3	125	119	113	107	101
		4	106	100	94	88	82
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	37	31	25	19	13
Other Hardwoods	OH	1	37	31	25	19	13

TABLE 2--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	6	6	6	6	6

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 3--Stumpage Value Table  
 Stumpage Value Area 1  
 (for 7/1/79 through 12/31/79)  
 THINNING  
 See definition WAC 458-40-18631(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$233	\$227	\$221	\$215	\$209
		2	230	224	218	212	206
		3	190	184	178	172	166
		4	121	115	109	103	97
Western Hemlock <sup>1</sup>	WH	1	185	179	173	167	161
		2	172	166	160	154	148
		3	100	94	88	82	76
		4	81	75	69	63	57
True Fir <sup>2</sup>	TF	1	185	179	173	167	161
		2	172	166	160	154	148
		3	100	94	88	82	76
		4	81	75	69	63	57
Other Conifer	OC	1	185	179	173	167	161
		2	172	166	160	154	148
		3	100	94	88	82	76
		4	81	75	69	63	57
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	37	31	25	19	13
Other Hardwoods	OH	1	37	31	25	19	13
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	6	6	6	6	6

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 4--Stumpage Value Table  
 Stumpage Value Area 1  
 (for 7/1/79 through 12/31/79)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$158	\$154	\$150	\$146	\$142
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	53	49	45	41	37
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage Value per lineal foot.

TABLE 5--Stumpage Value Table  
 Stumpage Value Area 2  
 (for 7/1/79 through 12/31/79)  
 OLD GROWTH FINAL HARVEST  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$327	\$323	\$319	\$315	\$311
		2	325	321	317	313	309
		3	227	223	219	215	211
		4	226	222	218	214	210
Western Hemlock <sup>1</sup>	WH	1	288	284	280	276	272
		2	192	188	184	180	176
		3	188	184	180	176	172
True Fir <sup>2</sup>	TF	1	288	284	280	276	272
		2	192	188	184	180	176
		3	188	184	180	176	172
Western Red Cedar <sup>3</sup>	RC	1	490	486	482	478	474
		2	424	420	416	412	408
		3	254	250	246	242	238
Sitka Spruce	SS	1	200	196	192	188	184
		2	198	194	190	186	182
		3	105	101	97	93	89
Other Conifer	OC	1	200	196	192	188	184
		2	192	188	184	180	176
		3	105	101	97	93	89
Red Alder	RA	1	37	31	25	19	13
Cottonwood	BC	1	37	31	25	19	13
Other Hardwoods	OH	1	37	31	25	19	13
Hardwood Utility	HU	5	5	5	5	5	5

TABLE 5--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Conifer Utility	CU	5	10	10	10	10	10

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 6--Stumpage Value Table  
 Stumpage Value Area 2  
 (for 7/1/79 through 12/31/79)  
 YOUNG GROWTH FINAL HARVEST  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$268	\$262	\$256	\$250	\$244
		2	215	209	203	197	191
		3	161	155	149	143	137
		4	146	140	134	128	122
Western Hemlock <sup>1</sup>	WH	1	142	136	130	124	118
		2	129	123	117	111	105
		3	98	92	86	80	74
		4	96	90	84	78	72
True Fir <sup>2</sup>	TF	1	142	136	130	124	118
		2	129	123	117	111	105
		3	98	92	86	80	74
		4	96	90	84	78	72
Western Red Cedar <sup>3</sup>	RC	1	343	337	331	325	319
		2	277	271	265	259	253
		3	246	240	234	228	222
Other Conifer	OC	1	142	136	130	124	118
		2	129	123	117	111	105
		3	98	92	86	80	74
		4	96	90	84	78	72
Red Alder	RA	1	37	31	25	19	13
Cottonwood	BC	1	37	31	25	19	13
Other Hardwoods	OH	1	37	31	25	19	13
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	10	10	10	10	10

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 7--Stumpage Value Table  
 Stumpage Value Area 2  
 (for 7/1/79 through 12/31/79)  
 THINNING

See definition WAC 458-40-18631(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$243	\$237	\$231	\$225	\$219
		2	190	184	178	172	166
		3	136	130	124	118	112
		4	121	115	109	103	97
Western Hemlock <sup>1</sup>	WH	1	117	111	105	99	93
		2	104	98	92	86	80
		3	73	67	61	55	49
		4	71	65	59	53	47
True Fir <sup>2</sup>	TF	1	117	111	105	99	93
		2	104	98	92	86	80
		3	73	67	61	55	49
		4	71	65	59	53	47
Other Conifer	OC	1	117	111	105	99	93
		2	104	98	92	86	80
		3	73	67	61	55	49
		4	71	65	59	53	47
Red Alder	RA	1	37	31	25	19	13
Cottonwood	BC	1	37	31	25	19	13
Other Hardwoods	OH	1	37	31	25	19	13
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	10	10	10	10	10

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 8--Stumpage Value Table  
 Stumpage Value Area 2  
 (for 7/1/79 through 12/31/79)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$157	\$153	\$149	\$145	\$141
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	52	48	44	40	36
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage Value per lineal foot.

**TABLE 9--Stumpage Value Table**  
**Stumpage Value Area 3**  
 (for 7/1/79 through 12/31/79)  
**OLD GROWTH FINAL HARVEST**  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$291	\$287	\$283	\$279	\$275
		2	290	286	282	278	274
		3	234	230	226	222	218
		4	233	229	225	221	217
Western Hemlock <sup>1</sup>	WH	1	198	194	190	186	182
		2	185	181	177	173	169
		3	156	152	148	144	140
True Fir <sup>2</sup>	TF	1	198	194	190	186	182
		2	185	181	177	173	169
		3	156	152	148	144	140
Western Red Cedar	RC	1	221	217	213	209	205
		2	190	186	182	178	174
		3	188	184	180	176	172
Sitka Spruce	SS	1	154	150	146	142	138
		2	123	119	115	111	107
		3	99	95	91	87	83
Alaska Yellow Cedar	YC	1	358	354	350	346	342
		2	351	347	343	339	335
		3	206	202	198	194	190
Other Conifer	OC	1	154	150	146	142	138
		2	123	119	115	111	107
		3	99	95	91	87	83
Red Alder	RA	1	41	35	29	23	17
Cottonwood	BC	1	40	34	28	22	16
Other Hardwoods	OH	1	31	25	19	13	7
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	12	12	12	12	12

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 10--Stumpage Value Table**  
**Stumpage Value Area 3**  
 (for 7/1/79 through 12/31/79)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$336	\$330	\$324	\$318	\$312
		2	256	250	244	238	232
		3	153	147	141	135	129
		4	152	146	140	134	128
Western Hemlock <sup>1</sup>	WH	1	131	125	119	113	107
		2	115	109	103	97	91
		3	105	99	93	87	81
		4	90	84	78	72	66

**TABLE 10--cont.**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
True Fir <sup>2</sup>	TF	1	131	125	119	113	107
		2	115	109	103	97	91
		3	105	99	93	87	81
		4	90	84	78	72	66
Western Red Cedar <sup>3</sup>	RC	1	216	210	204	198	192
		2	184	178	172	166	160
		3	183	177	171	165	159
Other Conifer	OC	1	131	125	119	113	107
		2	115	109	103	97	91
		3	105	99	93	87	81
		4	90	84	78	72	66
Red Alder	RA	1	41	35	29	23	17
Cottonwood	BC	1	40	34	28	22	16
Other Hardwoods	OH	1	31	25	19	13	7
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	12	12	12	12	12

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 11--Stumpage Value Table**  
**Stumpage Value Area 3**  
 (for 7/1/79 through 12/31/79)  
**THINNING**  
 See definition WAC 458-40-18631(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$311	\$305	\$299	\$293	\$287
		2	231	225	219	213	207
		3	128	122	116	110	104
		4	127	121	115	109	103
Western Hemlock <sup>1</sup>	WH	1	106	100	94	88	82
		2	90	84	78	72	66
		3	80	74	68	62	56
		4	65	59	53	47	41
True Fir <sup>2</sup>	TF	1	106	100	94	88	82
		2	90	84	78	72	66
		3	80	74	68	62	56
		4	65	59	53	47	41
Other Conifer	OC	1	106	100	94	88	82
		2	90	84	78	72	66
		3	80	74	68	62	56
		4	65	59	53	47	41
Red Alder	RA	1	41	35	29	23	17
Cottonwood	BC	1	40	34	28	22	16
Other Hardwoods	OH	1	31	25	19	13	7
Hardwood Utility	HU	5	5	5	5	5	5

TABLE 11--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Conifer Utility	CU	5	12	12	12	12	12

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 12--Stumpage Value Table  
 Stumpage Value Area 3  
 (for 7/1/79 through 12/31/79)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$305	\$301	\$297	\$293	\$289
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	107	103	99	95	91
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

TABLE 13--Stumpage Value Table  
 Stumpage Value Area 4  
 (for 7/1/79 through 12/31/79)  
 OLD GROWTH FINAL HARVEST  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$404	\$400	\$396	\$392	\$388
		2	403	399	395	391	387
		3	300	296	292	288	284
		4	239	235	231	227	223
Western Hemlock <sup>1</sup>	WH	1	343	339	335	331	327
		2	197	193	189	185	181
		3	196	192	188	184	180
True Fir <sup>2</sup>	TF	1	343	339	335	331	327
		2	197	193	189	185	181
		3	196	192	188	184	180
Western Red Cedar	RC	1	358	354	350	346	342
		2	351	347	343	339	335
		3	206	202	198	194	190

TABLE 13--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Sitka Spruce	SS	1	148	144	140	136	132
		2	145	141	137	133	129
		3	96	92	88	84	80
Noble Fir	NF	1	378	374	370	366	362
		2	197	193	189	185	181
		3	196	192	188	184	180
Alaska Yellow Cedar	YC	1	358	354	350	346	342
		2	351	347	343	339	335
		3	206	202	198	194	190
Other Conifer	OC	1	148	144	140	136	132
		2	145	141	137	133	129
		3	96	92	88	84	80
Red Alder	RA	1	51	45	39	33	27
Cottonwood	BC	1	41	35	29	23	17
Other Hardwoods	OH	1	51	45	39	33	27
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	8	8	8	8	8

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Grand Fir, and Alpine Fir.

TABLE 14--Stumpage Value Table  
 Stumpage Value Area 4  
 (for 7/1/79 through 12/31/79)  
 YOUNG GROWTH FINAL HARVEST  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$318	\$312	\$306	\$300	\$294
		2	315	309	303	297	291
		3	212	206	200	194	188
		4	165	159	153	147	141
Western Hemlock <sup>1</sup>	WH	1	235	229	223	217	211
		2	166	160	154	148	142
		3	108	102	96	90	84
		4	97	91	85	79	73
True Fir <sup>2</sup>	TF	1	235	229	223	217	211
		2	166	160	154	148	142
		3	108	102	96	90	84
		4	97	91	85	79	73
Western Red Cedar <sup>3</sup>	RC	1	248	242	236	230	224
		2	244	238	232	226	220
		3	192	186	180	174	168
Other Conifer	OC	1	235	229	223	217	211
		2	166	160	154	148	142
		3	108	102	96	90	84
		4	97	91	85	79	73
Red Alder	RA	1	51	45	39	33	27

TABLE 14--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Cottonwood	BC	1	41	35	29	23	17
Other Hardwoods	OH	1	51	45	39	33	27
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	8	8	8	8	8

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 15--Stumpage Value Table  
 Stumpage Value Area 4  
 (for 7/1/79 through 12/31/79)

THINNING

See definition WAC 458-40-18631(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$293	\$287	\$281	\$275	\$269
		2	290	284	278	272	266
		3	187	181	175	169	163
		4	140	134	128	122	116
Western Hemlock <sup>1</sup>	WH	1	210	204	198	192	186
		2	141	135	129	123	117
		3	83	77	71	65	59
		4	72	66	60	54	48
True Fir <sup>2</sup>	TF	1	210	204	198	192	186
		2	141	135	129	123	117
		3	83	77	71	65	59
		4	72	66	60	54	48
Other Conifer	OC	1	210	204	198	192	186
		2	141	135	129	123	117
		3	83	77	71	65	59
		4	72	66	60	54	48
Red Alder	RA	1	51	45	39	33	27
Cottonwood	BC	1	41	35	29	23	17
Other Hardwoods	OH	1	51	45	39	33	27
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	8	8	8	8	8

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 16--Stumpage Value Table  
 Stumpage Value Area 4  
 (for 7/1/79 through 12/31/79)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$253	\$249	\$245	\$241	\$237
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	90	86	82	78	74
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

TABLE 17--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 7/1/79 through 12/31/79)  
 OLD GROWTH FINAL HARVEST  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$276	\$272	\$268	\$264	\$260
		2	275	271	267	263	259
		3	267	263	259	255	251
		4	221	217	213	209	205
Western Hemlock <sup>1</sup>	WH	1	308	304	300	296	292
		2	188	184	180	176	172
		3	187	183	179	175	171
True Fir <sup>2</sup>	TF	1	308	304	300	296	292
		2	188	184	180	176	172
		3	187	183	179	175	171
Western Red Cedar <sup>3</sup>	RC	1	245	241	237	233	229
		2	225	221	217	213	209
		3	196	192	188	184	180
Sitka Spruce	SS	1	138	134	130	126	122
		2	128	124	120	116	112
		3	126	122	118	114	110
Noble Fir	NF	1	378	374	370	366	362
		2	197	193	189	185	181
		3	196	192	188	184	180
Other Conifer	OC	1	138	134	130	126	122
		2	128	124	120	116	112
		3	126	122	118	114	110
Red Alder	RA	1	61	55	49	43	37
Cottonwood	BC	1	35	29	23	17	11
Other Hardwoods	OH	1	36	30	24	18	12

TABLE 17--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	11	11	11	11	11

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 18--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 7/1/79 through 12/31/79)  
 YOUNG GROWTH FINAL HARVEST  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$299	\$293	\$287	\$281	\$275
		2	222	216	210	204	198
		3	154	148	142	136	130
		4	153	147	141	135	129
Western Hemlock <sup>1</sup>	WH	1	199	193	187	181	175
		2	189	183	177	171	165
		3	105	99	93	87	81
		4	91	85	79	73	67
True Fir <sup>2</sup>	TF	1	199	193	187	181	175
		2	189	183	177	171	165
		3	105	99	93	87	81
		4	91	85	79	73	67
Western Red Cedar <sup>3</sup>	RC	1	189	183	177	171	165
		2	149	143	137	131	125
		3	109	103	97	91	85
Other Conifer	OC	1	189	183	177	171	165
		2	149	143	137	131	125
		3	105	99	93	87	81
		4	91	85	79	73	67
Red Alder	RA	1	61	55	49	43	37
Cottonwood	BC	1	35	29	23	17	11
Other Hardwoods	OH	1	36	30	24	18	12
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	11	11	11	11	11

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 19--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 7/1/79 through 12/31/79)  
 THINNING  
 See definition WAC 458-40-18631(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$274	\$268	\$262	\$256	\$250
		2	197	191	185	179	173
		3	129	123	117	111	105
		4	128	122	116	110	104
Western Hemlock <sup>1</sup>	WH	1	174	168	162	156	150
		2	164	158	152	146	140
		3	80	74	68	62	56
		4	66	60	54	48	42
True Fir <sup>2</sup>	TF	1	174	168	162	156	150
		2	164	158	152	146	140
		3	80	74	68	62	56
		4	66	60	54	48	42
Other Conifer	OC	1	174	168	162	156	150
		2	164	158	152	146	140
		3	80	74	68	62	56
		4	66	60	54	48	42
Red Alder	RA	1	61	55	49	43	37
Cottonwood	BC	1	35	29	23	17	11
Other Hardwoods	OH	1	36	30	24	18	12
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	11	11	11	11	11

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 20--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 7/1/79 through 12/31/79)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$221	\$217	\$213	\$209	\$205
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	79	75	71	67	63
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
True fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

**TABLE 21--Stumpage Value Table**  
**Stumpage Value Area 6, 7, 8, and 9**  
 (for 7/1/79 through 12/31/79)  
**MERCHANTABLE SAWTIMBER, ALL AGES**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$205	\$201	\$197	\$193	\$189
		2	121	117	113	109	105
Douglas Fir	DF	1	102	98	94	90	86
Western Larch	WL	1	102	98	94	90	86
Western Hemlock <sup>1</sup>	WH	1	119	115	111	107	103
True fir <sup>2</sup>	TF	1	119	115	111	107	103
Engelmann Spruce	ES	1	97	93	89	85	81
White Pine	WP	1	148	144	140	136	132
Western Red Cedar	RC	1	133	129	125	121	117
Lodgepole Pine	LP	1	71	67	63	59	55
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	4	6	6	6	6	6

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 22--Stumpage Value Table**  
**Stumpage Value Area 6, 7, 8, and 9**  
 (for 7/1/79 through 12/31/79)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$80	\$76	\$72	\$68	\$64
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	65	61	57	53	49
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.15	0.15	0.15	0.15	0.15
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15

<sup>1</sup>Stumpage value per MBF net Scribner scale.

<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.

<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.

<sup>4</sup>Stumpage value per lineal foot.

**TABLE 23--Stumpage Value Table**  
**Stumpage Value Area 10**  
 (for 7/1/79 through 12/31/79)  
**MERCHANTABLE SAWTIMBER, ALL AGES**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$227	\$223	\$219	\$215	\$211
		2	210	206	202	198	194
		3	192	188	184	180	176
Douglas Fir	DF	1	204	200	196	192	188
		2	180	176	172	168	164
		3	179	175	171	167	163
Western Larch	WL	1	204	200	196	192	188
		2	180	176	172	168	164
		3	179	175	171	167	163
Western Hemlock <sup>1</sup>	WH	1	232	228	224	220	216
		2	174	170	166	162	158
		3	169	165	161	157	153
True Fir <sup>2</sup>	TF	1	232	228	224	220	216
		2	174	170	166	162	158
		3	169	165	161	157	153
Other Conifer	OC	1	204	200	196	192	188
		2	174	170	166	162	158
		3	169	165	161	157	153
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	1	8	8	8	8	8

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 24--Stumpage Value Table**  
**Stumpage Value Area 10**  
 (for 7/1/79 through 12/31/79)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$80	\$76	\$72	\$68	\$64
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	65	61	57	53	49
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.15	0.15	0.15	0.15	0.15
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15

<sup>1</sup>Stumpage value per MBF Scribner scale.

<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.

<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.

<sup>4</sup>Stumpage value per lineal foot.



**TABLE 25--Stumpage Value Table**  
**Stumpage Value Area 11**  
 (for 7/1/79 through 12/31/79)  
**OLD GROWTH FINAL HARVEST**  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$178	\$174	\$170	\$166	\$162
		2	177	173	169	165	161
		3	144	140	136	132	128
		4	143	139	135	131	127
Western Hemlock <sup>1</sup>	WH	1	122	118	114	110	106
		2	114	110	106	102	98
		3	97	93	89	85	81
True Fir <sup>2</sup>	TF	1	122	118	114	110	106
		2	114	110	106	102	98
		3	97	93	89	85	81
Western Red Cedar <sup>3</sup>	RC	1	136	132	128	124	120
		2	117	113	109	105	101
		3	116	112	108	104	100
Other Conifer	OC	1	122	118	114	110	106
		2	114	110	106	102	98
		3	97	93	89	85	81
Red Alder	RA	1	36	30	24	18	12
Cottonwood	BC	1	35	29	23	17	11
Other Hardwoods	OH	1	26	20	14	8	2
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	7	7	7	7	7

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 26--Stumpage Value Table**  
**Stumpage Value Area 11**  
 (for 7/1/79 through 12/31/79)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$145	\$139	\$133	\$127	\$121
		2	131	125	119	113	107
		3	93	87	81	75	69
		4	83	77	71	65	59
Western Hemlock <sup>1</sup>	WH	1	77	71	65	59	53
		2	68	62	56	50	44
		3	62	56	50	44	38
		4	53	47	41	35	29
True Fir <sup>2</sup>	TF	1	77	71	65	59	53
		2	68	62	56	50	44
		3	62	56	50	44	38
		4	53	47	41	35	29

**TABLE 26--cont.**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar <sup>3</sup>	RC	1	156	150	144	138	132
		2	124	118	112	106	100
		3	123	117	111	105	99
Other Conifer	OC	1	77	71	65	59	53
		2	68	62	56	50	44
		3	62	56	50	44	38
		4	53	47	41	35	29
Red Alder	RA	1	36	30	24	18	12
Cottonwood	BC	1	35	29	23	17	11
Other Hardwoods	OH	1	26	20	14	8	2
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	7	7	7	7	7

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 27--Stumpage Value Table**  
**Stumpage Value Area 11**  
 (for 7/1/79 through 12/31/79)  
**THINNING**  
 See definition WAC 458-40-18631(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$120	\$114	\$108	\$102	\$ 96
		2	106	100	94	88	82
		3	68	62	56	50	44
		4	58	52	46	40	34
Western Hemlock <sup>1</sup>	WH	1	52	46	40	34	28
		2	43	37	31	25	19
		3	37	31	25	19	13
		4	28	22	16	10	4
True Fir <sup>2</sup>	TF	1	52	46	40	34	28
		2	43	37	31	25	19
		3	37	31	25	19	13
		4	28	22	16	10	4
Other Conifer	OC	1	52	46	40	34	28
		2	43	37	31	25	19
		3	37	31	25	19	13
		4	28	22	16	10	4
Red Alder	RA	1	36	30	24	18	12
Cottonwood	BC	1	35	29	23	17	11
Other Hardwoods	OH	1	26	20	14	8	2
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	7	7	7	7	7

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 28--Stumpage Value Table**  
**Stumpage Value Area 11**  
 (for 7/1/79 through 12/31/79)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$186	\$182	\$178	\$174	\$170
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	67	63	59	55	51
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.

<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.

<sup>3</sup>Stumpage Value per lineal foot.

[Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18635, filed 6/29/79, effective 6/29/79.]

**WAC 458-40-18636 Harvester adjustments--**  
**Tables for 7/1/79 through 12/31/79.** In order to make reasonable and adequate allowances for costs of removal and size of logging operation in computation of stumpage value rates as required by RCW 82.04.291(3) and as amended by section 1, chapter 6, Laws of 1979, the department has prepared tables which allow for adjustments to the stumpage value rates derived from the stumpage value tables of WAC 458-40-18635.

Harvest adjustments relating to harvest volume per acre, logging conditions and average volume per log shall be allowed against the stumpage value rates for the designated harvest types and in the designated stumpage value areas as set forth in the following tables with the following limitations:

- (1) No harvest adjustment shall be allowed against "special forest products".
- (2) No harvest adjustment shall be allowed against "utility", "conifer utility", and "hardwood utility".
- (3) Rates for the harvest type "old growth final harvest", shall be adjusted to a value no lower than \$10 per thousand board feet.
- (4) Rates for the harvest type "young growth final harvest", conifers, shall be adjusted to

a value no lower than \$5 per thousand board feet.

- (5) Stumpage value rates for conifers within the harvest type "merchantable sawtimber, all ages", shall be adjusted to a value no lower than \$5 per thousand board feet.
- (6) Stumpage value rates for "hardwood" and for "thinning harvest" shall be adjusted to a value no lower than \$1 per thousand board feet.

A small harvest adjustment table for use in all stumpage value areas is set forth below providing for adjustment of stumpage value rates if the total volume of timber harvested in a given quarter is within the volume classes provided therein.

The following harvest adjustment tables are hereby adopted for use during the period of July 1, 1979 through December 31, 1979.

**TABLE 1--Harvest Adjustment Table**  
**Stumpage Value Areas 1, 2, 3, 4, 5, and 11**  
 (for 7/1/79 through 12/31/79)  
**OLD GROWTH FINAL HARVEST**  
 (100 years and older)

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 40 thousand board feet per acre.	0
Class 2	Harvest of 15 thousand board feet to 40 thousand board feet per acre.	-\$4.00
Class 3	Harvest of less than 15 thousand board feet per acre.	-\$7.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 40%.	+\$5.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 40% to 60%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 60%.	-\$12.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	-\$60.00

**TABLE 2--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
(for 7/1/79 through 12/31/79)  
YOUNG GROWTH FINAL HARVEST  
(under 100 years old)**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 30 thousand board feet per acre.	0
Class 2	Harvest of 10 thousand board feet to 30 thousand board feet per acre.	-\$2.00
Class 3	Harvest of less than 10 thousand board feet per acre.	-\$6.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 40%.	+\$4.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 40% to 60%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 60%.	-\$14.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	-\$60.00

**TABLE 3--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
(for 7/1/79 through 12/31/79)  
THINNING  
See definition WAC 458-40-18631(9)(d)**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 10 thousand board feet per acre.	0
Class 2	Harvest of 5 thousand board feet to 10 thousand board feet per acre.	-\$3.00
Class 3	Harvest of less than 5 thousand board feet per acre.	-\$5.00
<b>II. Logging Conditions</b>		
Class 1	Favorable wheel tractor logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 20%.	+\$5.00

**TABLE 3--cont.**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 20% and 40%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 40%. Normally a tower yarding operation.	-\$14.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	-\$60.00
<b>III. Average Log Size</b>		
Class 1	50 board feet or more.	0
Class 2	Less than 50 board feet.	-\$10.00

**TABLE 4--Harvest Adjustment Table  
Stumpage Value Areas 6, 7, 8, 9 and 10  
(for 7/1/79 through 12/31/79)  
MERCHANTABLE SAWTIMBER, ALL AGES**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 8 thousand board feet per acre.	0
Class 2	Harvest of 3 thousand board feet to 8 thousand board feet per acre.	-\$7.00
Class 3	Harvest of less than 3 thousand board feet per acre.	-\$10.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 20%.	+\$6.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 20% to 40%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 40%.	-\$13.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	-\$60.00

**TABLE 5--Small Harvest Adjustment Table**  
**All Stumpage Value Areas**  
 (for 7/1/79 through 12/31/79)

A small harvest adjustment is allowed where the total net volume harvested from all units, a selected unit, or a combination of units (including conifer special cull or utility and hardwood utility) in a given quarter is within the volume classes shown below. A harvester may report and claim this adjustment on no more than 250 MBF of harvest each reporting quarter.

Small Harvest Class	Net Volume Harvested Per Quarter	Dollar Adjustment Per Thousand Board Feet
Class 1	0 - 125 MBF	-\$20.00
Class 2	126 - 250 MBF	-\$15.00

[Statutory Authority: RCW 82.01.060 and 1979 c 6 § 1. 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-18636, filed 6/29/79, effective 6/29/79.]

**WAC 458-40-18637 Definitions for 1/1/80 through 6/30/80.** (1) **Acceptable Log Scaling Rule.** The acceptable log scaling rule shall be the Scribner Decimal C Log Scale Rule or other prevalent measuring practice, provided that such other prevalent measuring practice shall be an acceptable scaling procedure and provided that such procedure shall be submitted to the department for approval prior to the time of harvest.

(2) **Approved Log Scaling and Grading Rules.**

(a) West of the Cascade Summit—Approved Scaling and Grading Rule. With respect to the reporting of timber harvested from private lands in areas west of the Cascade summit, which areas are designated as stumpage value areas 1, 2, 3, 4, 5, and 11 in the stumpage value area map of WAC 458-40-18638, the methods and procedures published by the Columbia River Log Scaling and Grading Bureau, Grays Harbor Log Scaling and Grading Bureau, and the Puget Sound Log Scaling and Grading Bureau and published as the "Official Log Scaling and Grading Rules" by the Puget Sound Log Scaling and Grading Bureau, Tacoma, Washington are approved by the department for use in those areas.

(b) East of the Cascade Summit—Approved Scaling Rule. With respect to the reporting of timber harvested from private lands in areas east of the Cascade summit, which areas are designated as stumpage value areas 6, 7, 8, 9, and 10 in the stumpage value area map of WAC 458-40-18638, the methods and procedures published by the United States Forest Service under the title "National Forest Log Scaling Handbook" procedures are approved by the department for use in those areas. This log scaling handbook is published under the title FSH 2409-11 National Forest Log Scaling Handbook, Forest Service, United States Department of Agriculture.

(c) East of the Cascade Summit—Established Grading Rule. Because the National Forest Log Scaling Handbook does not contain grading rules, a separate computation shall be made to arrive at the proper grade for purposes of determining the timber quality code number for timber harvested east of the Cascade summit. The grade for quality classification purposes of the

timber harvested from private land east of the Cascade summit shall be determined by the number of sawable sixteen foot logs per thousand feet net Scribner Decimal C Log Scale. The computation shall be made under the following three-step procedure:

(i) Step 1. The highest possible total number of sawable sixteen foot logs which could be recovered shall be determined by dividing the sum total of length of all sawable logs harvested by the number sixteen.

