
HOUSE BILL 1024

State of Washington

57th Legislature

2001 Regular Session

By Representatives Doumit, G. Chandler, Linville, Sump, Quall, Clements, Schoesler, Hatfield and Grant

Read first time 01/11/2001. Referred to Committee on Natural Resources.

1 AN ACT Relating to short-rotation hardwoods; amending RCW
2 84.33.035; providing an effective date; and declaring an
3 emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 84.33.035 and 1995 c 165 s 1 are each amended to read
6 as follows:

7 Unless the context clearly requires otherwise, the definitions
8 in this section apply throughout this chapter.

9 (1) "Agricultural methods" means the cultivation of trees that
10 are grown on land prepared by intensive cultivation and tilling,
11 such as irrigating, plowing, or turning over the soil, and on
12 which all unwanted plant growth is controlled continuously for the
13 exclusive purpose of raising trees such as Christmas trees and
14 short-rotation hardwoods.

15 (2) "Composite property tax rate" for a county means the total
16 amount of property taxes levied upon forest lands by all taxing
17 districts in the county other than the state, divided by the total
18 assessed value of all forest land in the county.

1 (3) "Forest land" means forest land which is classified or
2 designated forest land under this chapter.

3 (4) "Harvested" means the time when in the ordinary course of
4 business the quantity of timber by species is first definitely
5 determined. The amount harvested shall be determined by the
6 Scribner Decimal C Scale or other prevalent measuring practice
7 adjusted to arrive at substantially equivalent measurements, as
8 approved by the department of revenue.

9 (5) "Harvester" means every person who from the person's own
10 land or from the land of another under a right or license granted
11 by lease or contract, either directly or by contracting with
12 others for the necessary labor or mechanical services, fells,
13 cuts, or takes timber for sale or for commercial or industrial
14 use: PROVIDED, That whenever the United States or any
15 instrumentality thereof, the state, including its departments and
16 institutions and political subdivisions, or any municipal
17 corporation therein so fells, cuts, or takes timber for sale or
18 for commercial or industrial use, the harvester is the first
19 person other than the United States or any instrumentality
20 thereof, the state, including its departments and institutions and
21 political subdivisions, or any municipal corporation therein, who
22 acquires title to or a possessory interest in such timber. The term
23 "harvester" does not include persons performing under contract the
24 necessary labor or mechanical services for a harvester.

25 (6) "Short-rotation hardwoods" means hardwood trees, such as
26 but not limited to hybrid cottonwoods, cultivated by agricultural
27 methods in growing cycles shorter than (~~ten~~) fifteen years.

28 (7) "Stumpage value of timber" means the appropriate stumpage
29 value shown on tables prepared by the department of revenue under
30 RCW 84.33.091, provided that for timber harvested from public land
31 and sold under a competitive bidding process, stumpage value shall
32 mean that actual amount paid to the seller in cash or other
33 consideration. Whenever payment for the stumpage includes
34 considerations other than cash, the value shall be the fair market
35 value of the other consideration, provided that if the other
36 consideration is permanent roads, the value of the roads shall be
37 the appraised value as appraised by the seller.

1 (8) "Timber" means forest trees, standing or down, on privately
2 or publicly owned land, and except as provided in RCW 84.33.170
3 includes Christmas trees and short-rotation hardwoods.

4 (9) "Timber assessed value" for a county means a value,
5 calculated by the department of revenue before October 1 of each
6 year, equal to the total stumpage value of timber harvested from
7 privately owned land in the county during the most recent four
8 calendar quarters for which the information is available
9 multiplied by a ratio. The numerator of the ratio is the rate of
10 tax imposed by the county under RCW 84.33.051 for the year of the
11 calculation. The denominator of the ratio is the composite property
12 tax rate for the county for taxes due in the year of the
13 calculation, expressed as a percentage of assessed value.

14 (10) "Timber assessed value" for a taxing district means the
15 timber assessed value for the county multiplied by a ratio. The
16 numerator of the ratio is the total assessed value of forest land
17 in the taxing district. The denominator is the total assessed value
18 of forest land in the county. As used in this section, "assessed
19 value of forest land" means the assessed value of forest land for
20 taxes due in the year the timber assessed value for the county is
21 calculated.

22 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
23 preservation of the public peace, health, or safety, or support of
24 the state government and its existing public institutions, and
25 takes effect July 1, 2001.

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