

# **Wood Waste Recycling**

By:

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#### **Chapter 1 - Program Intent**

The City of Olympia currently removes approximately 50 hazardous street trees per year. Of these 50 trees, we estimate approximately half to have a potential value to the City in log or processed wood form. Many factors affect the potential for a tree to have value in wood form. These include species, size, and condition of the tree; cost to transport, process, and storing the wood; as well as numerous legal and/or regulatory issues that need to be considered.

Most of the trees removed as part of the City's Hazard Tree Abatement Program are located within the City's rights-of-way. When the City is made aware of a potential hazardous tree growing within the right-of-way, the current policy is to inspect and evaluate the tree in question and then take action to abate the potential hazard through tree removal and/or pruning. Once a tree has been determined to be a hazard, the tree is typically felled and removed by a contracted private tree service. Wood removal is currently handled by the private tree service. Most often the end product of the wood is either firewood and/or chips.

The intent of this study is to evaluate the potential of converting the resulting wood from hazard tree removal to its highest and best use. This may include processing logs into lumber so it can be utilized in the community. This study will attempt to consider all of the potential costs and benefits of this process to ensure there is no net cost and preferably a net revenue to the City of Olympia.

Pursuant to the *Olympia Municipal Code* 16.60.045 - City Tree Account (see below), it is anticipated that the potential revenue generated from such operations would be appropriated into the City's Tree Account to be used for future Urban Forestry programs such as tree planting and tree care.

#### *OMC* 16.60.045 – *City Tree Account*

- A. There is created a city tree account into which all penalties and revenues received under Chapters 16.56, 16.60 and the tree protection element of Chapter 16.48 of this title shall be placed. In addition, the following sources of funds may be placed in the city tree account:
  - 1. Sale of trees or wood from city property where the proceeds from such sale have not been dedicated to another purpose;
  - 2. Donations and grants for purposes of the fund;
  - *3. Sale of seedlings by the city;*
  - 4. Civil penalties imposed under Section 16.60.130 or settlements in lieu of penalties. At the discretion of the city manager, costs incurred by the city to enforce Chapters 16.48, 16.56 or 16.60 may be deducted from the civil penalties;

- 5. Other monies allocated by the city council.
- B. The city shall use the city tree account for the following purposes:
  - 1. Acquiring, maintaining, and preserving wooded areas within the city;
  - 2. Planting and maintaining trees within the city;
  - *3. Identification and maintenance of landmark trees;*
  - 4. Propagation of seedling trees;
  - 5. *Urban forestry education;*
  - 6. Other purposes relating to trees as determined by the city council.

Hazard tree logs processed into lumber can provide benefits to the community, including artistic, environmental, and economic benefits.

Artistic: We envision the community using the available wood as a resource in

youth and adult arts programs.

Environmental: Less fire wood burned will result in higher air quality, processing into

finished wood products will reduce the quantity of waste wood entering the solid waste stream, and use of wood waste by the public will help educate the public as to the valuable resource we have in our

urban forest.

Economic: The City of Olympia Urban Forestry program hopes to create a net

revenue stream to support the planting of more trees in the urban

forest.

# **Chapter 2 - Procedures for Processing Wood Waste**

Four criteria need to be considered prior to removal, processing, and/or sale of wood from a street tree:

- Ownership: Who actually owns the tree?
- Hazard: Is the tree indeed a hazard to the public?
- Value: What value (artistic, functional, economic, etc.) will the resulting wood hold?
- Regulatory: Are there any federal, state, and/or local regulations that may restrict and/or limit the removal, processing or sale of wood products?

### Definition of Ownership

	,
Is the tree growing in a forest as defined by the Washington State Department of Natural Resources, RCW Chapter 84.33, Timber and Forest Lands?	"Forest land" is synonymous with "designated forest land" and means any parcel of land that is 20 or more acres or multiple parcels of land that are contiguous and total 20 or more acres that is or are devoted primarily to growing and harvesting timber. Designated forest land means the land only and does not include a residential home site. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than 10 percent of the land may be used for such incidental uses. It also includes the land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.  If the tree is in a forest, the City of Olympia needs to adhere to regulations for logging in forest lands. As defined under RCW 76.09, forest practice rules limit the number of board feet that can be logged within a 12-month period. A permit can be issued by the Chehalis office of DNR. Contact: Chris Knudsen, Forest Practices Forester, at 360-748-2383.
Is the tree growing within the City's rights-of-way?	As part of normal inspection procedures, City staff checks to determine whether the tree is on private property or within the City's right-of-way.
Is the tree a street tree (tree growing in the right-of-way) in which the City has an ownership interest?	If tree was planted by the City, is routinely maintained by the City, then the City may claim actual ownership of the tree. All trees in this category have been inventoried and a record is available in the Urban Forestry office.

