



RULE-MAKING ORDER PERMANENT RULE ONLY

CR-103P (December 2017) (Implements RCW 34.05.360)

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STATE OF WASHINGTON
FILED

DATE: December 28, 2018

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WSR 19-02-068

Agency: Department of Revenue

Effective date of rule:

Permanent Rules

- 31 days after filing.
- Other (specify) January 1, 2019 (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- Yes No If Yes, explain: Stumpage values which are impacted by changes to this rule, are required by statute (RCW 84.33.091) to be effective on January 1, 2019.

Purpose: WAC 458-40-610 contains the definitions of specific terms, including the term "Hauling distance zone", which will no longer be used in determining the stumpage values used by harvesters of timber to calculate the timber excise tax. This rule is also being revised to include reference to two new stumpage value areas which are used in determining the stumpage values used by harvesters of timber to calculate the timber excise tax. WAC 458-40-640 contains the "Stumpage Value Area Map" which is used in determining the stumpage values used by harvesters of timber to calculate the timber excise tax. This rule is being revised to remove the "Hauling Distance Zones" from the map and include two additional stumpage value areas to the "Stumpage Value Area Map. WAC 458-40-680 contains several references to stumpage value areas in regard to approved scaling and grading methods used in determining the stumpage values used by harvesters of timber to calculate the timber excise tax. This rule is being revised to include reference to two additional stumpage value areas for purposes of approved scaling and grading methods, sample scaling, and conversions

Citation of rules affected by this order:

New:
 Repealed:
 Amended: WAC 458-40-610 Timber excise tax – Definitions. WAC 458-40-640 Timber excise tax – Stumpage value area (map). WAC 458-40-680 Timber excise tax – Volume harvested – Approved scaling and grading methods – Sample scaling – Conversions.
 Suspended:

Statutory authority for adoption: RCW 82.01.060(2), and 84.33.096

Other authority:

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 18-22-072 on November 1, 2018 (date).
Describe any changes other than editing from proposed to adopted version: None.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

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 Other:

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

| | | | | | | |
|----------------------------------|-----|-----|---------|-----|----------|-----|
| Federal statute: | New | ___ | Amended | ___ | Repealed | ___ |
| Federal rules or standards: | New | ___ | Amended | ___ | Repealed | ___ |
| Recently enacted state statutes: | New | ___ | Amended | ___ | Repealed | ___ |

The number of sections adopted at the request of a nongovernmental entity:

| | | | | | |
|-----|-----|---------|-----|----------|-----|
| New | ___ | Amended | ___ | Repealed | ___ |
|-----|-----|---------|-----|----------|-----|

The number of sections adopted on the agency's own initiative:

| | | | | | |
|-----|-----|---------|-----|----------|-----|
| New | ___ | Amended | ___ | Repealed | ___ |
|-----|-----|---------|-----|----------|-----|

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

| | | | | | |
|-----|-----|---------|----------|----------|-----|
| New | ___ | Amended | <u>3</u> | Repealed | ___ |
|-----|-----|---------|----------|----------|-----|

The number of sections adopted using:

| | | | | | | |
|--------------------------------|-----|-----|---------|-----|----------|-----|
| Negotiated rule making: | New | ___ | Amended | ___ | Repealed | ___ |
| Pilot rule making: | New | ___ | Amended | ___ | Repealed | ___ |
| Other alternative rule making: | New | ___ | Amended | ___ | Repealed | ___ |

Date Adopted: December 28, 2018

Name: Erin T Lopez

Title: Rules Coordinator

Signature:



AMENDATORY SECTION (Amending WSR 12-14-065, filed 6/29/12, effective 7/1/12)

WAC 458-40-610 Timber excise tax—Definitions. (1) **Introduction.** The purpose of WAC 458-40-610 through 458-40-680 is to prescribe the policies and procedures for the taxation of timber harvested from public and private forest lands as required by RCW 84.33.010 through 84.33.096.

Unless the context clearly requires otherwise, the definitions in this rule apply to WAC 458-40-610 through 458-40-680. In addition to the definitions found in this rule, definitions of technical forestry terms may be found in *The Dictionary of Forestry*, 1998, edited by John A. Helms, and published by the Society of American Foresters.

(2) **Codominant trees.** Trees whose crowns form the general level of the main canopy and receive full light from above, but comparatively little light from the sides.

(3) **Competitive sales.** The offering for sale of timber which is advertised to the general public for sale at public auction under terms wherein all qualified potential buyers have an equal opportunity to bid on the sale, and the sale is awarded to the highest qualified bidder. The term "competitive sales" includes making available to the general public permits for the removal of forest products.

(4) **Cord measurement.** A measure of wood with dimensions of 4 feet by 4 feet by 8 feet (128 cubic feet).

(5) **Damaged timber.** Timber where the stumpage values have been materially reduced from the values shown in the applicable stumpage value tables due to damage resulting from fire, blow down, ice storm, flood, or other sudden unforeseen causes.

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

(7) **Firewood.** Commercially traded firewood is considered scaled utility log grade as defined in subsection (14) of this section.