(ii) Step 2. The average net volume per sixteen foot recoverable log shall be determined by dividing the total volume harvested (net log scale) by the total number of sixteen foot logs as determined in Step 1.

(iii) Step 3. The total number of logs per thousand board feet (MBF) shall be determined by dividing one thousand by the average net volume as determined in Step 2.

(3) **Codominant Trees.** Trees whose crowns form the general level of the crown cover and receive full light from above, but comparatively little light from the sides.

(4) **Department.** Department, for the purposes of this chapter, shall mean the department of revenue of the state of Washington.

(5) **Dominant Trees.** Trees whose crowns are higher than the general level of the canopy and who receive full light from the sides as well as from above.

(6) **Forest Excise Tax Payment.** Every person who is engaged in business as a harvester of timber from privately owned land shall pay a forest excise tax which shall be equal to the taxable stumpage value of timber harvested for sale or for commercial or industrial use and multiplied by the appropriate rate as provided in RCW 82.04.291(1) and as amended by section 1, chapter 6, Laws of 1979.

(7) **Harvester.** Harvester shall mean every person who from his own privately owned land or from privately owned land of another under a right or license granted by lease or contract, either directly or by contracting with others, takes timber for sale or for commercial or industrial use. It does not include persons performing under contract the necessary labor or mechanical services for a harvester.

(8) **Harvested Timber--When Determined.** Timber shall be considered harvested at the time when in the ordinary course of business the quantity thereof by species is first definitely determined.

(9) **Harvest Type.** Harvest type shall be a term referring to the grouping of harvested timber by age and type of harvest and shall include and is limited to the following harvest types:

(a) **Merchantable Sawtimber, All Ages**—The removal of timber east of the Cascade summit shall be reported as "merchantable sawtimber, all ages", unless the harvest type comes within the definition in this chapter of "special forest products harvest".

(b) **Old Growth Final Harvest.** The removal of any timber from a harvest unit that is over 100 years of age and west of the Cascade summit shall be reported as "old growth final harvest" unless the harvest type comes within the definition in this chapter of "special forest products harvest".

(c) **Special Forest Products.** The removal of Christmas trees (except as provided in RCW 84.33.170), shake blocks and boards, and posts and other western red cedar products shall be reported as "special forest products harvest".

(d) **Thinning.** The removal of timber from a harvest unit meeting all the following conditions:

- (i) Harvest unit located west of the Cascade Summit;
- (ii) Timber is less than 100 years of age;
- (iii) The total merchantable volume which is removed is less than forty percent of the total merchantable volume of the harvest unit prior to harvest;
- (iv) Not more than forty percent of the total volume removed is from the dominant and codominant trees;
- (v) The trees removed in the harvest operation shall be distributed over the entire harvest unit.

(e) **Young Growth Final Harvest.** The removal of any timber from a harvest unit that is 100 years of age or less and west of the Cascade summit shall be reported as "young growth final harvest" unless the harvest type comes within the definition in this chapter of "special forest products harvest" or within the definition of "thinning harvest".

(10) **Harvest Unit.** A harvest unit is a harvest area having the same forest excise tax permit number, stumpage value area, hauling distance zone, harvest type, harvest adjustments and harvester. A harvest unit may include more than one section.

(11) **MBF.** As used herein MBF shall mean one thousand board feet measured in Scribner Decimal C Log Scale Rule.

(12) **Sawlog.** Sawlog shall mean any log large enough to produce one-third of its gross volume in sound lumber or other products that can be sawed.

(13) **Small Harvest.** A small harvest is defined as the total net volume harvested from all units, a selected unit, or a combination of units (including conifer special cull or utility and hardwood utility) is 250 thousand board feet or less in a given reporting quarter.

(14) **Species.** Species designation is a biologically-based grouping of harvested timber and shall include but is not limited to the following designations of species and subclassifications thereof:

(a) West of the Cascade summit:

(i) "Douglas fir", "western hemlock", "true fir", "western red cedar", "noble fir", "Sitka spruce", "Alaska yellow cedar", "red alder", and "cottonwood" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18641.

(ii) In areas west of the Cascade summit, species designations for the harvest type "special forest products" shall be "western red cedar" (shake blocks and boards), western red cedar flatsawn and shingle blocks "western red cedar and other" (posts), "Douglas fir", "true fir and others", (Christmas trees).

(b) East of the Cascade summit:

(i) "Ponderosa pine", "lodgepole pine", "white pine", "Douglas fir", "western hemlock", "true fir", "western red cedar", "western larch" and "Engelmann spruce" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18641.

(ii) In areas east of the Cascade summit, species designations for the harvest type "special forest products" shall be "western red cedar" (flatsawn and shingles), "western larch" (flatsawn and shingle blocks), "lodgepole pine and other" (posts), "pine" (Christmas trees), "Douglas fir and other" (Christmas trees).

(c) All areas:

(i) "Other conifer", as used in the stumpage value tables, shall be all other conifers not separately designated in the applicable stumpage value tables.

(ii) "Hardwood", and "other hardwood", as used in the stumpage value tables, shall be all hardwoods not separately designated in the applicable stumpage value tables.

(iii) "Utility", "conifer utility", and "hardwood utility" are separate species as defined by the "Official Log Scaling and Grading Rules" published by the Puget Sound Log Scaling and Grading Bureau and shall be reported as separate species where designated as such in the stumpage value tables.

(15) **Stumpage Value Area.** A stumpage value area is an area with specified boundaries which contains timber having similar growing, harvesting, and marketing conditions. Presently, there are eleven such stumpage value areas designated in the state of Washington as shown under WAC 458-40-18638. Stumpage value areas 1, 2, 3, 4, 5, and 11 are located west of the Cascade summit and stumpage value areas 6, 7, 8, 9, and 10 are located east of the Cascade summit.

(16) **Stumpage Value of Timber.** The stumpage value of timber shall be the appropriate value for each species of timber harvested, or for each species of "special forest product" reported, as set forth in the stumpage value tables under WAC 458-40-18641.

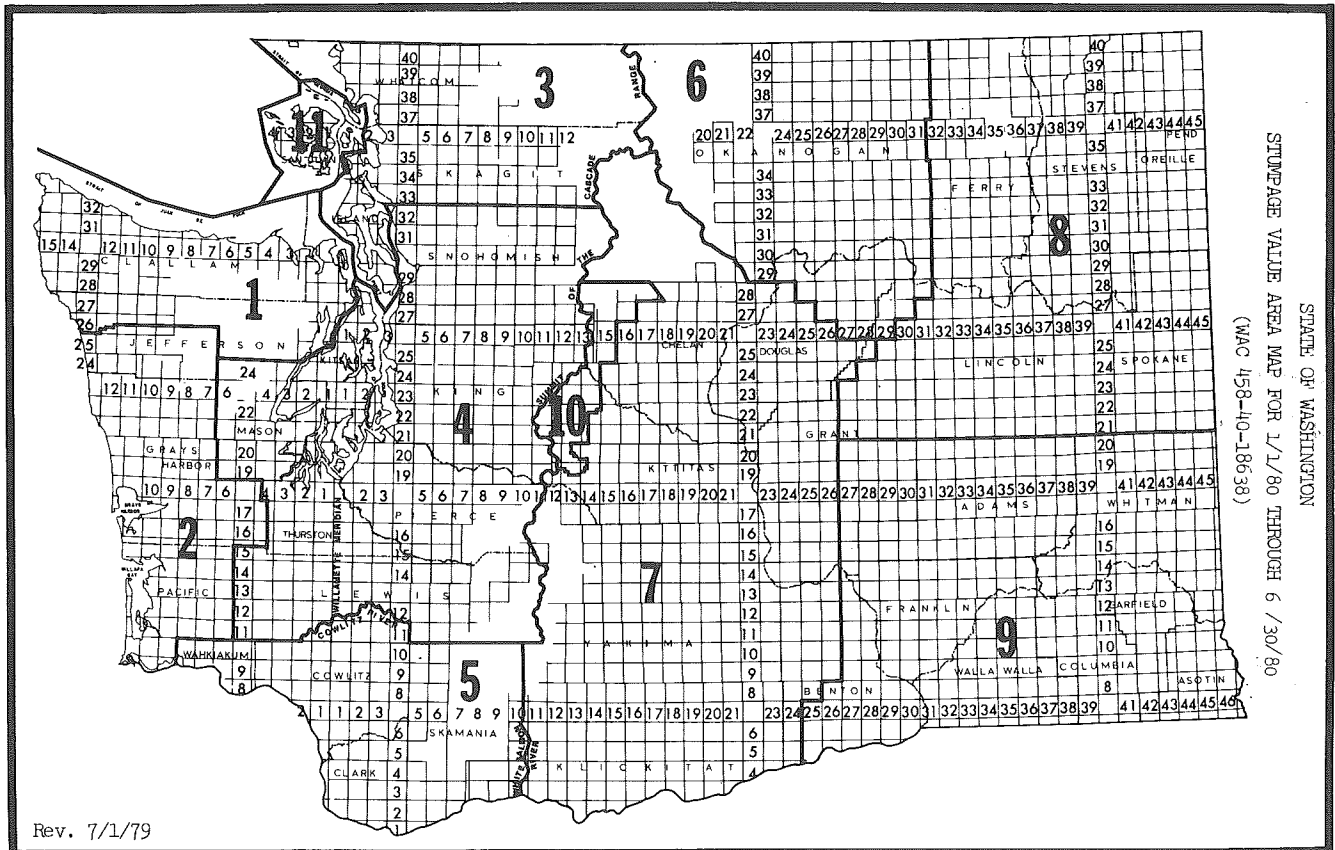
(17) **Timber.** Timber shall include forest trees, standing or down, on privately owned land, and except as provided in RCW 84.33.170 includes Christmas trees, shake blocks and boards, posts and other western red cedar products.

(18) **Timber Quality Code Number.** The timber quality code number is a number assigned to the harvest of a particular species within a harvest type under WAC 458-40-18640, and is based upon the constituent percentage of log grade specifications within the total volume of timber harvested for that particular species. [Statutory Authority: RCW 82.01.060 and 84.33.071. 80-01-091 (Order FT 79-40), § 458-40-18637, filed 12/31/79.]

WAC 458-40-18638 Stumpage value areas--Map for 1/1/80 through 6/30/80. In order to allow for differences in market conditions and other relevant factors throughout the state as required by RCW 82.04.291(3) and as amended by section 1, chapter 6, Laws of 1979 [RCW 84.33.071], the department has created a map designating areas containing timber having similar growing, harvesting, and marketing conditions. The stumpage value area map shall be used for the determination of stumpage values.

The stumpage value area map shown herein shall be used to determine the proper stumpage value table to be used in calculating the taxable stumpage value under WAC 458-40-18641.

The following stumpage value area map is hereby adopted for use during the period of January 1, 1980 through June 30, 1980:



[Statutory Authority: RCW 82.01.060 and 84.33.071. 80-01-091 (Order FT 79-40), § 458-40-18638, filed 12/31/79.]

**WAC 458-40-18639 Hauling distance zones--Maps for 1/1/80 through 6/30/80.** In order to allow for differences in hauling costs and other relevant factors as required by RCW 82.04.291(3) and as amended by section 1, chapter 6, Laws of 1979 [RCW 84.33.071], the department has designated zones within each stumpage value area which have similar accessibility to conversion points and other similar hauling cost factors.

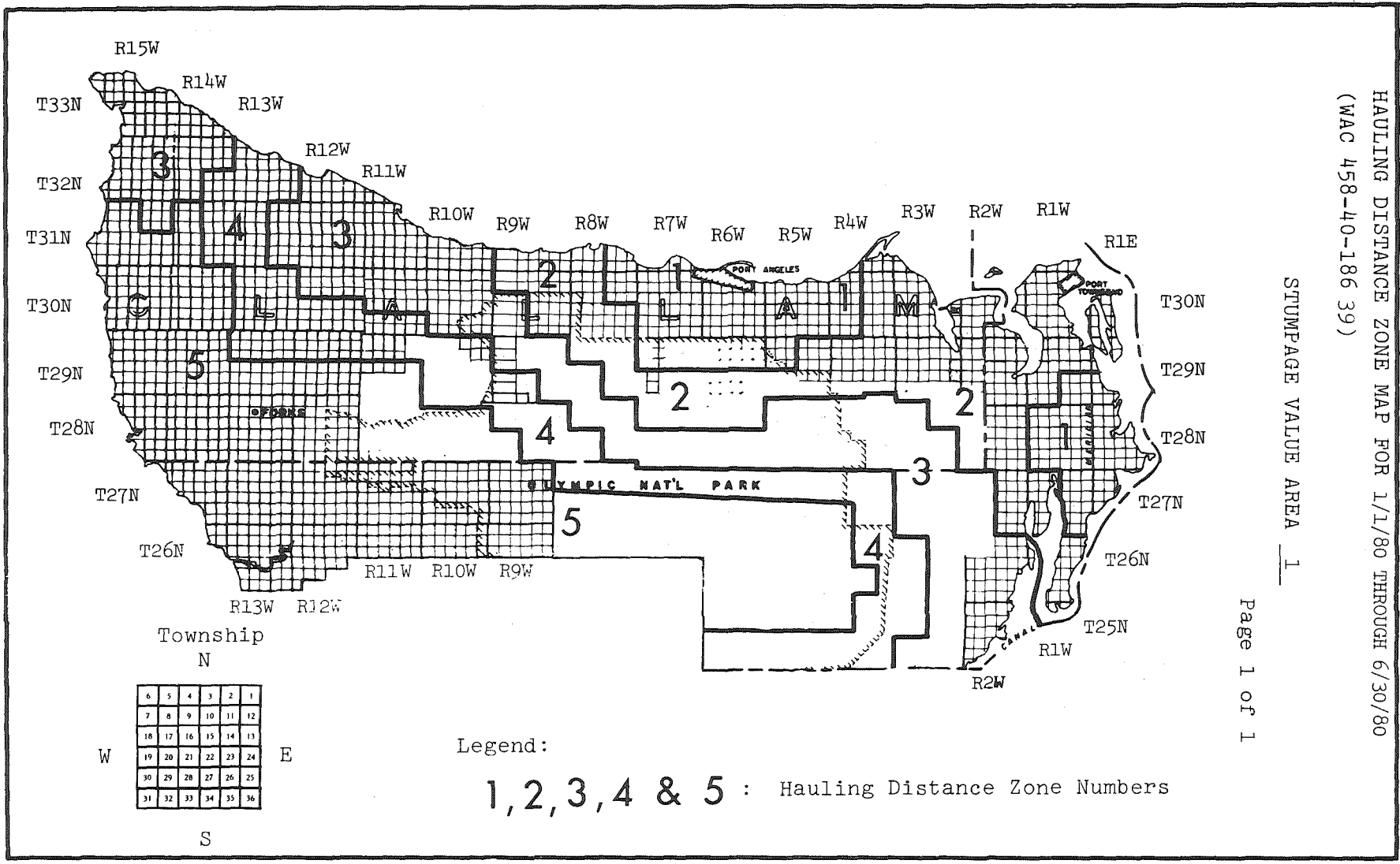
The hauling distance zone numbers on the following hauling distance zone maps establish the hauling distance zone numbers which are to be used in computing timber harvest value under the stumpage value tables of WAC 458-40-18641.

The following hauling distance zone maps designating zones established by the department as having similar hauling costs for transportation of forest products to the market, are hereby adopted for use during the period of January 1, 1980 through June 30, 1980:

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
 (WAC 458-40-186 39)

STUMPAGE VALUE AREA 1

Page 1 of 1



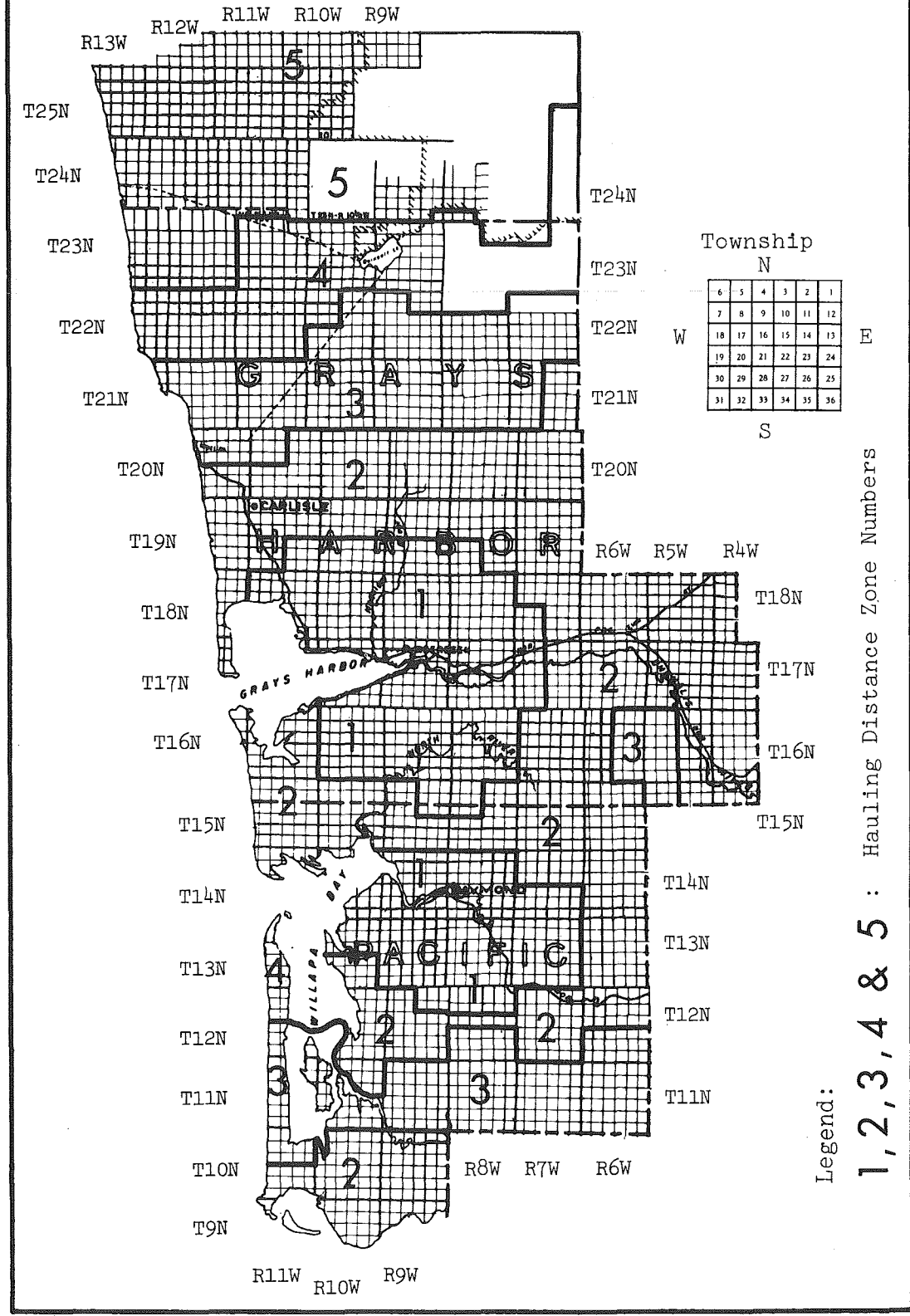
Legend:  
 1, 2, 3, 4 & 5 : Hauling Distance Zone Numbers

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36



HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC458-40-18639)

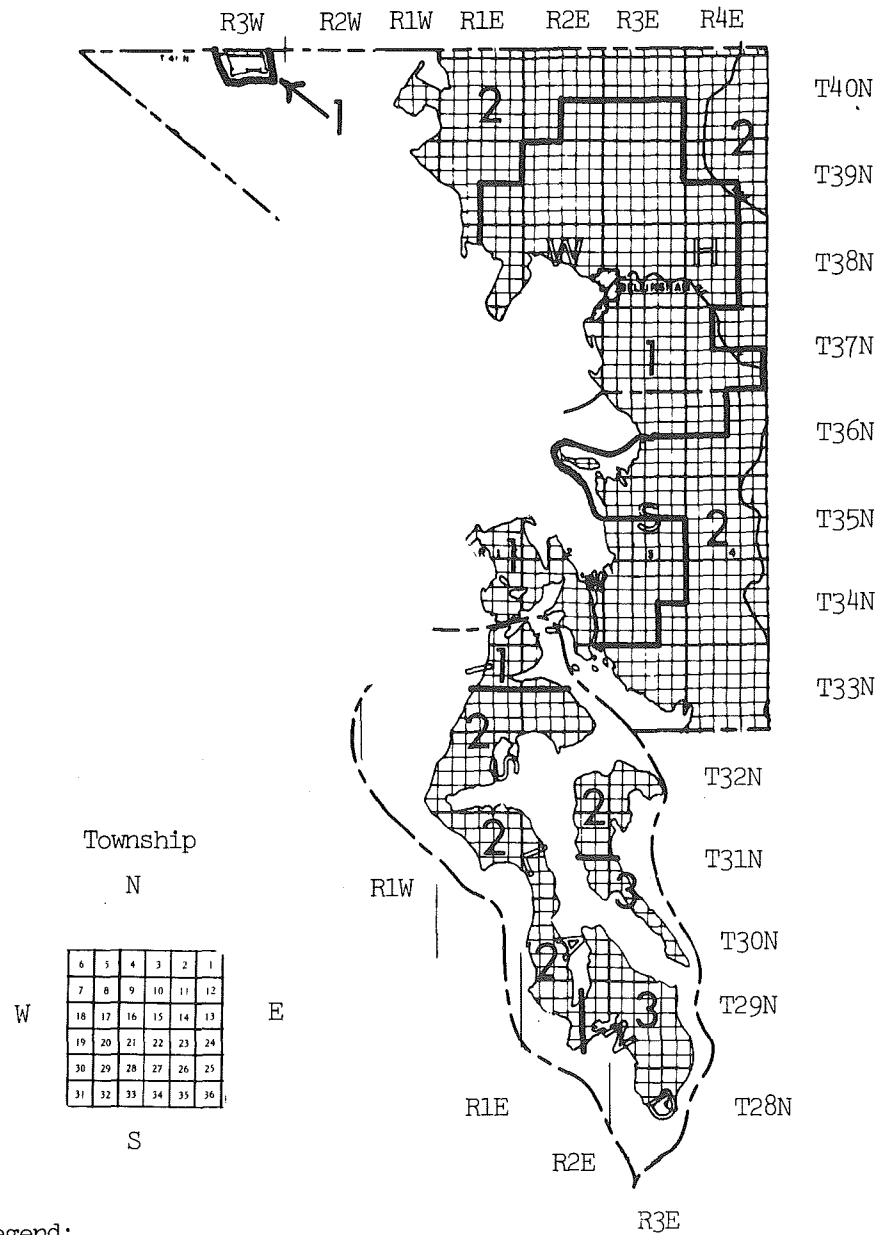
STUMPAGE VALUE AREA 2



HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-18639)

STUMPAGE VALUE AREA 3

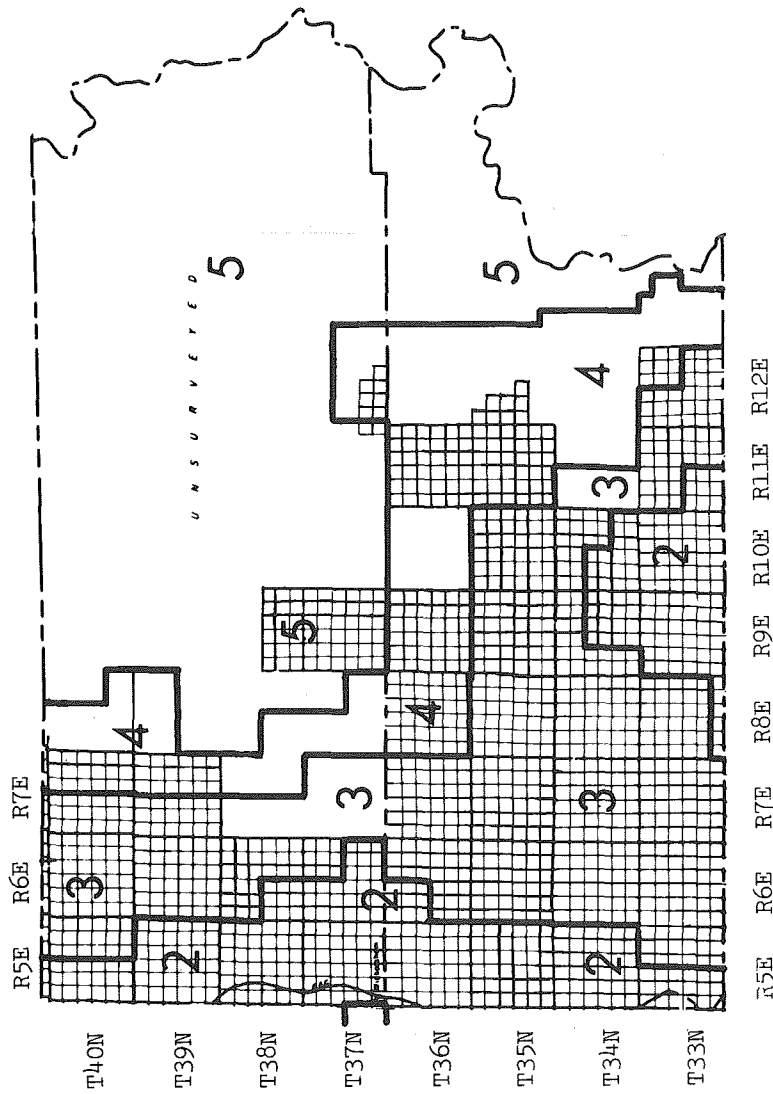
Page 1 of 2



7/1/79

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-186 39)

STUMPAGE VALUE AREA 3



Township		E									
		N	6	5	4	3	2	1			
W	S	31	32	33	34	35	36				
	30	29	28	27	26	25					
	19	20	21	22	23	24					
	18	17	16	15	14	13					
	7	8	9	10	11	12					
	6	5	4	3	2	1					

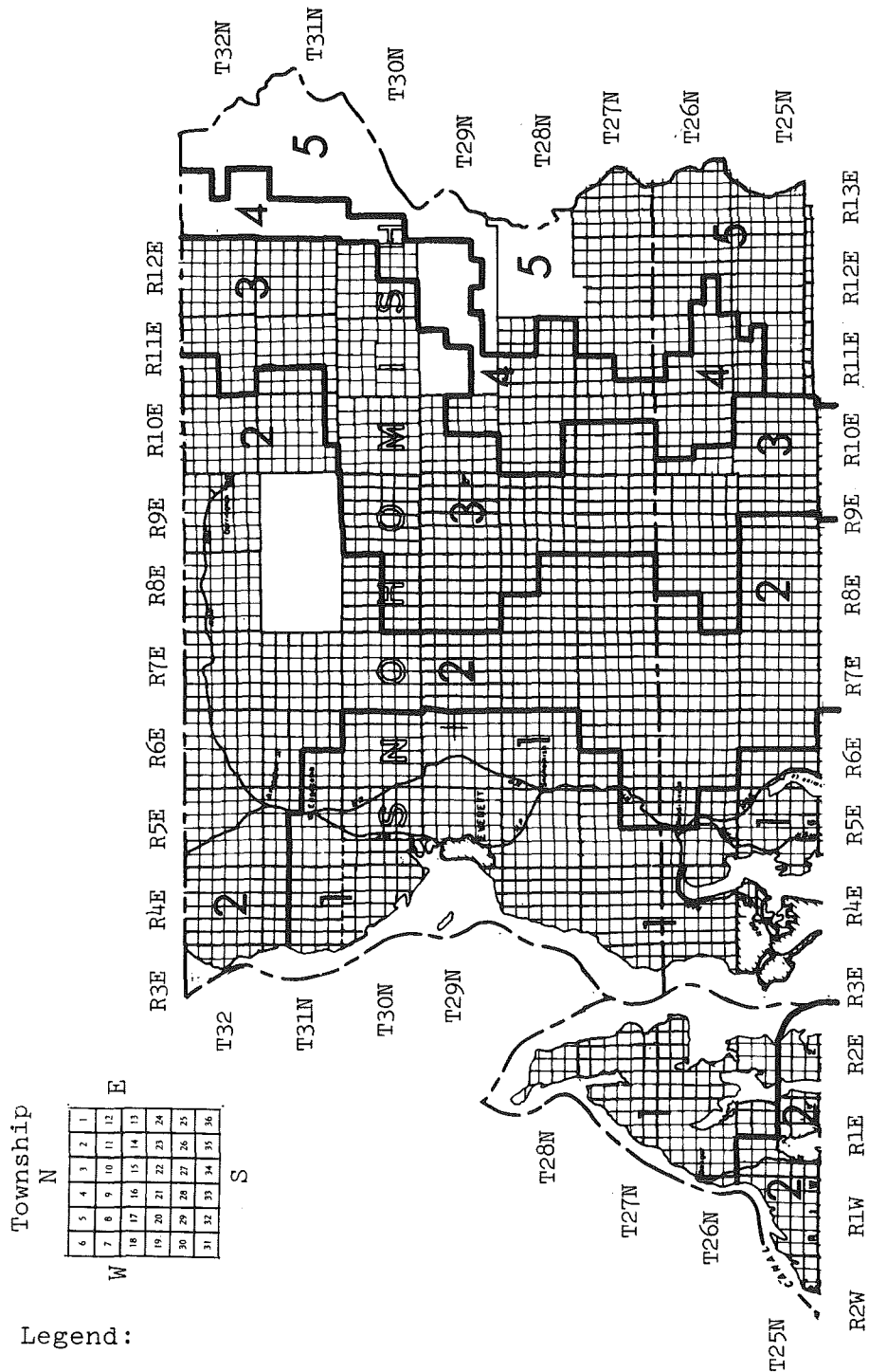
Legend:

