

Bill No. SB 4-D

Barcode 311448

CHAMBER ACTION

Senate

House

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The Committee on Finance and Tax (Storms) recommended the following amendment:

Senate Amendment (with title amendment)

On page 6, line 8, through
page 7, line 2, delete those lines

and insert:

194.301 Burden of proof in a taxpayer challenge

~~Presumption of correctness.--~~

~~(1) In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser has appraiser's assessment shall be presumed correct. This presumption of correctness is lost if the taxpayer shows by a preponderance of the evidence that either the property appraiser has failed to consider properly the criteria in s. 193.011 or if the property appraiser's assessment is arbitrarily based on appraisal practices which are different from the appraisal practices generally applied by the property appraiser to comparable property within the same class and within the same county. If the presumption of~~

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1 ~~correctness is lost, the taxpayer shall have the burden of~~
 2 ~~proving by a preponderance of the evidence that the~~
 3 ~~appraiser's assessment is correct in excess of just value. If~~
 4 ~~the presumption of correctness is retained, the taxpayer shall~~
 5 ~~have the burden of proving by clear and convincing evidence~~
 6 ~~that the appraiser's assessment is in excess of just value. In~~
 7 ~~no case shall the taxpayer have the burden of proving that the~~
 8 ~~property appraiser's assessment is not supported by any~~
 9 ~~reasonable hypothesis of a legal assessment. If the property~~
 10 appraiser's

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12

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

14 And the title is amended as follows:

15 On page 1, lines 3-6, delete those lines

16
17 and insert:

18 amending s. 194.301, F.S.; deleting a provision
 19 specifying that a property appraiser's
 20 assessment is presumed correct in an
 21 administrative or judicial action in which the
 22 taxpayer challenges the assessment; providing
 23 that the property appraiser has the burden of
 24 proving by a preponderance of the evidence that
 25 his or her assessment is correct; providing for
 26 the rate of

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