

Title 84 RESOURCES

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Chapters:

Chapter 84.33 - TIMBER HARVEST EXCISE TAX

Chapter 84.64 - MINERAL RIGHTS RESERVATION IN REAL ESTATE CONVEYANCE

**Chapter 84.33 TIMBER HARVEST EXCISE TAX**

Sections:

[84.33.010 PRIOR ORDINANCE REENACTED.](#)

[84.33.020 TAX IMPOSED.](#)

[84.33.030 DETERMINATION OF TAX.](#)

[84.33.040 ADMINISTRATION AND COLLECTION.](#)

[84.33.050 CONTRACT WITH DEPARTMENT OF REVENUE.](#)

[84.33.060 AGREEMENT TO INSPECTION OF RECORDS.](#)

**84.33.010 PRIOR ORDINANCE REENACTED.**

Ordinance No. 103-84, adopted July 2, 1984, and Chapter 84.33 of the Revised Code of Wahkiakum County, imposing an excise tax of four percent on every person engaging in the County of Wahkiakum as harvester from privately owned land, are each hereby ratified, reaffirmed, and reenacted.

(Ord. 139-05 § 1)

**84.33.020 TAX IMPOSED.**

There is imposed and shall be collected an excise tax on every person in the County engaging in business as a harvester as defined by RCW 84.33.035. The tax shall be paid, collected and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by RCW 84.33.086.

(Ord. 139-05 § 2: Ord. 103-84 § 1)

**84.33.030 DETERMINATION OF TAX.**

The tax shall be equal to the stumpage value of the timber, as defined in RCW 84.33.035, harvested from privately-owned land within the County, multiplied by a rate of four percent, and harvested from publicly-owned land within the County, multiplied by the following rates:

- A. For timber harvested January 1, 2005, through December 31, 2005, 1.2 percent;
- B. For timber harvested January 1, 2006, through December 31, 2006, 1.5 percent;
- C. For timber harvested January 1, 2007, through December 31, 2007, 1.8 percent;

Title 84 RESOURCES

- D. For timber harvested January 1, 2008, through December 31, 2008, 2.1 percent;
- E. For timber harvested January 1, 2009, through December 31, 2009, 2.4 percent;
- F. For timber harvested January 1, 2010, through December 31, 2010, 2.7 percent;
- G. For timber harvested January 1, 2011, through December 31, 2011, 3.1 percent;
- H. For timber harvested January 1, 2012, through December 31, 2012, 3.4 percent;
- I. For timber harvested January 1, 2013, through December 31, 2013, 3.7 percent;
- J. For timber harvested January 1, 2014 and thereafter, 4.0 percent.

Any harvester, as defined in RCW 84.33.035, incurring less than fifty dollars tax liability in any calendar quarter, is excused from the payment of the tax imposed by Section 84.33.020, but may be required by the Department of Revenue to file a return even though no tax may be due.

(Ord. 139-05 § 3)

**84.33.040 ADMINISTRATION AND COLLECTION.**

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW Chapter 84.33 and all sections of RCW Chapter 82.32 (as now existing or hereafter amended), except RCW 82.32.045 and 82.32.270, shall apply with reference to the taxes imposed under this chapter.

(Ord. 139-05 § 4: Ord. 103-84 § 1)

**84.33.050 CONTRACT WITH DEPARTMENT OF REVENUE.**

The County is authorized to contract with the Department of Revenue (prior to January 12, 2005) for the administration and collection of the tax imposed by Section 84.33.020 and to provide in such agreement for payment of the costs of collection and administration incurred by the Department of Revenue as directed by RCW 84.33.081. The Prosecuting Attorney of the County shall first approve the form and content of the contract. The Chairman of the Board of County Commissioners is authorized to execute such contract.

(Ord. 139-05 § 5: Ord. 103-84 § 5)

**84.33.060 AGREEMENT TO INSPECTION OF RECORDS.**

The County agrees to give to the Department of Revenue such facts and information and to permit the department to inspect its records in connection with the imposition, collection and administration of the tax imposed by Section 84.33.020 of this chapter, as may be necessary to permit the Department to facilitate the administration of the tax and insure the correct distribution of proceeds to the County as provided by RCW Chapter 84.33.

(Ord. 139-05 § 6)

**Chapter 84.64 MINERAL RIGHTS RESERVATION IN REAL ESTATE CONVEYANCE**

Sections:

[84.64.010 RESERVATION REQUIRED.](#)

Title 84 RESOURCES

**84.64.010 RESERVATION REQUIRED.**

In all conveyances of real estate by the County, unless otherwise specifically ordered in that particular conveyance by the Board of County Commissioners, all deeds and conveyances shall contain the following reservation of oil, gas, mineral and other rights, to-wit:

"The County Grantor hereby expressly saves, excepts and reserves out of the grant hereby made, unto itself, its successors, and assigns, forever, all oils, gases, coals, ores, minerals, gravel, timber and fossils of every name, kind or description, and which may be in or upon said lands above described; or any part thereof, and the right to explore the same for such oils, gases, coal, ores, minerals, gravel, timber and fossils; and it also hereby expressly saves reserves out of the grant hereby made, unto itself, its successors and assigns, forever, the right to enter by itself, its agent, attorneys and servants upon said lands, or any part or parts thereof, at any and all times, for the purpose of opening, developing and working mines thereon, and taking out and removing therefrom all such oils, gases, coal, ores, minerals, gravel, timber and fossils, and to that end it further expressly reserves out of the grant hereby made, unto itself, its successors and assigns, forever, the right by it or its agents, servants and attorneys at any and all times to erect, construct, maintain and use all such buildings, machinery, roads and railroads, sink such shafts, remove such oil, and to remain on said lands or any part thereof, for the business of mining and to occupy as much of said lands as may be necessary or convenient for the successful prosecution of such mining business, hereby expressly reserving to itself, its successors and assigns, as aforesaid, generally, all rights and powers in, to and over, said land, whether herein expressed or not, reasonably necessary or convenient to render beneficial and efficient the complete enjoyment of the property and the rights hereby expressly reserved. No rights shall be exercised under the foregoing reservation, by the county, its successors or assigns, until provision has been made by the county, its successors or assigns, to pay to the owner of the land upon which the rights herein reserved to the county, its successors or assigns, are sought to be exercised, full payment for all damages sustained by said owner, by reason of entering upon said land; PROVIDED, That if said owner from any cause whatever refuses or neglects to settle said damages, then the county, its successors or assigns, or any applicant for a lease or contract from the county for the purpose of prospecting for or mining valuable minerals, or operation contract, or lease, for mining coal, or lease for extracting petroleum or natural gas, shall have the right to institute such legal proceedings in the superior court of the county wherein the land is situated, as may be necessary to determine the damages which said owner of said land may suffer:"

(Res. 18-82)