
HOUSE BILL 2977

State of Washington

60th Legislature

2008 Regular Session

By Representatives Ericks, Orcutt, Morrell, Hinkle, Williams, Alexander, Eddy, Warnick, Grant, Armstrong, Chandler, O'Brien, Sells, Lias, Roberts, Springer, Linville, Simpson, Hurst, Hasegawa, Kessler, and Ormsby

Read first time 01/18/08. Referred to Committee on Finance.

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 (1) Upon review by any court, or appellate body, of a determination
7 of 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. The
12 reviewing body must weigh all of the evidence to determine whether it
13 has been established by a preponderance of the evidence that the public
14 official's determination is incorrect. The presumption that the public
15 official has properly performed his or her duties is not evidence and
16 may not be considered by any reviewing body in its deliberations. In
17 weighing evidence, the reviewing body shall apply the same evidentiary
18 standard to the testimony and documentary evidence presented by the

1 party seeking to rebut the presumption and the public official. No
2 greater relief may be granted than is justified by the evidence
3 produced during the hearing.

4 (2) This statute applies to review by any court or appellate body,
5 including boards of equalization and boards of tax appeal.

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