2, 3, 4 and 5 : Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-186 39)

STUMPAGE VALUE AREA 4

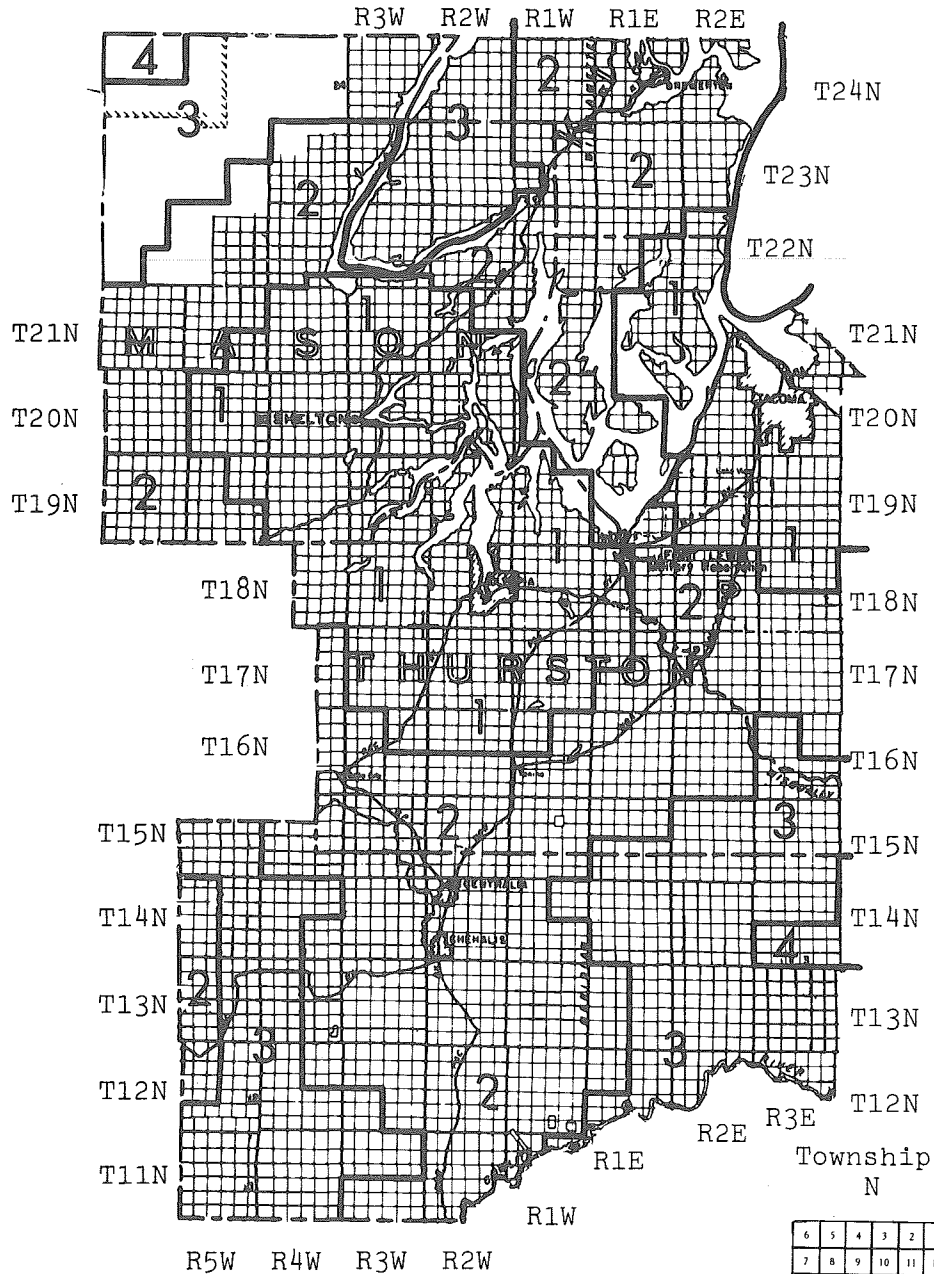
Page 1 of 3



HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-18639)

STUMPAGE VALUE AREA 4

Page 2 of 3



Legend:

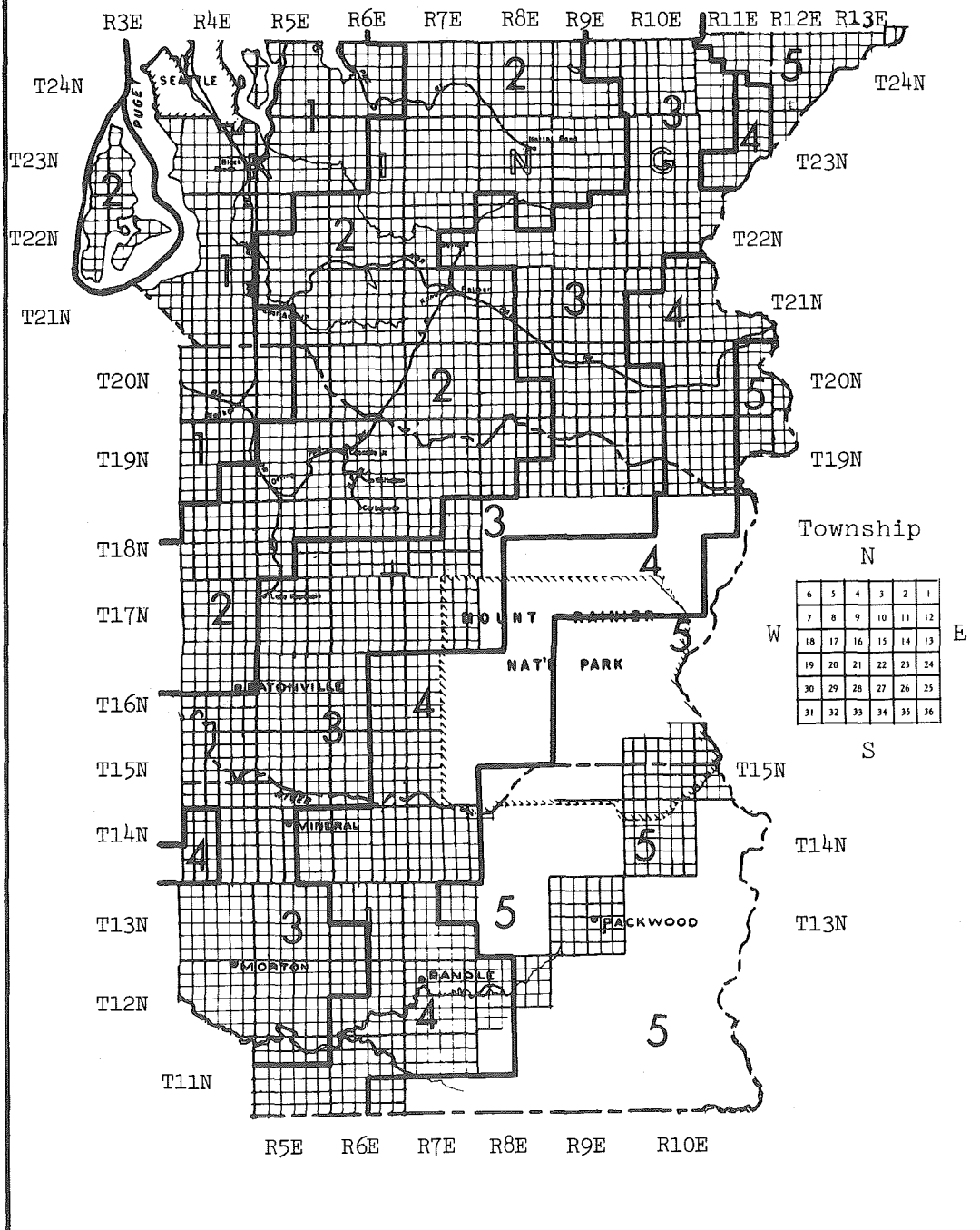
1, 2, 3 and 4: Hauling Distance Zone Numbers

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

S

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-186 39)

STUMPAGE VALUE AREA 4 Page 3 of 3



Township N

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

W E S

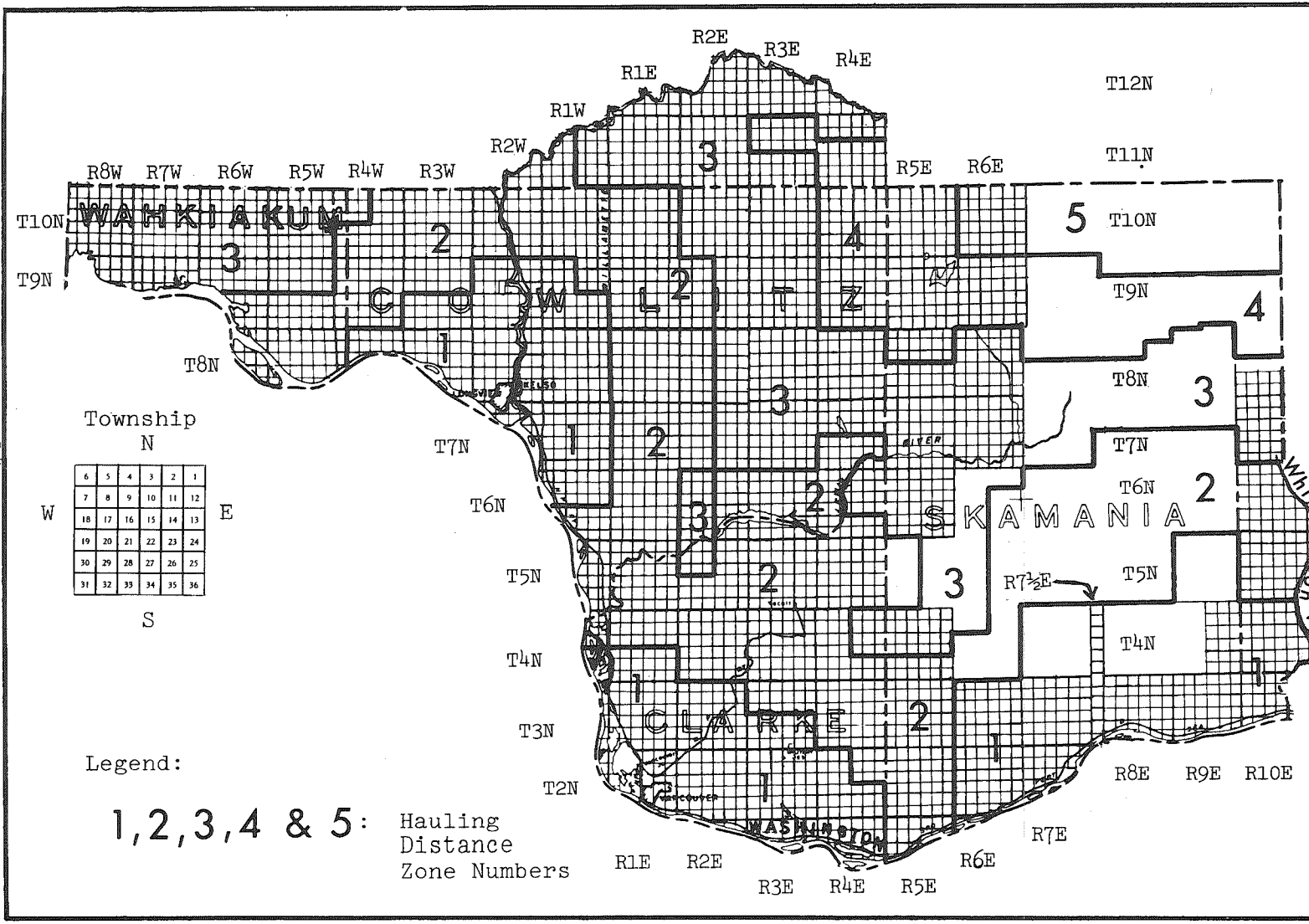
Legend:

1, 2, 3, 4 and 5: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-18639)

STUMPAGE VALUE AREA 5

Page 1 of 1



Township N

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

W E

S

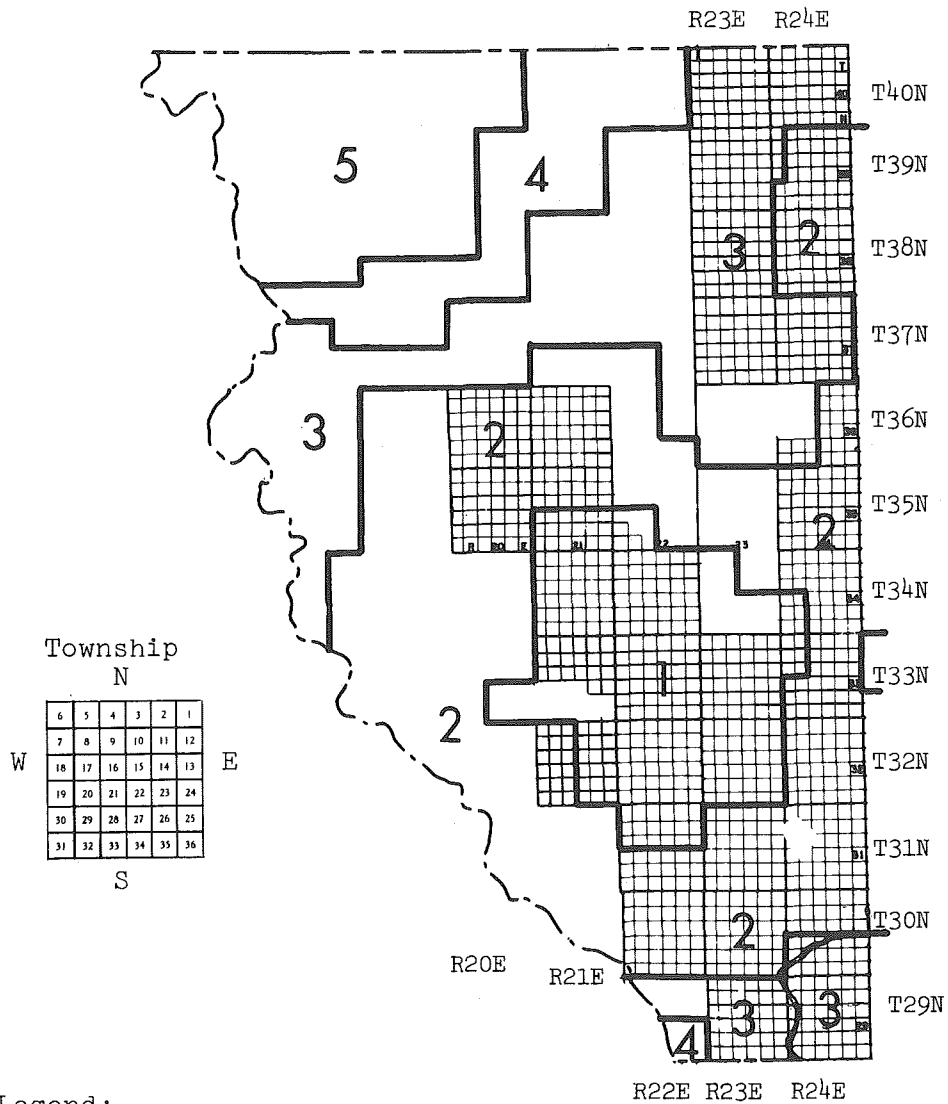
Legend:

1, 2, 3, 4 & 5: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-186 39)

STUMPAGE VALUE AREA 6

Page 1 of 2

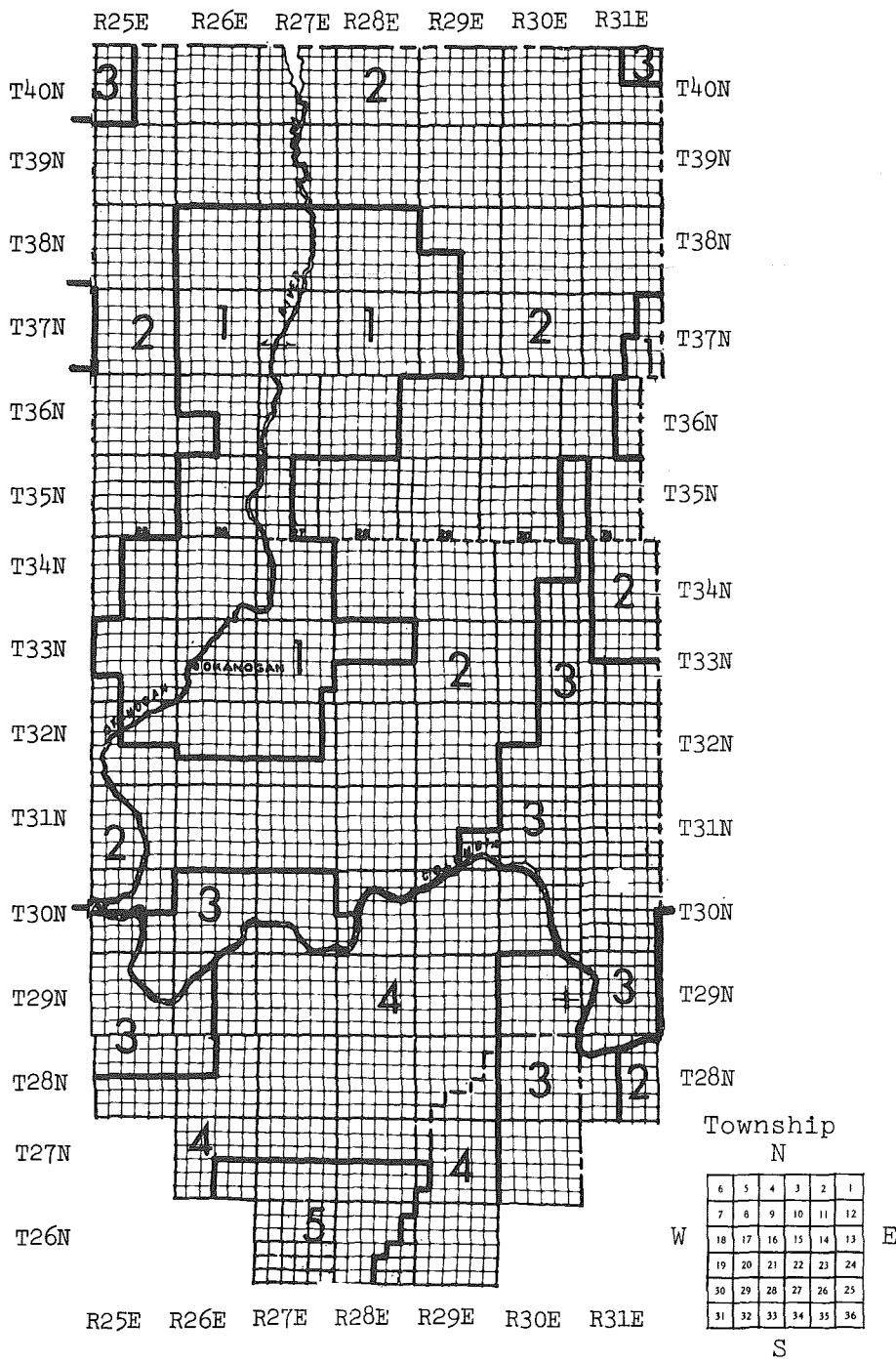




HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-186 39)

STUMPAGE VALUE AREA 6

Page 2 of 2



Legend: R25E R26E R27E R28E R29E R30E R31E  
1, 2, 3, 4 and 5: Hauling Distance Zone Numbers

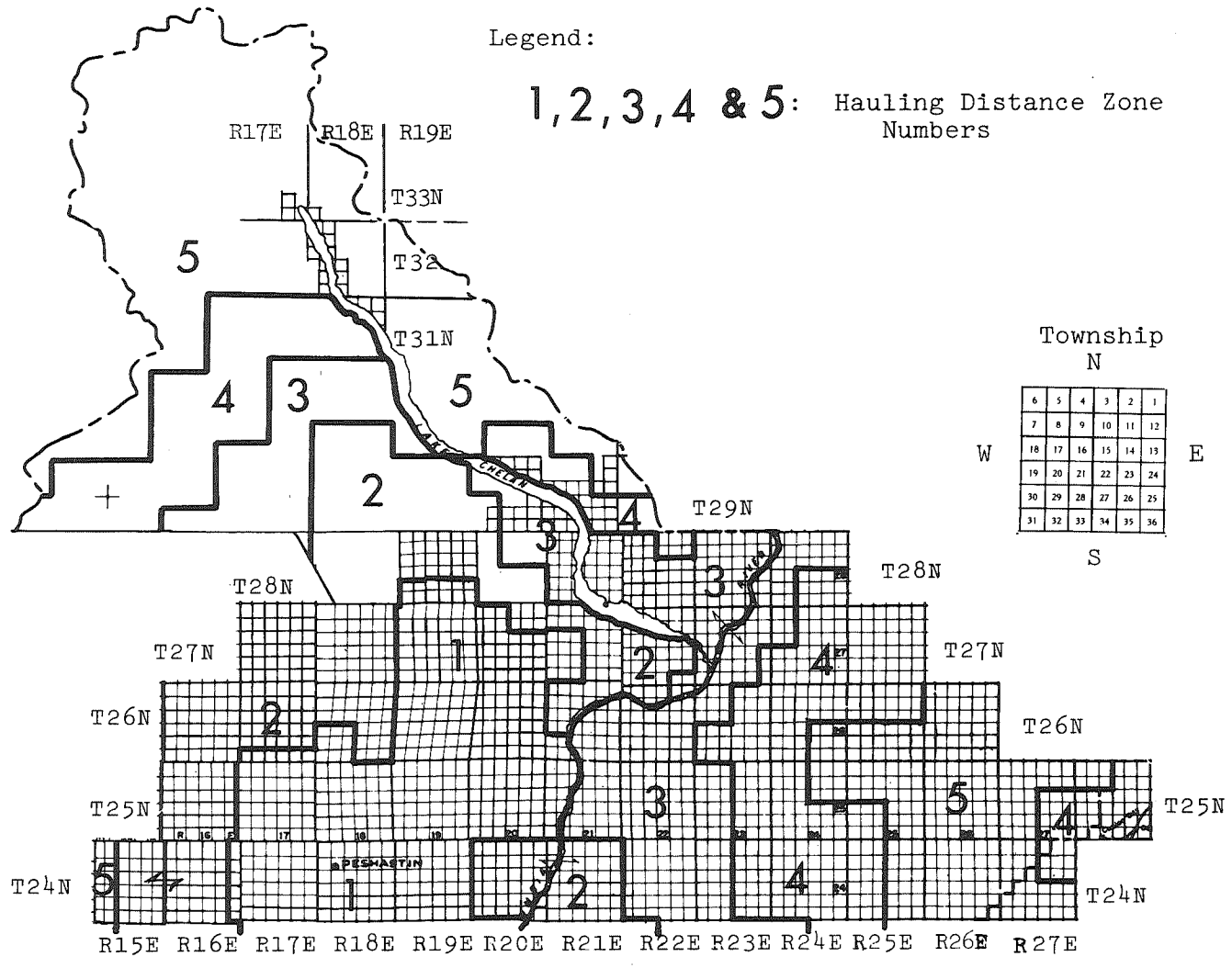
HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-186 39)

STUMPAGE VALUE AREA 7

Page 1 of 3

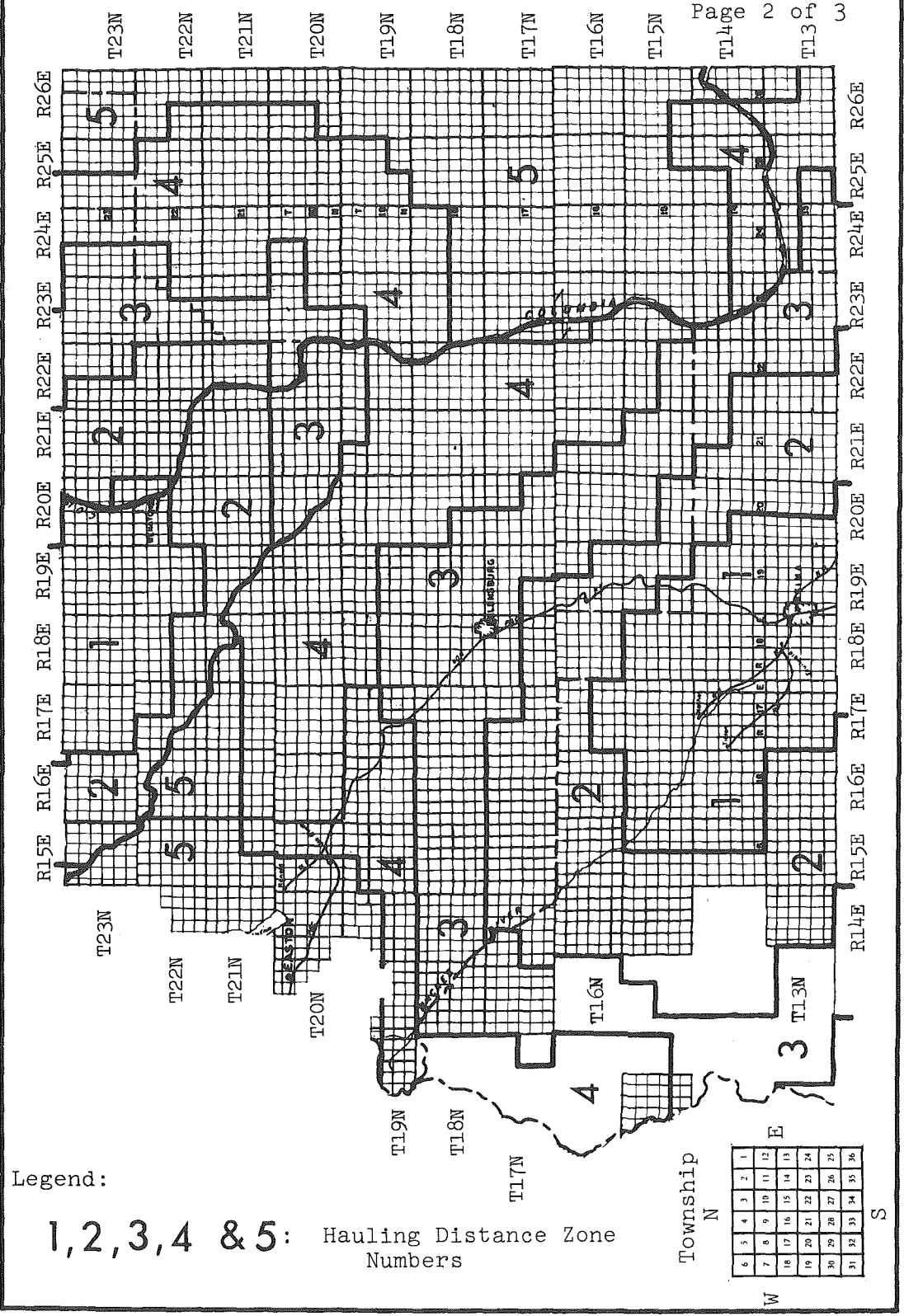
Legend:

1, 2, 3, 4 & 5: Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-186 39)

STUMPAGE VALUE AREA 7



Legend:

1, 2, 3, 4 & 5: Hauling Distance Zone Numbers

Township

1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-18639)

