

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) Seiler offered the following:

2

3 **Amendment (with title amendment)**

4 Remove line(s) 298-328 and insert:

5 194.301 Presumption of correctness and burden of proof in  
6 ad valorem tax assessment challenges.--In any administrative or  
7 judicial proceeding action in which a ~~taxpayer~~ challenges an ad  
8 valorem tax assessment of value is challenged, the burden of  
9 proof shall be upon the party initiating the proceeding and such  
10 party shall have the burden of proving by a preponderance of the  
11 evidence that the assessment, as established by the property  
12 appraiser or the Value Adjustment Board, is incorrect. The  
13 property appraiser's assessment shall be presumed correct,  
14 except that if the Value Adjustment Board has established a  
15 different assessment, the assessment of the Value Adjustment  
16 Board shall be presumed correct. This presumption of correctness

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17 is lost if the taxpayer shows by a preponderance of the evidence  
18 that either the property appraiser has failed to comply with  
19 uniform standards of professional appraisal practice in his or  
20 her consideration of ~~consider properly~~ the criteria in s.  
21 193.011 or if the property appraiser's assessment is arbitrarily  
22 based on appraisal practices which are different from the  
23 appraisal practices generally applied by the property appraiser  
24 to comparable property within the same class and within the same  
25 county. ~~If the presumption of correctness is lost, the taxpayer~~  
26 ~~shall have the burden of proving by a preponderance of the~~  
27 ~~evidence that the appraiser's assessment is in excess of just~~  
28 ~~value. If the presumption of correctness is retained, the~~  
29 ~~taxpayer shall have the burden of proving by clear and~~  
30 ~~convincing evidence that the appraiser's assessment is in excess~~  
31 ~~of just value.~~ In no case shall the taxpayer have the burden of  
32 proving that the property appraiser's assessment is not  
33 supported by any reasonable hypothesis of a legal assessment. If  
34 the property appraiser's assessment is determined to be  
35 erroneous, the Value Adjustment Board or the court can establish  
36 the assessment if there exists competent, substantial evidence  
37 in the record, which cumulatively meets the requirements of s.  
38 193.011. If the record lacks competent, substantial evidence  
39 meeting the just value criteria of s. 193.011, the matter shall  
40 be remanded to the property appraiser with appropriate  
41 directions from the Value Adjustment Board or the court.

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44 ===== T I T L E A M E N D M E N T =====

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**(LATE FILED)**

HOUSE AMENDMENT

Bill No. CS/CS/HB 261

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45           Remove line(s) 36-40, and insert:  
46   revising criteria for a presumption of correctness of ad valorem  
47   taxation assessments and the burden of proof in actions  
48   challenging such assessments; providing an

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