

[Statutory Authority: RCW 46.48.190. 81-03-008 (Order 80-2), § 446-50-020, filed 1/8/81; 80-01-009 (Order 79-4), § 446-50-020, filed 12/11/79.]

**WAC 446-50-080 Transportation requirements.** (1) The Washington state patrol acting by and through the chief of the Washington state patrol after conferring with the committee created by RCW 46.48.190 hereby adopts the following parts of Title 49 Code of Federal Regulations[,] including all appendices and amendments thereto, in effect on the effective date of this rule: 170 (Reserved), 171 General information, regulations, and definitions, 172 Hazardous materials table and hazardous materials communications regulations, 173 Shippers—General requirements for shipments and packaging, 177 Carriage on public highway, 178 Shipping container specifications, 180-189 (Reserved). Title 49 CFR, parts 100 through 199, relates to safety in the transportation of hazardous materials upon the public highways. This regulation is intended to apply only to the transportation of hazardous materials by highway in Washington, to the handling and storage operations incident to such transportation, and to the highway portion of an intermodal shipment of hazardous materials.

(2) Copies of Title 49 CFR, parts 100 through 199, now in force are on file at the Code Reviser's Office, Olympia, and at the Washington State Patrol Headquarters, Commercial Vehicle Enforcement Section, Olympia. Additional copies may be available for review at Washington State Patrol District Headquarters Offices, public libraries, Washington Utilities and Transportation Commission Offices, and at the United States Department of Transportation, Bureau of Motor Carrier Safety Office, Olympia. Copies of the CFR may be purchased through the Superintendent of Documents, United States Government Printing Office, Washington, D. C. 20402. [Statutory Authority: RCW 46.48.170. 82-07-100 (Order 82-2), § 446-50-080, filed 3/24/82. Statutory Authority: RCW 46.48.190. 81-03-008 (Order 80-2), § 446-50-080, filed 1/8/81; 80-01-009 (Order 79-4), § 446-50-080, filed 12/11/79.]

**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.

## Title 458 WAC

### DEPARTMENT OF REVENUE

#### Chapters

- 458-12 Property tax division—Rules for assessors.
- 458-14 Reconvening county boards of equalization.
- 458-16 Property tax—Exemptions.
- 458-18 Property tax—Abatements, credits, deferrals and refunds.
- 458-19 Property tax levies, rates, and limits.
- 458-20 Excise tax rules.
- 458-24 Unfair Cigarette Sales Below Cost Act rules and regulations.

- 458-40 Taxation of timber and forest lands.
- 458-53 Property tax annual ratio study.
- 458-60 Real estate excise tax.
- 458-61 Real estate excise tax.

#### Chapter 458-12 WAC

#### PROPERTY TAX DIVISION—RULES FOR ASSESSORS

##### WAC

- 458-12-100 Listing of personalty—Omitted property—Omitted value.
- 458-12-285 Repealed.
- 458-12-290 Repealed.
- 458-12-380 Repealed.
- 458-12-400 Repealed.
- 458-12-401 Repealed.
- 458-12-402 Repealed.
- 458-12-403 Repealed.
- 458-12-404 Repealed.
- 458-12-405 Repealed.
- 458-12-406 Repealed.
- 458-12-408 Repealed.
- 458-12-410 Repealed.
- 458-12-412 Repealed.
- 458-12-414 Repealed.
- 458-12-416 Repealed.
- 458-12-418 Repealed.
- 458-12-420 Repealed.
- 458-12-422 Repealed.

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

- 458-12-285 Relationship between average inventory provisions of RCW 84.40.020, the "transient trader" provision of RCW 84.56.180 and the "freeport exemption" (RCW 84.36.171-84.36.174). [Order 68-8, § 458-12-285, filed 10/31/68; Order PT 68-6, § 458-12-285, filed 4/29/68.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-290 Identification and reporting requirements for "freeport exemption" (RCW 84.36.171-84.36.174). [Order PT 68-6, § 458-12-290, filed 4/29/68.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-380 Levy—Tax Freeze Act of 1967. [Order PT 68-6, § 458-12-380, filed 4/29/68.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-400 Leasehold estates—Definitions. [Order PT 75-1, § 458-12-400, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-401 Leasehold estates—Report to county assessor by public body. [Order PT 75-1, § 458-12-401, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-402 Leasehold estates—Report to county treasurer by county assessor. [Order PT 75-1, § 458-12-402, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-403 Leasehold estates—Notice of in lieu tax due—Payment to department. [Order PT 75-1, § 458-12-403, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

- 458-12-404 Leasehold estates--Determination of economic rent. [Order PT 75-1, § 458-12-404, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-405 Leasehold estates--Amount of in lieu tax. [Order PT 75-1, § 458-12-405, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-406 Leasehold estates--Disbursement of the in lieu excise tax. [Order PT 75-1, § 458-12-406, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-408 Leasehold estates--Operating properties. [Order PT 75-1, § 458-12-408, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-410 Leasehold estates--Exemptions. [Order PT 75-1, § 458-12-410, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-412 Leasehold estates--Taxation of improvements. [Order PT 75-1, § 458-12-412, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-414 Leasehold estates--Continuity. [Order PT 75-1, § 458-12-414, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-416 Leasehold estates--Term. [Order PT 75-1, § 458-12-416, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-418 Leasehold estates--Valuation. [Order PT 75-1, § 458-12-418, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-420 Leasehold estates--Commercial concessions or restrictions. [Order PT 75-1, § 458-12-420, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.
- 458-12-422 Leasehold estates--Appeal procedures. [Order PT 75-1, § 458-12-422, filed 2/13/75.] Repealed by 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

**WAC 458-12-100 Listing of personalty--Omitted property--Omitted value.** (1) Omitted personal property shall include all personalty which was not entered on the assessment rolls. It shall not include personalty which was listed but improperly valued. (*Tradewell Stores, Inc. v. Snohomish County* 69 Wn.2d 356 (1966); *Wood Lbr. Company v. Whatcom County*, 5 Wn.2d 63 (1940))

(2) Omitted value shall include all personalty which was assessed at less than market value due to inaccurate reporting by the taxpayer or person reporting said property.

(3) Whenever the assessor shall find or be informed of omitted property or omitted value he shall go back no more than three assessment years from the year of discovery of the omission and assess such personalty as omitted property or value. He shall add to the current assessment rolls any omitted property or value at the correct value for the year of said omission and shall notify the property owner or taxpayer of said assessment.

(4) Any person receiving notice of an omitted property or omitted value assessment may appeal said assessment to the county board of equalization as provided

for in WAC 458-14-120. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-22-059 (Order PT 82-7), § 458-12-100, filed 11/2/82; Order PT 68-6, § 458-12-100, filed 4/29/68.]

**WAC 458-12-285 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-290 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-380 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-400 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-401 Repealed.** See Disposition Table at beginning of this chapter.

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**WAC 458-12-406 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-408 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-410 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-412 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-414 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-416 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-418 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-420 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-12-422 Repealed.** See Disposition Table at beginning of this chapter.

**Chapter 458-14 WAC**  
**RECONVENING COUNTY BOARDS OF**  
**EQUALIZATION**

## WAC

458-14-045	Reconvening upon timely filed petition.
458-14-050	Membership.
458-14-051	Repealed.
458-14-052	Change of venue.
458-14-070	Public notice of July meetings.
458-14-075	Meetings.
458-14-080	Organization of the board.
458-14-086	Additional record requirements.
458-14-090	Assessment roll and records.
458-14-091	Certification of the valuation of the assessment roll by assessor.
458-14-092	Change of assessment rolls.
458-14-100	Duties of the board.
458-14-110	Notice of raise in valuation by the board.
458-14-120	Petitions.
458-14-122	Appeal of board members, assistants, or county governmental authorities.
458-14-125	Hearing on petition.
458-14-126	Hearing examiners.
458-14-135	Appeals.

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

458-14-051	Composition of board. [Order PT 74-5, § 458-14-051, filed 4/29/74; Order 72-7, § 458-14-051, filed 6/23/72.] Repealed by 82-19-012 (Order PT 82-6), filed 9/7/82. Statutory Authority: RCW 84.08.010 and 84.08.070.
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**WAC 458-14-045 Reconvening upon timely filed petition.** Notwithstanding the provisions of WAC 458-14-010 through 458-14-040, any July session of the county board of equalization which has timely received a petition as required by WAC 458-14-120, and which has adjourned in accordance with WAC 458-14-075, shall reconvene upon a date set by the board to consider said timely filed petition: *Provided*, That no board shall reconvene later than three years after the adjournment of its regular session. No July session of the county board of equalization shall reconvene to consider any petition not timely filed except upon written order of the department of revenue. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-045, filed 9/7/82.]

**RULES OF PRACTICE AND PROCEDURE**

**WAC 458-14-050 Membership.** The county board of equalization shall be formed by the county governmental authority prior to July 1st and shall consist of not less than three nor more than seven members. The size and composition of the board of equalization is the responsibility of the county governmental authority. The county governmental authority has the option of either appointing the members or constituting the board.

The county board of equalization shall not be a mixed board consisting of members of the county governmental authority and appointed members. The county governmental authority may, with proper adoption of a county ordinance, serve as the June and November board of

equalization themselves and have an appointed board for the July session.

Appointed members shall not be a holder of an elective office nor be an employee of any elected official. They shall be selected for their knowledge of property values in the county.

The term of each appointed member shall be for three years or until his successor is appointed. They may be removed by a majority vote of the county governmental authority. The county governmental authority, in appointing a board, may provide for alternate members in case a regular member is unable to attend a hearing. The alternates must meet the same qualifications and subscribe to the same oath as the regular members. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-050, filed 9/7/82; Order PT 74-5, § 458-14-050, filed 4/29/74; Order PT 70-3, § 458-14-050, filed 6/26/70.]

**WAC 458-14-051 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-14-052 Change of venue.** A change of venue may be granted by a county board of equalization (granting) to a board of equalization of another county (receiving) under the following conditions:

(1) The county legislative authority of the granting county has adopted an ordinance providing for such change of venue;

(2) The county legislative authority of the receiving county has adopted an ordinance permitting such change of venue;

(3) Both counties have entered into an agreement as to where the hearing shall be heard, reimbursement of costs, etc.; and

(4) The reason for such change of venue is:

(a) That a quorum cannot be achieved due to members of the board disqualifying themselves because of conflicts of interest or because of the appearance of fairness doctrine; or

(b) Equalization is the basis for an appeal which is subject to the provisions of WAC 458-14-122.

The decision of the receiving board shall be transmitted to the granting board who shall issue an order without prejudice. The assessor or petitioner may appeal the decision as provided for in WAC 458-14-135. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-052, filed 9/7/82.]

**WAC 458-14-070 Public notice of July meetings.** The board of equalization shall give notice of the meeting of the July board of equalization by publishing notice thereof, (Form REV 64-0050) once each week for two successive weeks in the official newspaper printed in the county, and by posting such notices in the office of the county assessor, and on the court house bulletin board. The first publication of said notice and the posting thereof, shall be on or before June 15th of each year.

The notice shall specify the meeting place, time of meeting, the meeting dates of at least three days of the

boards sessions, where appeal forms may be secured and where the appeal petition is to be filed.

A copy of the notice published and posted together with proof of publication shall be filed with the clerk of the board of equalization and made a part of the official record. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-070, filed 9/7/82; Order PT 70-3, § 458-14-070, filed 6/26/70.]

**WAC 458-14-075 Meetings.** The county board of equalization shall meet in open session on the first Monday in July of each year and shall be in existence for a period of four weeks (28 consecutive days), and shall not be adjourned, sine die, until the last day of the twenty-eight day period, but shall be considered adjourned after the expiration of the twenty-eight day period: *Provided*, That the county board of equalization, with the approval of the county legislative authority, may convene prior to the first Monday in July if the number of petitions filed exceed twenty-five, or ten percent of the number of petitions filed in the preceding year, whichever is greater. The board shall be in session not less than three days during the said four-week period.

When the day of convening falls on a holiday, the board shall convene the next following business day. Hearings shall not be held after the expiration of the four-week period unless the board is reconvened by the state department of revenue or as provided for in WAC 458-14-045. Any county board of equalization may be reconvened as provided under WAC 458-14-010 through 458-14-045, but not later than three years after the date of adjournment of its regularly convened session.

The meeting of the county board of equalization shall be held in any suitable room in the courthouse properly identified for the purpose or other suitable place within the county.

The majority of the board will constitute a quorum.

The meetings shall be open to the public unless the county assessor proposes to enter evidence he has obtained under RCW 84.40.340 or confidential income data exempted from public inspection pursuant to RCW 42.17.310. Where such evidence is offered, the board's session must be closed to the public unless the taxpayer against whom the evidence is offered waives his right to confidentiality. (AGO 1971 No. 37) [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-075, filed 9/7/82; Order PT 74-5, § 458-14-075, filed 4/29/74; Order PT 70-3, § 458-14-075, filed 6/26/70.]

**WAC 458-14-080 Organization of the board.** At the opening of the July session of the county board of equalization, each member shall take and subscribe on oath to fairly and impartially perform his duties as a member of such board (Form REV 64-0056).

At its July meeting, the board shall elect as chairman a member of the board who shall preside over the July, November, June, and all reconvened meetings. A vice-

chairman shall be elected to preside in the absence of the chairman. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-080, filed 9/7/82; Order PT 70-3, § 458-14-080, filed 6/26/70.]

**WAC 458-14-086 Additional record requirements.** RCW 84.40.031 requires that the value determination made by the county assessor be presumed as correct in the absence of "clear, cogent and convincing evidence" to the contrary.

RCW 84.48.010 requires that the record of the board contains "the facts and evidence upon which their (the board's) action is based."

(1) The purpose of this rule is to establish procedures for the implementation of these statutory directives, and is supplementary to WAC 458-14-085 and previous specific directives of the department relating to records of the board of equalization.

The supplementary directives contained in this rule are applicable with respect to any change in land value (as distinguished from improvement value) in which a reduction from the assessor's determination exceeds ten percent.

(a) The record shall contain the board's determination of the highest and best use of the land if such highest and best use as determined by the board is different from that as shown by the county assessor. If the assessor's determination of highest and best use is not indicated on his answer to the petition (Form REV 64-0055), then the assessor shall indicate his determination of highest and best use orally at the hearing.

(b) Where a reduction is ordered by reason of specific factors peculiar to the property involved, such as soil conditions, topography, accessibility, etc., such factors shall be indicated in the record.

(c) The record shall contain at least two sales of similar; *i.e.*, comparable property, upon which the board has relied in making its determination.

(d) If the assessor has recommended to the board a reduction in a specific amount, such recommendation shall be indicated in the record. If the board accepts the assessor's reduced value, the requirements of subparagraphs (a), (b) and (c) of this section shall not be applicable.

(2) The supplementary directives contained in this rule are applicable to any petition pertaining to a claim for exemption and shall contain the following information:

(a) The statute under which exemption is approved by the board.

(b) If the assessor's denial of the exemption is overruled, the record shall clearly state the board's reasons for approving the exemption.

(c) If the assessor's denial of exemption is sustained, the requirements of subparagraphs (a) and (b) of this section shall not be applicable.

The information required by this rule shall, at the option of the board, be contained either (1) in the minutes, or (2) on a separate sheet attached to the copy of the

board's order in the individual file folder for each petition. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-086, filed 9/7/82; Order PT 74-5, § 458-14-086, filed 4/29/74; Order PT 72-11, § 458-14-086, filed 9/29/72.]

**WAC 458-14-090 Assessment roll and records.** The assessment roll for the current year, properly indexed, shall be made available to the county board of equalization by the county assessor. The county assessor shall file with the clerk of the board as part of the records a certificate of verification (Form REV 64-0051) of the current assessment roll as it exists on the first Monday of July.

The assessor shall certify to the board, not later than ten working days after August 31st, any new construction added to the assessment rolls subsequent to the first Monday of July and prior to August 31st, as provided for in RCW 36.21.080 and 84.40.040.

The county board of equalization shall have access to the basic records, maps, tax lot records, supporting records, and detailed lists of personal property which support the contents of the assessment roll. The board shall examine and compare the assessments for purposes of equalization. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-090, filed 9/7/82; Order PT 70-3, § 458-14-090, filed 6/26/70.]

**WAC 458-14-091 Certification of the valuation of the assessment roll by assessor.** The county board of equalization shall require certification of the valuation of the assessment roll on FORM REV 64-0051 as required by RCW 84.40.320 and WAC 458-14-090 and the board shall not issue any orders until the assessor's certificate is filed with and made a part of the records of the board. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-091, filed 9/7/82; Order 73-4, § 458-14-091, filed 8/13/73.]

**WAC 458-14-092 Change of assessment rolls.** (1) The assessment rolls shall not be changed subsequent to certification as required by WAC 458-14-090 and 458-14-091 except in the following cases:

(a) Ordered by the county board of equalization (WAC 458-14-130).

(b) Ordered by the state board of tax appeals (RCW 84.08.120).

(c) Reduced because of destroyed property (chapter 84.70 RCW).

(d) Removal from current use assessment (RCW 84.34.108).

(e) Removal of designation or classification as forest land (RCW 84.33.120 and 84.33.140).

(f) Removal of the senior citizens/disabled persons exemption (AGO 1971 No. 31 and AGO 1972 No. 23).

(g) Adding formerly exempt property to the rolls (RCW 84.36.855 and 84.40.350 through 84.40.390).

(h) Removal of exempt property from the rolls (RCW 84.36.815 and 84.60.050 through 84.60.070).

(j) Adding omitted property to the rolls (RCW 84.40.060, 84.40.080 and 84.40.085).

(j) Adding omitted value to the rolls (RCW 84.40.060, 84.40.080 and 84.40.085).

(k) Adding new construction to the rolls (RCW 36.21.080 and 84.40.040).

(2) The county board of equalization may reconvene as provided for in WAC 458-14-045 for assessment roll changes as a result of subparagraphs (d), (e), (f), (g), (h), (i), (j) and (k) of subsection (1) of this section. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-092, filed 9/7/82.]

**WAC 458-14-100 Duties of the board.** The county board of equalization shall perform the duties set forth in chapter 84.48 RCW and as set forth in RCW 84.52.090 and 84.56.390 through 84.56.400. The board shall not reduce or cancel taxes for prior years, except as provided in RCW 84.56.390 and 84.56.400.

The board shall at its July meeting receive and equalize the assessed values for all property listed by the county assessor on the real and personal property assessment rolls as of January 1, 12:00 noon meridian time, in the current year except that the assessed valuation date of new construction shall be considered as of July 31st of that year. (RCW 36.21.080). The board shall hear and act upon all petitions regarding current assessments properly filed by any aggrieved party.

They shall raise the valuation of each tract or lot or item of real property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof.

They shall reduce the valuation of each tract or lot or item which in their opinion is returned above its true and fair value to such price or sum as they believe to be the true and fair value thereof.

They shall raise the valuation of each class of personal property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, and they shall raise the aggregate value of the personal property of each individual whenever they believe that such aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as they believe to be the true value thereof.

They shall, upon complaint in writing of any party aggrieved, reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which in their opinion is returned above its true and fair value, to such price or sum as they believe to be the true and fair value thereof, and upon like complaint, they shall reduce the aggregate valuation of the personal property of such individual who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe was the true and fair value of the personal property.

In changing the value of any property, the board shall not consider sales of the property occurring after May 31st of the assessment year except for the valuation of new construction, as required by RCW 36.21.080, in

which case no sales occurring after August 31st of the assessment year shall be considered. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-100, filed 9/7/82; Order PT 70-3, § 458-14-100, filed 6/26/70.]

**WAC 458-14-110 Notice of raise in valuation by the board.** The board is authorized to raise the valuation of real and personal property only after at least five days notice has been given in writing by order on Form REV 64-0058 to the owner or his agent and a copy to the county assessor. Such notice should be given by personal service. If service is by mail, it shall be certified or registered, and the notice must fix a time certain for appearance of the owner or agent, and at least ten days must elapse between date of mailing and the date fixed for the hearing. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-110, filed 9/7/82; Order PT 70-3, § 458-14-110, filed 6/26/70.]

**WAC 458-14-120 Petitions.** The owner of any property or the person in whose name the property is assessed may petition the county board of equalization for reduction and equalization of the assessed valuation placed upon such property by the county assessor for the current year or other action as required by law or these rules. Each such petition shall:

- (a) Be made in writing on the required forms;
- (b) Include a legal description or itemized listing of all property affected by the petition;
- (c) State the facts and the grounds upon which the reduction and equalization or other action is sought;
- (d) Be certified by the petitioner or his qualified agent or attorney;
- (e) State the address to which notice of the action of the board shall be sent;
- (f) Have attached thereto documentary evidence that supports the petitioners contentions, including the petitioners determination of true and fair value.

Any petition not conforming to the foregoing requirements shall not be considered by the board.

The county assessor shall be furnished with a copy of each petition as it is received by the board so he may prepare an answer to the petition. The petition must be filed with the board on or before July 15th or thirty days after the date an assessment or value change notice has been mailed, whichever is later. Petitions received by the board after these dates shall be denied on the grounds of not being timely filed. Evidence of timely filing shall be made, if filed by mail, by means of the cover under which the petition was sent, in that the cover must be postmarked no later than midnight of the filing date. If the filing date falls upon a Saturday or Sunday, the petition must be filed on, or postmarked no later than midnight of, the next day which is not a Saturday or Sunday. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-120, filed 9/7/82; Order PT 74-5, § 458-14-120, filed 4/29/74; Order PT 70-3, § 458-14-120, filed 6/26/70.]

**WAC 458-14-122 Appeal of board members, assistants, or county governmental authorities.** (1) In the event of an appeal by any appointed member of the board of equalization or by any person employed as an assistant to the board, including the clerk of the board, or by any member of the county governmental authority on his own property or on any property in which he has an interest, the action of the county board of equalization upon that appeal shall be to sustain the valuation made by the assessor and deny the petition. The appellant shall be advised of his rights to appeal to the state board of tax appeals. The purpose of this rule is to insure the effectiveness, quality and performance of the county board of equalization. This will require the county governmental authority to effect the appointment of members of the board of equalization to be as professional as possible.

(2) If equalization is the basis of an appeal by any of the foregoing, a change of venue may be granted by the board in conformance with WAC 458-14-052. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-122, filed 9/7/82; Order PT 74-5, § 458-14-122, filed 4/29/74; Order 72-7, § 458-14-122, filed 6/23/72.]

**WAC 458-14-125 Hearing on petition.** The county board of equalization shall hold an individual hearing on each petition which shall be numbered and shall be heard at a time fixed by the board. Each petitioner and county assessor shall be notified by the clerk of the board at least three days in advance of the hearing time scheduled for his petition.

The petitioner and all witnesses shall be sworn. The board may use the following or other appropriate oath:

Chairman or clerk of the board:

Do you solemnly swear that the testimony you are about to give in this matter is the truth, the whole truth, and nothing but the truth, so help you God.

Appellant: I do.

The petitioner shall be given adequate time to present his case either in person or through his attorney or other authorized representative. Upon conclusion of the petitioner's case the county assessor shall present his case which shall include any documentary evidence deemed material.

If the county assessor is not going to respond to a petition, he shall so inform the board.

The board shall consider all evidence and facts presented in each appeal and shall render a decision on every petition prior to adjournment. If a decision in each timely filed appeal cannot be made prior to adjournment date as provided by law, the board shall reconvene as provided for in WAC 458-14-045 to enable it to complete its duties.

The board may appoint one or more of its members to act as an examiner to assist the board in completing its duties. The board member examiner may hold hearings separate from the full board and take testimony from both the appellant and the assessor's staff. The examiner shall submit the testimony of the appellant and assessor and report his/her findings to the full board. The board

shall make the final decision as to the value of the property under appeal. The board member examiner's report to the full board will be in lieu of the appearance of the appellant and assessor's personnel: *Provided*, That if the full board so desires, testimony may be taken from the appellant and assessor's personnel. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-125, filed 9/7/82; 81-21-007 (Order PT 81-11), § 458-14-125, filed 10/8/81; Order 71-3, § 458-14-125, filed 4/29/71; Order PT 70-3, § 458-14-125, filed 6/26/70.]

**WAC 458-14-126 Hearing examiners.** In addition to the provisions of WAC 458-14-125, any board of equalization consisting of seven members may employ hearing examiners to assist the board in completing its duties. All persons employed as hearing examiners shall take and subscribe to the same oath that the board members subscribe to as required in WAC 458-14-080.

The hearing examiner may hold hearings separate from the board and take testimony from both the appellant and the assessor's staff. The examiner shall submit the testimony of the appellant and assessor and report his findings to the board. The board shall make the final decision as to the value of the property under appeal. The hearing examiner's report to the board will be in lieu of the appearance of the appellant and assessor's personnel: *Provided*, That if the board so desires, testimony may be taken from the appellant and assessor's personnel. [Statutory Authority: RCW 84.08.010. 81-04-053 (Order PT 81-2), § 458-14-126, filed 2/4/81.]

**WAC 458-14-135 Appeals.** Appeals from decisions of the county board of equalization may be made under RCW 84.08.130 and the rules of practice and procedure of the state of Washington board of tax appeals. Appeals to this board shall be made on notice of appeal Form BTA 100, which notice shall be filed in duplicate with the county auditor within thirty calendar days of the date of the order of the county board of equalization. If the order of the county board of equalization is sent to the petitioner by mail, the thirty day period for filing shall commence on the third day following the day the county board's order was placed in the mail as evidence by the postmark.

Court actions involving taxes may also be instituted under the provisions of chapter 84.68 RCW. [Statutory Authority: RCW 84.08.010 and 84.08.070. 82-19-012 (Order PT 82-6), § 458-14-135, filed 9/7/82; Order PT 70-3, § 458-14-135, filed 6/26/70.]

### Chapter 458-16 WAC PROPERTY TAX--EXEMPTIONS

WAC	
458-16-010	Senior citizen and disabled persons exemption—Definitions.
458-16-011	Senior citizen and disabled persons exemption—Gross income.
458-16-012	Senior citizens and disabled persons exemption—Adjusted gross income.

458-16-013	Senior citizens and disabled persons exemption—Disposable income.
458-16-020	Senior citizen and disabled persons exemption—Qualifications for exemption.
458-16-050	Senior citizen and disabled persons exemption—Amount of exemption.
458-16-060	Senior citizen and disabled persons exemption—Transfer of exemption.
458-16-070	Senior citizen and disabled persons exemption—Cancellation.
458-16-079	Senior citizen and disabled persons exemption—Refunds—Late filings.
458-16-081	Improvements to single family dwellings—Exemption—Filing—Amount—Limits.
458-16-110	Applications—Who must file, filing requirement, application forms, what covered, filing fee, financial statement, evidence of timely filing.
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458-16-150	Cessation of use—Taxes collectible.
458-16-190	Churches, parsonages and convents.
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458-16-270	Schools and colleges.
458-16-280	Art, scientific and historical collections—Fire companies—Humane societies.
458-16-282	Musical, dance, artistic, dramatic and literary associations.
458-16-300	Public meeting facilities.
458-16-301	Repealed.
458-16-310	Community celebration facilities.

### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

458-16-301	Applications without penalties. [Statutory Authority: RCW 84.36.865. 81-21-010 (Order PT 81-14), § 458-16-301, filed 10/8/81.] Repealed by 82-22-060 (Order PT 82-8), filed 11/2/82. Statutory Authority: RCW 84.36.865.
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**WAC 458-16-010 Senior citizen and disabled persons exemption—Definitions.** (1) The term "residence" means a single family dwelling unit whether such unit be separate or part of a multi-unit dwelling and includes the land on which the dwelling stands not to exceed one acre. The term also includes a share ownership in a cooperative housing association, corporation, or partnership if the person claiming exemption can establish that his or her share represents the specific unit or portion of such structure in which he or she resides. It includes a single family dwelling situated upon leased lands and upon lands the fee of which is vested in the United States, any instrumentality thereof including an Indian tribe, the state of Washington, or its political subdivisions. Also included is a mobile home which has substantially lost its identity as a mobile unit by being fixed in location upon land owned or rented by the owner of said mobile home and placed on a foundation, posts, or blocks with fixed pipe connections for sewer, water or other utilities even though it may be listed and assessed by the county assessor as personal property.

The residence must have been occupied by the person claiming the exemption as the principal or main residence of the claimant. It does not include a residence used merely as a vacation home. For purposes of this

exemption, principal or main residence means a residence the claimant resides at or dwells in for more than six months each year. Items to be considered in verifying residency can be ownership of another residence, voter registration and vehicle licensing.

(2) The term "real property" for the purposes of WAC 458-16-010 through 458-16-079 includes subsection (1) of this section and the land on which a mobile home is located if both the land and mobile home are owned by a qualified claimant.

(3) The term "preceding calendar year" means the calendar year preceding the year in which the claim for exemption is filed.

(4) "Department" means the state department of revenue.

(5) "Combined disposable income" means the disposable income of the person claiming the exemption, plus the disposable income of his or her spouse, and the disposable income of each cotenant occupying the residence for the preceding calendar year. Disposable income is defined in WAC 458-16-013.

(6) "Cotenant" means a person who resides with the person claiming the exemption and who has an ownership interest in the residence.

(7) "Owned" includes "contract purchase" as well as "in fee," a "life estate," and any "lease for life."

A residence owned by a marital community or owned by cotenants is deemed to be owned by each spouse or cotenant.

(8) The term "regular gainful employment" means consistent or habitual labor or service which results in an increase in wealth or earnings.

(9) The term "family" includes a single person, any number of related persons, or a group not exceeding a total of eight related and nonrelated nontransient persons living as a single nonprofit housekeeping unit. The term does not, however, include a boarding or rooming house.

(10) "Replacement residence" means a residence that qualifies for the exemption contained in WAC 458-16-010 through 458-16-079 except for the time requirement contained in WAC 458-16-020(1).

(11) "Physical disability" means the condition of being disabled, resulting in the inability to pursue an occupation because of physical impairment. A doctor's signed statement constitutes proof of such disability and shall be required before the exemption may be granted. This statement shall indicate the expected period or term of the disability.

(12) "Remainderman" means one who is entitled to the remainder of the estate after a particular estate has expired; that is, a person having legal right to the real estate at the death of the life tenant or some other named time.

(13) "Remainder" means an estate in land which does not become possessory until a designated time in the future.

(14) "Lease for life" means a lease that terminates upon the demise of the lessee.

(15) "Life estate" means an estate whose duration is limited to the life of the party holding it or of some other person.

(16) "Ownership by a marital community" means property owned in common by both spouses. Property held in separate ownership by one spouse is not owned by the marital community. The person claiming the exemption must own the property for which exemption is claimed. Example: A person qualifying for the exemption by virtue of age or disability cannot claim exemption on a residence owned by the person's spouse as a separate estate outside the marital community unless the person has a life estate therein.

(17) "Excess levies" are all voter approved in accordance with RCW 84.52.050, with the exception of port district, public utility district and emergency medical service district levies.

(18) "Claimant" means a person who is entitled to and has been approved for the exemption contained in WAC 458-16-010 through 458-16-079.

(19) "Annuity" means a payment of a fixed sum of money at regular intervals of time. This includes the proceeds of life insurance contracts (other than lump sum payments), unemployment compensation, disability payments, welfare receipts and others that do not constitute payments for the care of dependent children. [Statutory Authority: RCW 84.36.389. 81-05-018 (Order PT 81-6), § 458-16-010, filed 2/11/81; Order PT 76-1, § 458-16-010, filed 4/7/76; Order PT 74-6, § 458-16-010, filed 9/11/74.]

**WAC 458-16-011 Senior citizen and disabled persons exemption--Gross income.** "Gross income" is defined as all income from whatever source derived except for the following: (The following does not include those items to be added back pursuant to RCW 84.36.383.)

(1) Death payments:

(a) Proceeds of life insurance contracts which are paid by reason of the death of the insured; or

(b) Amounts paid by an employer which are paid by reason of death of the employee but is limited to an amount of five thousand dollars.

(2) Gifts and inheritances; gross income does not include the value of property acquired by gift, bequest, devise, or inheritance. This value includes either the property or the amount of proceeds from the sale of the property to the extent it does not include capital gain.

(3) Compensations for injuries or sickness which are received from the following that do not constitute a pension or annuity:

(a) Lump sum amounts received under workmen's compensation for personal injuries or sickness;

(b) Lump sum amounts received by tort (suit) or agreement on account of personal injuries or sickness;

(c) Lump sum amounts received through accident or health insurance for personal injuries or sickness.

(4) Amounts received under accident or health plans; reimbursement for expended medical costs.

(5) Contributions by employer to accident and health plans; contributions by the employer to accident or health plans for compensation (through insurance or



otherwise) to his employees for personal injuries or sickness.

(6) Rental value of parsonages; a minister of the gospel does not include in gross income:

(a) The rental value of the home furnished to him as part of his compensation; or

(b) The rental allowance paid to him as part of his compensation to the extent used by him to rent or provide a home.

(7) Income from discharge of indebtedness:

(a) Special rule of exclusion; no amount shall be included in gross income by reason of the discharge, in whole or in part, within the taxable year, of any indebtedness for which the taxpayer is liable, or subject to which the taxpayer holds property, if:

(i) The indebtedness was incurred or assumed:

(A) By a corporation; or

(B) By an individual in connection with property used in his trade or business; and

(ii) Such taxpayer makes and files a consent to the regulations prescribed under section 1017 in the Federal Internal Revenue Code (relating to adjustment of basis) then in effect at such time and in such manner as the secretary of the treasury or his delegate by regulations prescribes. In such case, the amount of any income of such taxpayer attributable to any unamortized premium (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be allowed as a deduction;

(b) Railroad corporation; (not applicable).

(8) Improvements by lessee on lessor's property; gross income does not include income (other than rent) derived by a lessor of real property on the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee.

(9) Income tax paid by lessee corporation: (Applicable only to corporations).

(10) Recovery of bad debts, prior taxes, and delinquent accounts:

(a) General rule; gross income does not include income attributable to the recovery during the taxable year of a bad debt, prior tax, or delinquency amount, to the extent of the amount of the recovery exclusion with respect to such debt, tax, or amount;

(b) Definitions: For purposes of subsection (a) of this section:

(i) Bad debt: The term "bad debt" means a debt on account of the worthlessness or partial worthlessness of which a deduction was allowed for a prior taxable year;

(ii) Prior tax: The term "prior tax" means a tax on account of which a deduction or credit was allowed for a prior taxable year;

(iii) Delinquency amount: The term "delinquency amount" means an amount paid or accrued on account of which a deduction or credit was allowed for a prior taxable year and which is attributable to failure to file return with respect to a tax, or pay a tax, within the time required by the law under which the tax is imposed, or failure to file return with respect to a tax or pay a tax;

(iv) Recovery exclusion: The term "recovery exclusion," with respect to a bad debt, prior tax, or delinquency amount, means the amount, determined in accordance with regulations prescribed by the secretary of the treasury or his delegate, of the deductions or credits allowed, on account of such bad debt, prior tax, or delinquency amount, which did not result in a reduction of the taxpayer's tax under this subtitle (not including the accumulated earnings tax imposed by the Federal Internal Revenue Code, section 531 or the tax on personal holding companies imposed by section 541) or corresponding provisions of prior income tax laws (other than subchapter E of chapter 2 of the Internal Revenue Code of 1939, relating to World War II excess profits tax), reduced by the amount excludable in previous taxable years with respect to such debt, tax, or amount under this section;

(c) Special rules for accumulated earnings tax and for personal holding company tax. In applying subsections (a) and (b) for the purpose of determining the accumulated earnings tax under the Federal Internal Revenue Code, section 531 or the tax under section 541 (relating to personal holding companies):

(i) A recovery exclusion allowed for purposes of this subtitle (other than section 531 or section 541) shall be allowed whether or not the bad debt, prior tax, or delinquency amount resulted in a reduction of the tax under section 531 or the tax under section 541 for the prior taxable year; and

(ii) Where a bad debt, prior tax, or delinquency amount was not allowable as a deduction or credit for the prior taxable year for purposes of this subtitle other than of section 531 or section 541 but was allowable for the same taxable year under section 531 or section 541, then a recovery exclusion shall be allowable if such bad debt, prior tax, or delinquency amount did not result in a reduction of the tax under section 531 or the tax under section 541.

(11) Sports programs conducted by the American National Red Cross:

(a) General rule: In the case of a taxpayer which is a corporation primarily engaged in the furnishing of sports programs, gross income does not include amounts received as proceeds from a sports program conducted by the taxpayer if:

(i) The taxpayer agrees in writing with the American National Red Cross to conduct such sports program exclusively for the benefit of the American National Red Cross;

(ii) The taxpayer turns over to the American National Red Cross the proceeds from such sports program, minus the expenses paid or incurred by the taxpayer:

(A) Which would not have been so paid or incurred but for such sports program; and

(B) Which would be allowable as a deduction under the Federal Internal Revenue Code, section 162 (relating to trade or business expenses) but for subsection (b) of this section; and

(iii) The facilities used for such program are not regularly used during the taxable year for the conduct of sports programs to which this subsection applies.

For purposes of this subsection, the term "proceeds from such sports program" includes all amounts paid for admission to the sports program, plus all proceeds received by the taxpayer from such program or activities carried on in connection therewith.

(12) Income of state, municipalities, etc.: This exclusion is only considered if:

(a) The contract was made prior to September 8, 1916, and dealt with the acquisition or operation of a public utility; or

(b) A contract was entered into prior to May 29, 1928, relating to the acquisition of a bridge.

(13) Contributions to the capital of a corporation: Contributions to a corporation by its shareholders, not in consideration of goods or services.

(14) Scholarships and fellowship grants: General rule; in the case of an individual, gross income does not include:

(a) Any amount received:

(i) As a scholarship at an educational institution, (as defined in the Federal Internal Revenue Code, section 151 (e)(4)); or

(ii) As a fellowship grant, including the value of contributed services and accommodations; and

(b) Any amount received to cover expenses for:

(i) Travel;

(ii) Research;

(iii) Clerical help; or

(iv) Equipment;

Which are incident to such a scholarship or to a fellowship grant, but only to the extent that the amount is so expended by recipient.

(15) Meal or lodging furnished for the convenience of the employer:

There shall be excluded from gross income of an employee the value of any meals or lodging furnished to him by his employer for the convenience of the employer but only if:

(a) In the case of meals, the meals are furnished on the business premises of his employer; or

(b) In the case of lodging, the employee is required to accept such lodging on the business premises of his employer as a condition of his employment.

In determining whether meals or lodging are furnished for the convenience of the employer, the provisions of an employment contract or of a state statute fixing terms of employment shall not be determinative of whether the meals or lodging are intended as compensation.

(16) Certain reduced uniform services retirement pay: This exclusion pertains to that portion of Federal Military Retirement pay that is forfeited to provide an annuity for a surviving spouse and/or surviving eligible children.

(17) Amounts received under qualified group legal services plans: Gross income of an employee, his spouse, or his dependents, does not include:

(a) Amounts contributed by an employer on behalf of an employee, his spouse, or his dependents under a qualified group legal services plan; or

(b) The value of legal services provided, or amounts paid for legal services, under a qualified group legal services plan.

(18) Amounts received under insurance contracts for certain living expenses: General rule; in the case of an individual whose principal residence is damaged or destroyed by fire, storm, or other casualty, or who is denied access to his principal residence by governmental authorities because of the occurrence or threat of occurrence of such a casualty, gross income does not include amounts received by such individual under an insurance contract which are paid to compensate or reimburse such individual for living expenses incurred for himself and members of his household resulting from the loss of use or occupancy of such residence.

(19) Qualified transportation provided by employer: Gross income of an employee does not include the value of qualified transportation provided by the employer between the employee's residence and place of employment.

(20) Cafeteria cost sharing payments: An employer's contribution to a cafeteria plan on behalf of an employee.

(21) Certain cost sharing payments: Are payments received from federal or state funds primarily for the purpose of conserving soil, protecting or restoring the environment, improving forests, or providing a habitat for wildlife.

(22) Educational assistance programs: Educational assistance means the payment, by an employer, of expenses for the education of the employee (including, but not limited to, tuition, fees, books and supplies). [Statutory Authority: RCW 84.36.389. 81-05-018 (Order PT 81-6), § 458-16-011, filed 2/11/81.]

**WAC 458-16-012 Senior citizens and disabled persons exemption—Adjusted gross income.** "Adjusted gross income" is gross income as defined in WAC 458-16-011 minus the following deductions:

After arriving at gross income, the following deductions are allowable to the extent they do not include amounts deducted for loss or depreciation.

(1) Trade and business deductions: The expenses which are attributable to a trade or business carried on by the taxpayer, if such trade or business does not consist of the performance of services by the taxpayer as an employee.

(2) Trade and business deductions of employees:

(a) Reimbursed expenses. The deductions which consist of expenses paid or incurred by the taxpayer, in connection with the performance by him of services as an employee, under a reimbursement or other expense allowance arrangement with his employer.

(b) Expenses for travel away from home. The deductions allowed by the Federal Internal Revenue Code, part VI (Sec. 161 and following) which consist of expenses of travel, meals, and lodging while away from home, paid or incurred by the taxpayer in connection with the performance by him of services as an employee.

(c) Transportation expenses. The deductions which consist of expenses of transportation paid or incurred by

the taxpayer in connection with the performance by him of services as an employee.

(d) Outside salesmen. The expenses which are attributable to a trade or business carried on by the taxpayer, if such trade or business consists of the performance of services by the taxpayer as an employee and if such trade or business is to solicit, away from the employer's place of business, business for the employer.

(3) Deductions attributable to rents and royalties. The expenses which are attributable to property held for the production of rents or royalties.

(4) Pension, profit-sharing, annuity, and bond purchase plans of self-employed individuals. Contributions toward these plans made on behalf of such individual.

(5) Moving expenses. The expense of moving from one permanent duty station to another. [Statutory Authority: RCW 84.36.389. 81-05-018 (Order PT 81-6), § 458-16-012, filed 2/11/81.]

**WAC 458-16-013 Senior citizens and disabled persons exemption--Disposable income.** "Disposable income" means the adjusted gross income as defined in WAC 458-16-012 and in the Federal Internal Revenue Code as amended prior to January 1, 1980, plus certain items to the extent they are not included in or have been deducted from adjusted gross income. (RCW 84.36.383)

(1) Disposable income is adjusted gross income plus the following to the extent they were deducted or not included:

- (a) Capital gains;
  - (b) Amounts deducted for loss;
  - (c) Amounts deducted for depreciation;
  - (d) Pension and annuity receipts;
  - (e) Military pay and benefits;
  - (f) Veterans benefits;
  - (g) Federal Social Security Act and Railroad Retirement Benefits;
  - (h) Dividend receipts;
  - (i) Interest received on state and municipal bonds.
- (2) Capital gains is the difference between
- (a) The cost of the property plus improvements, and
  - (b) The selling price of the property less any sales expense.

If payment of the capital gain is over a period of time, the amount to be added to disposable income will be calculated over the same period. [Statutory Authority: RCW 84.36.389. 81-05-018 (Order PT 81-6), § 458-16-013, filed 2/11/81.]

**WAC 458-16-020 Senior citizen and disabled persons exemption--Qualifications for exemption.** A person shall be exempt from any legal obligation to pay all or a portion of the real property taxes due and payable in the year following the year in which a claim is filed if the following qualifications are met:

(1) The property taxes must have been imposed upon a residence which was occupied by the person claiming the exemption as a principal place of residence as of January 1 of the year in which the claim is filed.

(2) The person claiming the exemption must have owned as defined in WAC 458-16-010, at the time of

filing, the residence on which the property taxes have been imposed.

(3) The person claiming the exemption must have been at the time of filing:

(a) Sixty-one years of age or older on January 1 of the year in which the exemption claim is filed; or

(b) Retired from regular gainful employment by reason of physical disability; or

(c) A surviving spouse of a person who was receiving the exemption at the time of their death, if the surviving spouse was, or attains the age of fifty-seven in the year of the claimant's death.

(4) The amount that the person shall be exempt from an obligation to pay shall be calculated on the basis of combined disposable income, as defined in RCW 84.36.383 and WAC 458-16-010 through 458-16-013. If the person claiming the exemption was retired for two months or more of the preceding year, the combined disposable income of such person including his or her spouse and any cotenant shall be calculated by multiplying the average monthly combined disposable income of such person during the months such person was retired by twelve.

(5) Confinement of the person to a hospital or nursing home will not jeopardize the exemption if the residence is temporarily unoccupied or if the residence is occupied by a spouse and/or person financially dependent on the claimant for support, or by a person residing there for caretaker or security reasons only and the claimant is not receiving monetary consideration for this occupancy. [Statutory Authority: RCW 84.36.389. 81-05-018 (Order PT 81-6), § 458-16-020, filed 2/11/81; Order PT 74-6, § 458-16-020, filed 9/11/74.]

**WAC 458-16-050 Senior citizen and disabled persons exemption--Amount of exemption.** The amount that the person shall be exempt from an obligation to pay, shall be calculated on the basis of the combined disposable income of the person claiming the exemption and his or her spouse or cotenant, for the preceding calendar year in accordance with the following schedule:

**Income Range**

\$10,000 or less	- Exempt from regular property taxes on up to \$15,000 valuation, plus 100% of excess levies.
\$10,001 to \$14,000	- Exempt from 100% of excess levies.

[Statutory Authority: RCW 84.36.389. 81-05-018 (Order PT 81-6), § 458-16-050, filed 2/11/81; Order PT 74-6, § 458-16-050, filed 9/11/74.]

**WAC 458-16-060 Senior citizen and disabled persons exemption--Transfer of exemption.** Any person who sells, transfers, or is displaced from their residence may transfer their exemption status to a replacement residence, but no claimant shall receive an exemption on more than the equivalent of one residence in any year.

The amount of exemption transferred shall be based upon the following:

(1) If the claimant has not paid any of the current years taxes on their former residence they shall be allowed to claim exemption on all of the current year's unpaid taxes on the replacement residence.

(2) If the claimant has paid the first half of the current year's taxes on their former residence, then the exemption can only be claimed for the unpaid second half taxes of the replacement residence.

(3) If the claimant has paid the entire tax on their former residence, then no exemption will be allowed on the replacement residence.

The qualifications in WAC 458-16-020(1) and (2) shall be considered as being complied with on the replacement residence, if the claimant would have met those qualifications on his former residence. [Statutory Authority: RCW 84.36.389. 81-05-018 (Order PT 81-6), § 458-16-060, filed 2/11/81; Order PT 74-6, § 458-16-060, filed 9/11/74.]

**WAC 458-16-070 Senior citizen and disabled persons exemption--Cancellation.** As the exemption contained in WAC 458-16-010 through 458-16-079 is a personal exemption and is considered claimed when the property tax is paid, it shall cease to exist and be cancelled upon transfer of the property or upon the claimant's demise (unless the spouse is also qualified). In such a case, any previous years or portion of that year's taxes due and/or owing in the year of the cancelling event which have not yet been paid shall be levied and collected without consideration of the exemption: *Provided*, That if it can be shown that the taxes, whether current or delinquent, will be paid from the nondeceased claimants' proceeds of the sale, the exemption shall continue through the claimants' period of ownership.

If the exemption results in no taxes being due, the exemption shall be considered as claimed, if the qualified claimant still owns the property, as of the tax payable date of February 15. [Statutory Authority: RCW 84.36.389. 81-05-018 (Order PT 81-6), § 458-16-070, filed 2/11/81; Order PT 74-6, § 458-16-070, filed 9/11/74.]

**WAC 458-16-079 Senior citizen and disabled persons exemption--Refunds--Late filings.** That portion of taxes paid as a result of mistake, inadvertence, or lack of knowledge by any person who would have qualified for this exemption may be refunded for up to three years after the taxes were paid as provided in chapter 84.69 RCW.

The petition for property tax refund must be accompanied by the approved application for exemption for each year the refund is sought. This is to provide proof that they met the requirements of the exemption in effect for the year in which the taxes were levied.

Any late filings for the exemption after the taxes have been levied or after they are delinquent may be accepted by the assessor or treasurer.

RCW 84.56.400 authorizes the June board to consider "the assessment of property exempted by law from taxation". If the claim is instituted by the property owner,

the certified mail notice need not be sent as required by RCW 84.56.400.

The assessor or treasurer may accept the applications for exemption, correct the assessment and/or tax rolls and then refer to the June board for approval.

In those cases where the correction is needed for a previous year's assessment, the department, at the assessor's request, will reconvene that June board to approve corrections. [Statutory Authority: RCW 84.36.389. 81-05-018 (Order PT 81-6), § 458-16-079, filed 2/11/81.]

**WAC 458-16-081 Improvements to single family dwellings--Exemption--Filing--Amount--Limits.** Any physical improvement to an existing single family dwelling upon real property shall be exempt from taxation for three assessment years: *Provided*, That no exemption shall be allowed unless a claim is filed with the county assessor of the county in which the property is located prior to completing the improvement. The claim shall be on such forms as prescribed by the department of revenue and supplied by the county assessor.

The assessor, upon receipt of the claim, shall determine the value of the single family dwelling prior to the improvement. This valuation may be arrived at by either a new physical appraisal or a statistical update of the current assessed value. Upon written notification of the completion of the improvement by the applicant, the assessor shall revalue the dwelling by means of a physical appraisal. *Provided*, That the valuation prior to commencing the improvement, whether by a new physical appraisal or statistical update, and the physical appraisal upon completion of the improvement shall not obviate the requirement for a physical appraisal set forth in RCW 36.21.070. The difference of the two values shall be the amount of the exemption and shall be deducted from the value of the dwelling after the completion of the improvement or any subsequent value determined according to chapters 84.41 or 84.48 RCW: *Provided*, The amount of the exemption shall not exceed thirty percent of the value of the dwelling prior to the improvement, and, *Provided further*, That in no event will the assessed value of the dwelling unit, after deduction of the exemption, be less than it was prior to the improvement.

The cost of the physical improvement shall not be construed as being the dominant factor in determining the exemption.

The exemption shall be allowed on the property for the three assessment years following completion of the improvement. If at any time the property does not meet the definition contained in WAC 458-16-080(1), the exemption shall be cancelled.

This exemption shall not be allowed on the same dwelling more than once in a five year period, calculated from the date the exemption first affected the assessment roll. [Statutory Authority: RCW 84.36.400. 81-04-052 (Order PT 81-1), § 458-16-081, filed 2/4/81; Order PT 75-3, § 458-16-081, filed 5/23/75.]

**WAC 458-16-110 Applications—Who must file, filing requirement, application forms, what covered, filing fee, financial statement, evidence of timely filing.** All foreign national governments, cemeteries, nongovernmental nonprofit corporations, organizations, and associations, and soil and water conservation districts seeking exemption from ad valorem property taxation under the provisions of chapter 84.36 RCW shall make application for exemption with the State of Washington Department of Revenue General Administration Building, Olympia, WA 98504.

(1) Initial applications, renewal applications and annual recertification for exemption shall be filed on or before March 31 in the assessment year for which exemption is sought with the department of revenue. Applications received after March 31, but prior to December 31 are subject to late filing penalties.

(a) Initial applications: An original claim for property tax exemption by an organization.

(b) Renewal application: Additional property claims by an organization currently exempt and the fourth year renewal.

(c) Recertifications: A certification on department of revenue forms, that the exempt status of the real and personal property owned by the exempt organization has not changed.

All applications and recertifications for exemption shall be filed on forms prescribed by the department of revenue and shall be signed by an authorized agent. On or before January 1 of each assessment year the department shall mail the approved forms to each legal owner that was granted an exemption for the previous assessment year. Applications shall be available from any department of revenue office or from any county assessor's office. No property shall be granted an exempt status without the owner first filing for exemption, for the specific property for which exemption is sought, and the filing shall be due regardless of whether or not the legal owner has received forms for exemption from the department.

To retain exempt status, applicants except nonprofit cemeteries must file a renewal application on or before March 31 of the fourth year following the date of the initial application and on or before March 31 of every fourth year thereafter. When an applicant previously granted exemption acquires or otherwise converts real property to exempt status, such applicant shall file a renewal application within sixty days following the conversion of such real property to exempt status without penalty. Failure to file a renewal application within sixty days of conversion of such real property to exempt status shall result in a late filing penalty. See WAC 458-16-111 for computation of penalty.

In the years renewal applications are not due, an applicant previously granted exemption shall annually file a recertification: *Provided*, That when the annual filing has not been made by March 31, the ten dollars per month filing penalty will apply. When the annual claim has not been filed by December 31 the exemption will lapse.

(2) The property covered by each application for property tax exemption, or renewal thereof, shall include all the real and personal property which is contiguous, and which is used as a homogeneous unit.

(a) The term "homogeneous unit" means property under the control of a single applicant, the operation and use of which is integrated with and directly related to the activity of the entity seeking exemption.

(b) The term "contiguous" means all property which is geographically one unit without separation except for separations caused by public streets and roads.

**Examples:**

A church owns a single piece of property upon which is constructed a church, parsonage, and elementary school. All three buildings are owned by the church and constitute a homogeneous unit in that they are integrated with and directly related to the activities of the church. This requires only one application because the property is geographically contiguous and is a homogeneous unit.

O corporation, the supervising entity of a nonprofit recognized religious denomination, holds title to five separate units in a county. The operation of each church unit is integrated with the activity of and supervised by O. To properly apply for an exemption for these five church units O would be required to file a separate application for each church unit as they are geographically separate.

No application shall be acted upon until complete. To be complete all filing fees and penalties for late filing must be paid, the legal description must be provided, and the use of the property must be identified.

Organizations claiming exemption under RCW 84.36-.030 through 84.36.060 are required to provide financial information to the department of revenue upon request.

Property leased may be claimed by the lessor or lessee, provided the lessee has permission of the lessor to claim exemption. Property claimed by the lessee must be specifically identified by owner and location of the property. Claims for leased property must be accompanied by a complete copy of the lease agreement.

The department of revenue shall have access to all books and records necessary to determine if the requirements for exemption have been complied with. The department of revenue shall have the authority to request additional information relevant to the claim for exemption as the department deems necessary. [Statutory Authority: RCW 84.36.865. 81-05-017 (Order PT 81-7), § 458-16-110, filed 2/11/81; Order PT 77-2, § 458-16-110, filed 5/23/77; Order PT 76-2, § 458-16-110, filed 4/7/76. Formerly WAC 458-12-146.]

**WAC 458-16-111 Filing fees, penalties and refunds.**  
Filing fee:

The filing fee of \$35.00 shall be collected before the department of revenue considers either an initial or renewal application (as defined in WAC 458-16-110) for property tax exemption.