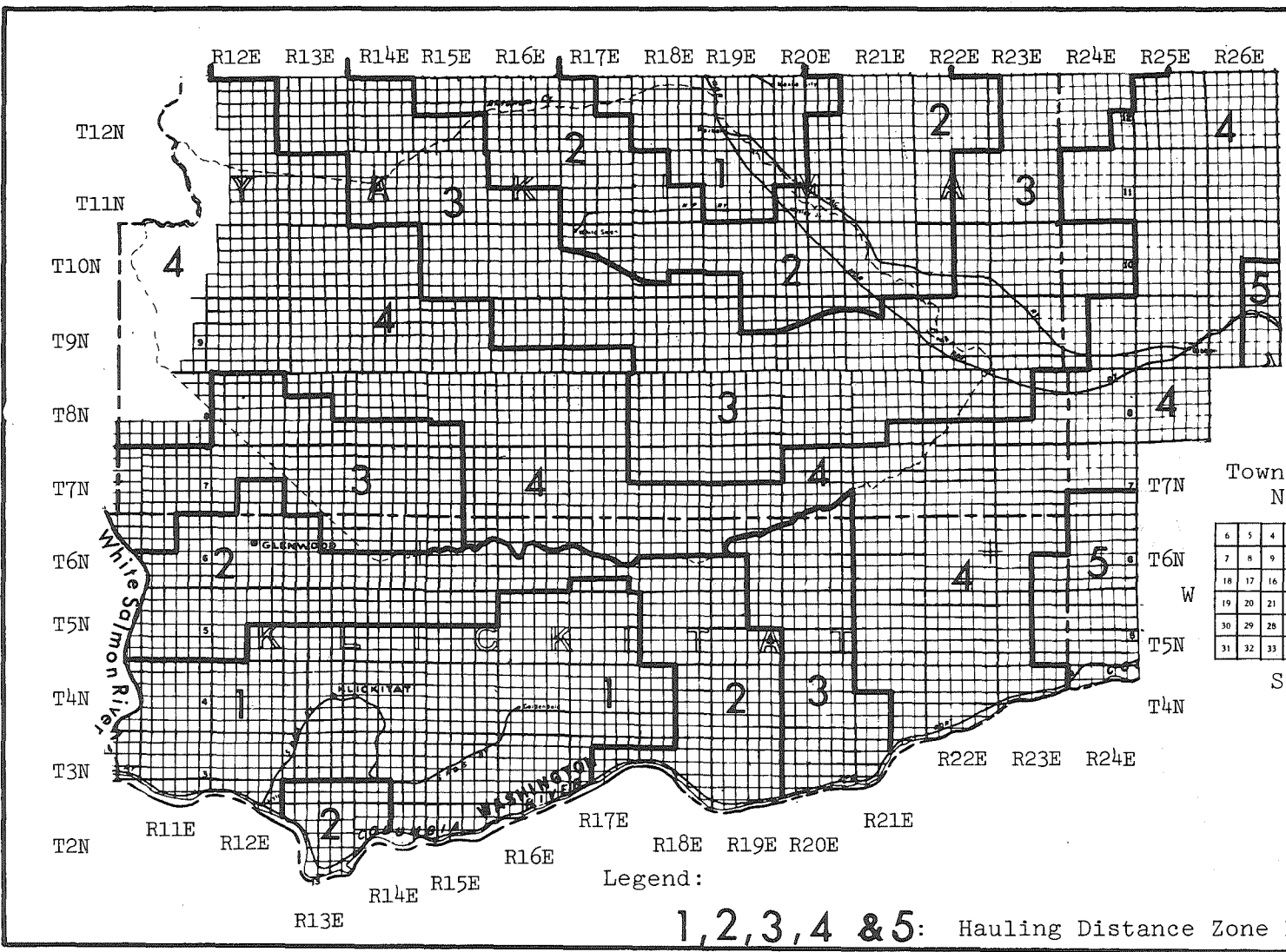
STUMPAGE VALUE AREA 7

Page 3 of 3

Township N

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

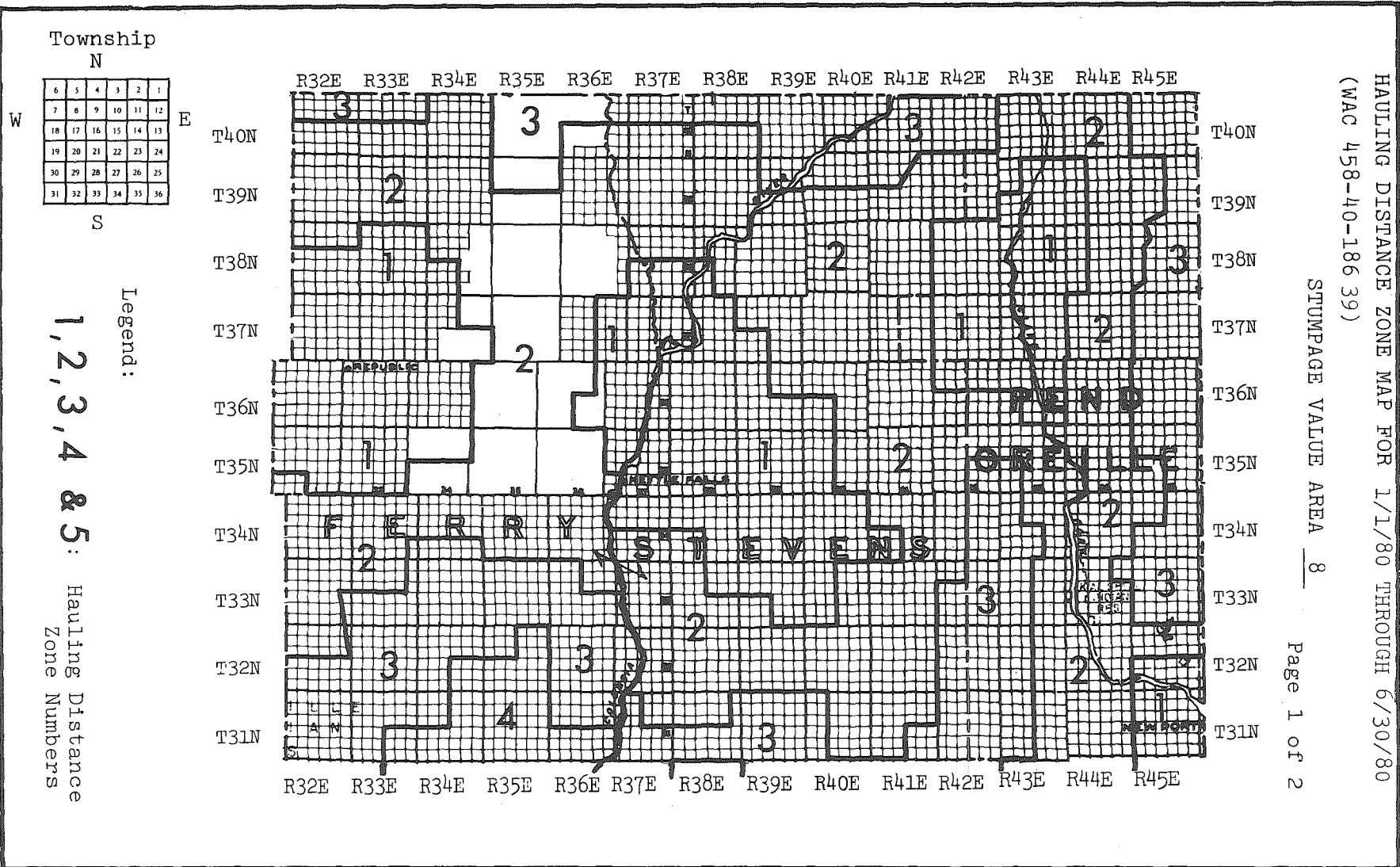
W S



HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-18639)

STUMPAGE VALUE AREA 8

Page 1 of 2



Township  
N

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

W E

S

Legend:

1, 2, 3, 4 & 5: Hauling Distance  
Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-186 39)

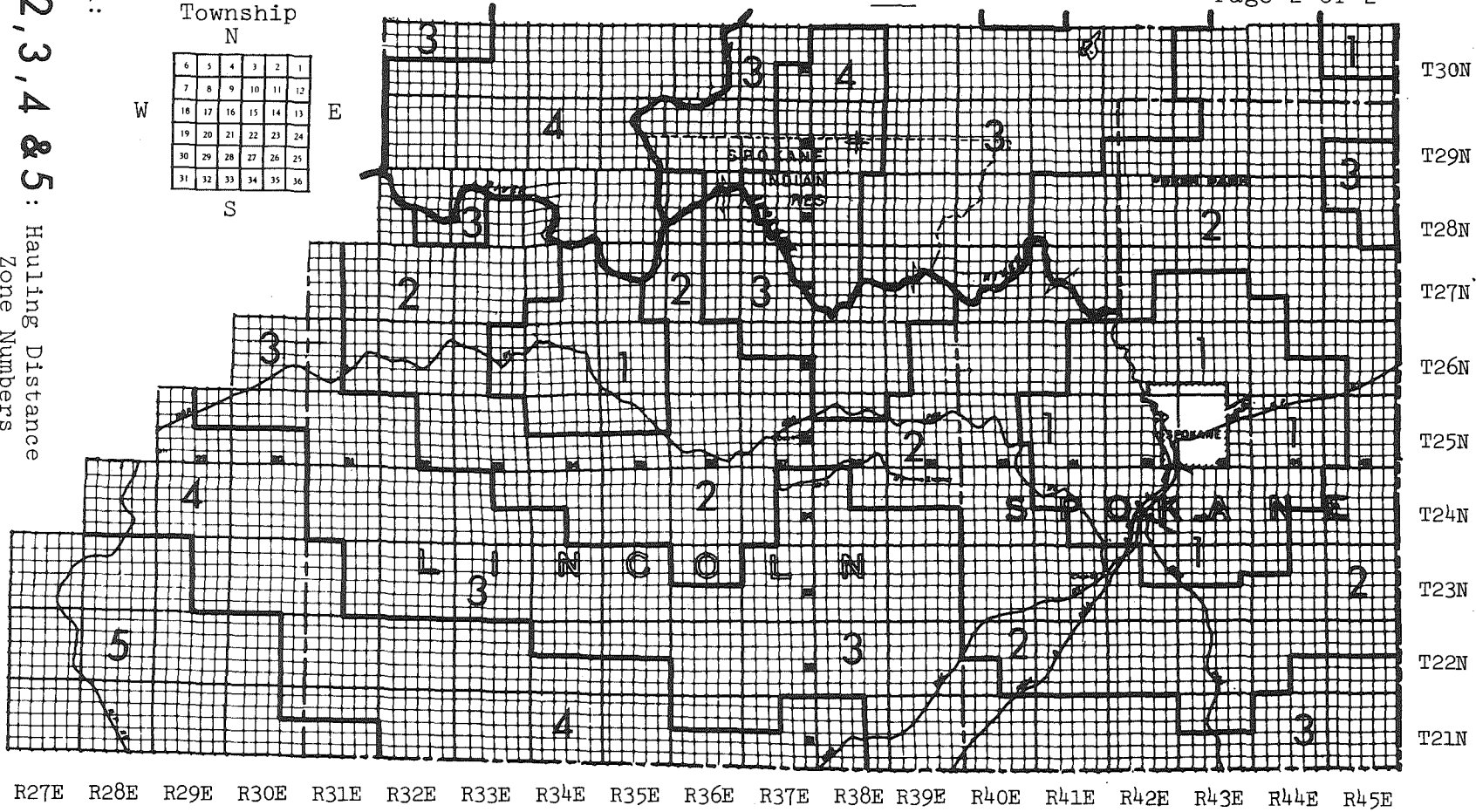
STUMPAGE VALUE AREA 8

Page 2 of 2

Legend:

1, 2, 3, 4 & 5: Hauling Distance  
Zone Numbers

		Township							
		N							
		6	5	4	3	2	1		
		7	8	9	10	11	12		
W		18	17	16	15	14	13	E	
		19	20	21	22	23	24		
		30	29	28	27	26	25		
		31	32	33	34	35	36		
		S							



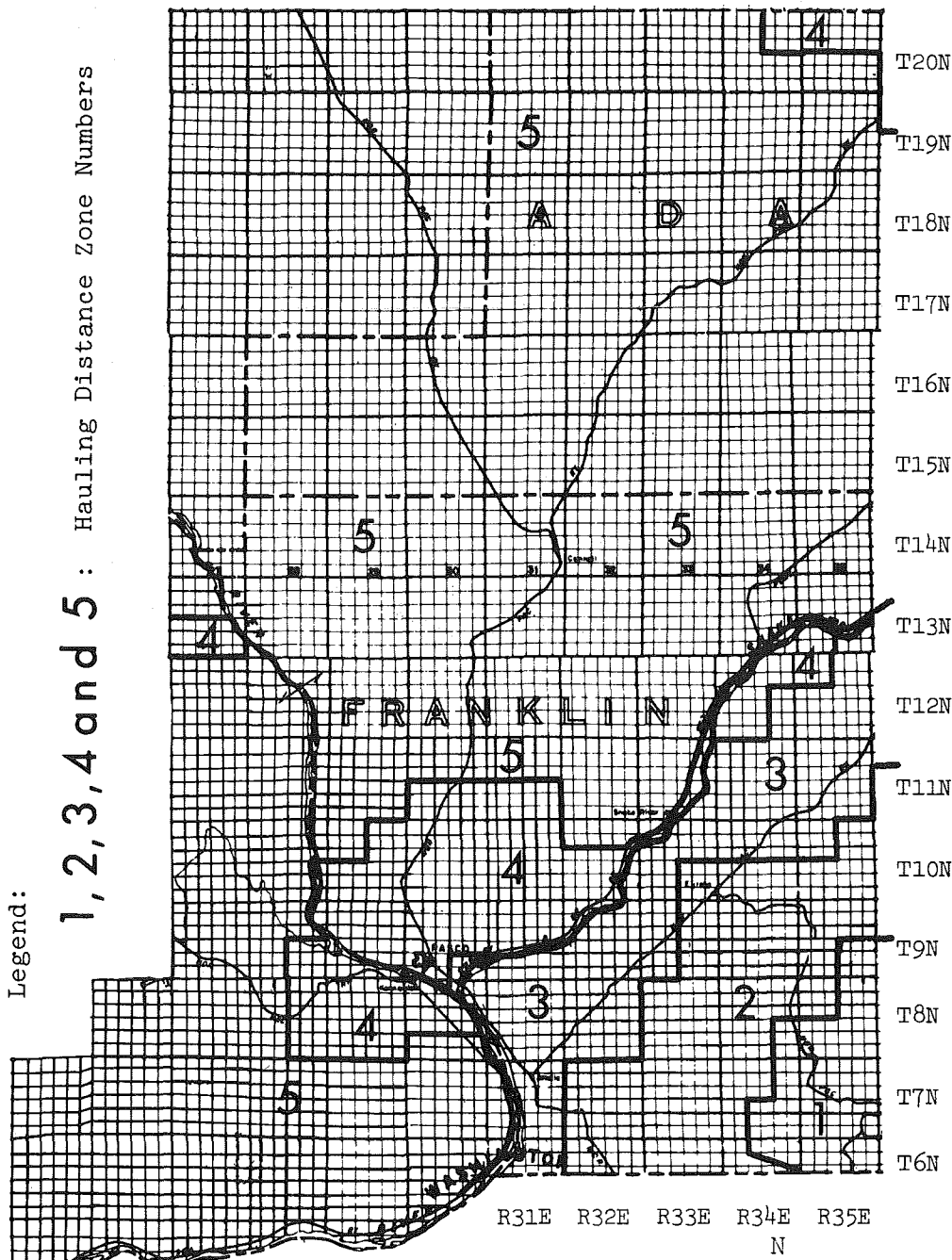
Taxation of Timber And Forest Lands

458-40-18639

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-18639)

STUMPAGE VALUE AREA 9

Legend:  
1, 2, 3, 4 and 5 : Hauling Distance Zone Numbers



R25E R26E R27E R28E R29E R30E

R31E R32E R33E R34E R35E  
N

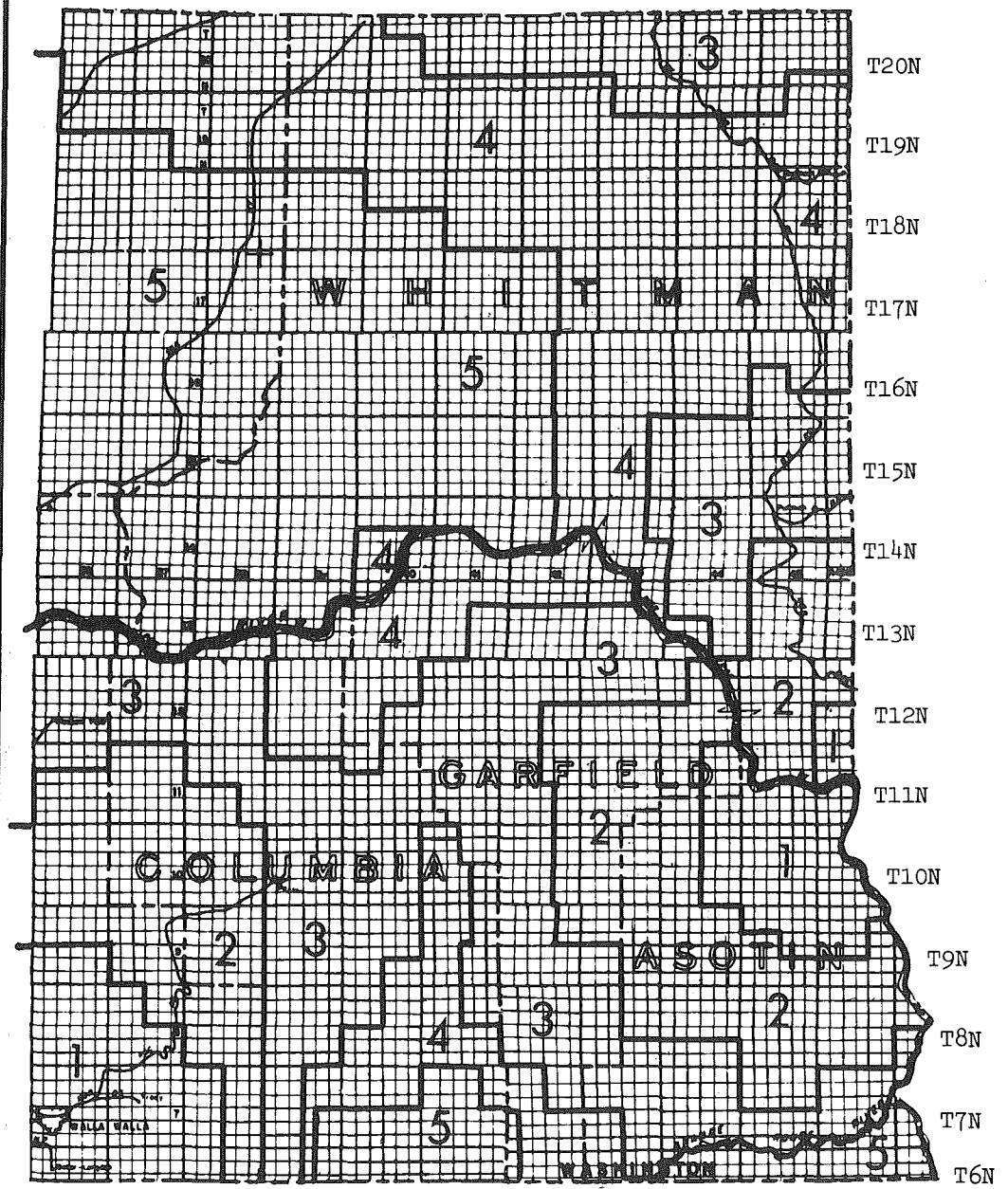
6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

S

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-186 39)

STUMPAGE VALUE AREA 9

Page 2 of 2



R36E R37E R38E R39E R40E R41E R42E R43E R44E R45E R46E R47E

Legend:

1, 2, 3, 4 and 5 : Hauling Distance Zone Numbers

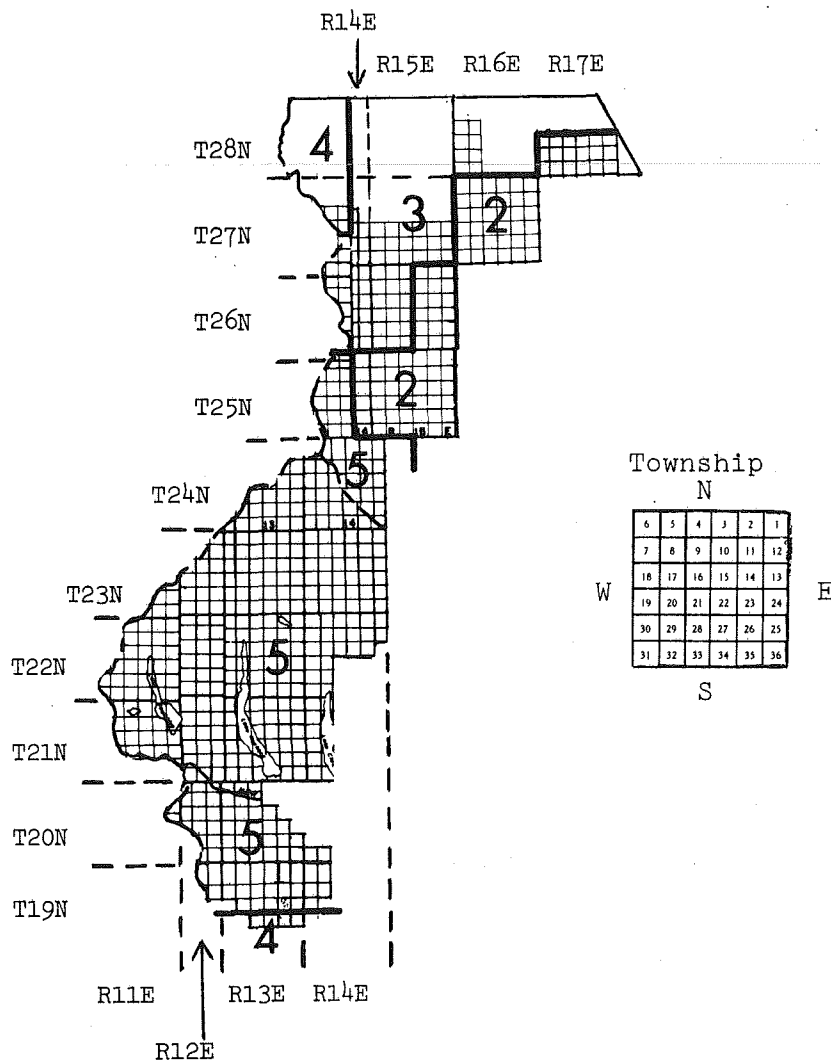
	6	5	4	3	2	1
W	7	8	9	10	11	12
	18	17	16	15	14	13
	19	20	21	22	23	24
	30	29	28	27	26	25
	31	32	33	34	35	36
						S



HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
(WAC 458-40-186 39)

STUMPAGE VALUE AREA 10

Page 1 of 1



Legend:

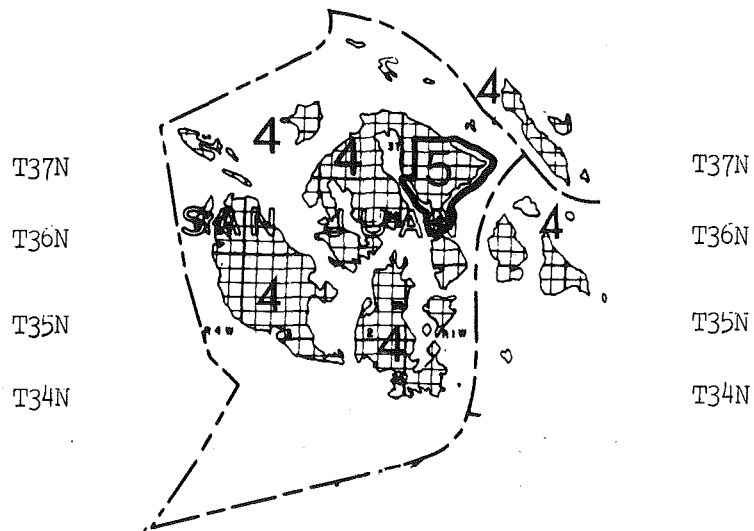
2, 3, 4 and 5: Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 1/1/80 THROUGH 6/30/80  
 (WAC 458-40-18639)

STUMPAGE VALUE AREA 11

Page 1 of 1

R4W R3W R2W R1W R1E R2E



R4W R3W R2W R1W R1E R2E

	N						
	6	5	4	3	2	1	
	7	8	9	10	11	12	
W	18	17	16	15	14	13	E
	19	20	21	22	23	24	
	30	29	28	27	26	25	
	31	32	33	34	35	36	
	S						

Legend:

7/1/79 4 and 5: Hauling Distance Zone Numbers

[Statutory Authority: RCW 82.01.060 and 84.33.071. 80-01-091 (Order FT 79-40), § 458-40-18639, filed 12/31/79.]

**WAC 458-40-18640 Timber quality code numbers—Tables for 1/1/80 through 6/30/80.** In order to allow for differences in age, size, quality of timber and other relevant factors as required by RCW 82.04.291(3) and as amended by section 1, chapter 6, Laws of 1979 [RCW 84.33.071], the department has assigned timber quality code numbers for harvests of the various designated harvest types and species.

Scaling and grading information derived from an acceptable log scaling and grading rule for the particular harvest type and species shall be used to determine the proper quality code number.

For each timber quality code number in the following tables, there is a corresponding timber quality code number for that particular harvest type and species in the stumpage value tables of WAC 458-40-18641 which is to be used in computing timber harvest value.

The following timber quality code tables are hereby adopted for use during the period of January 1, 1980 through June 30, 1980:

**TABLE 1--Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
(for 1/1/80 through 6/30/80)  
OLD GROWTH FINAL HARVEST  
(100 years of age and older)**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Douglas Fir	Over 50% No. 3 Peeler & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Over 20% Special Mill, No. 1 Sawmill, Peeler & better log grade
	Noble Fir & Spruce	Over 35% No. 1 Sawmill, Peeler or Select & better log grade
	Western Hemlock, White Fir & Other Conifer	Over 25% Special Mill, No. 1 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades
2	Douglas Fir	Over 40% Special Mill, No. 1 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	10-20% inclusive Special Mill, No. 1 Sawmill, Peeler & better log grade
	Noble Fir & Spruce	15-35% inclusive No. 1 Sawmill, Peeler or Select & better log grade
	Western Hemlock, White Fir & Other Conifer	5-25% inclusive Special Mill, No. 1 Sawmill & better log grade

**TABLE 1--cont.**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
3	Douglas Fir	15-40% inclusive Special Mill, No. 1 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Less than 10% Special Mill, No. 1 Sawmill, Peeler & better log grade
	Noble Fir & Spruce	Less than 15% No. 1 Sawmill, Peeler or Select & better log grade
4	Western Hemlock, White Fir & Other Conifer	Less than 5% Special Mill, No. 1 Sawmill & better log grade
	Douglas Fir	Less than 15% Special Mill, No. 1 Sawmill & better log grade
5	Conifer Utility	All conifer logs graded as utility log grade
	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling and grading rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureaus. To determine timber quality code number, see the example for Western Washington which follows Table 3.

**TABLE 2--Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
(for 1/1/80 through 6/30/80)  
YOUNG GROWTH FINAL HARVEST  
(Under 100 years of age and not including thinning)**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Douglas Fir	Over 70% No. 2. Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Over 20% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	Over 70% No. 2 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades

TABLE 2--cont.

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
2	Douglas Fir	40-70% inclusive No. 2 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	5-20% inclusive No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	40-70% inclusive No. 2 Sawmill & better log grade
3	Douglas Fir	5 to but not including 40% No. 2 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Less than 5% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	5 to but not including 40% No. 2 Sawmill & better log grade
	Douglas Fir, Western Hemlock & Other Conifer, except Western Red Cedar & Alaska yellow cedar	Less than 5% No. 2 Sawmill & better log grade
5	Conifer Utility	All conifer logs graded as utility log grade
	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling and grading rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by the Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureaus. To determine timber quality code number, see the example for Western Washington which follows Table 3.

