
SUBSTITUTE SENATE BILL 5342

State of Washington

62nd Legislature

2011 Regular Session

By Senate Government Operations, Tribal Relations & Elections
(originally sponsored by Senators Haugen, Fain, Murray, Harper, and Shin)

READ FIRST TIME 02/18/11.

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 (1) Upon review of a determination by a board of equalization or
8 the board of tax appeals of the valuation of property for purposes of
9 taxation, it is presumed that the determination of the public official
10 charged with the duty of establishing such value is correct, but this
11 presumption is not a defense against any correction indicated by a
12 preponderance of the evidence.

13 (2) Upon review by any court(, ~~or appellate body,~~) of a
14 determination of the valuation of property for purposes of taxation, it
15 ((shall be)) is presumed that the determination of the public official
16 charged with the duty of establishing such value is correct but this
17 presumption ((shall)) is not ((be)) a defense against any correction
18 indicated by clear, cogent, and convincing evidence.

1 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
2 collection in 2012 and thereafter.

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