



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do NOT use for expedited rule making

Agency: Department of Revenue

- Preproposal Statement of Inquiry was filed as WSR 08-19-074; or
- Expedited Rule Making--Proposed notice was filed as WSR ; or
- Proposal is exempt under RCW 34.05.310(4).

- Original Notice
- Supplemental Notice to WSR
- Continuance of WSR

Title of rule and other identifying information: WAC 458-40-540, Forest land values--2009

Hearing location(s):

Capitol Plaza Building
4th Floor – L&P Large Conference Room
1025 Union Avenue SE
Olympia, Washington

Date: December 9, 2008 Time: 10:00 a.m.

Date of intended adoption: December 23, 2008
(Note: This is NOT the effective date)

Submit written comments to:

Name: Mark Bohe
Address: Post Office Box 47453
Olympia, Washington
98504-7453
e-mail: markbohe@dor.wa.gov
Fax: (360) 586-0127
by December 9, 2008

Assistance for persons with disabilities: Contact Martha Thomas at (360) 725-7497 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).

Purpose of the proposal and its anticipated effects, including any changes in existing rules: RCW 84.33.140 requires that forest land values be adjusted annually by a statutory formula contained in RCW 84.33.140(3). The proposed rule adjusts the table of forest land values in Washington as required by statute. County assessors will use these published land values for property tax purposes in 2009.

Copies of draft rules are available for viewing and printing on our website at:
<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: RCW 84.33.140 requires that the values provided in this rule be adjusted each year.

Statutory authority for adoption: RCW 82.32.300, 82.01.060(2), and 84.33.096

Statute being implemented: RCW 84.33.140

Is rule necessary because of a:

- Federal Law? Yes No
 - Federal Court Decision? Yes No
 - State Court Decision? Yes No
- If yes, CITATION:

Date

November 5, 2008

Name

Alan R. Lynn

Signature

Title

Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: November 05, 2008

TIME: 10:30 AM

WSR 08-22-098

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

None.

Name of proponent: Washington State Department of Revenue

- Private
- Public
- Governmental

Name of agency personnel responsible for:

| Name | Office Location | Phone |
|------------------------------------|-------------------------------------------|----------------|
| Drafting..... Mark E. Bohe | 1025 Union Ave. SE. Ste #544, Olympia ,Wa | (360) 570-6133 |
| Implementation.... Stuart Thronson | 1025 Union Ave. SE. Ste #300, Olympia ,Wa | (360) 570-3230 |
| Enforcement..... Stuart Thronson | 1025 Union Ave. SE. Ste #300, Olympia ,Wa | (360) 570-3230 |

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:
Address:

phone
fax
e-mail

No. Explain why no statement was prepared.

A small business economic impact statement is not required because the rule and the proposed amendments do not impose any requirements or burdens that are not already specifically required by statute.

Is a cost-benefit analysis required under RCW 34.05.328?

Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:
Address:

phone
fax
e-mail

No: Please explain: The content/values set in this rule are explicitly and specifically dictated by statute. Such rules are not subject to RCW 34.05.328.