TABLE 3--Timber Quality Code Table  
Stumpage Values Areas 1, 2, 3, 4, 5, and 11  
(for 1/1/80 through 6/30/80)

THINNING

See definition WAC 458-40-18637(9)(d)

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Douglas Fir	Over 70% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	Over 70% No. 2 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Over 20% No. 2 Sawmill & better log grade
	Hardwoods	All No. 4 Sawmill logs with a diameter of 8 inches inside bark and larger (at the scaling end) & better log grades
2	Douglas Fir	40-70% inclusive No. 2 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	5-20% inclusive No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	40-70% inclusive No. 2 Sawmill & better log grade
3	Douglas Fir	5 to but not including 40% No. 2 Sawmill & better log grade
	Western Red Cedar & Alaska Yellow Cedar	Less than 5% No. 2 Sawmill & better log grade
	Western Hemlock & Other Conifer	5 to but not including 40% No. 2 Sawmill & better log grade
	Douglas Fir, Western Hemlock & Other Conifer	Less than 5% No. 2 Sawmill & better log grade
5	Conifer Utility	All conifer logs graded as utility log grade
	Hardwood Utility	All No. 4 Sawmill log grade with a diameter of less than 8 inches inside bark (at the scaling end) and all hardwood logs graded as utility

<sup>1</sup>For detailed descriptions and definitions of log scaling rules and procedures see the Official Log Scaling and Grading Rules revised January 1, 1978, published by the Puget Sound Log Scaling and Grading Bureau. These are also used by the Columbia River and Grays Harbor Scaling and Grading Bureaus. To determine timber quality code number for Western Washington, see the following example.

**WESTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality number code for timber harvested in stumpage value areas 1, 2, 3, 4, 5, and 11 in Western Washington. The following method can be used to determine the quality code number for species in "old growth final harvest",

"young growth final harvest", and "thinning harvest" types.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Douglas Fir, and the harvest type, young growth final harvest, with the following volumes at the indicated grades:

Log Grade	Net Volume, Scribner Scale
Special Mill	20 MBF
No. 1 sawmill	20 MBF
No. 2 sawmill	45 MBF
No. 3 sawmill	35 MBF
No. 4 sawmill	30 MBF
<b>TOTAL</b>	<b>150 MBF</b>

To determine the proper quality code number, add the scale volumes for the grades as established by the approved grading rule. Divide this volume by the total volume harvested for the species. In this example, the Special Mill and the No. 1 and 2 sawmill logs account for 85 MBF of the 150 MBF Douglas Fir harvested. Divide as follows:

$$\frac{20 + 20 + 45}{150} \text{ or } \frac{85}{150} = .567 \times 100 = 56.7\%$$

In this example, the Special Mill, No. 1 and 2 sawmill logs make up 56.7% of the Douglas Fir harvested. Since this is between 40 and 70% No. 2 sawmill and better, the entire Douglas Fir harvested would be reported as:

Species	Timber Quality Code Number	Net Volume Harvested
Douglas Fir	2	150 MBF

**TABLE 4--Timber Quality Code Table**  
Stumpage Value Areas 6, 7, 8, and 9  
(for 1/1/80 through 6/30/80)

MERCHANTABLE SAWTIMBER, ALL AGES

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Ponderosa Pine	Less than 10 logs 16 feet long per thousand board feet Scribner scale
	All Conifers Other Than Ponderosa Pine	All log sizes
	Hardwoods	Sawlogs only
2	Ponderosa Pine	10 or more logs 16 feet long per thousand board feet Scribner scale
4	Utility	All logs graded as utility

<sup>1</sup>To determine timber quality code number in Stumpage Value Areas 6, 7, 8 and 9 for Eastern Washington, see the following example.

**EASTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality code for timber harvested in stumpage value areas 6, 7, 8 and 9 in Eastern Washington.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Ponderosa Pine, and harvest type merchantable sawtimber, all ages with a sum total log length of 19,200 feet.

**Step 1.** The highest possible number of sawable sixteen foot logs which could be recovered is determined by dividing the sum total length of all sawable logs harvested (i.e. 19,200) by 16. Answer: 1200 logs.

**Step 2.** The average net volume per sixteen foot recoverable log is determined by dividing the total volume harvested (150 MBF) by the number of sixteen foot logs (1200). Answer: 125.

**Step 3.** The total number of logs per thousand board feet is determined by dividing 1000 by the average net volume per sixteen foot recoverable log (125). Answer: 8 logs per 1 MBF.

**Step 4.** Because the timber quality code table lists 1 to 9 logs per 1 MBF for Ponderosa pine as timber quality code number 1, the harvest was at 8 logs per 1 MBF the entire Ponderosa pine harvest would be reported as:

Species	Timber Quality Code Number	Volume Harvested
Ponderosa Pine (PP)	1	150 MBF

**TABLE 5--Timber Quality Code Table**  
Stumpage Value Area 10  
(for 1/1/80 through 6/30/80)  
MERCHANTABLE SAWTIMBER, ALL AGES

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Ponderosa Pine & Other Conifers	Less than 5 logs 16 feet long per MBF net log Scribner scale
	Hardwoods	All logs graded as sawlogs
2	Ponderosa Pine	5 to 9 logs inclusive 16 feet long per MBF net log Scribner scale
	Other Conifer	5 to 12 logs inclusive 16 feet long per MBF net log scale
3	Ponderosa Pine	More than 9 logs 16 feet long per MBF net log Scribner scale
	Other Conifer	More than 12 logs 16 feet long per MBF net log Scribner scale

TABLE 5--cont.

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
4	Utility	All logs graded as utility

<sup>1</sup>To determine timber quality code number in Stumpage Value Area 10 in Eastern Washington, see the following example.

**EASTERN WASHINGTON EXAMPLE:** The following example is for determining the timber quality code for timber harvested in stumpage value area 10 in Eastern Washington.

The example shown below is for a harvest of 150 thousand board feet (150 MBF) of the species, Ponderosa Pine, and harvest type merchantable sawtimber, all ages with a sum total log length of 19,200 feet.

**Step 1.** The highest possible number of sawable sixteen foot logs which could be recovered is determined by dividing the sum total length of all sawable logs harvested (i.e. 19,200) by 16. Answer: 1200 logs.

**Step 2.** The average net volume per sixteen foot recoverable log is determined by dividing the total volume harvested (150 MBF) by the number of sixteen foot logs (1200). Answer: 125.

**Step 3.** The total number of logs per thousand board feet is determined by dividing 1000 by the average net volume per sixteen foot recoverable log (125). Answer: 8 logs per 1 MBF.

**Step 4.** Because the timber quality code table lists 5-9 logs per 1 MBF for Ponderosa pine as timber quality code number 2, the harvest was at 8 logs per 1 MBF the entire Ponderosa pine harvest would be reported as:

Species	Timber Quality Code Number	Volume Harvested
Ponderosa Pine (PP)	2	150 MBF

[Statutory Authority: RCW 82.01.060 and 84.33.071, 80-01-091 (Order FT 79-40), § 458-40-18640, filed 12/31/79.]

**WAC 458-40-18641 Stumpage values--Tables for 1/1/80 through 6/30/80.** As required by RCW 82.04-.291 and as amended by section 1, chapter 6, Laws of

1979, the department has prepared tables which assign stumpage value rates for the various harvest types, which rates vary depending upon the stumpage value area, species, timber quality code number and hauling distance zone involved. Where the timber harvested is used to produce harvest type "special forest products" the value tables of this section shall establish the values for such special forest products.

The following stumpage value and special forest product value tables are hereby adopted for use during the period of January 1, 1980 through June 30, 1980.

TABLE 1--Stumpage Value Table  
Stumpage Value Area 1  
(for 1/1/80 through 6/30/80)  
OLD GROWTH FINAL HARVEST  
(100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$318	\$314	\$310	\$306	\$302
		2	318	314	310	306	302
		3	310	306	302	298	294
		4	265	261	257	253	249
Western Hemlock <sup>1</sup>	WH	1	344	340	336	332	328
		2	231	227	223	219	215
		3	179	175	171	167	163
True Fir <sup>2</sup>	TF	1	344	340	336	332	328
		2	231	227	223	219	215
		3	179	175	171	167	163
Western Red Cedar <sup>3</sup>	RC	1	425	421	417	413	409
		2	278	274	270	266	262
		3	222	218	214	210	206
Sitka Spruce	SS	1	391	387	383	379	375
		2	298	294	290	286	282
		3	296	292	288	284	280
Other Conifer	OC	1	344	340	336	332	328
		2	231	227	223	219	215
		3	179	175	171	167	163
Red Alder	RA	1	45	39	33	27	21
Cottonwood	BC	1	41	35	29	23	17
Other Hardwoods	OH	1	46	40	34	28	22
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	6	6	6	6	6

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 2--Stumpage Value Table**  
**Stumpage Value Area 1**  
 (for 1/1/80 through 6/30/80)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and  
 not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$341	\$335	\$329	\$323	\$317
		2	282	276	270	264	258
		3	236	230	224	218	212
		4	180	174	168	162	156
Western Hemlock <sup>1</sup>	WH	1	210	204	198	192	186
		2	198	192	186	180	174
		3	184	178	172	166	160
		4	146	140	134	128	122
True Fir <sup>2</sup>	TF	1	210	204	198	192	186
		2	198	192	186	180	174
		3	184	178	172	166	160
		4	146	140	134	128	122
Western Red Cedar <sup>3</sup>	RC	1	306	300	294	288	282
		2	304	298	292	286	280
		3	270	264	258	252	246
Other Conifer	OC	1	210	204	198	192	186
		2	198	192	186	180	174
		3	184	178	172	166	160
		4	146	140	134	128	122
Red Alder	RA	1	45	39	33	27	21
		2	41	35	29	23	17
Cottonwood	BC	1	41	35	29	23	17
		2	41	35	29	23	17
Other Hardwoods	OH	1	46	40	34	28	22
		2	46	40	34	28	22
Hardwood Utility	HU	5	5	5	5	5	
		5	5	5	5	5	
Conifer Utility	CU	5	6	6	6	6	
		5	6	6	6	6	

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 3--Stumpage Value Table**  
**Stumpage Value Area 1**  
 (for 1/1/80 through 6/30/80)  
**THINNING**  
 See definition WAC 458-40-18637(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$316	\$310	\$304	\$298	\$292
		2	257	251	245	239	233
		3	211	205	199	193	187
		4	155	149	143	137	131

**TABLE 3--cont.**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Western Hemlock <sup>1</sup>	WH	1	185	179	173	167	161
		2	173	167	161	155	149
		3	159	153	147	141	135
		4	121	115	109	103	97
True Fir <sup>2</sup>	TF	1	185	179	173	167	161
		2	173	167	161	155	149
		3	159	153	147	141	135
		4	121	115	109	103	97
Western Red Cedar <sup>3</sup>	RC	1	281	275	269	263	257
		2	279	273	267	261	255
		3	245	239	233	227	221
Other Conifer	OC	1	185	179	173	167	161
		2	173	167	161	155	149
		3	159	153	147	141	135
		4	121	115	109	103	97
Red Alder	RA	1	45	39	33	27	21
		2	41	35	29	23	17
Cottonwood	BC	1	41	35	29	23	17
		2	41	35	29	23	17
Other Hardwoods	OH	1	46	40	34	28	22
		2	46	40	34	28	22
Hardwood Utility	HU	5	5	5	5	5	
		5	5	5	5	5	
Conifer Utility	CU	5	6	6	6	6	
		5	6	6	6	6	

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 4--Stumpage Value Table**  
**Stumpage Value Area 1**  
 (for 1/1/80 through 6/30/80)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$155	\$151	\$147	\$143	\$139
		1	57	53	49	45	41
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	57	53	49	45	41
		1	0.20	0.20	0.20	0.20	0.20
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.20	0.20	0.20	0.20	0.20
		1	0.15	0.15	0.15	0.15	0.15
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
		1	0.35	0.35	0.35	0.35	0.35
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35
		1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage Value per lineal foot.

**TABLE 5--Stumpage Value Table**  
**Stumpage Value Area 2**  
 (for 1/1/80 through 6/30/80)  
**OLD GROWTH FINAL HARVEST**  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$357	\$353	\$349	\$345	\$341
		2	357	353	349	345	341
		3	348	344	340	336	332
		4	294	290	286	282	278
Western Hemlock <sup>1</sup>	WH	1	308	304	300	296	292
		2	249	245	241	237	233
		3	189	185	181	177	173
True Fir <sup>2</sup>	TF	1	308	304	300	296	292
		2	249	245	241	237	233
		3	189	185	181	177	173
Western Red Cedar <sup>3</sup>	RC	1	459	455	451	447	443
		2	373	369	365	361	357
		3	333	329	325	321	317
Sitka Spruce	SS	1	329	325	321	317	313
		2	259	255	251	247	243
		3	192	188	184	180	176
Other Conifer	OC	1	308	304	300	296	292
		2	249	245	241	237	233
		3	189	185	181	177	173
Red Alder	RA	1	42	36	30	24	18
Cottonwood	BC	1	41	35	29	23	17
Other Hardwoods	OH	1	46	40	34	28	22
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	8	8	8	8	8

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 6--Stumpage Value Table**  
**Stumpage Value Area 2**  
 (for 1/1/80 through 6/30/80)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$341	\$335	\$329	\$323	\$317
		2	340	334	328	322	316
		3	243	237	231	225	219
		4	176	170	164	158	152

**TABLE 6--cont.**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Western Hemlock <sup>1</sup>	WH	1	210	204	198	192	186
		2	166	160	154	148	142
		3	158	152	146	140	134
		4	146	140	134	128	122
True Fir <sup>2</sup>	TF	1	210	204	198	192	186
		2	166	160	154	148	142
		3	158	152	146	140	134
		4	146	140	134	128	122
Western Red Cedar <sup>3</sup>	RC	1	286	280	274	268	262
		2	266	260	254	248	242
		3	246	240	234	228	222
Other Conifer	OC	1	210	204	198	192	186
		2	166	160	154	148	142
		3	158	152	146	140	134
		4	146	140	134	128	122
Red Alder	RA	1	42	36	30	24	18
Cottonwood	BC	1	41	35	29	23	17
Other Hardwoods	OH	1	46	40	34	28	22
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	8	8	8	8	8

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 7--Stumpage Value Table**  
**Stumpage Value Area 2**  
 (for 1/1/80 through 6/30/80)  
**THINNING**  
 See definition WAC 458-40-18637(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$316	\$310	\$304	\$298	\$292
		2	315	309	303	297	291
		3	218	212	206	200	194
		4	151	145	139	133	127
Western Hemlock <sup>1</sup>	WH	1	185	179	173	167	161
		2	141	135	129	123	117
		3	133	127	121	115	109
		4	121	115	109	103	97
True Fir <sup>2</sup>	TF	1	185	179	173	167	161
		2	141	135	129	123	117
		3	133	127	121	115	109
		4	121	115	109	103	97
Western Red Cedar <sup>3</sup>	RC	1	261	255	249	243	237
		2	241	235	229	223	217
		3	221	215	209	203	197
Other Conifer	OC	1	185	179	173	167	161
		2	141	135	129	123	117
		3	133	127	121	115	109
		4	121	115	109	103	97
Red Alder	RA	1	42	36	30	24	18



TABLE 7--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Cottonwood	BC	1	41	35	29	23	17
Other Hardwoods	OH	1	46	40	34	28	22
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	8	8	8	8	8

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 8--Stumpage Value Table  
 Stumpage Value Area 2  
 (for 1/1/80 through 6/30/80)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$157	\$153	\$149	\$145	\$141
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	58	54	50	46	42
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.20	0.20	0.20	0.20	0.20
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage Value per lineal foot.

TABLE 9--Stumpage Value Table  
 Stumpage Value Area 3  
 (for 1/1/80 through 6/30/80)  
 OLD GROWTH FINAL HARVEST  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$373	\$369	\$365	\$361	\$357
		2	373	369	365	361	357
		3	323	319	315	311	307
		4	278	274	270	266	262
Western Hemlock <sup>1</sup>	WH	1	321	317	313	309	305
		2	242	238	234	230	226
		3	163	159	155	151	147

TABLE 9--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
True Fir <sup>2</sup>	TF	1	321	317	313	309	305
		2	242	238	234	230	226
		3	163	159	155	151	147
Western Red Cedar	RC	1	315	311	307	303	299
		2	250	246	242	238	234
		3	234	230	226	222	218
Sitka Spruce	SS	1	350	346	342	338	334
		2	248	244	240	236	232
		3	196	192	188	184	180
Alaska Yellow Cedar	YC	1	1133	1129	1125	1121	1117
		2	714	710	706	702	698
		3	295	291	287	283	279
Other Conifer	OC	1	315	311	307	303	299
		2	242	238	234	230	226
		3	163	159	155	151	147
Red Alder	RA	1	51	45	39	33	27
Cottonwood	BC	1	46	40	34	28	22
Other Hardwoods	OH	1	46	40	34	28	22
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	5	5	5	5	5

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 10--Stumpage Value Table  
 Stumpage Value Area 3  
 (for 1/1/80 through 6/30/80)  
 YOUNG GROWTH FINAL HARVEST  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$366	\$360	\$354	\$348	\$342
		2	300	294	288	282	276
		3	202	196	190	184	178
		4	173	167	161	155	149
Western Hemlock <sup>1</sup>	WH	1	206	200	194	188	182
		2	198	192	186	180	174
		3	163	157	151	145	139
		4	110	104	98	92	86
True Fir <sup>2</sup>	TF	1	206	200	194	188	182
		2	198	192	186	180	174
		3	163	157	151	145	139
		4	110	104	98	92	86
Western Red Cedar <sup>3</sup>	RC	1	243	237	231	225	219
		2	238	232	226	220	214
		3	233	227	221	215	209
Other Conifer	OC	1	206	200	194	188	182
		2	198	192	186	180	174
		3	163	157	151	145	139
		4	110	104	98	92	86

TABLE 10--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Red Alder	RA	1	51	45	39	33	27
Cottonwood	BC	1	46	40	34	28	22
Other Hardwoods	OH	1	46	40	34	28	22
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	5	5	5	5	5

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 11--Stumpage Value Table  
 Stumpage Value Area 3  
 (for 1/1/80 through 6/30/80)  
 THINNING  
 See definition WAC 458-40-18637(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$341	\$335	\$329	\$323	\$317
		2	275	269	263	257	251
		3	177	171	165	159	153
		4	148	142	136	130	124
Western Hemlock <sup>1</sup>	WH	1	181	175	169	163	157
		2	173	167	161	155	149
		3	138	132	126	120	114
		4	85	79	73	67	61
True Fir <sup>2</sup>	TF	1	181	175	169	163	157
		2	173	167	161	155	149
		3	138	132	126	120	114
		4	85	79	73	67	61
Western Red Cedar <sup>3</sup>	RC	1	218	212	206	200	194
		2	213	207	201	195	189
		3	208	202	196	190	184
Other Conifer	OC	1	181	175	169	163	157
		2	173	167	161	155	149
		3	138	132	126	120	114
		4	85	79	73	67	61
Red Alder	RA	1	51	45	39	33	27
Cottonwood	BC	1	46	40	34	28	22
Other Hardwoods	OH	1	46	40	34	28	22
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	5	5	5	5	5

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 12--Stumpage Value Table  
 Stumpage Value Area 3  
 (for 1/1/80 through 6/30/80)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$245	\$241	\$237	\$233	\$229
Western Red Cedar Flatsawn & Shingle Blocks <sup>2</sup>	RCF	1	87	83	79	75	71
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.20	0.20	0.20	0.20	0.20
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

TABLE 13--Stumpage Value Table  
 Stumpage Value Area 4  
 (for 1/1/80 through 6/30/80)  
 OLD GROWTH FINAL HARVEST  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$512	\$508	\$504	\$500	\$496
		2	512	508	504	500	496
		3	386	382	378	374	370
		4	371	367	363	359	355
Western Hemlock <sup>1</sup>	WH	1	388	384	380	376	372
		2	284	280	276	272	268
		3	264	260	256	252	248
True Fir <sup>2</sup>	TF	1	388	384	380	376	372
		2	284	280	276	272	268
		3	264	260	256	252	248
Western Red Cedar	RC	1	446	442	438	434	430
		2	340	336	332	328	324
		3	216	212	208	204	200
Sitka Spruce	SS	1	349	345	341	337	333
		2	246	242	238	234	230
		3	194	190	186	182	178
Noble Fir	NF	1	428	424	420	416	412
		2	292	288	284	280	276
		3	291	287	283	279	275
Alaska Yellow Cedar	YC	1	1133	1129	1125	1121	1117
		2	714	710	706	702	698
		3	295	291	287	283	279
Other Conifer	OC	1	349	345	341	337	333
		2	246	242	238	234	230
		3	194	190	186	182	178
Red Alder	RA	1	43	37	31	25	19

TABLE 13--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	48	42	36	30	24
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	6	6	6	6	6

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Grand Fir, and Alpine Fir.

TABLE 14--Stumpage Value Table  
Stumpage Value Area 4  
(for 1/1/80 through 6/30/80)  
YOUNG GROWTH FINAL HARVEST  
(Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$378	\$372	\$366	\$360	\$354
		2	325	319	313	307	301
		3	266	260	254	248	242
		4	173	167	161	155	149
Western Hemlock <sup>1</sup>	WH	1	206	200	194	188	182
		2	192	186	180	174	168
		3	165	159	153	147	141
		4	109	103	97	91	85
True Fir <sup>2</sup>	TF	1	206	200	194	188	182
		2	192	186	180	174	168
		3	165	159	153	147	141
		4	109	103	97	91	85
Western Red Cedar <sup>3</sup>	RC	1	331	325	319	313	307
		2	217	211	205	199	193
		3	214	208	202	196	190
Other Conifer	OC	1	206	200	194	188	182
		2	192	186	180	174	168
		3	165	159	153	147	141
		4	109	103	97	91	85
Red Alder	RA	1	43	37	31	25	19
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	48	42	36	30	24
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	6	6	6	6	6

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 15--Stumpage Value Table  
Stumpage Value Area 4  
(for 1/1/80 through 6/30/80)  
THINNING

See definition WAC 458-40-18637(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$353	\$347	\$341	\$335	\$329
		2	300	294	288	282	276
		3	241	235	229	223	217
		4	148	142	136	130	124
Western Hemlock <sup>1</sup>	WH	1	181	175	169	163	157
		2	167	161	155	149	143
		3	140	134	128	122	116
		4	84	78	72	66	60
True Fir <sup>2</sup>	TF	1	181	175	169	163	157
		2	167	161	155	149	143
		3	140	134	128	122	116
		4	84	78	72	66	60
Western Red Cedar <sup>3</sup>	RC	1	306	300	294	288	282
		2	192	186	180	174	168
		3	189	183	177	171	165
Other Conifer	OC	1	181	175	169	163	157
		2	167	161	155	149	143
		3	140	134	128	122	116
		4	84	78	72	66	60
Red Alder	RA	1	43	37	31	25	19
Cottonwood	BC	1	38	32	26	20	14
Other Hardwoods	OH	1	48	42	36	30	24
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	6	6	6	6	6

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 16--Stumpage Value Table  
Stumpage Value Area 4  
(for 1/1/80 through 6/30/80)  
SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$224	\$220	\$216	\$212	\$208
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	80	76	72	68	64
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.20	0.20	0.20	0.20	0.20
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15

TABLE 16--cont.

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

TABLE 17--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 1/1/80 through 6/30/80)  
 OLD GROWTH FINAL HARVEST  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$408	\$404	\$400	\$396	\$392
		2	408	404	400	396	392
		3	404	400	396	392	388
		4	366	362	358	354	350
Western Hemlock <sup>1</sup>	WH	1	428	424	420	416	412
		2	292	288	284	280	276
		3	291	287	283	279	275
True Fir <sup>2</sup>	TF	1	428	424	420	416	412
		2	292	288	284	280	276
		3	291	287	283	279	275
Western Red Cedar <sup>3</sup>	RC	1	446	442	438	434	430
		2	342	338	334	330	326
		3	214	210	206	202	198
Sitka Spruce	SS	1	348	344	340	336	332
		2	240	236	232	228	224
		3	194	190	186	182	178
Noble Fir	NF	1	428	424	420	416	412
		2	292	288	284	280	276
		3	291	287	283	279	275
Other Conifer	OC	1	348	344	340	336	332
		2	240	236	232	228	224
		3	194	190	186	182	178
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	33	27	21	15	9
Other Hardwoods	OH	1	34	28	22	16	10
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	5	5	5	5	5

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 18--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 1/1/80 through 6/30/80)  
 YOUNG GROWTH FINAL HARVEST  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$360	\$354	\$348	\$342	\$336
		2	282	276	270	264	258
		3	223	217	211	205	199
		4	173	167	161	155	149
Western Hemlock <sup>1</sup>	WH	1	199	193	187	181	175
		2	198	192	186	180	174
		3	123	117	111	105	99
		4	109	103	97	91	85
True Fir <sup>2</sup>	TF	1	199	193	187	181	175
		2	198	192	186	180	174
		3	123	117	111	105	99
		4	109	103	97	91	85
Western Red Cedar <sup>3</sup>	RC	1	215	209	203	197	191
		2	171	165	159	153	147
		3	148	142	136	130	124
Other Conifer	OC	1	199	193	187	181	175
		2	171	165	159	153	147
		3	123	117	111	105	99
		4	109	103	97	91	85
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	33	27	21	15	9
Other Hardwoods	OH	1	34	28	22	16	10
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	5	5	5	5	5

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 19--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 1/1/80 through 6/30/80)  
 THINNING  
 See definition WAC 458-40-18637(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$335	\$329	\$323	\$317	\$311
		2	257	251	245	239	233
		3	198	192	186	180	174
		4	148	142	136	130	124
Western Hemlock <sup>1</sup>	WH	1	174	168	162	156	150
		2	173	167	161	155	149
		3	98	92	86	80	74
		4	84	78	72	66	60
True Fir <sup>2</sup>	TF	1	174	168	162	156	150
		2	173	167	161	155	149
		3	98	92	86	80	74
		4	84	78	72	66	60

TABLE 19--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar <sup>3</sup>	RC	1	190	184	178	172	166
		2	146	140	134	128	122
		3	123	117	111	105	99
Other Conifer	OC	1	174	168	162	156	150
		2	146	140	134	128	122
		3	98	92	86	80	74
		4	84	78	72	66	60
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	33	27	21	15	9
Other Hardwoods	OH	1	34	28	22	16	10
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	5	5	5	5	5

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 20--Stumpage Value Table  
 Stumpage Value Area 5  
 (for 1/1/80 through 6/30/80)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$227	\$223	\$219	\$215	\$211
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	81	77	73	69	65
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.20	0.20	0.20	0.20	0.20
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
True fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

TABLE 21--Stumpage Value Table  
 Stumpage Value Area 6, 7, 8, and 9  
 (for 1/1/80 through 6/30/80)  
 MERCHANTABLE SAWTIMBER, ALL AGES

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$220	\$216	\$212	\$208	\$204
		2	126	122	118	114	110
Douglas Fir	DF	1	125	121	117	113	109
Western Larch	WL	1	125	121	117	113	109
Western Hemlock <sup>1</sup>	WH	1	138	134	130	126	122
True fir <sup>2</sup>	TF	1	138	134	130	126	122
Engelmann Spruce	ES	1	106	102	98	94	90
White Pine	WP	1	179	175	171	167	163
Western Red Cedar	RC	1	119	115	111	107	103
Lodgepole Pine	LP	1	106	102	98	94	90
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	4	2	2	2	2	2

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver fir, Noble Fir, Grand Fir, and Alpine Fir.

TABLE 22--Stumpage Value Table  
 Stumpage Value Area 6, 7, 8, and 9  
 (for 1/1/80 through 6/30/80)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$79	\$75	\$71	\$67	\$63
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	69	65	61	57	53
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.20	0.20	0.20	0.20	0.20
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15

<sup>1</sup>Stumpage value per MBF net Scribner scale.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.  
<sup>4</sup>Stumpage value per lineal foot.

**TABLE 23--Stumpage Value Table**  
**Stumpage Value Area 10**  
 (for 1/1/80 through 6/30/80)  
**MERCHANTABLE SAWTIMBER, ALL AGES**

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$274	\$270	\$266	\$262	\$258
		2	257	253	249	245	241
		3	240	236	232	228	224
Douglas Fir	DF	1	236	232	228	224	220
		2	198	194	190	186	182
		3	160	156	152	148	144
Western Larch	WL	1	236	232	228	224	220
		2	198	194	190	186	182
		3	160	156	152	148	144
Western Hemlock <sup>1</sup>	WH	1	178	174	170	166	162
		2	173	169	165	161	157
		3	168	164	160	156	152
True Fir <sup>2</sup>	TF	1	178	174	170	166	162
		2	173	169	165	161	157
		3	168	164	160	156	152
Other Conifer	OC	1	178	174	170	166	162
		2	173	169	165	161	157
		3	160	156	152	148	144
Hardwoods	OH	1	14	10	6	2	1
Utility	CU	1	5	5	5	5	5

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

**TABLE 24--Stumpage Value Table**  
**Stumpage Value Area 10**  
 (for 1/1/80 through 6/30/80)  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$104	\$100	\$96	\$92	\$88
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	69	65	61	57	53
Lodgepole Pine & Other Posts <sup>2</sup>	LPP	1	0.20	0.20	0.20	0.20	0.20
Pine Christmas Trees <sup>3</sup>	PX	1	0.13	0.13	0.13	0.13	0.13
Douglas Fir & Other Christmas Trees <sup>4</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15

<sup>1</sup>Stumpage value per MBF Scribner scale.