## Late penalties:

A late filing penalty of \$10.00 per month or portion of a month shall be collected before the department of revenue will consider any claim for property tax exemption when the completed claim is not filed by the due date. A claim will not be considered complete until an application identifying all of the property is filed with all fees and penalties that may be due. The due date is March 31 of the assessment year unless the property is purchased or converted to an exempt use in which case the due date shall be sixty days after the conversion/acquisition date.

## Refunds:

Fees and penalties will be refunded if:

(1) A duplicate claim for the same property is filed by the same legal owner for the same assessment year.

(2) A claim is improperly received by the department of revenue and it has no authority to consider it. (Example: Claim filed by government entity.)

(3) A request is received in writing prior to the department issuing a determination. The request shall include a signed statement clearly withdrawing the claim for exemption. The person requesting the withdrawal must be the same person who signed the application or another person authorized by the legal owner.

The department of revenue has no authority to refund fees or penalties after a determination is issued. [Statutory Authority: RCW 84.36.865, 81-05-017 (Order PT 81-7), § 458-16-111, filed 2/11/81; Order PT 77-2, § 458-16-111, filed 5/23/77.]

**WAC 458-16-120 Appeals and notice of determination.** The department of revenue shall review each completed application and make a determination thereon, by August 1 or within thirty days whichever is later.

Any property owner aggrieved by the department's denial of an exemption application may, within 30 days of notification thereof, petition the State Board of Tax Appeals at 1010 Cherry Street, Olympia, WA 98504 for review. Any county assessor who feels the department's determination of exemption is unwarranted may, within 30 days after receiving a copy of the notification, petition the state board of tax appeals for review, to determine whether an appeal taken to the board of tax appeals, is timely the period for giving notice of appeal shall commence on the third day following the day upon which the notice was placed in the mail. (WAC 456-08-003, Board of tax appeals)

Appeal forms shall be available at the board of tax appeals in Olympia and county auditor's offices except in King county where they are available at the office of the clerk of the county council. Appeals shall be filed with the board of tax appeals and, concurrently, a copy shall be filed with the department of revenue. The appellant shall prepare an original and three copies of the notice of appeal. They shall be distributed as follows:

(1) The original shall be filed with the board of tax appeals.

(2) One copy shall be filed with the department of revenue.

(3) If the property owner is the appellant, one copy of the notice must be filed with the assessor of the county in which the property is located. If the assessor is the appellant, one copy of the notice must be provided to the property owner.

(4) One copy of the notice shall be retained in the appellant's files.

The state board of tax appeals shall consider any appeals which are timely filed to determine (1) if the property is or is not entitled to an exemption, and (2) the amount or portion thereof.

Failure to timely file a claim for exemption is not subject to appeal. [Statutory Authority: RCW 84.36-.865, 81-05-017 (Order PT 81-7), § 458-16-120, filed 2/11/81; Order PT 77-2, § 458-16-120, filed 5/23/77; Order PT 76-2, § 458-16-120, filed 4/7/76. Formerly WAC 458-12-147.]

**WAC 458-16-130 Real property sold or acquired by property owner deemed to be exempt.** As required by RCW 84.36.855, real property which is transferred or converted by an exempt body to taxable ownership or use or which is no longer exempt for any reason shall be subject to a prorata portion of taxes allocable to that property for the remaining portion of that year, after the date of the execution of the instrument of sale, contract or exchange, or the conversion to a taxable use or the date the property is no longer exempt as provided in RCW 84.40.350 through 84.40.390. Real property exempted pursuant to RCW 84.36.030, 84.36.040, 84.36-.050 and 84.36.060 is also subject to the provisions of RCW 84.36.810.

When any property owner determined to be, or could be, exempt under chapter 84.36 RCW acquires ownership of real property which was in other ownership as of January 1 or converts real property from a taxable to an exempt use must apply for and provide proof that under the specific RCW section and appropriate WAC, the property is entitled to exemption or continued exemption from time of transfer or conversion. Organizations seeking exemption under the provisions of this rule shall, within 60 days of conversion to an exempt use, make application to the department of revenue, or shall make a request for an extension of time, in writing, prior to the expiration of the 60 day period. If the extension is requested for good cause, therein the department may grant an extension.

If filed after the expiration of the 60 day period a late filing penalty shall be imposed pursuant to WAC 458-16-111 and RCW 84.36.825.

When organizations acquire or convert real property to an exempt use, the property will upon approval of the application for exemption, be entitled to a cancellation or refund of the taxes or the prorata portion of taxes payable for the remaining portion of the year from the date of acquisition or conversion plus exemption for the following year. If the taxes have been paid or if the timing of granting the exemption requires it, the department of revenue will reconvene the June session of the county board of equalization, under the provisions of RCW 84.56.400, in order to cancel the taxes and/or to

institute a refund. [Statutory Authority: RCW 84.36-.865, 81-21-009 (Order PT 81-13), § 458-16-130, filed 10/8/81; 81-05-017 (Order PT 81-7), § 458-16-130, filed 2/11/81; Order PT 77-2, § 458-16-130, filed 5/23/77; Order PT 76-2, § 458-16-130, filed 4/7/76. Formerly WAC 458-12-148.]

**WAC 458-16-150 Cessation of use--Taxes collectible.** Upon cessation of any use exempted under RCW 84.36.030, 84.36.037, 84.36.040 and 84.36.060, the taxes that would have been paid had the property not been exempt during the seven years preceding, or for the life of the exemption, if such be less than seven years, shall be collectible.

Upon cessation of a use exempted under RCW 84.36-.050, the taxes that would have been paid had the property not been exempt during the three years preceding, or for the life of the exemption, if such be less than three years, shall be collectible, plus a tax at the same rate as the property tax rate for that year, on the amount of profit from the sale of the property. If the school or college has operated for more than ten years the rollback will not be implemented.

The property owner, county assessor, or any other public official having information or knowledge of any change in use, including lease or rental of all or a part of such properties, which may constitute cessation of use, shall notify the department of any such changes in use which may be brought to their attention. The department shall notify the current property owner, and the legal owner previously granted exemption, of the reported change in use and shall examine the property to determine if the reported change has taken place. The property owner shall have 30 days from the time of notification by the department to submit any information which may be relevant to the question of changing use.

The department shall determine, upon the information supplied by the assessor or the public official, the property owner, or from the inspection of the property, whether such a cessation of use warrants the rollback has occurred.

The county treasurer, upon notification from the department of revenue, shall compute the taxes payable, together with interest, at the same rate and computed in the same manner as that upon delinquent property taxes. The tax shall be distributed by the county treasurer in the same manner as the current years taxes are distributed. The interest shall be placed in the county current expense fund. If such a cessation of use involves a portion of the total property, the taxes collectible shall attach to only that portion affected.

This rule shall be effective for those applications granted under chapter 84.36 RCW in assessment year 1974, and years thereafter: *Provided*, That if the cessation of use resulted solely from one of the five conditions identified as (3)(a) through (e) in RCW 84.36.810, the provisions of this section shall not apply.

Lease or rental of all or part of such properties may constitute a cessation of use and knowledgeable authorities should report same to the department of revenue.

"Relocation of the activity" means the use of another location or site for the same activity that was carried on at the original site to the extent that it is a new location or site, or it is an existing site whose facilities have expanded to accommodate the relocated activity.

Property exempted for an intended use, but never put to such use will be subject to a rollback for the life of the exemption when sold or put to a disqualifying use, or when it is determined the intended use will not be achieved. [Statutory Authority: RCW 84.36.865, 82-22-060 (Order PT 82-8), § 458-16-150, filed 11/2/82; 81-05-017 (Order PT 81-7), § 458-16-150, filed 2/11/81; Order PT 77-2, § 458-16-150, filed 5/23/77; Order PT 76-2, § 458-16-150, filed 4/7/76. Formerly WAC 458-12-151.]

**WAC 458-16-190 Churches, parsonages and convents.** All churches and grounds that are owned by religious organizations and exclusively used for church purposes shall be exempt to the following extent:

(1) The area upon which a church and parsonage is or shall be built, not exceeding five acres of land. The area exempt includes the ground covered by the church, parsonage, and convent, the buildings and improvements required for the maintenance and security of such property and the structures and ground necessary for street access, parking, light and ventilation. (AGO 5-1-1952; PTB No. 217)

(2) If the requirements of subsection (1) are met the exemption will apply to a parsonage or convent and a church built on noncontiguous lots, or to the construction of separate parsonages for a minister and assistant minister (AGO 4-9-1947), and to caretakers quarters when the following conditions are met.

(a) The residential use is necessary for the protection of property.

AND

(b) The size is reasonable for the purpose.

AND

(c) The caretaker is required to provide security or provide custodial service indicated in (e)(i) or (e)(ii).

AND

(d) No rent is paid to the church by the caretaker. Living quarters are provided in lieu of wages or salary. The service provided by the caretaker is considered of equal or greater value than the provision of living quarters. Reimbursement of utilities expense created by the caretaker will not be considered as rent.

AND

(e)(i) Protection is afforded by the caretakers, not merely by their presence, but their duties will include periodic inspection of the property to ensure its security.

OR

(e)(ii) Necessary on a daily basis to open and close the premises at irregular hours, activate or shut down environmental systems, and other maintenance activities

necessary for the effective operation and utilization of the facilities.

(3) Land unoccupied or not covered by a church, parsonage or convent, and not occupied for church or related purposes, is exempt up to an area the equivalent of 120 feet by 120 feet, except where additional unoccupied land may be required to conform with state or local codes, zoning, or licensing requirements.

(4) Where property is used for nonchurch purposes, the exemption is lost. If a portion of the church building or grounds is used for commercial rather than church purposes, that portion must be segregated and taxed whether or not the profit reserved by the church from the commercial use is applied to church purposes. (Norwegian Lutheran Church v. Wooster, 176 Wash. 581 (1934).)

(5) The rental or lease of any portion of the church building or grounds is subject to the following provisions:

(a) Must be to a nonprofit organization, association, corporation or school.

(b) Must be for an eleemosynary use (see definition below).

(c) Rental must be reasonable and solely for operation and maintenance of property.

(6) Definitions:

(a) "Church purposes" shall be construed to mean the use of real and personal property owned by a nonprofit religious organization for religious worship or related administrative, educational, eleemosynary, and social activities. This definition is to be broadly construed.

(b) "Eleemosynary" shall be construed to mean charitable; not limited to the distribution of alms, but also includes activities when some social objective is served or general welfare is advanced, and where, but for the activity, government might be required to provide the service.

(c) "Convent" means a house or set of buildings occupied by a community of clergymen or nuns devoted to religious life under a superior.

(d) "Parsonage" means a residence, owned in fee or contract purchase by the church, which is occupied by a clergyman who is designated for a particular congregation and who holds regular services therefor. Property, title of which will be transferred to an individual upon completion of a tour of duty or other obligations, will not qualify for property tax exemption.

(e) "Clergyman" means the female as well as the male gender.

(f) "Owned" means owned in fee or by contract purchase.

With regard to property covered by this rule, the department of revenue may request additional information, in the area of finances, relative to the lease rental or license to use the properties claimed for exemption. This shall not be construed as a license to require general information relating to the amount of revenue received as donations, gifts, bequests, or tithes. The department shall have access to financial information, where necessary, to establish nonprofit status, if requested in writing. [Statutory Authority: RCW 84.36.865. 82-22-060

(Order PT 82-8), § 458-16-190, filed 11/2/82; 81-21-009 (Order PT 81-13), § 458-16-190, filed 10/8/81; Order PT 77-2, § 458-16-190, filed 5/23/77; Order PT 76-2, § 458-16-190, filed 4/7/76. Formerly WAC 458-12-195.]

**WAC 458-16-210 Nonprofit, nonsectarian organizations.** The real and personal property owned by nonsectarian organizations is exempt from taxation, provided that:

(1) The organization is nonprofit and is organized and conducted primarily for nonsectarian purposes, (2) the property is solely used, or to the extent used, for character-building, benevolent, protective or rehabilitative social services directed at persons of all ages, and (3) if these organizations were not conducting these activities the government would provide this service.

These are the primary uses and the word "fraternal" is not among them, therefore, organizations whose main function is fraternal would not qualify under this section.

This exemption extends to property of nonprofit, nonsectarian organizations which are used for benevolent, protective or rehabilitative social services and those which are actually related to those purposes. If any portion of the property of the organization is used for commercial rather than nonsectarian purposes, that portion must be segregated and taxed. [Statutory Authority: RCW 84.36.865. 81-05-017 (Order PT 81-7), § 458-16-210, filed 2/11/81; Order PT 77-2, § 458-16-210, filed 5/23/77; Order PT 76-2, § 458-16-210, filed 4/7/76. Formerly WAC 458-12-205.]

**WAC 458-16-260 Day care centers, libraries, orphanages, homes for the aged, homes for sick or infirm, hospitals.** Buildings, grounds, and other real and personal property to the extent used by the following institutions are exempt from taxation:

(1) Day care centers, as defined by RCW 74.15.020;

(2) Free public libraries;

(3) Orphanages and orphan asylums;

(4) Homes for the aged;

(5) Homes for the sick or infirm;

(6) Hospitals for the sick including any portion of the hospital building or other buildings used as a nurse's home or residence for hospital employees, or operated as a portion of the hospital unit.

To qualify under this rule, the organization must be nonprofit. Nonprofit means no part of the organization's income may be paid directly, or indirectly to its members, stockholders, officers, directors, or trustees except:

(a) In the form of services rendered by the organization, association, or corporation in accordance with its purposes and by-laws.

(b) The salary or compensation paid to officers of such organization, association, or corporation is for actual services rendered and compares to the salary or compensation of like positions within the public services of the state.

Any portion of property owned by an organization which is used in a manner not furthering the purposes of the institution, (for example, hospital property used by a



physician for private practice) must be segregated and taxed. (AGO 7-3-1935)

Property owned by an organization exempt under this rule which is irrevocably dedicated to the purposes of the organization is included in this exemption: *Provided*, That the organization can evidence irrevocable intent to put the property to a qualifying use. The forms of proof set forth in WAC 458-16-200 may be utilized for this purpose. To be exempted, the property must be in use or under construction which is designed for use.

The superintendent or manager of the organization claiming exemption under this statute shall allow the Department of Revenue access to the books and records of the organization and shall make, under oath, a report to the department showing that the income and receipts thereof, including donations to it, have been applied to the actual expenses of operating and maintaining it, or for its capital expenses and to no other purposes, also including a statement of the receipts and the disbursements of said organization.

Real property owned by any organization, corporation, or association exempted under the provisions of RCW 84.36.040 which is leased or rented to another individual or organization shall be segregated and taxed. An exemption may be granted to the real or personal property leased or rented by any organization, corporation, or association exempted under the provisions of RCW 84.36.040 and used exclusively by it: *Provided*, That the benefit of the exemption inures to the user. Such property must be specifically identified as leased in filing for exemption.

For the purposes of this rule a "hospital" is an organization primarily engaged in providing medical, surgical, nursing and/or related health care services in the prevention, diagnosis or treatment of human disease, pain, injury, disability, deformity or physical condition, or mental illness or retardation, and the equipment and facilities used by such organization to deliver such services on an inpatient basis. This definition shall include any portion of a hospital building, or other buildings used in connection therewith, and the equipment therein, operated as a portion of the hospital unit, or used as a residence for persons engaged or employed in the operation of a hospital. [Statutory Authority: RCW 84.36.865. 81-05-017 (Order PT 81-7), § 458-16-260, filed 2/11/81; Order PT 77-2, § 458-16-260, filed 5/23/77; Order PT 76-2, § 458-16-260, filed 4/7/76. Formerly WAC 458-12-225.]

**WAC 458-16-270 Schools and colleges.** The property owned or used by any nonprofit school or college within this state shall be exempt to the extent that:

(1) The property is used solely for educational purposes, or the revenue derived therefrom, be devoted exclusively to the support and maintenance of such institutions, provided such revenue is derived from an incidental, not commercial, use. An example of which would be the occasional lease of the gymnasium, field house, or auditorium;

(2) The real property so exempt shall not exceed four hundred acres in extent and shall be used exclusively for

college or campus purposes. College or campus purposes shall be construed to mean that the need for such property would be nonexistent, but for the presence of such school or college and which are principally designed to further the educational functions of such college or schools.

Property unmaintained and only seldom used must be segregated and taxed;

(3) The institution must be open to all persons on equal terms. However, there is no limitation on the types of courses which the institution may offer. *Wilson's Modern Business College v. King County*, 4 Wn.2d 636 (1940); AGO 1927-1927, p. 854.

For purposes of this exemption, "schools and colleges" will mean (a) those nonprofit educational institutions which are either accredited by the state or whose students and credentials are accepted without examination by schools and colleges established under Title 28A or 28B RCW and which offer to students an educational program of a general academic nature, and (b) those nonprofit institutions which are privately endowed under a deed of trust to offer instruction in trade, industry and agriculture. Specialty or trade schools not offering a general academic program, and not endowed under a deed of trust are not included in this exemption. (WAC 458-20-114)

Real property of institutions exempted under this rule which is owned, controlled, rented or leased for the purpose of deriving revenue from it, shall not be exempt and must be segregated and taxed whether or not such revenue is devoted to educational purposes. AGO 5-10-1944; *Wilson's Modern Business College v. King County*, 4 Wn.2d 636 (1940).

Institutions claiming exemption within this rule shall allow the department of revenue access to all books and records of the institution and shall annually make, under oath, a report to the department showing that the income and receipts thereof, including donations to it, have been applied to the actual expenses of operating and maintaining it or for capital expenses for endowments, the income of which shall be used for the operation, maintenance or capital expenditures and to no other purpose, also including a statement of the receipts and disbursements of said organization. In addition, institutions claiming exemption under this rule shall submit a list of all property claimed to be exempt, the purpose for which it is used, the revenue derived from it during the preceding year, the use to which the revenue was applied, the number of students in attendance at the institution, the total revenues of the institution and the source from which they were derived, and the purposes to which such revenues were applied, giving the items of such revenues and expenditures in detail. [Statutory Authority: RCW 84.36.865. 82-22-060 (Order PT 82-8), § 458-16-270, filed 11/2/82; 81-05-017 (Order PT 81-7), § 458-16-270, filed 2/11/81; Order PT 77-2, § 458-16-270, filed 5/23/77; Order PT 76-2, § 458-16-270, filed 4/7/76. Formerly WAC 458-12-230.]

**WAC 458-16-280 Art, scientific and historical collections—Fire companies—Humane societies.** (1) All art,

scientific, or historical collections, together with all real and personal property used exclusively for the safekeeping, maintaining or exhibiting of such, which are maintained or exhibited for the general public and not for profit, shall be exempt from taxation under the following conditions:

(a) Such organization must be organized and operated exclusively for artistic, scientific, historical, literary or educational purposes, and

(b) Receive a substantial part of its income (exclusive of income received in the exercise or performance by such organization of its purpose or function) from the United States, any state or political subdivision thereof, or from direct or indirect contributions from the general public.

(2) Fire engines and other implements used to put out fires, and the buildings or fire stations to the extent that they are exclusively used for the safekeeping of such equipment, and to hold fire company meetings, shall be exempt, provided that such properties are owned by either a city, town or nonprofit fire company.

(3) Property within the state which is owned and actually used by humane societies shall be exempt. (BTA 11213) [Statutory Authority: RCW 84.36.865. 81-21-009 (Order PT 81-13), § 458-16-280, filed 10/8/81; Order PT 77-2, § 458-16-280, filed 5/23/77; Order PT 76-2, § 458-16-280, filed 4/7/76. Formerly WAC 458-12-235.]

**WAC 458-16-282 Musical, dance, artistic, dramatic and literary associations.** The real and personal property owned by or leased to nonprofit organizations whose purpose is to produce and/or perform musical, dance, artistic, dramatic or literary works, for the benefit of the general public and not for profit, shall be exempt from taxation in accordance with the following rules:

(1) Must be organized and operated exclusively for the purpose of the exemption.

(2) Must receive a substantial portion of its support, exclusive of moneys received from admissions to its performances, from governmental entities or from direct or indirect contributions of money, real or personal property and/or services from the general public. Organizations relying on services donated by the general public to meet the substantial portion of its support, must maintain records identifying the individuals and the number of hours donated. Donated time will be valued under the federal minimum wage standards.

(3) Applications for leased property must include a copy of the lease agreement.

(4) The property meets all the conditions of RCW 84.36.800 through 84.36.865. [Statutory Authority: RCW 84.36.865. 81-21-010 (Order PT 81-14), § 458-16-282, filed 10/8/81.]

**WAC 458-16-300 Public meeting facilities.** Real and personal property used exclusively for public assembly or meeting places shall be exempt from taxation in accordance with the following rules:

(1) In order to qualify, the following conditions must be met:

(a) It is owned by a nonprofit organization;

(b) The area to be exempted does not exceed one acre;

(c) The owning organization has publicized fee schedules, a policy on the availability, and any restrictions on the use of the facility;

(d) The rental fee charged does not exceed the maintenance and operating expenses created by the users thereof;

(e) It is not used to promote business or pecuniary gain, except fund raising activities conducted by nonprofit organizations; and

(f) The applicant has provided to the department on an annual basis:

(i) A schedule of all users and the purpose of their use for the previous year; and

(ii) A detailed statement of income and expenses for the previous year.

(2) Other community meeting halls whose owners schedule regular meetings of their organizations will also qualify for the exemption if they meet the conditions in subsection (1) of this section, and:

(a) The scheduled uses by the owner do not exceed twenty-five percent of the useable time and such facility is available for public gatherings and for meetings of other organizations or persons at all other times; and

(b) the facility is used for public gatherings an equal or greater number of times as the owning organization.

(3) Public gathering shall mean any gathering that is open to the general public and shall include meetings of organizations which allow attendance by nonmembers.

(4) Facilities used more than fifty percent of the time for meetings of organizations which disallow attendance by nonmembers do not qualify for this exemption.

(5) The loss of the exemption for a year will not subject the property to the provisions of RCW 84.36.810, provided that if the loss of the exemption was due to sale or transfer of the property or due to false information, RCW 84.36.810 shall apply. [Statutory Authority: RCW 84.36.865. 81-21-010 (Order PT 81-14), § 458-16-300, filed 10/8/81.]

**WAC 458-16-301 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-16-310 Community celebration facilities.** Real and personal property used for community celebration events shall be exempt from taxation in accordance with the following rules:

(1) It is owned by a nonprofit organization;

(2) The area to be exempted does not exceed twenty-nine acres;

(3) The property has been primarily used for community celebration events for the last ten years;

(4) The purpose of the property is to provide a facility for the annual gathering;

(5) The owning organization has publicized fee schedules, a policy on the availability and any restrictions on the use of the facility;

(6) The rental fee charged does not exceed the maintenance and operating expenses created by the users thereof;

(7) It is not used to promote business or pecuniary gain, except fund raising activities conducted by non-profit organizations;

(8) Any enclosed structures other than restroom facilities will not qualify; and

(9) The applicant has provided to the department on an annual basis:

(a) A schedule of all users and the purpose of their use, for the previous year; and

(b) A detailed statement of income and expenses for the previous year. [Statutory Authority: RCW 84.36-.865, 81-21-010 (Order PT 81-14), § 458-16-310, filed 10/8/81.]

### Chapter 458-18 WAC

#### PROPERTY TAX--ABATEMENTS, CREDITS, DEFERRALS AND REFUNDS

##### WAC

458-18-010	Deferral of special assessments and/or property taxes--Definitions.
458-18-020	Deferral of special assessments and/or property taxes--Qualifications for deferral.
458-18-030	Deferral of special assessments and/or property taxes--Declarations to defer--Filing--Forms.
458-18-050	Deferral of special assessments and/or property taxes--Declarations to renew deferral--Filing--Forms.
458-18-060	Deferral of special assessments and/or property taxes--Limitations of deferral--Interest.
458-18-080	Deferral of special assessments and/or property taxes--Duties of the department of revenue--State treasurer.
458-18-100	Deferral of special assessments and/or property taxes--When payable--Collection--Partial payment.
458-18-500	Deposit of moneys, assessments or taxes--Purpose.
458-18-510	Definitions.
458-18-520	Agreement.
458-18-530	Prohibition of deposit.
458-18-540	General provisions.
458-18-550	Expenditure of funds.

**WAC 458-18-010 Deferral of special assessments and/or property taxes--Definitions.** (1) "Claimant" means a retired person who elects to defer payment of the special assessments and/or real property taxes on his or her residence. If two individuals of a household seek to defer, they must determine between them as to who the claimant shall be.

(2) "Consumer price index" means the consumer price index for urban wage earners and clerical workers as compiled by the Bureau of Labor Statistics of the United States Department of Labor.

(3) "Department" means the Washington state department of revenue.

(4) "Equity value" means the amount by which the true and fair value of a residence as shown on the county property tax rolls for the year the deferral is to be made exceeds the total amount of all liens, obligations and encumbrances against the property.

(5) "Owned" includes possession under a contract of sale, deed of trust, joint tenancy, or tenancy in common. Ownership also includes a person who has transferred the property under a revocable trust agreement if the

claimant has full use of the property and is able to revoke the trust and take ownership. A share interest in cooperative housing or a life estate retained in a property shall not be considered as ownership. Ownership by a marital community shall be deemed to be owned by each spouse. Property held in the ownership of one spouse is not to be considered as owned by a marital community and must be qualified by the legal owner. "Cotenant" means two or more individuals who reside together, who jointly own the residence, and who otherwise meet the requirements of this section.

(6) "Special assessment" means the charge or obligation imposed by a city, town, county or other municipal corporation upon property specially benefited by a local improvement as provided in chapters:

(a) 35.44 RCW--Local improvements--Assessments and reassessments (cities and towns)

(b) 36.88 RCW--County road improvement districts (counties)

(c) 36.94 RCW--Sewer, water and drainage systems (counties)

(d) 53.08 RCW--Powers (port districts)

(e) 54.16 RCW--Powers (public utility districts)

(f) 56.20 RCW--Utility local improvement districts (sewer districts)

(g) 57.16 RCW--Comprehensive Plan--Local improvement districts (water districts)

(h) 86.09 RCW--Flood control districts--1937 Act (flood control)

(i) 87.03 RCW--Irrigation districts generally (irrigation) along with any others that may be relevant.

The term does not include the charge or obligation for services specially benefiting property not involving the construction of permanent improvements to real property, e.g., mosquito control, weed control, etc.

(7) "Real property taxes" means ad valorem property taxes levied on a residence in this state in the preceding year.

(8) "Preceding calendar year" means the calendar year preceding the year in which the declaration to defer special assessments and/or real property taxes are filed.

(9) The term "residence" means a single family dwelling unit whether such unit be separate or part of a multiunit dwelling, and includes the land on which the dwelling stands not to exceed one acre. It includes a single family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington or its political subdivisions. Also included is a mobile home which has substantially lost its identity as a mobile unit by being fixed in location upon land owned, leased or rented by the owner of said mobile home and placed on a foundation, posts, or blocks with fixed pipe connections with sewer, water or other utilities even though it may be listed and assessed by the county assessor as personal property.

The residence must have been occupied by the person claiming the deferral as the principal or main residence of the claimant. It does not include a residence used merely as a vacation home.

For purposes of this deferral, principal or main residence means a residence the claimant resides at or dwells in for more than six months each year. Items to be considered in verifying residency can be ownership of another residence, voter registration and vehicle licensing.

(10) The term "real property" for the purposes of WAC 458-18-010 through 458-18-100 includes all residences, as defined in subsection (9) of this section, and the land on which a mobile home is located if both the land and mobile home are owned by a qualified claimant.

(11) "Reside permanently" and/or "regularly occupy" shall mean to dwell or occupy indefinitely without intent to change. Temporary absences, such as being confined to a hospital or nursing home for medical purposes, shall not be considered as evidencing an intent to change residence or occupancy.

(12) "Combined disposable income" means the disposable income of the person claiming the deferral, plus the disposable income of his or her spouse, and the disposable income of each cotenant occupying the residence for the year preceding the year the taxes were levied. Disposable income shall be as defined in WAC 458-16-013 as now or hereafter amended.

(13) The term "gainful employment" is used to indicate any labor or services which results in an increase in wealth or earnings. The usage is sufficiently broad to include the performance of any function or activity, whether initiated by the person performing or by any other person. It also is broad enough to include any payment therefor, whether in money or in goods, so long as the person performing realizes a gain, as opposed to a loss, from any source. It is not necessary that the gain be "wages" in any technical sense, or that the arrangement under which the labor or service is performed be the conventional one of employer or employee. Judicial consideration of the meaning of the term indicates, however, that a woman acting as a housewife, for her husband and family only, is not engaged in "gainful employment."

(14) "Regular" means consistent or habitual.

(15) The term "family" includes a single person, any number of related persons, or a group not exceeding a total of eight related and nonrelated, nontransient persons living as a single non-profit house keeping unit. The term does not, however, include a boarding or rooming house.

(16) "Physical disability" means the condition of being disabled, resulting in the inability to pursue an occupation because of a physical impairment. A doctor's statement shall constitute proof of such disability and shall be required before the exemption may be granted.

(17) "Retired" means to have withdrawn oneself from regular gainful employment.

(18) "Fire and casualty insurance" means a policy with an insurer that is authorized to insure property in this state by the state insurance commission.

(19) "Lien" means any interest in property given to secure payment of a debt or performance of an obligation, and shall include a deed of trust. It shall include

the total amount of assessments and/or property taxes deferred and the interest thereon. [Statutory Authority: RCW 84.38.180. 81-05-020 (Order PT 81-8), § 458-18-010, filed 2/11/81; Order PT 76-1, § 458-18-010, filed 4/7/76.]

**WAC 458-18-020 Deferral of special assessments and/or property taxes--Qualifications for deferral.** A retired person may elect to defer payment of special assessments and/or real property taxes on his residence up to eighty percent of the amount of his equity value in said property if the following conditions are met:

(1) The special assessments and/or property taxes must have been imposed upon a residence: (a) Which has been regularly occupied by the claimant during the two calendar years preceding the year in which the declaration to defer is filed, or (b) which was occupied by the claimant as a principal place of residence as of January 1 of the year in which the declaration is filed and the claimant must also have been a resident of the state of Washington for the last three calendar years preceding the year in which the declaration is filed.

(2) The claimant must have owned, at the time of filing, the residence on which the special assessment and/or real property taxes have been imposed.

(3) The person claiming the deferral must have been:

(a) Sixty-one years of age or older on January 1st of the year in which the declaration to defer is filed, or

(b) At the time of filing retired from regular gainful employment by reason of physical disability, or

(c) A surviving spouse of a person who was receiving the deferral at the time of their death, if the surviving spouse was fifty-seven years of age or older on January 1st of the year in which the deferral is filed or attained the age of fifty-seven in the year of the claimant's death.

(4) The claimant, his or her spouse, and any cotenants must not have received a combined income, from all sources whatsoever, during the preceding calendar year which exceeds the following amounts:

(a) For declarations filed in 1976--eight thousand dollars;

(b) For declarations filed in subsequent years, an amount equal to the previous year's income limit adjusted by the percentage change in the consumer price index for the twelve-month period ending September 30 of the previous year.

(5) The claimant must have and keep in force fire and casualty insurance in sufficient amount to protect the interest of the state of Washington and shall designate the state as a loss payee upon said policy.

(6) In the case of special assessment deferral, the claimant must have opted for payment of such special assessments on the installment method if such method was available. [Statutory Authority: RCW 84.38.180. 81-05-020 (Order PT 81-8), § 458-18-020, filed 2/11/81; Order PT 76-1, § 458-18-020, filed 4/7/76.]

**WAC 458-18-030 Deferral of special assessments and/or property taxes--Declarations to defer--Filing--Forms.** (1) Declarations to defer special assessments

and/or real property taxes for any year shall be filed no later than thirty days before the tax or assessment is due, however, for administrative purposes claimants should be encouraged to file in the assessment year. All declarations to defer shall be made and signed by the claimant. If the claimant is unable to make his or her own declaration, it may be made and signed by a duly authorized agent or by a guardian or other person charged with care of the person or property of such claimant.

(2) The declaration to defer shall be made solely upon forms prescribed by the department of revenue and supplied by the county assessor. Such forms shall contain the following:

(a) Name and address of the claimant.

(b) Legal description and parcel number of the property to which the deferral applies. If the property described upon the assessment rolls by the assessor contains more than one acre, the claimant must supply a complete and accurate legal description that encompasses the residence and that does not contain more than one acre.

(c) An affirmation that the claimant meets the conditions of WAC 458-18-020 including, but not limited to: (i) The amount and type of income received the previous calendar year, and (ii) the name, address, policy number, and amount of fire and casualty insurance carried on the residence.

(d) A list of all members of the claimants household.

(e) The claimant's equity in his residence including all liens, obligations and encumbrances against the property.

(f) Information concerning any special assessments to be deferred.

(g) The names of other parties with an interest in the residence to which the deferral applies.

(h) Signatures of other parties in interest designating the claimant.

(i) Signature of any mortgagee, contract purchase holder and/or beneficiary under a deed of trust.

(j) An affirmation that the claimant is aware of the lien of the deferred special assessments and/or real property taxes and when the lien becomes payable.

(k) A numbering system approved by the department.

(l) Any other pertinent information the department deems relevant. [Statutory Authority: RCW 84.38.180, 81-05-020 (Order PT 81-8), § 458-18-030, filed 2/11/81; Order PT 76-1, § 458-18-030, filed 4/7/76.]

**WAC 458-18-050 Deferral of special assessments and/or property taxes--Declarations to renew deferral--Filing--Forms.** (1) Declarations to defer assessments and/or real property taxes for all years following the first year shall be made by filing a "declaration to renew deferral" with the county assessor no later than thirty days before the tax or assessment is due, however, for administrative purposes claimants should be encouraged to file in the assessment year. If the claimant is unable to make his or her renewal declaration, it may be made

and signed by a duly authorized agent or by a guardian or other person charged with care of the person or property of such claimant.

(2) Such "declaration to renew deferral" will be made solely upon forms prescribed by the department and supplied by the county assessor. The "declaration to renew deferral" form shall include, but not be limited to, those requirements contained in WAC 458-18-030(2)(a), (2)(c), (2)(e), (2)(f), (2)(j), (2)(k) and (2)(l). [Statutory Authority: RCW 84.38.180, 81-05-020 (Order PT 81-8), § 458-18-050, filed 2/11/81; Order PT 76-1, § 458-18-050, filed 4/7/76.]

**WAC 458-18-060 Deferral of special assessments and/or property taxes--Limitations of deferral--Interest.** The lien created by the deferral of special assessments and/or real property taxes shall not exceed eighty percent of the claimant's equity value in said property. Equity value will be determined as of January 1 in the year the taxes are to be deferred.

The lien shall include:

(1) The total amount of special assessments and/or real property taxes deferred, plus

(2) Interest on the amount deferred at the rate of eight (8%) percent per year, until said lien is paid. [Statutory Authority: RCW 84.38.180, 81-21-008 (Order 81-12), § 458-18-060, filed 10/8/81; Order PT 76-1, § 458-18-060, filed 4/7/76.]

**WAC 458-18-080 Deferral of special assessments and/or property taxes--Duties of the department of revenue--State treasurer.** The department shall: (1) Publish prior to December 31 of each year the maximum amount of income, as adjusted by WAC 458-18-020(4), that a claimant may have received that year to qualify for deferral;

(2) Notify the county assessor as soon as possible of any declaration to defer, where any factor appears to disqualify the claimant;

(3) Certify to the state treasurer prior to February 15 of the amount due the respective treasurers for any special assessments and/or real property taxes deferred for that year;

(4) File liens against the property upon which a deferral has been made with the respective auditors or recorders of the counties in which the property is located. Such liens will be filed annually at the time payment is made by the state treasurer;

(5) Notify the county assessor prior to December 31 of each year of those claimants and the properties upon which the assessments and/or taxes have been paid by the state and the amount of the liens, including the accrued interest, upon those properties as of the last day of December.

The department may audit any "declaration to defer" and/or "declaration to renew deferral" it deems necessary.

The state treasurer shall pay, before delinquency, to the county treasurers and the treasurers of the respective local improvement districts the amounts certified by the

department of revenue. The amount paid shall be distributed to the districts which levied the taxes. [Statutory Authority: RCW 84.38.180. 81-05-020 (Order PT 81-8), § 458-18-080, filed 2/11/81; Order PT 76-1, § 458-18-080, filed 4/7/76.]

**WAC 458-18-100 Deferral of special assessments and/or property taxes--When payable--Collection--Partial payment.** (1) Any special assessments and/or real property taxes deferred shall become payable together with interest: (a) Upon the conveyance of property which has a deferred special assessment and/or real property tax lien upon it.

(b) Upon the death of the claimant except when the surviving spouse is qualified and elects to incur the lien and continue the deferment by (i) filing an original "declaration to defer" within ninety days of the claimant's death and (ii) continuing to meet the qualifications of WAC 458-18-010 through 458-18-100.

When a surviving spouse elects to continue the deferment, the spouse then becomes the claimant and is fully subject to the conditions of WAC 458-18-010 through 458-18-100.

(c) Upon condemnation of property with a deferred special assessment and/or real property tax lien upon it by a public or private body exercising the power of eminent domain: *Provided*, That if the assessed value of the property not condemned exceeds the amount of the liens, including interest, the claimant may elect to have the liens set over to the property retained: *Provided further*, That the amount of the lien allowed to be set over shall not exceed 80% of the claimant's equity in the retained property.

(d) At such time as the claimant ceases to reside permanently in the residence upon which the deferral has been granted. If the cessation occurs between filing the declaration and December 15 of that year, the deferral shall not be allowed.

(e) Upon the failure of the claimant to have or keep in force fire and casualty insurance in sufficient amount to protect the interest of the state of Washington or failure to keep the state listed as a loss payee upon said policy. Subsection (1)(b) shall take precedence over subsection (1)(d).

Once a deferral has been granted, the various conditions contained within WAC 458-18-010 through 458-18-100 may prohibit the claimant from qualifying for further deferrals, but any obligations resulting from deferrals previously granted will become due and payable only upon occurrence of the conditions set forth in subsection (1) of this section.

(2) Upon occurrence of any condition requiring the payment of any deferred special assessments and/or real property taxes, the county treasurer shall proceed to collect the same in the manner provided for in chapter 84-.56 RCW. For purposes of collection of the deferred taxes and interest, provisions of chapters 84.56, 84.60, and 84.64 RCW shall be applicable. When these moneys are collected, they shall be credited to a special account in the county treasury and shall then be remitted to the state treasurer within thirty days from collection with

remittance advice to the department of revenue. The state treasurer shall deposit the moneys in the state general fund.

(3) Any person may at any time pay a part or all of the deferred assessments and/or taxes including the interest, but such payment shall not affect the deferred tax status of the property. Any payment made shall be credited to the oldest deferred amount and shall be prorated between interest and the deferred assessments and/or taxes. [Statutory Authority: RCW 84.38.180. 81-05-020 (Order PT 81-8), § 458-18-100, filed 2/11/81; Order PT 76-1, § 458-18-100, filed 4/7/76.]

**WAC 458-18-500 Deposit of moneys, assessments or taxes--Purpose.** RCW 35.21.650 and 36.32.120 provide that any taxpayer may deposit with the treasurer or other legal depository any moneys, assessments or taxes that may become due or be levied in the future.

WAC 458-18-500 through 458-18-550 are to establish guidelines to be used in all cases wherein a taxpayer desires to deposit any moneys, assessments or taxes levied or to be levied under Title 84 RCW.

These rules are adopted by the department of revenue pursuant to its general supervisory powers and control over the administration of the assessment and tax laws of the state (RCW 84.08.010(1)) and rule making authority (RCW 84.08.070). [Statutory Authority: RCW 84.08.010 and 84.08.070. 81-22-037 (Order PT 81-16), § 458-18-500, filed 10/30/81.]

**WAC 458-18-510 Definitions.** For the purposes of WAC 458-18-500 through 458-18-550,

(1) "County legislative authority" shall mean the county commissioners, or in the case of a home rule charter county, the governmental authority empowered to so act.

(2) "City treasurer" shall mean the duly appointed or elected treasurer of any city or town.

(3) "Taxpayer" shall mean any individual, corporation, association, partnership, trust, or estate whose property has been or will be assessed for property tax purposes according to Title 84 RCW.

(4) "Agreement" shall mean a written document wherein the taxpayer and county legislative authority, city treasurer, or governing officers of any district have agreed to certain conditions concerning the deposit. The agreement shall be made in accordance with WAC 458-18-520.

(5) "District" shall mean any county, city, town, port district, school district, road district, water district, fire district, or other municipal corporation, now or hereafter existing, having the power or authorized by law to levy or have levied for it, burdens on property for the purposes of obtaining revenue for public purposes, but shall not include the state. [Statutory Authority: RCW 84-.08.010 and 84.08.070. 81-22-037 (Order PT 81-16), § 458-18-510, filed 10/30/81.]

**WAC 458-18-520 Agreement.** The agreement shall be binding on all parties thereto: *Provided*, That the agreement may be amended from time to time if such is

agreed to by all parties in writing. The agreement shall contain:

- (1) The name and address of the taxpayer;
- (2) The name of the district or districts which (is) (are) a party to the agreement;
- (3) The total amount and the date of the deposit or deposits;
- (4) The funds and the amount of the deposit which is to be applied to each fund;
- (5) A schedule for repayment or credit against the future assessment or taxes which shall show:
  - (a) The year or date that each credit will be allowed, and
  - (b) The amount of the credit. The credit may be in specific amounts or by percentage, whichever the parties deem most beneficial. [Statutory Authority: RCW 84.08.010 and 84.08.070. 81-22-037 (Order PT 81-16), § 458-18-520, filed 10/30/81.]

**WAC 458-18-530 Prohibition of deposit.** No taxpayer shall, nor shall any city treasurer or county legislative authority allow, deposit of any moneys, assessments, or taxes as a credit against any future assessments or taxes except as provided for in the agreement made in accordance with WAC 458-18-500 through 458-18-550. [Statutory Authority: RCW 84.08.010 and 84.08.070. 81-22-037 (Order PT 81-16), § 458-18-530, filed 10/30/81.]

**WAC 458-18-540 General provisions.** The following shall apply to all deposits and agreements:

- (1) There shall be no limit on the number of years in advance of the due date that assessments and taxes may be deposited for;
- (2) The district shall establish an accounting system which will enable any party, at any time, to accurately determine the amount of deposits and future credit, to any and all funds, which system shall be subject to approval by the state auditor;
- (3) No interest shall be charged between the parties to the agreement on any deposits which have been made or agreed to be made except as provided for in subsection 6 of this section;
- (4) Any deposit which is to be applied to any funds of districts other than county funds, shall be agreed to by the governing officers of said district which shall be a party to the agreement;
- (5) Any moneys deposited shall not have any effect whatsoever on the levy of any taxes on any property in accordance with the provisions of chapters 84.52 and 84.55 RCW;
- (6) The agreement may provide for penalties when the taxpayer has agreed to make deposits which subsequently are not made or not timely made; and
- (7) Any taxes paid in the year they are due shall not be considered deposits. [Statutory Authority: RCW 84.08.010 and 84.08.070. 81-22-037 (Order PT 81-16), § 458-18-540, filed 10/30/81.]

**WAC 458-18-550 Expenditure of funds.** The funds to which the deposits are applied may be expended in

any manner or for any purpose for which the funds could be applied as if they were received in the manner and at the time that assessments and taxes are normally paid.

Any district which has received or anticipates to receive deposits to be applied to their funds may, in the budget process, show those deposits as revenue or anticipated revenue, and budget for the expenditure of those moneys in the year they are to be expended. [Statutory Authority: RCW 84.08.010 and 84.08.070. 81-22-037 (Order PT 81-16), § 458-18-550, filed 10/30/81.]

### Chapter 458-19 WAC

#### PROPERTY TAX LEVIES, RATES, AND LIMITS

##### WAC

458-19-550 State levy—Apportionment between counties.

**WAC 458-19-550 State levy—Apportionment between counties.** (1) The department of revenue is empowered by statute to formulate such rules and processes as will ensure the equalization of taxation and uniformity of administration of the property tax laws of this state. The department is further directed to apportion the amount of the state property tax levy among the counties in proportion to the equalized value of taxable property in each county in order that each county shall pay its due and just proportion of the state tax. The application of the 106 percent limit to the state levy necessitates reasonable measures by the department to achieve the statutory requirement of just apportionment. This rule provides for adjustment in the apportionment of the next following year state levy when changes in property values are effected, in the manner described below, after the certification of the state levy by the department for the previous year. This rule also provides for adjustment for errors as defined herein which are not otherwise correctable in a timely and orderly manner in the year of levy through the exercise or enforcement of the department's supervisory powers. This rule shall be applied in the manner provided below to preserve an equitable and uniform apportionment of the state levy and to ensure the collection of the proper portion of the state levy from within each county.

(2) The levy rate for the state property tax levy is the lesser of (a) \$3.60 per thousand dollars of the full true and fair value of the taxable property in the state, or (b) that rate which, when applied to the valuation figures specified in (3) below, will produce a total amount equal to one hundred and six percent of the base amount, i.e., of the highest state tax levy of the most recent three annual state levies, plus an amount calculated by multiplying the value of a new construction, improvements to real property, and increases in the value of centrally assessed property as determined by the department of revenue, by the levy rate of the state tax applicable in the year prior to the current year for which the tax levy is being computed.

(3) When determining the amount of the state levy with reference to the calculations under (b) above, the

dollar amount apportioned to each county shall be computed based upon those valuation figures made available to the department by each county by October 1 of the levy year. If the use of certification of the counties' assessed values for state levy purposes results in an erroneous apportionment among the counties by reason of changes or errors in valuation within a county, the department of revenue shall adjust the following year's levy apportionment to correct for such changes or errors. Such adjustment shall continue in effect until implemented by the appropriate county officials, and the department shall utilize the powers contained in chapter 84.08 RCW to assure such implementation. For purposes of this rule a change in valuation shall include any adjustment effected by a reviewing body (county board of equalization, state board of tax appeals, or court of competent jurisdiction) and may also include additions of omitted property and other additions to or deletions from the assessment and tax rolls. Errors for purposes of adjustments under this rule shall include errors corrected by a final reviewing body and such other errors which have come to the attention of the department and which would otherwise be a subject for correction in the exercise of its supervisory powers.

(4) Correction required by reason of changes or errors relating to that valuation used in apportioning the current levy shall be made by adjusting the apportionment of the next following year's levy. The department shall recompute the apportionment of the previous year's levy with reference to taxable values corrected for changes and errors and equalized to true and fair value for such previous year's levy. Each county's apportioned amount for the current year's state levy shall be adjusted by the difference between the dollar amounts of state levy due from each county as shown by the original and revised levy computations for the previous year.

(5) Nothing in this rule shall relieve a county from its obligation to correct any error immediately upon discovery, including the calculation of an erroneous rate or the levy of an incorrect amount of tax, when such correction may be timely made to avoid distortion in the true apportionment of the state levy between counties. [Statutory Authority: RCW 84.48.080, 84.55.060 and 84.08.010. 82-06-006 (Order PT 82-2), § 458-19-550, filed 2/19/82. Statutory Authority: RCW 84.48.080 and 84.55.060. 81-04-055 (Order PT 81-4), § 458-19-550, filed 2/4/81.]

### Chapter 458-20 WAC EXCISE TAX RULES

#### WAC

458-20-103	Time and place of sale.
458-20-119	Sales of meals.
458-20-179	Public utility tax.
458-20-237	Retail sales tax collection schedules.
458-20-244	Food products.

**WAC 458-20-103 Time and place of sale.** Under the Revenue Act of 1935, as amended, the word "sale"

means any transfer of the ownership of, title to, or possession of, property for a valuable consideration, and includes the sale or charge made for performing certain services.

For the purpose of determining tax liability of persons selling tangible personal property, a sale takes place in this state when the goods sold are delivered to the buyer in this state, irrespective of whether title to the goods passes to the buyer at a point within or without this state.

With respect to the charge made for performing services which constitute sales as defined in RCW 82.04-.040 and 82.04.050, a sale takes place in this state when the services are performed herein. With respect to the charge made for renting or leasing tangible personal property, a sale takes place in this state when the property is used in this state by the lessee.

Where gift certificates are sold which will be redeemed in merchandise, or in services which are defined by the Revenue Act as retail sales, the sale is deemed to occur and the retail sales tax shall be collected at the time the certificate is actually redeemed for the merchandise or services. The measure of the tax is the total selling price of the merchandise or services at the time of the redemption, including the redemption value of the certificate, or any part thereof, which is applied toward the selling price. (See WAC 458-20-235 for effect of rate changes on prior contracts and sales agreements. See also WAC 458-20-131 which deals with merchandising games, and which covers the situation where certificates or trade checks are issued which may be redeemed for services which are not retail sales, such as barber services, admissions, etc.)

Revised March 2, 1982. [Statutory Authority: RCW 82.32.300. 82-12-021 (Order ET 82-2), § 458-20-103, filed 5/25/82; Order ET 70-3, § 458-20-103 (Rule 103), filed 5/29/70, effective 7/1/70.]

#### WAC 458-20-119 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**



**COMPANY DINERS.** 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 the food supplies or meals.

**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. In cases where compensation of nurses or attendants employed by hospitals includes the furnishing of meals in addition to the stated cash wage, the same rule applies. Sales of food and beverage products to such institutions for use in preparing such meals are sales for consumption and are subject to the tax.

However, many hospitals have cafeterias or restaurants through which meals are sold for cash or credit to doctors, visitors, nurses and other employees, and certain hospitals have agreements whereby nurses employed are paid a fixed cash wage in full payment for services rendered, which does not include the charge made for meals. Under those circumstances, all sales of meals to such persons are subject to the retail sales tax.

Since it is impracticable for hospitals, at the time of purchasing food products, to determine the portion that will be used in furnishing the services rendered by them, hospitals may, in lieu of accurate accounting, determine sales tax liability, upon sales of meals served to other than patients, in the following manner:

(1) Retail sales tax should be paid to hospitals' vendors upon all purchases of food products, irrespective of the amount thereof to be served to patients.

(2) Retail sales tax should be collected upon all sales of meals made to doctors and visitors and to nurses and all other employees whose compensation does not include the furnishing of meals.

(3) In computing sales tax liability, hospitals may take a deduction of 50% from the gross sales, in lieu of refund of sales tax paid by them to their vendors upon the original purchase of food used in preparing meals for sale to doctors and visitors and to nurses and others whose compensation does not include the furnishing of meals.

**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. Sales of food and beverage products to such groups to be used in preparing meals are sales for consumption and are subject to the retail sales tax.

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.

**MEALS FURNISHED TO EMPLOYEES.** Sales of meals by logging companies, mills, contractors, transportation companies and other business and industrial concerns 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 to each employee, based upon the actual cost of the food. 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. Where meals furnished are not recorded as sales the tax due on meals 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.

**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.

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.

Effective May 1, 1982. [Statutory Authority: RCW 82.32.300. 82-16-061 (Order ET 82-7), § 458-20-119, filed 7/30/82. 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 (Rule 119), filed 5/29/70, effective 7/1/70.]

**WAC 458-20-179 Public utility tax.** Persons engaged in certain public service businesses are taxable under the public utility tax, and are exempt from tax under the business and occupation tax with respect to such businesses. However, many persons taxable under the public utility tax are also engaged in some other business which is taxable under the business and occupation tax. For example, a light and power company engaged in operating a plant or system for distribution of electrical energy for sale, may also be engaged in selling at retail various electrical appliances. Such a company would be taxable under the public utility tax with respect to its last distribution of electric energy, and also

taxable under the business and occupation tax with respect to its sale of electrical appliances.

Persons who are taxable under the public utility tax, and the rate of such tax, which is applied to gross income, are those engaged in the following businesses:

1. Railroad, express, railroad car, water distribution, light and power, telephone and telegraph. Rate of tax 3.6%.

2. Gas distribution. Rate of tax 3%.

3. Urban transportation and common carrier vessels under 65 feet in length except tug boats operating upon the waters of the state of Washington. Rate of tax .6%.

4. Motor transportation, tugboat businesses, and all public service businesses other than those heretofore mentioned. Rate of tax 1.8%.

The rates of tax shown are imposed under RCW 82.16.020.

The term "public service businesses" includes any of the businesses defined in RCW 82.16.010(1), (2), (3), (4), (5), (6), (7), (8), (9), (10) and (12) or any business subject to control by the state, or having the powers of eminent domain and the duties incident thereto, or any business declared by the legislature to be a public utility, irrespective of whether eminent domain powers are had or state control is exercised. It includes, among others, without limiting the scope thereof: Airplane transportation, boom, dock, ferry, log patrol, pipe line, warehouse, toll bridge, toll logging road, water transportation and wharf businesses.

The term "subject to control by the state" means control by the utilities and transportation commission or any other state department required by law to exercise control of business of a public service nature as to rates charged or services rendered.

The term "gross income" means "the value proceeding or accruing from the performance of the particular public service or transportation businesses involved, including operations incidental thereto, but without any deduction on account of the cost of the commodity furnished or sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses." The term "gross income" of a light and power business means those amounts or value accruing to a taxpayer from the "last distribution" of electrical energy which is a taxable event within this state. RCW 82.16.010(13).

**LIGHT AND POWER BUSINESS - SPECIAL PROVISIONS.** RCW 82.16.010(5) defines "light and power business" to mean the business of operating a plant or system for the generation, production, or distribution of electrical energy for hire or sale. It is the intent of the law that, except as provided below, all electrical energy generated, or produced, or distributed within this state shall be subject to the uniform tax rate for light and power business, but only at the time of its "last distribution" within this state.

The term "last distribution" means the final transmission or transfer of electrical energy before it is consumed in this state or before it is transmitted or transferred for sale to any point outside of this state. Thus, the taxable

last distribution of electrical energy consumed within this state is the transmission or transfer of such energy to the consumer. The taxable last distribution of electrical energy for sale outside of this state is the transmission or transfer of such energy to the transmission system from which it will be directly further transmitted or transferred to points outside this state whether under any wheeling arrangement or through the distributor's own transmission system or the transmission system of any out-of-state person. When a light and power business within this state delivers electric energy to an entity outside of this state in consideration of such entity's agreement to deliver electric energy to such business for consumption within this state, the taxable last distribution of such electrical energy is the transmission or transfer of energy to such business' consumers in this state.

