
SENATE BILL 5965

State of Washington

61st Legislature

2009 Regular Session

By Senators Schoesler, Sheldon, Hobbs, King, and Benton

Read first time 02/10/09. Referred to Committee on Government Operations & Elections.

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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