<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.

<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, White Pine, and Lodgepole Pine.

<sup>4</sup>Stumpage value per lineal foot.

**TABLE 25--Stumpage Value Table**  
**Stumpage Value Area 11**  
 (for 1/1/80 through 6/30/80)  
**OLD GROWTH FINAL HARVEST**  
 (100 years of age and older)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$273	\$269	\$265	\$261	\$257
		2	273	269	265	261	257
		3	223	219	215	211	207
		4	178	174	170	166	162
Western Hemlock <sup>1</sup>	WH	1	221	217	213	209	205
		2	142	138	134	130	126
		3	63	59	55	51	47
True Fir <sup>2</sup>	TF	1	221	217	213	209	205
		2	142	138	134	130	126
		3	63	59	55	51	47
Western Red Cedar <sup>3</sup>	RC	1	215	211	207	203	199
		2	150	146	142	138	134
		3	134	130	126	122	118
Other Conifer	OC	1	215	211	207	203	199
		2	142	138	134	130	126
		3	63	59	55	51	47
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	41	35	29	23	17
Other Hardwoods	OH	1	41	35	29	23	17
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	5	5	5	5	5

<sup>1</sup>Includes Western and Mountain Hemlock.

<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.

<sup>3</sup>Includes Alaska Yellow Cedar.

**TABLE 26--Stumpage Value Table**  
**Stumpage Value Area 11**  
 (for 1/1/80 through 6/30/80)  
**YOUNG GROWTH FINAL HARVEST**  
 (Under 100 years of age and not including thinning)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$242	\$236	\$230	\$224	\$218
		2	130	124	118	112	106
		3	124	118	112	106	100
		4	95	89	83	77	71
Western Hemlock <sup>1</sup>	WH	1	171	165	159	153	147
		2	143	137	131	125	119
		3	106	100	94	88	82
		4	95	89	83	77	71
True Fir <sup>2</sup>	TF	1	171	165	159	153	147
		2	143	137	131	125	119
		3	106	100	94	88	82
		4	95	89	83	77	71

TABLE 26--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar <sup>3</sup>	RC	1	130	124	118	112	106
		2	125	119	113	107	101
		3	120	114	108	102	96
Other Conifer	OC	1	130	124	118	112	106
		2	125	119	113	107	101
		3	106	100	94	88	82
		4	95	89	83	77	71
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	41	35	29	23	17
Other Hardwoods	OH	1	41	35	29	23	17
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	5	5	5	5	5

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 27--Stumpage Value Table  
 Stumpage Value Area 11  
 (for 1/1/80 through 6/30/80)

THINNING

See definition WAC 458-40-18637(9)(d)

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Douglas Fir	DF	1	\$217	\$211	\$205	\$199	\$193
		2	105	99	93	87	81
		3	99	93	87	81	75
		4	70	64	58	52	46
Western Hemlock <sup>1</sup>	WH	1	146	140	134	128	122
		2	118	112	106	100	94
		3	81	75	69	63	57
		4	70	64	58	52	46
True Fir <sup>2</sup>	TF	1	146	140	134	128	122
		2	118	112	106	100	94
		3	81	75	69	63	57
		4	70	64	58	52	46
Western Red Cedar <sup>3</sup>	RC	1	105	99	93	87	81
		2	100	94	88	82	76
		3	95	89	83	77	71
Other Conifer	OC	1	105	99	93	87	81
		2	100	94	88	82	76
		3	81	75	69	63	57
		4	70	64	58	52	46
Red Alder	RA	1	46	40	34	28	22
Cottonwood	BC	1	41	35	29	23	17
Other Hardwoods	OH	1	41	35	29	23	17
Hardwood Utility	HU	5	5	5	5	5	5

TABLE 27--cont.

Species Name	Species Code	Timber Quality Code Number	Stumpage Values Per Thousand Board Feet Net Scribner Log Scale by Hauling Distance Zone Number				
			1	2	3	4	5
Conifer Utility	CU	5	5	5	5	5	5

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Alpine Fir.  
<sup>3</sup>Includes Alaska Yellow Cedar.

TABLE 28--Stumpage Value Table  
 Stumpage Value Area 11  
 (for 1/1/80 through 6/30/80)  
 SPECIAL FOREST PRODUCTS

Species Name and Product	Species Code	Quality Code Number	Rates Per Unit by Hauling Distance Zone Number				
			1	2	3	4	5
Western Red Cedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$145	\$141	\$137	\$133	\$129
Western Red Cedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	54	50	46	42	38
Western Red Cedar & Other Posts <sup>2</sup>	RCP	1	0.20	0.20	0.20	0.20	0.20
Douglas Fir Christmas Trees <sup>3</sup>	DFX	1	0.15	0.15	0.15	0.15	0.15
True Fir & Other Christmas Trees <sup>3</sup>	TFX	1	0.35	0.35	0.35	0.35	0.35

<sup>1</sup>Stumpage Value per MBF net Scribner Scale.  
<sup>2</sup>Stumpage Value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage Value per lineal foot.

[Statutory Authority: RCW 82.01.060 and 84.33.071. 80-01-091 (Order FT 79-40), § 458-40-18641, filed 12/31/79.]

**WAC 458-40-18642 Harvester adjustments--**  
**Tables for 1/1/80 through 6/30/80.** In order to make reasonable and adequate allowances for costs of removal and size of logging operation in computation of stumpage value rates as required by RCW 82.04.291(3) and as amended by section 1, chapter 6, Laws of 1979 [RCW 84.33.071], the department has prepared tables which allow for adjustments to the stumpage value rates derived from the stumpage value tables of WAC 458-40-18641.

Harvest adjustments relating to harvest volume per acre, logging conditions and average volume per log shall be allowed against the stumpage value rates for the designated harvest types and in the designated stumpage value areas as set forth in the following tables with the following limitations:

- (1) No harvest adjustment shall be allowed against "special forest products".

- (2) No harvest adjustment shall be allowed against "utility", "conifer utility", and "hardwood utility".
- (3) Rates for the harvest type "old growth final harvest", shall be adjusted to a value no lower than \$10 per thousand board feet.
- (4) Rates for the harvest type "young growth final harvest", conifers, shall be adjusted to a value no lower than \$5 per thousand board feet.
- (5) Stumpage value rates for conifers within the harvest type "merchantable sawtimber, all ages", shall be adjusted to a value no lower than \$5 per thousand board feet.
- (6) Stumpage value rates for "hardwood" and for "thinning harvest" shall be adjusted to a value no lower than \$1 per thousand board feet.

A small harvest adjustment table for use in all stumpage value areas is set forth below providing for adjustment of stumpage value rates if the total volume of timber harvested in a given quarter is within the volume classes provided therein.

The following harvest adjustment tables are hereby adopted for use during the period of January 1, 1980 through June 30, 1980:

**TABLE 1--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
(for 1/1/80 through 6/30/80)  
OLD GROWTH FINAL HARVEST  
(100 years and older)**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 40 thousand board feet per acre.	0
Class 2	Harvest of 15 thousand board feet to 40 thousand board feet per acre.	-\$4.00
Class 3	Harvest of less than 15 thousand board feet per acre.	-\$7.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 40%.	+\$5.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 40% to 60%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 60%.	-\$12.00

**TABLE 1--cont.**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	-\$60.00

**TABLE 2--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
(for 1/1/80 through 6/30/80)  
YOUNG GROWTH FINAL HARVEST  
(under 100 years old)**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 30 thousand board feet per acre.	0
Class 2	Harvest of 10 thousand board feet to 30 thousand board feet per acre.	-\$2.00
Class 3	Harvest of less than 10 thousand board feet per acre.	-\$6.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 40%.	+\$4.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 40% to 60%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 60%.	-\$14.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	-\$60.00

**TABLE 3--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
(for 1/1/80 through 6/30/80)  
THINNING  
See definition WAC 458-40-18637(9)(d)**

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 10 thousand board feet per acre.	0
Class 2	Harvest of 5 thousand board feet to 10 thousand board feet per acre.	-\$3.00



TABLE 3--cont.

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
Class 3	Harvest of less than 5 thousand board feet per acre.	- \$5.00
<b>II. Logging Conditions</b>		
Class 1	Favorable wheel tractor logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 20%.	+ \$5.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 20% and 40%.	0
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 40%. Normally a tower yarding operation.	- \$14.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	- \$60.00
<b>III. Average Log Size</b>		
Class 1	50 board feet or more.	0
Class 2	Less than 50 board feet.	- \$10.00

TABLE 4--cont.

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
Class 3	Difficult logging and road building conditions because of numerous rock outcrops and bluffs. Generally rough, broken ground with slopes in excess of 40%.	- \$13.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products".	- \$60.00

TABLE 5--Small Harvest Adjustment Table  
All Stumpage Value Areas  
(for 1/1/80 through 6/30/80)

A small harvest adjustment is allowed where the total net volume harvested from all units, a selected unit, or a combination of units (including conifer special cull or utility and hardwood utility) in a given quarter is within the volume classes shown below. A harvester may report and claim this adjustment on no more than 250 MBF of harvest each reporting quarter.

Small Harvest Class	Net Volume Harvested Per Quarter	Dollar Adjustment Per Thousand Board Feet
Class 1	0 - 125 MBF	-\$20.00
Class 2	126 - 250 MBF	-\$15.00

[Statutory Authority: RCW 82.01.060 and 84.33.071 80-01-091 (Order FT 79-40), § 458-40-18642, filed 12/31/79.]

TABLE 4--Harvest Adjustment Table  
Stumpage Value Areas 6, 7, 8, 9 and 10  
(for 1/1/80 through 6/30/80)

MERCHANTABLE SAWTIMBER, ALL AGES

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<b>I. Volume Per Acre</b>		
Class 1	Harvest of more than 8 thousand board feet per acre.	0
Class 2	Harvest of 3 thousand board feet to 8 thousand board feet per acre.	- \$7.00
Class 3	Harvest of less than 3 thousand board feet per acre.	- \$10.00
<b>II. Logging Conditions</b>		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 20%.	+ \$6.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 20% to 40%.	0

WAC 458-40-19000 Timber pole volume table for west of Cascade Summit for the calendar period 1/1/80 through 6/30/80. Harvesters of poles in stumpage value areas 1, 2, 3, 4, 5, and 11 shall use the following timber pole volume table to determine the Scribner board foot volume for each pole length and class:

Pole Length	Pole Class <sup>1</sup>	Total Scribner Board foot Volume as per Pole Length and per Pole Class
20'	1	50
	2	50
	3	40
	4	40
	5	30
	6	30
	7	20
	9	20
	10	20

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Pole Length	Pole Class <sup>1</sup>	Total Scribner Board foot Volume as per Pole Length and per Pole Class	Pole Length	Pole Class <sup>1</sup>	Total Scribner Board foot Volume as per Pole Length and per Pole Class	
25'	1	60	50'	H6	430(430)	
	2	60		H5	370(370)	
	3	50		H4	370(370)	
	4	50		H3	300(300)	
	5	40		H2	260(260)	
	6	40		H1	260(150)	
	7	30		1	210(120)	
	9	30		2	160	
	10	30		3	140	
					4	140
30'	1	110	55'	5	100	
	2	70		H6	470(470)	
	3	60		H5	410(410)	
	4	60		H4	410(410)	
	5	50		H3	330(330)	
	6	50		H2	280(160)	
	7	40		H1	280(160)	
	9	40		1	230(130)	
		H2		160	2	180
		H2		160	3	150
35'	1	130	60'	4	150	
	2	100		H6	540(540)	
	3	80		H5	470(470)	
	4	80		H4	470(470)	
	5	60		H3	410(410)	
	6	60		H2	340(210)	
	7	50		H1	340(210)	
		H4		240(240)	1	290(180)
		H3		200(200)	2	220(150)
		H2		180	3	190
40'	H1	180	65'	4	190	
	1	150		H6	610(610)	
	2	120		H5	520(520)	
	3	120		H4	520(520)	
	4	90		H3	420(420)	
	5	70		H2	380(230)	
	6	60		H1	380(230)	
		H6		380(380)	1	320(190)
		H5		340(340)	2	260(160)
		H4		340(340)	3	210
45'	H3	280(270)		4	210	
	H2	230(130)				
	H1	230(130)				
	1	190(110)				
	2	150				
	3	120				
	4	120				
	5	90				
	6	90				

Pole Length	Pole Class <sup>1</sup>	Total Scribner Board foot Volume as per Pole Length and per Pole Class	Pole Length	Pole Class <sup>1</sup>	Total Scribner Board foot Volume as per Pole Length and per Pole Class
70'	H6	650(650)	95'	H6	1170(1170)
	H5	560(560)		H5	1000(1000)
	H4	560(560)		H4	1000(1000)
	H3	480(480)		H3	870(870)
	H2	400(240)		H2	870(870)
	H1	400(240)		H1	750(600)
	1	350(210)		1	640(510)
	2	270(170)		2	540(440)
	3	230		H6	1190(1190)
	4	230		H5	1030(1030)
75'	H6	700(700)	100'	H4	1030(1030)
	H5	600(600)		H3	900(900)
	H4	600(600)		H2	900(900)
	H3	520(520)		H1	760(610)
	H2	520(520)		1	660(530)
	H1	520(330)		2	550(450)
	1	440(270)		H6	1310(1310)
	2	290(180)		H5	1160(1160)
	3	250		H4	1160(1160)
	80'	H6		820(820)	105'
H5		700(700)	H2	1000(1000)	
H4		700(700)	H1	860(700)	
H3		600(600)	1	740(600)	
H2		600(600)	2	610(510)	
H1		540(360)	H6	1370(1370)	
1		440(290)	H5	1220(1220)	
2		360(240)	H4	1220(1220)	
3		290(200)	H3	1050(1050)	
85'		H6	910(910)	110'	
	H5	800(800)	H1		910(740)
	H4	800(800)	1		780(640)
	H3	660(660)	2		650(540)
	H2	660(660)	H6		1440(1440)
	H1	660(520)	H5		1280(1280)
	1	570(450)	H4		1280(1280)
	2	490(340)	H3		1100(1100)
	3	360(200)	H2		1100(1100)
	90'	H6	1080(1080)		115'
H5		930(930)	1	860(670)	
H4		930(930)	2	680(570)	
H3		820(820)	H6	1440(1440)	
H2		820(820)	H5	1280(1280)	
H1		690(560)	H4	1280(1280)	
1		590(480)	H3	1100(1100)	
2		490(420)	H2	1100(1100)	
3		400(210)	H1	960(780)	

**WAC 458-40-19001 Timber piling volume table for west of Cascade Summit for the calendar period 1/1/80 through 6/30/80.** Harvesters of piling in stumpage value areas 1, 2, 3, 4, 5, and 11 shall use the following piling table to determine the Scribner board foot volume for each piling length and class:

Pole Length	Pole Class <sup>1</sup>	Total Scribner Board foot Volume as per Pole Length and per Pole Class	Piling Length	Piling Class <sup>1</sup>	Total Scribner Board Foot Volume as per Piling Length and per Piling Class
120'	H6	1660(1660)	20'	A	80
	H5	1460(1460)		B	70
	H4	1460(1460)	25'	A	100
	H3	1300(1300)		B	90
	H2	1300(1300)	30'	A	130
	H1	1140(960)		B	110
	125'	1	970(820)	35'	A
2		820(700)	B		110
H6		1840(1840)	40'	A	150
H5		1600(1600)		B	120
H4		1600(1600)	45'	A	150
H3		1410(1410)		B	120
H2		1410(1410)	50'	A	160
H1	1250(1100)	B		140	
130'	1	1080(940)	55'	A	180
	2	930(830)		B	150
	H6	1920(1920)	60'	A	190
	H5	1680(1680)		B	160
	H4	1680(1680)	65'	A	210
	H3	1490(1490)		B	180
	H2	1490(1490)	70'	A	230
H1	1310(1160)	B		190	
	1	1120(990)	75'	A	230
	2	970(870)		B	200
			80'	A	250
				B	210
			85'	A	260(140)
				B	210
			90'	A	260(150)
				B	220
			95'	A	290(150)
				B	240
			100'	A	310(160)
				B	250
			105'	A	330(170)
				B	270

<sup>1</sup>Pole class definitions as per American National Standard specifications and dimensions for wood poles as approved August 7, 1976 under American National Standard Institute, Inc. codified ANSI 05.1-1972.

<sup>2</sup>Long log volume calculations are based on Official Log Scaling and Grading Rules, revised January 1, 1978, published by The Puget Sound Log Scaling Bureau. These rules are also used by The Columbia River and the Grays Harbor Log Scaling and Grading Bureau.

<sup>3</sup>The number, enclosed in parenthesis after the total Scribner pole volume for each pole length and class, is the volume per pole for Number 2 sawmill and better log grade, where applicable.

[Statutory Authority: RCW 82.01.060 and 84.33.071. 80-01-091 (Order FT 79-40), § 458-40-19000, filed 12/31/79; 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-19000, filed 6/29/79, effective 6/29/79. Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-19000, filed 12/29/78; 78-07-065 (Order FT 78-2), § 458-40-19000, filed 6/30/78; Order 77-2, § 458-40-19000, filed 6/29/77; Order 76-5, § 458-40-19000, filed 12/31/76.]

Piling Length	Piling Class <sup>1</sup>	Total Scribner Board Foot Volume as per Piling Length and per Piling Class	Pole Length	Pole Class <sup>1</sup>	Total Scribner Board Foot Volume as per Pole Length and Pole Class
110'	A	380(220)	20'	1	70
	B	300(180)		2	60
115'	A	400(230)		3	50
	B	310(190)		4	50
120'	A	500(290)		5	30
	B	400(240)		6	30
<sup>1</sup> Piling class definitions as per American Society for Testing and Materials for "Round Timber Piles". As the Designation: D 25-58 (Reapproved 1964). <sup>2</sup> Long log volume calculations are based on Official Log Scaling and Grading Rules revised January 1, 1978, published by The Puget Sound Log Scaling Bureau. These rules are also used by the Columbia River and the Grays Harbor Log Scaling and Grading Bureau. <sup>3</sup> The number, enclosed in parenthesis after the total Scribner board foot volume for each piling length and class, is the volume per piling for Number 2 sawmill and better log grade, where applicable. [Statutory Authority: RCW 82.01.060 and 84.33.071. 80-01-091 (Order FT 79-40), § 458-40-19001, filed 12/31/79; 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-19001, filed 6/29/79, effective 6/29/79. Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-19001, filed 12/29/78; 78-07-065 (Order FT 78-2), § 458-40-19001, filed 6/30/78; Order 77-2, § 458-40-19001, filed 6/29/77; Order 76-5, § 458-40-19001, filed 12/31/76.]				7	20
				9	20
				10	20
				1	80
			2	70	
			3	50	
			4	50	
			25'	5	40
				6	40
				7	30
9	30				
10	20				
30'	1	110			
	2	90			
	3	60			
	4	60			
	5	50			
	6	50			
	7	50			
	9	40			
	35'	H2	190		
		H1	160		
1		140			
2		100			
3		100			
4		70			
5		60			
6		60			
7		50			
40'		H3	240		
	H2	240			
	H1	200			
	1	170			
	2	120			
	3	110			
	4	100			
	5	70			
	6	70			

Taxation of Timber And Forest Lands

458-40-19002

Pole Length	Pole Class <sup>1</sup>	Total Scribner Board Foot Volume as per Pole Length and Pole Class	Pole Length	Pole Class <sup>1</sup>	Total Scribner Board Foot Volume as per Pole Length and Pole Class		
45'	H6	390	65'	H6	650		
	H5	330		H5	570		
	H4	330		H4	570		
	H3	270		H3	490		
	H2	270		H2	480		
	H1	220		H1	410		
	1	180		1	350		
	2	150		2	280		
	3	110		3	220		
	4	110		4	220		
	5	80		H6	750		
	6	70		H5	650		
50'	H6	460	70'	H4	650		
	H5	390		H3	550		
	H4	390		H2	560		
	H3	340		H1	470		
	H2	340		1	410		
	H1	280		2	320		
	1	240		3	260		
	2	190		4	260		
	3	150		H6	810		
	4	150		H5	700		
	5	120		H4	700		
	55'	H6		510	75'	H3	600
H5		430	H2	600			
H4		430	H1	500			
H3		370	1	440			
H2		360	2	340			
H1		300	3	270			
1		250	H6	960			
2		190	H5	830			
3		150	H4	830			
4		150	H3	710			
60'		H6	610	80'		H2	710
		H5	530			H1	610
	H4	530	1		510		
	H3	440	2		420		
	H2	440	3		340		
	H1	380	H6		1020		
	1	310	H5		870		
	2	240	H4		870		
	3	200	H3		760		
	4	200	H2		760		
	65'	H6	610		85'	H1	640
		H5	530			1	550
H4		530	2	450			
H3		440	3	360			
H2		440	H6	1020			
H1		380	H5	870			
1		310	H4	870			
2		240	H3	760			
3		200	H2	760			
4		200	H1	640			



80-01-091 (Order FT 79-40), § 458-40-19002, filed 12/31/79; 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-19002, filed 6/29/79, effective 6/29/79. Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-19002, filed 12/29/78; 78-07-065 (Order FT 78-2), § 458-40-19002, filed 6/30/78; Order FT 77-5, § 458-40-19002, filed 12/30/77; Order 77-2, § 458-40-19002, filed 6/29/77; Order 76-5, § 458-40-19002, filed 12/31/76.]

**WAC 458-40-19003 Timber piling volume table for east of Cascade Summit for the calendar period 1/1/80 through 6/30/80.** Harvesters of piling in stumpage value areas 6, 7, 8, 9 and 10 shall use the following piling table to determine the Scribner board foot of volume. The timber quality code number for each piling length and class shall be determined by the procedure contained herein under the tables titled "Timber Quality Code Table, Stumpage Value Areas 6, 7, 8 and 9 Merchantable Sawtimber, All Ages" and "Timber Quality Code Table, Stumpage Value Area 10, Merchantable Sawtimber, All Ages."

Piling Length	Piling Class	Total Scribner Board Foot Volume per Piling Length and per Piling Class
20'	A	90
	B	70
25'	A	100
	B	80
30'	A	130
	B	110
35'	A	140
	B	100
40'	A	140
	B	100
45'	A	150
	B	110
50'	A	190
	B	150
55'	A	190
	B	150
60'	A	240
	B	200
65'	A	240
	B	200
70'	A	260
	B	210
75'	A	270
	B	220

Piling Length	Piling Class	Total Scribner Board Foot Volume per Piling Length and per Piling Class
80'	A	220
	B	220
85'	A	300
	B	240
90'	A	280
	B	280
95'	A	360
	B	280
100'	A	360
	B	280
105'	A	400
	B	300
110'	A	460
	B	340
115'	A	470
	B	360
120'	A	560
	B	450

<sup>1</sup> Piling class definitions as per American Society for Testing and Materials for "Round Timber Piles". As the Designation: D 25-56 (Reapproved 1964).

<sup>2</sup> Volumes are based on the Scribner Decimal C log rule in the U.S.F.S. Log Scaling Handbook. Poles over 16 feet long were segment scaled in accordance with the rules set forth in the U.S.F.S. Log Scaling Handbook, using the average top diameter by size and class and assuming a 1" in 10' taper.

[Statutory Authority: RCW 82.01.060 and 84.33.071. 80-01-091 (Order FT 79-40), § 458-40-19003, filed 12/31/79; 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-19003, filed 6/29/79, effective 6/29/79. Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-19003, filed 12/29/78; 78-07-065 (Order FT 78-2), § 458-40-19003, filed 6/30/78; Order FT 77-5, § 458-40-19003, filed 12/30/77; Order 77-2, § 458-40-19003, filed 6/29/77; Order 76-5, § 458-40-19003, filed 12/31/76.]

**WAC 458-40-19004 Conversion definitions and factors for the calendar period 1/1/80 through 6/30/80.** (1) The following standard conversion definitions and factors shall be used in determining Scribner board foot volume scale for timber harvested that was not originally scaled in Scribner board foot volume scale:



Table No.	Conversion Method
1	<p><b>Standard Cord</b> For logs on the average of 8 inches and larger on the small end of the log the conversion factor is 400 Scribner board feet per cord and for logs on the average of less than 8 inch on the small end of the log the conversion factor is 330 Scribner board feet per cord.</p>
2	<p><b>Shake Blocks and Boards</b> A cord consisting of Cedar shingle or shake blocks based on stacked dimensions of 4 feet by 4 feet by 8 feet is equivalent to <b>600 Scribner board feet</b>.</p>
3	<p><b>Cants or Lumber from Portable Mills</b> Payment for cants is generally based on the board foot volume (lumber tally) cut from them. Payment for lumber cut from a portable mill is also generally based on the lumber tally from the log. To convert from lumber tally to Scribner log volume, multiply the lumber tally for the individual species by 75% and round to the nearest one thousand board feet Scribner scale.</p>
4	<p><b>Log Length Conversion Western Washington Only</b> (Stumpage Value Areas 1, 2, 3, 4, 5, and 11). Operations that cut and scale logs in short lengths (16 feet to 20 feet) shall adjust the volume downward to correspond to the long log scale basis used in the Stumpage Value Tables. To convert to long log scale, multiply the short log scale for each species by 82% and round to the nearest thousand board feet.</p>
5	<p><b>Log Length Conversion Eastern Washington Only</b> (Stumpage Value Areas 6, 7, 8, 9 and 10). Operations that cut and scale logs in long lengths (32 feet to 40 feet) shall adjust the volume upward to correspond to the short log scale basis used in the Stumpage Value Tables. To convert to short log scale, multiply the long log scale for each species by 118% and round to the nearest thousand board feet.</p>
6	<p><b>Some standard converting factors and equivalents:</b></p> <ul style="list-style-type: none"> <li>(a) 1 standard cord equals 128 cubic feet, gross</li> <li>(b) 1 standard cord equals 85 cubic feet, solid wood</li> <li>(c) 1 standard cord equals 2.4069 cubic meters of solid wood</li> <li>(d) 1 cunit equals 100 cubic feet, log scale</li> <li>(e) 1 meter equals 39.37 inches</li> <li>(f) 1 cubic meter equals 35.315 cubic feet log scale</li> <li>(g) 1 cunit equals 2.832 cubic meters, log scale</li> <li>(h) 1 pound equals 0.454 kilograms</li> <li>(i) 1 kilogram equals 2.2046 pounds</li> <li>(j) 1 short ton equals 2000 pounds</li> <li>(k) 1 short ton equals 907.18 kilograms</li> </ul>

Table No.	Conversion Method
(l)	1 long ton equals 2240.0 pounds
(m)	1 long ton equals 1016.05 kilograms
(n)	1 metric ton (or tonne) equals 1000 kilograms or approximately 2204.62 pounds.

(2) If the harvester chooses not to use the designated conversion definitions and/or factors, the harvester shall obtain approval of the procedure from the department before harvesting.

**EXAMPLE: Weight or Cubic Measurement.** If the original unit of measure was by weight (pounds or tons) or cubic feet (cunits or units), the harvester shall convert to Scribner Board Foot volume, but may use only such conversion procedures and factors as have been given prior approval by the department.

[Statutory Authority: RCW 82.01.060 and 84.33.071. 80-01-091 (Order FT 79-40), § 458-40-19004, filed 12/31/79; 79-07-083 and 79-07-084 (Emergency Order FT 79-34 and Permanent Order FT 79-35), § 458-40-19004, filed 6/29/79, effective 6/29/79. Statutory Authority: RCW 82.04.291. 79-01-065 (Order FT 78-7), § 458-40-19004, filed 12/29/78; 78-07-065 (Order FT 78-2), § 458-40-19004, filed 6/30/78; Order FT 77-5, § 458-40-19004, filed 12/30/77; Order 77-2, § 458-40-19004, filed 6/29/77; Order 76-5, § 458-40-19004, filed 12/31/76.]

