
SENATE BILL 5336

State of Washington 63rd Legislature 2013 Regular Session

By Senators Roach, Sheldon, Benton, and Shin

Read first time 01/28/13. Referred to Committee on Governmental Operations.

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~~) is
9 presumed that the determination of the public official charged with the
10 duty of establishing such value is correct but this presumption
11 (~~shall~~) is not (~~be~~) a defense against any correction indicated by
12 (~~clear, cogent and convincing~~) a preponderance of the evidence.

13 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
14 collection in 2014 and thereafter.

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