(8) **Forest-derived biomass.** Forest-derived biomass consists of tree limbs, tops, needles, leaves, and other woody debris that are residues from such activities as timber harvesting, forest thinning, fire suppression, or forest health. Forest-derived biomass does not include scalable timber products or firewood (defined in WAC 458-40-650).

(9) **Harvest unit.** An area of timber harvest, defined and mapped by the harvester before harvest, having the same stumpage value area, (~~((hauling distance zone,))~~) harvest adjustments, harvester, and harvest identification. The harvest identification may be a department of natural resources forest practice application number, public agency harvesting permit number, public sale contract number, or other unique identifier assigned to the timber harvest area prior to harvest operations. A harvest unit may include more than one section, but harvest unit may not overlap a county boundary.

(10) **Harvester.** Every person who from the person's 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. The term "harvester" does not include persons performing under contract the necessary labor or mechanical services for a harvester. In cases where the identity of

the harvester is in doubt, the department of revenue will consider the owner of the land from which the timber was harvested to be the harvester and the one liable for paying the tax.

The definition above applies except when the United States or any instrumentality thereof, the state, including its departments and institutions and political subdivisions, or any municipal corporation therein so fells, cuts, or takes timber for sale or for commercial or industrial use. When a governmental entity described above fells, cuts, or takes timber, the harvester is the first person, other than another governmental entity as described above, acquiring title to or a possessory interest in such timber.

(11) **Harvesting and marketing costs.** Only those costs directly and exclusively associated with harvesting merchantable timber from the land and delivering it to the buyer. The term includes the costs of piling logging residue on site, and costs to abate extreme fire hazard when required by the department of natural resources. Harvesting and marketing costs do not include the costs of other consideration (for example, reforestation, permanent road construction), treatment to timber or land that is not a necessary part of a commercial harvest (for example, precommercial thinning, brush clearing, land grading, stump removal), costs associated with maintaining the option of land conversion (for example, county fees, attorney fees, specialized site assessment or evaluation fees), or any other costs not directly and exclusively associated with the harvesting and marketing of merchantable timber. The 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 such costs, or when harvesting and marketing costs (~~can not~~) cannot be separated from other costs, the deduction for harvesting and marketing costs is thirty-five percent of the gross receipts from the sale of the logs.

(12) (~~Hauling distance zone.~~ An area with specified boundaries as shown on the statewide stumpage value area and hauling distance zone maps contained in WAC 458-40-640, having similar accessibility to timber markets.

(13)) **Legal description.** A description of an area of land using government lots and standard general land office subdivision procedures. If the boundary of the area is irregular, the physical boundary must be described by metes and bounds or by other means that will clearly identify the property.

((14)) (13) **Log grade.** Those grades listed in the "Official Log Scaling and Grading Rules" developed and authored by the Northwest Log Rules Advisory Group (Advisory Group). "Utility grade" means logs that do not meet the minimum requirements of peeler or sawmill grades as defined in the "Official Log Scaling and Grading Rules" published by the Advisory Group but are suitable for the production of firm useable chips to an amount of not less than fifty percent of the gross scale; and meeting the following minimum requirements:

- (a) Minimum gross diameter—two inches.
- (b) Minimum gross length—twelve feet.
- (c) Minimum volume—ten board feet net scale.

(d) Minimum recovery requirements—one hundred percent of adjusted gross scale in firm useable chips.

((15)) (14) **Lump sum sale.** Also known as a cash sale or an installment sale, it is a sale of timber where all the volume offered is sold to the highest bidder.

~~((16))~~ (15) **MBF.** One thousand board feet measured in Scribner Decimal C Log Scale Rule.

~~((17))~~ (16) **Noncompetitive sales.** Sales of timber in which the purchaser has a preferential right to purchase the timber or a right of first refusal.

~~((18))~~ (17) **Other consideration.** Value given in lieu of cash as payment for stumpage, such as improvements to the land that are of a permanent nature. Some examples of permanent improvements are as follows: Construction of permanent roads; installation of permanent bridges; stockpiling of rock intended to be used for construction or reconstruction of permanent roads; installation of gates, cattle guards, or fencing; and clearing and reforestation of property.

~~((19))~~ (18) **Permanent road.** A road built as part of the harvesting operation which is to have a useful life subsequent to the completion of the harvest.

~~((20))~~ (19) **Private timber.** All timber harvested from privately owned lands.

~~((21))~~ (20) **Public timber.** Timber harvested from federal, state, county, municipal, or other government owned lands.

~~((22))~~ (21) **Remote island.** An area of land which is totally surrounded by water at normal high tide and which has no bridge or causeway connecting it to the mainland.

~~((23))~~ (22) **Scale sale.** A sale of timber in which the amount paid for timber in cash and/or other consideration is the arithmetic product of the actual volume harvested and the unit price at the time of harvest.

~~((24))~~ (23) **Small harvester.** A harvester who harvests timber from privately or publicly owned forest land in an amount not exceeding two million board feet in a calendar year.

