



# 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 ; 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 -- 2007

### Hearing location(s):

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

Date: December 5, 2006 Time: 10:00 a.m.

Date of intended adoption: December 12, 2006  
(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) 586-5543  
by December 5, 2005

Assistance for persons with disabilities: Contact Sandy Davis no later than 10 days before the hearing date.  
TTY 1-800-451-7985 or (360) 725-7499

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 2007.

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:

**Filed: October 30, 2006**

**Time: 12:21 p.m.**

**WSR: 06-22-063**

**The above information was input by DOR**

### Date

### Name

Alan R. Lynn

### Signature

### Title

Rules Coordinator

**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.