**WAC 458-40-19100 Forest land values for year 1977.** The true and fair values, per acre, for each grade of forest land for the 1977 assessment year are determined to be as follows:

1977 FOREST LAND VALUES			
Land Quality	Accessi- bility & Topography	Western Washington <sup>1</sup>	Eastern Washington <sup>2</sup>
GOOD	Favorable	\$111.00	\$33.00
	Average	\$ 93.00	\$29.00
	Difficult	\$ 62.00	\$22.00
	Inoperable	\$ 5.00	\$ 1.00
AVERAGE	Favorable	\$ 79.00	\$20.00
	Average	\$ 66.00	\$17.00
	Difficult	\$ 43.00	\$13.00
	Inoperable	\$ 3.00	\$ 1.00
POOR	Favorable	\$ 44.00	\$ 9.00
	Average	\$ 37.00	\$ 8.00
	Difficult	\$ 24.00	\$ 6.00
	Inoperable	\$ 1.00	\$ 1.00

<sup>1</sup>For Western Washington: All private land lying west of the Summit of the Cascade Range of mountains.

<sup>2</sup>For Eastern Washington: All private land lying east of the Summit of the Cascade Range of mountains.

[Statutory Authority: RCW 84.33.120. 79-01-005 (Order FT 78-5), § 458-40-19100, filed 12/8/78; Order 76-3, § 458-40-19100, filed 12/1/76.]

**WAC 458-40-19101 Forest land values amended for Eastern Washington for year 1978.** The true and fair values, per acre, for each grade of forest land for the 1978 assessment year are determined to be as follows:

1978 FOREST LAND VALUES			
Land	Accessi- bility &	Western	Eastern
GOOD	Favorable	\$137.00	\$36.00
	Average	\$119.00	\$31.00
	Difficult	\$ 87.00	\$24.00
	Inoperable	\$ 5.00	\$ 1.00
AVERAGE	Favorable	\$ 98.00	\$22.00
	Average	\$ 85.00	\$18.00
	Difficult	\$ 60.00	\$14.00
	Inoperable	\$ 3.00	\$ 1.00
POOR	Favorable	\$ 54.00	\$10.00
	Average	\$ 47.00	\$ 9.00
	Difficult	\$ 33.00	\$ 6.00
	Inoperable	\$ 1.00	\$ 1.00

<sup>1</sup>For Western Washington: All private land lying west of the Summit of the Cascade Range of mountains.

<sup>2</sup>For Eastern Washington: All private land lying east of the Summit of the Cascade Range of mountains.

[Statutory Authority: RCW 84.33.120. 79-08-015 (Order FT 79-36), § 458-40-19101, filed 7/10/79; Order 77-3, § 458-40-19101, filed 11/30/77.]

**WAC 458-40-19102 Forest land values--1979.** The true and fair values, per acre, for each grade of forest land for the 1979 assessment year are determined to be as follows:

1979 FOREST LAND VALUES			
Land Quality	Accessi- bility & Topography	Western Washington <sup>1</sup>	Eastern Washington <sup>2</sup>
GOOD	Favorable	\$126.00	\$41.00
	Average	\$107.00	\$35.00
	Difficult	\$ 70.00	\$27.00
	Inoperable	\$ 5.00	\$ 1.00
AVERAGE	Favorable	\$ 90.00	\$25.00
	Average	\$ 76.00	\$21.00
	Difficult	\$ 49.00	\$16.00
	Inoperable	\$ 3.00	\$ 1.00
POOR	Favorable	\$ 51.00	\$11.00
	Average	\$ 42.00	\$10.00
	Difficult	\$ 27.00	\$ 7.00
	Inoperable	\$ 1.00	\$ 1.00

<sup>1</sup>For Western Washington: All private land lying west of the Summit of the Cascade Range of mountains.

<sup>2</sup>For Eastern Washington: All private land lying east of the Summit of the Cascade Range of mountains.

[Statutory Authority: RCW 84.33.120. 78-12-036 (Order FT 78-3), § 458-40-19102, filed 11/22/78.]

**WAC 458-40-19103 Forest land values--1980.** The true and fair values, per acre, for each grade of forest land for the 1980 assessment year are determined to be as follows:

1980 FOREST LAND VALUES			
Land Quality	Accessi- bility & Topography	Western Washington <sup>1</sup>	Eastern Washington <sup>2</sup>
GOOD	Favorable	\$135.00	\$44.00
	Average	115.00	38.00
	Difficult	75.00	29.00
	Inoperable	5.00	1.00
AVERAGE	Favorable	97.00	27.00
	Average	82.00	23.00
	Difficult	53.00	17.00
	Inoperable	3.00	1.00
POOR	Favorable	55.00	12.00
	Average	45.00	11.00
	Difficult	29.00	8.00
	Inoperable	1.00	1.00

<sup>1</sup>For Western Washington: All private land lying west of the summit of the Cascade Range of mountains.

<sup>2</sup>For Eastern Washington: All private land lying east of the summit of the Cascade Range of mountains.

[Statutory Authority: RCW 84.33.120. 79-12-061 (Order FT 79-38), § 458-40-19103, filed 11/29/79.]

**Chapter 458-52 WAC  
PROPERTY TAX ANNUAL RATIO STUDY**

WAC  
458-52-010 through 458-52-150 Repealed.

**DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS  
CHAPTER**

- 458-52-010 Declaration of purpose. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-010, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-010.
- 458-52-020 Definitions. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-020, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48-075. Later promulgation, see WAC 458-53-020.
- 458-52-030 Stratification of assessment rolls—Real property. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-030, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79.

- 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-030.
- 458-52-040 Land use code—Abstract report. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-040, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-050.
- 458-52-050 Stratification—Personal property. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-050, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-060.
- 458-52-060 Sales studies. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-060, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-070.
- 458-52-070 Real property appraisal studies. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-070, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-130.
- 458-52-080 Personal property audit studies. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-080, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-140.
- 458-52-090 Indicated real property ratio—Computation. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-090, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-150.
- 458-52-100 Indicated personal property ratio—Computation. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-100, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-160.
- 458-52-110 Final indicated ratio—Computation. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-110, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-170.
- 458-52-120 Use of indicated ratios. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-120, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-180.
- 458-52-130 County assessor's review. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-130, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-190.
- 458-52-140 Certification of county indicated ratios. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-140, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-200.
- 458-52-150 Assessor's appeal. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-150, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-210.

**WAC 458-52-010 through 458-52-150 Repealed.**  
See Disposition Table at beginning of this chapter.

## Chapter 458-53 WAC

## PROPERTY TAX ANNUAL RATIO STUDY

## WAC

458-53-010	Declaration of purpose.
458-53-020	Definitions.
458-53-030	Stratification of assessment rolls—Real property.
458-53-040	Land use code—Ratio study.
458-53-050	Land use code—Abstract report.
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458-53-210	Assessor's appeal.

**WAC 458-53-010 Declaration of purpose.** This chapter is promulgated by the department of revenue in compliance with RCW 84.48.075 to describe procedures for determination of indicated ratios of property for each county, so as to accomplish the equalization of property values required by RCW 84.12.350, 84.16.110, 84.48.080 and 84.52.065. The procedures described in this chapter for the department's annual ratio study are designed to ensure uniformity and equity in taxation throughout the state to the maximum extent possible. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-010, filed 10/11/79. Formerly WAC 458-52-010.]

**WAC 458-53-020 Definitions.** (1) "Advisory values" mean the true and fair value determinations by department appraisers or auditors made at the request of the county assessor.

(2) "Appraisal" means the determination of the true and fair value of real property by department appraisers or county appraisers certified under RCW 36.21.015.

(3) "Audit" means the determination of true and fair value of taxable personal property through examination of the records of the property owner by department auditors or county auditors of the assessor's staff who are qualified by training and experience in making such examinations.

(4) "Average assessed value" is the total county assessed value of a sample grouping or classification of real or personal property divided by the number of properties in the sample.

(5) "Average true and fair personal property value" is the total value of a sample grouping or classification as determined from personal property audits divided by the number of audits in the sample group.

(6) "Average market value" is the total sales price, less five percent, of a sample grouping or classification of real property divided by the number of properties in the sample, or the total appraised value of a sample

grouping or classification of real property divided by the number of appraisals in the same group.

- (7) "Department" means the department of revenue.
- (8) "Director" means the director of revenue.
- (9) "Land use code" as designated by the department means the identification of each real property parcel by numerical digits as representations of the actual major use of the property. This land use code is derived from the Standard Land Use Coding Manual as prepared by the Federal Bureau of Public Roads.

(10) "Personal property" for the purpose of the ratio rules means the items of personal property as identified on the county assessment roll, and it shall include all personal property required to be reported by the taxpayer under RCW 84.40.185, but excluding property owned by and assessed to another taxpayer.

(11) "Ratio" is the percentage relationship of real property assessed value to the true and fair value of real property as determined by real property sales, by department appraisals, or by department approved county appraisals; or the percentage relationship of personal property assessed value to the true and fair value of personal property as determined from department audits or from department approved county audits.

(12) "Ratio study" is the department's annual comparison of the relationship between the county assessed values of real and personal property with the true and fair value of that property as determined by the department's analysis of sales, appraisals, and/or audits.

(13) "Sales study" is the comparison of the assessed value of real property with the selling price of the same property.

(14) "Stratification" means the grouping of the real or personal property assessment records into specific assessed value classes and/or use code classes for measurement purposes.

(15) "Stratum" refers to a single class of property with a given range of assessed value or having the same use code.

(16) "Strata" refer to classes of property grouped by assessed value and/or use codes.

(17) "Taxable real property parcels" means all real property parcels shown as subject to taxation on the county assessment record.

(18) "Trending" consists of adjusting the sales price of a property or the appraisal value from the time of sale or appraisal to a specific point in time which is the January 1 assessment date of the study. Trending will be for time only and developed from market data only.

(19) "True and fair value" means market value and has the same meaning as defined by WAC 458-12-300. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-020, filed 10/11/79. Formerly WAC 458-52-020.]

**WAC 458-53-030 Stratification of assessment rolls--Real property.** (1) The stratification process is the grouping of data into meaningful classifications for informational or analytical purposes. Stratification is used in determining the number of appraisals or audits needed for ratio study purposes and also is used in actual

ratio computation. The latest available official county assessment roll values are used in ratio study stratification procedures.

Assessed valuation presently forms the basis for stratification of assessment rolls and is used because the nature of most assessors' records provides a state-wide uniformity for this characteristic. Also, the values in this classification generally are indicative of property types. By not later than the 1982 assessment year a land use classification system will replace the value stratification as assessors' records uniformly reflect properties according to their use.

(2) The stratification of the real property assessment rolls will include a parcel count of the taxable real property parcels less forest lands and current use properties. For the real property ratio study, the assessment roll will normally be stratified according to the following assessed value strata:

\$	0 - \$ 9,999
	10,000 - 15,999
	16,000 - 29,999
	30,000 - 59,999
	60,000 - 99,999
	100,000 - 199,999
	200,000 - 399,999
	400,000 - and over

Other higher strata than listed above may be used in counties having large numbers of high value properties.

(3) In counties for which real property high value strata, as listed in (2) above, do not number at least two hundred an appropriate upper limit (\$60,000 and over, \$100,000 and over) which will accommodate at least two hundred real property parcels, will be determined.

(4) The stratification process will be performed by the department or by the county with data processing capability adequate to meet the standards as provided by the department.

(5) A count of taxable real property parcels, less forest lands and current use properties, in each value stratification is necessary for computation of the county ratio. Multiplying an average sample sales value, an average sample appraisal value, or an average assessed value by the number of taxable parcels in the county produces an estimated total market value or total estimated assessed value used in ratio computation.

(6) In the stratification of county taxable real property parcels to be used in the ratio study, the count of these parcels should exclude designated and classified timber or forest lands and open space (current use) lands. These lands are deleted from properties used in the sales study and will be considered separately and included in ratio determinations after computations of sales data have been completed. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-030, filed 10/11/79. Formerly WAC 458-52-030.]

**WAC 458-53-040 Land use code--Ratio study.** (1) By not later than the 1982 assessment year, each county will institute a land use code system which will identify each parcel according to its use. Upon establishment of

such land use code system the abstract of the assessment roll will be reported on the basis of the land use code. As prescribed by this section, stratification of the assessment roll and computation of the indicated real property ratio will be based upon the land use code abstract report as provided in these rules. Land use classifications may further be defined by assessed value stratification within use code designations.

(2) A two digit land use code will be used in the ratio study as a standard by the department to identify the actual use of the land. The categories as selected are those published in the "Standard Land Use Coding Manual" by the Federal Bureau of Public Roads, January 1965, plus those use classifications as specified by Washington law. Counties may elect to institute a more detailed level of land use coding (i.e., the three digit or four digit level), but the two digit level provided herein is the minimum detail level necessary.

#### Residential

- 11 Household, single family units
- 12 Household, 2-4 units
- 13 Household, multi-units (5 or more)
- 14 Residential hotels - condominiums
- 15 Mobile home parks or courts
- 16 Hotels/motels
- 17 Institutional lodging
- 18 All other residential not elsewhere coded
- 19 Vacation and cabin

#### Manufacturing

- 21 Food and kindred products
- 22 Textile mill products
- 23 Apparel and other finished products made from fabrics, leather, and similar materials
- 24 Lumber and wood products (except furniture)
- 25 Furniture and fixtures
- 26 Paper and allied products
- 27 Printing and publishing
- 28 Chemicals
- 29 Petroleum refining and related industries
- 30 Rubber and miscellaneous plastic products
- 31 Leather and leather products
- 32 Stone, clay and glass products
- 33 Primary metal industries
- 34 Fabricated metal products
- 35 Professional scientific, and controlling instruments; photographic and optical goods; watches and clocks-manufacturing
- 36 Not presently assigned
- 37 Not presently assigned
- 38 Not presently assigned
- 39 Miscellaneous manufacturing

#### Transportation, Communication, and Utilities

- 41 Railroad/transit transportation
- 42 Motor vehicle transportation
- 43 Aircraft transportation
- 44 Marine craft transportation
- 45 Highway and street right of way

- 46 Automobile parking
- 47 Communication
- 48 Utilities
- 49 Other transportation, communication, and utilities not classified elsewhere

#### Trade

- 51 Wholesale trade
- 52 Retail trade - building materials, hardware, and farm equipment
- 53 Retail trade - general merchandise
- 54 Retail trade - food
- 55 Retail trade - automotive, marine craft, aircraft, and accessories
- 56 Retail trade - apparel and accessories
- 57 Retail trade - furniture, home furnishings and equipment
- 58 Retail trade - eating and drinking
- 59 Other retail trade

#### Services

- 61 Finance, insurance, and real estate services
- 62 Personal services
- 63 Business services
- 64 Repair services
- 65 Professional services
- 66 Contract construction services
- 67 Governmental services
- 68 Educational services
- 69 Miscellaneous services

#### Cultural, Entertainment and Recreational

- 71 Cultural activities and nature exhibitions
- 72 Public assembly
- 73 Amusements
- 74 Recreational activities
- 75 Resorts and group camps
- 76 Parks
- 77 Not presently assigned
- 78 Not presently assigned
- 79 Other cultural, entertainment, and recreational

#### Resource Production and Extraction

- 81 Agriculture (not classified under current use law)
- 82 Agriculture related activities
- 83 Agriculture classified under current use chapter 84.34 RCW
- 84 Fishing activities and related services
- 85 Mining activities and related services
- 86 Reforestation chapter 84.28 RCW
- 87 Classified forest land chapter 84.33 RCW
- 88 Designated forest land chapter 84.33 RCW
- 89 Other resource production

#### Undeveloped Land and Water Areas

- 91 Undeveloped land
- 92 Noncommercial forest
- 93 Water areas

- 94 Open space land classified under chapter 84.34 RCW
- 95 Timberland classified under chapter 84.34 RCW
- 96 Not presently assigned
- 97 Not presently assigned
- 98 Not presently assigned
- 99 Other undeveloped land

[Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-040, filed 10/11/79.]

**WAC 458-53-050 Land use code--Abstract report.** Stratification of the assessment rolls and the annual abstract report for real property will be made on the following abstract categories:

Abstract Category	Land Use Code
1. Single family residence	11, 18, 19
2. Multiple family residence	12, 13, 14
3. Manufacturing	21 through 39
4. Commercial	15, 16, 17, 41-49, 51-59, 61-69, 71-79
5. Agricultural	81
6. Agricultural (Current-use Law)	83
7. Forest lands (chapter 84.33 RCW)	87, 88
8. Reforestation (chapter 84.28 RCW)	86
9. Open space (Current use law)	94
10. Timberland (Current use law)	95
11. Other	82, 84, 85, 89, 91, 92, 93, 96-99

[Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-050, filed 10/11/79. Formerly WAC 458-52-040.]

**WAC 458-53-060 Stratification--Personal property.** The county taxable assessed personal property accounts will be stratified based upon the latest assessment roll, normally using the following assessed value strata:

\$ 0 -	\$ 9,999
10,000 -	39,999
40,000 -	79,999
80,000 -	199,999
200,000 -	499,999
500,000 -	999,999
1,000,000 -	1,999,999
2,000,000 -	and over

The largest valuation stratum designated for each county will depend on the number of large value accounts in the county.

In counties for which personal property high value strata, as listed above, do not number at least two hundred, an appropriate upper limit (\$40,000 and over, \$80,000 and over) which will accommodate at least two hundred personal property accounts, will be determined.

The stratification process will be performed by the department or by the county according to the standards as provided by WAC 458-53-140. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-060, filed 10/11/79. Formerly WAC 458-52-050.]

**WAC 458-53-070 Sales studies.** Real property sales data obtained from the real estate excise tax sales affidavits will form the basis of the sales study in each county. Validation of these sales as arms-length transactions will follow department criteria as provided in WAC 458-53-080.

The department's sales study generally will be used as the basis for the real property ratios. In addition, the department will supplement the sales study results with appraisals in any assessed value stratum or land use code classification where sales are judged to be insufficient to represent all properties in that stratum or land use class according to criteria set out in these rules.

Five percent will be deducted from the sales price shown on the affidavit on all valid real property sales as an adjustment for values transferred that are not assessable as real property.

Those sales in the study with ratios of less than twenty-five percent or greater than one hundred seventy-five percent will be deleted from the sales study and from ratio computations. Other sales not deemed representative for use in the study, as defined by the deletion list in WAC 458-53-080 will also be eliminated from consideration in ratio computation. Sales used in the study will include only those which occurred over an eight month period between August 1 preceding January 1 of the assessment year and March 31 of the assessment year. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-070, filed 10/11/79. Formerly WAC 458-52-060.]

**WAC 458-53-080 Sales samples.** (1) The starting point for the sales studies will be a sampling of the real estate excise tax sales affidavits each month. Samples used in a current study will be sales during the last five months of the calendar year immediately preceding the current study assessment year and the first three months of the study assessment year.

A sampling plan will be developed by the department of revenue each year based on each county's previous year sales volume. The sampling will be conducted considering sales transferring via warranty deed or contract instruments as initially subject for inclusion in the study. All sales represented by other instruments such as tax deeds, quitclaim deeds, etc., will be excluded from consideration. Timber sales also will be excluded as the valuation of this type of real property is dictated by state law. There are numerous reasons why a warranty deed or contract sale may also be excluded from the study. Conditions such as a sale between relatives, a forced sale or a sale to a nonprofit organization, for example, are sufficient to mark these transactions as being other than "arms-length" and therefore, not a valid indicator of full "true and fair" value. A listing of such reasons and other conditions that will cause a sale to be excluded are shown on the deletion list contained in subsection (2) of this section.

(2) The following sales transactions are examples of sales to be excluded from the sales studies. Deviations from the numerical coding designations set forth in this

example may be used as agreed to by individual counties and the department.

## NUMERICAL

NUMERICAL CODE	TYPE OF TRANSACTION
1	Family – a sale between relatives.
2	Transfers to and from a corporation by its affiliates or subsidiaries.
3	Administrator, guardian or executor of an estate.
4	Receiver or trustee in bankruptcy or equity.
5	Sheriff or bailee.
6	Tax deed.
7	Government agency (federal, state, or local).
8	Nonprofit organization (religious, educational, cemetery lots, etc.)
9	Quitclaim deed.
10	Gift deed, love and affection deed.
11	Seller's or purchaser's assignment of contract or deed – transfer of interest.
12	Correction deed.
13	Trade – exchange of property between same parties.
14	Deeds involving partial interest in property, such as one-third or one-half interest. (If transfer involves total interest i.e., one hundred percent of the property, sale is valid.)
15	Forced sales – transfers in lieu of foreclosure, condemnation or liquidation.
16	Easement or right of way.
17	Deed in fulfillment of contract (on a current transaction, contract with a fulfillment deed is a valid sale.)
18	Property sold differs from property assessed.
19	Timber or forest land.
20	New plat – with less than twenty percent sold.
21	Exempt properties.
22	\$1,000 sale or under.
23	Lease.
24	Open space. (Designated open space property sold at true and fair value).
25	Other – necessary to identify reason i.e., inclusion of personal property not separately identified, liquor license, etc.
26	Segregations that have not been appraised.
27	Multiple sales not appropriately identified or appraised.
28	Improvements not on assessment roll before May 31 of the ratio study year.
29	Individual sales with assessment-to-sales ratios of less than twenty-five percent or greater than one hundred seventy-five percent.
30	Plottage – where an adjoining property is sold at a price significantly different than for property of a similar type.

## NUMERICAL

## CODE TYPE OF TRANSACTION

31 Change of use where rezoning takes place.

[Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-080, filed 10/11/79.]

**WAC 458-53-090 Sales samples--Assessed valuation.** (1) After the sampling of sales has been completed in Olympia, the assessed valuations of the properties remaining in the sample will be obtained by the department's sales analysts from official records retained by county officials. The assessed valuation total recorded will be the official figure as of January 1, the current ratio year assessment date. At this point, attention also will be given to factors which would indicate that a particular transaction is not suitable for inclusion in the study, such as: (a) Changes in the physical condition of the property subsequent to the date of assessment, and (b) verification that the property sold agrees with the description of the property on the assessment roll. Any other factors which can be ascertained at this time are used to analyze whether sales may be deleted from the study as not being an indicator of full "true and fair" value.

The relationship of the assessed value for a real property parcel to a corresponding valid sale of this property within the time period established for the annual ratio sales study indicates the individual ratio for the property. The stratum averages for all such valid sales values and related assessed values in a county, when multiplied by the number of listings in the strata, determine the established real property totals on which the indicated real property ratio is based.

(2) In counties for which the department conducts the sales analysis and ratio studies a sales pre-list will be provided to each assessor. These pre-lists will identify valid sale properties to be used in computation of each county's real property ratio. Department personnel will review these pre-lists with assessors or their staffs to verify the validity of the sale properties identified and the values indicated.

Properties designated in the department-approved county revaluation plan relative to the current ratio study year, and properties on which new construction may be completed during a ratio study year, will be included in that year's ratio study. For these properties the available current county assessed valuation will be used. Assessors have until May 31st of each assessment year to place new values on such properties and these values in a corresponding ratio study are included after the close of the assessors' rolls on May 31st.

(3) Certain properties have limited exemptions in assessed value granted by law to persons owning those properties (senior citizens exemptions). In computing a ratio relative to the sale of such property, the full assessed value for the property, before exemption, must be used to determine a proper assessment-to-sales relationship.

(4) Average sample real property assessed values and true and fair values for each value or land use stratum in

a county will be derived from sales and appraisal study results. These average values, as provided in WAC 458-53-150, will aid in determining the county real property indicated ratio. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-090, filed 10/11/79.]

**WAC 458-53-100 Use of county sales studies.** (1) If agreed upon by the department and the assessor, the department will use a county sales study, providing it is made according to the standards specified in these rules. Any such agreement shall provide that counties generating their own sales studies will use all or an agreed upon percentage of sales validated by department standards, and that the county shall furnish the department with data from sales deemed invalid as well as those deemed valid and give the reason for deeming invalid any particular sale. All such county studies shall be subject to department audit.

(2) Generally, the county-generated study will include the following:

(a) All agreed to real property transactions occurring in a county shall be used in the study and shall be for a period of eight consecutive months. Sales transactions used will include only those which occur between August 1 preceding January 1 of the assessment year and March 31 of the assessment year.

(b) Sales of properties identified on the published department of revenue deletion list (WAC 458-53-080) will be removed from the sales analysis study and separately will be produced on a data processing machine listing. This listing will display for each deleted sale an appropriate parcel identification, the sales price, the assessed value, and a numerical code or narrative designation of the reason for deletion of the property from the study. The numerical code used should coincide with the department of revenue published deletion list (WAC 458-53-080). Any numerical code 25 (miscellaneous) should be accompanied by a narrative reason for deletion.

(c) Individual valid sales having a resultant assessment-sales ratio under twenty-five percent or over one hundred seventy-five percent will be excluded from consideration in the study.

(d) Sales remaining in the sales analysis study will be stratified and printed by assessed value strata. Necessary data for each sale property remaining in the study will be:

(i) Excise tax sales affidavit number, parcel number, or other file identification number.

(ii) The sales price of the transaction, lowered five percent to ninety-five percent of its original value. Further adjustment of any individual sale may be made only if personal property is identified and its value is in excess of five percent of the sale price.

(iii) The current assessed value on the assessors' rolls for the property described on the sales affidavit.

(iv) A computed ratio based on the percent that the assessed valuation is to the adjusted sales price figure.

(3) As soon as practicable following the close of the assessors' rolls on May 31st, and prior to July 1st, the

county sales-assessment ratio study should be submitted to the department of revenue. This will allow time for departmental analysis, field review, and insertion of appraisal data, where appropriate, for final ratio determination by the last week of July, and ultimate ratio certification back to the assessor by August 1. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-100, filed 10/11/79.]

**WAC 458-53-110 Property values used in the ratio study.** The following property values will be included in the ratio study as provided in these rules:

(1) Values required to be determined by the department by law, but excluding property valued under chapters 84.12 and 84.16 RCW.

(2) Values determined by county assessors (chapter 84.41 RCW).

(3) Values of land classified under chapters 84.33 and 84.34 RCW. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-110, filed 10/11/79.]

**WAC 458-53-120 Review procedures for county studies.** (1) Counties using data processing facilities to produce their own sales-assessment ratio study will be subject to a department of revenue review of ratio study elements and processes.

Department of revenue review procedures generally will monitor county adherence to WAC rules relating to the annual sales-assessment ratio study.

(2) Elements of the ratio study which may be checked and verified will include:

(a) property identification

(b) verification of properties reported on sales affidavits

(c) sales month identification and incidence in study

(d) deletion practices and identification

(e) computation procedures

(f) sales and assessment values

(g) verification of revaluation assessment practices

(3) Ratio study review findings will be discussed with individual county assessors upon completion of reviews pertaining to the ratio studies generated by their individual data processing facilities and staffs. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-120, filed 10/11/79.]

**WAC 458-53-130 Real property appraisal studies.**

(1) The department will review a county's prior year's sales studies to determine which assessed value stratum or land use class may not have sufficient sales to produce a valid measurement of the level of assessment of the properties in that stratum or use class. Department appraisers then will appraise selected properties in those strata. The selection of properties to be appraised will be on a random basis. Random selection will use accepted statistical methods such as stated numerical sequence or random number tables to provide each parcel of real property in a universe of real property parcels an equal opportunity to be selected as a representative



sample of that universe. The appraisal date will coincide with the assessment date of the ratio study.

(2) The starting point of the appraisal study is a stratified random sample of the real property listings, with the controlling factor being the assessed valuation of each parcel as of the current January 1 assessment date. Assessed valuation is used as the basis for stratification because the nature of the most assessors' records presently precludes the use of any other characteristic on a state-wide basis. The sample selection process is initiated by "stratification" of the real property roll. For counties not possessing data processing capabilities manual stratification by department of revenue staff involves the following: (a) Examination of each property listing and tallying it (by placing a mark in the appropriate value class or stratum) according to the magnitude of its assessed valuation, (b) random selection of properties from each class to be placed in a pool from which the ultimate selection of properties for appraisal will be made, and (c) recording on a take-off sheet, the assessed value and identification (account number, page, and line number, etc.) for the selected samples. The completed stratification provides a count of the listings on the roll by valuation class.

(3) The number of appraisals deemed necessary for each county value or land use stratum will be determined by application of statistical determination to the previous year county ratio study results.

Once the number of appraisals to be conducted in each value classification has been determined, the identification of each of the randomly selected appraisal samples to be used in the study will be obtained from county records. When the names, addresses, legal descriptions and other information necessary to conduct the appraisals are known, letters will be forwarded to the taxpayers involved. These letters will notify them of the impending visit by an appraiser from the department of revenue property tax division.

(4) The actual physical appraisals conducted by department personnel use the same tools that are available to the county assessors (state manuals, private, publications, etc.). The department's appraisers do not, however, use the so-called "mass appraisal" technique which is, of necessity, practiced by the various counties; but perform complete appraisals regardless of the amount of time required in order to assure that the most valid estimate of market value is reached.