An "exchange" of electrical energy or the rights thereto is not the last distribution of such energy. An exchange is a transaction involving a delivery or transfer of energy or the rights thereto by one party to another for which the second party agrees, subject to the terms and conditions of the agreement, to deliver electrical energy at the same or another time. Examples of nontaxable exchange transactions include, but are not limited to, the following:

(1) The residential exchange of electric power entered into between a light and power business and the administrator of the Bonneville Power Administration pursuant to the Pacific Northwest Electric Power Planning and Conservation Act, P.L. 96-501, Sec. 5(c), 16 U.S.C. 839(c) (Supp. 1982);

(2) The exchange of electric power for electric power between one light and power business and another light and power business;

(3) The transmission or transfer of electric power by one light and power business to another light and power business pursuant to the agreement for coordination of operations among power systems of the Pacific Northwest executed as of September 15, 1964;

(4) The Bonneville Power Administration's acquisition of electric power for resale to its Washington customers in the light and power business.

Any consideration received in addition to or in excess of exchange power constitutes taxable consideration.

The taxpayer liable for the payment of public utility tax under the light and power business classification is the "person" (as defined by RCW 82.04.030) who last distributes electrical energy within this state as explained above. Electrical energy generated or transmitted by the United States Army Corps of Engineers, United States Bureau of Reclamation, or the Bonneville Power Administration is not subject to this tax unless and until it is transferred by such federal entity to another person engaged in the light and power business within this state and then only upon the last distribution of such energy by such light and power business.

For purposes of measuring the public utility tax liability, the "amount or value derived from the last distribution of electrical energy" (RCW 82.16.010(13) definition of "gross income") is the total consideration in

terms of money or other value, however designated, received by or accruing to the taxpayer: *Provided*, That the tax measure is the cost of production but not to exceed the fair market value of the electrical energy at the time it is generated in this state for any of the following: (a) For electrical energy generated in this state and transmitted or transferred by the person who generated the same to points outside this state without prior sale; and (b) for electrical energy sold pursuant to an agreement which requires the purchaser to pay certain costs of the generating facility without regard to the amount of electrical energy produced by such facility.

In distinguishing gross income taxable under the public utility tax from gross income taxable under the business and occupation tax, the department of revenue will be guided by the uniform system of accounts established for the specific type of utility concerned. However, because of differences in the uniform systems of accounts established for various types of utility businesses, such guides will not be deemed controlling for the purposes of classifying revenue under the Revenue Act.

**VOLUME EXEMPTION.** Persons subject to the public utility tax are exempt from the payment of this tax for any reporting period in which taxable income reported under the combined total of all public utility tax classifications does not equal or exceed the minimum taxable amount for the reporting periods assigned to such persons according to the following schedule:

Monthly reporting basis . . . . .	\$500 per month
Quarterly reporting basis . . . . .	\$1500 per quarter
Annual reporting basis . . . . .	\$6000 per annum

**DEDUCTIONS.** Amounts derived from the following sources do not constitute taxable income in computing tax under the public utility tax:

1. Amounts derived by municipally owned or operated public services businesses directly from taxes levied for the support thereof, but not including service charges which are spread on the property tax rolls and collected as taxes.

2. Amounts derived by persons engaged in the water distribution, or gas distribution business, from the sale of commodities to persons in the same public service business for resale as such within this state.

3. Amounts actually paid by a taxpayer to another person taxable under chapter 82.16 RCW as the latter's portion of the consideration due for services jointly furnished by both. This includes the amount paid to a ferry company for the transportation of a vehicle and its contents (but not amounts paid to state owned or operated ferries) when such vehicle is carrying freight or passengers for hire and is being operated by a person engaged in the business of urban transportation or motor transportation. It does not include amounts paid for the privilege of moving such vehicles over toll bridges.

4. Amounts derived from the distribution of water through an irrigation system, solely for irrigation purposes.

5. Amounts derived from the transportation of commodities from points of origin in this state to final destination outside this state, or from points of origin outside

this state to final destination in this state with respect to which the carrier grants to the shipper the privilege of stopping the shipment in transit at some point in this state for the purpose of storing, manufacturing, milling, or other processing, and thereafter forwards the same commodity, or its equivalent, in the same or converted form, under a through freight rate from point of origin to final destination; and amounts derived from the transportation of commodities from points of origin in the state to an export elevator, wharf, dock or shipside on tidewater or navigable tributaries thereto from which such commodities are forwarded, without intervening transportation, by vessel, in their original form, to interstate or foreign destination: *Provided*, That no deduction will be allowed when the point of origin and the point of delivery to such export elevator, wharf, dock, or shipside are located within the corporate limits of the same city or town.

6. Amounts or value paid or contributed to any county, city, town, political subdivision, or municipal or quasi municipal corporation of the state of Washington representing payments of special assessments or installments thereof and interests and penalties thereon, charges in lieu of assessments, or any other charges, payments or contributions representing a share of the cost of capital facilities constructed or to be constructed or for the retirement of obligations and payment of interest thereon issued for capital purposes. The business and occupation tax is likewise inapplicable to such amounts. Service charges shall not be included in this exemption even though used wholly or in part for capital purposes.

7. Amounts derived from the distribution of water by a nonprofit water association which are used for capital improvements by that association.

8. Amounts received by cities, counties, towns, or municipal corporations as payment of a share of the cost of capital facilities, but excluding charges for utility services which may be used for capital purposes.

9. Amounts received for providing commuter share riding or ride sharing for the elderly and the handicapped in accordance with RCW 46.74.010.

10. Amounts expended to improve consumers' efficiency of energy end use or to otherwise reduce the use of electrical energy or gas by the consumer.

11. Amounts equal to the cost of production at the plant for consumption in this state of:

(a) Electrical energy produced from cogeneration as defined in RCW 82.35.020; and

(b) Electrical energy or gas produced from renewable energy resources (e.g., solar, wind, hydro, geothermal, wood, wastes, and end-use waste heat).

This deduction is allowable only for production facilities which at the time of placement into service have a total incremental system cost per unit of energy delivered to end use which is no greater than that of conventional production facilities using nuclear or fossil fuel

resources which could be acquired to meet the same energy demand.

When revenue derived from any of the foregoing sources is included within the reported gross income, the amount thereof may be deducted in computing tax liability.

Contributions in aid of construction not falling within item "6" above are subject to public utility tax, except that amounts received for line extensions, connection fees, and other charges for services rendered prior to the receipt of utility services by the customer against whom the charges are made are subject to business and occupation tax under the service and other activities classification rather than the public utility tax.

In addition to the foregoing deductions there also may be deducted from the reported gross income (if included therein), the following:

a. The amount of cash discount actually taken by the purchaser or customer.

b. The amount of credit losses actually sustained.

c. Amounts received from insurance companies in payment of losses.

d. Amounts received from individuals and others in payment of damages caused by them to the utility's plant or equipment.

(For specific rule pertaining to the classifications of "urban transportation" and "motor transportation," see WAC 458-20-180, and of "warehouses," see WAC 458-20-182.) [Statutory Authority: RCW 82.32.300, 83-01-059 (Order ET 82-13), § 458-20-179, filed 12/15/82; Order ET 71-1, § 458-20-179, filed 7/22/71; Order ET 70-3, § 458-20-179, filed 5/29/70, effective 7/1/70.]

**WAC 458-20-237 Retail sales tax collection schedules.** Under the provisions of chapter 35, Laws of 1982 1st ex. sess., the state retail sales tax was decreased to 5.4% effective May 1, 1982. 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 5.4% state tax, making a total combined tax of 5.9% in areas imposing the local tax. By RCW 82.14.045 all cities and counties, after voter approval, are authorized to levy an additional sales and use tax of .1%, .2%, or .3%, and, in the case of a class AA county, .4%, .5%, or .6%, to finance public transportation systems, which tax is also to be collected along with the state tax, making a total combined tax of 6.1%, 6.2%, or 6.5%.

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 5.4%, 5.9%, 6.1%, 6.2%, and 6.5% schedules to govern the collection of retail sales tax on all retail sales. Also, under chapter 49, Laws of 1982 1st ex. sess., counties and cities are authorized to impose optional sales tax or use tax at rates up to five-tenths of one percent. Imposition of these taxes will affect the foregoing collection schedules accordingly.

## RETAIL SALES TAX COLLECTION SCHEDULE

May 1, 1982

5.4 Percent

SALE	TAX	
.10-	.27	.01
.28-	.46	.02
.47-	.64	.03
.65-	.83	.04
.84-	1.01	.05
1.02-	1.20	.06
1.21-	1.38	.07
1.39-	1.57	.08
1.58-	1.75	.09
1.76-	1.94	.10
1.95-	2.12	.11
2.13-	2.31	.12
2.32-	2.49	.13
2.50-	2.68	.14
2.69-	2.87	.15
2.88-	3.05	.16
3.06-	3.24	.17
3.25-	3.42	.18
3.43-	3.61	.19
3.62-	3.79	.20
3.80-	3.98	.21
3.99-	4.16	.22
4.17-	4.35	.23
4.36-	4.53	.24
4.54-	4.72	.25
4.73-	4.90	.26
4.91-	5.09	.27
5.10-	5.27	.28
5.28-	5.46	.29
5.47-	5.64	.30
5.65-	5.83	.31
5.84-	6.01	.32
6.02-	6.20	.33
6.21-	6.38	.34
6.39-	6.57	.35
6.58-	6.75	.36
6.76-	6.94	.37
6.95-	7.12	.38
7.13-	7.31	.39
7.32-	7.49	.40
7.50-	7.68	.41
7.69-	7.87	.42
7.88-	8.05	.43
8.06-	8.24	.44
8.25-	8.42	.45
8.43-	8.61	.46
8.62-	8.79	.47
8.80-	8.98	.48
8.99-	9.16	.49
9.17-	9.35	.50
9.36-	9.53	.51
9.54-	9.72	.52
9.73-	9.90	.53
9.91-	10.09	.54

## RETAIL SALES TAX COLLECTION SCHEDULE

May 1, 1982

5.9 Percent

SALE	TAX	
.09-	.25	.01
.26-	.42	.02
.43-	.59	.03
.60-	.76	.04
.77-	.93	.05
.94-	1.10	.06
1.11-	1.27	.07
1.28-	1.44	.08
1.45-	1.61	.09
1.62-	1.77	.10
1.78-	1.94	.11
1.95-	2.11	.12
2.12-	2.28	.13
2.29-	2.45	.14
2.46-	2.62	.15
2.63-	2.79	.16
2.80-	2.96	.17
2.97-	3.13	.18
3.14-	3.30	.19
3.31-	3.47	.20
3.48-	3.64	.21
3.65-	3.81	.22
3.82-	3.98	.23
3.99-	4.15	.24
4.16-	4.32	.25
4.33-	4.49	.26
4.50-	4.66	.27
4.67-	4.83	.28
4.84-	4.99	.29
5.00-	5.16	.30
5.17-	5.33	.31
5.34-	5.50	.32
5.51-	5.67	.33
5.68-	5.84	.34
5.85-	6.01	.35
6.02-	6.18	.36
6.19-	6.35	.37
6.36-	6.52	.38
6.53-	6.69	.39
6.70-	6.86	.40
6.87-	7.03	.41
7.04-	7.20	.42
7.21-	7.37	.43
7.38-	7.54	.44
7.55-	7.71	.45
7.72-	7.88	.46
7.89-	8.05	.47
8.06-	8.22	.48
8.23-	8.38	.49
8.39-	8.55	.50
8.56-	8.72	.51
8.73-	8.89	.52
8.90-	9.06	.53
9.07-	9.23	.54
9.24-	9.40	.55

SALE	TAX
9.41-	9.57 .56
9.58-	9.74 .57
9.75-	9.91 .58
9.92-	10.08 .59

SALE	TAX
7.96-	8.11 .49
8.12-	8.27 .50
8.28-	8.44 .51
8.45-	8.60 .52
8.61-	8.77 .53
8.78-	8.93 .54
8.94-	9.09 .55
9.10-	9.26 .56
9.27-	9.42 .57
9.43-	9.59 .58
9.60-	9.75 .59
9.76-	9.91 .60
9.92-	10.08 .61

## RETAIL SALES TAX COLLECTION SCHEDULE

May 1, 1982

6.1 Percent

SALE	TAX
.09-	.24 .01
.25-	.40 .02
.41-	.57 .03
.58-	.73 .04
.74-	.90 .05
.91-	1.06 .06
1.07-	1.22 .07
1.23-	1.39 .08
1.40-	1.55 .09
1.56-	1.72 .10
1.73-	1.88 .11
1.89-	2.04 .12
2.05-	2.21 .13
2.22-	2.37 .14
2.38-	2.54 .15
2.55-	2.70 .16
2.71-	2.86 .17
2.87-	3.03 .18
3.04-	3.19 .19
3.20-	3.36 .20
3.37-	3.52 .21
3.53-	3.68 .22
3.69-	3.85 .23
3.86-	4.01 .24
4.02-	4.18 .25
4.19-	4.34 .26
4.35-	4.50 .27
4.51-	4.67 .28
4.68-	4.83 .29
4.84-	4.99 .30
5.00-	5.16 .31
5.17-	5.32 .32
5.33-	5.49 .33
5.50-	5.65 .34
5.66-	5.81 .35
5.82-	5.98 .36
5.99-	6.14 .37
6.15-	6.31 .38
6.32-	6.47 .39
6.48-	6.63 .40
6.64-	6.80 .41
6.81-	6.96 .42
6.97-	7.13 .43
7.14-	7.29 .44
7.30-	7.45 .45
7.46-	7.62 .46
7.63-	7.78 .47
7.79-	7.95 .48

## RETAIL SALES TAX COLLECTION SCHEDULE

May 1, 1982

6.2 Percent

Sale	Tax
.09-	.24 .01
.25-	.40 .02
.41-	.56 .03
.57-	.72 .04
.73-	.88 .05
.89-	1.04 .06
1.05-	1.20 .07
1.21-	1.37 .08
1.38-	1.53 .09
1.54-	1.69 .10
1.70-	1.85 .11
1.86-	2.01 .12
2.02-	2.17 .13
2.18-	2.33 .14
2.34-	2.49 .15
2.50-	2.66 .16
2.67-	2.82 .17
2.83-	2.98 .18
2.99-	3.14 .19
3.15-	3.30 .20
3.31-	3.46 .21
3.47-	3.62 .22
3.63-	3.79 .23
3.80-	3.95 .24
3.96-	4.11 .25
4.12-	4.27 .26
4.28-	4.43 .27
4.44-	4.59 .28
4.60-	4.75 .29
4.76-	4.91 .30
4.92-	5.08 .31
5.09-	5.24 .32
5.25-	5.40 .33
5.41-	5.56 .34
5.57-	5.72 .35
5.73-	5.88 .36
5.89-	6.04 .37
6.05-	6.20 .38

Sale	Tax	Sale	Tax		
6.21-	6.37	.39	4.39-	4.53	.29
6.38-	6.53	.40	4.54-	4.69	.30
6.54-	6.69	.41	4.70-	4.84	.31
6.70-	6.85	.42	4.85-	4.99	.32
6.86-	7.01	.43	5.00-	5.15	.33
7.02-	7.17	.44	5.16-	5.30	.34
7.18-	7.33	.45	5.31-	5.46	.35
7.34-	7.49	.46	5.47-	5.61	.36
7.50-	7.66	.47	5.62-	5.76	.37
7.67-	7.82	.48	5.77-	5.92	.38
7.83-	7.98	.49	5.93-	6.07	.39
7.99-	8.14	.50	6.08-	6.23	.40
8.15-	8.30	.51	6.24-	6.38	.41
8.31-	8.46	.52	6.39-	6.53	.42
8.47-	8.62	.53	6.54-	6.69	.43
8.63-	8.79	.54	6.70-	6.84	.44
8.80-	8.95	.55	6.85-	6.99	.45
8.96-	9.11	.56	7.00-	7.15	.46
9.12-	9.27	.57	7.16-	7.30	.47
9.28-	9.43	.58	7.31-	7.46	.48
9.44-	9.59	.59	7.47-	7.61	.49
9.60-	9.75	.60	7.62-	7.76	.50
9.76-	9.91	.61	7.77-	7.92	.51
9.92-	10.08	.62	7.93-	8.07	.52
			8.08-	8.23	.53
			8.24-	8.38	.54
			8.39-	8.53	.55
			8.54-	8.69	.56
			8.70-	8.84	.57
			8.85-	8.99	.58
			9.00-	9.15	.59
			9.16-	9.30	.60
			9.31-	9.46	.61
			9.47-	9.61	.62
			9.62-	9.76	.63
			9.77-	9.92	.64
			9.93-	10.07	.65

RETAIL SALES TAX COLLECTION SCHEDULE

May 1, 1982

6.5 Percent

Sale	Tax
.08-	.23 .01
.24-	.38 .02
.39-	.53 .03
.54-	.69 .04
.70-	.84 .05
.85-	.99 .06
1.00-	1.15 .07
1.16-	1.30 .08
1.31-	1.46 .09
1.47-	1.61 .10
1.62-	1.76 .11
1.77-	1.92 .12
1.93-	2.07 .13
2.08-	2.23 .14
2.24-	2.38 .15
2.39-	2.53 .16
2.54-	2.69 .17
2.70-	2.84 .18
2.85-	2.99 .19
3.00-	3.15 .20
3.16-	3.30 .21
3.31-	3.46 .22
3.47-	3.61 .23
3.62-	3.76 .24
3.77-	3.92 .25
3.93-	4.07 .26
4.08-	4.23 .27
4.24-	4.38 .28

Note: Brackets are repetitive above \$10.

[Statutory Authority: RCW 82.32.300. 82-16-061 (Order ET 82-7), § 458-20-237, filed 7/30/82. Statutory Authority: RCW 82.32.300 and 82.08.060. 82-06-020 (Order 82-1), § 458-20-237, filed 2/24/82. Statutory Authority: RCW 82.08.060 and 82.14.070. 81-01-099 (Order 80-5), § 458-20-237, filed 12/23/80. 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 (Rule 237), filed 5/29/70, effective 7/1/70.]

**WAC 458-20-244 Food products.** Effective May 1, 1982, chapter 35 (P.V.), Laws of 1982 1st ex. sess., reimposes retail sales tax on sales of food products for human consumption except for food purchased with food stamps. Included with exempt food stamp purchases are purchases made with W.I.C. food vouchers. W.I.C.

stands for women, infants and children and is a special supplemental food program sponsored by the United States Department of Agriculture.

Retailers who accept food stamps and W.I.C. vouchers for purchases of food products are required to keep suitable records (per RCW 82.32.070) to demonstrate that any sales claimed sales tax exempt qualify for exemption under this rule and law.

Retailers will be required to retain totals of exempt sales recorded on daily cash register tapes. Additionally, all bank deposits must include a breakdown to disclose the totals of food stamps and W.I.C. vouchers.

**TAX APPLICATION EXAMPLES:**

(1) A customer who buys \$49.50 worth of groceries and pays with \$50.00 worth of food stamps would pay no sales tax; however, the retailer would record the \$49.50 sale as retail sales tax exempt, not the \$50.00 in stamps received;

(2) Where a customer buys \$60 worth of groceries and tenders \$50 in food stamps and \$10 in cash, the \$50 of groceries purchased with food stamps is tax exempt while the additional \$10 in purchases is subject to the retail sales tax.

Effective May 1, 1982 [Statutory Authority: RCW 82.32.300. 82-16-061 (Order ET 82-7), § 458-20-244, filed 7/30/82. Statutory Authority: RCW 82.01.060(2) and 82.32.300. 78-05-041 (Order ET 78-1), § 458-20-244 (Rule 244), filed 4/21/78, effective 7/1/78.]

**Chapter 458-24 WAC**

**UNFAIR CIGARETTE SALES BELOW COST ACT  
RULES AND REGULATIONS**

**WAC**

458-24-020	Unlawful practices.
458-24-030	Licenses, bond.
458-24-050	Administrative remedies.
458-24-060	Form and contents of complaint.
458-24-070	Penalties.
458-24-080	Unfair Cigarette Sales Below Cost Act rules and regulations.

**WAC 458-24-020 Unlawful practices.** (1) It is unlawful for any retailer or wholesaler of cigarettes with intent to injure competitors, destroy or substantially lessen competition to:

- Advertise, offer, or sell at less than cost;
- Offer or give a rebate in price, the effect of which would be a sale at less than cost; or
- Offer or give a concession of any kind, the effect of which would be a sale at less than cost.

(2) It is unlawful for a cigarette retailer with intent to injure competitors, destroy or substantially lessen competition to:

- Purchase or attempt to purchase cigarettes at less than cost to wholesalers; or
- Get or attempt to get a rebate or concession, the effect of which would be a purchase at less than cost to wholesalers.

(3) It is unlawful to engage in the business of purchasing, selling, consigning or distributing cigarettes

without holding a current and valid cigarette wholesalers or retailers license issued by the department of licensing.

(4) Commission of any of the unlawful practices proscribed by RCW 19.91.020 is a misdemeanor and, in addition, the law provides for a fine up to \$500 for each offense. [Statutory Authority: RCW 82.32.300. 82-19-028 (Order ET 82-9), § 458-24-020, filed 9/10/82; Order ET 72-2, § 458-24-020, filed 9/29/72.]

**WAC 458-24-030 Licenses, bond.** (1) "Wholesaler" means any person who:

- Purchases cigarettes directly from the manufacturer; or
- Purchases cigarettes from others for sale to persons who will resell such cigarettes in the regular course of business; or
- Services retail outlets through an established place of business for the purchase, warehousing, and distribution of cigarettes.

Each wholesaler shall renew or make application for a wholesale cigarette dealer's license on forms supplied by the department of licensing and remit therewith the annual license fee of \$650 to the department of licensing. If the wholesaler sells, or intends to sell, cigarettes at more than one place of business, whether temporary or established, a separate license with a license fee of \$115 shall be required for each additional place of business. Each license shall be exhibited in the place of business for which it is issued. "Place of business" means any location where business is transacted with, or sales are made to, customers. It includes any vehicle, truck, vessel, or the like at which sales are made.

Each licensed wholesaler shall file a bond with the department of revenue in an amount determined by the department of revenue, which amount shall not be less than \$5,000. The bond shall be executed by the wholesaler as principal, and by a corporation approved by the department of revenue and authorized to engage in business as a surety company in this state, as surety. The bond shall run concurrently with the wholesaler's license.

(2) "Retailer" means any person who makes sales of cigarettes at retail whether by operation of a store, stand, booth, concession, vending machine or other manner whatsoever.

Each retailer shall renew or make application for a retail cigarette dealer's license on forms supplied by the department of licensing and remit therewith the annual license fee of \$10 to the department of licensing. Retailers operating cigarette vending machines are required to pay an additional annual license fee of \$1 for each such vending machine.

(3) Persons may sell cigarettes both at retail and wholesale only if appropriate licenses are first secured for both such capacities. [Statutory Authority: RCW 82.32.300. 82-19-028 (Order ET 82-9), § 458-24-030, filed 9/10/82; Order ET 72-2, § 458-24-030, filed 9/29/72.]

**WAC 458-24-050 Administrative remedies.** (1) Any licensed cigarette retailer or wholesaler, believing that a competitor is violating any provision of chapter 19.91



RCW or chapter 458-24 WAC, may file with the Department of Revenue, Excise Tax Division, Olympia, Washington 98504, a complaint in writing setting forth the basis upon which it believes the competitor is violating the provisions of chapter 19.91 RCW. The complaint shall conform to the requirements of WAC 458-24-060 as to form and contents.

(2) Upon receipt of a complaint the department will determine if it is frivolous or unsubstantiated, and if so found, shall promptly notify the complaining party that there is no basis upon which the department will act.

(3) If the department determines that the complaint is not frivolous or unsubstantiated, the department shall notify the complaining party of its intent to investigate the matter. The complaining party will not receive any other notification of departmental action in the case unless requested. The department shall notify the party complained against that a complaint has been filed and that an investigation will commence in order to determine whether violations of chapter 19.91 RCW or chapter 458-24 WAC have occurred.

(4) The party complained against shall make available to the department of revenue, upon request, all business records pertaining to its operations and sales of cigarettes. All such business records will be subject to review and verification by the department as it may by law conduct.

(5) The department of revenue shall notify the party complained against of the result of its investigation in a written report. If the department determines that a violation of any provision of chapter 19.91 RCW has occurred, a hearing will be scheduled to consider the pending license revocation or suspension of the party complained against (hereinafter known as petitioner).

(6) All such hearings will be held before the director of the interpretation and appeals division in the department's Olympia offices unless otherwise specified in the notice of hearing. The department of revenue will schedule the hearing within thirty days of the issuance of its written report, or any extension requested by the petitioner and granted by the department.

(7) The hearing will be conducted in accordance with the provisions of chapter 34.04 RCW. The petitioner will be given an opportunity to present evidence and argument in opposition to the written report and pending license revocation or suspension. The right to appear in a representative capacity in such hearings shall be limited to:

(a) Individuals, officers, or employees of the business;

(b) Attorneys duly qualified and entitled to practice in the courts of the state of Washington; or

(c) Attorneys entitled to practice before the highest court of record of any other state, if attorneys licensed in Washington state are permitted to appear before the courts of such other state in a representative capacity.

(8) Following the hearing, the director of interpretation and appeals will issue an order in accordance with the provisions of chapter 19.91 RCW, chapter 458-24 WAC, and RCW 34.04.120. The order shall state the penalties (see WAC 458-24-070), if any, to be imposed

against the petitioner. The department shall mail a copy of its order to the petitioner. The order shall represent the official position of the department of revenue and shall be binding unless timely appealed.

(9) Appeals from orders of the department of revenue may be taken to the superior court of Thurston county. [Statutory Authority: RCW 82.32.300. 82-19-028 (Order ET 82-9), § 458-24-050, filed 9/10/82; Order ET 72-2, § 458-24-050, filed 9/29/72.]

#### **WAC 458-24-060 Form and contents of complaint.**

(1) The complaint shall set forth the following:

(a) The name and address of the complaining party;

(b) The name and address of the person against whom the complaint is made;

(c) The nature of the complaint in clear and concise language with sufficient detail to notify the department of the specific violation or violations which constitute the subject matter of the complaint; and

(d) Those facts which complainant alleges as of his own knowledge and those facts that are alleged on information and belief.

(2) The complaint shall be signed by the party making the complaint and the facts alleged in the complaint, except those facts alleged to be on information and belief, shall be sworn to by the complaining party. [Statutory Authority: RCW 82.32.300. 82-19-028 (Order ET 82-9), § 458-24-060, filed 9/10/82; Order ET 72-2, § 458-24-060, filed 9/29/72.]

**WAC 458-24-070 Penalties.** The department shall revoke or suspend the license or permit of any wholesale or retail cigarette dealer found to have violated the provisions of chapter 19.91 RCW or chapter 458-24 WAC. Upon a finding by the department of a failure to comply with the provisions of chapter 19.91 RCW or chapter 458-24 WAC, it shall:

(1) For the first offense, suspend the license or licenses of the offender for a period of not less than thirty consecutive business days;

(2) In the case of a second or plural offender, suspend the license or licenses of the offender for not less than ninety consecutive business days nor more than twelve months;

(3) In the event of finding the offender guilty of wilful and persistent violations, revoke the offender's license or licenses. [Statutory Authority: RCW 82.32.300. 82-19-028 (Order ET 82-9), § 458-24-070, filed 9/10/82.]

**WAC 458-24-080 Unfair Cigarette Sales Below Cost Act rules and regulations.** (1) RCW 19.91.020(1) forbids sales of cigarettes by wholesalers at less than cost. The law specifies that the "cost to the wholesaler" is to be computed by adding the "basic cost of cigarettes" (RCW 19.91.010(8)) to the "cost of doing business by the wholesaler" (RCW 19.91.010(9)). It shall be presumed that the "cost of doing business by the wholesaler" is at least four percent of the "basic cost of cigarettes" to the wholesaler. If the wholesaler performs or pays for the cartage to the retail outlet, it shall be presumed that the cartage costs are at least one-half of one

percent of the "basic cost of cigarettes" to the wholesaler and shall be added to the "cost of doing business."

(2) If the wholesaler of cigarettes believes that his cost of doing business is less than four percent of the "basic cost of cigarettes" to the wholesaler or that his cost of cartage to the retail outlet is less than one-half of one percent of the "basic cost of cigarettes" to the wholesaler, he must file a letter with the department of revenue stating his intention to sell cigarettes at a cost less than that presumed under RCW 19.91.010(9) and setting forth proof of a lesser cost of doing business.

(3) RCW 19.91.020(1) and (2) forbid sales of cigarettes by retailers at less than cost. The law specifies that the "cost to the retailer" is to be computed by adding the "basic cost of cigarettes" (RCW 19.91.010(8)) to the "cost of doing business by the retailer" (RCW 19.91.010(10)). Any retailer who, in connection with his purchase, receives discounts ordinarily allowed upon purchases by a wholesaler shall, in determining "cost to the retailer," add the "cost of doing business by the wholesaler" to the "basic cost of cigarettes" to said retailer, as well as the "cost of doing business by the retailer." It shall be presumed that the "cost of doing business by the retailer" is at least ten percent of the "basic cost of cigarettes" to the retailer. In the case of a retailer who receives the discounts ordinarily allowed upon purchases by a wholesaler, the "cost of doing business by the retailer" shall be presumed to be ten percent of the sum of the "basic cost of cigarettes" and the "cost of doing business by the wholesaler."

(4) If the retailer of cigarettes believes that his cost of doing business is less than ten percent of the "basic cost of cigarettes" to the retailer or that his cost of doing business is less than ten percent of the sum of the "basic cost of cigarettes" and the "cost of doing business by the wholesaler" (where the retailer receives the discounts ordinarily allowed upon purchases by a wholesaler), he must file a letter with the department of revenue stating his intention to sell cigarettes at a cost less than that presumed under RCW 19.91.010(10) and setting forth proof of a lesser cost of doing business.

(5) The department of revenue shall examine the wholesaler's or retailer's proof and verify its accuracy. The verification may include review of the wholesaler's or retailer's accounting records to determine the "cost of doing business by the wholesaler" as defined by RCW 19.91.010(9) or "cost of doing business by the retailer" as defined by RCW 19.91.010(10).

(6) If the department finds that the wholesaler or retailer has presented satisfactory proof of a lesser cost of doing business, it shall issue a letter of approval stating that prices may be lowered in accordance with the letter.

(7) If the department finds that the wholesaler or retailer has not presented satisfactory proof of a lesser cost of doing business, it shall issue a letter denying the wholesaler's or retailer's request for lower costs and stating the reasons therefore.

(8) The wholesaler or retailer may petition the department of revenue in writing for a review of the denial of the use of a lesser cost. Petitions should be addressed:

State of Washington, Department of Revenue, Interpretation and Appeals Division, Olympia, Washington 98504.

(9) The petition must be received by the department of revenue within twenty days after the issuance of the denial letter. An extension of thirty days will be granted if additional time is required for preparation of the petition and such extension is requested prior to expiration of the twenty-day period. If no petition is filed within these time periods, the department's denial letter shall become final.

(10) The department shall grant a conference for review of all denial letters if the wholesaler or retailer has filed a timely petition. Such conferences will be conducted by the director of the interpretation and appeals division. All conferences will be conducted informally and will be held at the departmental offices in Olympia.

(11) The wholesaler or retailer shall receive written notice of the assistant director's determination. The determination shall represent the official position of the department of revenue and shall be binding upon the wholesaler or retailer. [Statutory Authority: RCW 82-.32.300. 82-24-028 (Order ET 82-11), § 458-24-080, filed 11/23/82.]

## Chapter 458-40 WAC

### TAXATION OF TIMBER AND FOREST LANDS

#### WAC

- 458-40-18600 General.
- 458-40-18670 Definitions for 7/1/82 through 12/31/82.
- 458-40-18671 Stumpage value areas—Map for 7/1/82 through 12/31/82.
- 458-40-18672 Hauling distance zones—Maps for 7/1/82 through 12/31/82.
- 458-40-18673 Timber quality code numbers—Tables for 7/1/82 through 12/31/82.
- 458-40-18674 Stumpage values—Tables for 7/1/82 through 12/31/82.
- 458-40-18675 Harvester adjustments—Tables for 7/1/82 through 12/31/82.
- 458-40-18676 Small harvester option for 7/1/82 through 12/31/82.
- 458-40-18677 Definitions for small harvester option for 7/1/82 through 12/31/82.
- 458-40-18678 Taxable stumpage value for 7/1/82 through 12/31/82.
- 458-40-18679 Definitions for January 1 through June 30, 1983.
- 458-40-18680 Stumpage value areas—Map for January 1 through June 30, 1983.
- 458-40-18681 Hauling distance zones—Maps for January 1 through June 30, 1983.
- 458-40-18682 Timber quality code numbers—Tables for January 1 through June 30, 1983.
- 458-40-18683 Stumpage values—Tables for January 1 through June 30, 1983.
- 458-40-18684 Harvester adjustments—Tables for January 1 through June 30, 1983.
- 458-40-18685 Small harvester option for January 1 through June 30, 1983.
- 458-40-18686 Definitions for small harvester option for January 1 through June 30, 1983.
- 458-40-18687 Taxable stumpage value for January 1 through June 30, 1983.
- 458-40-19000 Timber pole volume table for west of Cascade Summit for the calendar period January 1 through June 30, 1983.

458-40-19001	Timber piling volume table for west of Cascade Summit for the calendar period January 1 through June 30, 1983.
458-40-19002	Timber pole volume table for east of Cascade Summit for the calendar period January 1 through June 30, 1983.
458-40-19003	Timber piling volume table for east of Cascade Summit for the calendar period January 1 through June 30, 1983.
458-40-19004	Conversion definitions and factors for the calendar period January 1 through June 30, 1983.
458-40-19106	Forest land values—1982.
458-40-19107	Forest land values—1983.
458-40-19300	Private forest land grades according to species and site index.

**Reviser's note:** WAC 458-40-18655 through 458-40-18669 (definitions, hauling distance zone maps, tables of timber quality code numbers, stumpage values, and harvest adjustments for July 1, 1981, through December 31, 1981, and January 1, 1982, through June 30, 1982) have been previously published in the 1981 supplement edition of the Washington Administrative Code. The large volume of these materials and their limited period of applicability make further reprinting unduly cumbersome and expensive, and pursuant to RCW 34.04.050(3) they are therefore omitted from publication in this 1982 supplement of the Washington Administrative Code.

**WAC 458-40-18600 General.** Pursuant to the duty imposed by RCW 84.33.071 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.

Pursuant to the duty imposed by RCW 84.33.073 and 84.33.074 to establish an elective manner for the small harvester to report his forest excise tax, the department has promulgated rules providing for filing an optional short form forest excise tax return.

WAC 458-40-18600, 458-40-18679 through 458-40-18687 and 458-40-19000 through 458-40-19004 are promulgated for the calendar period January 1 through June 30, 1983, pursuant to the rule-making requirements, and procedures prescribed or authorized by chapter 34.04 RCW.

These rules shall not be construed to affect any public timber contracts in effect prior to August 1, 1982. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-18600, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18600, filed 6/30/82; 82-02-035 (Order FT-81-4), § 458-40-18600, filed 12/31/81; 81-14-047 (Order FT 81-2), § 458-40-18600, filed 6/30/81; 81-02-007 (Order FT 80-6), § 458-40-18600, filed 12/30/80; 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-18600, filed 6/30/80, effective 6/30/80; 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 458-40-18670 Definitions for 7/1/82 through 12/31/82.** (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 or public 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 458-40-18671, 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 or public 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 458-40-18671, 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 or public 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 or publicly 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 84.33.071.

(7) **Harvester.** Harvester shall mean every person who from his own land or from 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 100 years of age or older 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 redcedar 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 that 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 less than 100 years of age and does not meet the definition of thinning in paragraph (d) of this section 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 volume adjustment is allowed where the total net volume harvested per taxpayer (excluding conifer and hardwood utility does not exceed 1,000 MBF per calendar year and does not exceed 500 MBF per 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 (as defined in Agriculture Handbook No. 541 Checklist of United States Trees (Native and Naturalized)):

(a) West of the Cascade Summit:

(i) "Douglas-fir," "western hemlock," "true fir," "western redcedar," "noble fir," "Sitka spruce," "Alaska-cedar," "red alder," and "cottonwood" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18674.

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

(b) East of the Cascade Summit:

(i) "Ponderosa pine," "lodgepole pine," "western white pine," "Douglas-fir," "western hemlock," "true fir," "western redcedar," "western larch" and "Engelmann spruce" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18674.

(ii) In areas east of the Cascade Summit, species designations for the harvest type "special forest products" shall be "western redcedar" (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 458-40-18671. 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 458-40-18674.

(17) **Timber.** Timber shall include forest trees, standing or down, on privately or publicly owned land, and except as provided in RCW 84.33.170 includes Christmas trees, shake blocks and boards, posts and other western redcedar 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 458-40-18673, and is based upon the constituent percentage of log grade specifications within the total volume of timber harvested for that particular species.

(19) This amendatory rule shall take effect on August 1, 1982, and shall not be construed to affect any timber contracts in effect prior to that date. [Statutory Authority: RCW 82.01.060, 84.33.030 and 84.33.071 as amended by 1982 2nd ex.s. c 4. 82-19-011 (Order FT-82-5), § 458-40-18670, filed 9/7/82. Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18670, filed 6/30/82.]

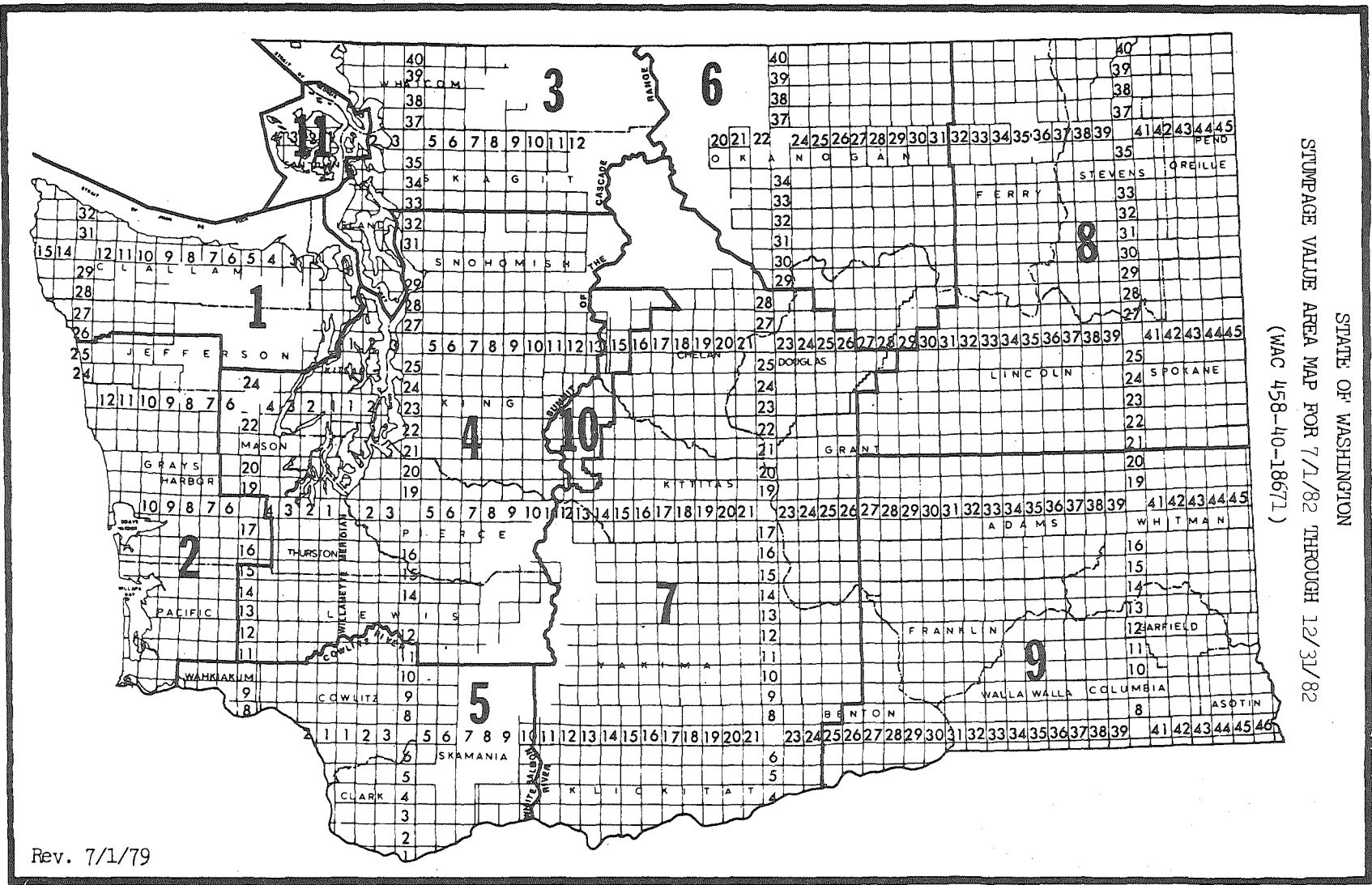
**WAC 458-40-18671 Stumpage value areas--Map for 7/1/82 through 12/31/82.** In order to allow for differences in market conditions and other relevant factors throughout the state as required by RCW 84.33.071(3) the department has created a map designating areas containing timber having similar growing, 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 458-40-18674.

The following stumpage value area map is hereby adopted for use during the period of July 1, 1982 through December 31, 1982:

STATE OF WASHINGTON

STUMPAGE VALUE AREA MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18671)



Rev. 7/1/79

[Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18671, filed 6/30/82.]

**WAC 458-40-18672 Hauling distance zones--Maps for 7/1/82 through 12/31/82.** In order to allow for differences in hauling costs and other relevant factors as required by 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.

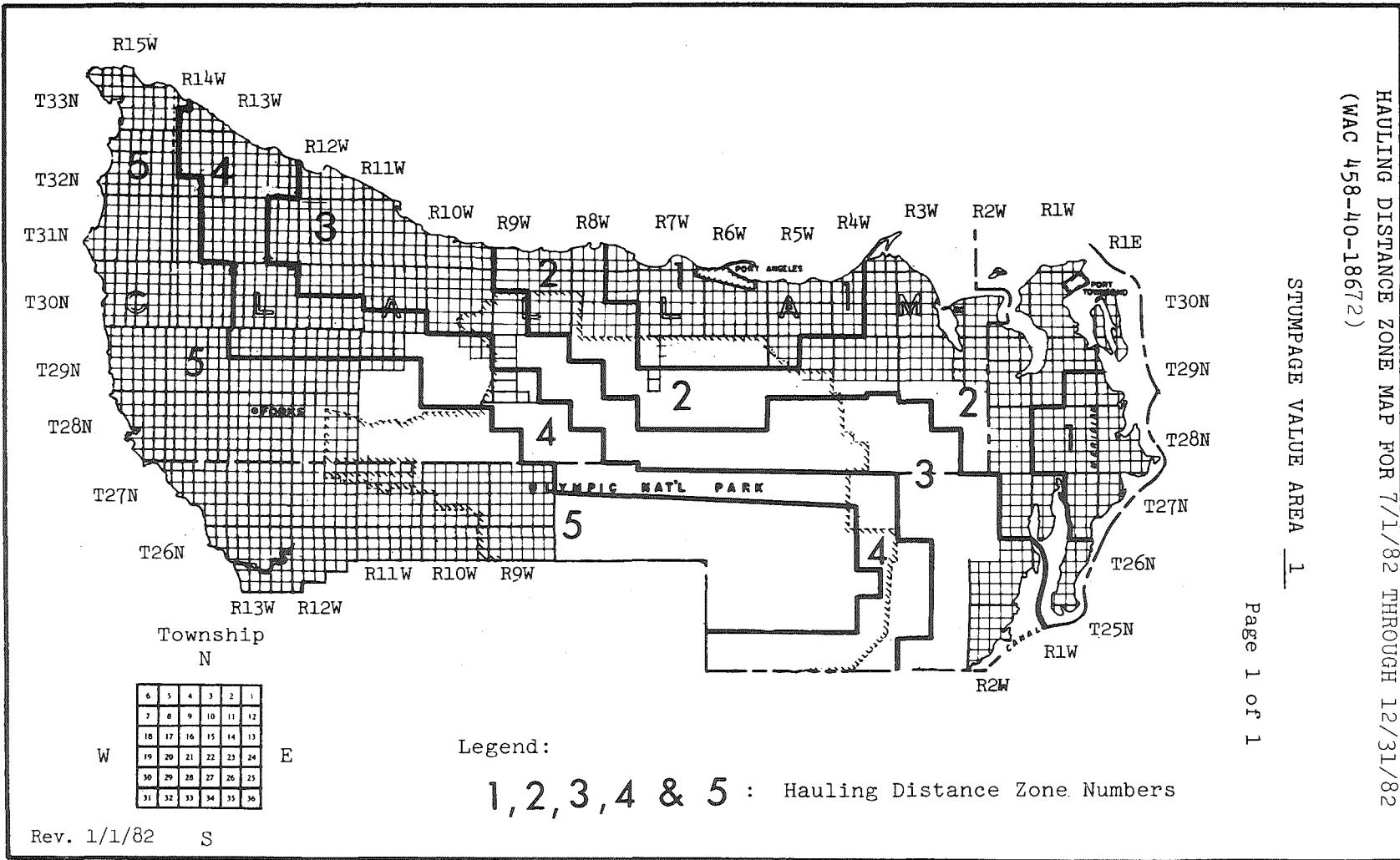
The hauling distance zone numbers on the following hauling distance zone maps establish the hauling distance zone numbers which are to be used in computing timber harvest value under the stumpage value tables of WAC 458-40-18674.

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, 1982 through December 31, 1982:

HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 1

Page 1 of 1



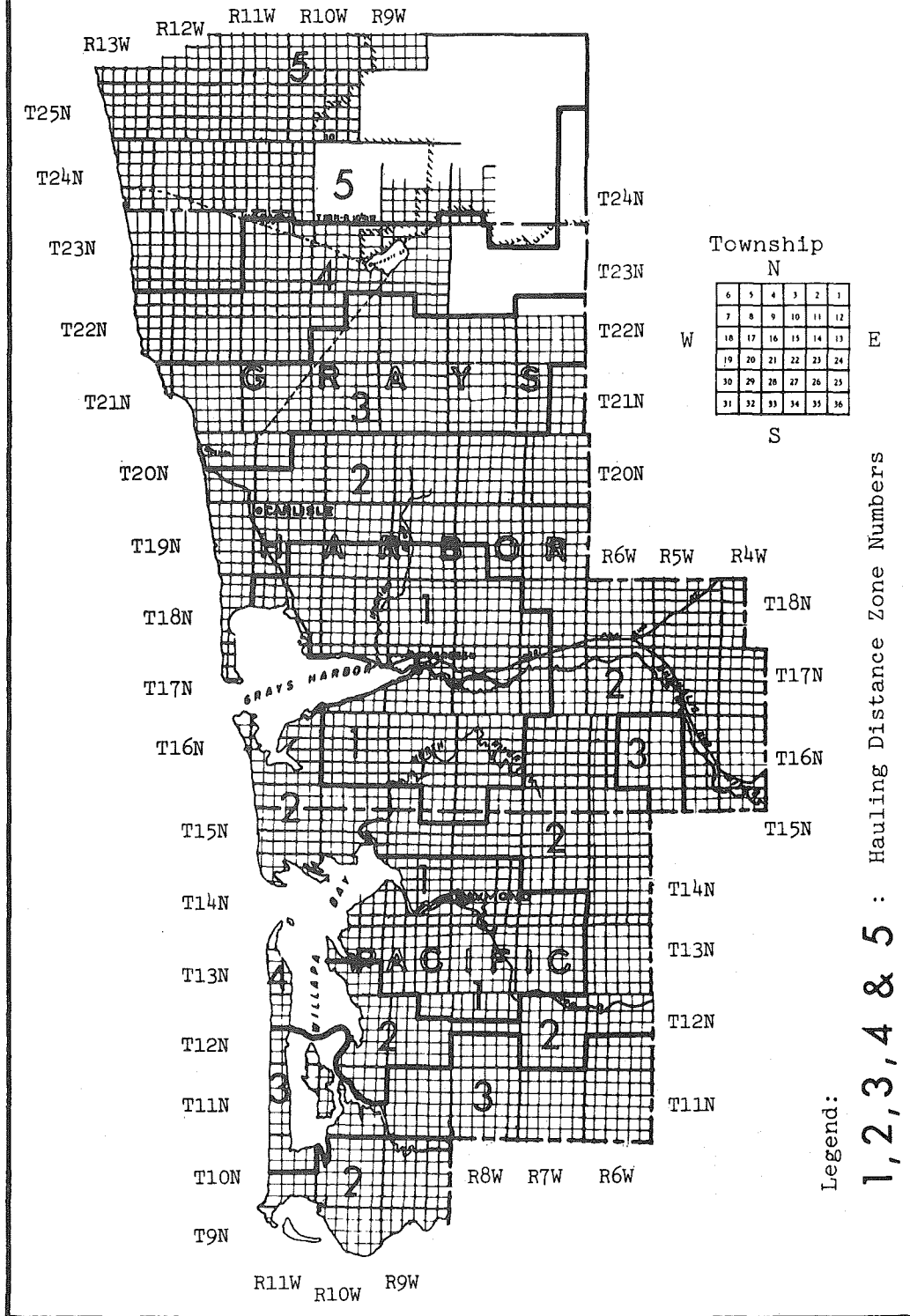
Rev. 1/1/82 S



HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC458-40-18672)

STUMPAGE VALUE AREA 2

Page 1 of 1

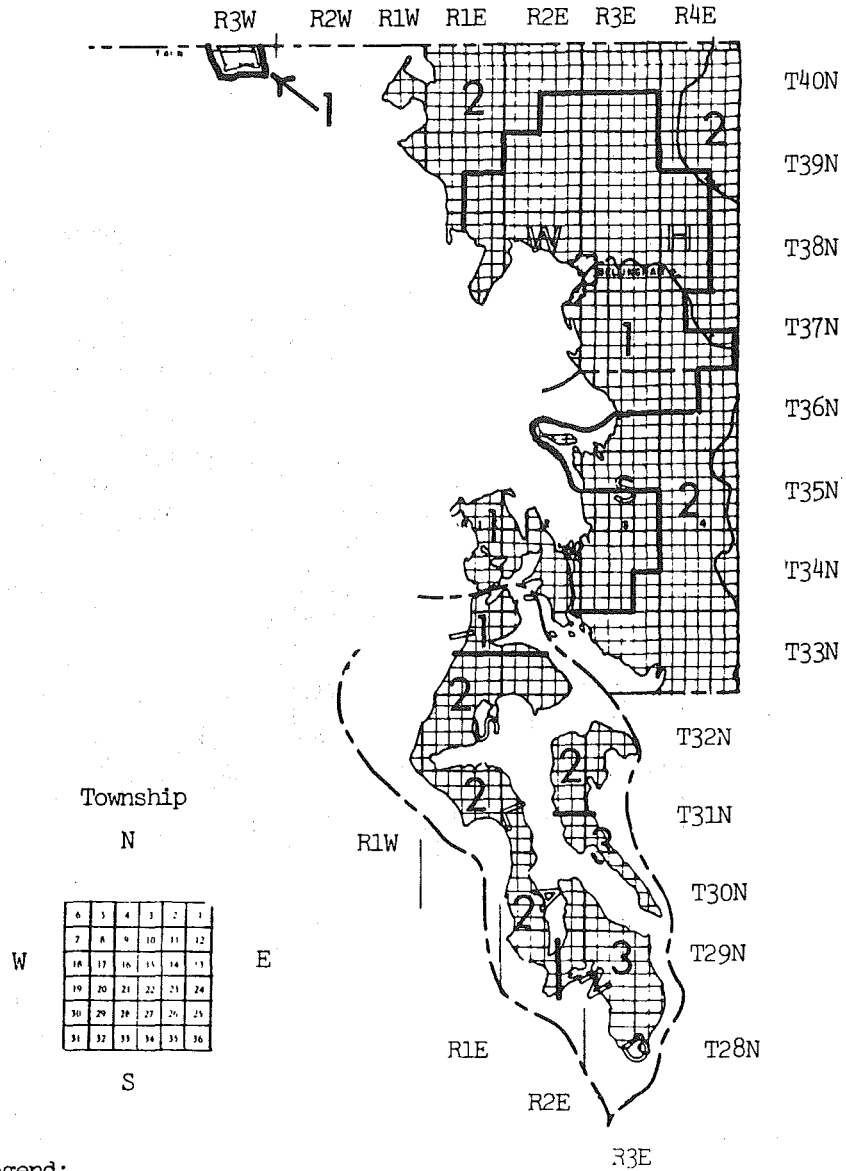


Legend:  
1, 2, 3, 4 & 5 : Hauling Distance Zone Numbers

HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC458-40-18672)

STUMPAGE VALUE AREA 3

Page 1 of 2



Legend:

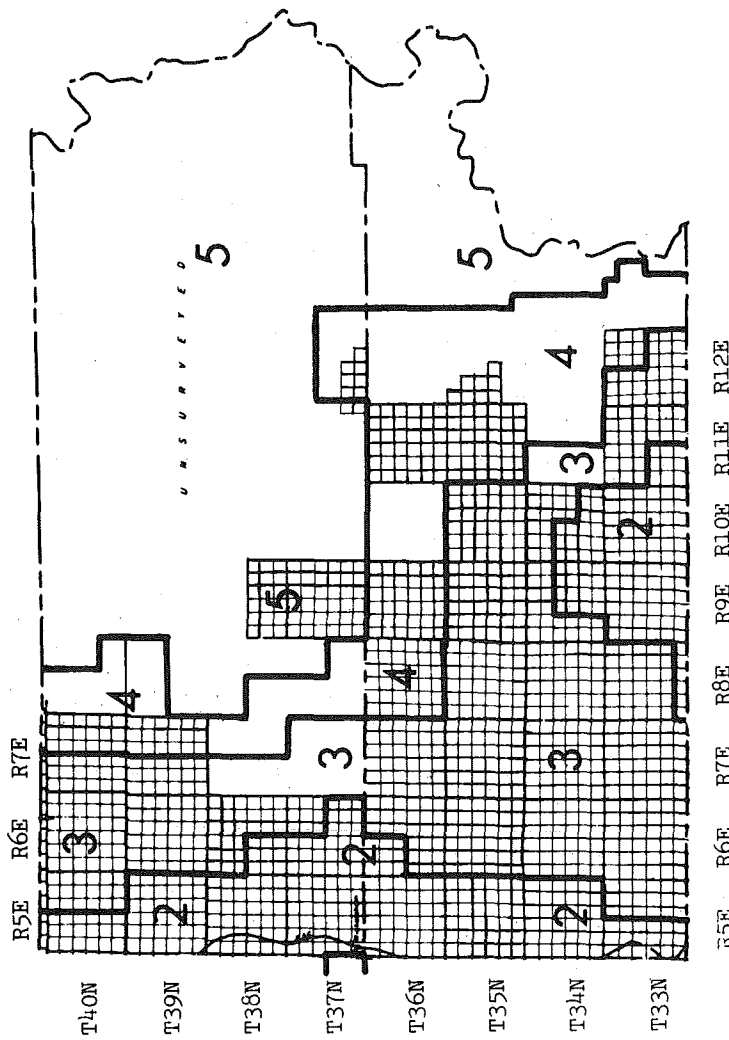
1, 2, 3, 4 and 5 : Hauling Distance Zone Numbers

