

2SHB 1477 - S AMD
By Senator Benton

WITHDRAWN 03/07/02

1 On page 2, after line 16, insert the following:

2 "Sec. 2. RCW 84.40.0301 and 1994 c 301 s 35 are each amended to
3 read as follows:

4 Upon review by any court, or appellate body, of a determination of
5 the valuation of property for purposes of taxation, when the increase
6 in valuation is two percent or less per year, it shall be presumed that
7 the determination of the public official charged with the duty of
8 establishing ((such)) this value is correct but this presumption shall
9 not be a defense against any correction indicated by clear, cogent, and
10 convincing evidence. When the increase in valuation is more than two
11 percent per year, it is the burden of the public official charged with
12 the duty of establishing this value to show it is correct.

13 NEW SECTION. Sec. 3. Section 2 of this act applies to court or
14 appellate reviews commenced on or after August 1, 2002."

15 2SHB 1477 - S AMD 732
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18 On page 1, on line 1 of the title, after "taxes", strike the
19 remainder of the title and insert "amending RCW 84.40.0301; adding a
20 new section to chapter 82.14; and creating a new section."

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EFFECT: When an increase in property tax valuation is more than two percent per year, the burden is on the public official to show that the value is correct in an appeal.