

1429

Sponsor(s): Representatives Bush, Shabro, Mielke, Benson, Anderson, Carrell, Boldt, Roach, Sump, Hinkle, Kristiansen and Schindler

Brief Description: Changing the burden of proof on property tax appeals.

HB 1429 - DIGEST

Declares that, upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, when the increase in valuation is two percent or less per year, it shall be presumed that the determination of the public official charged with the duty of establishing this value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent, and convincing evidence. When the increase in valuation is more than two percent per year, it is the burden of the public official charged with the duty of establishing this value to show it is correct.