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HOUSE BILL 1716

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State of Washington                      63rd Legislature                      2013 Regular Session

By Representatives Smith, Sells, Haler, Springer, Kristiansen, and Ryu

Read first time 02/06/13. Referred to Committee on Finance.

1            AN ACT Relating to the standard of evidence for appeals of  
2 valuation of property for purposes of taxation; amending RCW  
3 84.40.0301; and creating a new section.

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

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

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

13            NEW SECTION.    **Sec. 2.** This act applies to taxes levied for  
14 collection in 2014 and thereafter.

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