

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative(s) Richardson offered the following:

2
3 **Amendment (with title amendment)**

4 Remove lines 134 through 197 and insert:

5
6 Section 1. Section 194.301, Florida Statutes, is amended
7 to read:

8 194.301 Presumption of correctness.--In any administrative
9 or judicial action in which a taxpayer challenges an ad valorem
10 tax assessment of value, the property appraiser's assessment
11 shall be presumed correct. This presumption of correctness is
12 lost if the taxpayer shows by a preponderance of the evidence
13 that either the property appraiser has failed to consider
14 properly the criteria in s. 193.011 or if the property
15 appraiser's assessment is arbitrarily based on appraisal
16 practices that ~~which~~ are different from the appraisal practices
243425

10/16/2007 9:21:46 PM

Amendment No.

17 generally applied by the property appraiser to comparable
18 property within the same class and within the same county. In
19 addition, for nonhomestead real property, the presumption of
20 correctness is lost if the just value of the challenged parcel
21 is less than \$1 million. If the presumption of correctness is
22 lost, the taxpayer has ~~shall have~~ the burden of proving by a
23 preponderance of the evidence that the appraiser's assessment is
24 in excess of just value. If the presumption of correctness is
25 retained, the taxpayer has ~~shall have~~ the burden of proving by
26 clear and convincing evidence that the appraiser's assessment is
27 in excess of just value. In no case shall the taxpayer have the
28 burden of proving that the property appraiser's assessment is
29 not supported by any reasonable hypothesis of a legal
30 assessment. If the property appraiser's assessment is determined
31 to be erroneous, the Value Adjustment Board or the court can
32 establish the assessment if there exists competent, substantial
33 evidence in the record, which cumulatively meets the
34 requirements of s. 193.011. If the record lacks competent,
35 substantial evidence meeting the just value criteria of s.
36 193.011, the matter shall be remanded to the property appraiser
37 with appropriate directions from the Value Adjustment Board or
38 the court. This section does not authorize any value adjustment
39 board or court to establish the value of property except in
40 accordance with the State Constitution.

41

42

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

44 Remove lines 5 through 10 and insert:

243425

10/16/2007 9:21:46 PM

HOUSE AMENDMENT
Bill No. CS/HB 7003D

Amendment No.

45

46

tax assessment is lost; providing for the amendments to s.

47

194.301,

243425

10/16/2007 9:21:46 PM