

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Attkisson, Lopez-Cantera, and Saunders offered
2 the following:

3
4 **Amendment (with title amendment)**

5 Remove line(s) 298-328, and insert:

6 194.301 Burden of proof in ad valorem tax assessment
7 challenges Presumption of correctness.--In any administrative or
8 judicial proceeding action in which a taxpayer challenges an ad
9 valorem tax assessment of value is challenged, the burden of
10 proof shall be upon the party initiating the proceeding and such
11 party shall have the burden of proving by a preponderance of the
12 evidence that the assessment, as established by the property
13 appraiser or the value adjustment board, is incorrect property
14 appraiser's assessment shall be presumed correct. This
15 presumption of correctness is lost if the taxpayer shows by a
16 preponderance of the evidence that either the property appraiser
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17 ~~has failed to consider properly the criteria in s. 193.011 or if~~
18 ~~the property appraiser's assessment is arbitrarily based on~~
19 ~~appraisal practices which are different from the appraisal~~
20 ~~practices generally applied by the property appraiser to~~
21 ~~comparable property within the same class and within the same~~
22 ~~county. If the presumption of correctness is lost, the taxpayer~~
23 ~~shall have the burden of proving by a preponderance of the~~
24 ~~evidence that the appraiser's assessment is in excess of just~~
25 ~~value. If the presumption of correctness is retained, the~~
26 ~~taxpayer shall have the burden of proving by clear and~~
27 ~~convincing evidence that the appraiser's assessment is in excess~~
28 ~~of just value. In no case shall the taxpayer have the burden of~~
29 ~~proving that the property appraiser's assessment is not~~
30 ~~supported by any reasonable hypothesis of a legal assessment. If~~
31 ~~the property appraiser's assessment is determined to be~~
32 ~~erroneous, the Value Adjustment Board or the court can establish~~
33 ~~the assessment if there exists competent, substantial evidence~~
34 ~~in the record, which cumulatively meets the requirements of s.~~
35 ~~193.011. If the record lacks competent, substantial evidence~~
36 ~~meeting the just value criteria of s. 193.011, the matter shall~~
37 ~~be remanded to the property appraiser with appropriate~~
38 ~~directions from the Value Adjustment Board or the court.~~

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

41 Remove line(s) 36-40 and insert:
42 imposing a burden of proof on a party challenging an
43 ad valorem tax assessment of value; deleting
44 provisions providing a presumption of correctness of

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HOUSE AMENDMENT

Bill No. CS/CS/HB 261

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45 | property appraiser's assessments and imposing
46 | requirements on taxpayers to prove assessments
47 | excessive; providing an

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