To the two a street two a (two	For other street trees that are an arrang true cally planted by
Is the tree a street tree (tree	For other street trees that are or were typically planted by
growing within the right-of-	the abutting property owner and routinely maintained by
way) in which the City does	the abutting property owner, the City does not have an
not have an ownership	actual ownership interest. However, we still have
interest?	responsibility to ensure the safety of the public. The City
	has implemented their Hazard Tree Abatement Program
	to inspect and abate (remove/prune) hazard trees as they
	are brought to the City's attention. However, ownership
	of the tree and resulting wood still lies with the abutting
	property owner. So, when a tree is deemed to be
	hazardous, the City will need to seek ownership of the
	tree before deciding what to do with the wood. We
	recommend implementing the use of a form that transfers
	ownership from the property owner to the City. See the
	Appendix B for a proposed form.

#### **Hazard Determination**

Hazard tree determination needs to be made by either the Urban Forestry staff or a contracted forester. Staff uses a modified ISA (International Society of Arboriculture) hazard tree evaluation as the standard inspection procedure for trees that will be removed. (See Appendix C)

If removal is questionable or controversial, then a complete ISA hazard evaluation is performed.

#### Value Determination

According to the City Attorney's office, the City cannot make a gift of property or money without determining the value of the asset. In the case of disposal of wood from hazard trees, the City needs to determine if the wood has economic value before pursuing various options.

No Value	Hauling cost must be greater than log value making it economically unfeasible to invest money in the wood. If wood has no value, then the wood may be given away for \$0 compensation.
Value	If the cost of hauling and processing the wood are less than the value of the wood, then the city can pursue these suggested options for further disposal:  1. <u>City Use</u> . The city may determine it can use the wood for city operational purposes.  2. <u>Sell the wood</u> . In order to sell a city-owned asset, the asset needs to be declared surplus to the city's needs. The city can then sell the wood to the public through public auction or otherwise (the City of Olympia surplus sales).

- 3. Give to poor or infirm. Only in cases of providing services to the poor and infirm may the city provide wood of value for \$0 compensation. The disposal of wood in this manner would be best done through a contracted social service agency that has a mission and clientele so defined.
- 4. <u>Arts program</u>. The City Arts Program may benefit from use of wood that has value by offering free wood for participants in woodworking or craft classes.

#### Regulatory

Legal issues regarding the sale of City-owned wood.

The City will need to adhere to all Washington State Department of Natural Resources (DNR) and Department of Revenue regulations as well as City of Olympia tax rules when selling logs or wood to the public. The specific rules to note are as follows:

- Local sales tax (currently 8.4%), charged on all sales, regardless of destination of the wood.
- Forest Excise Tax (a.k.a. 'Timber Tax'), charged on logs removed from a forest (as defined by DNR) or from any public lands. When timber is harvested from public lands, the harvester is the first person other than the public entity to acquire title or possessor interest in the timber. In this case, when logs are being cut from City property, the harvester will need to pay a forest excise tax when buying the wood from the City of Olympia.

The timber tax is currently 5% of stumpage value.

The tax need only be paid for taxes owed that exceed \$50 over a three-month tax period per tax return. So, one entity would need to purchase over \$1,000 of raw logs from the City of Olympia during a three-month period.

The timber tax does not apply to sawn lumber of any kind.

• Washington State Export rules disallow any publicly owned timber from being exported out of the country. All logs sold by the City of Olympia in log form will need to be sold with a chain of custody form (copy in Appendix A). This form ensures that when the City sells the log, the buyer takes on the responsibility of not exporting the log.

Complete State of Washington forest tax rules can be found at http://dor.wa.gov/content/Forest\_Tax/forst\_RnLs.asp

#### **Local Regulations**

City of Olympia Tree Protection and Replacement Ordinance (OMC 16.60).

