

Amendment No.

CHAMBER ACTION

Senate

House

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

38
39

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 ad valorem
43 tax assessment of value; deleting provisions providing a
44 presumption of correctness of property appraiser's assessments

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(LATE FILED)

HOUSE AMENDMENT

Bill No. CS/CS/HB 261

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45 | and imposing requirements on taxpayers to prove assessments
46 | excessive; providing an

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