~~((25))~~ (24) **Species.** A grouping of timber based on biological or physical characteristics. In addition to the designations of species or subclassifications defined in Agriculture Handbook No. 451 Checklist of United States Trees (native and naturalized) found in the state of Washington, the following are considered separate species for the purpose of harvest classification used in the stumpage value tables:

(a) **Other conifer.** All conifers not separately designated in the stumpage value tables. See WAC 458-40-660.

(b) **Other hardwood.** All hardwoods not separately designated in the stumpage value tables. See WAC 458-40-660.

(c) **Special forest products.** The following are considered to be separate species of special forest products: Christmas trees (various species), posts (various species), western redcedar flatsawn and shingle blocks, western redcedar shake blocks and boards.

(d) **Chipwood.** All timber processed to produce chips or chip products delivered to an approved chipwood destination that has been approved in accordance with the provisions of WAC 458-40-670 or otherwise reportable in accordance with the provisions of WAC 458-40-670.

(e) **Small logs.** All conifer logs excluding redcedar harvested in stumpage value area 6 or 7 generally measuring seven inches or less in scaling diameter, purchased by weight measure at designated small log destinations that have been approved in accordance with the provisions of WAC 458-40-670. Log diameter and length is measured in accordance with the Eastside Log Scaling Rules developed and authored by the Northwest Log Rules Advisory Group, with length not to exceed twenty feet.

(f) **Sawlog.** For purposes of timber harvest in stumpage value area 6, a sawlog is a log having a net scale of not less than 33 1/3% of gross scale, nor less than ten board feet and meeting the following minimum characteristics: Gross scaling diameter of five inches and a gross scaling length of eight feet.

(g) **Piles.** All logs sold for use or processing as piles that meet the specifications described in the most recently published edition of the *Standard Specification for Round Timber Piles (Designation: D 25)* of the American Society for Testing and Materials.

(h) **Poles.** All logs sold for use or processing as poles that meet the specifications described in the most recently published edition of the *National Standard for Wood Poles—Specifications and Dimensions (ANSI 05.1)* of the American National Standards Institute.

~~((26))~~ (25) **Stumpage.** Timber, having commercial value, as it exists before logging.

~~((27))~~ (26) **Stumpage value.** The true and fair market value of stumpage for purposes of immediate harvest.

~~((28))~~ (27) **Stumpage value area (SVA).** An area with specified boundaries which contains timber having similar growing, harvesting and marketing conditions.

~~((29))~~ (28) **Taxable stumpage value.** The value of timber as defined in RCW 84.33.035(7), and this chapter. Except as provided below for small harvesters and public timber, the taxable stumpage value is the appropriate value for the species of timber harvested as set forth in the stumpage value tables adopted under this chapter.

(a) **Small harvester option.** Small harvesters may elect to calculate the excise tax in the manner provided by RCW 84.33.073 and 84.33.074. The taxable stumpage value must be determined by one of the following methods as appropriate:

(i) **Sale of logs.** Timber which has been severed from the stump, bucked into various lengths and sold in the form of logs has a taxable stumpage value equal to the actual gross receipts for the logs, less any costs associated with harvesting and marketing the timber.

(ii) **Sale of stumpage.** When standing timber is sold and harvested within twenty-four months of the date of sale, its taxable stumpage value is the actual purchase price in cash and/or other consideration for the stumpage for the most recent sale prior to harvest. If a person purchases stumpage, harvests the timber more than twenty-four months after purchase of the stumpage, and chooses to report under the small harvester option, the taxable stumpage value is the actual gross receipts for the logs, less any costs associated with harvesting and marketing the timber. See WAC 458-40-626 for timing of tax liability.

(b) **Public timber.** The taxable stumpage value for public timber sales is determined as follows:

(i) **Competitive sales.** The taxable stumpage value is the actual purchase price in cash and/or other consideration. The value of other consideration is the fair market value of the other consideration; provided that if the other consideration is permanent roads, the value is the appraised value as appraised by the seller. If the seller does not provide an appraised value for roads, the value is the actual costs incurred by the purchaser for constructing or improving the roads. Other consideration includes additional services required from the stumpage purchaser for the benefit of the seller when these services are not necessary for the harvesting or marketing of the timber. For example, under a single stumpage sale's contract, when the seller requires road abandonment (as defined in WAC 222-24-052(3)) of con-

structured or reconstructed roads which are necessary for harvesting and marketing the timber, the construction and abandonment costs are not taxable. Abandonment activity on roads that exist prior to a stumpage sale is not necessary for harvesting and marketing the purchased timber and those costs are taxable.

(ii) **Noncompetitive sales.** The taxable stumpage value is determined using the department of revenue's stumpage value tables as set forth in this chapter. Qualified harvesters may use the small harvester option.

(iii) **Sale of logs.** The taxable stumpage value for public timber sold in the form of logs is the actual purchase price for the logs in cash and/or other consideration less appropriate deductions for harvesting and marketing costs. Refer above for a definition of "harvesting and marketing costs."