This ordinance regulates the removal of trees within the corporate limits of the City of Olympia. Removal of street trees is exempt from permit requirements, pursuant to the following:

*OMC* 16.60.040 – *Exemptions* 

The following activities are exempt from the tree plan and tree removal permit requirements. In all cases the minimum tree density herein established shall be maintained. In no case shall any landmark tree be removed without first obtaining a tree removal permit pursuant to Chapter 16.56.

I. Street trees. Removal of street trees, when performed by or on behalf of the city, with approval of the Urban Forester.

#### **Chapter 3 - Wood Processing**

#### A. <u>Hauling</u>

The City will need to have either the arborist contracted to remove the tree or an independent hauler take the log from the job site to a designated log yard on City property. The cost for such services ranges from \$35 to \$65 per hour with a typical job taking 2 to 4 hours. Due to the small loads, smaller trucks that are more agile in urban environments and less expensive are preferred.

#### B. Storage

The Urban Forestry Program has discussed with the Parks and Recreation Department the use of a remote area of Priest Point Park as an initial log storage yard. The site will potentially be adequate for milling with a portable band saw mill. Depending on the frequency of milling and size of logs, we may need to look at a larger site than is currently being considered.

Security of the log yard will need to be addressed as the City will be accumulating valuable assets in a small area. To reduce risk of losing asset value, the City will want to consider fencing the area.

Lastly, due to the wet conditions of the Priest Point site, the City will want to mill some wood to use to keep the logs and milled wood off of the ground.

#### C. Drying & Finish Processing

The wood could be sent to a dry kiln and surfaced if necessary. Not all wood will need to be dried and processed as many wood workers prefer to purchase wood green. Below is a table of primary species and the recommended finish processing for each to maximize return in the market. See Chapter 6 for firms who process wood locally.

Species	Drying	Surfacing	Comments
Western red cedar			Sold as rough sawn green
Port Orford cedar			Sold as rough sawn green
Douglas fir	Yes	No	Structural beams
Douglas fir	yes	Yes	Finished wood for interior trim or flooring
Big leaf maple	No	No	Rough cut stock: woodworkers prefer air dried for figured wood to maintain color
Big leaf maple	Yes	Yes	Finished wood for interior trim or flooring

Species	Drying	Surfacing	Comments
Alder	Yes	Yes	Must be milled and dried very soon after removal to prevent staining.
Hardwoods in general (black walnut, yew, cherry, etc.)	Yes	yes	Provide a product that can be widely used and used immediately

Cost of processing wood can be broken down as follows:

#### D. Transportation

Given efficient transport (a minimum of 1000 board feet), transportation can cost from \$.10 to \$.20 per board foot. Loads of 2500 board feet may be transported as as little as \$.05 per board foot.

#### E. Rough-Sawn Milling

On-site milling is typically billed on an hourly basis of \$45 to \$60 per hour. The largest variable in milling is the number of cuts—small planks will require more passes of the mill than large beams. Another variable is if the product size changes frequently, the changes to the mill will slow down production. Lastly, smaller logs that require time to load but produce low quantities will reduce rate of production.

#### F. Kiln Drying

Cost is typically \$.20 to \$.30 per board foot. The range of cost is provided because different species require longer drying times.

## G. Surfacing

Costs are typically range in the \$.15 to \$.20/lineal foot of stock. A moulder that is processing all four sides will cost more than sanding on two sides.

#### H. Lumber Storage

Storage for lumber can be obtained with a month-to-month lease from the Port of Olympia. Generally a 1200 square-foot storage area can be leased for \$250 per month. The storage area is not heated, but is well ventilated and protected from the elements. The area is also fully accessible for truck offloading. Up to 20,000 board feet could be efficiently stored in an area this size. See Chapter 6 for a list of local hauling, milling, and processing companies.

#### Chapter 4 - Marketing of City of Olympia Wood

The key objectives for the marketing of the wood are to:

- Ensure that the consumer is educated and informed about the source of the wood they are buying.
- Engage the public in putting the wood to a highest and best use.
- Create a profit-generating business for the Urban Forestry Program that supports further wood waste recovery and urban tree replanting efforts. See notes below regarding details on cost recovery.

