

Bill No. SB 4-D

Barcode 831234

CHAMBER ACTION

Senate

House

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Senator Atwater moved 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 appraiser to comparable property within the same class in the

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

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

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

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

2 And the title is amended as follows:

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

4

5 and insert:

6 amending s. 194.301, F.S.; revising criteria,

7 requirements, and assignment of the burden of

8 proof in assessment challenges; requiring a

9 property appraiser to prove that assessment

10 classifications comply with applicable law;

11 providing for the amendments to s.

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