(iv) **Defaulted sales and uncompleted contracts.** In the event of default on a public timber sale contract, wherein the taxpayer has made partial payment for the timber but has not removed any timber, no tax is due. If part of the sale is logged and the purchaser fails to complete the harvesting, taxes are due on the amount the purchaser has been billed by the seller for the volume removed to date. See WAC 458-40-628 for timing of tax liability.

~~((+30+))~~ (29) **Thinning.** Timber removed from a harvest unit located in stumpage value area 1, 2, 3, 4, 5, or ~~((5))~~ 9:

(a) When the total volume removed is less than forty percent of the total merchantable volume of the harvest unit prior to harvest; and

(b) The harvester leaves a minimum of one hundred undamaged, evenly spaced, dominant or codominant trees per acre of a commercial species or combination thereof.

AMENDATORY SECTION (Amending WSR 12-14-065, filed 6/29/12, effective 7/1/12)

WAC 458-40-640 Timber excise tax—Stumpage value area (map).

The stumpage value area (~~((and hauling distance zone))~~) map contained in this rule must be used to determine the proper stumpage value table (~~((and haul zone))~~) to be used in calculating the taxable stumpage value of timber harvested from private land.

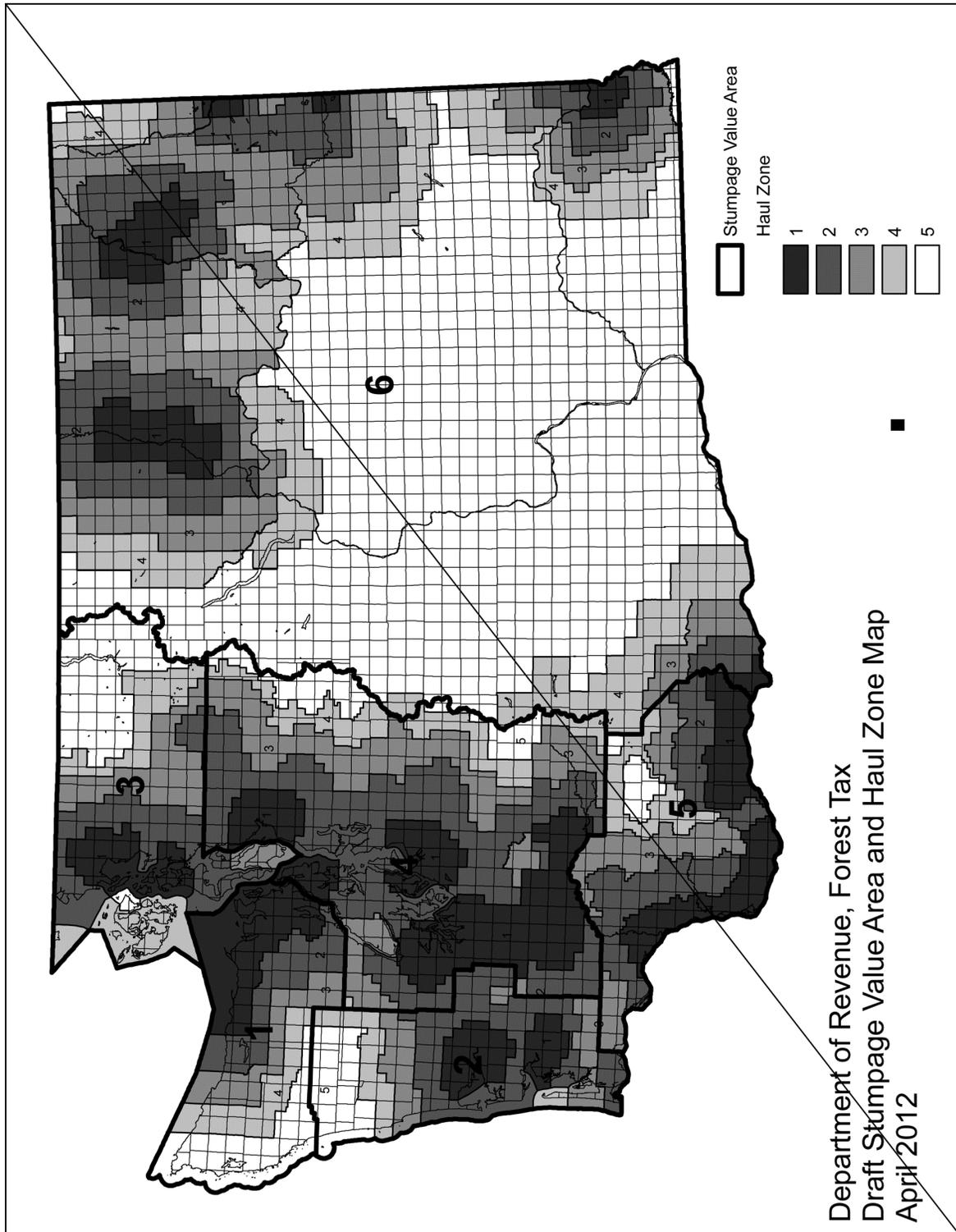
WAC 458-40-640 Stumpage value area (~~((and hauling zone))~~)—Map

Harvesters may obtain a larger scale map by writing to the Washington State Department of Revenue, Special Programs Division, Forest Tax Section, Post Office Box 47472, Olympia, Washington 98504-7472; or by calling 1-800-548-8829.