With the above objectives in mind, below are some suggested methods the City should pursue for marketing of the wood. Ideally, all of the methods could be employed, yielding different benefits to the program.

#### A. Wood Artisans Grant Program

One of the purposes of the Wood Waste Program is to see that the wood gets in the hands of local artisans that can put the resource to a highest and best use. One way the City may want to pursue this mission is to develop a grant program that entertains proposals from local woodworkers and artisans. The proposals would be required to include a "product" that would be donated back to the City that could be either sold or auctioned off to support the continuation of the Wood Waste Program. The individuals or organizations chosen by the City would have the right to obtain enough wood at either free or at significantly reduced cost to produce their own work as well as wood for a product that would be donated back to the City.

#### B. Public Auction

The City of Olympia may consider auctioning wood directly from storage. Compensation for the wood would certainly yield a profit for the City, but the program would now not allow for tracking where the wood is being used and for what purpose. The City may want to consider this option for some of the lower grade or less processed (green rough sawn) woods. Fees for an auctioneer would need to be covered by the sale of wood. To avoid these fees, a silent auction/sealed bid process would yield the same results but would require more time to conduct.

#### C. High School Wood Shop Program

The local high school wood shops may provide a way for the City to accomplish many of the Wood Waste Program's objectives while also involving the community.

As in the Artisans Program above, students would make projects that could either be sold or auctioned to the public, in addition to projects done for themselves. Students

would learn about the value of urban wood as well as produce a high-value product for the City.

#### D. Retail Sales

Retailing the wood through local wood retailers would transfer the storage and marketing effort to an outside entity, reducing the workload for the City and creating more of a revenue stream. Additionally, with proper educational displays, education of a wider general public about the Wood Waste Program would be beneficial. Retail sales may allow for some tracking of where and how the wood will be used through point of sale information. A pamphlet describing the program could be included with every sale of City wood, with contact information for the Urban Forestry office.

In the case where a retailer will take responsibility for storing and handling the wood, compensation for the cost would most likely be handled in one of two ways. The legal and administrative ramifications need to be considered before deciding on the best course of action.

Two potential approaches are as follows:

- 1. Cost recovery for storage (retail and warehouse) and handling (scaling, pricing, stocking) can be billed to the City with a small commission (10% to 20%) on sales to cover overhead expenses.
- 2. Typically, a retailer would need to achieve a 33% to 50% gross margin to cover costs and provide adequate profit. An alternate method would be to consign the wood with a value that compensates the retailer for the effort involved.

# **Chapter 5 - Wood Product Uses**

The following table outlines wood value by species to assist the forester in determining the best course of action with a particular hazard tree log.

	Grade	Use(s)	Value Type	Value Amount*
Alder	common	pallets		\$1-\$3/bdft
	select	furniture, cabinets		
Cherry, Bitter	select	furniture, cabinets		\$4-\$6/bdft
Dogwood		tool handles, furniture, cabinets		\$6/bdft
Maple, Big Leaf	figured	furniture		\$6-\$12/bdft
		wood turning		
Maple, Big Leaf	plain	furniture	Financial	\$2-\$3/bdft
		flooring		
Maple, Eastern/Sugar	select and better	workbenches, cutting blocks		\$5-\$6/bdft
		flooring		
Oak, Pin	character, 2nd	furniture		\$3-\$4/bdft
		cabinets		
Oak, Red		furniture, flooring		\$3-\$4/bdft
		cabinets		
Oak, White	flatsawn	furniture		\$4-\$7/bdft
	quartersawn	furniture, flooring		
Sweetgum				unknown
Walnut, Black		furniture		\$5-\$10/bdft
	crotchwood	wood turning		
		gunstocks		
Walnut, English		furniture		\$5-\$10/bdft
Pacific Yew				Unknown
Fir, Douglas	common and better	structural		\$1.50-\$6/ bdft
	clear select	structural		
	clear select	furniture		
	clear select	flooring		
Fir, Grand		millwork (paint grade)		\$2-\$3/bdft
Hemlock		millwork (paint grade)		\$2-\$3/bdft
		cabinets		

	Grade	Use(s)	Value Type	Value Amount*
Spruce		siding		\$4-\$12/bdft
		instrument making		
Poplar, tulip		unknown		Unknown
Lindon - Basswood		wood carving		\$3-\$4/bdft
Cottonwood		cabinets		\$2-\$3/bdft
Fir, White		exterior trim		\$1-\$2/bdft

Retail Market values are taken from Puget Sound hardwood store retail prices Wholesale prices are 50-70% of retail prices.