7/1/79

HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/1/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 3

Page 2 of 2



Township

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

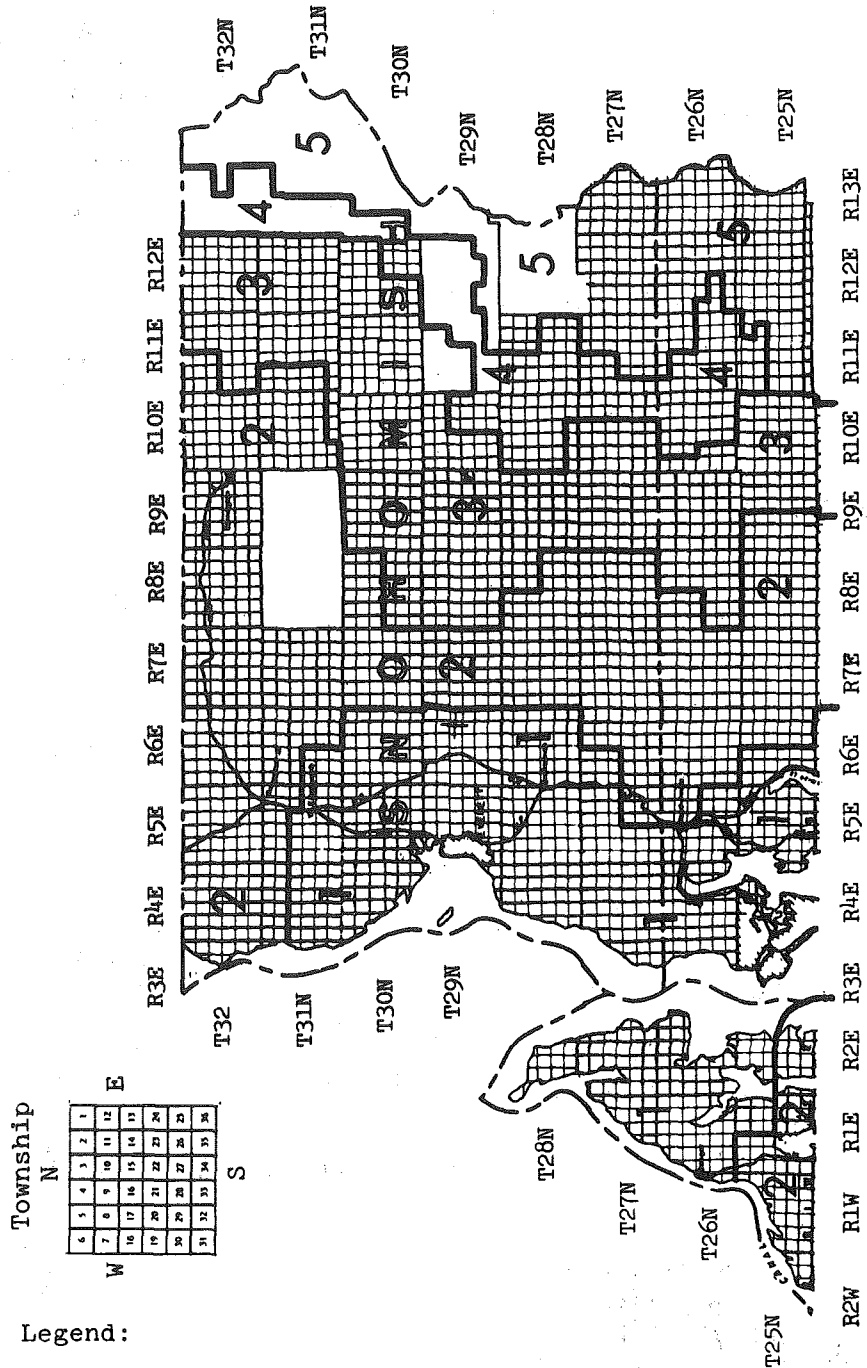
Legend:

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

HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 4

Page 1 of 3



Township

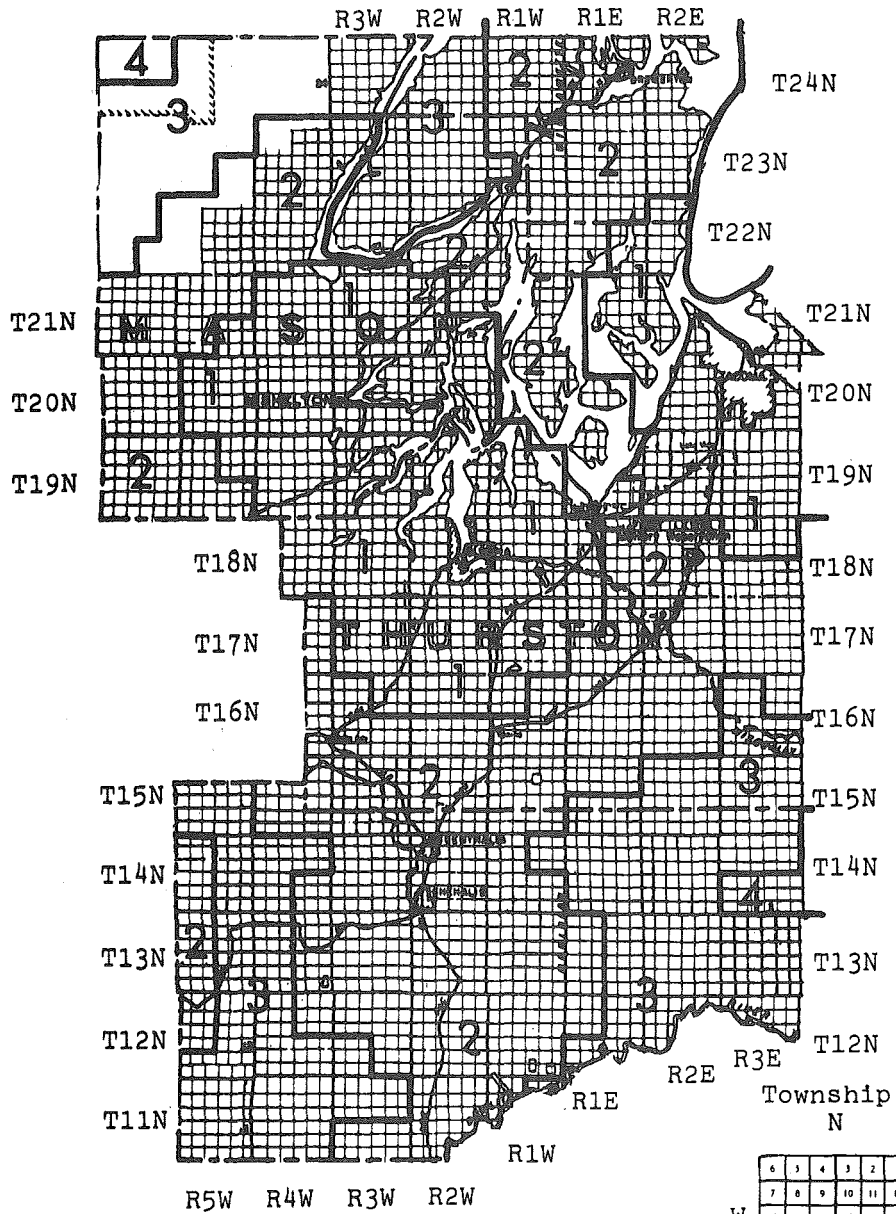
	E																																			
N	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
W	36	35	34	33	32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
S																																				

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

HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/1/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 4

Page 2 of 3



Legend:

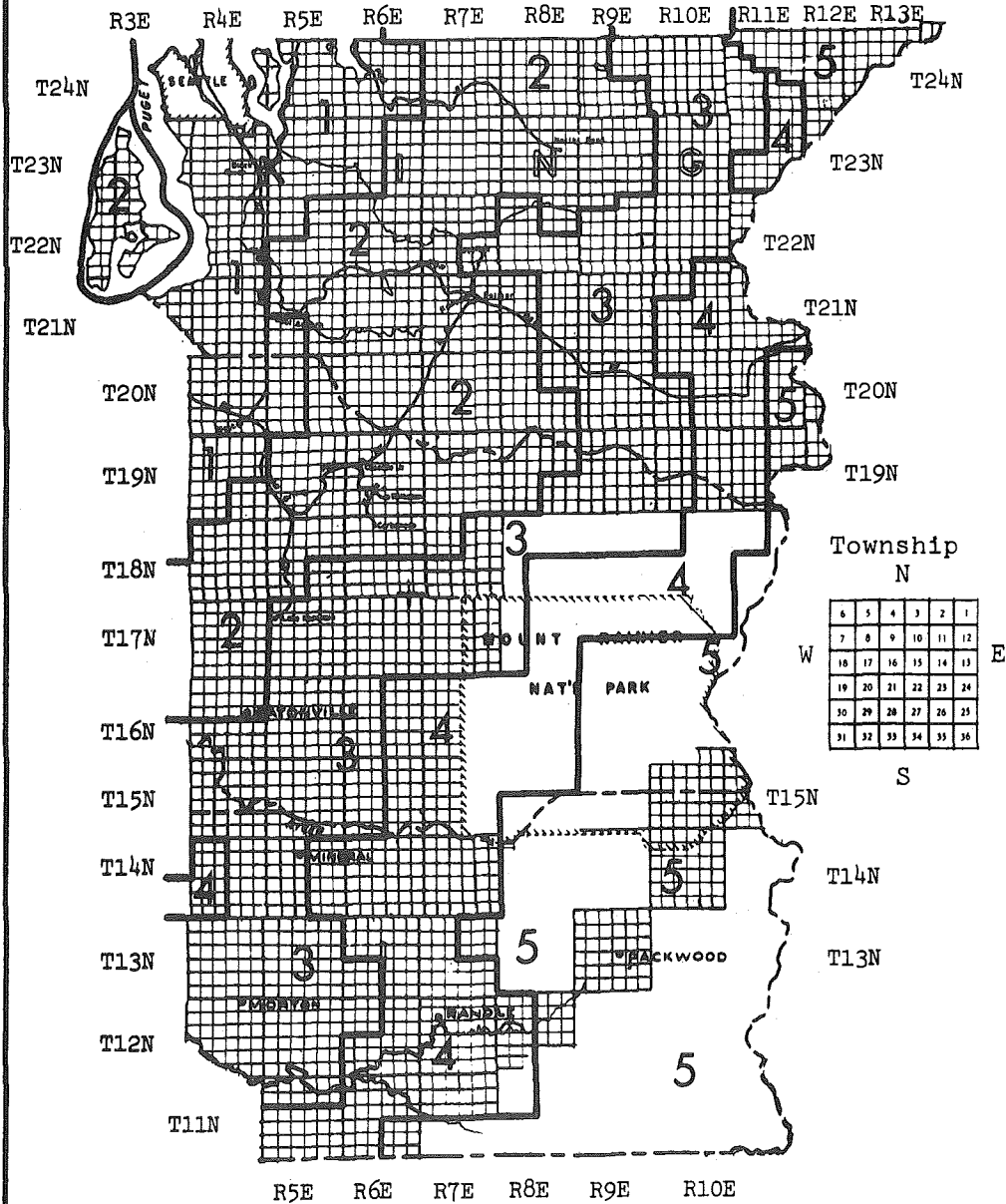
1, 2, 3 and 4: Hauling Distance Zone Numbers

6	3	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 7/1/82 THROUGH 12/1/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 4 Page 3 of 3



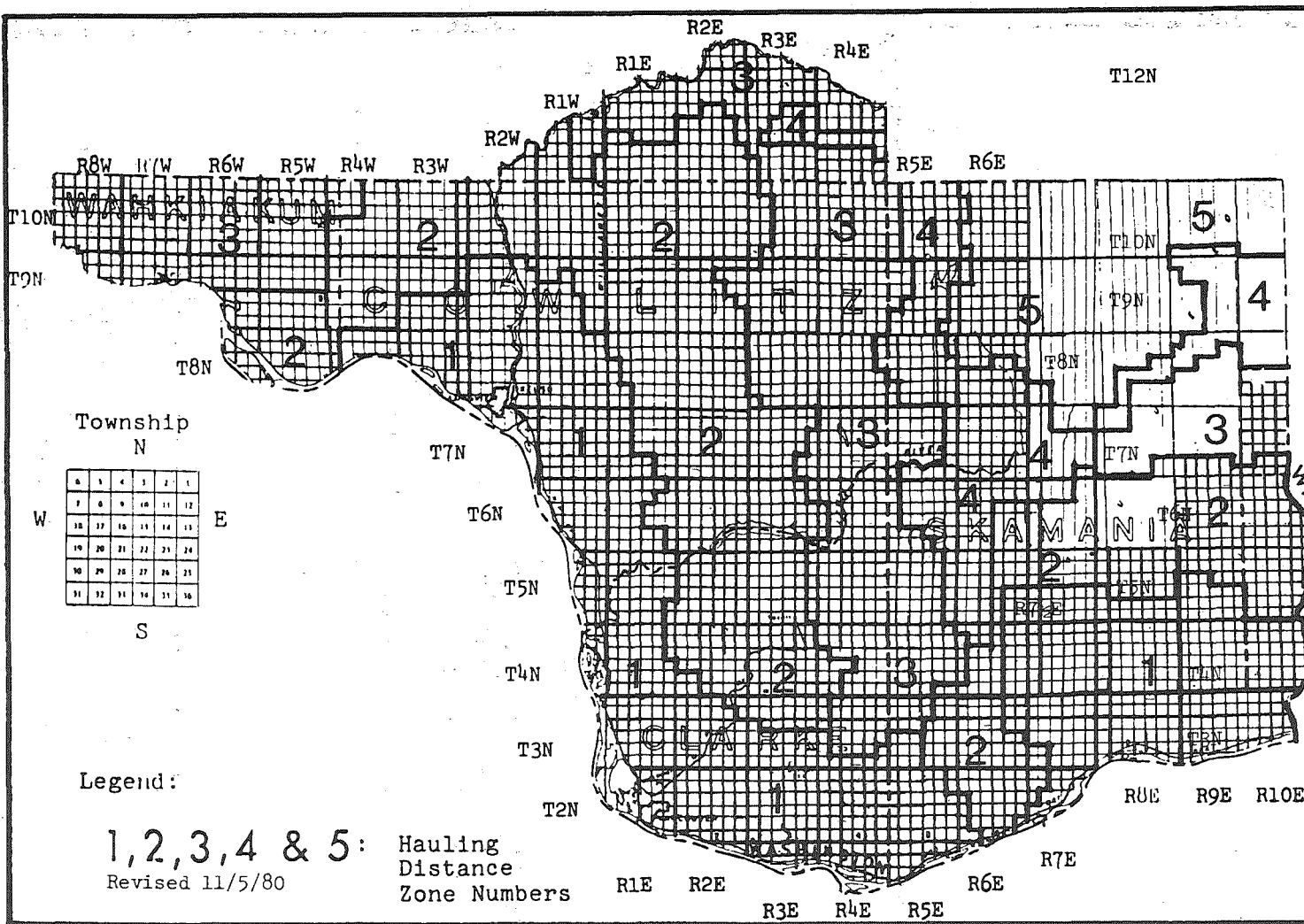
Legend:

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

HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 5

White Salmon River Page 1 of 1



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:  
Revised 11/5/80

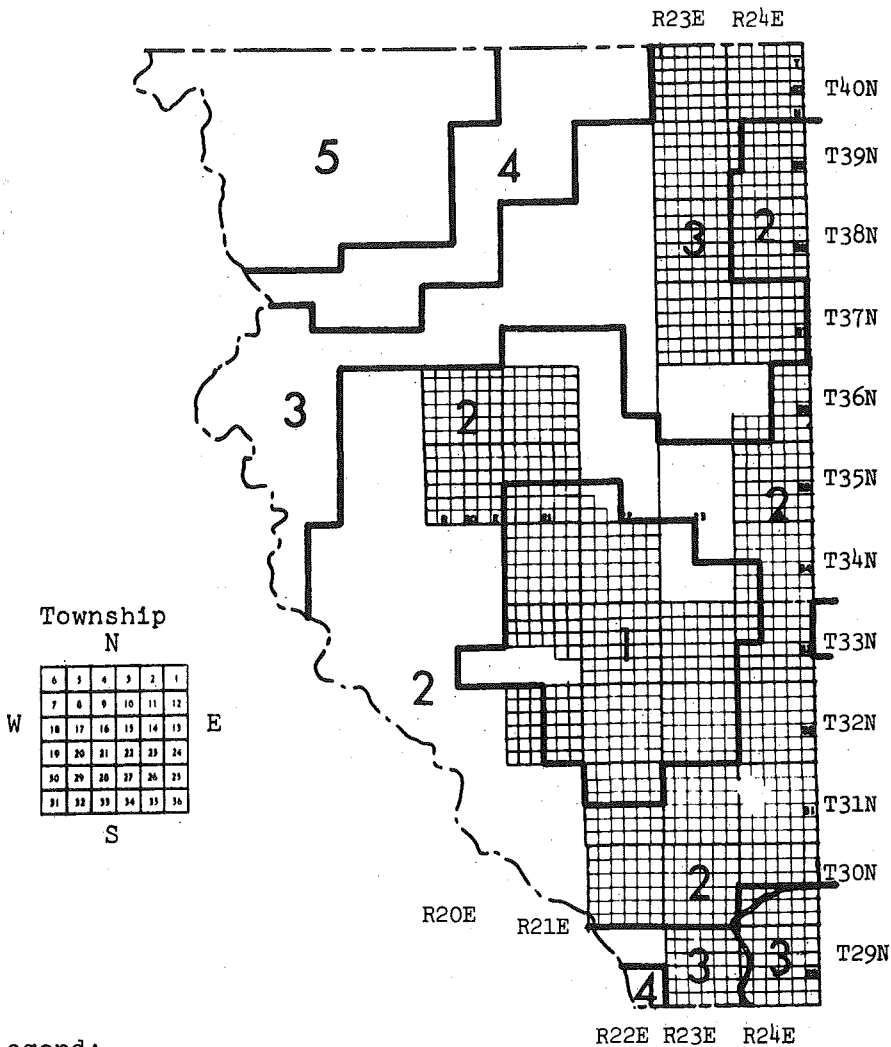
Hauling  
Distance  
Zone Numbers

R1E R2E R3E R4E R5E R6E R7E R8E R9E R10E

HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 6

Page 1 of 2



Legend:

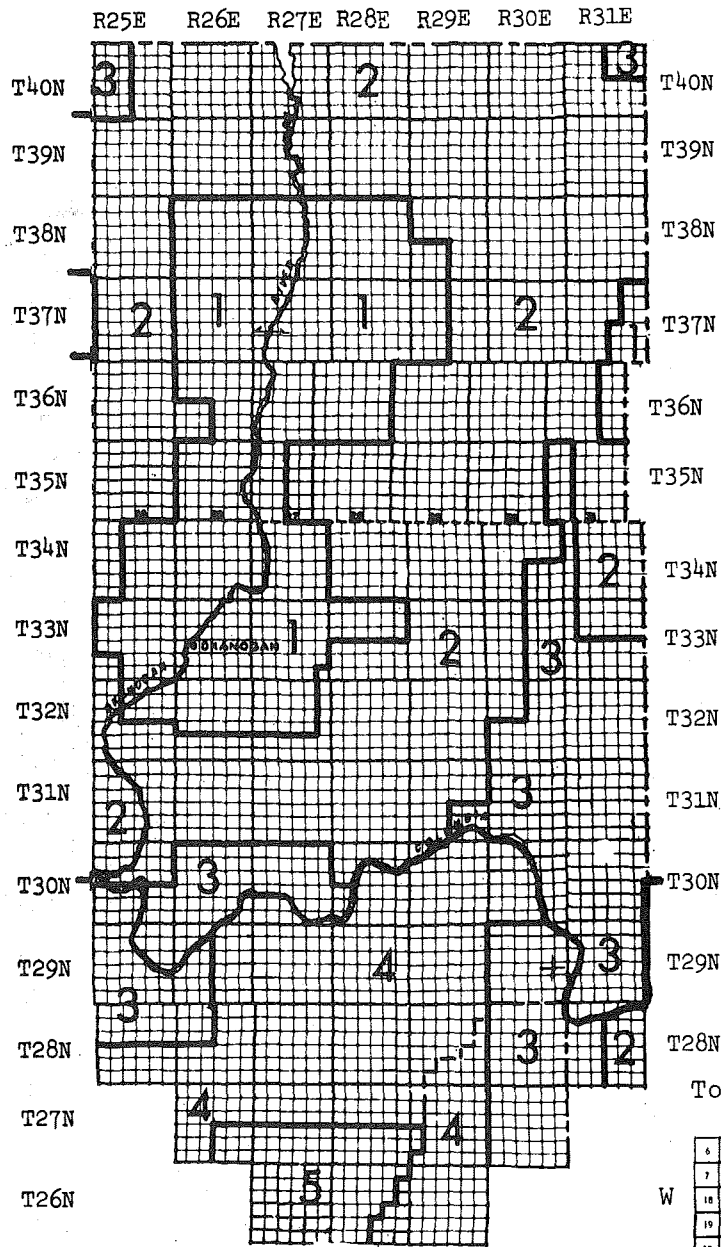
1, 2, 3, 4 and 5: Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18672)

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

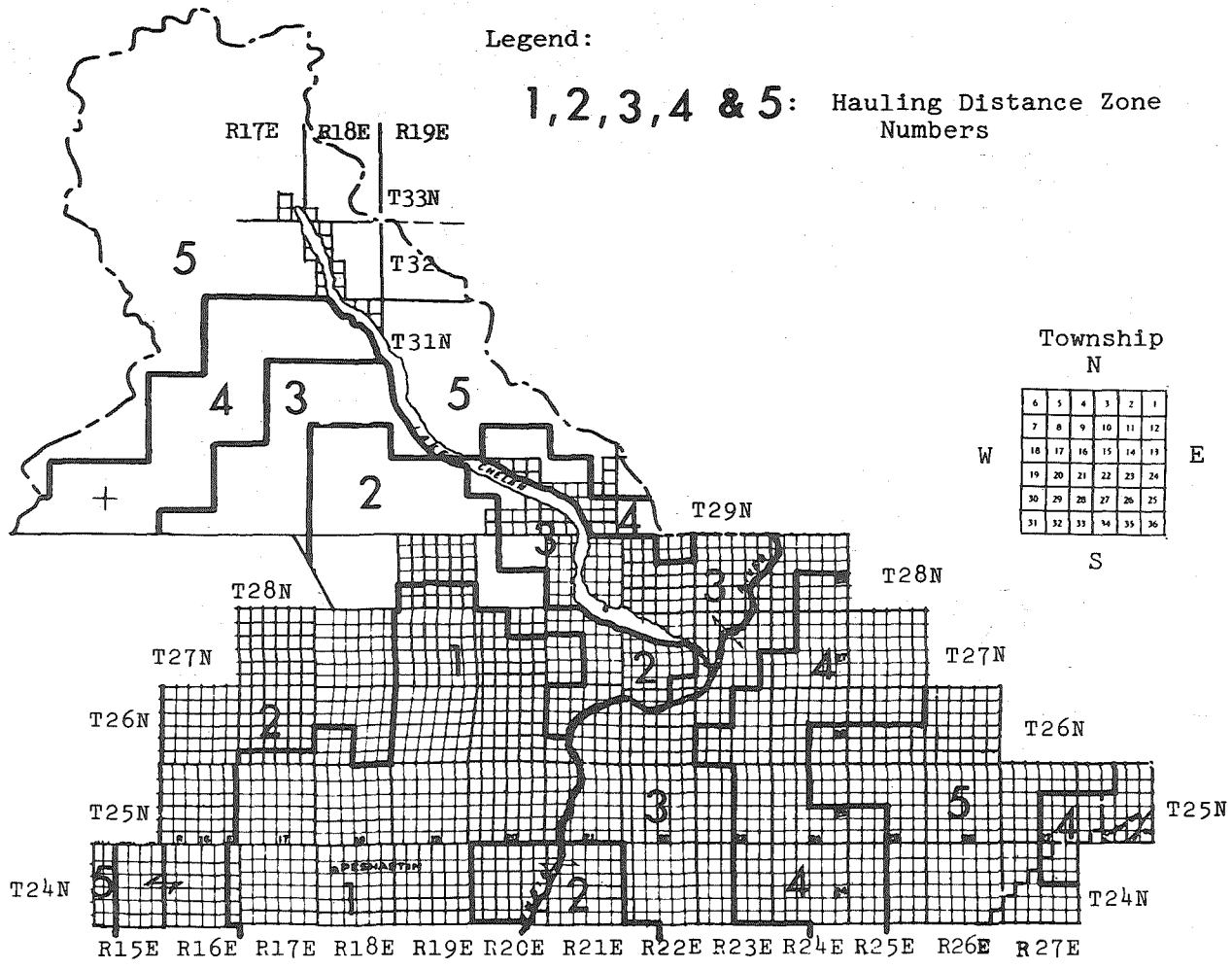
HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 7

Page 1 of 3

Legend:

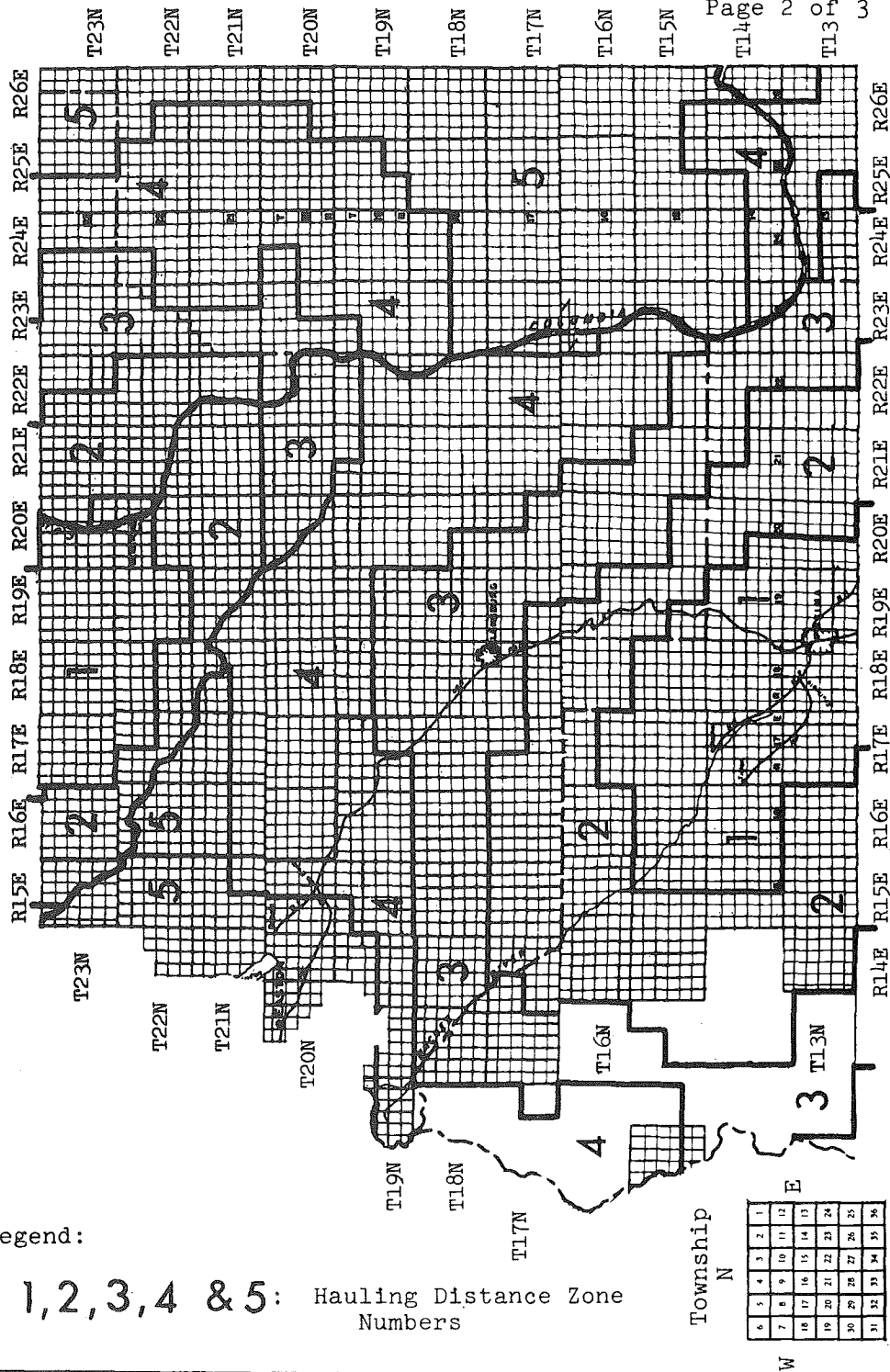
1,2,3,4 & 5: Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 7

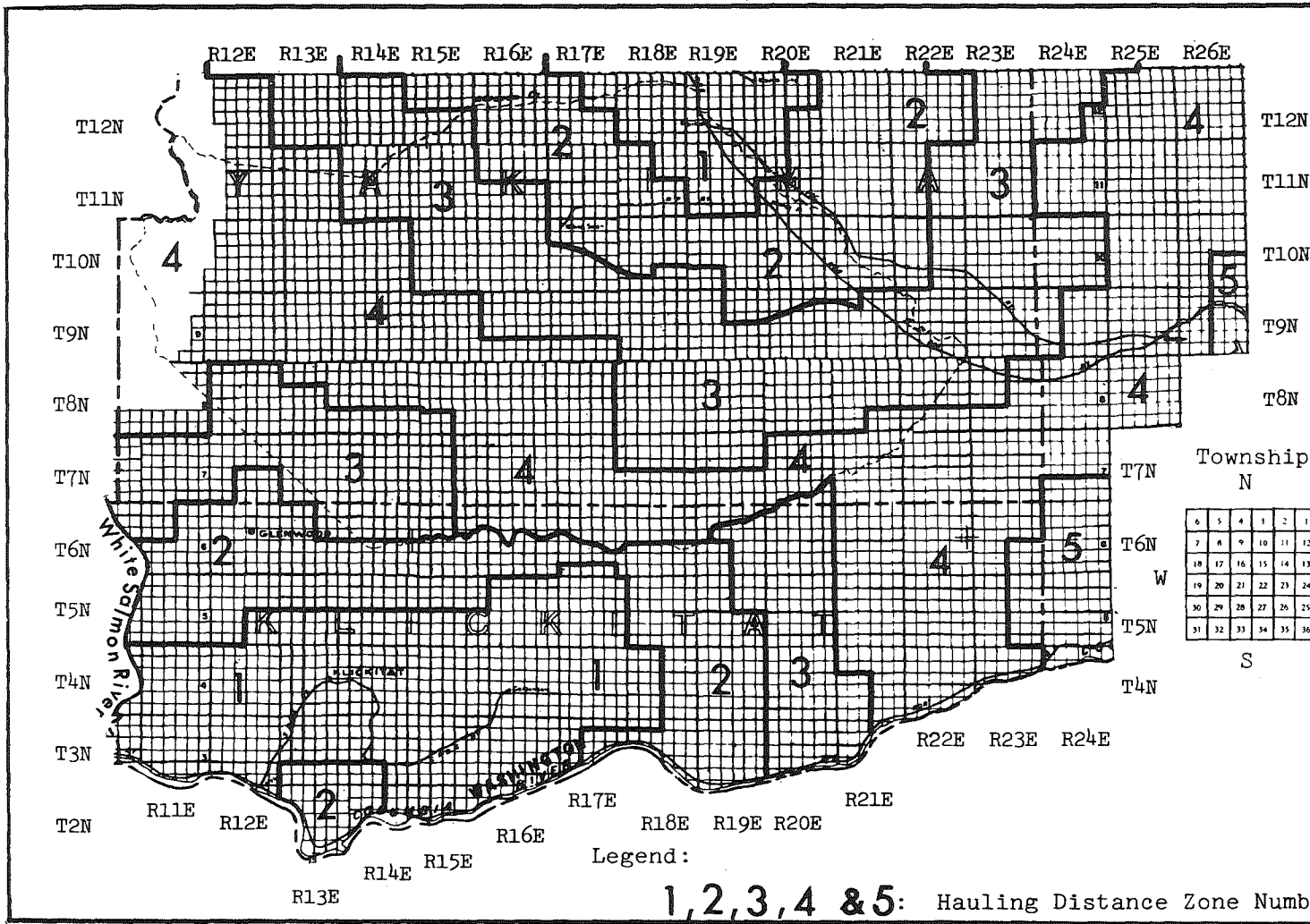
Page 2 of 3  
T14g  
T13f



HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
 (WAC 458-40-18672)

STUMPAGE VALUE AREA 7

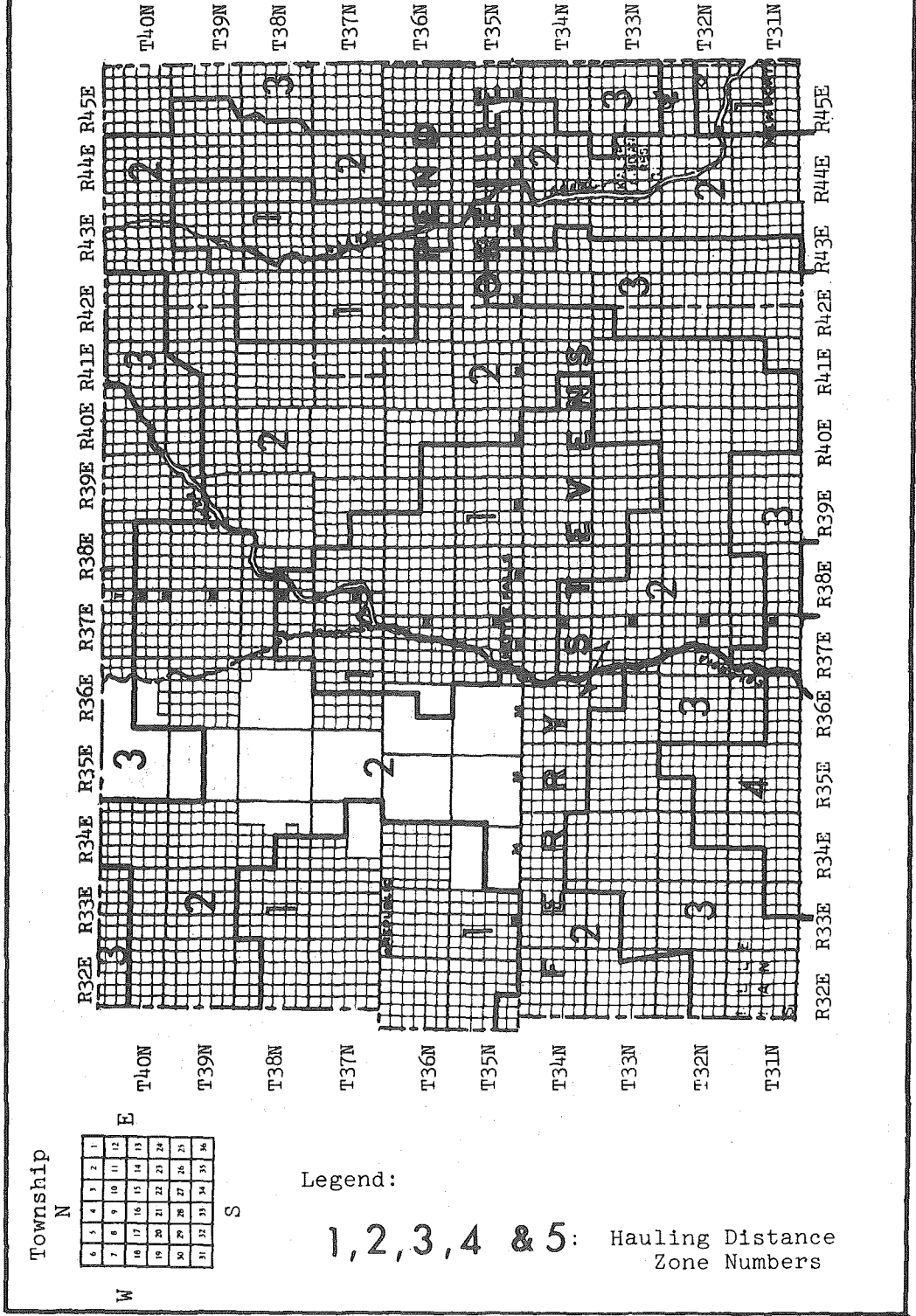
Page 3 of 3



HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 8

Page 1 of 2



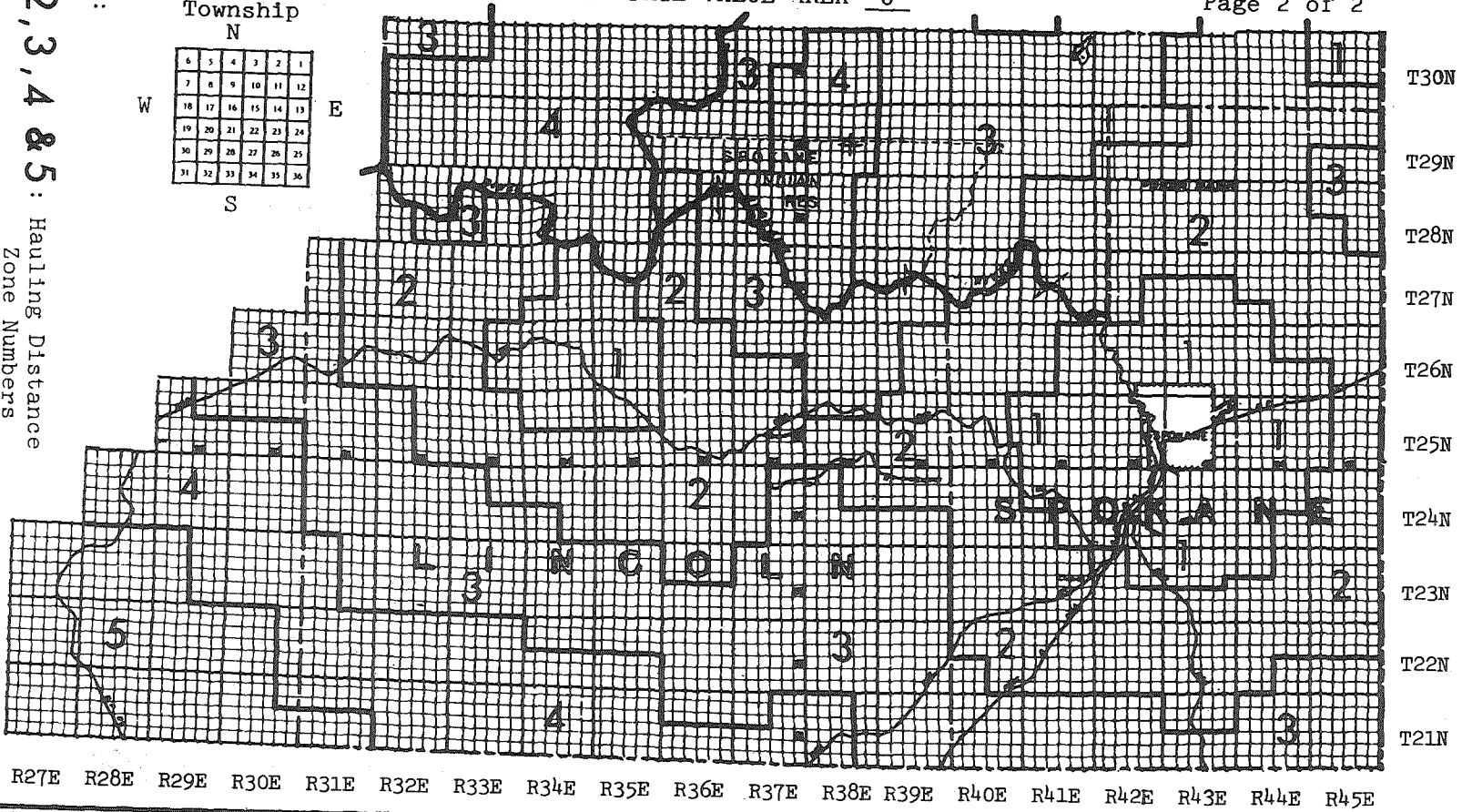
HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
 (WAC 458-40-18672)

STUMPAGE VALUE AREA 8

Page 2 of 2

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

		Township							
		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							

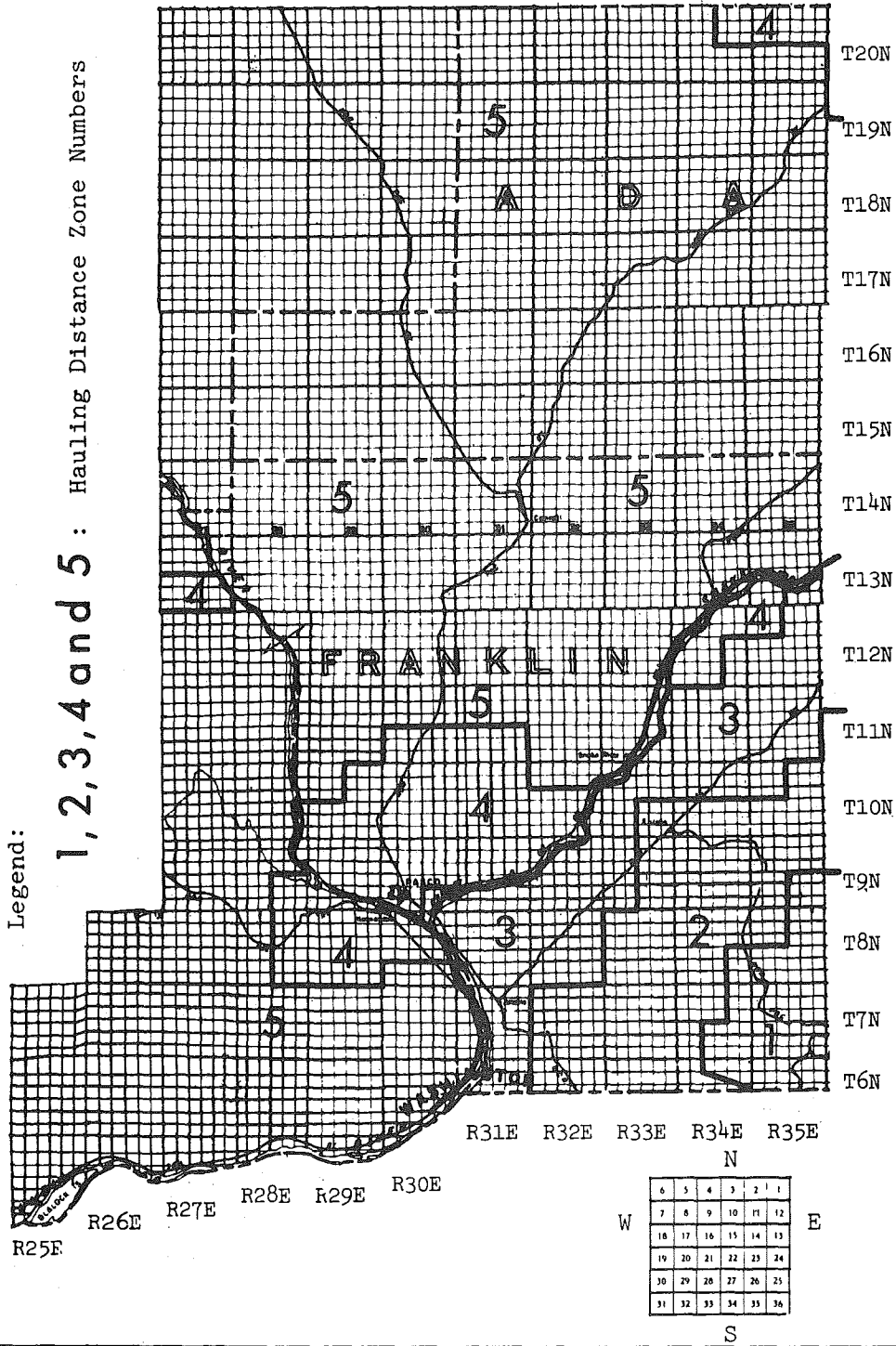


HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 9

Page 1 of 2

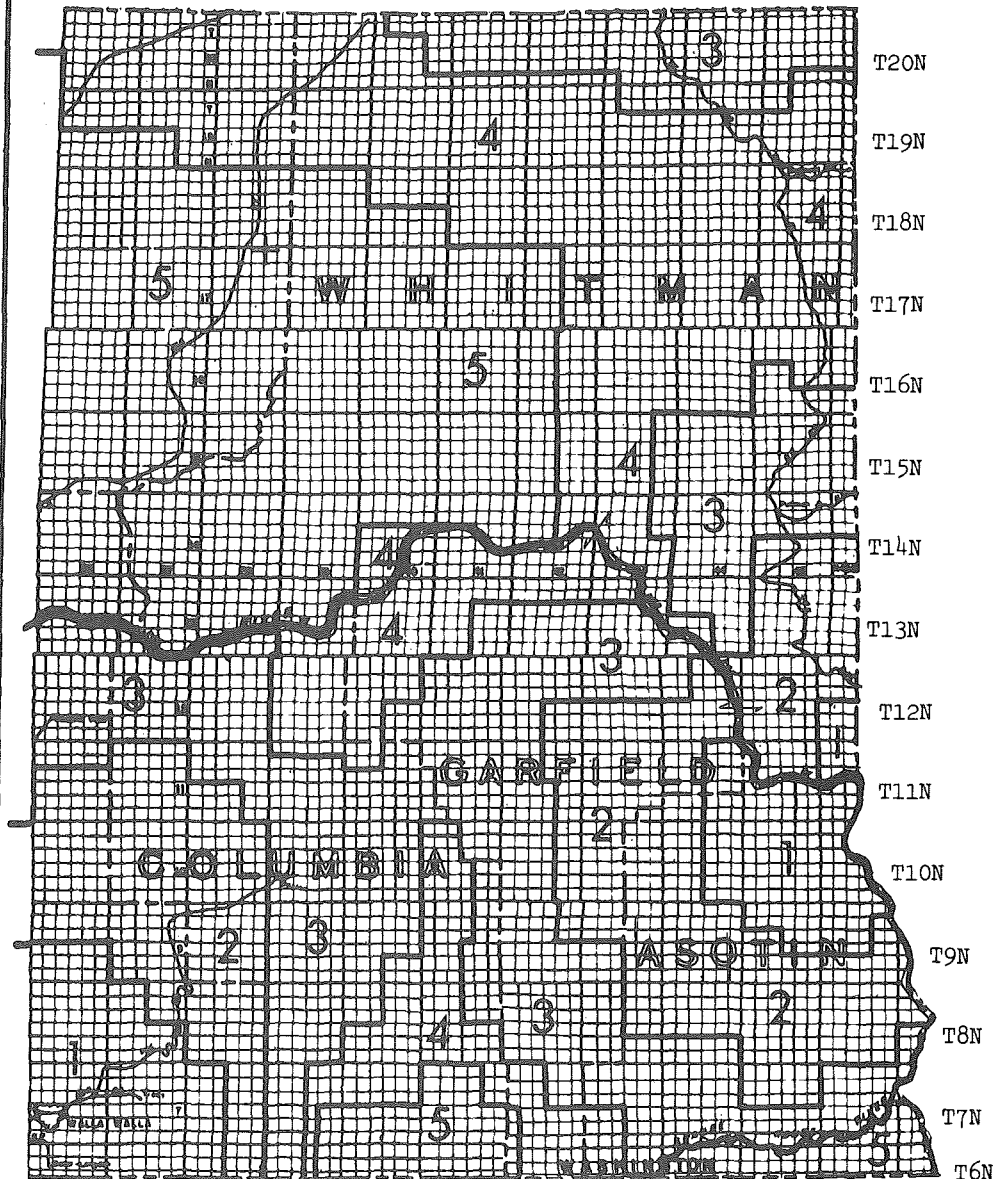
Legend:  
1, 2, 3, 4 and 5: Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
 (WAC 458-40-18672)

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

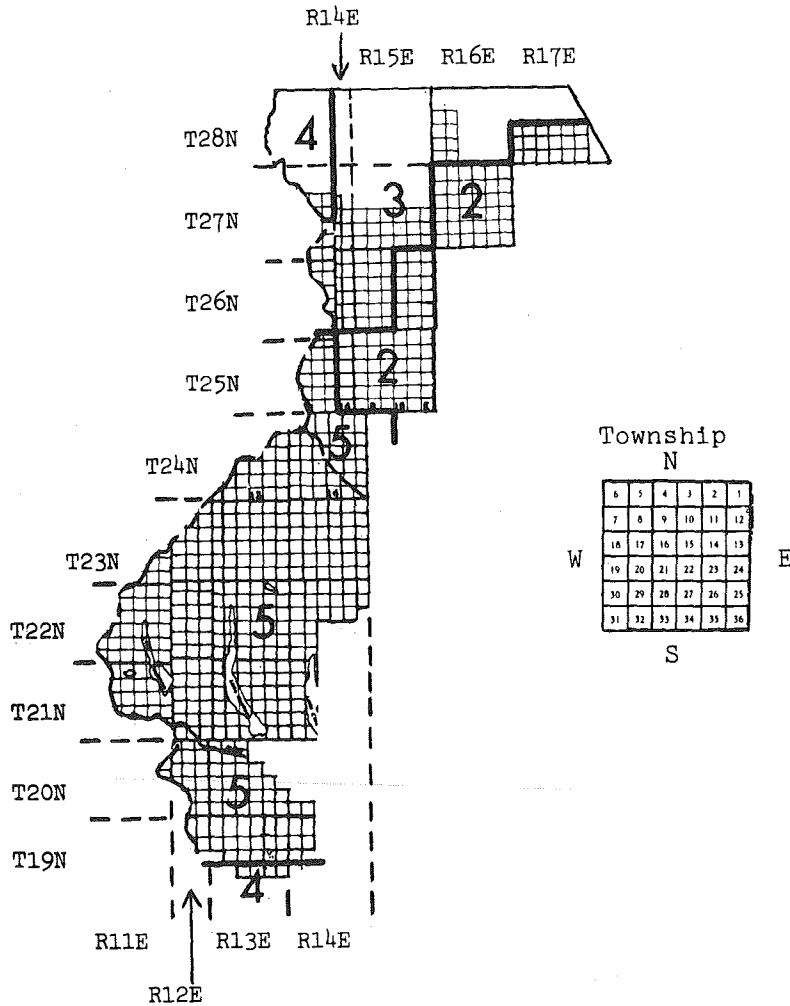
	N					
	6	5	4	3	2	1
W	7	8	9	10	11	12
	18	17	16	15	14	13
	19	20	21	22	23	24
	30	29	28	27	26	25
	31	32	33	34	35	36
	S					



HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
(WAC 458-40-18672)

STUMPAGE VALUE AREA 10

Page 1 of 1

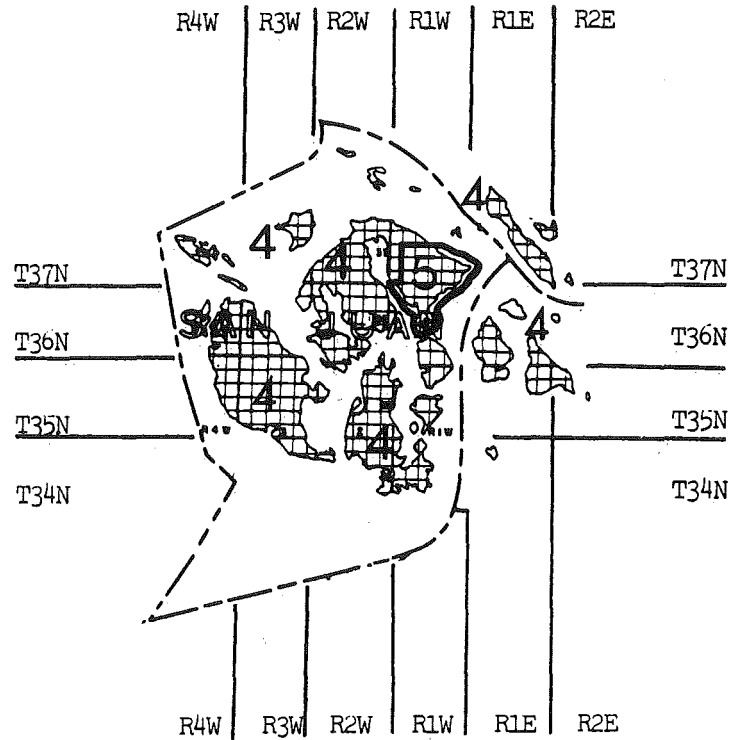


Legend:

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

HAULING DISTANCE ZONE MAP FOR 7/1/82 THROUGH 12/31/82  
 (WAC 458-40-18672)

STUMPAGE VALUE AREA 11 Page 1 of 1



N						
	6	5	4	3	2	1
	7	8	9	10	11	12
W	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						

Legend:

**4 and 5:** Hauling Distance Zone Numbers

[Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18672, filed 6/30/82.]

