

THIS PROPOSED RULE IS SUBMITTED FOR PUBLIC COMMENTS AFTER INPUT FROM INTERESTED PARTIES AND IS TO BE USED SOLELY FOR DISCUSSION PURPOSES AT THE PUBLIC HEARING ON THE PROPOSED RULE. UNDER NO CIRCUMSTANCES IS THIS PROPOSED RULE TO BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS.

AMENDATORY SECTION (Amending WSR 09-02-044, filed 12/31/08, effective 1/1/09)

**WAC 458-40-540 Forest land values--((2009)) 2010.** The forest land values, per acre, for each grade of forest land for the ((2009)) 2010 assessment year are determined to be as follows:

LAND GRADE	OPERABILITY CLASS	((2009)) <u>2010</u> VALUES ROUNDED
1	1	\$((209)) <u>210</u>
	2	((207)) <u>208</u>
	3	((194)) <u>195</u>
	4	140
2	1	((175)) <u>176</u>
	2	((170)) <u>171</u>
	3	((163)) <u>164</u>
	4	117
3	1	137
	2	133
	3	132
	4	101
4	1	105
	2	102
	3	101
	4	77
5	1	76
	2	69
	3	68
	4	47
6	1	39
	2	36
	3	36
	4	34
7	1	17
	2	17
	3	16
	4	16
8	1	1

