



RULE-MAKING ORDER

CR-103P (May 2009)
(Implements RCW 34.05.360)

Agency: Department of Revenue

Permanent Rule Only

Effective date of rule:

Permanent Rules

31 days after filing.

Other (specify) 1/1/11 (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

Yes No If Yes, explain: The forest land value rule is required by statute (RCW 84.33.140) to be effective on January 1, 2011.

Purpose: WAC 458-40-540 contains the forest land values, which must be adjusted annually by a statutory formula contained in RCW 84.33.140(3). This rule has been amended to provide county assessors with forest land values for the 2011 assessment year.

Citation of existing rules affected by this order:

Repealed:

Amended: WAC 458-40-540 Forestland values - 2011

Suspended:

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

Other authority: RCW 84.33.091

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 10-22-063 on October 29, 2010.

Describe any changes other than editing from proposed to adopted version:

The following changes to the forest land values in the proposed rule were made:

- Land Grade 1/Operability Class 3 - \$190 was changed to \$189
- Land Grade 5/Operability Code 3 - \$67 was changed to \$66

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

Date adopted: December 29, 2010

NAME (TYPE OR PRINT)

Alan R. Lynn

SIGNATURE

TITLE

Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: December 29, 2010

TIME: 9:49 AM

WSR 11-02-019

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	_____	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted in the agency's own initiative:

New	_____	Amended	<u>1</u>	Repealed	_____
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	_____	Repealed	_____

This rule was adopted on December 29, 2010 and becomes effective January 1, 2011. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 10-02-031, filed 12/29/09, effective 1/1/10)

WAC 458-40-540 Forest land values--((2010)) 2011. The forest land values, per acre, for each grade of forest land for the ((2010)) 2011 assessment year are determined to be as follows:

LAND GRADE	OPERABILITY CLASS	((2010)) <u>2011</u> VALUES ROUNDED
1	1	\$((209)) <u>204</u>
	2	((207)) <u>202</u>
	3	((194)) <u>189</u>
	4	((140)) <u>137</u>
2	1	((175)) <u>171</u>
	2	((170)) <u>166</u>
	3	((163)) <u>159</u>
	4	((117)) <u>114</u>
3	1	((137)) <u>134</u>
	2	((133)) <u>130</u>
	3	((132)) <u>129</u>
	4	((101)) <u>99</u>
4	1	((105)) <u>103</u>
	2	((102)) <u>100</u>
	3	((101)) <u>99</u>
	4	((77)) <u>75</u>
5	1	((76)) <u>74</u>
	2	((69)) <u>67</u>
	3	((68)) <u>66</u>
	4	((47)) <u>46</u>
6	1	((39)) <u>38</u>
	2	((36)) <u>35</u>
	3	((36)) <u>35</u>
	4	((34)) <u>33</u>
7	1	17
	2	17
	3	16
	4	16
8	1	1