# Chapter 6 - Hauling, Processing, and Marketing of Wood

This chapter outlines the South Sound firms that can haul, process, and sell wood from the hazard tree program. The information is designed to assist the Urban Forestry Program in using the best resources to have waste wood transported and processed.

	Facility Type	Species	Name	Capacity
Rough	wood chipper		White's Tree Care	
			Luken's Tree Preservation	
			Aaron Mosser	
			Moore Trees & Co.	
	raw logs		Holbrook, Port of Olympia	
			Tumwater Lumber	Any
			Forest Products, Inc. Hoquiam	Any
Finish	finish mill, kiln	All	Randall Custom Lumber	10000 bf 20' lengths
		all	NW Specialty Woods	5000 bf 20' lengths
		DF	Ridgefield Forest Products	100000 bf truckload only
	dry kiln	DF, WRC	Western Dry Kiln	100,000 bf truckload only
Haulers	medium log truck		Sharpe's Trucking	26' length
	Small log truck		Han Debakker	20' length
	large log truck		Hart Brothers Trucking	
	large log truck		Custom Cut Tree & Logging, Shelton	
Retailers			Windfall Lumber	
			Hardel Building Supply	
			Tanglewilde Lumber	

#### **Chapter 7 - Staff Operating Procedures**

The City of Olympia Urban Forestry Program will need to revise the current hazard tree removal process. The following outline depicts the typical work flow of processing urban hazard trees in to marketable wood.

- 1. Determine if the tree is owned by the City or in the right of way as discussed above.
- 2. Estimate value of tree to determine if it is economic for use other than chips or firewood.
- 3. If value assessment determines the tree/logs will have a value greater than the cost to handle and process, go to Step 5.
- 4. If value assessment determines the tree/logs will not have a value greater than the cost to handle and process, go to Step 6.
- 5. Write wood utilization specifications (log dimensions and hauling instructions) into bid contract.
- 6. Conduct bid process.
- 7. Accumulate logs in log yard.
- 8. Determine whether further processing will provide a positive return. If no, then go to Step 9. If yes, go to Step 10.
- 9. Advertise and sell raw logs.
- 10. Conduct bid process for rough milling and processing of logs.
- 11. Process wood.
- 12. Market wood at surplus sale, auction, or local retailers on consignment.

#### **Chapter 8 - Recommended Legal Documents**

### A. Ownership Agreement

An ownership agreement form should be designed for field use to gain agreement via signature from property owners transferring log ownership to the City of Olympia. See Appendix B for sample form.

#### B. Revised Contract for Tree Removal

Contract for tree removal should clearly stipulate the following:

- Wood should be cut into log form, specifying log length and hauling instructions.
- Logs should be moved to vehicle-accessible area of the site for removal from site by log truck.
- Logs should be cleared of branches completely.

#### C. Contract for Services: Hauling, Milling, Processing

A new service contract should be developed for hauling to and processing of logs in the City log yard. This may be included in the bid specifications developed for tree removal. This would reduce the time delays associated with more than one contractor being involved in the removal and hauling of the logs. Additional contracts should be developed for services related to processing of material.

#### D. Contract for Arts Grant Program, Retail Sales, or Auction Services

#### **Appendix A - Taxation on Log Sales**

1. Washington State Log Export Rules

Exports. A deduction is allowed with respect to export sales when as a necessary incident to the contract of sale the seller agrees to, and does deliver the goods (1) to the buyer at a foreign destination; or (2) to a carrier consigned to and for transportation to a foreign destination; or (3) to the buyer at shipside or aboard the buyer's vessel or other vehicle of transportation under circumstances where it is clear that the process of exportation of the goods has begun, and such exportation will not necessarily be deemed to have begun if the goods are merely in storage awaiting shipment, even though there is reasonable certainty that the goods will be exported. The intention to export, as evidenced for example, by financial and contractual relationships does not indicate "certainty of export" if the goods have not commenced their journey abroad; there must be an actual entrance of the goods into the export stream.

In all circumstances there must be (a) a certainty of export and (b) the process of export must have started.