**WAC 458-40-18673 Timber quality code numbers--Tables for 7/1/82 through 12/31/82.** In order to allow for differences in age, size, quality of timber and other relevant factors as required by RCW 84.33.071(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 458-40-18674 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, 1982 through December 31, 1982:

**TABLE 1--Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
July 1 through December 31, 1982**

**OLD GROWTH FINAL HARVEST  
(100 years of age or older)**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
	Douglas-fir	Over 40% Special Mill, No. 1 Sawmill & better log grade
	Western Redcedar & Alaska-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, True Firs & 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	15-40% inclusive Special Mill, No. 1 Sawmill & better log grade
	Western Redcedar & Alaska-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, True Firs & 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	Less than 15% Special Mill, No. 1 Sawmill & better log grade
	Western Redcedar & Alaska-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, True Firs & Other Conifer	Less than 5% 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, 1980, 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  
July 1 through December 31, 1982**

**YOUNG GROWTH FINAL HARVEST  
(Less than 100 years of age, but 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 Redcedar & Alaska-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 Redcedar & Alaska-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 Redcedar & Alaska-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 Redcedar & Alaska-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, 1980, 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  
July 1 through December 31, 1982

THINNING

See definition WAC 458-40-18670(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 Redcedar & Alaska-cedar	Over 20% No. 2 Sawmill & better log grade

TABLE 3--cont.

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
2	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	40-70% inclusive No. 2 Sawmill & better log grade
	Western Redcedar & Alaska-cedar	5-20% inclusive No. 2 Sawmill & better log grade
3	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
	Western Redcedar & Alaska-cedar	Less than 5% No. 2 Sawmill & better log grade
4	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
	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, 1980, 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

<u>Log Grade</u>	<u>Net Volume, Scribner Scale</u>
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:

<u>Species</u>	<u>Timber Quality Code Number</u>	<u>Net Volume Harvested</u>
Douglas-fir	2	150 MBF

**TABLE 4--Timber Quality Code Table  
Stumpage Value Areas 6, 7, 8, and 9  
July 1 through December 31, 1982**

**MERCHANTABLE SAWTIMBER, ALL AGES**

<u>Timber Quality Code Number</u>	<u>Species</u>	<u>Log Grade Specifications<sup>1</sup></u>
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:

<u>Species</u>	<u>Timber Quality Code Number</u>	<u>Volume Harvested</u>
Ponderosa Pine (PP)	1	150 MBF

**TABLE 5--Timber Quality Code Table  
Stumpage Value Area 10  
July 1 through December 31, 1982  
MERCHANTABLE SAWTIMBER, ALL AGES**

<u>Timber Quality Code Number</u>	<u>Species</u>	<u>Log Grade Specifications<sup>1</sup></u>
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 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18673, filed 6/30/82.]

**WAC 458-40-18674 Stumpage values--Tables for 7/1/82 through 12/31/82.** As required by RCW 84.33-.071 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, 1982 through December 31, 1982.

**TABLE 1--Stumpage Value Table  
Stumpage Value Area 1**

July 1 through December 31, 1982

**OLD GROWTH FINAL HARVEST  
(100 years of age or older)**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$245	\$239	\$233	\$227	\$221
		2	233	227	221	215	209
		3	217	211	205	199	193

**TABLE 1--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Hemlock <sup>1</sup>	WH	1	209	203	197	191	185
		2	181	175	169	163	157
		3	162	156	150	144	138
True Fir <sup>2</sup>	TF	1	209	203	197	191	185
		2	181	175	169	163	157
		3	162	156	150	144	138
Western Redcedar <sup>3</sup>	RC	1	257	251	245	239	233
		2	213	207	201	195	189
		3	203	197	191	185	179
Sitka Spruce	SS	1	222	216	210	204	198
		2	219	213	207	201	195
		3	215	209	203	197	191
Other Conifer	OC	1	209	203	197	191	185
		2	181	175	169	163	157
		3	162	156	150	144	138
Red Alder	RA	1	50	43	36	29	22
Cottonwood	BC	1	34	27	20	13	6
Other Hardwoods	OH	1	28	21	14	7	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>3</sup>Includes Alaska-cedar.

**TABLE 2--Stumpage Value Table  
Stumpage Value Area 1**

July 1 through December 31, 1982

**YOUNG GROWTH FINAL HARVEST**

(Less than 100 years of age, but not including thinning)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$295	\$288	\$281	\$274	\$267
		2	236	229	222	215	208
		3	144	137	130	123	116
		4	113	106	99	92	85
Western Hemlock <sup>1</sup>	WH	1	150	143	136	129	122
		2	141	134	127	120	113
		3	124	117	110	103	96
		4	70	63	56	49	42
True Fir <sup>2</sup>	TF	1	150	143	136	129	122
		2	141	134	127	120	113
		3	124	117	110	103	96
		4	70	63	56	49	42
Western Redcedar <sup>3</sup>	RC	1	249	242	235	228	221
		2	212	205	198	191	184
		3	190	183	176	169	162
Other Conifer	OC	1	150	143	136	129	122
		2	141	134	127	120	113
		3	124	117	110	103	96
		4	70	63	56	49	42
Red Alder	RA	1	50	43	36	29	22

**TABLE 2--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Cottonwood	BC	1	34	27	20	13	6
Other Hardwoods	OH	1	28	21	14	7	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>3</sup>Includes Alaska-cedar.

**TABLE 3--Stumpage Value Table  
Stumpage Value Area 1**

July 1 through December 31, 1982

**THINNING**

See definition WAC 458-40-18670(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$270	\$263	\$256	\$249	\$242
		2	211	204	197	190	183
		3	119	112	105	98	91
		4	88	81	74	67	60
Western Hemlock <sup>1</sup>	WH	1	125	118	111	104	97
		2	116	109	102	95	88
		3	99	92	85	78	71
		4	45	38	31	24	17
True Fir <sup>2</sup>	TF	1	125	118	111	104	97
		2	116	109	102	95	88
		3	99	92	85	78	71
		4	45	38	31	24	17
Western Redcedar <sup>3</sup>	RC	1	224	217	210	203	196
		2	187	180	173	166	159
		3	165	158	151	144	137
Other Conifer	OC	1	125	118	111	104	97
		2	116	109	102	95	88
		3	99	92	85	78	71
		4	45	38	31	24	17
Red Alder	RA	1	50	43	36	29	22
Cottonwood	BC	1	34	27	20	13	6
Other Hardwoods	OH	1	28	21	14	7	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>3</sup>Includes Alaska-cedar.

**TABLE 4--Stumpage Value Table  
Stumpage Value Area 1**

July 1 through December 31, 1982

**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$95	\$89	\$83	\$77	\$71
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	40	34	28	22	16
Western Redcedar & 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 5--Stumpage Value Table  
Stumpage Value Area 2**

July 1 through December 31, 1982

**OLD GROWTH FINAL HARVEST  
(100 years of age or older)**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$293	\$287	\$281	\$275	\$269
		2	216	210	204	198	192
		3	192	186	180	174	168
Western Hemlock <sup>1</sup>	WH	1	235	229	223	217	211
		2	190	184	178	172	166
		3	179	173	167	161	155
True Fir <sup>2</sup>	TF	1	235	229	223	217	211
		2	190	184	178	172	166
		3	179	173	167	161	155
Western Redcedar <sup>3</sup>	RC	1	229	223	217	211	205
		2	217	211	205	199	193
		3	198	192	186	180	174
Sitka Spruce	SS	1	222	216	210	204	198
		2	219	213	207	201	195
		3	215	209	203	197	191
Other Conifer	OC	1	222	216	210	204	198
		2	190	184	178	172	166
		3	179	173	167	161	155
Red Alder	RA	1	34	27	20	13	6
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	22	15	8	1	1
Hardwood Utility	HU	5	5	5	5	5	5

**TABLE 5--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	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 Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>3</sup>Includes Alaska-cedar.

**TABLE 6--Stumpage Value Table  
Stumpage Value Area 2**

July 1 through December 31, 1982

**YOUNG GROWTH FINAL HARVEST**

(Less than 100 years of age, but not including thinning)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$235	\$228	\$221	\$214	\$207
		2	204	197	190	183	176
		3	183	176	169	162	155
		4	102	95	88	81	74
Western Hemlock <sup>1</sup>	WH	1	143	136	129	122	115
		2	142	135	128	121	114
		3	102	95	88	81	74
		4	80	73	66	59	52
True Fir <sup>2</sup>	TF	1	143	136	129	122	115
		2	142	135	128	121	114
		3	102	95	88	81	74
		4	80	73	66	59	52
Western Redcedar <sup>3</sup>	RC	1	245	238	231	224	217
		2	183	176	169	162	155
		3	153	146	139	132	125
Other Conifer	OC	1	143	136	129	122	115
		2	142	135	128	121	114
		3	102	95	88	81	74
		4	80	73	66	59	52
Red Alder	RA	1	34	27	20	13	6
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	22	15	8	1	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>3</sup>Includes Alaska-cedar.

**TABLE 7--Stumpage Value Table  
Stumpage Value Area 2**

July 1 through December 31, 1982

**THINNING**

See definition WAC 458-40-18670(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$210	\$203	\$196	\$189	\$182
		2	179	172	165	158	151
		3	158	151	144	137	130
		4	77	70	63	56	49
Western Hemlock <sup>1</sup>	WH	1	118	111	104	97	90
		2	117	110	103	96	89
		3	77	70	63	56	49
		4	55	48	41	34	27
True Fir <sup>2</sup>	TF	1	118	111	104	97	90
		2	117	110	103	96	89
		3	77	70	63	56	49
		4	55	48	41	34	27
Western Redcedar <sup>3</sup>	RC	1	220	213	206	199	192
		2	158	151	144	137	130
		3	128	121	114	107	100
Other Conifer	OC	1	118	111	104	97	90
		2	117	110	103	96	89
		3	77	70	63	56	49
		4	55	48	41	34	27
Red Alder	RA	1	34	27	20	13	6
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	22	15	8	1	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>3</sup>Includes Alaska-cedar.

**TABLE 8--Stumpage Value Table  
Stumpage Value Area 2**

July 1 through December 31, 1982

**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$164	\$158	\$152	\$146	\$140
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	63	57	51	45	39
Western Redcedar & 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 8--cont.**  
Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	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 9--Stumpage Value Table**  
Stumpage Value Area 3  
July 1 through December 31, 1982  
OLD GROWTH FINAL HARVEST  
(100 years of age or older)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$289	\$283	\$277	\$271	\$265
		2	247	241	235	229	223
		3	205	199	193	187	181
Western Hemlock <sup>1</sup>	WH	1	201	195	189	183	177
		2	168	162	156	150	144
		3	153	147	141	135	129
True Fir <sup>2</sup>	TF	1	201	195	189	183	177
		2	168	162	156	150	144
		3	153	147	141	135	129
Western Redcedar	RC	1	266	260	254	248	242
		2	235	229	223	217	211
		3	181	175	169	163	157
Sitka Spruce	SS	1	222	216	210	204	198
		2	219	213	207	201	195
		3	215	209	203	197	191
Alaska-cedar	YC	1	1473	1467	1461	1455	1449
		2	1064	1058	1052	1046	1040
		3	654	648	642	636	630
Other Conifer	OC	1	201	195	189	183	177
		2	168	162	156	150	144
		3	153	147	141	135	129
Red Alder	RA	1	43	36	29	22	15
Cottonwood	BC	1	34	27	20	13	6
Other Hardwoods	OH	1	28	21	14	7	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	17	17	17	17	17

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".

**TABLE 10--Stumpage Value Table**  
Stumpage Value Area 3  
July 1 through December 31, 1982  
YOUNG GROWTH FINAL HARVEST  
(Less than 100 years of age, but not including thinning)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$283	\$276	\$269	\$262	\$255
		2	249	242	235	228	221
		3	174	167	160	153	146
		4	114	107	100	93	86
Western Hemlock <sup>1</sup>	WH	1	169	162	155	148	141
		2	163	156	149	142	135
		3	105	98	91	84	77
		4	102	95	88	81	74
True Fir <sup>2</sup>	TF	1	169	162	155	148	141
		2	163	156	149	142	135
		3	105	98	91	84	77
		4	102	95	88	81	74
Western Redcedar <sup>3</sup>	RC	1	238	231	224	217	210
		2	213	206	199	192	185
		3	169	162	155	148	141
Other Conifer	OC	1	169	162	155	148	141
		2	163	156	149	142	135
		3	105	98	91	84	77
		4	102	95	88	81	74
Red Alder	RA	1	43	36	29	22	15
Cottonwood	BC	1	34	27	20	13	6
Other Hardwoods	OH	1	28	21	14	7	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	17	17	17	17	17

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>3</sup>Includes Alaska-cedar.

**TABLE 11--Stumpage Value Table**  
Stumpage Value Area 3  
July 1 through December 31, 1982

THINNING  
See definition WAC 458-40-18670(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$258	\$251	\$244	\$237	\$230
		2	224	217	210	203	196
		3	149	142	135	128	121
		4	89	82	75	68	61
Western Hemlock <sup>1</sup>	WH	1	144	137	130	123	116
		2	138	131	124	117	110
		3	80	73	66	59	52
		4	77	70	63	56	49
True Fir <sup>2</sup>	TF	1	144	137	130	123	116
		2	138	131	124	117	110
		3	80	73	66	59	52
		4	77	70	63	56	49

**TABLE 11--cont.**  
Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar <sup>3</sup>	RC	1	213	206	199	192	185
		2	188	181	174	167	160
		3	144	137	130	123	116
Other Conifer	OC	1	144	137	130	123	116
		2	138	131	124	117	110
		3	80	73	66	59	52
		4	77	70	63	56	49
Red Alder	RA	1	43	36	29	22	15
Cottonwood	BC	1	34	27	20	13	6
Other Hardwoods	OH	1	28	21	14	7	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	17	17	17	17	17

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>3</sup>Includes Alaska-cedar.

**TABLE 12--Stumpage Value Table**  
**Stumpage Value Area 3**  
July 1 through December 31, 1982  
**SPECIAL FOREST PRODUCTS**  
Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$187	\$181	\$175	\$169	\$163
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	70	64	58	52	46
Western Redcedar & 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**  
July 1 through December 31, 1982  
**OLD GROWTH FINAL HARVEST**  
(100 years of age or older)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$320	\$314	\$308	\$302	\$296
		2	260	254	248	242	236
		3	227	221	215	209	203
Western Hemlock <sup>1</sup>	WH	1	278	272	266	260	254
		2	227	221	215	209	203
		3	216	210	204	198	192
True Fir <sup>2</sup>	TF	1	278	272	266	260	254
		2	227	221	215	209	203
		3	216	210	204	198	192
Western Redcedar	RC	1	204	198	192	186	180
		2	203	197	191	185	179
		3	183	177	171	165	159
Sitka Spruce	SS	1	222	216	210	204	198
		2	219	213	207	201	195
		3	215	209	203	197	191
Noble Fir	NF	1	1012	1006	1000	994	988
		2	672	666	660	654	648
		3	312	306	300	294	288
Alaska-cedar	YC	1	1473	1467	1461	1455	1449
		2	1064	1058	1052	1046	1040
		3	654	648	642	636	630
Other Conifer	OC	1	204	198	192	186	180
		2	203	197	191	185	179
		3	183	177	171	165	159
Red Alder	RA	1	36	29	22	15	8
Cottonwood	BC	1	34	27	20	13	6
Other Hardwoods	OH	1	22	15	8	1	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	16	16	16	16	16

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".

**TABLE 14--Stumpage Value Table**  
**Stumpage Value Area 4**  
July 1 through December 31, 1982  
**YOUNG GROWTH FINAL HARVEST**  
(Less than 100 years of age, but not including thinning)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$282	\$275	\$268	\$261	\$254
		2	252	245	238	231	224
		3	178	171	164	157	150
		4	122	115	108	101	94

**TABLE 14--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Hemlock <sup>1</sup>	WH	1	172	165	158	151	144
		2	168	161	154	147	140
		3	136	129	122	115	108
		4	114	107	100	93	86
True Fir <sup>2</sup>	TF	1	172	165	158	151	144
		2	168	161	154	147	140
		3	136	129	122	115	108
		4	114	107	100	93	86
Western Redcedar <sup>3</sup>	RC	1	204	197	190	183	176
		2	175	168	161	154	147
		3	146	139	132	125	118
Other Conifer	OC	1	172	165	158	151	144
		2	168	161	154	147	140
		3	136	129	122	115	108
		4	114	107	100	93	86
Red Alder	RA	1	36	29	22	15	8
Cottonwood	BC	1	34	27	20	13	6
Other Hardwoods	OH	1	22	15	8	1	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	16	16	16	16	16

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>3</sup>Includes Alaska-cedar.

**TABLE 15--Stumpage Value Table**  
**Stumpage Value Area 4**

July 1 through December 31, 1982

**THINNING**

See definition WAC 458-40-18670(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$257	\$250	\$243	\$236	\$229
		2	227	220	213	206	199
		3	153	146	139	132	125
		4	97	90	83	76	69
Western Hemlock <sup>1</sup>	WH	1	147	140	133	126	119
		2	143	136	129	122	115
		3	111	104	97	90	83
		4	89	82	75	68	61
True Fir <sup>2</sup>	TF	1	147	140	133	126	119
		2	143	136	129	122	115
		3	111	104	97	90	83
		4	89	82	75	68	61
Western Redcedar <sup>3</sup>	RC	1	179	172	165	158	151
		2	150	143	136	129	122
		3	121	114	107	100	93
Other Conifer	OC	1	147	140	133	126	119
		2	143	136	129	122	115
		3	111	104	97	90	83
		4	89	82	75	68	61
Red Alder	RA	1	36	29	22	15	8
Cottonwood	BC	1	34	27	20	13	6

**TABLE 15--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Other Hardwoods	OH	1	22	15	8	1	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	16	16	16	16	16

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>3</sup>Includes Alaska-cedar.

**TABLE 16--Stumpage Value Table**  
**Stumpage Value Area 4**

July 1 through December 31, 1982

**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$193	\$187	\$181	\$175	\$169
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	73	67	61	55	49
Western Redcedar & 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 17--Stumpage Value Table**  
**Stumpage Value Area 5**

July 1 through December 31, 1982

**OLD GROWTH FINAL HARVEST**  
(100 years of age or older)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$305	\$299	\$293	\$287	\$281
		2	259	253	247	241	235
		3	224	218	212	206	200
Western Hemlock <sup>1</sup>	WH	1	251	245	239	233	227
		2	212	206	200	194	188
		3	205	199	193	187	181
True Fir <sup>2</sup>	TF	1	251	245	239	233	227
		2	212	206	200	194	188
		3	205	199	193	187	181

**TABLE 17--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar <sup>3</sup>	RC	1	239	233	227	221	215
		2	232	226	220	214	208
		3	131	125	119	113	107
Sitka Spruce	SS	1	222	216	210	204	198
		2	219	213	207	201	195
		3	215	209	203	197	191
Noble Fir	NF	1	1012	1006	1000	994	988
		2	672	666	660	654	648
		3	312	306	300	294	288
Other Conifer	OC	1	222	216	210	204	198
		2	212	206	200	194	188
		3	131	125	119	113	107
Red Alder	RA	1	44	37	30	23	16
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	28	21	14	7	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>3</sup>Includes Alaska-cedar.

**TABLE 18--Stumpage Value Table  
Stumpage Value Area 5**

July 1 through December 31, 1982

**YOUNG GROWTH FINAL HARVEST**

(Less than 100 years of age, but not including thinning)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$278	\$271	\$264	\$257	\$250
		2	248	241	234	227	220
		3	167	160	153	146	139
		4	109	102	95	88	81
Western Hemlock <sup>1</sup>	WH	1	111	104	97	90	83
		2	93	86	79	72	65
		3	75	68	61	54	47
		4	72	65	58	51	44
True Fir <sup>2</sup>	TF	1	111	104	97	90	83
		2	93	86	79	72	65
		3	75	68	61	54	47
		4	72	65	58	51	44
Western Redcedar <sup>3</sup>	RC	1	183	176	169	162	155
		2	139	132	125	118	111
		3	124	117	110	103	96
Other Conifer	OC	1	111	104	97	90	83
		2	93	86	79	72	65
		3	75	68	61	54	47
		4	72	65	58	51	44

**TABLE 18--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Red Alder	RA	1	44	37	30	23	16
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	28	21	14	7	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>3</sup>Includes Alaska-cedar.

**TABLE 19--Stumpage Value Table  
Stumpage Value Area 5**

July 1 through December 31, 1982

**THINNING**

See definition WAC 458-40-18670(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$253	\$246	\$239	\$232	\$225
		2	223	216	209	202	195
		3	142	135	128	121	114
		4	84	77	70	63	56
Western Hemlock <sup>1</sup>	WH	1	86	79	72	65	58
		2	68	61	54	47	40
		3	50	43	36	29	22
		4	47	40	33	26	19
True Fir <sup>2</sup>	TF	1	86	79	72	65	58
		2	68	61	54	47	40
		3	50	43	36	29	22
		4	47	40	33	26	19
Western Redcedar <sup>3</sup>	RC	1	158	151	144	137	130
		2	114	107	100	93	86
		3	99	92	85	78	71
Other Conifer	OC	1	86	79	72	65	58
		2	68	61	54	47	40
		3	50	43	36	29	22
		4	47	40	33	26	19
Red Alder	RA	1	44	37	30	23	16
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	28	21	14	7	1
Hardwood Utility	HU	5	5	5	5	5	
Conifer Utility	CU	5	13	13	13	13	

<sup>1</sup>Includes Western and Mountain Hemlock.  
<sup>2</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>3</sup>Includes Alaska-cedar.

**TABLE 20--Stumpage Value Table**  
**Stumpage Value Area 5**  
 July 1 through December 31, 1982

**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar-Shake & Boards <sup>1</sup>	RCS	1	\$92	\$86	\$80	\$74	\$68
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	39	33	27	21	15
Western Redcedar & 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 22--Stumpage Value Table**  
**Stumpage Value Areas 6, 7, 8, and 9**  
 July 1 through December 31, 1982

**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$99	\$93	\$87	\$81	\$75
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	73	67	61	55	49
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, Western White Pine, and Lodgepole Pine.  
<sup>4</sup>Stumpage value per lineal foot.

**TABLE 21--Stumpage Value Table**  
**Stumpage Value Areas 6, 7, 8, and 9**  
 July 1 through December 31, 1982

**MERCHANTABLE SAWTIMBER, ALL AGES**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$199	\$193	\$187	\$181	\$175
		2	92	86	80	74	68
Douglas-fir	DF	1	120	114	108	102	96
Western Larch	WL	1	120	114	108	102	96
Western Hemlock <sup>1</sup>	WH	1	118	112	106	100	94
True fir <sup>2</sup>	TF	1	118	112	106	100	94
Engelmann Spruce	ES	1	59	53	47	41	35
Western White Pine	WP	1	114	108	102	96	90
Western Redcedar	RC	1	111	105	99	93	87
Lodgepole Pine	LP	1	84	78	72	66	60
Hardwoods	OH	1	18	12	6	1	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".

**TABLE 23--Stumpage Value Table**  
**Stumpage Value Area 10**  
 July 1 through December 31, 1982

**MERCHANTABLE SAWTIMBER, ALL AGES**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$261	\$255	\$249	\$243	\$237
		2	181	175	169	163	157
		3	100	94	88	82	76
Douglas-fir	DF	1	170	164	158	152	146
		2	161	155	149	143	137
		3	149	143	137	131	125
Western Larch	WL	1	170	164	158	152	146
		2	161	155	149	143	137
		3	149	143	137	131	125
Western Hemlock <sup>1</sup>	WH	1	149	143	137	131	125
		2	140	134	128	122	116
		3	131	125	119	113	107
True Fir <sup>2</sup>	TF	1	149	143	137	131	125
		2	140	134	128	122	116
		3	131	125	119	113	107
Other Conifer	OC	1	149	143	137	131	125
		2	140	134	128	122	116
		3	100	94	88	82	76
Hardwoods	OH	1	18	12	6	1	1
Utility	CU	5	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 Subalpine Fir. All these species are commonly referred to as "White Fir".

**TABLE 24--Stumpage Value Table**  
**Stumpage Value Area 10**  
 July 1 through December 31, 1982  
**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$108	\$102	\$96	\$90	\$84
Western Larch Flatsawn Blocks <sup>1</sup>	WLF	1	73	67	61	55	49
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, Western White Pine, and Lodgepole Pine.

<sup>4</sup>Stumpage value per lineal foot.

**TABLE 25--Stumpage Value Table**  
**Stumpage Value Area 11**  
 July 1 through December 31, 1982

**OLD GROWTH FINAL HARVEST**  
 (100 years of age or older)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$264	\$258	\$252	\$246	\$240
		2	222	216	210	204	198
		3	180	174	168	162	156
Western Hemlock <sup>1</sup>	WH	1	176	170	164	158	152
		2	143	137	131	125	119
		3	128	122	116	110	104
True Fir <sup>2</sup>	TF	1	176	170	164	158	152
		2	143	137	131	125	119
		3	128	122	116	110	104
Western Redcedar <sup>3</sup>	RC	1	241	235	229	223	217
		2	210	204	198	192	186
		3	156	150	144	138	132
Other Conifer	OC	1	176	170	164	158	152
		2	143	137	131	125	119
		3	128	122	116	110	104
Red Alder	RA	1	36	29	22	15	8

**TABLE 25--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Cottonwood	BC	1	29	22	15	8	1
Other Hardwoods	OH	1	22	15	8	1	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>3</sup>Includes Alaska-cedar.

**TABLE 26--Stumpage Value Table**  
**Stumpage Value Area 11**

July 1 through December 31, 1982

**YOUNG GROWTH FINAL HARVEST**

(Less than 100 years of age, but not including thinning)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$194	\$187	\$180	\$173	\$166
		2	183	176	169	162	155
		3	149	142	135	128	121
		4	89	82	75	68	61
Western Hemlock <sup>1</sup>	WH	1	124	117	110	103	96
		2	116	109	102	95	88
		3	80	73	66	59	52
		4	77	70	63	56	49
True Fir <sup>2</sup>	TF	1	124	117	110	103	96
		2	116	109	102	95	88
		3	80	73	66	59	52
		4	77	70	63	56	49
Western Redcedar <sup>3</sup>	RC	1	165	158	151	144	137
		2	146	139	132	125	118
		3	118	111	104	97	90
Other Conifer	OC	1	124	117	110	103	96
		2	116	109	102	95	88
		3	80	73	66	59	52
		4	77	70	63	56	49
Red Alder	RA	1	36	29	22	15	8
Cottonwood	BC	1	29	22	15	8	1
Other Hardwoods	OH	1	22	15	8	1	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>3</sup>Includes Alaska-cedar.

**TABLE 27--Stumpage Value Table**  
**Stumpage Value Area 11**  
 July 1 through December 31, 1982

**THINNING**

See definition WAC 458-40-18670(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale

Species Name	Species Code	Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$169	\$162	\$155	\$148	\$141
		2	158	151	144	137	130
		3	124	117	110	103	96
		4	64	57	50	43	36
Western Hemlock <sup>1</sup>	WH	1	99	92	85	78	71
		2	91	84	77	70	63
		3	55	48	41	34	27
		4	52	45	38	31	24
True Fir <sup>2</sup>	TF	1	99	92	85	78	71
		2	91	84	77	70	63
		3	55	48	41	34	27
		4	52	45	38	31	24
Western Redcedar <sup>3</sup>	RC	1	140	133	126	119	112
		2	121	114	107	100	93
		3	93	86	79	72	65
Other Conifer	OC	1	99	92	85	78	71
		2	91	84	77	70	63
		3	55	48	41	34	27
		4	52	45	38	31	24
Red Alder	RA	1	36	29	22	15	8
Cottonwood	BC	1	29	22	15	8	1
Other Hardwoods	OH	1	22	15	8	1	1
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 Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>3</sup>Includes Alaska-cedar.

**TABLE 28--Stumpage Value Table**  
**Stumpage Value Area 11**  
 July 1 through December 31, 1982

**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$138	\$132	\$126	\$120	\$114
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	54	48	42	36	30
Western Redcedar & 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 28--cont.**  
 Stumpage Values per Product Unit

Species Name	Species Code	Timber Quality Code Number	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.

[Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18674, filed 6/30/82.]

**WAC 458-40-18675 Harvester adjustments--**  
**Tables for 7/1/82 through 12/31/82.** 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 84.33.071(3), the department has prepared tables which allow for adjustments to the stumpage value rates derived from the stumpage value tables of WAC 458-40-18674.

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 volume 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.

Stumpage values of timber situated in areas impacted by Mt. St. Helens eruptions, slides, and floods have been reduced. In many affected areas logging costs will be increased because of consequences from the volcanic eruptions. In some areas timber has been damaged. In other areas the distances and routes over which logs must be

hailed have been significantly altered and logging costs have been affected.

Timber harvesters planning to remove timber from the areas affected by the Mt. St. Helens eruptions may apply to the department of revenue for adjustment in stumpage value rates. Such applications should contain a map with the legal description of the area from which the timber will be removed, a description of the damage sustained by the timber, and a listing of additional costs incurred because of ash fall, slides, floods or other Mt. St. Helens caused impacts. Such applications should be sent to the Department of Revenue, Forest Tax Division, General Administration Building, Olympia, Washington 98504, before the harvest commences.

In the event the extent of such timber damage or additional costs are not known at the time the application is filed, the harvester may supplement the application when the necessary information is obtained, but in no event later than 90 days following completion of the harvest unit.

Upon application from any person who plans to harvest timber affected by the Mt. St. Helens eruptions the department will make a determination as to the amount of adjustment to be allowed. The harvester will be notified by the department of the amount of the adjustment. This amount can then be taken as a credit against tax liabilities or if the harvester is no longer harvesting, a refund will be authorized.

The following harvest adjustment tables are hereby adopted for use during the period of July 1, 1982 through December 31, 1982:

**TABLE 1--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
July 1 through December 31, 1982**

**OLD GROWTH FINAL HARVEST  
(100 years of age, or 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%.	+\$12.00
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%.	-\$17.00

**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  
July 1 through December 31, 1982**

**YOUNG GROWTH FINAL HARVEST  
(Less than 100 years of age, but not including thinning)**

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%.	+\$18.00
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%.	-\$21.00
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  
July 1 through December 31, 1982**

**THINNING  
See definition WAC 458-40-18670(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



TABLE 3--cont.

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
<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%.	+ \$14.00
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.	- \$21.00
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  
July 1 through December 31, 1982

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%.	+ \$11.00
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%.	- \$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 5--Small Volume Adjustment Table  
All Stumpage Value Areas  
July 1 through December 31, 1982

A small volume adjustment is allowed where the total net volume harvested per taxpayer (excluding conifer and hardwood utility) does not exceed 1,000 MBF per calendar year and does not exceed 500 MBF per quarter.

Use percentage adjustments below:

Class	Net Volume Per Quarter	Percentage Adjustment Per Thousand Board Feet
1	1 - 150 MBF	30%
2	151 - 300 MBF	25%
3	301 - 400 MBF	20%
4	401 - 500 MBF	15%

[Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18675, filed 6/30/82.]

**WAC 458-40-18676 Small harvester option for 7/1/82 through 12/31/82.** Harvesters of no more than 500 MBF per calendar quarter or a total of 1,000 MBF in a calendar year may elect to calculate the timber tax in the manner provided by RCW 84.33.073 and 84.33.074. A harvester who elects to use this option shall use the quarterly reporting forms provided for this option by the department of revenue. [Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18676, filed 6/30/82.]

**WAC 458-40-18677 Definitions for small harvester option for 7/1/82 through 12/31/82.** (1) **Small Harvester.** Small harvester 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, fells, cuts, or takes timber for sale or for commercial or industrial use in an amount not exceeding 500 MBF in a calendar quarter and not exceeding 1,000 MBF in a calendar year. It does not include persons performing under contract the necessary labor or mechanical services for a harvester, and it does not include harvests of forest products classified by the department of revenue as special forest products including Christmas trees, posts, shake boards, bolts, flatsawn and shingle blocks.

(2) **Timber.** Timber means forest trees, standing or down, on privately or publicly owned land.

(3) **Harvested Timber.** Timber shall be considered harvested at the time when in the ordinary course of business the quantity thereof by species is first definitely determined. The amount harvested shall be determined by the Scribner Decimal C Scale or other prevalent measuring practice adjusted to arrive at substantially equivalent measurements, as approved by the department of revenue.

(4) **Harvesting and Marketing.** Harvesting and marketing costs means only those costs directly associated with harvesting the timber from the land and delivering it to the buyer and may include the costs of disposing of logging residues but it does not include any other costs which are not directly and exclusively related to harvesting and marketing of the timber such as costs of permanent roads or costs of reforesting the land following harvest.

(5) **Timber Values.** Timber values shall be determined by the following methods, whichever is most appropriate to the circumstances of the harvest:

(a) When timber is sold on contract with a percentage share of gross receipts the timber owners share of actual gross receipts will be the taxable stumpage value. No harvest costs deduction is allowable.

(b) When timber is sold after it has been harvested the taxable stumpage value is the actual gross receipts from the harvested timber less the costs of harvesting and marketing.

(c) When standing timber is sold the taxable stumpage value is the actual gross receipts received by the timber owner from the most recent sale prior to harvest. No harvest costs deduction is allowable.

(6) This amendatory rule shall take effect on August 1, 1982, and shall not be construed to affect any timber contracts in effect prior to that date. [Statutory Authority: RCW 82.01.060, 84.33.030 and 84.33.071 as amended by 1982 2nd ex.s. c 4. 82-19-011 (Order FT-82-5), § 458-40-18677, filed 9/7/82. Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18677, filed 6/30/82.]

**WAC 458-40-18678 Taxable stumpage value for 7/1/82 through 12/31/82.** Taxable stumpage value shall be the timber value as determined by WAC 458-40-18677(5) (a) and (c). When timber value is determined by WAC 458-40-18677(5)(b) harvesting and marketing costs are deducted from the gross receipts from the sale of harvested timber. When the taxpayer is unable to provide documented proof of harvesting and marketing costs, this deduction shall be a percentage of the gross receipts from the sale of the harvested timber as determined by the department of revenue for the calendar period July 1, 1982 through December 31, 1982, shall be fifty percent of the gross receipts. The total taxable stumpage value is determined by deducting the allowable harvesting and marketing costs from the total gross receipts for the harvested timber. The amount of tax due is determined by multiplying the total taxable stumpage value by the current rate of .065. [Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18678, filed 6/30/82.]

**WAC 458-40-18679 Definitions for January 1 through June 30, 1983.** (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 or public 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 458-40-18680, 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 or public 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 458-40-18680, 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 or public 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 or publicly 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 84.33.071.

(7) **Harvester.** Harvester shall mean every person who from his own land or from 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 100 years of age or older 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 redcedar 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 that 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 less than 100 years of age and does not meet the definition of thinning in paragraph (d) of this section 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) **Private Timber.** Private timber is all timber harvested from privately owned lands.

(13) **Public Timber.** Public timber is timber harvested from state, federal, municipal, and other government owned lands.

(14) **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.

(15) **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 (as defined in Agriculture Handbook No. 541 Checklist of United States Trees (Native and Naturalized)):

(a) West of the Cascade Summit:

(i) "Douglas-fir," "western hemlock," "true fir," "western redcedar," "noble fir," "Sitka spruce," "Alaska-cedar," "red alder," and "cottonwood" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18674.

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

(b) East of the Cascade Summit:

(i) "Ponderosa pine," "lodgepole pine," "western white pine," "Douglas-fir," "western hemlock," "true fir," "western redcedar," "western larch" and "Engelmann spruce" shall be reported as separate species where designated as such in the stumpage value tables of WAC 458-40-18674.

(ii) In areas east of the Cascade Summit, species designations for the harvest type "special forest products" shall be "western redcedar" (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.

(16) **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 458-40-18680. 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.

(17) **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 458-40-18683.

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

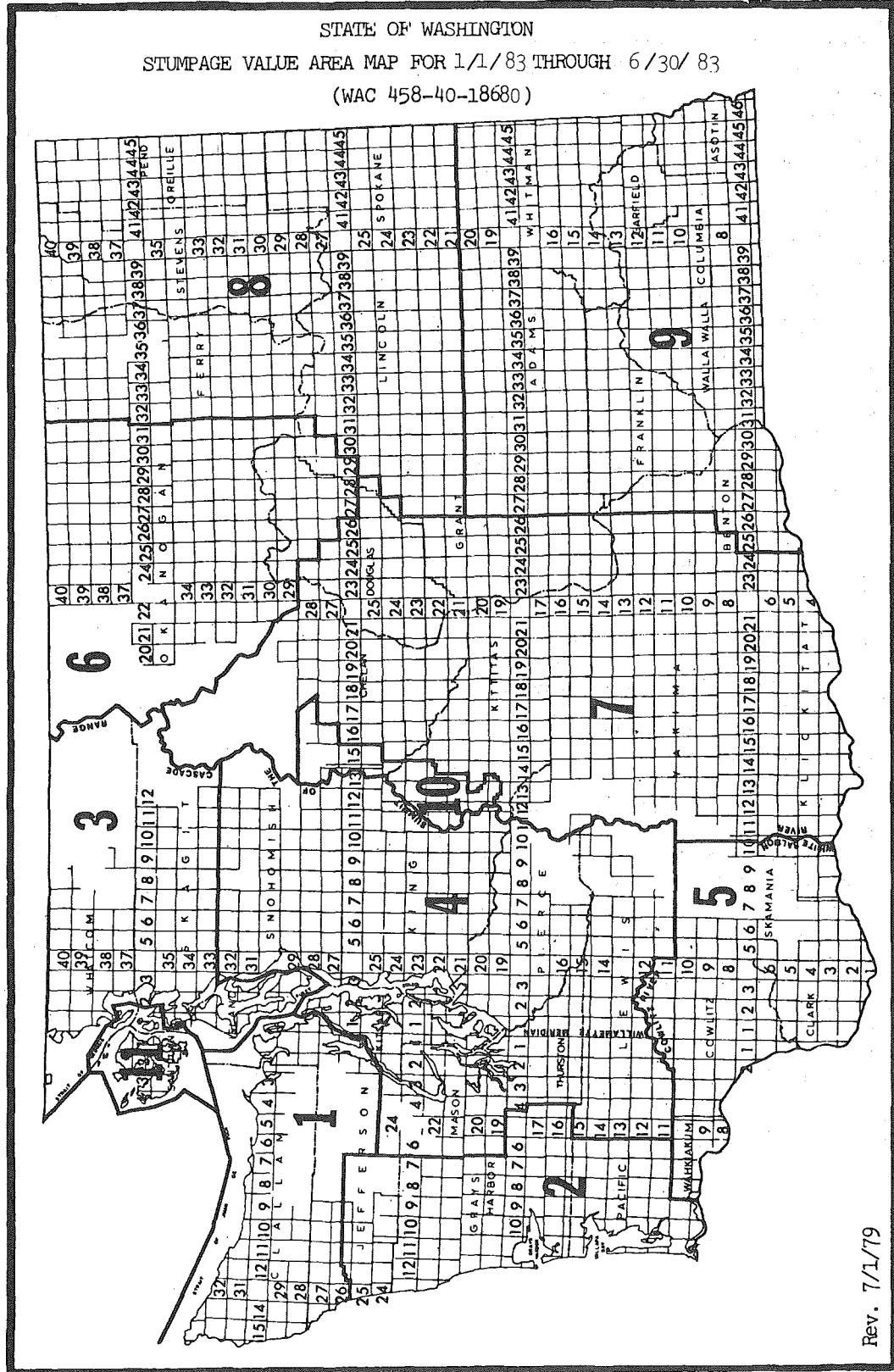
(19) **Timber Quality Code Number.** The timber quality code number is a number assigned to the harvest of a particular species within a harvest type under WAC 458-40-18682, and is based upon the constituent percentage of log grade specifications within the total volume of timber harvested for that particular species.

(20) This rule shall not be construed to affect any public timber contracts in effect prior to August 1, 1982. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-18679, filed 12/30/82.]

**WAC 458-40-18680 Stumpage value areas—Map for January 1 through June 30, 1983.** In order to allow for differences in market conditions and other relevant factors throughout the state as required by RCW 84.33.071(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 458-40-18683.

The following stumpage value area map is hereby adopted for use during the period of January 1 through June 30, 1983:



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[Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-18680, filed 12/30/82.]

**WAC 458-40-18681 Hauling distance zones--Maps for January 1 through June 30, 1983.** In order to allow for differences in hauling costs and other relevant factors as required by 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.

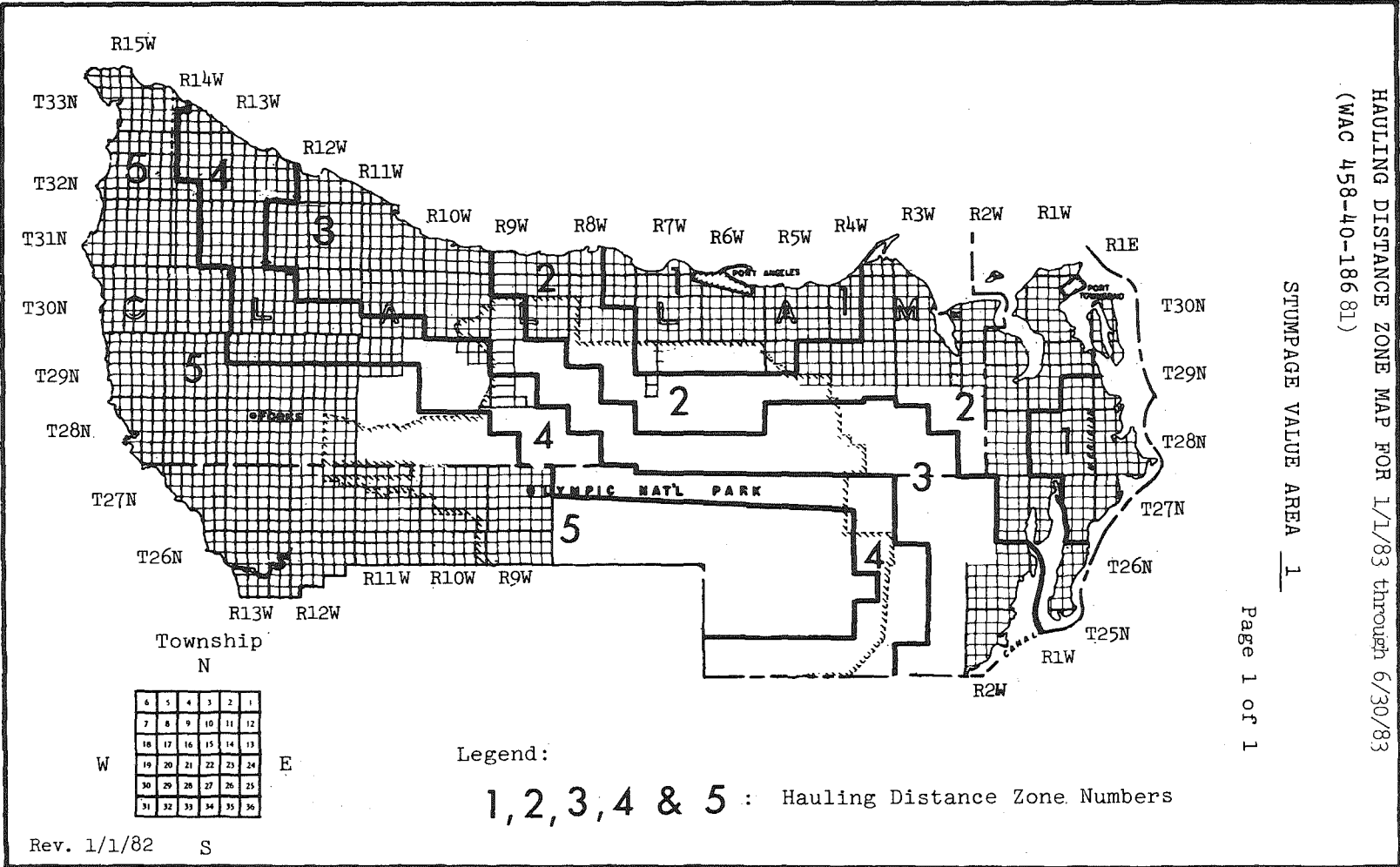
The hauling distance zone numbers on the following hauling distance zone maps establish the hauling distance zone numbers which are to be used in computing timber harvest value under the stumpage value tables of WAC 458-40-18683.

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, 1983 through June 30, 1983:

HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-186 81)

STUMPAGE VALUE AREA 1

Page 1 of 1



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

Legend:

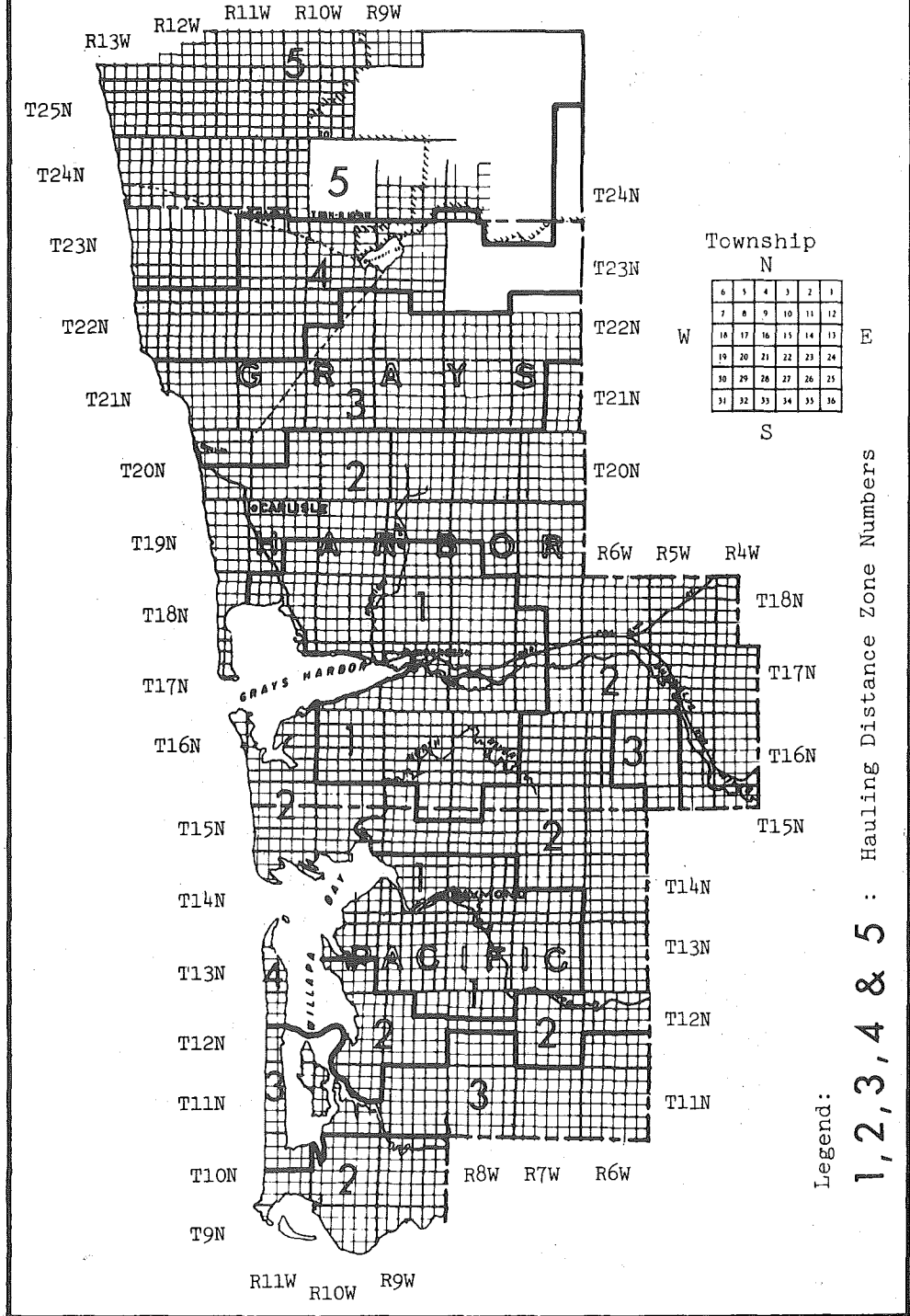
1, 2, 3, 4 & 5 : Hauling Distance Zone Numbers

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HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC458-40-18681)

STUMPAGE VALUE AREA 2

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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

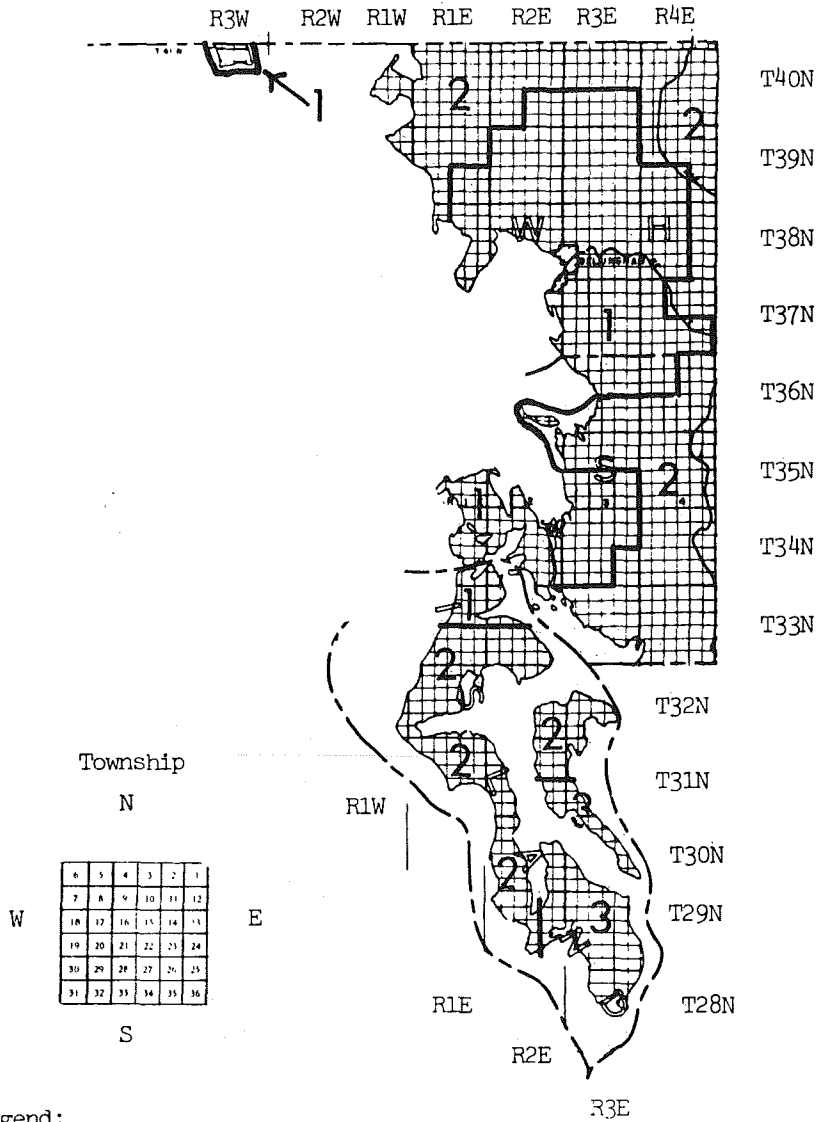
Legend:  
1, 2, 3, 4 & 5 : Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC458-40-18681)

STUMPAGE VALUE AREA 3

Page 1 of 2



Legend:

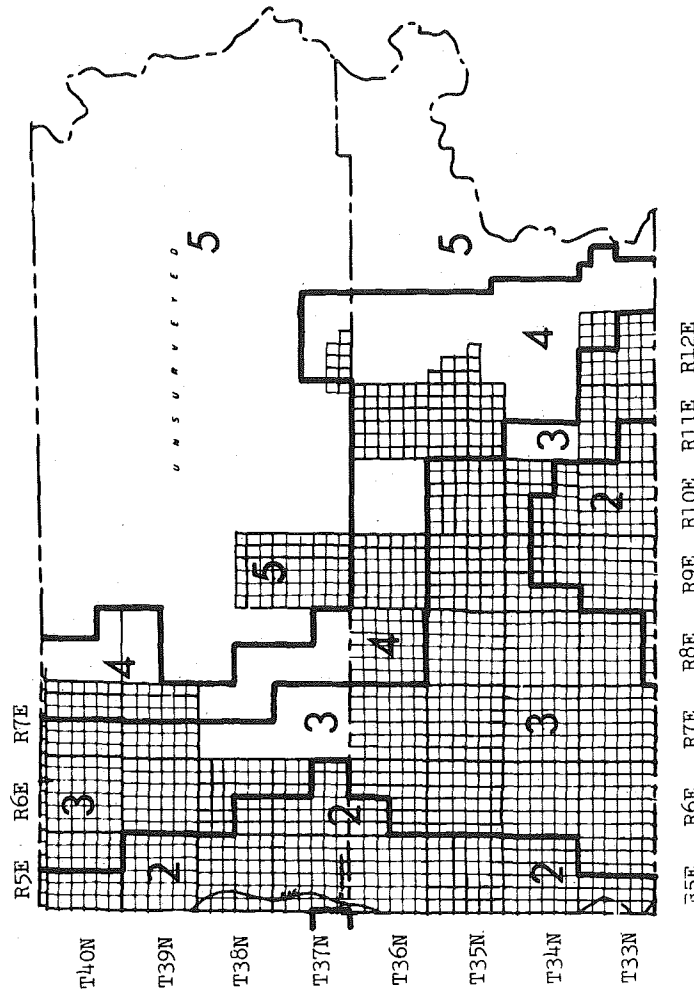
1, 2, 3, 4 and 5 : Hauling Distance Zone Numbers

7/1/79

HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
 (WAC 458-40-18681)