This rule was adopted December 28, 2018 and becomes effective January 1, 2019. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

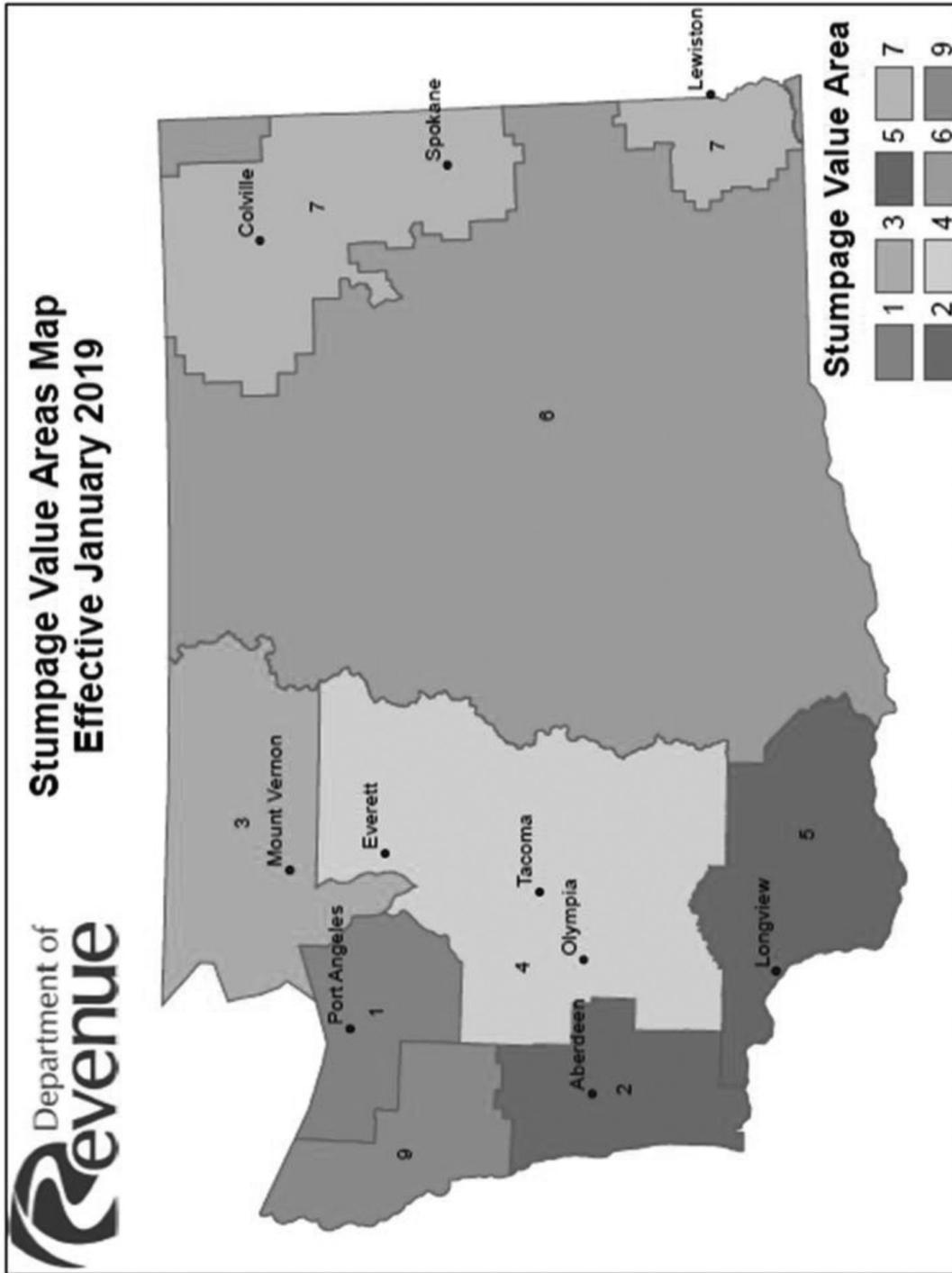
Forest Tax Stumpage Value Area (SVA) ((and Haul Zone)) Map

((



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AMENDATORY SECTION (Amending WSR 12-14-065, filed 6/29/12, effective 7/1/12)

WAC 458-40-680 Timber excise tax—Volume harvested—Approved scaling and grading methods—Sample scaling—Conversions. (1) **Introduction.** The acceptable log scaling and grading standard for stumpage value areas 1, 2, 3, 4, 5, and ((5)) 9 is the Scribner Decimal C log rule as described in the most current edition of the "Official Log Scaling and Grading Rules" developed and authored by the Northwest Log Rules Advisory Group. The acceptable log scaling standard for stumpage value areas 6 and 7 is the Scribner Decimal C log rule described in the most current edition of the "Eastside Log Scaling Handbook" as published by the Northwest Log Rules Advisory Group, except that timber harvested in stumpage value areas 6 and 7 must be scaled using the current regional taper rules at the point of origin.