It is of no importance that title and/or possession of the goods pass in this state so long as delivery is made directly into the export channel. To be tax exempt upon export sales, the seller must document the fact that he placed the goods into the export process. That may be shown by the seller obtaining and keeping in his files any one of the following documentary evidence:

- (1) A bona fide bill of lading in which the seller is shipper/consignor and by which the carrier agrees to transport the goods sold to the foreign buyer/consignee at a foreign destination; or
- (2) A copy of the shipper's export declaration, showing that the seller was the exporter of the goods sold; or
- (3) Documents consisting of:
  - (a) Purchase orders or contracts of sale which show that the seller is required to get the goods into the export stream, e.g., "f.a.s. vessel"; and
  - (b) Local delivery receipts, tripsheets, waybills, warehouse releases, etc., reflecting how and when the goods were delivered into the export stream; and
  - (c) When available, United States export or customs clearance documents showing that the goods were actually exported; and

(d) When available, records showing that the goods were packaged, numbered, or otherwise handled in a way which is exclusively attributable to goods for export.

Thus, where the seller actually delivers the goods into the export stream and retains such records as above set forth, the tax does not apply. It is not sufficient to show that the goods ultimately reached a foreign destination; but rather, the seller must show that he was required to, and did put the goods into the export process.

2. Rules on Forest Excise Taxation are located at http://dor.wa.gov/content/Forest\_Tax/forst\_RnLs.asp

Appendix B - City of Olympia Tree/Log Ownership Transfer Form		
Date	:	
	e of Property Owner:	
	ress of Property Where Tree is Located:	
Spec	ies:	
Reas	on for Tree Removal:	
	Dead or dying	
	Deemed to be hazardous.  Explain:	
	Causing damage to City infrastructure.  Explain:	
desci	below signed agrees to allow the City of Olympi ribed tree, thereby releasing all responsibility of ting logs or brush.	a to take ownership of the above-
Signa	ature:	Date:
	Property Owner	

# **Appendix C – Street Tree Management Form**

Complaint:	Received By:
Address:	Date:
Phone:	Location Description Sketch:
Address of Tree: (if different from above):	
Details of Tree (s):	
ON-SITE INVESTIGATION	Tree Sketch/Photo:
Investigator:	
Date:	
Species:	
Size: (DBH) (HT) (SRPD)	
<b>Health/Defect Description:</b>	
Top:	
Roots:	
Trunk:	

Pruning Prescription:	Bid Request Date:
	Bid #1 (Who)
	(\$)
	Bid #2 (Who)
Remove Tree (Y) (N)	(\$)
Leave Wood (Y) (N)	
Grind Stump (Y) (N)	Bid #3 (Who)
Traffic Control Plan (Y) (N)	(\$)
	Date Work Performed:
	Inspection Date:
	Work OK?
	If no, then correction notice:



# DISPOSITION CERTIFICATION FOR EXPORT RESTRICTED TIMBER

Contracting/Selling Agency		Sale Name	Sale Name		
Agency Contract Number  County(s)		DNR Region			
		Forest Practices Permit Number			
Assigned Log Brand Description		Registered Log Brand	Registered Log Brand Number		
	rms, the following is a true and ce statements is punishable by a gr			mber harvested under	
UBI Number	Location	Species	Volume (MBF)	Volume (Tons/Pounds)	
Total:					
Total.					
Company Name		UBI Number	UBI Number		
Representative's Name		Representative's Title	Representative's Title		
Representative's Signature		Date	Date		

# EXPORT RESTRICTED TIMBER DISPOSITION CERTIFICATION INSTRUCTIONS

An export Restricted Timber Disposition Certification is to be completed for each export restricted timber sale under contract from non-federal public selling agencies within Washington State. Certifications are to be submitted to the Department of Revenue within 10 days after harvesting activities have ceased and volume removal records are available.

#### **Contracting/Selling Agency**

Enter the public agency offering the sale contract.

#### Sale Name

Enter sale name assigned by the selling agency (if applicable).

#### **Agency Contract Number**

Enter the contract number assigned by the selling agency (if applicable).

#### **DNR Region**

For Department of Natural Resources contracts, enter the DNR region name.

#### **Forest Practices Application Number**

Enter Department of Natural Resources forest practices permit number which corresponds with the sale (if applicable).