STUMPAGE VALUE AREA 3

Page 2 of 2



R5E R6E R7E

R5E R6E R7E R8E R9E R10E R11E R12E

T40N  
T39N  
T38N  
T37N  
T36N  
T35N  
T34N  
T33N

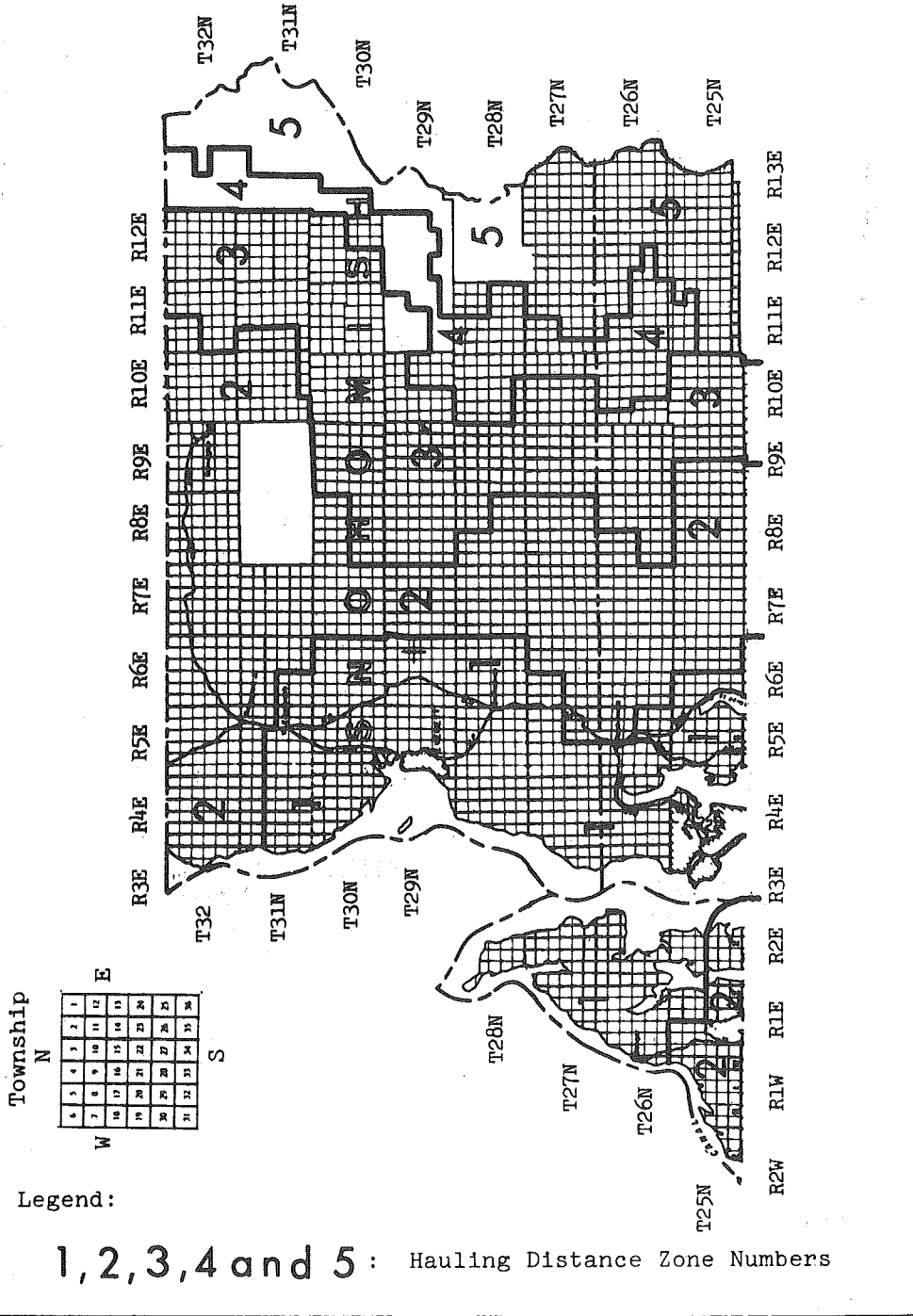
Township		E									
		1	2	3	4	5	6	7	8	9	10
N	11	12	13	14	15	16	17	18	19	20	
	21	22	23	24	25	26	27	28	29	30	
	31	32	33	34	35	36	37	38	39	40	
	41	42	43	44	45	46	47	48	49	50	
	51	52	53	54	55	56	57	58	59	60	
	61	62	63	64	65	66	67	68	69	70	
	71	72	73	74	75	76	77	78	79	80	
	81	82	83	84	85	86	87	88	89	90	
	91	92	93	94	95	96	97	98	99	100	
			S								
		W									

Legend:

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

HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-18681)

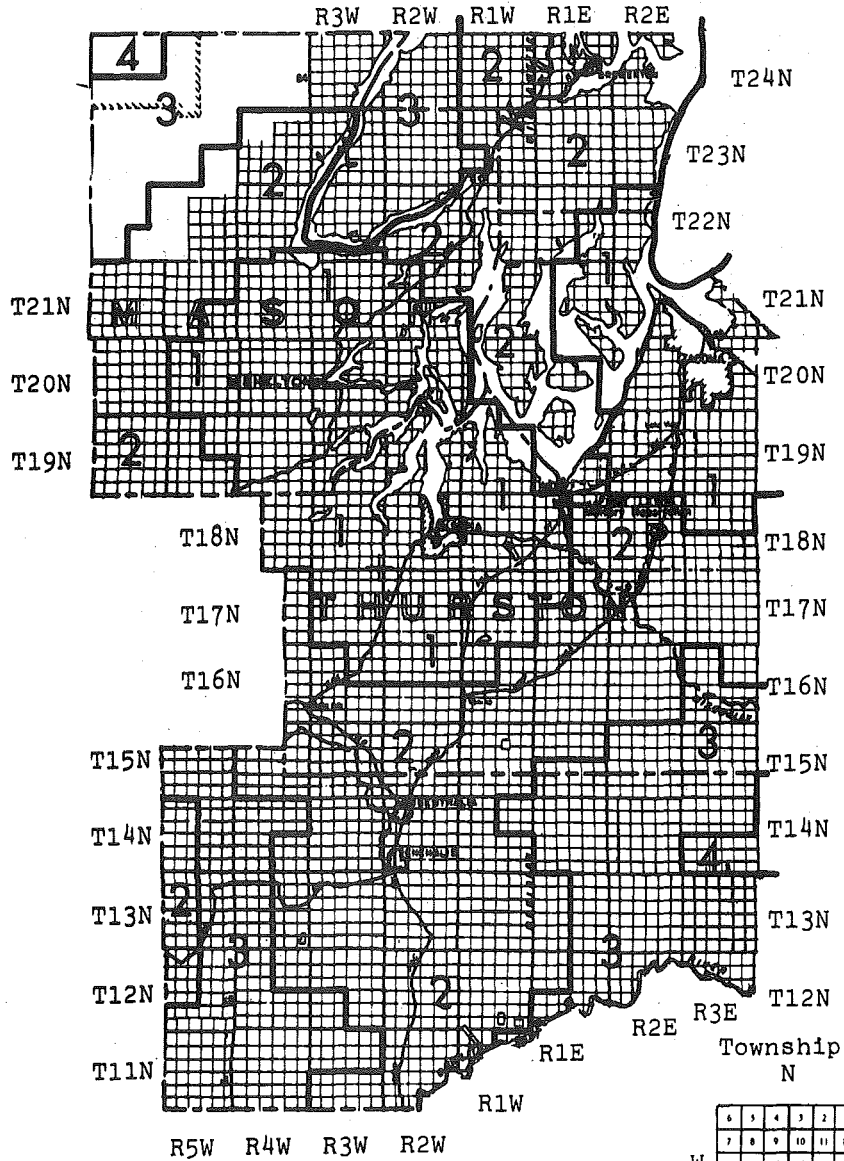
STUMPAGE VALUE AREA 4



HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-186 81)

STUMPAGE VALUE AREA 4

Page 2 of 3



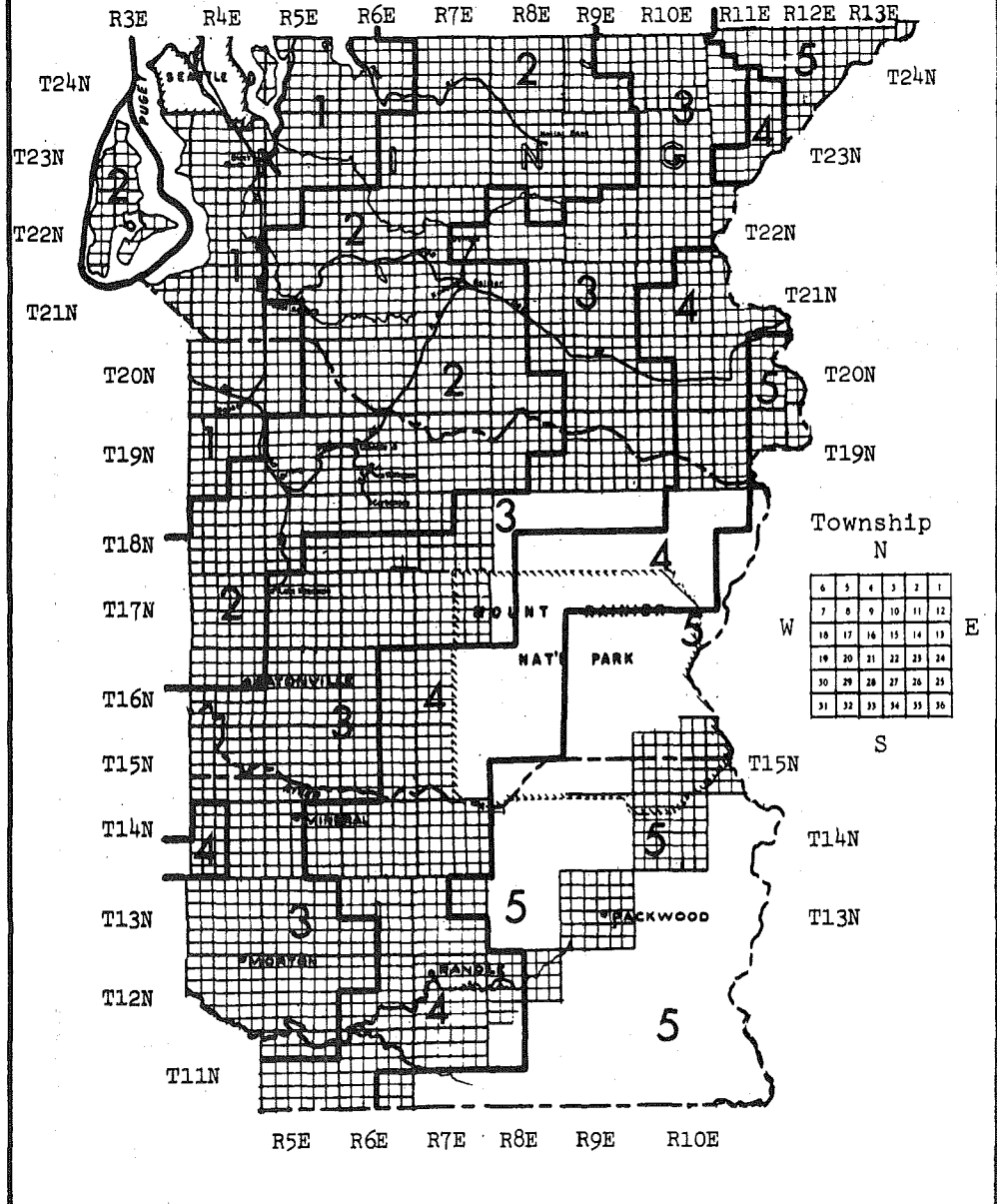
Legend:

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

S

HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-18681)

STUMPAGE VALUE AREA 4 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 E

S

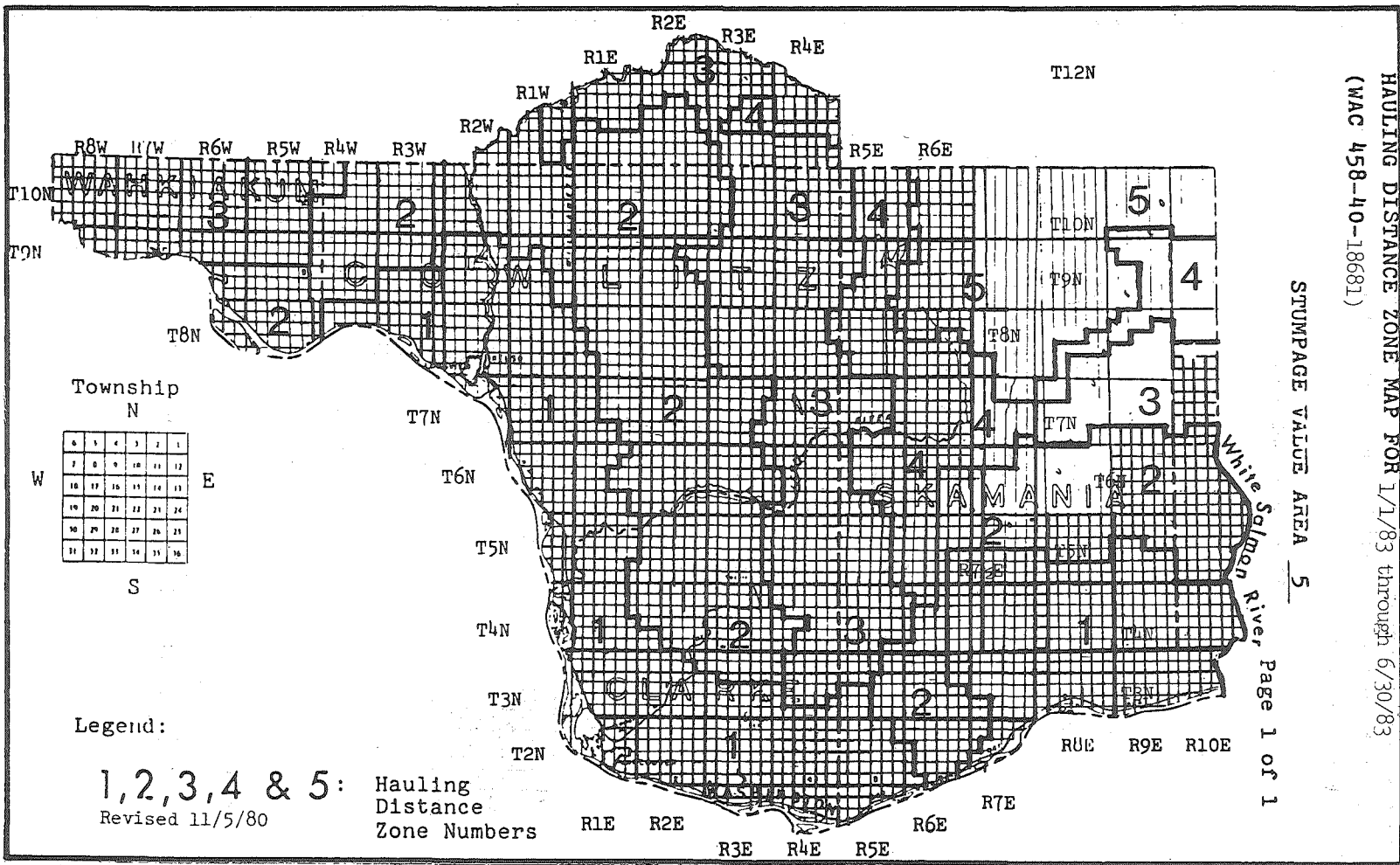
Legend:

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

HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
 (WAC 458-40-18681)

STUMPAGE VALUE AREA 5

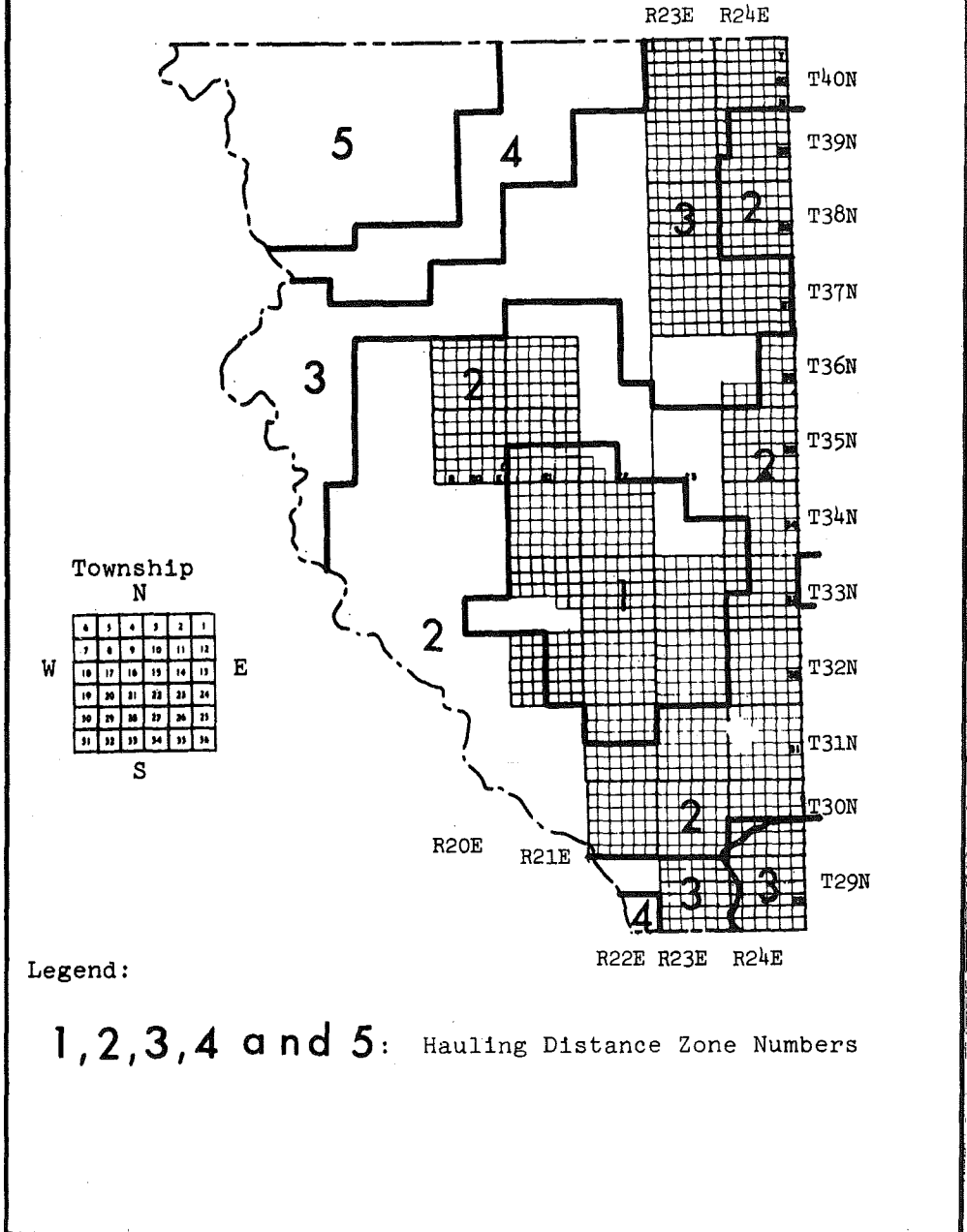
Page 1 of 1



HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-18681)

STUMPAGE VALUE AREA 6

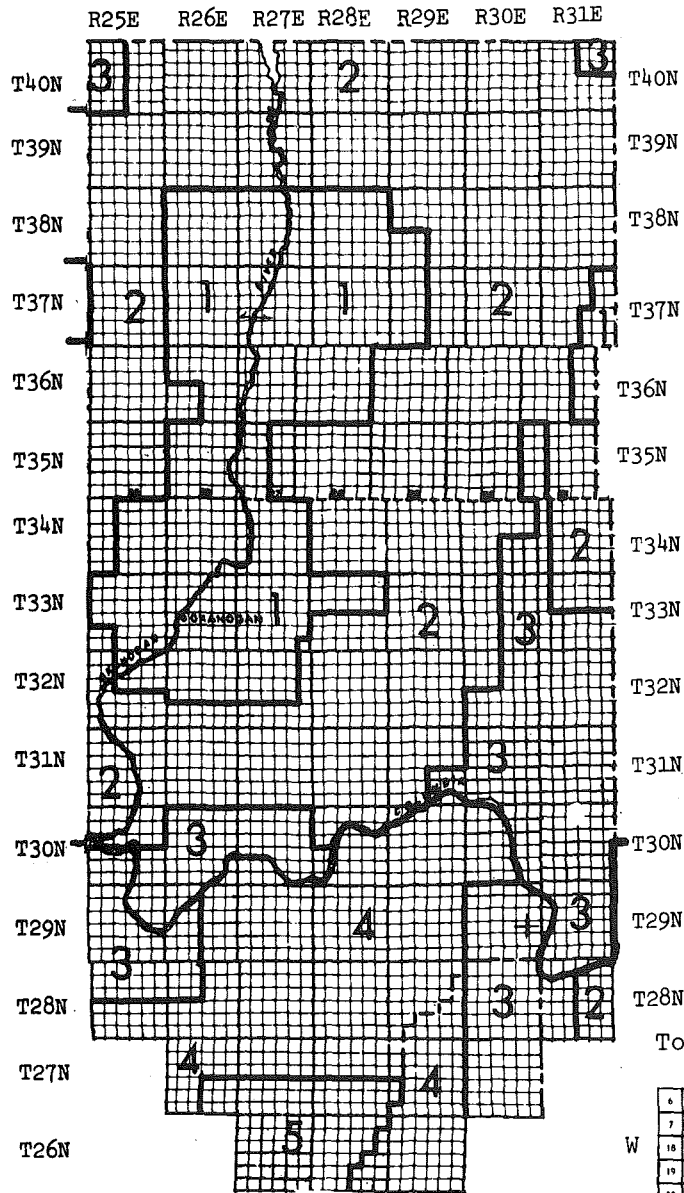
Page 1 of 2



HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-18681)

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						
		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



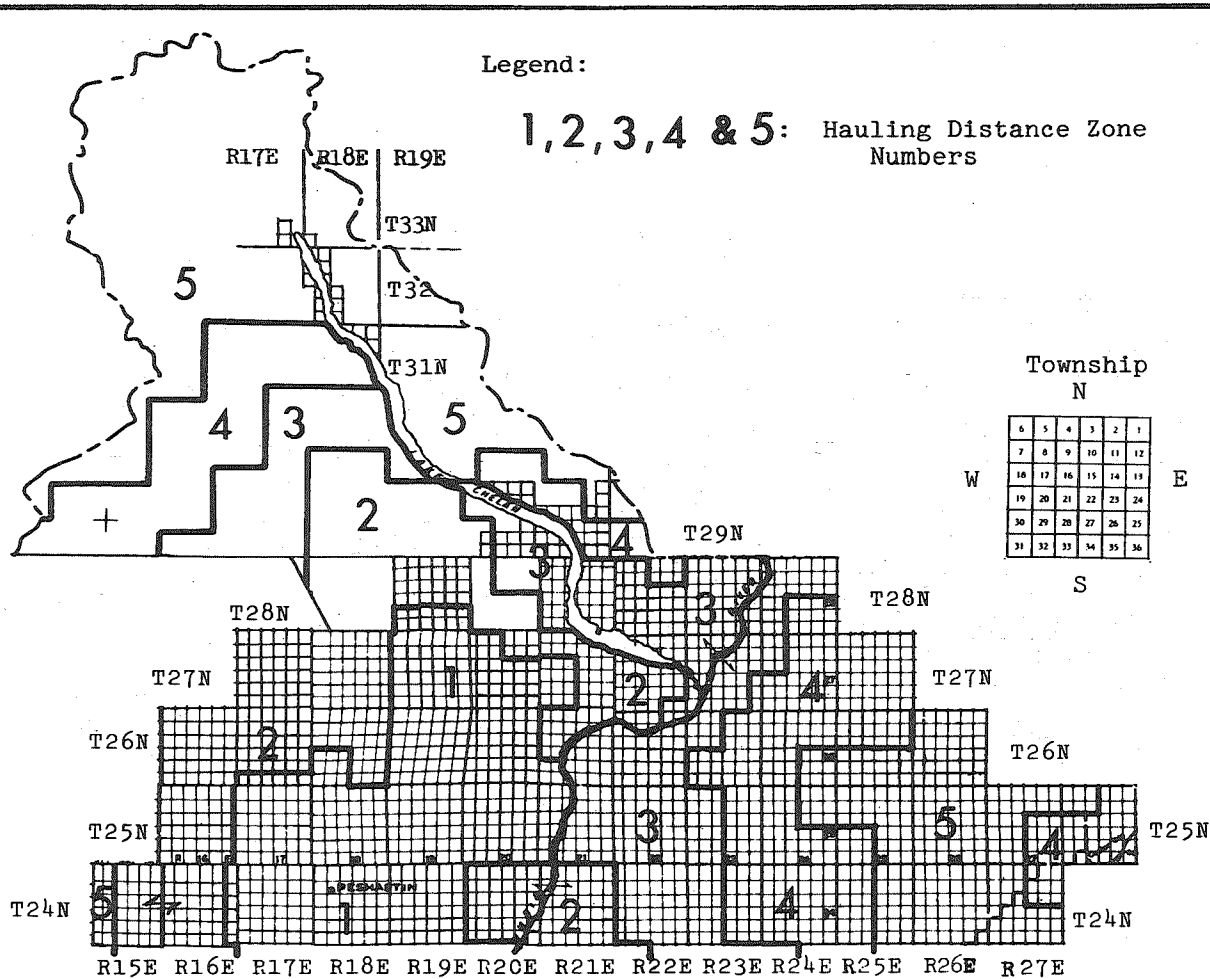
HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-18681)

STUMPAGE VALUE AREA 7

Page 1 of 3

Legend:

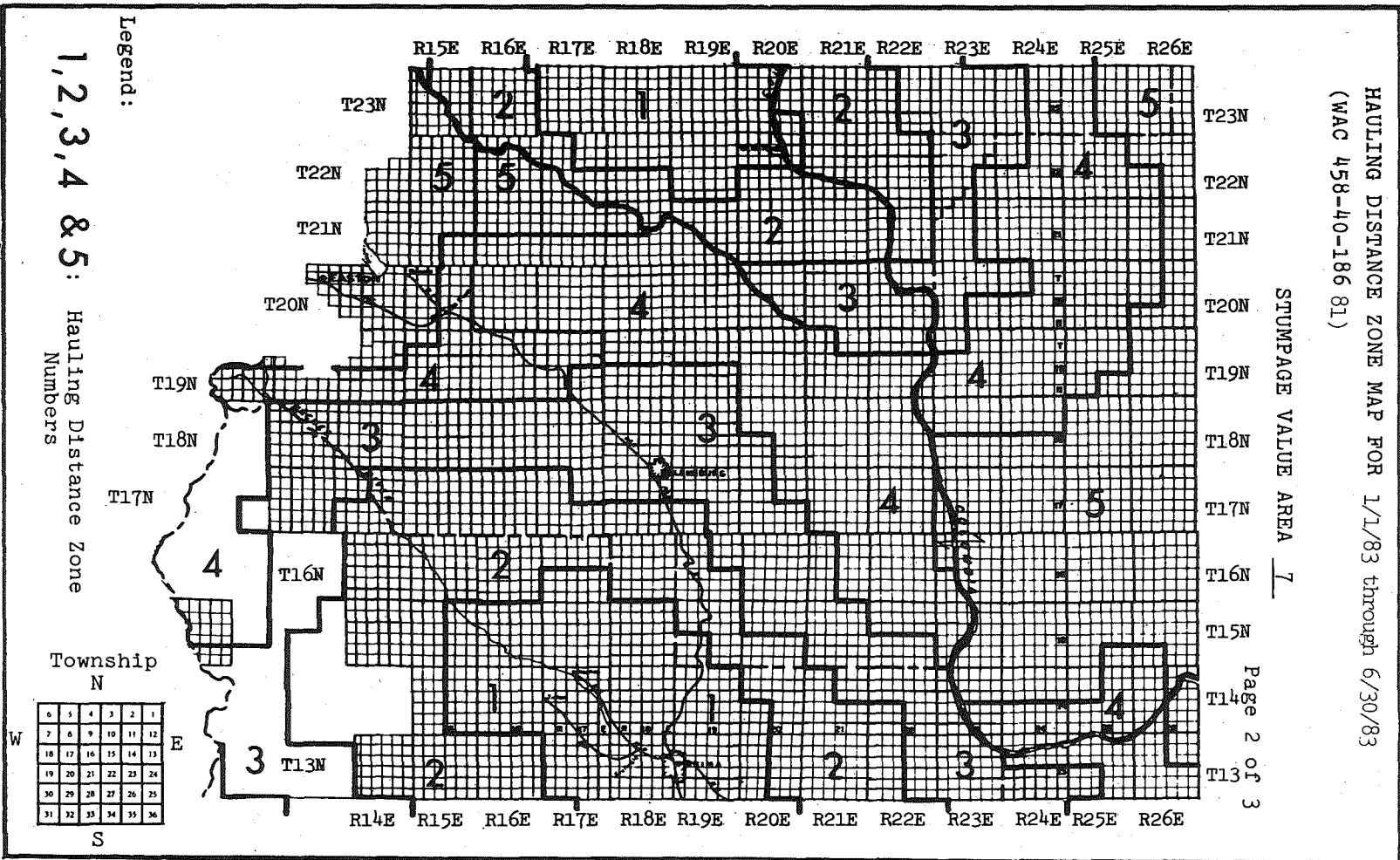
1,2,3,4 & 5: Hauling Distance Zone Numbers



HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-186 81)

STUMPAGE VALUE AREA 7

Page 2 of 3



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

Township N

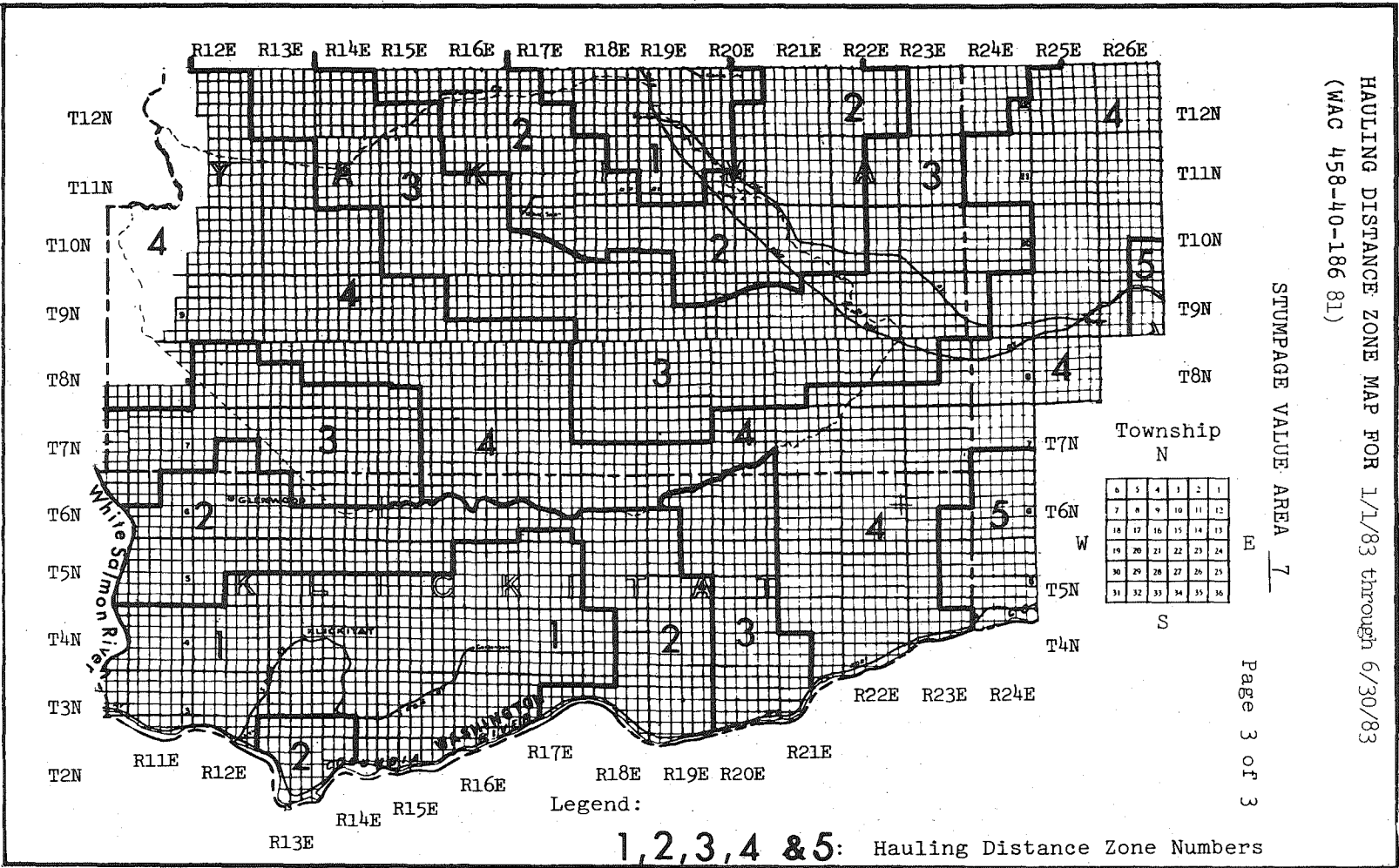
6	5	4	3	2	1
7	6	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

W S

HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-186 81)

STUMPAGE VALUE AREA 7

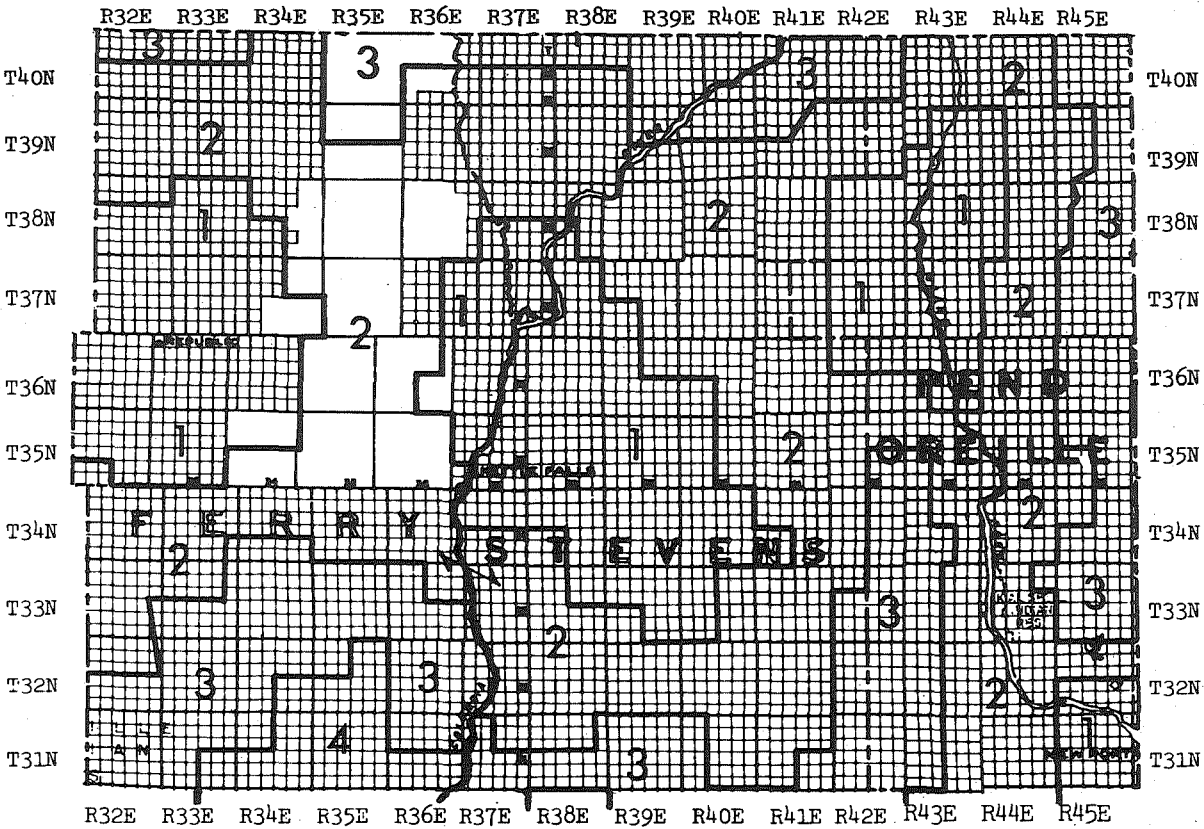
Page 3 of 3



HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
 (WAC 458-40-186 81)

STUMPAGE VALUE AREA 8

Page 1 of 2



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

E

S

Legend:

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

HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-18681)

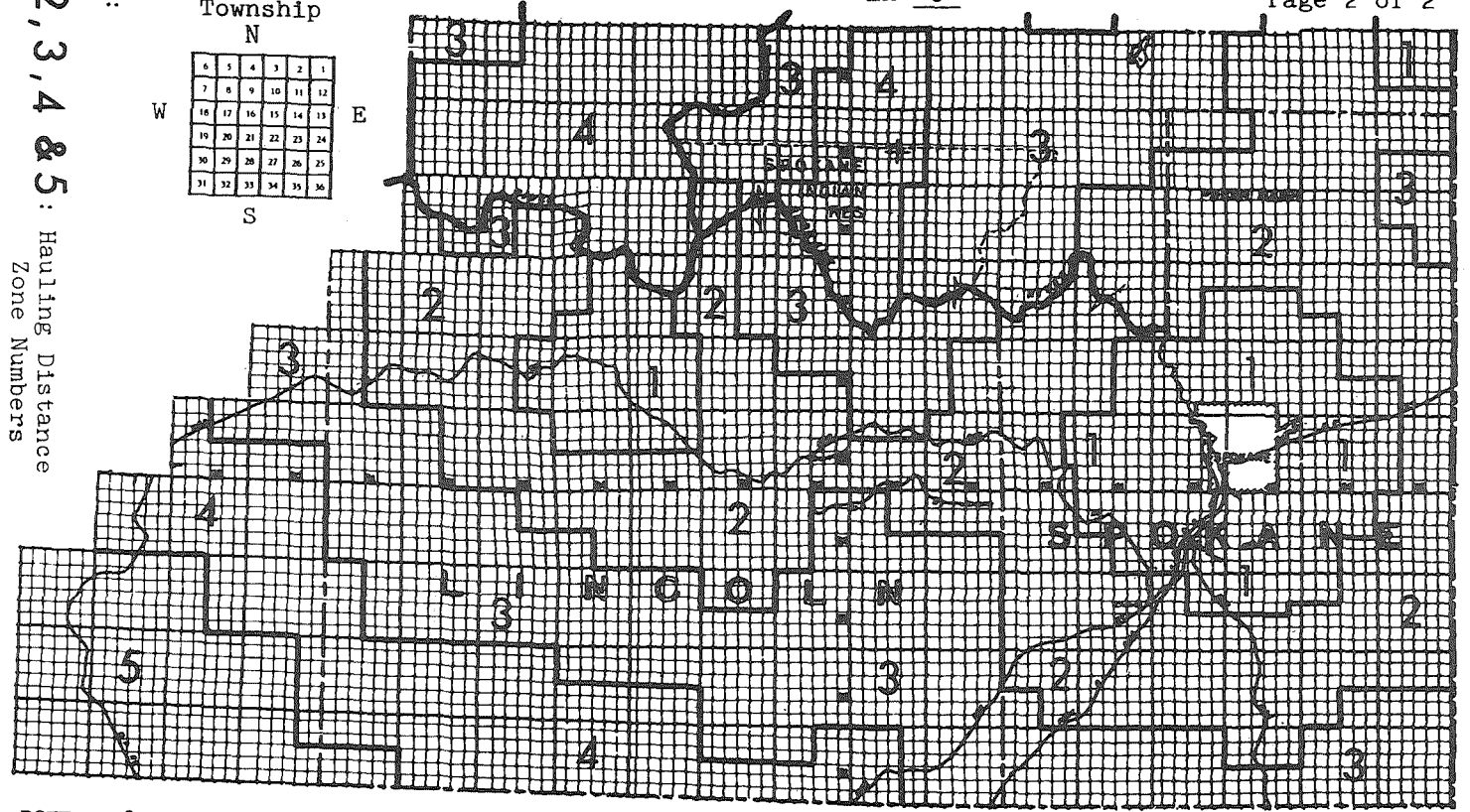
STUMPAGE VALUE AREA 8

Page 2 of 2

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

Legend:

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					

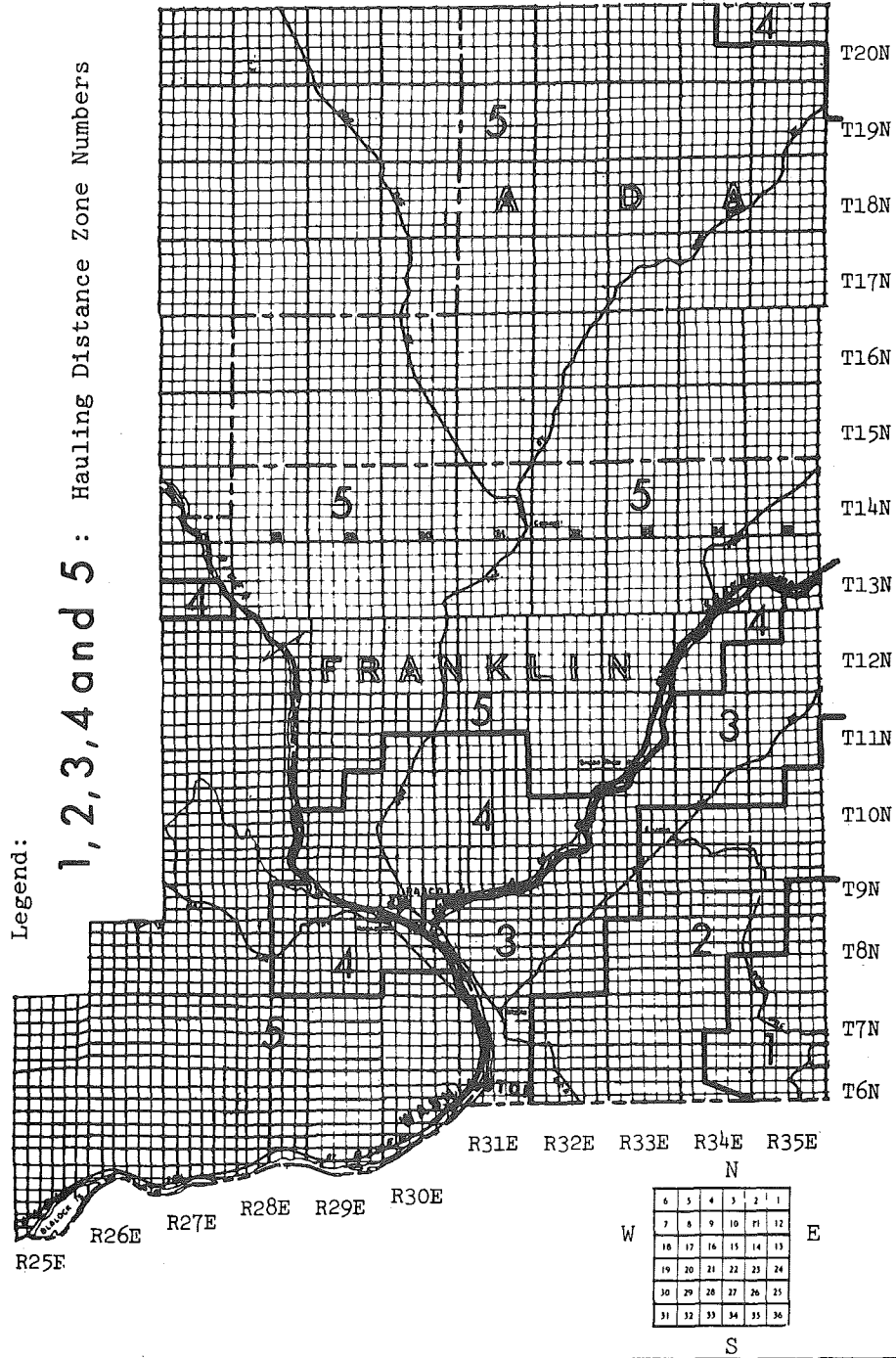


R27E R28E R29E R30E R31E R32E R33E R34E R35E R36E R37E R38E R39E R40E R41E R42E R43E R44E R45E

HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-186 81)

STUMPAGE VALUE AREA 9

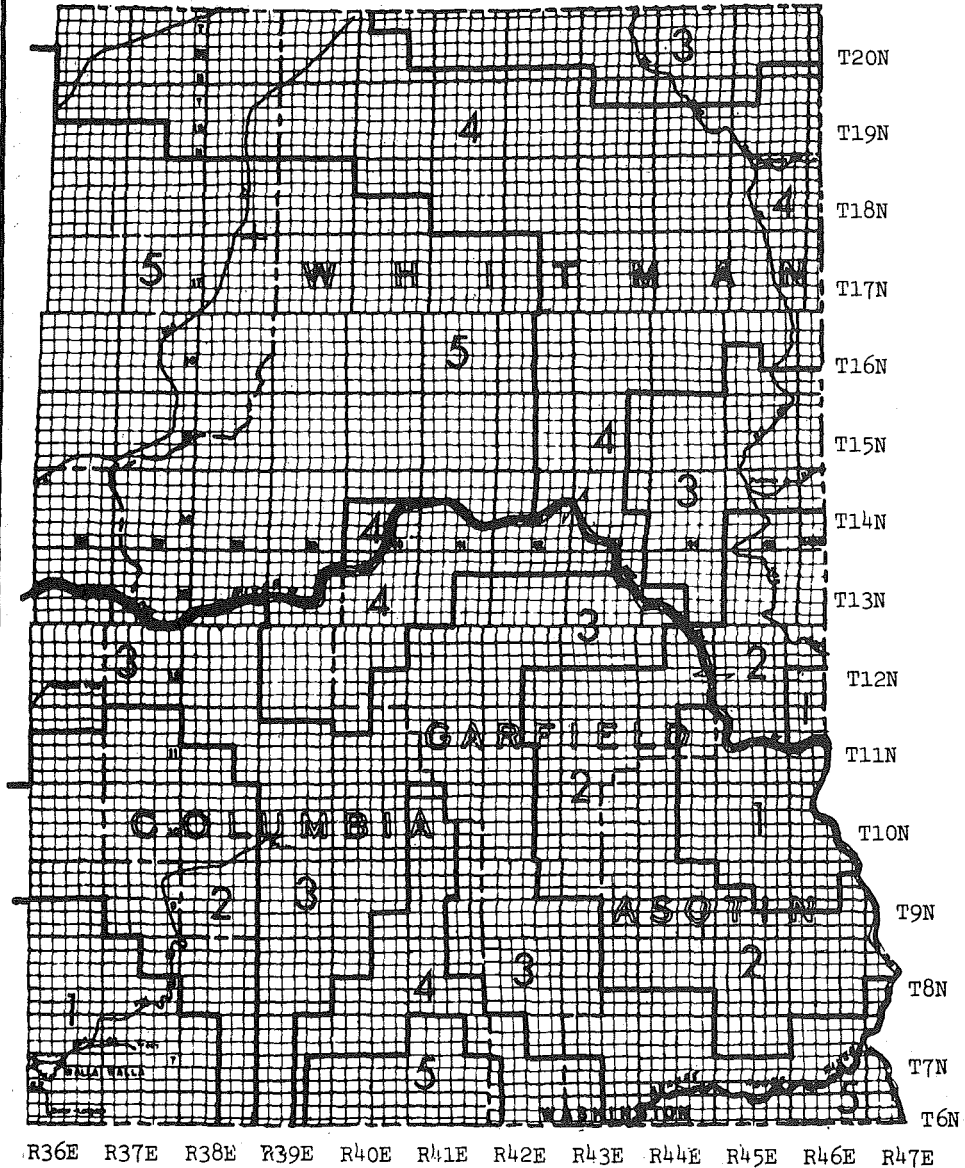
Page 1 of 2



HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
(WAC 458-40-18681)

STUMPAGE VALUE AREA 9

Page 2 of 2



R36E R37E R38E R39E R40E R41E R42E R43E R44E R45E R46E R47E

Legend:

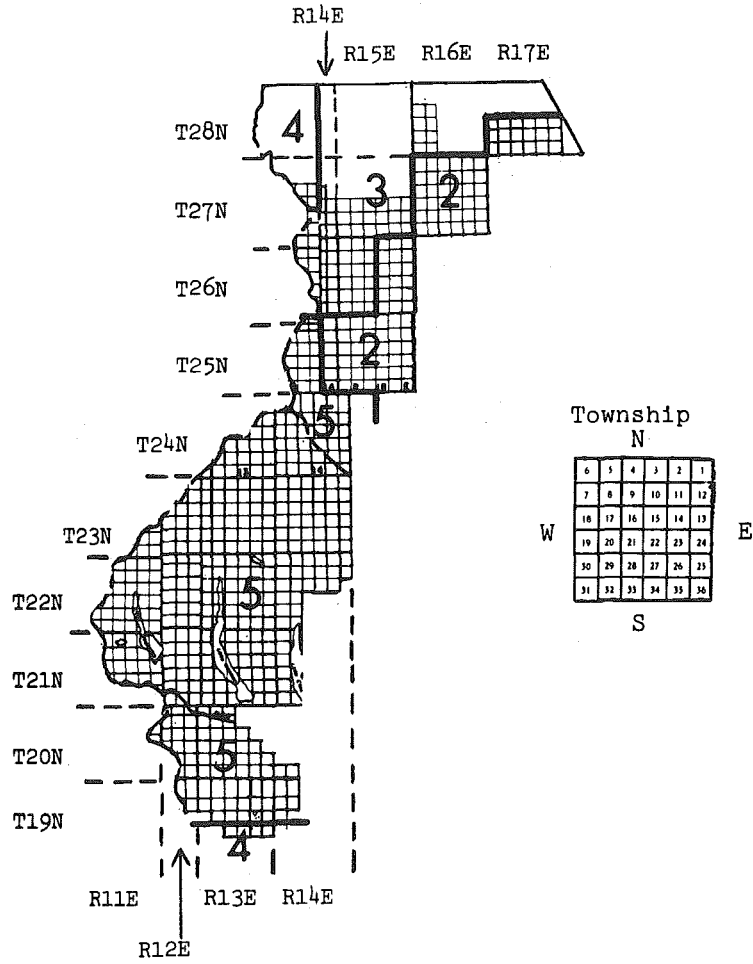
1, 2, 3, 4 and 5 : Hauling Distance Zone Numbers

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 1/1/83 through 6/30/83  
(WAC 458-40-18681)

STUMPAGE VALUE AREA 10

Page 1 of 1



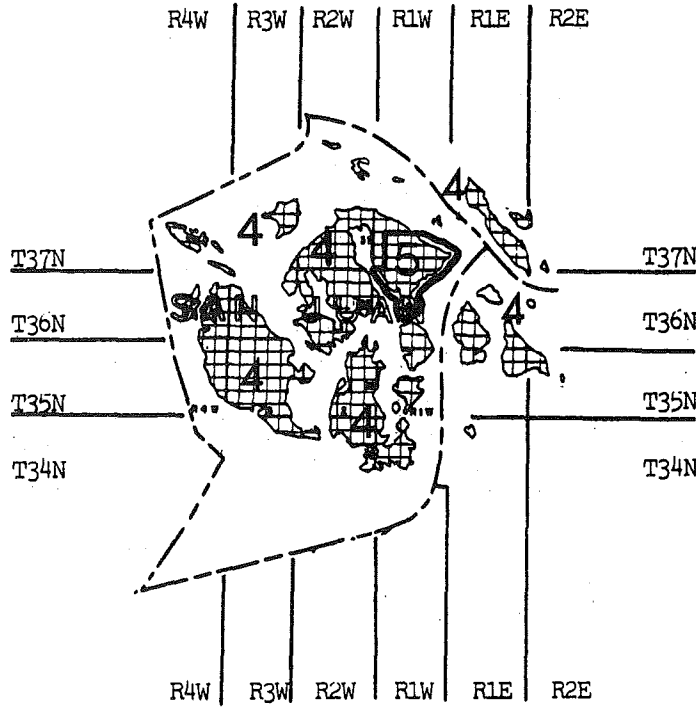
Legend:

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



HAULING DISTANCE ZONE MAP FOR 1/1/83 through 6/30/83  
 (WAC 458-40-186 81)

STUMPAGE VALUE AREA 11 Page 1 of 1



N						
	6	5	4	3	2	1
	7	8	9	10	11	12
W	10	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					

Legend:

**4 and 5:** Hauling Distance Zone Numbers

[Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-18681, filed 12/30/82.]

WAC 458-40-18682 Timber quality code numbers--Tables for January 1 through June 30, 1983. In order to allow for differences in age, size, quality of timber and other relevant factors as required by RCW 84.33.071(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 458-40-18683 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 through June 30, 1983:

**TABLE 1--Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
January 1 through June 30, 1983**

**OLD GROWTH FINAL HARVEST  
(100 years of age or older)**

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
1	Douglas-fir	Over 40% Special Mill, No. 1 Sawmill & better log grade
	Western Redcedar & Alaska-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, True Firs & 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	15-40% inclusive Special Mill, No. 1 Sawmill & better log grade
	Western Redcedar & Alaska-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, True Firs & 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	Less than 15% Special Mill, No. 1 Sawmill & better log grade
	Western Redcedar & Alaska-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
	Western Hemlock, True Firs & Other Conifer	Less than 5% 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, 1980, 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, 5, and 11  
January 1 through June 30, 1983**

**YOUNG GROWTH FINAL HARVEST  
(Less than 100 years of age, but 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 Redcedar & Alaska-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 Redcedar & Alaska-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 Redcedar & Alaska-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 Redcedar & Alaska-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, 1980, 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  
January 1 through June 30, 1983

THINNING

See definition WAC 458-40-18679(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 Redcedar & Alaska-cedar	Over 20% No. 2 Sawmill & better log grade

TABLE 3--cont.

Timber Quality Code Number	Species	Log Grade Specifications <sup>1</sup>
2	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	40-70% inclusive No. 2 Sawmill & better log grade
	Western Redcedar & Alaska-cedar	5-20% inclusive No. 2 Sawmill & better log grade
3	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
4	Western Redcedar & Alaska-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
5	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, 1980, 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

<u>Log Grade</u>	<u>Net Volume, Scribner Scale</u>
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:

<u>Species</u>	<u>Timber Quality Code Number</u>	<u>Net Volume Harvested</u>
Douglas-fir	2	150 MBF

**TABLE 4--Timber Quality Code Table  
Stumpage Value Areas 6, 7, 8, and 9  
January 1 through June 30, 1983**

**MERCHANTABLE SAWTIMBER, ALL AGES**

<u>Timber Quality Code Number</u>	<u>Species</u>	<u>Log Grade Specifications<sup>1</sup></u>
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
5	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 less than 10 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:

<u>Species</u>	<u>Timber Quality Code Number</u>	<u>Volume Harvested</u>
Ponderosa Pine (PP)	1	150 MBF

**TABLE 5--Timber Quality Code Table  
Stumpage Value Area 10**

January 1 through June 30, 1983

**MERCHANTABLE SAWTIMBER, ALL AGES**

<u>Timber Quality Code Number</u>	<u>Species</u>	<u>Log Grade Specifications<sup>1</sup></u>
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
5	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, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-18682, filed 12/30/82.]

