

**WAC 458-40-540 Forest land values—2021.** The forest land values, per acre, for each grade of forest land for the 2021 assessment year are determined to be as follows:

LAND GRADE	OPERABILITY CLASS	2021 VALUES PER ACRE
1	1	\$218
	2	216
	3	202
	4	148
2	1	186
	2	179
	3	172
	4	122
3	1	144
	2	140
	3	138
	4	106
4	1	112
	2	107
	3	106
	4	81
5	1	81
	2	71
	3	70
	4	50
6	1	41
	2	39
	3	39
	4	37
7	1	18
	2	18
	3	17
	4	17
8	1	1

[Statutory Authority: RCW 82.01.060(2), 84.33.096, 84.33.091, and 84.33.140. WSR 21-02-020, § 458-40-540, filed 12/28/20, effective 1/1/21. Statutory Authority: RCW 82.01.060(2) and 84.33.096. WSR 20-02-053, § 458-40-540, filed 12/23/19, effective 1/1/20; WSR 19-02-069, § 458-40-540, filed 12/28/18, effective 1/1/19. Statutory Authority: RCW 82.01.060(2), 82.32.300, and 84.33.096. WSR 18-02-058, § 458-40-540, filed 12/29/17, effective 1/1/18; WSR 17-02-003, § 458-40-540, filed 12/22/16, effective 1/1/17; WSR 16-01-069, § 458-40-540, filed 12/14/15, effective 1/1/16. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, 84.33.091, and 84.33.140. WSR 15-01-095, § 458-40-540, filed 12/17/14, effective 1/1/15. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, and 84.33.091. WSR 14-01-097, § 458-40-540, filed 12/17/13, effective 1/1/14; WSR 13-02-034, § 458-40-540, filed 12/21/12, effective 1/1/13. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, 84.33.091 and 84.33.140. WSR 12-02-040, § 458-40-540, filed 12/29/11, effective 1/1/12. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, and 84.33.091. WSR 11-02-019, § 458-40-540, filed 12/29/10, effective 1/1/11; WSR 10-02-031, § 458-40-540, filed 12/29/09, effective 1/1/10; WSR 09-02-044, § 458-40-540, filed 12/31/08, effective 1/1/09; WSR 08-02-063, § 458-40-540, filed 12/28/07, effective 1/1/08; WSR 07-02-038, § 458-40-540, filed 12/26/06, effective 1/1/07. Statutory

Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, and 84.33.140. WSR 06-02-006, § 458-40-540, filed 12/22/05, effective 1/1/06; WSR 05-02-037, § 458-40-540, filed 12/30/04, effective 1/1/05. Statutory Authority: RCW 82.32.300 and 84.33.140. WSR 04-02-018, § 458-40-540, filed 12/30/03, effective 1/1/04. Statutory Authority: RCW 82.01.060(2), 82.32.300, 84.33.096, 84.33.091, and 84.33.140. WSR 03-02-004, § 458-40-540, filed 12/19/02, effective 1/1/03. Statutory Authority: RCW 82.32.300, 84.33.096, 84.33.091 and 84.33.120. WSR 02-02-033, § 458-40-540, filed 12/24/01, effective 1/1/02. Statutory Authority: RCW 82.32.300, 84.33.096 and 84.33.120. WSR 01-02-018, § 458-40-540, filed 12/21/00, effective 1/1/01; WSR 00-02-018, § 458-40-540, filed 12/27/99, effective 1/1/00; WSR 99-02-030, § 458-40-540, filed 12/30/98, effective 1/1/99; WSR 98-02-014, § 458-40-540, filed 12/30/97, effective 1/1/98; WSR 97-07-041, § 458-40-540, filed 3/14/97, effective 4/14/97; WSR 96-02-055, § 458-40-540, filed 12/29/95, effective 1/1/96. Statutory Authority: RCW 82.32.300 and 84.33.120. WSR 95-02-039, § 458-40-540, filed 12/30/94, effective 1/1/95. Statutory Authority: RCW 82.32.300. WSR 94-02-046, § 458-40-540, filed 12/30/93, effective 1/1/94. Statutory Authority: RCW 84.33.120. WSR 93-02-024, § 458-40-540, filed 12/31/92, effective 1/1/93; WSR 91-24-026, § 458-40-540, filed 11/26/91, effective 1/1/92. Statutory Authority: RCW 84.33.120 and 84.08.010. WSR 90-24-012, § 458-40-540, filed 11/27/90, effective 12/28/90; WSR 89-23-095, § 458-40-540, filed 11/21/89, effective 12/22/89. Statutory Authority: RCW 84.33.120 and 84.33.130. WSR 88-23-055 (Order FT-88-3), § 458-40-540, filed 11/15/88; WSR 87-22-068 (Order FT-87-3), § 458-40-540, filed 11/4/87. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-540, filed 12/31/86.]