(2) **Special services scaling.** Special services scaling as described in the "Official Log Scaling and Grading Rules" developed and authored by the Northwest Log Rules Advisory Group may not be used for tax reporting purposes without prior written approval of the department of revenue.

(3) **Sample scaling.** Sample scaling may not be used for tax reporting purposes without prior written approval of the department of revenue. To be approved, sample scaling must be in accordance with the following guidelines:

(a) Sample selection, scaling, and grading must be conducted on a continuous basis as the unit is harvested.

(b) The sample must be taken in such a manner to assure random, unbiased sample selection in accordance with accepted statistical tests of sampling.

(c) The sample used to determine total volume, species, and quality of timber harvested for a given reporting period must have been taken during that period.

(d) Sample frequency must be large enough to meet board foot variation accuracy limits of plus or minus two and five-tenths percent standard error at the ninety-five percent confidence level.

(e) Harvesters, or a purchaser with an approved sample scaling method, must maintain sufficient supporting documentation to allow the department of revenue to verify source data, and test statistical reliability of sample scale systems.

(f) Exceptions: Sampling designs and accuracy standards other than those described herein may only be used with the prior written approval of the department of revenue.

(4) **Conversions to Scribner Decimal C Scale.** The following definitions, tables, and conversion factors must be used in determining taxable volume for timber harvested that was not originally scaled by the Scribner Decimal C Log Rule. Conversion methods other than those listed are not to be used for tax reporting purposes without prior written approval of the department of revenue. Harvesters who wish to use a method of conversion other than those listed below must obtain written approval from the department of revenue before harvesting. Purchasers may obtain written approval of a sample scaling method from the department of revenue. The department will maintain a list of purchasers with an approved sample scaling method. A harvester may obtain this list and a summary of the approved method for specific purchasers from the department of revenue. If a harvester has not obtained appro-

val of a sample scaling method before harvesting, the harvester may use a purchaser's approved sample scaling method. If the harvester, or purchaser, fails to use an approved sample scaling method or other method of conversion approved by these rules to set the purchase price, the department will establish its own method, as the circumstances require, to determine a reasonable estimate of the volume of timber sold.

(a) **Weight measurement.** If the sole unit of measure used to set the purchase price for logs from harvest units was weight, and the harvester does not use an approved method of sample scaling to determine volume for the stumpage value tables, the following tables must be used for converting to Scribner Decimal C, if the harvest volume per species meets the definition listed in the table. If weight is the sole measure used for a harvest unit and the harvest volume per species does not meet the definition listed in the table below, the department will establish its own method, as the circumstances require, to determine a reasonable estimate of the volume of timber sold. Harvesters must keep records to substantiate the species and quality codes reported. For tax reporting purposes, a ton equals 2,000 pounds.

| (Stumpage Value Areas 1, 2, 3, 4, 5, & ((5)) 9) BOARD FOOT WEIGHT SCALE FACTORS (TONS/MBF) | |
|--|--------------|
| Species | Quality code |
| | 1 |
| Douglas-fir ¹ | 7.50 |
| Western Hemlock ² | 8.25 |
| Western Redcedar ³ | 7.0 |
| Red Alder ⁴ | 7.80 |
| Chipwood | 9.0 |

¹ Includes Douglas-fir, Western Larch, Western White Pine and Sitka Spruce. Only for volume including less than 25% No. 2 sawmill or better log grades.

² Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, Lodgepole Pine and other conifers not separately designated. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir." Only for volume including less than 25% No. 2 sawmill or better log grades.

³ Includes Alaska-cedar.

⁴ Maple, Black Cottonwood and other hardwoods. Only for volume including less than 40% No. 3 sawmill or better log grades.

| (Stumpage Value Areas 6 & 7) BOARD FOOT WEIGHT SCALE FACTORS (TONS/MBF) | |
|--|--------------|
| Species | Quality code |
| | 1 |
| Ponderosa Pine ¹ | 6.50 |
| Douglas-fir ² | 5.50 |
| Lodgepole Pine | 6.0 |
| Western Hemlock ³ | 5.50 |
| Englemann Spruce | 4.50 |
| Western Redcedar ⁴ | 4.50 |
| Chipwood | 9.0 |
| Small Logs | 6.50 |

- ¹ Only for volume with 10 or more logs 16 feet long per thousand board feet Scribner scale.
- ² Includes Western Larch.
- ³ Includes Western Hemlock, Mountain Hemlock, Pacific Silver Fir, Noble Fir, Grand Fir, Subalpine Fir, and other conifers not separately designated. Pacific Silver Fir, Noble Fir, Grand Fir, and Subalpine Fir are all commonly referred to as "White Fir."
- ⁴ Includes Alaska-cedar.

