
HOUSE BILL 1410

State of Washington 60th Legislature 2007 Regular Session

By Representatives McCune, Campbell and VanDeWege

Read first time 01/18/2007. Referred to Committee on Finance.

1 AN ACT Relating to changing the burden of proof on certain property
2 tax appeals; amending RCW 84.40.0301; and creating a new section.

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, when the increase
8 in valuation is five percent or less per year, it shall be presumed
9 that the determination of the public official charged with the duty of
10 establishing ((such)) this value is correct but this presumption shall
11 not be a defense against any correction indicated by clear, cogent, and
12 convincing evidence. When the increase in valuation is more than five
13 percent per year, it is the burden of the public official charged with
14 the duty of establishing this value to show that it is correct.

15 NEW SECTION. **Sec. 2.** Section 1 of this act applies to court or
16 appellate reviews commenced on or after August 1, 2007.

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