#### **Assigned Log Brand Description**

Enter the log brand description.

#### **Registered Log Brand Number**

Enter the State Log Brand Registry identification number for the assigned log brand.

#### List

For each location logs are delivered, enter the Unified Business Identifier Number (if not available, enter their federal tax number), location name, species, and volume in either thousand board feet (MBF) or weight (pounds, tons).

#### **Total Volume**

Add each volume column and enter total volume.

#### **Company Name**

Enter purchaser's name.

#### **UBI Number**

Enter the purchaser's Unified Business Number (if you do not have a Washington State Unified Business Number, enter your federal tax number).

#### **Representative's Name**

Enter name of representative for the company and their title.

Submit signed and dated certifications to the following address:

Department of Revenue Forest Tax Division Log Export Regulations PO Box 47472 Olympia, WA 98504-7472

If you need further assistance, please call (800) 548-8829.

To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users please call (800) 451-7985. You may also access tax information on our Internet home page at http://dor.wa.gov.



### PURCHASER CERTIFICATION FOR EXPORT RESTRICTED TIMBER

Contracting/Selling Agency:		
Sale Name:	Date of Sale:	
Agency Contract Number:		
DNR Region:	County:	
Forest Practices Application Number:		
Estimated Sale Volume:		
Unit of Measure: MBF Scribner, Weight (pounds, tons), Cords, Other		
Assigned Log Brand Description:	Registered Log Brand Number:	

#### The Purchaser hereby affirms, under penalty of law, the truth of the following:

- A. That export restricted unprocessed timber will not be:
  - ◆ Exported by the Purchaser or used in substitution by the Purchaser, or
  - ◆ Transferred to any other person for the purpose of export or substitution.
- B. That hammer brands and red paint applied to such timber as required by WAC 240-15-025 shall remain on such timber until it is domestically processed.
- C. That prior to selling, trading, exchanging, or otherwise conveying export restricted timber to any other person, the purchaser (transferor) shall require the transferee to sign a completed Transferee Certification. The original is to be mailed to Department of Revenue prior to the logs being physically transferred.
- D. That the transferor shall not sell, trade, exchange or otherwise convey export restricted timber to any other person on the Department of Revenue ineligible list.

#### Making false statements on the Bidder Certification is punishable as a gross misdemeanor RCW 9A.72.040.

FAX Number:
Timber Tax Number:

#### PURCHASER CERTIFICATION INSTRUCTIONS

This form is used for reporting direct acquisitions by companies or individuals of unprocessed, export restricted timber from public agencies. A separate Certification form is needed for each contract or agreement. Completed forms are to be submitted to the Department of Revenue at the address listed on the reverse side, within five days of award date of contract.

**Contract/Selling Agency:** Enter the name of the public agency.

**Sale Name:** Enter sale name assigned by the selling agency.

**Date of Sale:** Enter the auction date for the sale or the date that the contract was signed.

**Agency Contract Number:** Enter the contract number assigned by the selling agency.

**DNR Number:** For Department of Natural Resources contracts, enter the DNR region name.

**County:** Enter the name of the county in which the sale is located.

**Forest Practice Application Number:** Enter the Department of Natural Resources Forest Practices Permit number which corresponds with the sale.

**Estimated Sales Volume:** Enter the volume of timber being acquired (rounded to the nearest whole number).

**Unit of Measure:** Enter the measurement unit for the sales volume, MBF (thousand board feet), weight (pounds, tons), cords, other (explain).

**Assigned Log Brand Description:** Enter the log brand assigned to the sale or contract.

**Registered Log Brand Number:** Enter the State Log Brand Registry identification number for the assigned log brand.

**Purchaser Information:** Type or print purchaser's name, mailing address, daytime phone number (including area code), FAX number (if applicable), UBI number (if you do not have a Washington State Unified Business number, enter your federal tax number), Timber Tax registration number, and representative's name and title.

**Signature and Date:** Sign your name in the signature space. Enter today's date.

If you need further assistance, please call (800) 548-8829.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users please call (800) 451-7985. You may also access tax information on our Internet home page at http://dor.wa.gov.



