

Bill No. SB 4-D

Barcode 715776

CHAMBER ACTION

Senate

House

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Comm: 6/WD  
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The Committee on Finance and Tax (Atwater) recommended the following amendment:

**Senate Amendment (with title amendment)**

On page 6, line 8, through  
page 8, line 11, delete those lines

and insert:

194.301 Burden of proof in assessment challenges

~~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 shall have the burden of proving that the assessment was arrived at in compliance with s. 193.011 using established standards of professional appraisal practice. If proven, the appraiser's assessment shall be presumed correct. The taxpayer shall then have the burden of proving by a preponderance of the evidence that the assessment of value is in excess of just value or that the assessment is based on appraisal practices that are different from the appraisal practices generally applied by the property

1 appraiser to comparable property within the same class in the  
2 county. ~~This presumption of correctness is lost if the~~  
3 ~~taxpayer shows by a preponderance of the evidence that either~~  
4 ~~the property appraiser has failed to consider properly the~~  
5 ~~criteria in s. 193.011 or if the property appraiser's~~  
6 ~~assessment is arbitrarily based on appraisal practices which~~  
7 ~~are different from the appraisal practices generally applied~~  
8 ~~by the property appraiser to comparable property within the~~  
9 ~~same class and within the same county. If the presumption of~~  
10 ~~correctness is lost, the taxpayer shall have the burden of~~  
11 ~~proving by a preponderance of the evidence that the~~  
12 ~~appraiser's assessment is in excess of just value. If the~~  
13 ~~presumption of correctness is retained, the taxpayer shall~~  
14 ~~have the burden of proving by clear and convincing evidence~~  
15 ~~that the appraiser's assessment is in excess of just value. In~~  
16 ~~no case shall the taxpayer have the burden of proving that the~~  
17 ~~property appraiser's assessment is not supported by any~~  
18 ~~reasonable hypothesis of a legal assessment.~~

19       (2) If the property appraiser's assessment is found  
20 ~~determined~~ to be erroneous, the value adjustment board or the  
21 court can determine ~~establish~~ the assessment if there exists  
22 competent, substantial evidence in the record, which  
23 cumulatively meets the requirements of s. 193.011. If the  
24 record lacks such competent, substantial evidence ~~meeting the~~  
25 ~~just value criteria of s. 193.011~~, the matter shall be  
26 remanded to the property appraiser with appropriate directions  
27 from the value adjustment board or the court.

28       (3) In any administrative or judicial action in which  
29 a grant or denial of an exemption or assessment classification  
30 is challenged, the property appraiser shall have the burden of  
31 proving that his or her grant or denial is in compliance with

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1 laws governing such exemption or assessment classification.

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

5 And the title is amended as follows:

6 On page 1, lines 3-12, delete those lines

7

8 and insert:

9 amending s. 194.301, F.S.; revising criteria,  
10 requirements, and assignment of the burden of  
11 proof in assessment challenges; requiring a  
12 property appraiser to prove that assessment  
13 classifications comply with applicable law;  
14 providing for the amendments to s.

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