
HOUSE BILL 1523

State of Washington

61st Legislature

2009 Regular Session

By Representatives Ericks, Orcutt, Springer, Chandler, Morrell, Armstrong, Sells, Alexander, Eddy, Roberts, Hinkle, Ross, Roach, Kelley, Johnson, Kristiansen, and Simpson

Read first time 01/22/09. Referred to Committee on Finance.

1 AN ACT Relating to the burden of proof for corrections to property
2 tax valuations made by public officials; and amending RCW 84.40.0301.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 84.40.0301 and 1994 c 301 s 35 are each amended to
5 read as follows:

6 Upon review by any court, or appellate body, of a determination of
7 the valuation of property for purposes of taxation, it shall be
8 presumed that the determination of the public official charged with the
9 duty of establishing such value is correct but this presumption shall
10 not be a defense against any correction indicated by ~~((clear, cogent~~
11 ~~and convincing evidence))~~ a preponderance of the evidence.

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