# TRANSFEREE CERTIFICATION FOR EXPORT RESTRICTED TIMBER

Control of the contro					
Transferor's (Seller) Name					
UBI Number	Sale Name	Sale Name			
Contracting/Selling Agency	Agency Contract Number	Agency Contract Number			
DNR Region	County	County			
Forest Practices Application Number	Estimate of Volume Transferred	Estimate of Volume Transferred			
List:					
Species	Volume	Unit of Measure			
Assigned Log Brand Description Registered Log Brand Number					
Representative's Signature					
The Transferee hereby affirms, under penalty of law, the transferee (Payer) will not expert upprecessed timber					
<ul><li>A. Transferee (Buyer) will not export unprocessed timber purchased under said application.</li><li>B. Transferee will not transfer said timber to any other person or corporation for the purpose of either export or</li></ul>					
B. Transferee will not transfer said timber to any other per substitution.	soll of corporation for the par	pose of cluic export of			
C. That hammer brands and red paint applied to such timb domestically processed.	er as required by WAC 240-1	5-025 shall remain until it is			
D. That prior to selling, trading, exchanging, or otherwise conveying export restricted timber to any other person, the transferor (seller) shall require the transferee to sign a completed Transferee Certification. The original is to be mailed to the Department of Revenue prior to the logs being physically transferred.					
Making false statements on the Bidder Certification is punishable as a gross misdemeanor RCW 9A.72.040.					
Transferee's (Buyer) Name  UBI Number					
Transferee 8 (Buyer) Name	OBI Number				
Address	Phone Number	Phone Number			
City, State, Zip Code	Fax Number	Fax Number			
Representative's Name	Representative's Title	Representative's Title			
Representative's Signature	Date	Date			
Delivery Point					

#### TRANSFEREE CERTIFICATION INSTRUCTIONS

This form is used for reporting acquisitions by companies or individuals of unprocessed, export restricted timber from other companies or individuals. A separate certification form is needed for each contract, agreement and delivery point. Purchasers with multiple facilities must complete a form for each location. Completed forms are to be submitted to the Department of Revenue at the address listed at the top of the form, prior to the physical transfer of logs.

#### Transferor's (Seller) Name

Enter the seller's name (company or individual).

#### **UBI Number**

Enter the seller's Unified Business Identifier Number or federal tax number.

#### Sale Name

Enter sale name assigned by the selling agency (if applicable).

#### **Agency Contract Number**

Enter the contract number assigned by the selling agency (if applicable).

#### **DNR Region**

For Department of Natural Resources contracts, enter the DNR region name (if applicable).

#### **County**

Enter the name of the county in which the sale is located (if applicable)

#### **Forest Practices Application Number**

Enter the Department of Natural Resources forest practices permit number which corresponds with the sale (if applicable).

#### **Estimate of Volume Transferred**

Enter the volume of timber being sold or transferred (round to the nearest whole number).

#### List

Enter volumes and unit of measurement for each species (MBF (thousand board feet), Weight (pounds, tons), Cords, Other (explain)).

#### **Assigned Log Brand Description**

Enter the Log Brand description assigned to volume being transferred (if applicable).

#### **Registered Log Brand Number**

Enter the State Log Brand Registry identification number for the assigned log brand (if applicable).

#### **Signature**

Seller's representative shall sign their name and enter the current date.

#### **Transferee (Buyer) Information**

Type or print buyer's name, mailing address, daytime phone number including area code, FAX number (if applicable), UBI number (if you do not have a Washington State Unified Business Identifier Number, enter your federal tax number), and representative's name and title.

#### **Signature and Date**

Buyer's representative shall sign their name and enter current date.

#### **Delivery Point**

Enter the name and location of the destination facility. A separate Transferee Certification form is needed for each destination.

If you need further assistance, please call (800) 548-8829.

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Legion Way - Red Oak Note split in trunk



Hazard Assessment determines need to have tree removed



Tree in the process of removal



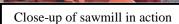
Logs are bucked and prepared for transport to sawmill



Logs are loaded for transport to the sawmill



Logs are milled on a small portable sawmill



Example of some of the milled lumber from the hazard tree



Logs being skidded with a small "bobcat" style loader



Logs being skidded with a small "bobcat" style loader



Logs being loaded with a small truck mounted hoist for transport to the sawmill



Logs being moved by hand with "Peaveys"



Hand sorting "Historic" red oak lumber



Thousands of dollars worth of milled, kiln dried and planed red oak lumber