
SENATE BILL 5342

State of Washington

62nd Legislature

2011 Regular Session

By Senators Haugen, Fain, Murray, Harper, and Shin

Read first time 01/20/11. Referred to Committee on Government Operations, Tribal Relations & Elections.

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 Upon review by any court, or appellate body, of a determination of
8 the valuation of property for purposes of taxation, it shall be
9 presumed that the determination of the public official charged with the
10 duty of establishing such value is correct but this presumption shall
11 not be a defense against any correction indicated by ((clear, cogent
12 and convincing)) a preponderance of the evidence.

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

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