(b) **Cord measurement.** For the purposes of converting cords into Scribner volume:

(i) In stumpage value areas 1, 2, 3, 4, 5, and ((5)) 9 logs with an average scaling diameter of 8 inches and larger must be converted to Scribner volume using 400 board feet per cord. Logs having an average scaling diameter of less than 8 inches must be converted to Scribner volume using 330 board feet per cord.

(ii) In stumpage value areas 6 and 7 logs with an average scaling diameter of 8 inches and larger must be converted to Scribner volume using 470 board feet per cord. Logs having an average scaling diameter of less than 8 inches must be converted to Scribner volume using 390 board feet per cord.

(iii) A cord of Western Redcedar shake or shingle blocks must be converted to Scribner volume using 600 board feet per cord.

(iv) Firewood must be converted at a rate of 3 tons per cord.

(c) **Cants or lumber from portable mills.** To convert from lumber tally to Scribner volume:

(i) In stumpage value areas 1, 2, 3, 4, 5, and ((5)) 9 multiply the lumber tally for the individual species by 75%, and round to the nearest one thousand board feet (MBF); or

(ii) In stumpage value areas 6 and 7 multiply the lumber tally for the individual species by 88%, and round to the nearest one thousand board feet (MBF).

(d) **Log scale conversion.** Timber harvested in stumpage value areas 1, 2, 3, 4, 5, and ((5)) 9 and which has been scaled by methods and procedures published in the "Eastside Log Scaling Handbook" must have the volumes reported reduced by eighteen percent. Timber harvested in stumpage value areas 6 and 7 and which has been scaled by methods and procedures published in the "Official Log Scaling and Grading Rules" developed and authored by the Northwest log rules advisory group, must have the volumes reported increased by eighteen percent.

(e) **Timber pole and piling volume tables.** Harvesters of poles must use the following tables to determine the Scribner board foot volume for each pole length and class:

| Total Scribner Board Foot Volume Stumpage Value Areas 1, 2, 3, 4, <u>5</u> , and ((5)) <u>9</u> | | | | | | | | | | | | | | | | | |
|--|-------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|----|----|----|---------------------------|-----|
| Length | Pole Class ¹ | | | | | | | | | | | | | | | Piling Class ² | |
| | H6 | H5 | H4 | H3 | H2 | H1 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 9 | 10 | A | B |
| 20 | | | | | | | 50 | 50 | 40 | 40 | 30 | 30 | 20 | 20 | 20 | 80 | 70 |
| 25 | | | | | | | 60 | 60 | 50 | 50 | 40 | 40 | 30 | 30 | 30 | 100 | 90 |
| 30 | | | | | | | 110 | 70 | 60 | 60 | 50 | 50 | 40 | 40 | | 130 | 110 |
| 35 | | | | | 160 | 160 | 130 | 100 | 80 | 80 | 60 | 60 | 50 | | | 130 | 110 |
| 40 | | | 240 | 200 | 180 | 180 | 150 | 120 | 120 | 90 | 70 | 60 | | | | 150 | 120 |
| 45 | 380 | 340 | 340 | 280 | 230 | 230 | 190 | 150 | 120 | 120 | 90 | 90 | | | | 150 | 120 |
| 50 | 430 | 370 | 370 | 300 | 260 | 260 | 210 | 160 | 140 | 140 | 100 | | | | | 160 | 140 |
| 55 | 470 | 410 | 410 | 330 | 280 | 280 | 230 | 180 | 150 | 150 | | | | | | 180 | 150 |
| 60 | 540 | 470 | 470 | 410 | 340 | 340 | 290 | 220 | 190 | 190 | | | | | | 190 | 160 |
| 65 | 610 | 520 | 520 | 420 | 380 | 380 | 320 | 260 | 210 | 210 | | | | | | 210 | 180 |
| 70 | 650 | 560 | 560 | 480 | 400 | 400 | 350 | 270 | 230 | 230 | | | | | | 230 | 190 |

This rule was adopted December 28, 2018 and becomes effective January 1, 2019. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

