

Instructions for Completing Damaged Timber Application

[WAC 458-40-660\(4\)](#)

Only timber that has been damaged due to sudden and unforeseen cause may qualify.

(a) Sudden and unforeseen causes of damage that qualify for consideration of an adjustment include:

(i) Causes listed in [RCW 84.33.091](#); fire, blow down, ice storm, flood.

(ii) Others not listed; volcanic activity, earthquake.

(b) Causes that do not qualify for adjustment include:

(i) Animal damage, root rot, mistletoe, prior logging, insect damage, normal decay from fungi, and pathogen cause diseases; and

(ii) Any damage that can be accounted for in the accepted normal scaling rules through volume or grade reductions.

(c) The department of revenue will not grant adjustments for applications involving timber that has already been harvested but will consider any remaining undisturbed damaged timber scheduled for removal if it is properly identified.

Please mail completed form to:

Department of Revenue

Forest Tax Program

Attn: Operations Manager

PO Box 47472

Olympia WA 98504-7472

Or call **360-534-1324** for further information.