

By Representatives Starks, Lippman, Bainter, Lynn, Fasano, Littlefield, Wise, Fuller, Miller, Stabins, Rodriguez-Chomat, Bradley, Spratt, Valdes, K. Pruitt, Merchant, Posey, Futch, Thrasher, Culp, Argenziano, Jones, Albright, Putnam, Dockery, (Additional Sponsors on Last Printed Page)

1 A bill to be entitled
 2 An act relating to ad valorem tax
 3 administration; amending s. 194.171, F.S.;
 4 providing that the property appraiser's
 5 assessment or determination is presumed correct
 6 in an administrative or judicial action in
 7 which a taxpayer challenges an assessment or a
 8 denial of an exemption or classified status;
 9 defining the taxpayer's burden of proof;
 10 providing an effective date.

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 12 Be It Enacted by the Legislature of the State of Florida:

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 14 Section 1. Subsection (7) is added to section 194.171,
 15 Florida Statutes, to read:

16 194.171 Circuit court to have original jurisdiction in
 17 tax cases.--

18 (7) In any administrative or judicial action in which
 19 a taxpayer challenges an ad valorem tax assessment, the denial
 20 of an exemption, or the denial of classified status, the
 21 property appraiser's assessment or determination shall be
 22 presumed correct if the property appraiser has complied with
 23 the requirements of law and followed recognized professional
 24 standards of appraisal practice. The taxpayer shall have the
 25 burden of overcoming the presumption by a preponderance of the
 26 evidence, but shall not have the burden of presenting proof
 27 which excludes every reasonable hypothesis of a legal
 28 assessment.

29 Section 2. This act shall take effect upon becoming a
 30 law, and shall apply to actions pending as of the effective
 31 date of this act in which final judgment has not been entered.

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HOUSE SUMMARY

Provides that the property appraiser's assessment or determination is presumed correct in an administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment or a denial of an exemption or classified status. Defines the taxpayer's burden of proof.

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