**WAC 458-40-18683 Stumpage values--Tables for January 1 through June 30, 1983.** As required by RCW 84.33.071 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 through June 30, 1983.

**TABLE 1--Stumpage Value Table  
Stumpage Value Area 1  
January 1 through June 30, 1983**

**OLD GROWTH FINAL HARVEST  
(100 years of age or older)**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$184	\$178	\$172	\$166	\$160
		2	133	127	121	115	109
		3	111	105	99	93	87
		4					

**TABLE 1--cont.  
Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>**

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Hemlock <sup>2</sup>	WH	1	132	126	120	114	108
		2	97	91	85	79	73
		3	81	75	69	63	57
True Fir <sup>3</sup>	TF	1	132	126	120	114	108
		2	97	91	85	79	73
		3	81	75	69	63	57
Western Redcedar <sup>4</sup>	RC	1	186	180	174	168	162
		2	135	129	123	117	111
		3	113	107	101	95	89
Sitka Spruce	SS	1	214	208	202	196	190
		2	155	149	143	137	131
		3	129	123	117	111	105
Other Conifer	OC	1	132	126	120	114	108
		2	97	91	85	79	73
		3	81	75	69	63	57
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	18	18	18	18	18

<sup>1</sup> Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.

<sup>2</sup> Includes Western and Mountain Hemlock.

<sup>3</sup> Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>4</sup> Includes Alaska-cedar.

**TABLE 2--Stumpage Value Table  
Stumpage Value Area 1  
January 1 through June 30, 1983  
YOUNG GROWTH FINAL HARVEST  
(Less than 100 years of age, but not including thinning)  
Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>**

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$173	\$166	\$159	\$152	\$145
		2	126	119	112	105	98
		3	105	98	91	84	77
		4	95	88	81	74	67
Western Hemlock <sup>2</sup>	WH	1	126	119	112	105	98
		2	93	86	79	72	65
		3	79	72	65	58	51
		4	70	63	56	49	42
True Fir <sup>3</sup>	TF	1	126	119	112	105	98
		2	93	86	79	72	65
		3	79	72	65	58	51
		4	70	63	56	49	42
Western Redcedar <sup>4</sup>	RC	1	164	157	150	143	136
		2	120	113	106	99	92
		3	101	94	87	80	73
Other Conifer	OC	1	126	119	112	105	98
		2	93	86	79	72	65
		3	79	72	65	58	51
		4	70	63	56	49	42

**TABLE 2--cont.**  
Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	18	18	18	18	18

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup>Includes Alaska-cedar.

**TABLE 3--Stumpage Value Table**  
**Stumpage Value Area 1**  
January 1 through June 30, 1983

**THINNING**

See definition WAC 458-40-18679(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$148	\$141	\$134	\$127	\$120
		2	101	94	87	80	73
		3	80	73	66	59	52
		4	70	63	56	49	42
Western Hemlock <sup>2</sup>	WH	1	101	94	87	80	73
		2	68	61	54	47	40
		3	54	47	40	33	26
		4	45	38	31	24	17
True Fir <sup>3</sup>	TF	1	101	94	87	80	73
		2	68	61	54	47	40
		3	54	47	40	33	26
		4	45	38	31	24	17
Western Redcedar <sup>4</sup>	RC	1	139	132	125	118	111
		2	95	88	81	74	67
		3	76	69	62	55	48
Other Conifer	OC	1	101	94	87	80	73
		2	68	61	54	47	40
		3	54	47	40	33	26
		4	45	38	31	24	17
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	18	18	18	18	18

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup>Includes Alaska-cedar.

**TABLE 4--Stumpage Value Table**  
**Stumpage Value Area 1**  
January 1 through June 30, 1983  
**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$186	\$180	\$174	\$168	\$162
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	70	64	58	52	46
Western Redcedar & 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. See conversion method table 2 WAC 458-40-19004.  
<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**  
January 1 through June 30, 1983  
**OLD GROWTH FINAL HARVEST**  
(100 years of age or older)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$227	\$221	\$215	\$209	\$203
		2	164	158	152	146	140
		3	136	130	124	118	112
Western Hemlock <sup>2</sup>	WH	1	166	160	154	148	142
		2	121	115	109	103	97
		3	101	95	89	83	77
True Fir <sup>3</sup>	TF	1	166	160	154	148	142
		2	121	115	109	103	97
		3	101	95	89	83	77
Western Redcedar <sup>4</sup>	RC	1	210	204	198	192	186
		2	152	146	140	134	128
		3	126	120	114	108	102
Sitka Spruce	SS	1	214	208	202	196	190
		2	155	149	143	137	131
		3	129	123	117	111	105
Other Conifer	OC	1	166	160	154	148	142
		2	121	115	109	103	97
		3	101	95	89	83	77
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5

**TABLE 5--cont.**  
Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Conifer Utility	CU	5	18	18	18	18	18

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup>Includes Alaska-cedar.

**TABLE 6--Stumpage Value Table**  
**Stumpage Value Area 2**  
January 1 through June 30, 1983

**YOUNG GROWTH FINAL HARVEST**  
(Less than 100 years of age, but not including thinning)  
Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$217	\$210	\$203	\$196	\$189
		2	157	150	143	136	129
		3	131	124	117	110	103
		4	115	108	101	94	87
Western Hemlock <sup>2</sup>	WH	1	121	114	107	100	93
		2	90	83	76	69	62
		3	76	69	62	55	48
		4	67	60	53	46	39
True Fir <sup>3</sup>	TF	1	121	114	107	100	93
		2	90	83	76	69	62
		3	76	69	62	55	48
		4	67	60	53	46	39
Western Redcedar <sup>4</sup>	RC	1	164	157	150	143	136
		2	120	113	106	99	92
		3	101	94	87	80	73
Other Conifer	OC	1	121	114	107	100	93
		2	90	83	76	69	62
		3	76	69	62	55	48
		4	67	60	53	46	39
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	18	18	18	18	18

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup>Includes Alaska-cedar.

**TABLE 7--Stumpage Value Table**  
**Stumpage Value Area 2**  
January 1 through June 30, 1983

**THINNING**  
See definition WAC 458-40-18679(9)(d)  
Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$192	\$185	\$178	\$171	\$164
		2	132	125	118	111	104
		3	106	99	92	85	78
		4	90	83	76	69	62
Western Hemlock <sup>2</sup>	WH	1	96	89	82	75	68
		2	65	58	51	44	37
		3	51	44	37	30	23
		4	42	35	28	21	14
True Fir <sup>3</sup>	TF	1	96	89	82	75	68
		2	65	58	51	44	37
		3	51	44	37	30	23
		4	42	35	28	21	14
Western Redcedar <sup>4</sup>	RC	1	139	132	125	118	111
		2	95	88	81	74	67
		3	76	69	62	55	48
Other Conifer	OC	1	96	89	82	75	68
		2	65	58	51	44	37
		3	51	44	37	30	23
		4	42	35	28	21	14
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	18	18	18	18	18

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup>Includes Alaska-cedar.

**TABLE 8--Stumpage Value Table**  
**Stumpage Value Area 2**  
January 1 through June 30, 1983  
**SPECIAL FOREST PRODUCTS**

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar--Shake Blocks & Boards <sup>1</sup>	RCS	1	\$186	\$180	\$174	\$168	\$162
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	70	64	58	52	46
Western Redcedar & 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 8--cont.**  
Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	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. See conversion method table 2 WAC 458-40-19004.  
<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  
January 1 through June 30, 1983

**OLD GROWTH FINAL HARVEST**  
(100 years of age or older)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$205	\$199	\$193	\$187	\$181
		2	149	143	137	131	125
		3	124	118	112	106	100
Western Hemlock <sup>2</sup>	WH	1	140	134	128	122	116
		2	103	97	91	85	79
		3	86	80	74	68	62
True Fir <sup>3</sup>	TF	1	140	134	128	122	116
		2	103	97	91	85	79
		3	86	80	74	68	62
Western Redcedar	RC	1	215	209	203	197	191
		2	170	164	158	152	146
		3	124	118	112	106	100
Sitka Spruce	SS	1	214	208	202	196	190
		2	155	149	143	137	131
		3	129	123	117	111	105
Alaska-cedar	YC	1	1115	1109	1103	1097	1091
		2	792	786	780	774	768
		3	649	643	637	631	625
Other Conifer	OC	1	140	134	128	122	116
		2	103	97	91	85	79
		3	86	80	74	68	62
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	15	15	15	15	15

<sup>1</sup> Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup> Includes Western and Mountain Hemlock.  
<sup>3</sup> Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".

**TABLE 10--Stumpage Value Table**  
Stumpage Value Area 3

January 1 through June 30, 1983

**YOUNG GROWTH FINAL HARVEST**

(Less than 100 years of age, but not including thinning)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$192	\$185	\$178	\$171	\$164
		2	140	133	126	119	112
		3	117	110	103	96	89
		4	103	96	89	82	75
Western Hemlock <sup>2</sup>	WH	1	121	114	107	100	93
		2	90	83	76	69	62
		3	76	69	62	55	48
		4	67	60	53	46	39
True Fir <sup>3</sup>	TF	1	121	114	107	100	93
		2	90	83	76	69	62
		3	76	69	62	55	48
		4	67	60	53	46	39
Western Redcedar <sup>4</sup>	RC	1	164	157	150	143	136
		2	120	113	106	99	92
		3	101	94	87	80	73
Other Conifer	OC	1	121	114	107	100	93
		2	90	83	76	69	62
		3	76	69	62	55	48
		4	67	60	53	46	39
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	15	15	15	15	15

<sup>1</sup> Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup> Includes Western and Mountain Hemlock.  
<sup>3</sup> Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup> Includes Alaska-cedar.

**TABLE 11--Stumpage Value Table**  
Stumpage Value Area 3

January 1 through June 30, 1983

**THINNING**

See definition WAC 458-40-18679(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$167	\$160	\$153	\$146	\$139
		2	115	108	101	94	87
		3	92	85	78	71	64
		4	78	71	64	57	50
Western Hemlock <sup>2</sup>	WH	1	96	89	82	75	68
		2	65	58	51	44	37
		3	51	44	37	30	23
		4	42	35	28	21	14



**TABLE 11--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
True Fir <sup>3</sup>	TF	1	96	89	82	75	68
		2	65	58	51	44	37
		3	51	44	37	30	23
		4	42	35	28	21	14
Western Redcedar <sup>4</sup>	RC	1	139	132	125	118	111
		2	95	88	81	74	67
		3	76	69	62	55	48
Other Conifer	OC	1	96	89	82	75	68
		2	65	58	51	44	37
		3	51	44	37	30	23
		4	42	35	28	21	14
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	15	15	15	15	15

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.

<sup>2</sup>Includes Western and Mountain Hemlock.

<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".

<sup>4</sup>Includes Alaska-cedar.

**TABLE 12--Stumpage Value Table  
Stumpage Value Area 3**

January 1 through June 30, 1983

**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$186	\$180	\$174	\$168	\$162
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	70	64	58	52	46
Western Redcedar & 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. See conversion method table 2 WAC 458-40-19004.

<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**

January 1 through June 30, 1983

**OLD GROWTH FINAL HARVEST  
(100 years of age or older)**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$232	\$226	\$220	\$214	\$208
		2	168	162	156	150	144
		3	139	133	127	121	115
Western Hemlock <sup>2</sup>	WH	1	153	147	141	135	129
		2	112	106	100	94	88
		3	94	88	82	76	70
True Fir <sup>3</sup>	TF	1	153	147	141	135	129
		2	112	106	100	94	88
		3	94	88	82	76	70
Western Redcedar	RC	1	198	192	186	180	174
		2	144	138	132	126	120
		3	120	114	108	102	96
Sitka Spruce	SS	1	214	208	202	196	190
		2	155	149	143	137	131
		3	129	123	117	111	105
Noble Fir	NF	1	164	158	152	146	140
		2	120	114	108	102	96
		3	100	94	88	82	76
Alaska-cedar	YC	1	1115	1109	1103	1097	1091
		2	792	786	780	774	768
		3	649	643	637	631	625
Other Conifer	OC	1	153	147	141	135	129
		2	112	106	100	94	88
		3	94	88	82	76	70
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	10	10	10	10	10

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.

<sup>2</sup>Includes Western and Mountain Hemlock.

<sup>3</sup>Includes Pacific Silver Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".

**TABLE 14--Stumpage Value Table  
Stumpage Value Area 4**

January 1 through June 30, 1983

**YOUNG GROWTH FINAL HARVEST  
(Less than 100 years of age, but not including thinning)**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$217	\$210	\$203	\$196	\$189
		2	158	151	144	137	130
		3	131	124	117	110	103
		4	116	109	102	95	88

**TABLE 14--cont.**  
Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Hemlock <sup>2</sup>	WH	1	160	153	146	139	132
		2	117	110	103	96	89
		3	98	91	84	77	70
		4	87	80	73	66	59
True Fir <sup>3</sup>	TF	1	160	153	146	139	132
		2	117	110	103	96	89
		3	98	91	84	77	70
		4	87	80	73	66	59
Western Redcedar <sup>4</sup>	RC	1	164	157	150	143	136
		2	120	113	106	99	92
		3	101	94	87	80	73
Other Conifer	OC	1	160	153	146	139	132
		2	117	110	103	96	89
		3	98	91	84	77	70
		4	87	80	73	66	59
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	10	10	10	10	10

<sup>1</sup> Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup> Includes Western and Mountain Hemlock.  
<sup>3</sup> Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup> Includes Alaska-cedar.

**TABLE 15--Stumpage Value Table**  
**Stumpage Value Area 4**  
January 1 through June 30, 1983

**THINNING**

See definition WAC 458-40-18679(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$192	\$185	\$178	\$171	\$164
		2	133	126	119	112	105
		3	106	99	92	85	78
		4	91	84	77	70	63
Western Hemlock <sup>2</sup>	WH	1	135	128	121	114	107
		2	92	85	78	71	64
		3	73	66	59	52	45
		4	62	55	48	41	34
True Fir <sup>3</sup>	TF	1	135	128	121	114	107
		2	92	85	78	71	64
		3	73	66	59	52	45
		4	62	55	48	41	34
Western Redcedar <sup>4</sup>	RC	1	139	132	125	118	111
		2	95	88	81	74	67
		3	76	69	62	55	48
Other Conifer	OC	1	135	128	121	114	107
		2	92	85	78	71	64
		3	73	66	59	52	45
		4	62	55	48	41	34
Red Alder	RA	1	37	30	23	16	9

**TABLE 15--cont.**  
Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	10	10	10	10	10

<sup>1</sup> Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup> Includes Western and Mountain Hemlock.  
<sup>3</sup> Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup> Includes Alaska-cedar.

**TABLE 16--Stumpage Value Table**  
**Stumpage Value Area 4**  
January 1 through June 30, 1983  
**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$86	\$180	\$174	\$168	\$162
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	70	64	58	52	46
Western Redcedar & 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. See conversion method table 2 WAC 458-40-19004.  
<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**  
January 1 through June 30, 1983  
**OLD GROWTH FINAL HARVEST**  
(100 years of age or older)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$241	\$235	\$229	\$223	\$217
		2	173	167	161	155	149
		3	144	138	132	126	120

**TABLE 17--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Hemlock <sup>2</sup>	WH	1	199	193	187	181	175
		2	144	138	132	126	120
		3	120	114	108	102	96
True Fir <sup>3</sup>	TF	1	199	193	187	181	175
		2	144	138	132	126	120
		3	120	114	108	102	96
Western Redcedar <sup>4</sup>	RC	1	179	173	167	161	155
		2	130	124	118	112	106
		3	109	103	97	91	85
Sitka Spruce	SS	1	214	208	202	196	190
		2	155	149	143	137	131
		3	129	123	117	111	105
Noble Fir	NF	1	164	158	152	146	140
		2	120	114	108	102	96
		3	100	94	88	82	76
Other Conifer	OC	1	164	158	152	146	140
		2	120	114	108	102	96
		3	100	94	88	82	76
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	6	6	6	6	6

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup>Includes Alaska-cedar.

**TABLE 18--Stumpage Value Table  
Stumpage Value Area 5  
January 1 through June 30, 1983**

**YOUNG GROWTH FINAL HARVEST**  
(Less than 100 years of age, but not including thinning)  
Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$207	\$200	\$193	\$186	\$179
		2	151	144	137	130	123
		3	126	119	112	105	98
		4	111	104	97	90	83
Western Hemlock <sup>2</sup>	WH	1	121	114	107	100	93
		2	90	83	76	69	62
		3	76	69	62	55	48
		4	67	60	53	46	39
True Fir <sup>3</sup>	TF	1	121	114	107	100	93
		2	90	83	76	69	62
		3	76	69	62	55	48
		4	67	60	53	46	39
Western Redcedar <sup>4</sup>	RC	1	164	157	150	143	136
		2	120	113	106	99	92
		3	101	94	87	80	73

**TABLE 18--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Other Conifer	OC	1	121	114	107	100	93
		2	90	83	76	69	62
		3	76	69	62	55	48
		4	67	60	53	46	39
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	6	6	6	6	6

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup>Includes Alaska-cedar.

**TABLE 19--Stumpage Value Table  
Stumpage Value Area 5  
January 1 through June 30, 1983**

**THINNING**  
See definition WAC 458-40-18679(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$182	\$175	\$168	\$161	\$154
		2	126	119	112	105	98
		3	101	94	87	80	73
		4	86	79	72	65	58
Western Hemlock <sup>2</sup>	WH	1	96	89	82	75	68
		2	65	58	51	44	37
		3	51	44	37	30	23
		4	42	35	28	21	14
True Fir <sup>3</sup>	TF	1	96	89	82	75	68
		2	65	58	51	44	37
		3	51	44	37	30	23
		4	42	35	28	21	14
Western Redcedar <sup>4</sup>	RC	1	139	132	125	118	111
		2	95	88	81	74	67
		3	76	69	62	55	48
Other Conifer	OC	1	96	89	82	75	68
		2	65	58	51	44	37
		3	51	44	37	30	23
		4	42	35	28	21	14
Red Alder	RA	1	37	30	23	16	9
Cottonwood	BC	1	25	18	11	4	1
Other Hardwoods	OH	1	33	26	19	12	5
Hardwood Utility	HU	5	5	5	5	5	
Conifer Utility	CU	5	6	6	6	6	

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup>Includes Alaska-cedar.

**TABLE 20--Stumpage Value Table  
Stumpage Value Area 5  
January 1 through June 30, 1983  
SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$186	\$180	\$174	\$168	\$162
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	70	64	58	52	46
Western Redcedar & 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. See conversion method table 2 WAC 458-40-19004.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot.

**TABLE 22--Stumpage Value Table  
Stumpage Value Areas 6, 7, 8, and 9  
January 1 through June 30, 1983  
SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$99	\$93	\$87	\$81	\$75
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. See conversion method table 2 WAC 458-40-19004.  
<sup>2</sup>Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup>Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.  
<sup>4</sup>Stumpage value per lineal foot.

**TABLE 21--Stumpage Value Table  
Stumpage Value Areas 6, 7, 8, and 9  
January 1 through June 30, 1983**

**MERCHANTABLE SAWTIMBER, ALL AGES**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$123	\$117	\$111	\$105	\$99
		2	85	79	73	67	61
Douglas-fir	DF	1	83	77	71	65	59
Western Larch	WL	1	83	77	71	65	59
Western Hemlock <sup>2</sup>	WH	1	75	69	63	57	51
True fir <sup>3</sup>	TF	1	75	69	63	57	51
Engelmann Spruce	ES	1	50	44	38	32	26
Western White Pine	WP	1	124	118	112	106	100
Western Redcedar	RC	1	126	120	114	108	102
Lodgepole Pine	LP	1	41	35	29	23	17
Hardwoods	OH	1	18	12	6	1	1
Utility	CU	5	3	3	3	3	3

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".

**TABLE 23--Stumpage Value Table  
Stumpage Value Area 10  
January 1 through June 30, 1983**

**MERCHANTABLE SAWTIMBER, ALL AGES**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Ponderosa Pine	PP	1	\$111	\$105	\$99	\$93	\$87
		2	82	76	70	64	58
		3	69	63	57	51	45
Douglas-fir	DF	1	112	106	100	94	88
		2	83	77	71	65	59
		3	70	64	58	52	46
Western Larch	WL	1	112	106	100	94	88
		2	83	77	71	65	59
		3	70	64	58	52	46
Western Hemlock <sup>2</sup>	WH	1	108	102	96	90	84
		2	80	74	68	62	56
		3	68	62	56	50	44
True Fir <sup>3</sup>	TF	1	108	102	96	90	84
		2	80	74	68	62	56
		3	68	62	56	50	44
Other Conifer	OC	1	108	102	96	90	84
		2	80	74	68	62	56
		3	68	62	56	50	44
Hardwoods	OH	1	18	12	6	1	1
Utility	CU	5	5	5	5	5	5

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".

**TABLE 24--Stumpage Value Table**  
**Stumpage Value Area 10**  
 January 1 through June 30, 1983  
**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name and Product	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	\$108	\$102	\$96	\$90	\$84
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. See conversion method table 2 WAC 458-40-19004.  
<sup>2</sup> Stumpage value per 8 lineal feet or portion thereof.  
<sup>3</sup> Stumpage value per lineal foot. Includes Ponderosa Pine, Western White Pine, and Lodgepole Pine.  
<sup>4</sup> Stumpage value per lineal foot.

**TABLE 25--Stumpage Value Table**  
**Stumpage Value Area 11**  
 January 1 through June 30, 1983  
**OLD GROWTH FINAL HARVEST**  
 (100 years of age or older)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$155	\$149	\$143	\$137	\$131
		2	99	93	87	81	75
		3	74	68	62	56	50
Western Hemlock <sup>2</sup>	WH	1	90	84	78	72	66
		2	53	47	41	35	29
		3	36	30	24	18	12
True Fir <sup>3</sup>	TF	1	90	84	78	72	66
		2	53	47	41	35	29
		3	36	30	24	18	12
Western Redcedar <sup>4</sup>	RC	1	165	159	153	147	141
		2	120	114	108	102	96
		3	74	68	62	56	50
Other Conifer	OC	1	90	84	78	72	66
		2	53	47	41	35	29
		3	36	30	24	18	12
Red Alder	RA	1	32	25	18	11	4
Cottonwood	BC	1	20	13	6	1	1
Other Hardwoods	OH	1	28	21	14	7	1

**TABLE 25--cont.**

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	10	10	10	10	10

<sup>1</sup> Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup> Includes Western and Mountain Hemlock.  
<sup>3</sup> Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup> Includes Alaska-cedar.

**TABLE 26--Stumpage Value Table**  
**Stumpage Value Area 11**  
 January 1 through June 30, 1983

**YOUNG GROWTH FINAL HARVEST**

(Less than 100 years of age, but not including thinning)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$142	\$135	\$128	\$121	\$114
		2	90	83	76	69	62
		3	81	74	67	60	53
		4	53	46	39	32	25
Western Hemlock <sup>2</sup>	WH	1	71	64	57	50	43
		2	40	33	26	19	12
		3	26	19	12	5	5
		4	17	10	5	5	5
True Fir <sup>3</sup>	TF	1	71	64	57	50	43
		2	40	33	26	19	12
		3	26	19	12	5	5
		4	17	10	5	5	5
Western Redcedar <sup>4</sup>	RC	1	114	107	100	93	86
		2	70	63	56	49	42
		3	51	44	37	30	23
Other Conifer	OC	1	71	64	57	50	43
		2	40	33	26	19	12
		3	26	19	12	5	5
		4	17	10	5	5	5
Red Alder	RA	1	32	25	18	11	4
Cottonwood	BC	1	20	13	6	1	1
Other Hardwoods	OH	1	28	21	14	7	1
Hardwood Utility	HU	5	5	5	5	5	
Conifer Utility	CU	5	10	10	10	10	

<sup>1</sup> Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup> Includes Western and Mountain Hemlock.  
<sup>3</sup> Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup> Includes Alaska-cedar.

**TABLE 27--Stumpage Value Table**  
**Stumpage Value Area 11**  
 January 1 through June 30, 1983

**THINNING**

See definition WAC 458-40-18679(9)(d)

Stumpage Values per Thousand Board Feet Net Scribner Log Scale<sup>1</sup>

Species Name	Species Code	Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Douglas-fir	DF	1	\$117	\$110	\$103	\$ 96	\$ 89
		2	65	58	51	44	37
		3	56	49	42	35	28
		4	28	21	14	7	1
Western Hemlock <sup>2</sup>	WH	1	46	39	32	25	18
		2	15	8	1	1	1
		3	1	1	1	1	1
		4	1	1	1	1	1
True Fir <sup>3</sup>	TF	1	46	39	32	25	18
		2	15	8	1	1	1
		3	1	1	1	1	1
		4	1	1	1	1	1
Western Redcedar <sup>4</sup>	RC	1	89	82	75	68	61
		2	45	38	31	24	17
		3	26	19	12	5	1
Other Conifer	OC	1	46	39	32	25	18
		2	15	8	1	1	1
		3	1	1	1	1	1
		4	1	1	1	1	1
Red Alder	RA	1	32	25	18	11	4
Cottonwood	BC	1	20	13	6	1	1
Other Hardwoods	OH	1	28	21	14	7	1
Hardwood Utility	HU	5	5	5	5	5	5
Conifer Utility	CU	5	10	10	10	10	10

<sup>1</sup>Short and long length log conversions Western and Eastern Washington. See conversion method tables 4 and 5 WAC 458-40-19004.  
<sup>2</sup>Includes Western and Mountain Hemlock.  
<sup>3</sup>Includes Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir. All of these species are commonly referred to as "White Fir".  
<sup>4</sup>Includes Alaska-cedar.

**TABLE 28--Stumpage Value Table**  
**Stumpage Value Area 11**  
 January 1 through June 30, 1983

**SPECIAL FOREST PRODUCTS**

Stumpage Values per Product Unit

Species Name	Species Code	Timber Quality Code Number	Hauling Distance Zone Number				
			1	2	3	4	5
Western Redcedar-Shake Blocks & Boards <sup>1</sup>	RCS	1	\$136	\$130	\$124	\$118	\$112
Western Redcedar Flatsawn & Shingle Blocks <sup>1</sup>	RCF	1	53	47	41	35	29
Western Redcedar & 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 28--cont.**  
 Stumpage Values per Product Unit

Species Name	Species Code	Timber Quality Code Number	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. See conversion method table 2 WAC 458-40-19004.  
<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, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-18683, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-18674, filed 6/30/82.]

**WAC 458-40-18684 Harvester adjustments--**  
**Tables for January 1 through June 30, 1983.** 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 84.33.071(3), the department has prepared tables which allow for adjustments to the stumpage value rates derived from the stumpage value tables of WAC 458-40-18683.

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.

Timber harvesters planning to remove timber from areas having damaged timber may apply to the department of revenue for adjustment in stumpage value rates. Such applications should contain a map with the legal description of the area from which the timber will be removed, a description of the damage sustained by the timber, and a listing of additional costs incurred. Such

applications should be sent to the Department of Revenue AX-02, Forest Tax Division, General Administration Building, Olympia, Washington 98504, before the harvest commences.

In the event the extent of such timber damage or additional costs are not known at the time the application is filed, the harvester may supplement the application when the necessary information is obtained, but in no event later than 90 days following completion of the harvest unit.

Upon application from any person who plans to harvest damaged timber the department will make a determination as to the amount of adjustment to be allowed. The harvester will be notified by the department of the amount of the adjustment. This amount can then be taken as a credit against tax liabilities or if the harvester is no longer harvesting, a refund will be authorized.

The following harvest adjustment tables are hereby adopted for use during the period of January 1 through June 30, 1983:

**TABLE 1--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
January 1 through June 30, 1983**

**OLD GROWTH FINAL HARVEST  
(100 years of age, or 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%.	+\$17.00
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%.	-\$19.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products."	-\$90.00

**TABLE 2--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
January 1 through June 30, 1983**

**YOUNG GROWTH FINAL HARVEST  
(Less than 100 years of age, but not including thinning)**

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%.	+\$17.00
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%.	-\$19.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products."	-\$90.00

**TABLE 3--Harvest Adjustment Table  
Stumpage Value Areas 1, 2, 3, 4, 5, and 11  
January 1 through June 30, 1983**

**THINNING  
See definition WAC 458-40-18679(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%.	+\$17.00
Class 2	Average logging conditions and average road construction. Some rock outcrops or swamp barriers. Generally slopes between 20% and 40%.	0

TABLE 3--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%. Normally a tower yarding operation.	-\$19.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products."	-\$90.00
III. Average Log Size		
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  
January 1 through June 30, 1983

## MERCHANTABLE SAWTIMBER, ALL AGES

Type of Adjustment	Definition	Dollar Adjustment Per Thousand Board Feet Net Scribner Scale
I. Volume Per Acre		
Class 1	Harvest of more than 8 thousand board feet per acre.	0
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
II. Logging Conditions		
Class 1	Favorable logging conditions and easy road construction. No rock outcrops or swamp barriers. Generally flat to gentle slopes under 20%.	+\$12.00
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%.	-\$16.00
Class 4	For logs which are yarded from stump to landing by helicopter. This does not include "Special Forest Products."	-\$90.00

[Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-18684, filed 12/30/82.]

**WAC 458-40-18685 Small harvester option for January 1 through June 30, 1983.** Harvesters of no more than 500 MBF per calendar quarter or a total of 1,000 MBF in a calendar year of combined public and private harvest (excluding conifer and hardwood utility) may elect to calculate the timber tax in the manner provided by RCW 84.33.073 and 84.33.074. A harvester who elects to use this option shall use the quarterly reporting

forms provided for this option by the department of revenue. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-18685, filed 12/30/82.]

**WAC 458-40-18686 Definitions for small harvester option for January 1 through June 30, 1983.** (1) Small harvester. Small harvester 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, fells, cuts, or takes timber for sale or for commercial or industrial use in an amount not exceeding 500 MBF in a calendar quarter and not exceeding 1,000 MBF in a calendar year of combined public and private harvest (excluding conifer and hardwood utility). It does not include persons performing under contract the necessary labor or mechanical services for a harvester, and it does not include harvests of forest products classified by the department of revenue as special forest products including Christmas trees, posts, shake boards, bolts, flatsawn and shingle blocks.

(2) Harvesting and marketing. Harvesting and marketing costs means only those costs directly associated with harvesting the timber from the land and delivering it to the buyer and may include the costs of disposing of logging residues but it does not include any other costs which are not directly and exclusively related to harvesting and marketing of the timber such as costs of permanent roads or costs of reforesting the land following harvest.

(3) Stumpage value. Stumpage value shall be determined by the following methods, whichever is most appropriate to the circumstances of the harvest:

(a) Sale of logs - Timber which has been severed from the stump and cut into various lengths for further processing. A landowner who has sold logs for a percentage share of gross receipts should report the share received under WAC 458-40-18686 (3)(b). The taxable stumpage value is the actual gross receipts from the harvested timber less the costs of harvesting and marketing.

(b) Sale of stumpage - Standing or fallen trees which have not been severed from the stump, providing harvest occurs within 12 months of sale. If harvest occurs more than 12 months after sale report under WAC 458-40-18686 (3)(a). The taxable stumpage value is the actual gross receipts received for the timber from the most recent sale prior to harvest. No harvesting and marketing cost deduction is allowable.

(4) This rule shall not be construed to affect any public timber contracts in effect prior to August 1, 1982. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-18686, filed 12/30/82.]

**WAC 458-40-18687 Taxable stumpage value for January 1 through June 30, 1983.** Taxable stumpage value shall be the stumpage value as determined by WAC 458-40-18686(3) (a) or (b). Actual harvesting and marketing costs must be used in all instances where



documented records are available. When the taxpayer is unable to provide documented proof of harvesting and marketing costs, the deduction shall be a percentage of the gross receipts from the sale of the harvested timber as determined by the department of revenue. For the calendar period January 1 through June 30, 1983, the deduction shall be fifty percent of the gross receipts. The amount of tax due is determined by multiplying the total taxable stumpage value by the current rate of .065. [Statutory Authority: RCW 82.01.060, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-18687, filed 12/30/82.]

**WAC 458-40-19000 Timber pole volume table for west of Cascade Summit for the calendar period January 1 through June 30, 1983.** 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
35'	H2	160
	H2	160
	1	130
	2	100
	3	80
	4	80
	5	60
40'	6	60
	7	50
	H4	240(240)
	H3	200(200)
	H2	180
	H1	180
	1	150
45'	2	120
	3	120
	4	90
	5	70
	6	60
	H6	380(380)
	H5	340(340)
50'	H4	340(340)
	H3	280(270)
	H2	230(130)
	H1	230(130)
	1	190(110)
	2	150
	3	120
55'	4	120
	5	90
	6	90
	H6	430(430)
	H5	370(370)
	H4	370(370)
	H3	300(300)
30'	H2	260(260)
	H1	260(150)
	1	210(120)
	2	160
	3	140
	4	140
	5	100
25'	H6	470(470)
	H5	410(410)
	H4	410(410)
	H3	330(330)
	H2	280(160)
	H1	280(160)
	1	230(130)
20'	2	180
	3	150
	4	150
	5	100
	6	80
	7	80
	9	60
15'	10	50
	1	110
	2	70
	3	60
	4	60
	5	50
	6	50
10'	7	40
	9	40
	10	30
	1	60
	2	60
	3	50
	4	50
5'	5	40
	6	40
	7	30
	9	30
	10	30
	1	40
	2	40

Taxation of Timber And Forest Lands

458-40-19000

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	
60'	H6	540(540)	85'	H6	910(910)	
	H5	470(470)		H5	800(800)	
	H4	470(470)		H4	800(800)	
	H3	410(410)		H3	660(660)	
	H2	340(210)		H2	660(660)	
	H1	340(210)		H1	660(520)	
	1	290(180)		1	570(450)	
	2	220(150)		2	490(340)	
	3	190		3	360(200)	
	4	190				
65'	H6	610(610)	90'	H6	1080(1080)	
	H5	520(520)		H5	930(930)	
	H4	520(520)		H4	930(930)	
	H3	420(420)		H3	820(820)	
	H2	380(230)		H2	820(820)	
	H1	380(230)		H1	690(560)	
	1	320(190)		1	590(480)	
	2	260(160)		2	490(420)	
	3	210		3	400(210)	
	4	210				
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				
	4	230				
75'	H6	700(700)	100'	H6	1190(1190)	
	H5	600(600)		H5	1030(1030)	
	H4	600(600)		H4	1030(1030)	
	H3	520(520)		H3	900(900)	
	H2	520(520)		H2	900(900)	
	H1	520(330)		H1	760(610)	
	1	440(270)		1	660(530)	
	2	290(180)		2	550(450)	
	3	250				
80'	H6	820(820)	105'	H6	1310(1310)	
	H5	700(700)		H5	1160(1160)	
	H4	700(700)		H4	1160(1160)	
	H3	600(600)		H3	1000(1000)	
	H2	600(600)		H2	1000(1000)	
	H1	540(360)		H1	860(700)	
	1	440(290)		1	740(600)	
	2	360(240)		2	610(510)	
	3	290(200)				
80'	H6	820(820)	110'	H6	1370(1370)	
	H5	700(700)		H5	1220(1220)	
	H4	700(700)		H4	1220(1220)	
	H3	600(600)		H3	1050(1050)	
	H2	600(600)		H2	1050(1050)	
	H1	540(360)		H1	910(740)	
	1	440(290)		1	780(640)	
	2	360(240)		2	650(540)	
	3	290(200)				

Pole Length	Pole Class <sup>1</sup>	Total Scribner Board Foot Volume as per Pole Length and Per Pole Class
115'	H6	1440(1440)
	H5	1280(1280)
	H4	1280(1280)
	H3	1100(1100)
	H2	1100(1100)
	H1	960(780)
	1	860(670)
120'	2	680(570)
	H6	1660(1660)
	H5	1460(1460)
	H4	1460(1460)
	H3	1300(1300)
	H2	1300(1300)
	H1	1140(960)
125'	1	970(820)
	2	820(700)
	H6	1840(1840)
	H5	1600(1600)
	H4	1600(1600)
	H3	1410(1410)
	H2	1410(1410)
130'	H1	1250(1100)
	1	1080(940)
	2	930(830)
	H6	1920(1920)
	H5	1680(1680)
	H4	1680(1680)
	H3	1490(1490)
130'	H2	1490(1490)
	H1	1310(1160)
	1	1120(990)
	2	970(870)

12/30/80; 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-19000, filed 6/30/80, effective 6/30/80; 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.]

**WAC 458-40-19001 Timber piling volume table for west of Cascade Summit for the calendar period January 1 through June 30, 1983.** 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:

Piling Length	Piling Class <sup>1</sup>	Total Scribner Board Foot Volume as per Piling Length and per Piling Class
20'	A	80
	B	70
25'	A	100
	B	90
30'	A	130
	B	110
35'	A	130
	B	110
40'	A	150
	B	120
45'	A	150
	B	120
50'	A	160
	B	140
55'	A	180
	B	150
60'	A	190
	B	160
65'	A	210
	B	180
70'	A	230
	B	190
75'	A	230
	B	200
80'	A	250
	B	210
85'	A	260(140)
	B	210

<sup>1</sup> Pole class definitions as per American National Standard specifications and dimensions for wood poles as approved August 7, 1976 under American Nation 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, 1980, 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, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-19000, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-19000, filed 6/30/82; 82-02-035 (Order FT-81-4), § 458-40-19000, filed 12/31/81; 81-14-047 (Order FT 81-2), § 458-40-19000, filed 6/30/81; 81-02-007 (Order FT 80-6), § 458-40-19000, filed

Piling Length	Piling Class <sup>1</sup>	Total Scribner Board Foot Volume as per Piling Length and per Piling Class
90'	A	260(150)
	B	220
95'	A	290(150)
	B	240
100'	A	310(160)
	B	250
105'	A	330(170)
	B	270
110'	A	380(220)
	B	300(180)
115'	A	400(230)
	B	310(190)
120'	A	500(290)
	B	400(240)

timber pole volume table to determine the Scribner board foot volume. The timber quality code number 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."

Length	Class <sup>1</sup>	Total Scribner Board Foot Volume as per Pole Length and Pole Class	
20'	1	70	
	2	60	
	3	50	
	4	50	
	5	30	
	6	30	
	7	20	
	9	20	
	10	20	
	25'	1	80
2		70	
3		50	
4		50	
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	

<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, 1980, 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, 84.33.071, 84-33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-19001, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-19001, filed 6/30/82; 82-02-035 (Order FT-81-4), § 458-40-19001, filed 12/31/81; 81-14-047 (Order FT 81-2), § 458-40-19001, filed 6/30/81; 81-02-007 (Order FT 80-6), § 458-40-19001, filed 12/30/80; 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-19001, filed 6/30/80, effective 6/30/80; 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.]

**WAC 458-40-19002 Timber pole volume table for east of Cascade Summit for the calendar period January 1 through June 30, 1983. Harvesters of poles in stumpage value areas 6, 7, 8, 9 and 10 shall use the following**

Length	Class <sup>1</sup>	Total Scribner Board Foot Volume as per Pole Length and Pole Class	Length	Class <sup>1</sup>	Total Scribner Board Foot Volume as per Pole Length and Pole Class		
45'	H6	390	70'	H6	750		
	H5	330		H5	650		
	H4	330		H4	650		
	H3	270		H3	550		
	H2	270		H2	470		
	H1	220		H1	470		
	1	180		1	410		
	2	150		2	320		
	3	110		3	260		
	4	110		4	260		
	5	80		H6	810		
	6	70		H5	700		
50'	H6	460	75'	H4	700		
	H5	390		H3	600		
	H4	390		H2	600		
	H3	340		H1	500		
	H2	340		1	440		
	H1	280		2	340		
	1	240		3	270		
	2	190		H6	960		
	3	150		H5	830		
	4	150		H4	830		
	5	120		H3	710		
	55'	H6		510	80'	H2	710
H5		430	H1	610			
H4		430	1	510			
H3		370	2	420			
H2		360	3	340			
H1		300	H6	1020			
1		250	H5	870			
2		190	H4	870			
3		150	H3	760			
4		150	H2	760			
60'		H6	610	85'		H1	640
		H5	530			1	550
	H4	530	2		450		
	H3	440	3		360		
	H2	440	H6		1110		
	H1	380	H5		970		
	1	310	H4		970		
	2	240	H3		840		
	3	200	H2		840		
	4	200	H1		720		
	65'	H6	650		90'	1	620
		H5	570			2	500
H4		570	3	420			
H3		490					
H2		480					
H1		410					
1		350					
2		280					
3		220					
4		220					

Length	Class <sup>1</sup>	Total Scribner	Length	Class <sup>1</sup>	Total Scribner		
		Board Foot Volume as per Pole Length and Pole Class			Board Foot Volume as per Pole Length and Pole Class		
95'	H6	1160	125'	H6	1910		
	H5	1010		H5	1690		
	H4	1010		H4	1690		
	H3	870		H3	1490		
	H2	870		H2	1490		
	H1	740		H1	1140		
	1	640		1	970		
	2	510		2	810		
	100'	H6		1380	130'	H6	2170
		H5		1210		H5	1920
H4		1210	H4	1920			
H3		1060	H3	1710			
H2		1060	H2	1710			
H1		910	H1	1510			
1		780	1	1320			
2		650	2	1140			
105'		H6	1430	135'		H6	2360
		H5	1250			H5	2100
	H4	1250	H4		2100		
	H3	1100	H3		1850		
	H2	1100	H2		1850		
	H1	940	H1		1550		
	1	820	1		1250		
	2	690	2		1000		
	110'	H6	1580		140'	H6	2550
		H5	1390			H5	2250
H4		1390	H4	2250			
H3		1220	H3	1950			
H2		1220	H2	1950			
H1		1070	H1	1650			
1		920	1	1350			
2		770	2	1050			
115'		H6	1660	145'		H6	2740
		H5	1470			H5	2400
	H4	1470	H4		2400		
	H3	1280	H3		2050		
	H2	1280	H2		2050		
	H1	970	H1		1700		
	1	810	1		1400		
	2	680	2		1100		
	120'	H6	1880		150'	H6	3030
		H5	1680			H5	2650
H4		1680	H4	2650			
H3		1480	H3	2250			
H2		1480	H2	2250			
H1		1290	H1	1900			
1		1130	1	1550			
2		950	2	1200			

<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> 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 segmented 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, 84.33.071, 84-33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-19002, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-19002, filed 6/30/82; 82-02-035 (Order FT-81-4), § 458-40-19002, filed 12/31/81; 81-14-047 (Order FT 81-2), § 458-40-19002, filed 6/30/81; 81-02-007 (Order FT 80-6), § 458-40-19002, filed 12/30/80; 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-19002, filed 6/30/80, effective 6/30/80; 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 January 1 through June 30, 1983.** 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."

Length	Class <sup>1</sup>	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
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

Length	Class <sup>1</sup>	Total Scribner Board Foot Volume per Piling Length and per Piling Class
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, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-19003, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-19003, filed 6/30/82; 82-02-035 (Order FT-81-4), § 458-40-19003, filed 12/31/81; 81-14-047 (Order FT 81-2), § 458-40-19003, filed 6/30/81; 81-02-007 (Order FT 80-6); § 458-40-19003, filed 12/30/80; 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-19003, filed 6/30/80, effective 6/30/80; 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 January 1 through June 30, 1983.** (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 Standard Cord**

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.

**Table No. Conversion Method**

- 2 **Shake Blocks and Boards**  
A cord consisting of western redcedar shingle or shake blocks based on stacked dimensions of 4 feet by 4 feet by 8 feet is equivalent to **600 Scribner board feet**.
- 3 **Cants or Lumber from Portable Mills**  
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.
- 4 **Log Length Conversion Western Washington Only (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.
- 5 **Log Length Conversion Eastern Washington Only (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.
- 6 **Some standard converting factors and equivalents:**
  - (a) 1 standard cord equals 128 cubic feet, gross
  - (b) 1 standard cord equals 85 cubic feet, solid wood
  - (c) 1 standard cord equals 2.4069 cubic meters of solid wood
  - (d) 1 cunit equals 100 cubic feet, log scale
  - (e) 1 meter equals 39.37 inches
  - (f) 1 cubic meter equals 35.315 cubic feet log scale
  - (g) 1 cunit equals 2.832 cubic meters, log scale
  - (h) 1 pound equals 0.454 kilograms
  - (i) 1 kilogram equals 2.2046 pounds
  - (j) 1 short ton equals 2000 pounds
  - (k) 1 short ton equals 907.18 kilograms
  - (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, 84.33.071, 84.33.073 and 84.33.074. 83-02-033 (Order FT-82-7), § 458-40-19004, filed 12/30/82. Statutory Authority: RCW 82.01.060 and 84.33.071. 82-14-037 (Order FT-82-3), § 458-40-19004, filed 6/30/82; 82-02-035 (Order FT-81-4), § 458-40-19004, filed 12/31/81; 81-14-047 (Order FT 81-2), § 458-40-19004, filed 6/30/81; 81-02-007 (Order FT 80-6), § 458-40-19004, filed 12/30/80; 80-08-042 and 80-08-041 (Emergency Order FT 80-1 and Permanent Order FT 80-2), § 458-40-19004, filed 6/30/80, effective 6/30/80; 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 458-40-19106 Forest land values--1982.** The forest land values, per acre, for each grade of forest land for the 1982 assessment year are determined to be as follows:

1982 WASHINGTON FOREST LAND VALUES		
LAND GRADE	OPERABILITY CLASS	VALUES PER ACRE
1	1	\$150
	2	145
	3	139
	4	101
2	1	125
	2	121
	3	117
	4	85
3	1	99
	2	96
	3	92
	4	70
4	1	74
	2	72
	3	70
	4	55
5	1	54
	2	51
	3	49



1982  
WASHINGTON FOREST LAND VALUES

LAND GRADE	OPERABILITY CLASS	VALUES PER ACRE
	4	33
6	1	28
	2	27
	3	27
	4	24
7	1	13
	2	13
	3	12
	4	12
8		1

[Statutory Authority: RCW 84.33.120 as amended by chapter 148, Laws of 1981. 81-24-039 (Order FT 81-2), § 458-40-19106, filed 11/30/81.]

**WAC 458-40-19107 Forest land values--1983.** The forest land values, per acre, for each grade of forest land for the 1983 assessment year are determined to be as follows:

1983  
WASHINGTON FOREST LAND VALUES

LAND GRADE	OPERABILITY CLASS	VALUES PER ACRE
1	1	\$159
	2	154
	3	147
	4	107
2	1	132
	2	128
	3	124
	4	90
3	1	105
	2	102
	3	97
	4	74
4	1	78
	2	76
	3	74
	4	58
5	1	57
	2	54
	3	52
	4	35
6	1	30
	2	29
	3	29
	4	25
7	1	14
	2	14
	3	13
	4	13
8		1

[Statutory Authority: RCW 84.33.120 as amended by chapter 148, Laws of 1981. 82-24-030 (Order FT 82-6), § 458-40-19107, filed 11/23/82.]

**WAC 458-40-19300 Private forest land grades according to species and site index.** Notwithstanding the provisions of WAC 458-40-020, those counties that have received certification of their forest land grades by the department of revenue as required by RCW 84.33.110 through 84.33.118, the following shall constitute the conversion of species and site indices to forest land grades:

WASHINGTON STATE PRIVATE FOREST LAND GRADES

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

\*1 These are the site indices for 100% stocked stands. Stands with lower stocking levels would require higher site indices to occur in the same land grade.

\*2 (MFP) Marginal forest productivity will be land grade 7 operability class 3, in the following townships. All MFP in other townships will be land grade 8.

WESTERN WASHINGTON

Whatcom County - All townships east of Range 6 East, inclusive.

Skagit County - All townships east of Range 7 East, inclusive.

Snohomish County - All townships east of Range 8 East, inclusive.

King County - All townships east of Range 9 East, inclusive.

Pierce County - T15N, R7E; T16N, R7E; T17N, R7E; T18N, R7E; T19N,

R9E; T19N, R10E; T19N, R11E.

EASTERN WASHINGTON

Chelan County - All townships west of Range 17 East, inclusive.

Kittitas County – All townships west of Range 15 East, inclusive.

Yakima County – All townships west of Range 14 East, inclusive.

\*3 (NC) Non Commercial

[Statutory Authority: RCW 84.33.120. 82-07-086 (Order FT 82-1), § 458-40-19300, filed 3/24/82; 80-18-030 (Order FT 80-4), § 458-40-19300, filed 12/1/80.]

### Chapter 458-53 WAC

#### PROPERTY TAX ANNUAL RATIO STUDY

##### WAC

458-53-070	Sales studies.
458-53-100	Use of county sales studies.
458-53-110	Property values used in the ratio study.
458-53-141	Personal property audit selection.
458-53-142	Personal property audit studies—Date of valuation.
458-53-150	Indicated real property ratio—Computation.

**WAC 458-53-070 Sales studies.** (1) 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.

(2) The department's sales study 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.

(3) 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.

(4) Sales not deemed representative for use in the study, as defined by the deletion list in WAC 458-53-080 will 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.

(5) Individual valid sales having a resultant assessment sales ratio under twenty-five percent or over one hundred seventy-five percent shall be excluded from consideration in the study: *Provided*, That this subsection shall not apply if the number of sales meeting this criteria exceeds ten percent of the total number of sales that would be used in the study subject to the provisions of this subsection. [Statutory Authority: RCW 84.48-.075. 82-08-061 (Order PT 82-3), § 458-53-070, filed 4/6/82; 79-11-029 (Order PT 79-3), § 458-53-070, filed 10/11/79. Formerly WAC 458-52-060.]

**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) The county-generated sales 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) 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.

(4) Individual valid sales having a resultant assessment sales ratio under twenty-five percent or over one hundred seventy-five percent shall be excluded from consideration in the study: *Provided*, That this subsection shall not apply if the number of sales meeting this criteria exceeds ten percent of the total number of sales that would be used in the study subject to the provisions of this subsection. [Statutory Authority: RCW 84.48-.075. 82-08-061 (Order PT 82-3), § 458-53-100, filed

4/6/82; 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 established by law or 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 according to the provisions of chapter 84.41 RCW.

(3) Values of land classified under chapters 84.33 and 84.34 RCW.

(4) Advisory values supplied to the assessor by the department shall not be included in the ratio study unless the property falls within the sales study provided for in WAC 458-53-070 or is selected in the appraisal study in accordance with WAC 458-53-130. [Statutory Authority: RCW 84.48.075. 81-22-036 (Order PT 81-15), § 458-53-110, filed 10/30/81; 79-11-029 (Order PT 79-3), § 458-53-110, filed 10/11/79.]

**WAC 458-53-141 Personal property audit selection.**

(1) Beginning with 1982 assessments and thereafter, each county shall classify and code every personal property account based upon the following classification codes:

- (a) Agriculture, fishing, and forestry (not logging)
- (b) mining, quarrying, and contract construction
- (c) manufacturing
- (d) retail - wholesale
- (e) finance, insurance, real estate and services
- (f) transportation, communication, utilities, improvements on exempt land, and all other not classified
- (g) mobile homes
- (h) boats

(2) Those accounts which contain property of more than one classification shall be coded based upon which class has the greatest value.

(3) The number selected for audit in each value stratum shall be based upon the classification code so that no one property class shall outweigh any others.

(4) Any county not conforming to the foregoing shall have the accounts selected on a random basis within each value stratum as provided for in WAC 458-53-140. [Statutory Authority: RCW 84.48.075. 81-22-036 (Order PT 81-15), § 458-53-141, filed 10/30/81.]

**WAC 458-53-142 Personal property audit studies--**

**Date of valuation.** Commencing in 1983 and thereafter, the indicated personal property ratio shall be based upon the current assessment year values, e.g., the 1983 indicated ratio shall be based upon 1983 values. [Statutory Authority: RCW 84.48.075. 82-24-031 (Order PT 82-9), § 458-53-142, filed 11/23/82.]

**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: *Provided*, That in order for current use values to be used, the request, in writing, must 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**

	(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	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)
Add:	\$ 6,544,000	.8258	\$ 7,924,437
Timber and Forest Land	(Simulated Value)	(82.58%)	
		(from Step 2)	
	1,520,000	1.0000	1,520,000
	(Simulated Value)	(100.00%)	
Open Space (Where Applicable)	400,000	.9000	444,444
	(Simulated Value)	(90.00%)	
Open Space Ratios Determined By Open Space Appraisals		(Simulated Ratio)	
	<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 three times the average deviation of other values in a stratum, will be classified as "outriders" and shall be considered separately in average sample computation. Outriders 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. 82-08-061 (Order PT 82-3), § 458-53-150, filed 4/6/82; 81-04-056 (Order PT 81-5), § 458-53-150, filed 2/4/81; 79-11-029 (Order PT 79-3), § 458-53-150, filed 10/11/79. Formerly WAC 458-52-090.]

**Chapter 458-60 WAC**  
**REAL ESTATE EXCISE TAX**

WAC 458-60-002 through 458-60-048 Repealed.