Three approaches to value are considered; namely, cost, market and income. The cost approach utilizes an approved cost manual. When properly used, this manual gives an estimation of reproduction cost of the improvements to the property. The reproduction cost then is depreciated, taking into consideration all physical depreciation, functional and economic obsolescence. The end result is the depreciated value of the improvements. To this value is added the value of the land, resulting in the market value of the real property. The market approach uses sales of comparable properties for an indication of value. The income approach uses a capitalization rate developed from a comparison of typical income and the sale price of comparable properties.

This capitalization rate then is divided into the net income of the subject properties for a value indication of that property.

(5) When the appraisals in a county have been completed and reviewed by the supervisory staff of the department, they are reviewed individually with the assessor and his staff. At this time, changes may be made stemming from such factors as errors in the mathematical calculations, changes in use from the date of assessment to the date of the appraisal, the inclusion of items in the appraisal that are not included in the assessment (mainly personal property), etc. When the review process is completed and changes, if any are made, the appraisal data are considered as completely valid and ready for inclusion in the computation of the total real property ratio.

(6) When the department's sample appraisals fall within a county's current revaluation area and the assessor's appraisals, upon audit, are found to be a supportable estimate of market value, the department will accept the county's appraised values on those properties randomly selected for appraisal in the county.

(7) Department appraisals, required for assessment ratio determination, will be performed as indicated by department statistical determinations. Appraisals will complement sales to provide an adequate number of samples on which to base a ratio computation.

(8) When properties, classified by the department as industrial properties, are selected for inclusion in real or personal property ratio studies, the department's property audits and appraisals will be made on the total property, using department valuation procedures. Allocation of total industrial value for ratio purposes will be determined using each assessor's method of classifying real and personal property. Audit determinations for personal property will not include properties classified as real property by the assessor. Appraisal determinations for real property will not include properties classified as personal property by the assessor. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-130, filed 10/11/79. Formerly WAC 458-52-070.]

#### **WAC 458-53-140 Personal property audit studies.**

(1) Personal property audits will be performed on those accounts selected at random within each assessed value stratum used in the ratio study for each county. These audits will be the basis of the county's personal property ratio as provided in WAC 458-53-160.

The department may use county audit results as ratio study audits when department accepted audit procedures are used on accounts selected as sample audits and audited by the county audit staff as of the assessment date used in the department's ratio study.

(2) The general procedures for audits are similar to those followed in the appraisal-assessment study in that sample audits of personal property accounts will be used as the basis for determining total assessed value and estimated total true and fair value of personal property. The relationship of the total estimated assessed value to the total estimated true and fair value of personal property will indicate the personal property ratio.

(a) Stratification of rolls – The program is initiated by stratification of the personal property roll in the counties being audited. From this process is obtained: a count of the number of listings in each assessed valuation class, an estimation of the total assessed value in each class, and a pool of samples in each class from which the ultimate listings to be audited are selected. The strata or assessed valuation classes have different limits than those used in the appraisal–assessment study. A listing of assessed value strata used (WAC 458-53-060) is as follows:

\$	0 –	\$ 9,999
	10,000 –	39,999
	40,000 –	79,999
	80,000 –	199,999
	200,000 –	499,999
	500,000 –	999,999
	1,000,000 –	1,999,999
	2,000,000 –	and over

(b) Personal property sample audit selection – The number of audits to be performed is derived in the same general manner as in the appraisal–assessment procedure in that statistical determination is applied to county previous year's ratio study results to obtain a representative number of samples on which to base a county ratio.

Stratification procedures which determine the number of personal property audits needed for the current ratio study begin in the summer months of the calendar year immediately preceding the currently designated ratio study year.

The audits are conducted through June of the designated ratio study year.

(3) The sample accounts to be audited in each valuation classification are randomly chosen using accepted statistical methods such as stated numerical sequence or random number tables to provide each personal property account in a universe of personal property accounts an equal opportunity to be selected as a representative sample of that universe. Names and addresses of taxpayers for these accounts and copies of assessment detail sheets are obtained from county records.

Letters of intent to audit are mailed to each taxpayer selected.

(4) The personal property audits which are conducted to derive the true and fair value figures are made from an examination of the taxpayer's books and records. In valuation procedures, the department's auditors utilize the manuals and schedules which the department prepares and distributes to all assessors. The technique is generally one of trending forward historical cost data and the application of depreciation percentages to arrive at current worth or value.

(5) When the audits have been completed in a county, they are reviewed with the assessor and his staff. The primary emphasis at this meeting is to make sure that the property covered by the audit is comparable to the property covered by the assessment. The completion of the review and adjustments, if any, mark the audit data

as valid for use in the computation of the personal property portion of the total indicated ratio.

(6) In a manner similar to that used for real property, sample personal property assessed values and true and fair values for each stratum are derived from audit results, the weighted sums of which are the basis for determining the personal property indicated ratio. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-140, filed 10/11/79. Formerly WAC 458-52-080.]

**WAC 458-53-150 Indicated real property ratio—Computation.** (1) For each real property value or land use stratum within a county average sample assessed value and average sample true and fair value will be determined from the results of selected sales and appraisal studies. Average sample assessed value and average sample true and fair value for each stratum will be multiplied by the total number of real property parcels in each corresponding stratum to derive an estimated total assessed value and a total estimated true and fair value for each stratum. Stratum estimated totals will be added to derive county estimated total assessed value and county estimated total true and fair value. When the ratio relationship between these two estimated values is applied to the actual county assessed value, as provided by the assessor in his current Assessors' Certificate of Assessment Rolls to the County Board of Equalization, and forest land and current use values are added to the actual assessed value and ratio-related market value, the totals will represent the county real property indicated ratio.

(2) Valid arms-length sales occurring in each county will be the basis for determining individual stratum ratios unless a representative number of samples for any one stratum requires the addition of department appraisals. In all strata where both sales and appraisal samples are present, assessment and market values for all valid appraisal samples will be combined with assessment and market values for all valid sales samples to derive a stratum ratio.

(3) Present county forest land assessed values (chapter 84.33 RCW) will be included in determination of the indicated real property ratios for each county. Current use assessed values (chapter 84.34 RCW) will be included in determination of the indicated real property ratios for counties whose current use land values are five percent or greater in proportion to the total county land value outside of cities and towns. Counties with less than five percent of total land value outside of cities and towns in current use property values may request inclusion of current use values in determination of their real property ratio. The request, in writing, should be submitted to the department prior to October 1 of each ratio study period for which current use consideration is desired. Department current use appraisals will be the basis for the assessment-to-appraisal values from which current use ratios are determined.

(4) Values from each county's Assessor's Certificate of Assessment Rolls to County Board of Equalization

will be used in the computation of each county's indicated real property ratio except as provided in subsection (6) of this section.

(a) The county preliminary real property ratio, calculated from estimated totals of county sales and appraisal study results, will be applied to each county's certificate listing of total real property assessed value (excluding forest land and current use assessed values) to determine an estimated true and fair value which relates to the actual assessed real property value of a county.

(b) To the actual real property assessed value and ratio-related true and fair value totals for a county are added certificate forest land and current use assessed values (as provided in subsection (2) of this section), and

related true and fair values calculated by the ratio relationships determined for forest lands and current use properties.

(c) The sum of the total real property assessed and true and fair values, forest land assessed and true and fair values, and current use assessed and true and fair values (as provided in subsection (2) of this section) shall be the basis for a county's indicated real property ratio. The sum total of assessed values will be divided by the sum total of true and fair values to derive the ratio.

(5) The following illustration, using simulated values, indicates simplified ratio study computation procedures for real property.

**Step 1 - Determination of Average Sample Values**

	(1)	(2)	(3)	(4)	(5)
Stratum	Number of Samples	Total Assessed Value of Samples	Average Assessed of Samples (Col. 2 ÷ Col. 1)	Total Market Value of Samples	Average Market Value of Samples (Col. 4 ÷ Col. 1)
[\$] 0 - 9,999	10	\$ 60,000	\$ 6,000	\$ 80,000	\$ 8,000
10,000 - 15,999	20	260,000	13,000	300,000	15,000
Over 15,999	5	200,000	40,000	250,000	50,000

Average values for real property sales samples, average real property appraisal samples, and average personal property audit samples all are determined in the same manner.

**Step 2 - Weighting of Average Sample Values**

Stratum	(1)	(2)	(3)	(4)	(5)	(6)
	Total Property Listings	Average Sample Assessed Value	Total Estimated Assessed Value (Col. 2 × Col. 1)	Average Sample Market Value	Total Estimated Market Value (Col. 4 × Col. 1)	Ratio (Col. 3 ÷ Col. 5)
\$ 0 - 9,999	105	\$ 6,000	\$ 630,000	\$ 8,000	\$ 840,000	.7500
10,000 - 15,999	211	13,000	2,743,000	15,000	3,165,000	.8667
Over 15,999	51	40,000	2,040,000	50,000	2,550,000	.8000
			5,413,000		6,555,000	.8258

Sample study weighted ratio (82.58%)

Average values for real property sales samples, average real property appraisal samples, and average personal property audit samples all are weighted in the same manner.

**Step 3**  
**Application of Sample Weighted Relationship to Actual Real**  
**Property Assessed Value and addition of timber and forest**  
**land values and open space values.**

	(1)	(2)	(3)
	Actual County Real Property Assessed Value (From Assessor's Certificate)	Determined Assessment To Market Ratio	County Real Property Market Value Related To Actual Assessed Value (Col. 1 ÷ Col. 2)
	\$ 6,544,000 (Simulated Value)	.8258 (82.58%) (from Step 2)	\$ 7,924,437
Add: Timber and Forest Land	1,520,000 (Simulated Value)	1.0000 (100.00%)	1,520,000
Open Space (Where Applicable)	400,000 (Simulated Value)	.9000 (90.00%) (Simulated Ratio)	444,444
Open Space Ratios Determined By Open Space Appraisals	<hr/>	÷	<hr/>
	\$ 8,464,000		\$ 9,888,881 = .8559
County Indicated Real Property Ratio			85.59%

(6) If a copy of the certification of current values is not received from an assessor in a timely manner for inclusion in ratio computation, the Assessors Abstract of Assessed Values from the previous year will be used as the information source for ratio computation.

(7) A copy of each county's certification of values to the County Board of Equalization will be filed with the department on or before the second Monday in July. The certification will show the total taxable assessed value of the real property roll (indicating separately the total value of forest land assessed pursuant to chapter 84.33 RCW and land classified under chapter 84.34 RCW – current use) and the total taxable assessed value of the personal property roll.

(8) Valid ratio study individual assessed or true and fair values which either exceed or fall below the mean assessed or true and fair value by more than five times the average deviation of other values in a stratum, will be classified as "outliers" and shall be considered separately in average sample computation. Outliers are so treated to prevent the application of excess weight by nontypical sample values in determining average sample values and resulting total estimated assessed and total estimated true and fair values.

(9) The department may consider the relationship between the market value trends of real property and the assessed value increases or decreases made by the assessor during the year in each county as validity checks of the result of the sales and appraisal studies. The director may authorize modification of the results of the sales and appraisal study where there is a demonstrable showing to the director that the sales and appraisal study is inconclusive or does not result in a reasonable and factual determination of the relationship of assessed values to true and fair value such that a significant variation results from the rates of the previous year not deemed by the director comparable with general trends in property values. Such modification shall be made only after notice to all assessors that information other than the sales and appraisal studies are being considered, and opportunity for a meeting has been made available for the director (or the director of property tax) and a representative committee authorized and appointed by the assessors to review the results of the sales and appraisal study and the proposal to modify the study results. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-150, filed 10/11/79. Formerly WAC 458-52-090.]

**WAC 458-53-160 Indicated personal property ratio—Computation.** (1) For each personal property assessed value stratum in a county an average sample assessed value and an average sample true and fair value will be determined from the results of selected audit studies. These average stratum sample values will be multiplied by the corresponding number of personal property accounts in each stratum to derive a stratum estimated total assessed value and a stratum estimated total true and fair value. These estimated stratum total estimated assessed and true and fair values will be added to provide a county total estimated assessed value and a county total estimated true and fair value. When these two total values are equated to the county actual assessed value, as provided on the Assessors' Certificate of Assessment Rolls to County Board of Equalization, their relationship will form the basis for the county indicated personal property ratio.

(2) If reported to the department prior to July 15th of the study year, values added to the assessment roll resulting from the disclosure of unreported or under-reported personal property due to audits may be included, but only to the extent the department is satisfied the assessor is correcting omissions of a similar nature in personal property assessments generally.

(3) Values from each county's Assessor's Certificate of Assessment Rolls to County Board of Equalization will be used in the computation of each county's indicated personal property ratio except as provided in WAC 458-53-150(6).

(4) The following illustration, using simulated values, indicates simplified ratio study computation procedures for personal property.

**Step 1 - Determination of Average Sample Values**

	(1)	(2)	(3)	(4)	(5)
Stratum	Number of Samples	Total Assessed Value of Samples	Average Assessed Value of Samples (Col. 2 ÷ Col. 1)	Total Market Value of Samples	Average Market Value of Samples (Col. 4 ÷ Col. 1)
\$ 0 - 9,999	15	\$ 75,000	\$ 5,000	\$100,000	\$ 6,667
10,000 - 39,999	20	400,000	20,000	500,000	25,000
Over 39,999	10	500,000	50,000	750,000	75,000

**Step 2 - Weighting of Average Sample Values**

	(1)	(2)	(3)	(4)	(5)	(6)
Stratum	Total Property Listings	Average Sample Assessed Value	Total Estimated Assessed Value (Col. 2 × Col. 1)	Average Sample Market Value	Total Estimated Market Value (Col. 4 × Col. 1)	Ratio (Col. 3 ÷ Col. 5)
\$ 0 - 9,999	125	\$ 5,000	\$ 625,000	\$ 6,667	\$ 833,375	.7500
10,000 - 39,999	216	20,000	4,320,000	25,000	5,400,000	.8000
Over 39,999	79	50,000	3,950,000	75,000	5,925,000	.6667
			\$8,895,000		\$12,158,375	.7316

Sample study weighted ratio.

(73.16%)

**Step 3 - Application of Sample Weighted Relationship to Actual Assessed Value.**

(1)	(2)	(3)
Actual County Assessed Value Personal Property (From Assessor's Certificate)	Determined Assessment- To-Market Ratio	County Market Value Related To Actual Assessed Value (Col. 1 ÷ Col. 2)
\$ 9,100,000 (Simulated Value)	.7316 (from Step 2)	\$12,438,491
County indicated personal property ratio	73.16%	

(5) Individual assessed or true and fair personal property values, classified as "outriders" according to WAC 458-53-150(8), will be used in personal property ratio computation in a manner similar to that used for real property outriders in real property ratio computation. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-160, filed 10/11/79. Formerly WAC 458-52-100.]

**WAC 458-53-170 Final indicated ratio--Computation.** (1) The indicated real property ratio and the indicated personal property ratio for each county will be weighted into the final combined county indicated ratio based upon the relationship of assessed value of both the real and personal state-assessed property, after equalization, and the locally-assessed real and personal property as reported by the county assessors on their individual Abstract of Assessed Value pursuant to RCW 84.48.010. This final indicated ratio is the one used in carrying out the department's responsibilities to compute the state property tax levy (RCW 84.52.065).

(2) The following illustration indicates simplified combined indicated ratio procedures used to combine real and personal property ratio study values of locally assessed property and values of utility companies as determined by the department. A combined indicated ratio for each county is prepared and used in the state property tax levy for schools.

Simulated values used in this illustration are those used in WAC 458-53-140 and 458-53-150. The utility values used have not appeared in other tables and are illustrative only.

	Total Assessed Value - Real Property	Indicated Real Property Market Value	Total Assessed Value - Personal Property	Indicated Personal Property Market Value	Total Real and Personal Property Assessed Value	Total Real and Personal Property Market Value
Locally Assessed	\$ 8,464,000	\$ 9,888,881	\$ 9,100,000	\$12,438,491	\$17,564,000	\$22,327,372
Utilities	479,304	560,000	548,700	750,000	1,028,004	1,310,000
Combined					\$18,592,004	\$23,637,372

$$\$18,592,004 \div \$23,637,372 = .7866$$

County Combined Indicated Ratio 78.66%

[Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-170, filed 10/11/79. Formerly WAC 458-52-110.]

**WAC 458-53-180 Use of indicated ratios.** The indicated ratios will be used by the department as follows:

(1) The value of properties assessed by the state under chapters 84.12 and 84.16 RCW, will be certified to the county assessor using:

(a) The indicated personal property ratio for personal property; and

(b) The indicated real property ratio for real property.

(2) The final indicated ratio will be used for state levy purposes as required by RCW 84.52.065. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-180, filed 10/11/79. Formerly WAC 458-52-120.]

**WAC 458-53-190 County assessor's review.** The county assessor will be given the opportunity to review with the department the sales, appraisal, and audit studies. This review will precede the final data computation in establishing the indicated real property and indicated personal property ratios. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-190, filed 10/11/79. Formerly WAC 458-52-130.]

**WAC 458-53-200 Certification of county indicated ratios.** The department will annually determine the real property and personal property indicated ratios for each county and will certify these ratios to the county assessor on or before August 1, and revisions or corrections thereof may be made by the department after consideration of recommendations received from an assessor prior to the first Monday in August. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-200, filed 10/11/79. Formerly WAC 458-52-140.]

**WAC 458-53-210 Assessor's appeal.** If an assessor has reviewed the ratio study as provided in WAC 458-53-190, the assessor may appeal the department's ratio determination, as certified for that county, to the state board of tax appeals pursuant to RCW 82.03.130(5)(a). The appeal to the state board of tax appeals must be filed on or before August 11. [Statutory Authority: RCW 84.48.075. 79-11-029 (Order PT 79-3), § 458-53-210, filed 10/11/79. Formerly WAC 458-52-150.]

**Chapter 458-276 WAC**  
**ACCESS TO PUBLIC RECORDS**

**WAC**

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**WAC 458-276-010 Declaration of purpose.** This chapter is promulgated by the department of revenue in compliance with RCW 42.17.250 and to set out procedures by which public records of the department will be made available to the public for inspection and copying. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-010, filed 1/23/78.]

**WAC 458-276-020 Definitions.** (1) Public Records. "Public record" includes any writing containing information relating to the conduct of government or the performance of any governmental or proprietary function prepared, owned, used or retained by any state or local agency regardless of physical form or characteristics.

(2) Writing. "Writing" means handwriting, typewriting, printing, photostating, photographing, and every other means of recording any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combination thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums and other documents.

(3) Department of Revenue. The department of revenue is an agency headed by a director appointed by the governor subject to conformation by the state senate. The powers and duties of the director are, inter alia, those prescribed by RCW 82.01.060. The department of revenue will hereinafter be referred to as the "department", and the director of revenue will hereinafter be referred to as the "director". Where appropriate, the term department also refers to the staff and employees of the department of revenue. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-020, filed 1/23/78.]

**WAC 458-276-030 Description of central and field organization of the department.** The department of revenue administers state tax laws, acts as advisor on revenue matters to the governor, the legislature, and other state and local agencies, and supervises and assists in the administration of property tax laws at state and local

levels. The central administrative offices of the department and its staff are located at General Administration Building, Fourth Floor, Olympia, Washington 98504. Operating divisions of the department are: Field Operations, Interpretation and Appeals, Research and Information, Office Operations, Inheritance Tax, Property Tax, Administrative Services, and Forest Tax. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-030, filed 1/23/78.]

**WAC 458-276-040 Operations and procedures.** Each of the major operating divisions of the department is the immediate responsibility of an assistant director of the department who is designated as director of that division.

(1) Field Operations. The director of field operations directs employees engaged in field audits, enforcement, audit review and taxpayer assistance through 16 branch offices, 4 regional offices, and several out-of-state auditors.

(2) Interpretation and Appeals. The director of interpretation and appeals and his hearing officers conduct tax hearings, publish excise tax bulletins and guidelines, issue formal and informal interpretations, and provide advice to the legislature on excise tax matters. The division administers rules published under the Washington Administrative Code, and makes written determinations on appeals involving disputed tax liability.

(3) Research and Information. The director of research directs the preparation of revenue forecasts for state government and develops other statistical analyses used in the preparation of the governor's budget. The division is responsible for the analysis of proposed legislation, and advises both the executive and legislative branches of the fiscal impact of proposed tax measures.

The director of research also is in charge of informational services and the publication of official state and local statistical documents. His staff also provides supportive data, analyses, and advice to the other divisions.

(4) Office Operations. The director of office operations supervises employees assigned to taxpayer registration, accounts receivable, taxpayer office audits and investigation, miscellaneous tax processing, and records maintenance.

(5) Inheritance Tax. The director of inheritance tax administers the collection of gift and inheritance taxes and supervises escheats and unclaimed property.

(6) Property Tax. The director of property taxes oversees the administration of property taxation at the state and local level, including the development of guidelines and regulations affecting the operation of assessors in the 39 counties. The division directly appraises the intercounty operating properties of railroad, power, gas, transportation, communications, and water companies.

Activities include assessment ratio studies used, in part, as a basis for allocating state funds to local taxing districts; tax mapping, coding, and appraisal assistance to the counties; appraisal manuals and tax reporting forms; motor vehicle excise tax valuations; statewide supervision of property tax exemptions and determination



of eligibility for property tax exemptions for nonprofit organizations; rules for open space taxation; and supervision of county boards of equalization.

(7) **Administrative Services.** The director of administrative services directs employees engaged in budget and fiscal controls, centralized word processing, office services, systems and procedures, and automated data processing.

(8) **Forest Tax.** The director of forest tax is responsible for developing semi-annual timber stumpage value rates used in determining the tax liability for all timber harvested from private lands, and for the timely collection of the forest excise tax, and computation of the distribution of revenues to the state and local taxing districts. The division also develops forest land values annually to be used by the county assessors for the assessment of all classified and designated forest lands for property tax purposes. Field inspections of harvest sites, timber sales, and forest land sales are also performed by the division for audit, compliance, and valuation purposes.

(9) **Director of Personnel.** The personnel officer coordinates departmental employment, personnel relations and labor relations, and also is in charge of personnel administration, employee development, employee benefits, services and safety, and affirmative action. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-040, filed 1/23/78.]

**WAC 458-276-050 Public records available.** All public records of the department, as defined in WAC 458-276-020(1) are deemed to be available for public inspection and copying pursuant to these rules, except as otherwise provided by RCW 42.17.310, 42.17.330, WAC 458-276-100, and other applicable laws. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-050, filed 1/23/78.]

**WAC 458-276-060 Public records officer.** The department's public records are in the charge of the Public Records Officer designated by the director. The person so designated will be located in the central administrative office, research and information division, of the department. The Public Records Officer is responsible for the following: The implementation of the department's rules and regulations regarding release of public records, coordinating the staff of the department in this regard, and generally ensuring compliance by the department with the public records disclosure requirements of chapter 42.17 RCW. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-060, filed 1/23/78.]

**WAC 458-276-070 Hours for records inspection and copying.** Public records maintained in the central administrative offices will be available for inspection and copying at the administrative office during the customary office hours of the department. For the purposes of this chapter, the customary office hours are 8:00 a.m. to

noon and 1:00 p.m. to 5:00 p.m., Monday through Friday, excluding legal holidays. Specific records not available in the central administrative offices will be made available pursuant to the procedures described in WAC 458-276-080(3). [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-070, filed 1/23/78.]

**WAC 458-276-080 Requests for public records.** (1) Chapter 42.17 RCW requires that agencies prevent unreasonable invasions of privacy, protect public records from damage or disorganization, and prevent excessive interference with essential functions of the agency. Accordingly, whenever the department believes these or other provisions of law would be violated by immediate disclosure of records, requests for inspection or copying by members of the public shall be in writing upon a form prescribed by the department which will be available at its administrative and all branch offices. The form shall be presented either to the public records officer at the central administrative offices of the department or to any tax service representative of the department at the administrative or any branch office of the department during customary office hours. Customary office hours at branch offices may vary from those of the department's administrative offices. If a tax service representative is not available at a branch office the request form may be completed and presented to the person in charge of the office at the time the request is made or mailed to the Public Records Officer, Research and Information Division, Department of Revenue, 414 General Administration Building, Olympia, Washington 98504. The request shall include the following information:

- (a) The name of the person requesting the record;
- (b) The time of day and calendar date on which the request is made;
- (c) The nature of the request;
- (d) If the matter requested is referenced within the current index maintained by the records officer, a reference to the requested record as it is described in such current index;
- (e) If the requested matter is not identifiable by reference to the department's current index, an appropriate description of the record requested.

(2) In all cases in which a member of the public is making a request, it is the obligation of the public records officer, or staff member to whom the request is made, to assist the member of the public in appropriately identifying the public record requested.

(3) If the record is not maintained in the central administrative offices of the department, after approval of the request, the public records officer will retrieve the record and advise the person making the request by telephone or mail of the time and place the record will be available, which time will be as reasonably soon after the request is made as possible. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-080, filed 1/23/78.]

**WAC 458-276-090 Copying.** There is no fee for the inspection of public records. The department will charge a fee of twenty-five cents per page of copy for providing copies of public records and for use of the department's copy equipment. This charge is to reimburse the department for its costs incident to such copying. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-090, filed 1/23/78.]

**WAC 458-276-100 Exemptions.** (1) The department reserves the right to determine that a public record requested in accordance with the procedures outlined in WAC 458-276-080 is exempt under the provisions of RCW 42.17.310, and other applicable laws.

(2) In addition, pursuant to RCW 42.17.260, the department reserves the right to delete identifying details when it makes available or publishes any public record, in any cases when there is reason to believe that disclosure of such details would be an invasion of privacy protected by chapter 42.17 RCW. The public records officer will fully justify such deletion in writing.

(3) All denials of written requests for public records will be accompanied by a written statement specifying the reason for the denial, including a statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld.

(4) The department reserves the right provided by RCW 42.17.330 to move the various superior courts to enjoin the examination of any specific public record when it believes such examination would substantially and irreparably damage any person, or would substantially and irreparably damage vital governmental functions. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-100, filed 1/23/78.]

**WAC 458-276-110 Review of denials of public records requests.** (1) Any person who objects to the denial of a request for a public record may petition for prompt review of such decision by tendering a written request for review. The written request shall specifically refer to the written statement by the public records officer or other staff member which constituted or accompanied the denial.

(2) Immediately after receiving a written request for review of a decision denying a public record, the public records officer or other staff member denying the request will refer it to the director. The petition will be reviewed promptly and the action of the public records officer approved or disapproved. Such approval or disapproval shall constitute final department action for purposes of judicial review under RCW 42.17.340. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-110, filed 1/23/78.]

**WAC 458-276-120 Limitations on disclosure.** The department will give due regard in considering requests for public records to RCW 82.32.330, 83.36.020, and other applicable limitations on disclosure. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-120, filed 1/23/78.]

**WAC 458-276-130 Records index.** The department will maintain and make available for public inspection and copying an appropriate index or indices in accordance with RCW 42.17.260. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-130, filed 1/23/78.]

**WAC 458-276-140 Administrative offices.** All communications with the department regarding administration or enforcement of chapter 42.17 RCW and these rules, and requests for copies of the department's decisions and other matters, shall be addressed as follows: Public Records Officer, Research and Information Division, Department of Revenue, 414 General Administration Building, Olympia, Washington 98504. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-140, filed 1/23/78.]

**WAC 458-276-150 Adoption of form.** The department hereby adopts for use by all persons making written request for inspection and/or copying of its records under WAC 458-276-080, the Form S.F. 276 as it exists or may hereafter be revised. [Statutory Authority: RCW 42.17.250. 78-02-064 (Order GT 78-1), § 458-276-150, filed 1/23/78.]

## Title 460 WAC SECURITIES DIVISION (DEPARTMENT OF LICENSING)

### Chapters

<b>460-16A</b>	<b>General rules.</b>
<b>460-32A</b>	<b>Real estate programs.</b>
<b>460-40A</b>	<b>Investment companies.</b>
<b>460-42A</b>	<b>Exempt securities.</b>
<b>460-48A</b>	<b>Restricted real estate securities.</b>
<b>460-60A</b>	<b>Financial statements and reports—Contents and filing requirements.</b>

### Chapter 460-16A WAC GENERAL RULES

#### WAC

460-16A-156	Source of impound deposits.
460-16A-170	Release of impounds.

**WAC 460-16A-156 Source of impound deposits.** All funds deposited into the impound account shall be derived solely from the sale of the securities for which the impound condition has been imposed. [Statutory Authority: RCW 21.20.250. 79-09-028 (Order SD-57-79), § 460-16A-156, filed 8/14/79.]

**WAC 460-16A-170 Release of impounds.** The Administrator will authorize the depositary to release the impounds to the issuer when the full amount of impounds specified in the impound condition has been deposited with the depositary, and any other conditions to