| Total Scribner Board Foot Volume Stumpage Value Areas 1, 2, 3, 4, 5, and (5) 9 | | | | | | | | | | | | | | | | | |
|---|-------------------------|------|------|------|------|------|------|-----|-----|---|---|---|---|---|----|---------------------------|-----|
| Length | Pole Class ¹ | | | | | | | | | | | | | | | Piling Class ² | |
| | H6 | H5 | H4 | H3 | H2 | H1 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 9 | 10 | A | B |
| 75 | 700 | 600 | 600 | 520 | 520 | 520 | 440 | 290 | 250 | | | | | | | 230 | 200 |
| 80 | 820 | 700 | 700 | 600 | 600 | 540 | 440 | 360 | 290 | | | | | | | 250 | 210 |
| 85 | 910 | 800 | 800 | 660 | 660 | 660 | 570 | 490 | 360 | | | | | | | 260 | 210 |
| 90 | 1080 | 930 | 930 | 820 | 820 | 690 | 590 | 490 | 400 | | | | | | | 260 | 220 |
| 95 | 1170 | 1000 | 1000 | 870 | 870 | 750 | 640 | 540 | | | | | | | | 290 | 240 |
| 100 | 1190 | 1030 | 1030 | 900 | 900 | 760 | 660 | 550 | | | | | | | | 310 | 250 |
| 105 | 1310 | 1160 | 1160 | 1000 | 1000 | 860 | 740 | 610 | | | | | | | | 330 | 270 |
| 110 | 1370 | 1220 | 1220 | 1050 | 1050 | 910 | 780 | 650 | | | | | | | | 380 | 300 |
| 115 | 1440 | 1280 | 1280 | 1100 | 1100 | 960 | 860 | 680 | | | | | | | | 400 | 310 |
| 120 | 1660 | 1460 | 1460 | 1300 | 1300 | 1140 | 970 | 820 | | | | | | | | 500 | 400 |
| 125 | 1840 | 1600 | 1600 | 1410 | 1410 | 1250 | 1080 | 930 | | | | | | | | | |
| 130 | 1920 | 1680 | 1680 | 1490 | 1490 | 1310 | 1120 | 970 | | | | | | | | | |

¹ Pole class definitions taken from 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.

² Piling class definitions as per American Society for Testing and Materials for "round timber piles." As the designation: D 25-58 (reapproved 1964).

| Total Scribner Board Foot Volume Stumpage Value Areas 6 and 7 | | | | | | | | | | | | | | | | | |
|--|-------------------------|------|------|------|------|------|------|------|-----|-----|-----|----|----|----|----|---------------------------|-----|
| Length | Pole Class ¹ | | | | | | | | | | | | | | | Piling Class ² | |
| | H6 | H5 | H4 | H3 | H2 | H1 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 9 | 10 | A | B |
| 20 | | | | | | | 70 | 60 | 50 | 50 | 30 | 30 | 20 | 20 | 20 | 90 | 70 |
| 25 | | | | | | | 80 | 70 | 50 | 50 | 40 | 40 | 30 | 30 | 20 | 100 | 80 |
| 30 | | | | | | | 110 | 90 | 60 | 60 | 50 | 50 | 50 | 40 | | 130 | 110 |
| 35 | | | | | 190 | 160 | 140 | 100 | 100 | 70 | 60 | 60 | 50 | | | 140 | 100 |
| 40 | | | | 240 | 240 | 200 | 170 | 120 | 110 | 100 | 70 | 70 | | | | 140 | 100 |
| 45 | 390 | 330 | 330 | 270 | 270 | 220 | 180 | 150 | 110 | 110 | 80 | 70 | | | | 150 | 110 |
| 50 | 460 | 390 | 390 | 340 | 340 | 280 | 240 | 190 | 150 | 150 | 120 | | | | | 190 | 150 |
| 55 | 510 | 430 | 430 | 370 | 360 | 300 | 250 | 190 | 150 | 150 | | | | | | 190 | 150 |
| 60 | 610 | 530 | 530 | 440 | 440 | 380 | 310 | 240 | 200 | 200 | | | | | | 240 | 200 |
| 65 | 650 | 570 | 570 | 490 | 480 | 410 | 350 | 280 | 220 | 220 | | | | | | 240 | 200 |
| 70 | 750 | 650 | 650 | 550 | 470 | 470 | 410 | 320 | 260 | 260 | | | | | | 260 | 210 |
| 75 | 810 | 700 | 700 | 600 | 600 | 500 | 440 | 340 | 270 | | | | | | | 270 | 220 |
| 80 | 960 | 830 | 830 | 710 | 710 | 610 | 510 | 420 | 340 | | | | | | | 220 | 220 |
| 85 | 1020 | 870 | 870 | 760 | 760 | 640 | 550 | 450 | 360 | | | | | | | 300 | 240 |
| 90 | 1110 | 970 | 970 | 840 | 840 | 720 | 620 | 500 | 420 | | | | | | | 280 | 280 |
| 95 | 1160 | 1010 | 1010 | 870 | 870 | 740 | 640 | 510 | | | | | | | | 360 | 280 |
| 100 | 1380 | 1210 | 1210 | 1060 | 1060 | 910 | 780 | 650 | | | | | | | | 360 | 280 |
| 105 | 1430 | 1250 | 1250 | 1100 | 1100 | 940 | 820 | 690 | | | | | | | | 400 | 300 |
| 110 | 1580 | 1390 | 1390 | 1220 | 1220 | 1070 | 920 | 770 | | | | | | | | 460 | 340 |
| 115 | 1660 | 1470 | 1470 | 1280 | 1280 | 970 | 810 | 680 | | | | | | | | 470 | 360 |
| 120 | 1880 | 1680 | 1680 | 1480 | 1480 | 1290 | 1130 | 950 | | | | | | | | 560 | 450 |
| 125 | 1910 | 1690 | 1690 | 1490 | 1490 | 1140 | 970 | 810 | | | | | | | | | |
| 130 | 2170 | 1920 | 1920 | 1710 | 1710 | 1510 | 1320 | 1140 | | | | | | | | | |

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