

1                                   A bill to be entitled  
2           An act relating to ad valorem tax  
3           administration; creating s. 194.301, 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 ad valorem tax  
8           assessment of value; providing for a loss of  
9           the presumption under certain conditions;  
10          providing the taxpayer's burden of proof;  
11          providing for the establishment of the  
12          assessment if the property appraiser's  
13          assessment is determined to be erroneous;  
14          providing for a remand of the assessment to the  
15          property appraiser under certain conditions;  
16          providing an effective date.

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

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20           Section 1. Part III of chapter 194, Florida Statutes,  
21           consisting of section 194.301, Florida Statutes, is created to  
22           read:

23                                   PART III

24           194.301 Presumption of correctness.--In any  
25           administrative or judicial action in which a taxpayer  
26           challenges an ad valorem tax assessment of value, the property  
27           appraiser's assessment shall be presumed correct. This  
28           presumption of correctness is lost if the taxpayer shows by a  
29           preponderance of the evidence that either the property  
30           appraiser has failed to consider properly the criteria in s.  
31           193.011 or if the property appraiser's assessment is

1 arbitrarily based on appraisal practices which are different  
2 from the appraisal practices generally applied by the property  
3 appraiser to comparable property within the same class and  
4 within the same county. If the presumption of correctness is  
5 lost, the taxpayer shall have the burden of proving by a  
6 preponderance of the evidence that the appraiser's assessment  
7 is in excess of just value. If the presumption of correctness  
8 is retained, the taxpayer shall have the burden of proving by  
9 clear and convincing evidence that the appraiser's assessment  
10 is in excess of just value. In no case shall the taxpayer have  
11 the burden of proving that the property appraiser's assessment  
12 is not supported by any reasonable hypothesis of a legal  
13 assessment. If the property appraiser's assessment is  
14 determined to be erroneous, the Value Adjustment Board or the  
15 court can establish the assessment if there exists competent,  
16 substantial evidence in the record, which cumulatively meets  
17 the requirements of s. 193.011. If the record lacks competent,  
18 substantial evidence meeting the just value criteria of s.  
19 193.011, the matter shall be remanded to the property  
20 appraiser with appropriate directions from the Value  
21 Adjustment Board or the court.

22           Section 2. This act shall take effect upon becoming a  
23 law and shall first apply to assessments included in the  
24 January 1, 1997 tax roll.  
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