

**WAC 458-40-540 Forest land values—2024.** The forest land values, per acre, for each grade of forest land for the 2024 assessment year are determined to be as follows:

LAND GRADE	OPERABILITY CLASS	2024 VALUES PER ACRE
1	1	\$227
	2	225
	3	211
	4	154
2	1	194
	2	187
	3	180
	4	127
3	1	150
	2	146
	3	144
	4	111
4	1	117
	2	112
	3	111
	4	84
5	1	84
	2	74
	3	73
	4	52
6	1	43
	2	41
	3	41
	4	39
7	1	19
	2	19
	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 24-01-027, § 458-40-540, filed 12/8/23, effective 1/1/24; WSR 23-02-049, § 458-40-540, filed 1/2/23, effective 1/2/23; WSR 22-01-185, § 458-40-540, filed 12/20/21, effective 1/1/22; 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.]