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

458-60-002 Real estate excise tax—Definitions. [Statutory Authority: RCW 82.45.120 and 28A.45.120. 80-15-033

- (Order PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
- 458-60-010 Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
- 458-60-020 Leases with options to purchase—Tax payable only when option exercised. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
- 458-60-030 Leases with options to purchase—Special procedures for lease-option agreements. [Order PT 68-7, § 458-60-030, filed 5/1/68.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
- 458-60-040 Leases with options to purchase—Determination of purchase price. [Order PT 68-7, § 458-60-040, filed 5/1/68.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
- 458-60-045 Payment of the excise tax on real estate sales—Recording instrument of conveyance. [Statutory Authority: RCW 82.45.120 and 28A.45.120. 80-15-033 (Order PT 80-2), § 458-60-045, filed 10/9/80.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
- 458-60-046 Real estate excise tax affidavit—Contents—Oath requirement—Signatures—Affidavit. [Statutory Authority: RCW 82.45.120 and 28A.45.120. 80-15-033 (Order PT 80-2), § 458-60-046, filed 10/9/80.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
- 458-60-048 Real estate excise tax affidavit—When required—When not required. [Statutory Authority: RCW 82.45.120 and 28A.45.120. 80-15-033 (Order PT 80-2), § 458-60-048, filed 10/9/80.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
- 458-61-130 Department audit responsibility. (RCW 82.45.150)
- 458-61-140 Compliance.
- 458-61-200 Apartments.
- 458-61-210 Assignments—Purchasers.
- 458-61-220 Assignments—Sellers.
- 458-61-230 Bankruptcy.
- 458-61-240 Care, comfort and support.
- 458-61-250 Cemetery lots or graves.
- 458-61-270 Community property—To establish or separate.
- 458-61-280 Condemnation.
- 458-61-290 Contract.
- 458-61-300 Contractor.
- 458-61-310 Corporation—Family.
- 458-61-320 Corporation—Nonfamily.
- 458-61-330 Court order—Transfer pursuant to.
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- 458-61-350 Repealed.
- 458-61-360 Easement, sale of.
- 458-61-370 Exchanges—Trades.
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- 458-61-390 Foreclosure of mortgage, deed in lieu of.
- 458-61-400 Fulfillment deed.
- 458-61-410 Gifts.
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- 458-61-430 Improvements sold on leased land.
- 458-61-440 Improvements sold to be removed from the land.
- 458-61-450 Indian (American), transfers to or from.
- 458-61-460 Inheritance.
- 458-61-470 Irrigation equipment.
- 458-61-480 IRS "tax deferred" exchange.
- 458-61-490 Joint tenancy.
- 458-61-500 Leasehold interest.
- 458-61-510 Lease with option to purchase.
- 458-61-520 Mineral rights.
- 458-61-530 Mining claims.
- 458-61-540 Mobile home sales.
- 458-61-550 Nominee.
- 458-61-560 Partnership—Family.
- 458-61-570 Partnership—Nonfamily.
- 458-61-590 Rescission of sale.
- 458-61-600 Relocation service.
- 458-61-610 Re-record.
- 458-61-620 Sales made before imposition of tax.
- 458-61-630 Security documents.
- 458-61-640 Sheriff's sale.
- 458-61-650 Tenants in common.
- 458-61-660 Timber, standing.
- 458-61-670 Trade-in credit.
- 458-61-680 Trust.
- 458-61-690 Trustee sale pursuant to deed of trust (nonjudicial).

## DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 458-61-350 Earnest money receipts. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-350, filed 7/21/82.] Repealed by 83-02-022 (Order PT 82-10), filed 12/28/82. Statutory Authority: RCW 82.45.120 and 82.45.150.

**WAC 458-60-002 through 458-60-048 Repealed.**  
See Disposition Table at beginning of this chapter.

## Chapter 458-61 WAC

## REAL ESTATE EXCISE TAX

## WAC

- 458-61-010 Authority.
- 458-61-020 General provisions pursuant to chapter 82.32 RCW.
- 458-61-030 Definitions.
- 458-61-040 Tax imposed.
- 458-61-050 Payment of tax—County treasurer as agent for the state.
- 458-61-060 Disposition of proceeds.
- 458-61-070 Affidavit batch transmittal.
- 458-61-080 Affidavit requirements.
- 458-61-090 Timing of payment—Late payment penalty.
- 458-61-100 Refunds of tax paid.
- 458-61-110 Tax appeals.
- 458-61-120 Fraud penalty.

**WAC 458-61-010 Authority.** RCW 82.45.150 provides that the Washington state department of revenue shall establish rules for the effective administration of the real estate excise tax. Chapter 458-61 WAC supercedes all county ordinances and operating manuals under chapter 28A.45 RCW. (RCW 82.45.150) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-010, filed 7/21/82.]

**WAC 458-61-020 General provisions pursuant to chapter 82.32 RCW.** The general provisions for the administration of the state's excise taxes contained in chapter 82.32 RCW apply to the real estate excise tax,

chapter 82.45 RCW, except for the following: RCW 82.32.030, 82.32.040, 82.32.050, 82.32.140 and 82.32.270, and except for the penalties and the limitations imposed by RCW 82.32.090. (RCW 82.45.150) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-020, filed 7/21/82.]

**WAC 458-61-030 Definitions.** For the purposes of chapter 458-61 WAC, unless otherwise required by the context:

(1) "Affidavit" shall mean the real estate excise tax affidavit which the department shall prescribe and furnish to the county treasurers. Such affidavit shall require the following information:

(a) Identification of the seller and purchaser, including their current mailing addresses;

(b) Legal description of the property transferring, including the tax parcel or account numbers;

(c) Date of sale;

(d) Type of instrument of sale;

(e) Nature of transfer;

(f) Gross sales price;

(g) Value of personal property involved in the transfer;

(h) Taxable sales price;

(i) Whether or not the land is classified or designated as forest land under chapter 84.33 RCW;

(j) Whether or not the land is classified as open space land, farm and agricultural land, or timber land under chapter 84.33 RCW;

(k) Whether or not the property is exempt from property tax under chapter 84.36 RCW, at the time of sale;

(l) Whether or not the property is:

(i) Land only;

(ii) Land with new building; or

(iii) Land with a previously used building;

(m) A notice of continuance, signed by all new owners, for classified forest land (RCW 84.33.120), designated forest land (RCW 84.33.180) (RCW 84.33.130) or classified open space land, farm and agricultural land or timber land (RCW 84.34.108) shall be signed for those affidavits conveying land subject to the provisions of chapters 84.33 and 84.34 RCW, if the new owner desires to continue said classification or designation. Prior to acceptance of the affidavit by the county treasurer, the county assessor shall be consulted by the new owners to determine if the land qualifies for continued classification or designation. The assessor shall note on the affidavit whether or not it qualifies;

(n) The affidavit shall list the following questions, the responses to which are not required:

(i) Is this property at the time of sale subject to an elderly, disability, or physical improvement exemption?

(ii) Does any building have a heat pump or solar heating or cooling system?

(iii) Does this transaction divide a current parcel of land?

(iv) Does this transaction include current crops or merchantable timber?

(v) Does this transaction involve a trade, or partial interest, corporate affiliates, related parties, a trust, a receivership, or an estate?

(vi) Is the grantee acting as a nominee for a third party?

(vii) Is the principal use of the land agricultural, apartments (four or more units), commercial, condominium, industrial, mobile home site, recreational, residential, or growing timber?

(o) The affidavit form shall contain a statement of the potential compensating and additional tax liability under chapter 84.34 RCW, a statement of the collection of taxes under RCW 84.36.262 and 84.36.810, and a statement of the applicable penalties for perjury under chapter 9A.72 RCW.

Each county shall use the affidavit form prescribed and furnished by the department of revenue.

The affidavit shall be signed by either the seller or the buyer, or the agent of either, under oath attesting to all required information.

(2) "Court decree" and "court order" shall have the same meaning and may be used interchangeably for the purposes of these rules. This shall be the judgment of a court of competent jurisdiction.

(3) "Date of taxability" shall mean the date of transfer as defined in subsection (14) of this section.

(4) "Department" shall mean the Washington state department of revenue.

(5) "Mining property" shall mean property containing or believed to contain metallic minerals and sold or leased under terms which require the purchaser or lessee to conduct exploration or mining work thereon and for no other use. (RCW 82.45.035)

(6) "Mobile home" shall mean a mobile home as defined by RCW 46.04.302, as now or hereafter amended. (RCW 82.45.032)

(7) "Mortgage" shall have its ordinary meaning and shall include "deed of trust" for the purposes of these rules, unless the context clearly indicates otherwise.

(8) "Nominal sales prices" shall mean sales prices stated on the real estate excise tax affidavit that are so low in comparison to the actual value of the real estate as to cause disbelief by a reasonable person.

(9) "Nonsale" as defined by RCW 82.45.010 includes those real property transfers which, by their nature, are exempt from the real estate excise tax (see WAC 458-61-080: Affidavit requirements):

(a) Gift, device or inheritance (see WAC 458-61-410 and 458-61-460);

(b) Leasehold interest, other than option to purchase real property, including timber (see WAC 458-61-500);

(c) Cancellation or forfeiture of a vendee's interest in a real estate contract, whether or not such contract contains a forfeiture clause (Note: Tax exemption applies only to transfer back to original vendor or contract holder and is not the basis for refund of tax paid on original transfer—See WAC 458-61-210(1); see also WAC 458-61-330);

(d) Deed in lieu of foreclosure of a mortgage (where no consideration passes otherwise. See WAC 458-61-210(2));

(e) Assumption of mortgage, where no consideration passes otherwise (Note: Tax exemption does not apply to real estate contracts—See WAC 458-61-210(3));

(f) Deed in lieu of forfeiture of a real estate contract, where no consideration passes otherwise (see WAC 458-61-210(4));

(g) Partition of property by tenants in common, whether by agreement or court decree (see WAC 458-61-650);

(h) Divorce decree or property settlement incident thereto (see WAC 458-61-340);

(i) Seller's assignment (see WAC 458-61-220);

(j) Condemnation by governmental body (see WAC 458-61-280);

(k) Security documents (mortgage, real estate contract, or other security interests apart from actual title) (see WAC 458-61-630);

(l) Court ordered sale or execution of judgment (see WAC 458-61-330);

(m) Transfer prior to imposition of this tax under chapter 82.45 RCW or previous chapter 28A.45 RCW;

(n) The transfer of any grave or lot in an established cemetery (see WAC 458-61-250); and

(o) A transfer to or from the United States, the state of Washington or any political subdivision thereof, or a municipal corporation of this state. (See WAC 458-61-420)

(10) "Real estate" shall mean real property, including improvements the title to which is held separately from the title to the land to which the improvements are affixed, the term also includes used mobile homes. (RCW 82.45.032)

(11) "Sale" shall have its ordinary meaning and shall include any conveyance, grant, assignment, quitclaim, exchange, or transfer of the ownership of or title to real property, including standing timber, or any estate or interest therein for a valuable consideration, and any contract for such conveyance, grant, assignment, quitclaim, exchange, or transfer, and any lease with an option to purchase real property, including standing timber, or any estate or interest therein or other contract under which possession of the property is given to the purchaser, or any other person by his/her direction, which title is retained by the vendor as security for the payment of the purchase price. (RCW 82.45.010)

(12) "Seller" shall mean any individual, receiver, assignee, trustee for a deed of trust, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, quasi municipal corporation, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise; but it shall not include the United States or the state of Washington or any political subdivision thereof, or a municipal corporation of this state. (RCW 82.45.020)

(13) "Selling price" shall mean consideration, including money or anything of value, paid or delivered or contracted to be paid or delivered in return for the transfer of the real property or estate or interest in real

property, and shall include the amount of any lien, mortgage, contract indebtedness, or other incumbrance, either given to secure the purchase price, or any part thereof, or remaining unpaid on such property at the time of sale. The term shall not include the amount of any outstanding lien or encumbrance in favor of the United States, the state of Washington or a municipal corporation for the taxes, special benefits, or improvements. The value maintained on the county assessment rolls at the time of the transaction will be used for the sales price if such cannot otherwise be ascertained. In the event that the property is under current use assessment, the market value assessment maintained by the county assessor shall be used for the sales price. (RCW 82.45.030)

(14) "Date of transfer," "date of sale," "conveyance date" and "transaction date" shall have the same meaning and may be used interchangeably for the purposes of these rules. This shall be the date shown on the conveyance instrument.

(15) "Used mobile home" shall mean a mobile home which has been previously sold at retail and a previous sale has already been subject to the retail sales tax under chapter 82.08 RCW, or which has been previously used and a previous use has already been subject to the use tax under chapter 82.12 RCW, and which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe connections with sewer, water, and other utilities. (RCW 82.45.032)

(16) "Wilful fraud" shall mean knowingly making false statements or taking actions so as to intentionally underpay or not pay the proper real estate excise tax due on the transfer of real estate. [Statutory Authority: RCW 82.45.120 and 82.45.150. 83-02-022 (Order PT 82-10), § 458-61-030, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-030, filed 7/21/82. Formerly chapter 458-60 WAC.]

**WAC 458-61-040 Tax imposed.** There is imposed an excise tax upon each sale of real property at the rate established by RCW 82.45.060. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-040, filed 7/21/82.]

**WAC 458-61-050 Payment of tax—County treasurer as agent for the state.** (1) The tax imposed by RCW 82.45.060 and herein shall be paid to and collected by the treasurer of the county within which is located the real property which was sold.

(2) The county treasurer shall act as agent for the department in carrying out the provisions of chapter 82.45 RCW and these rules.

(3) The county treasurer shall cause a stamp evidencing satisfaction of the tax lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in the case of used mobile home sales. Such stamp shall bare reference to the affidavit number, date and amount of the payment and shall be initialed by the person affixing said stamp.



(4) A receipt issued by the county treasurer for the payment of the tax shall be evidence of the satisfaction of the lien imposed under RCW 82.45.070 and these rules and may be recorded in the manner prescribed for recording satisfaction of mortgages.

(5) No instrument of sale or conveyance evidencing a sale subject to the tax shall be accepted by the county auditor for filing or recording until the tax shall have been paid and the stamp affixed thereto. In the case the tax is not due on the transfer, the instrument shall not be so accepted until suitable notation of such fact has been made on the instrument by the county treasurer. In addition, no instrument of conveyance shall be filed or recorded by the county auditor or recorder if such property is classified or designated as forest land under chapter 84.33 RCW or classified as open space land, farm and agricultural land, or timber land under chapter 84.34 RCW unless the compensating or additional tax has been paid, or the new owner shall have signed a notice of continuance which shall either be on the excise tax affidavit or attached thereto. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-050, filed 7/21/82.]

**WAC 458-61-060 Disposition of proceeds.** The county treasurer shall place one percent of the proceeds of the tax imposed by chapter 82.45 RCW exclusive of any delinquent interest and/or penalties in the county current expense fund to defray costs of collection and shall pay over to the state treasurer and account to the department for the remainder of the proceeds at the same time the county treasurer remits funds to the state under RCW 84.56.280. (RCW 82.45.180)

Any requests from county treasurers for adjustments to the funds which have been distributed to the state treasurer must be sent to the department of approval or denial. The department will forward all such requests which it approves to the state treasurer and return the requests it denies to the county treasurers along with an explanation for such denial. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-060, filed 7/21/82.]

**WAC 458-61-070 Affidavit batch transmittal.** (1) By the fifth day following the close of the month in which the tax was received, the county treasurers shall send to the department the department's copies of the real estate excise tax affidavits for the entire month. This affidavit batch shall include all affidavits received during the month, plus copies of any voided affidavits which represent refunds made by the county treasurers.

(2) County treasurers will complete the affidavit batch transmittal form, supplied by the department, and send one copy with the affidavit batch to the department. The county treasurer will send a second copy of the affidavit batch transmittal with the monthly cash receipts journal summary to the state treasurer's office as documentation for the remittance of the real estate excise tax deposit. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-070, filed 7/21/82.]

**WAC 458-61-080 Affidavit requirements.** (1) Except for the transfers listed under subsection (2) of this section, the real estate excise tax affidavit shall be required for all transfers of real property including, but not limited to, the following:

(a) Conveyance from one spouse to the other as a result of a decree of divorce or dissolution of a marriage or in fulfillment of a property settlement agreement incident thereto;

(b) Conveyance made pursuant to an order of sale by the court in any mortgage or lien foreclosure proceeding;

(c) Conveyance made pursuant to the provisions of a deed of trust;

(d) Conveyance of an easement in which consideration passes;

(e) A seller's assignment of deed and contract;

(f) A fulfillment deed;

(g) A deed in lieu of foreclosure of mortgage;

(h) A deed in lieu of forfeiture of a real estate contract;

(i) Conveyance to the heirs in the settlement of an estate;

(j) Conveyance to or from the United States, the state of Washington, or any political subdivision or municipal corporation of this state.

(2) The real estate excise tax affidavit shall not be required for the following:

(a) Conveyance of cemetery lots or graves;

(b) Conveyance for security purposes only and the instrument states on the face of it:

(i) For security only;

(ii) To secure a debt;

(iii) Assignment of a debt;

(iv) For collateral purposes only;

(v) Release of collateral;

(vi) To release security;

(c) A lease of real property that does not contain an option to purchase;

(d) A mortgage or deed of trust or satisfaction thereof;

(e) Conveyance of an easement in which no consideration passes or an easement to the United States, the state of Washington, or any political subdivision or municipal corporation of this state;

(f) A recording of a contract that changes only the contract terms and not the legal description, purchaser, or sales price, if the affidavit number of the previous transaction is reported.

(3) County treasurers shall not accept incomplete affidavits.

(a) Among other requirements set forth in WAC 458-61-030(1), all affidavits which state claims for tax exemption must show:

(i) Current assessed values of parcels involved as of transaction date; and

(ii) Complete reasons for exemptions (in all cases where the exemption is based upon a prior payment of the tax, the prior payment date, amount and affidavit number must be provided on the current affidavit: See WAC 458-61-400).

(b) A quitclaim deed is a conveyance instrument. It is not, in itself, a reason for tax exemption. A valid reason for the exemption must be shown on the affidavit.

(c) Statements such as "to clear title only" are not complete reasons for tax exemption. In this instance it must be stated that the grantee had prior title or an encumbrance upon such title and the prior affidavit number, county auditor's document number and the prior transaction date must be shown.

(d) When the transfer of property is to two or more grantees, the affidavit must clearly state the relationship between them such as joint tenants, tenants in common, partners, etc., and the form and proportion of interest that they are each acquiring.

(e) In the case of a mobile home that is sold with the land upon which it is located, a separate mobile home affidavit is not required if the primary affidavit lists the make, model, year, size and serial number of the unit. Such information should be contained as a separate item within the legal description portion of the affidavit. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-080, filed 7/21/82.]

**WAC 458-61-090 Timing of payment--Late payment penalty.** (1) The tax imposed under RCW 82.45-.070 is due and payable to the county treasurer as of the transaction date.

(2) If the tax is paid within thirty days of the transaction date, the late payment penalty is not applied. If the tax is paid more than thirty days after the transaction date, a one percent penalty is applied to the amount of unpaid tax for each thirty-day period, or part thereof, beginning with the transaction date to date of final and complete payment.

(3) The tax is due as of the transaction date whether or not the contract or conveyance documents are recorded at that time. If the tax is not paid within thirty days of the transaction date, the late payment penalty in subsection (2) of this section, is applicable for the period which the tax remains unpaid. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-090, filed 7/21/82.]

**WAC 458-61-100 Refunds of tax paid.** (1) Taxpayers seeking to contest the application of the real estate excise tax upon a particular transfer of real property must pay the tax prior to petition for refund.

(2) Taxpayers shall obtain copies of the "Petition for Real Estate Excise Tax Refund" form from the county treasurers' offices, as provided by the department. After completing the form, the taxpayer shall submit the form and all documentation supporting the claim for refund to the county treasurer's office in the county where the tax was originally paid.

(3) If the taxpayer submits the petition for refund before the county treasurer has sent to the department the copy of the affidavit which receipted the tax payment now in question, the county treasurer is authorized to void the receipted affidavit copies, based upon the criteria listed in subsection (5) of this section, and issue the

refund. If the county treasurer authorizes and issues such refund, the voided copy of the affidavit, with a copy of the refund petition attached, must be included in the monthly affidavit batch sent to the department. If the county treasurer does not authorize such refund, the treasurer shall send the petition for refund, along with a copy of the affidavit and all supporting records, to the department. The procedure for petitions sent to the department shall follow subsection (4) of this section.

(4) If the taxpayer submits the petition for refund after the county treasurer has sent to the department the copy of the affidavit which receipted the payment now in question, the county treasurer shall verify the information on the petition and forward it to the department with a copy of the affidavit and any other supporting records furnished by the taxpayer. The department shall approve or deny the refund within twenty working days after receipt of the petition. If approved, the refund shall be paid to the taxpayer (along with appropriate interest) within ten working days after the taxpayer has complied with provisions of subsection (7) of this section. If denied, the petition for refund shall be returned to the petitioner with the reason for denial. The taxpayer may then appeal the imposition of the tax under the appeal procedures. See WAC 458-61-110: Tax appeals. The department will return to the petitioner all supporting documents which are submitted with the petition for refund.

The authority of the department to issue tax refunds under this chapter is limited to the following:

(a) Transactions that are completely rescinded with both parties restored to their original positions. In such case monies paid by the purchaser are not retained by the seller;

(b) Sales rescinded by court order. In such case a copy of the court decision must be attached to the department's affidavit copy by the county treasurer (see also WAC 458-61-330 - Court order);

(c) Double payment of the tax;

(d) Overpayment of the tax through error of computation;

(e) Failure of a taxpayer to claim tax exemption for a transfer which was properly exempt;

(f) Nonpayment of valuable consideration by grantee.

(5) The authority of the county treasurers to issue tax refunds under subsection (2) of this section is limited to the following reasons:

(a) Double payment of the tax;

(b) Overpayment of tax through error of computation;

(c) Failure of a taxpayer to claim tax exemption for a transfer which was properly exempt;

(d) Rescission of sale prior to closing; or

(e) Nonpayment of valuable consideration by grantee.

(6) Only the taxpayer or authorized agent may petition for a refund of tax.

(7) Refunds approved by the county treasurer or by the department the refund shall be paid to the petitioner:

(a) After the real estate excise tax receipt stamp has been voided on the conveyance instrument provided that this conveyance instrument has not been recorded; or

(b) In the case where the conveyance instrument was recorded, after a second conveyance instrument has been recorded to reverse the effect of the original conveyance instrument.

In either of the above procedures (a) or (b), the county treasurer or department shall advise the petitioner of the approval of the refund and the necessity to provide the unrecorded conveyance instrument or a reversing conveyance instrument. At this time the taxpayer is also required to provide the receipted affidavit copy to be voided in like manner. The county treasurer shall note the issuance of the refund on the affidavit copy maintained in county files and shall notify the county assessors office of the refund. [Statutory Authority: RCW 82.45.120 and 82.45.150. 83-02-022 (Order PT 82-10), § 458-61-100, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-100, filed 7/21/82.]

**WAC 458-61-110 Tax appeals.** (1) Any person having been issued a notice of taxes, interest, or penalties due, may petition the department of revenue in writing for a correction of the amount of the assessment and a conference for review of the assessment. Petitions for correction of assessment are authorized by RCW 82.32.160.

(2) Any person having paid any tax, interest, or penalties, may apply to the department within the time limitation for refund provided in RCW 82.45.100, by petition in writing for a refund of the amount paid and a conference for review of the amount paid. Petitions for refund are authorized by RCW 82.32.170.

(3) The appeal procedures set forth in WAC 458-20-100 (2) through (17), shall apply to all petitions for correction of assessment and petitions for refund under the real estate excise tax. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-110, filed 7/21/82.]

**WAC 458-61-120 Fraud penalty.** (1) A penalty of fifty percent of the proper tax due, or remaining due after insufficient payment, is to be applied by the department to taxable real estate transfers involving wilful fraud with intent to evade the tax.

(2) Wilful fraud with intent to evade the tax is illustrated by, but not limited to, the following examples:

- (a) Knowingly stating a false sales price;
- (b) Knowingly stating a sale as a gift;
- (c) Knowingly claiming a false reason for tax exemption. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-120, filed 7/21/82.]

**WAC 458-61-130 Department audit responsibility.** (RCW 82.45.150) (1) The department shall conduct audits of transactions and real estate excise tax affidavits and shall determine tax payment deficiency where such exists. The department shall notify taxpayers and appropriate county treasurers of tax payment deficiencies. Such notices shall inform taxpayers as to the tax payment required from them and set forth reasons why such

deficient tax amount has been assessed against them by the department.

(2) If the taxpayer receiving such notice of tax payment deficiency has not answered the same within thirty days after its being mailed by the department, the department shall enforce the collection of such deficient tax through administrative provisions set forth in chapter 82.32 RCW.

(3) In its audits of the taxability of real estate transactions, the department will generally rely upon, but not be limited to, information:

- (a) The real estate excise tax affidavits, including the entire affidavit file at the county treasurer's office;
- (b) Documents recorded by the county auditor;
- (c) The assessment rolls and in the field books in the county assessor's office; and
- (d) Records supplied by the taxpayer. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-130, filed 7/21/82.]

**WAC 458-61-140 Compliance.** The department's compliance procedure shall follow the provisions of chapter 82.32 RCW. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-140, filed 7/21/82.]

## TAXABILITY OF TRANSFERS

**WAC 458-61-200 Apartments.** The sale of an individual apartment by the owner of an apartment building which entitles the purchaser to a warranty deed upon completion of payments is a "sale" within the meaning of RCW 82.45.010; therefore, the sale is subject to the real estate excise tax. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-200, filed 7/21/82.]

**WAC 458-61-210 Assignments--Purchasers.** (1) The real estate excise tax does not apply to the cancellation or forfeiture of a vendee's interest in a contract for the sale of real property. Whether or not such contract contains a forfeiture clause. (RCW 82.45.010) (Note: This tax exemption applies only to real estate contracts being transferred to the original vendor or contract holder—not to other parties.)

(2) The real estate excise tax does not apply to the transfer of a deed in lieu of foreclosure of a mortgage, whether transferred to the original mortgage holder or to a third person, provided that no consideration otherwise passes to the grantor of such deed in lieu of foreclosure. (Note: If the transfer is to a party other than the current lienholder, the grantor must furnish a notarized statement signed by both the grantor and grantee that no additional consideration of any kind is being paid by the grantee to the grantor or to any party other than the current mortgage holder or holders.)

(3) The real estate excise tax does not apply to the assumption by a grantee of the balance owing on an obligation which is secured by a mortgage, provided that no consideration otherwise passes. Such assumption may be by third persons as well as the original seller or

mortgage holder. (Note: This tax exemption applies only to transfers made for the purpose of avoiding foreclosure of mortgage. The grantor must furnish a notarized statement signed by both the grantor and grantee that no additional consideration of any kind is being paid by the grantee to the grantor or to any other third party other than the current mortgage holder or holders. This tax exemption does not apply to the assumption of debt secured by a real estate contract.)

(4) The real estate excise tax does not apply to the transfer of deed in lieu of forfeiture of the vendee's interest in a contract of sale where no consideration otherwise passes. Such transfer may be to third persons as well as to original seller or contract holder. (Note: If the transfer is to a party other than the current lienholder, the grantor must furnish a notarized statement signed by both the grantor and grantee that no additional consideration of any kind is being paid by the grantee to the grantor or to any party other than the current contract holder or holders.)

(5) The real estate excise tax applies to transfers where the purchaser of real property assigns his/her interest in such property and receives valuable consideration for that interest. The measure of the real estate excise tax is the sum of the consideration paid or contracted to be paid to the grantor of such assignment plus the unpaid principal balance due on the assigned mortgage or real estate contract. (Note: The consideration passing to the assignor of such interest in real property nullifies the exemptions granted in subsections (1) through (4) of this section, because each of these exemptions is granted upon the condition that no valuable consideration passes to the transferee of the interest of real property.) [Statutory Authority: RCW 82.45.120 and 82.45.150. 83-02-022 (Order PT 82-10), § 458-61-210, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-210, filed 7/21/82.]

**WAC 458-61-220 Assignments--Sellers.** The real estate excise tax does not apply where the vendor of real property assigns his/her interest to a third party. The current affidavit must show reference to the prior affidavit number and date and indicate the amount of tax paid. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-220, filed 7/21/82.]

**WAC 458-61-230 Bankruptcy.** A conveyance of real property by a trustee in bankruptcy is taxable under the real estate excise tax when made by a trustee conducting the business of the bankrupt unless such transfer is specifically court ordered. However, such a conveyance is not taxable when made by a trustee authorized only to liquidate the bankrupt's estate. Therefore, the real estate excise tax applies to the sale of real property by a trustee under a chapter 11 reorganization but does not apply to a sale under a chapter 7 liquidation. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-230, filed 7/21/82.]

**WAC 458-61-240 Care, comfort and support.** The real estate excise tax applies to the transfer of real property where the consideration received is the care, comfort and support of the grantor. When the value and length of the care are unknown, the county assessor's valuation shall be used as the gross sales price. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-240, filed 7/21/82.]

**WAC 458-61-250 Cemetery lots or graves.** The sale of lots or graves in an established cemetery is not subject to the real estate excise tax. An established cemetery is one which meets the requirements for ad valorem property tax exemption under RCW 84.36.020. (RCW 82.32.010) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-250, filed 7/21/82.]

**WAC 458-61-270 Community property--To establish or separate.** Where no consideration, other than love and affection, passes from one spouse to another in exchange for either establishing or separating community property, the transfer is not subject to the real estate excise tax. The affidavit must state that the purpose of the transfer is to establish or separate community property. (See WAC 458-61-340: Dissolution of marriage.) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-270, filed 7/21/82.]

**WAC 458-61-280 Condemnation.** The term "sale" shall not include transfers by appropriation or decree in condemnation proceedings brought by the United States, the state of Washington or any political subdivision thereof, or a municipal corporation. (RCW 82.45.010) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-280, filed 7/21/82.]

**WAC 458-61-290 Contract.** (1) An owner of real property is subject to payment of the real estate excise tax upon the entry of each successive contract for the sale of the same piece of real property, each such contract constituting a "sale" of real property subject to the tax.

(2) Where a sale of real estate, as defined by RCW 82.45.010, was consummated by the execution and delivery of a real estate contract and the excise tax which then accrued was paid by the vendor, the tax so paid cannot be refunded when the contract was later rescinded by voluntary action. However, a tax refund is due if the sale was rescinded by court action. (See also WAC 458-61-100: Refunds.) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-290, filed 7/21/82.]

**WAC 458-61-300 Contractor.** (1) If land is deeded to a contractor with an agreement to reconvey the property after construction of an improvement, the real estate excise tax does not apply to either the first conveyance or to the reconveyance. In this case, the deed

to the contractor, although absolute on its face, has simply created a security interest because of the requirement to reconvey the property after construction of the improvement. The sales price of the improvement is subject to retail sales tax under chapter 82.08 RCW and business and occupation tax under chapter 82.04 RCW (see excise tax bulletin 275.08.170). Real estate excise tax affidavits are nevertheless required for both the original conveyance and the reconveyance but must contain wording to the effect that the purpose of the transfers is for construction and security purposes only. The affidavit for reconveyance must refer to the date and number of the original affidavit.

(2) Where the owner of a lot contracts to have an improvement built upon the lot and retains title to the land, the real estate excise tax does not apply to the purchase of the improvement.

(3) Where a contractor owns a lot and builds an improvement upon it, the subsequent sale of land and improvement is subject to the real estate excise tax.

(4) The real estate excise tax applies to both conveyances where an owner desiring a new home conveys his existing home to a contractor who first uses that home as collateral to secure a loan under FHA to finance the construction of the new home and then conveys the old home to a third person. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-300, filed 7/21/82.]

**WAC 458-61-310 Corporation--Family.** The real estate excise tax shall not apply to a transfer to a corporation which is wholly owned by the transferor and/or the transferor's spouse or children: *Provided*, That if thereafter such transferee corporation voluntarily transfers such real property, or such transferor, spouse, or children voluntarily transfer stock in the transferee corporation to other than (1) the transferor and/or the transferor's spouse or children, (2) a trust having the transferor and/or the transferor's spouse or children as the only beneficiaries at the time of the transfer to the trust, or (3) a corporation or partnership wholly owned by the original transferor and/or the transferor's spouse or children, within five years of the original transfer to which this exemption applies, excise taxes shall become due and payable on the original transfer as otherwise provided by law. This rule applies only to natural persons. (RCW 82.45.010) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-310, filed 7/21/82.]

**WAC 458-61-320 Corporation--Nonfamily.** The real estate excise tax applies to all real property transfers between a corporation and its stockholders, officers, corporate affiliates, or other parties, except the following transfers which are not taxable:

(1) Corporate mergers, consolidations and acquisitions which are accomplished by stock transfers.

(2) Corporate dissolution, except in a case where the stockholders assumed or agreed by contract to assume

the liabilities of the dissolving corporation. In such event, the real estate excise tax applies to the extent of the liabilities assumed by the stockholder.

(3) Transfers between a parent corporation and its wholly-owned subsidiary corporation or between two or more subsidiary corporations, each of which is wholly-owned by the same parent corporation.

(4) Transfer of real property to a newly-formed, beneficiary corporation from an incorporator as defined in RCW 23A.12.010 to the newly-formed corporation: *Provided*, That (a) the proper real estate excise tax was paid on the original transfer to the incorporator; and (b) that it was documented on or before the original transfer that the incorporator was receiving title to the property on behalf of that corporation during its formation process. This tax exemption does not apply where a real property owner had acquired title in his/her own name and later transferred title to the corporation upon formation.

(5) Real property transfers qualifying for other tax exemptions under chapter 458-61 WAC. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-320, filed 7/21/82.]

**WAC 458-61-330 Court order--Transfer pursuant to.** The real estate excise tax does not apply to any transfer or conveyance made pursuant to an order of sale by the court in any mortgage or lien foreclosure proceeding or upon execution of a judgment. This exemption includes the court ordered sale of a deed of trust by the trustee acting on behalf of the beneficiary to the deed of trust. (Note: Real estate excise tax affidavits which state claims for this tax exemption must cite the court decision number on the affidavit and the conveyance document. A copy of the court decision must be attached to the department's affidavit copy by the county treasurer. See also: WAC 458-61-280, Condemnation and WAC 458-61-650, Tenants in common, partition by.) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-330, filed 7/21/82.]

**WAC 458-61-340 Dissolution of marriage/divorce.** The real estate excise tax does not apply to any transfer, conveyance, or assignment of property or interest in property from one spouse to the other in accordance with the terms of a decree of divorce or in fulfillment of a property settlement agreement incident thereto. (RCW 82.45.010) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-340, filed 7/21/82.]

**WAC 458-61-350 Repealed.** See Disposition Table at beginning of this chapter.

**WAC 458-61-360 Easement, sale of.** The real estate excise tax applies to the conveyance of an easement for the use of real property in return for valuable consideration. (RCW 82.45.010) A taxable sale has not occurred if valuable consideration does not pass. An

affidavit is required only if consideration passes. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-360, filed 7/21/82.]

**WAC 458-61-370 Exchanges--Trades.** The real estate excise tax applies when real property is exchanged for other real property or any other valuable property, either tangible or intangible. In the case where real property is exchanged for other real property, the transfer of each property is individually subject to the tax. The gross taxable value of each property is the fair market value of each property - not the equity that each owner has vested in the properties. (RCW 82.45.010 and 82.45.030) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-370, filed 7/21/82.]

**WAC 458-61-380 Federal housing agencies.** Transfer involving any housing agency of the United States as either grantor or grantee are not subject to the real estate excise tax. (RCW 82.45.010) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-380, filed 7/21/82.]

**WAC 458-61-390 Foreclosure of mortgage, deed in lieu of.** (1) The real estate excise tax does not apply to a transfer of real estate by deed from a mortgagor to the mortgagee in lieu of foreclosure.

(2) The real estate excise tax does apply to the resale of the property by the mortgagor to the mortgagee under a contract of sale. [Statutory Authority: RCW 82.45.120 and 82.45.150. 83-02-022 (Order PT 82-10), § 458-61-390, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-390, filed 7/21/82.]

**WAC 458-61-400 Fulfillment deed.** A deed given the vendee in fulfillment of the terms of mortgage or contract is not subject to the real estate excise tax, provided that the proper tax was paid on the original transaction. The real estate excise tax affidavit is required and must show reference to the prior affidavit which receipted the tax payment. (WAC 458-61-080(1)(f)) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-400, filed 7/21/82.]

**WAC 458-61-410 Gifts.** Transfers of real property as gifts are not subject to the real estate excise tax. Completion of the real estate excise tax affidavit is required and a notarized statement, signed by both the grantor and grantee, that the transfer is being made as a gift, either without consideration or with love and affection as consideration must be attached to the affidavit unless the parties are family related or the grantee is a tax exempt organization under chapter 84.36 RCW. In such case no separate statement is required to be attached to the affidavit but the nature of the family relationship or the fact that the grantee is a tax exempt organization under chapter 84.36 RCW must be stated on the affidavit and the grantor or grantee must sign the affidavit. [Statutory Authority: RCW 82.45.120 and

82.45.150. 83-02-022 (Order PT 82-10), § 458-61-410, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-410, filed 7/21/82.]

**WAC 458-61-420 Government, transfers to or from.** The real estate excise tax does not apply to transfers to or from the United States, any agency thereof, the state of Washington, any political subdivision thereof, or municipal corporation of this state. Furthermore, the tax does not apply to transfer to or from any federally chartered credit union. (RCW 82.45.010) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-420, filed 7/21/82.]

**WAC 458-61-430 Improvements sold on leased land.** (1) The real estate excise tax applies to the sale of improvements on leased land held in private ownership if the terms of the sales contract do not require that the improvements be removed from the land.

(2) The real estate excise tax does not apply to the sale of improvements on leased land held in private ownership if the terms of the sales contract require that the improvements be removed from the land. In this case the improvements are considered personal property and their sale is subject to the use tax under chapter 82.12 RCW.

(3) The real estate excise tax applies to the sale of improvements on leased land held in public ownership. However, if the sale price includes a valuable leasehold estate, the value of the leasehold estate must be deducted from the sales price before application of the tax.

(Note: Completion of the affidavit is required for all of the above transfers. Affidavits for sales under subsection (2) of this section should show the improvement's sales price as "gross sales price" and deduct this same amount under "deduct personal property." The result will be net taxable sales price of zero.) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-430, filed 7/21/82.]

**WAC 458-61-440 Improvements sold to be removed from the land.** The real estate excise tax does not apply to the sale of improvements separate from the land, whether leased or not, where the removal of the improvements from the land is a condition of the terms of the sale. In this case the improvements are considered personal property and their sale is subject to use tax under chapter 82.12 RCW.

(Note: Completion of the affidavit is required for the sale of improvements separate from the land. The improvement's sales price should be shown as "gross sales price" and the same amount should be deducted as personal property. The result will be a net taxable sales price of zero.) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-440, filed 7/21/82.]

**WAC 458-61-450 Indian (American), transfers to or from.** (1) The real estate excise tax does not apply to transfers to or from individual Indians or Indian tribes when the United States government acts as trustee on

behalf of that individual Indian or tribe. Because the United States government is acting as grantor or grantee (as trustee) no affidavit is required for such transaction.

(2) The tax exemption in subsection (1) of this section does not apply to transfers where enrolled Indians, whether as individuals, groups, or tribes, grant or receive real property without the United States government acting as trustee on their behalf and the property is on the reservation.

(3) The real estate excise tax does not apply to sales of timber made by Indians holding trust allotments where, after the execution of the contracts, the Indians have received fee patents to their lands. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-450, filed 7/21/82.]

**WAC 458-61-460 Inheritance.** Transfers of real property by inheritance are not subject to the real estate excise tax. Completion of the real estate excise tax affidavit is required. (RCW 82.45.010) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-460, filed 7/21/82.]

**WAC 458-61-470 Irrigation equipment.** (1) Any part of an irrigation system that is underground is considered real property and is subject to the real estate excise tax.

(2) Any irrigation equipment that is above ground is considered personal property and its sale is not subject to the real estate excise tax, but is subject to the use tax. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-470, filed 7/21/82.]

**WAC 458-61-480 IRS "tax deferred" exchange.** The real estate excise tax applies to the transfer or exchange of real property whether or not federal income tax or capital gains tax is "deferred" or "exempted" under the Internal Revenue Service codes. [Statutory Authority: RCW 82.45.120 and 82.45.150. 83-02-022 (Order PT 82-10), § 458-61-480, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-480, filed 7/21/82.]

**WAC 458-61-490 Joint tenancy.** The real estate excise tax does not apply to the transfer of real property for the creation or dissolution of a joint tenancy where no consideration passes. The tax applies to the sale of interest in real property for the creation or dissolution of a joint tenancy. The taxable amount of such sale is the proportionate share of the market value of the property being sold. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-490, filed 7/21/82.]

**WAC 458-61-500 Leasehold interest.** The transfer of any leasehold interest, other than an option to purchase real property including standing timber, is not subject to the real estate excise tax. (RCW 82.45.010) [Statutory Authority: RCW 82.45.120 and 82.45.150.

82-15-070 (Order PT 82-5), § 458-61-500, filed 7/21/82.]

**WAC 458-61-510 Lease with option to purchase.** The real estate excise tax shall apply to a lease with option to purchase when the purchase option is exercised:

(1) If the option to purchase must be exercised within a period no longer than two years after the original commencement of the lease and the amount of lease payments will not exceed half of the purchase price; or

(2) If none of the lease payments apply toward the ultimate sales price.

Transactions lacking the above criteria are taxable at the time that the lease with option to purchase agreement originates. The sales price shall be considered to be the purchase price stated in the lease-option agreement. If the selling price is not stated in the instrument, the grantor, grantee or the agent of either shall, by affidavit, state the option price intended and the tax levied hereunder shall be on such stated option price: *Provided*, That upon execution and delivery of the instrument of conveyance or transfer pursuant to such option a second affidavit stating the actual consideration shall be filed with the county treasurer. If the actual consideration passing is greater than the option price stated in the affidavit filed at the time the lease-option was executed, there shall be collected the tax on such additional amounts prior to the time the deed is accepted for recording. If the actual consideration is the same as the option price originally stated, no additional tax will be collected. If the actual consideration is less than the option price stated, refund of excess tax shall be made. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-510, filed 7/21/82.]

**WAC 458-61-520 Mineral rights.** (1) The real estate excise tax applies to the sale of mineral rights in private property. A quitclaim deed, in itself, is not a valid reason for tax exemption.

(2) A conditional sale of mining property in which the buyer has the right to terminate the contract at any time, and a lease and option to buy mining property in which the lessee-buyer has the right to terminate the lease and option at any time, shall be taxable at the time of execution only on the consideration received by the seller or lessor for execution of such contract. The tax due on any additional consideration paid by the buyer and received by the seller shall be paid to the county treasurer (a) at the time of termination, or (b) at the time that all of the consideration due to the seller has been paid and the transaction is completed except for the delivery of the deed to the buyer, or (c) at the time when the buyer unequivocally exercises an option to purchase the property, whichever of the three events occurs first. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-520, filed 7/21/82.]

**WAC 458-61-530 Mining claims.** (1) Patented mining claims are real property and their sale is subject

to the real estate excise tax. Conveyance of patented mining claims by quitclaim deed is not a reason, in itself, for tax exemption.

(2) Unpatented mining claims are intangible personal property and therefore not subject to the real estate excise tax. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-530, filed 7/21/82.]

**WAC 458-61-540 Mobile home sales.** (1) The real estate excise tax applies to transfers of mobile homes that:

(a) Have become affixed to land by being placed upon a foundation (post or blocks) with fixed pipe connections with sewer, water, and other utilities;

(b) The mobile home's removal from the land is not a condition of sale; and

(c) The retail sales or use tax has been paid on a previous sale or use of the home.

(2) The retail sales or use tax applies to any of the following mobile home sales:

(a) Initial retail sale;

(b) Sale from a dealer's lot of either a new or used unit;

(c) Sale conditional on removal of the unit from its fixture to land; or

(d) Sale of a unit that is not affixed to land by virtue of its placement upon a foundation (posts or blocks) with fixed pipe connections with sewer, water, and other utilities.

(3) The sale of a new or used mobile home is subject either to the real estate excise tax as set forth in subsection (1) of this section, or to the retail sales or use tax as set forth in subsection (2) of this section. A single sale of a mobile home is not subject to both taxes.

(4) The decision whether to apply the real estate sales tax versus the retail sales or use tax should be made without considering the mobile home's status as real or personal property on the assessment rolls. Both taxes are upon transfers of property and it is the characteristics of the transfer, not the classification, that determines which tax to apply. (Property Tax Bulletin, No. 79-2)

(5) A separate mobile home affidavit is not necessary when the primary affidavit lists the make, model, year and serial number of the mobile home. This information should be listed as a separate item in the legal description portion of the affidavit. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-540, filed 7/21/82.]

**WAC 458-61-550 Nominee.** When a nominee has received title to or interest in real property on behalf of a third party, the real estate excise tax does not apply to the subsequent transfer of the property from the nominee to the third party, provided both (1) the proper tax was paid on the initial transaction, and (2) either the affidavit for the initial transaction disclosed that the grantee was acting as a nominee for a third party, or a notarized statement which explains the nominee relationship is attached to the affidavit for the second transaction. Such notarized statement must be dated on or

prior to the first transaction. [Statutory Authority: RCW 82.45.120 and 82.45.150. 83-02-022 (Order PT 82-10), § 458-61-550, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-550, filed 7/21/82.]

**WAC 458-61-560 Partnership--Family.** The real estate excise tax shall not apply to a transfer to a partnership which is wholly owned by the transferor and/or the transferor's spouse or children: *Provided*, That if thereafter such transferee partnership voluntarily transfers such real property, or such transferor, spouse, or children voluntarily transfer interest in the transferee partnership capital to other than (1) the transferor and/or the transferor's spouse or children, (2) a trust having the transferor and/or the transferor's spouse or children as the only beneficiaries at the time of the transfer to the trust, or (3) a corporation or partnership wholly owned by the original transferor and/or the transferor's spouse or children, within five years of the original transfer to which this exemption applies, excise taxes shall become due and payable on the original transfer as otherwise provided by law. (RCW 82.45.010) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-560, filed 7/21/82.]

**WAC 458-61-570 Partnership--Nonfamily.** (1) Formation. The real estate excise tax applies to the transfer of real property into partnership. The gross taxable value of the transfer is the fair market value of the transferred property.

(2) Dissolution. The real estate excise tax applies to the transfer of real property upon the dissolution of a partnership. The gross taxable value is the fair market value of the transferred real property.

(3) On-going.

(a) The real estate excise tax does not apply to the assignment of partnership interest where the title to real property is not transferred.

(b) The real estate excise tax applies to the transfer of partnership real property in exchange for valuable consideration. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-570, filed 7/21/82.]

**WAC 458-61-590 Rescission of sale.** The real estate excise tax does not apply to the transfer back of property from vendee to vendor. The tax paid on the original transfer is not refundable unless the rescission of sale is pursuant to a court decree. (See WAC 458-61-330: Court order.) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-590, filed 7/21/82.]

**WAC 458-61-600 Relocation service.** The real estate excise tax applies to a deed naming no grantee which is given to a purchaser for a consideration and which vests equitable title in the purchaser. Subsequent delivery of the deed by such purchaser to a third person named as grantee in the deed for consideration is also a taxable sale. [Statutory Authority: RCW 82.45.120 and



82.45.150. 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.]

**WAC 458-61-610 Re-record.** The real estate excise tax does not apply to the re-recording of documents to correct legal description, change of contract terms, or spelling of name of party to the transaction. An affidavit is required for the re-recording and must refer to the prior affidavit number and the recorded document number for the prior transaction and it also must furnish a complete explanation of why such re-recording is necessary. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-610, filed 7/21/82.]

**WAC 458-61-620 Sales made before imposition of tax.** The real estate excise tax does not apply to any transfer for which the lease or contract was entered into prior to the date this tax was first imposed under chapter 28A.45 RCW. (RCW 82.45.010) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-620, filed 7/21/82.]

**WAC 458-61-630 Security documents.** A mortgage or other transfer of an interest in real property merely to secure a debt, or the assignment thereof, is not a taxable transaction and completion of the affidavit is not necessary. (RCW 82.45.010; see also WAC 458-61-080: Affidavit requirements.) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-630, filed 7/21/82.]

**WAC 458-61-640 Sheriff's sale.** The real estate excise tax does not apply to any sale of real property made by a county sheriff pursuant to a court decree. A real estate excise tax affidavit must be filed with the county treasurer. (RCW 82.45.010) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-640, filed 7/21/82.]

**WAC 458-61-650 Tenants in common.** (1) The partition of real property by tenants in common by agreement or as the result of a court decree is not a taxable transaction.

(2) The sale of the interest in real property from one or more tenants in common to remaining tenants or to a third party is a taxable transaction. The taxable amount of the sale is the proportionate share of the market value of the property being sold. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-650, filed 7/21/82.]

**WAC 458-61-660 Timber, standing.** The application of the real estate excise tax to the sale of timber is based upon whether or not the ownership of the timber transferred while the timber was standing.

(1) The sale of standing timber is a taxable transaction.

(2) The seller's irrevocable agreement to sell timber and pass ownership to it as it is cut is a taxable transaction if the total amount of the sale is specified in the original contract.

(3) A contract to transfer the ownership of timber after it has been cut and removed from land by the grantee is a taxable transaction.

(4) A contract between a timber owner and a harvester where the harvester provides the service of cutting the timber and transporting it to the mill is not subject to the real estate excise tax. In this instance the timber owner retains ownership of the timber until it is delivered to and purchased by the mill. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-660, filed 7/21/82.]

**WAC 458-61-670 Trade-in credit.** (1) Where single family residential property is being transferred as the entire or part consideration for the purchase of other single family residential property and a licensed real estate broker or one of the parties to the transaction accepts transfer of said property, a credit for the amount of the tax paid at the time of the transfer to the broker or party shall be allowed toward the amount of the tax due upon a subsequent transfer of the same property by the broker or party.

The subsequent transfer must be made within nine months of the original transfer for the credit to be allowed. If the tax which would be due on the subsequent transfer from the broker or party is greater than the tax paid for the prior transfer to said broker or party, the difference shall be paid, but if the tax initially paid is greater, no refund shall be allowed.

(2) The affidavit upon which the trade-in credit is claimed must show all of the following:

(a) The prior affidavit number where the tax was paid on the original (trade-in) transaction;

(b) The county auditor's recorded document number for the original transaction, if such was recorded;

(c) The transaction date of the original transaction; and

(d) The disclosure that both properties involved in the original trade-in transaction are single family dwellings. (RCW 82.45.105)

(Note: The above trade-in credit is allowed toward the subsequent sale of the residence "brought in" on trade - not toward the tax liability of the sale of the residence for which it was traded.) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-670, filed 7/21/82.]

**WAC 458-61-680 Trust.** The real estate excise tax does not apply to either a conveyance to a trustee or to a conveyance from the trustee to the original grantor or beneficiary. The tax does not apply to a conveyance from a trustee to a beneficiary where no consideration passes. The real estate excise tax applies to the sale of real property by the trustee to a third party for valuable consideration. (See WAC 458-61-410: Gifts and WAC 458-61-460: Inheritance) [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-680, filed 7/21/82.]

**WAC 458-61-690 Trustee sale pursuant to deed of trust (nonjudicial).** The real estate excise tax does not

apply to the foreclosure sale of real property by the trustee under the terms of a deed of trust, whether to the beneficiary listed on that deed or to a third party. [Statutory Authority: RCW 82.45.120 and 82.45.150. 83-02-022 (Order PT 82-10), § 458-61-690, filed 12/28/82.]

**Title 460 WAC  
SECURITIES DIVISION  
(DEPARTMENT OF LICENSING)**

**Chapters**

- 460-16A** General rules.
- 460-20A** Broker-dealers and salesmen.
- 460-24A** Investment advisers.
- 460-42A** Exempt securities.
- 460-44A** Exempt transactions.
- 460-46A** Washington state limited offering exemption.

**Chapter 460-16A WAC  
GENERAL RULES**

**WAC**

- 460-16A-108 Inapplicability of restrictions on amounts of cheap and promotional shares.

**WAC 460-16A-108 Inapplicability of restrictions on amounts of cheap and promotional shares.** The restrictions on the amounts of cheap and promotional shares contained in WAC 460-16A-107 shall not apply with respect to offerings as to which each of the following conditions is met:

- (1) The offering shall be firmly underwritten by a syndicate of not less than fifteen investment banking firms, each of which firmly agrees to purchase for resale in the offering at least \$100,000 of securities; and
- (2) The amount in the offering firmly underwritten by such syndicate of investment banking firms shall aggregate not less than \$4,000,000; and
- (3) The offering price per share in said offering shall not be less than five dollars per share. [Statutory Authority: RCW 21.20.450. 82-20-067 (Order SDO-115-82), § 460-16A-108, filed 10/5/82.]

**Chapter 460-20A WAC  
BROKER-DEALERS AND SALESMEN**

**WAC**

- 460-20A-220 Salesperson registration and examination.
- 460-20A-230 Broker-dealer registration and examination.

**WAC 460-20A-220 Salesperson registration and examination.** (1) Every applicant for registration as a securities salesperson, unless exempt as provided herein, shall pass the following examinations with a score of 70% or better and complete the NASD Form U-4.

(a) For a salesperson's license to effect or to attempt to effect sales of general securities, the individual shall

pass the NASD uniform securities agent state law examination and either the SECO/NASD nonmember general securities representative examination or the general securities representative examination, provided that any applicant taking the SECO/NASD nonmember general securities representative examination or the NASD general securities representative examination after August 19, 1981 but prior to February 19, 1982 shall not be required to complete the NASD uniform securities agent state laws exam.

(b) For a limited salesperson's license to effect or to attempt to effect sales of investment company securities, variable contracts or mutual funds, the individual shall pass the NASD investment company products/variable contracts representative examination and the uniform securities agent state law examination.

(c) For a limited salesperson's license to effect or to attempt to effect sales of limited partnership interests and interests in tax shelters, the individual shall pass the NASD direct participation program representative examination and the uniform securities agent state law examination.

(d) For a limited salesperson's license to effect or to attempt to effect sales of municipal bonds, the individual shall pass the NASD municipal securities representative examination and the uniform securities agent state law examination.

(2) Any individual out of the business of effecting transactions in securities for less than two years and who has previously passed the required examinations in (a), (b), (c) or (d) above or the Washington state securities examination shall not be required to retake the examination(s) to be eligible to be relicensed upon application.

(3) Upon written application and approval, the director may exempt the following persons from the testing requirements in subsection (1) above:

(a) For a particular original offering of an issuer's securities, not more than two officers of an issuer or corporate general partner or two individual general partners. No such person may again register within five years as a salesperson without passing the written examinations.

(b) A salesperson engaged exclusively in the sale of condominium securities provided that written notice is given to the director five days prior to the exercise of the exemption and that such salesperson submit his/her current Washington real estate license to the director. If that license is cancelled, suspended or revoked, the exemption will not apply to any further transaction.

(4) The licenses in section (1) shall be effective until December 31 of the year of passage at which time it shall be renewed or delinquent. The renewal fee for 1981 shall be \$12.50. For all years thereafter, the renewal fee shall be \$15.00. For any renewal application postmarked after December 31 but before March 1, the fee shall be \$25.00. No renewal applications will be accepted after March 1. Such licensees must submit a new application and filing fee. The fee for transfers shall be \$25.00. For reinstatements prior to December 1, the fee shall be \$50.00 and shall be valid until December 31 of the year