

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Frishe 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.--

9 (1) In any administrative or judicial action in which a
10 taxpayer challenges an ad valorem tax assessment of value, the
11 property appraiser's assessment shall be presumed correct. This
12 presumption of correctness is lost if:

13 (a) The taxpayer shows by a preponderance of the evidence
14 that ~~either~~ the property appraiser has failed to consider
15 properly the criteria in s. 193.011; ~~or if~~

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16 (b) The property appraiser's assessment is arbitrarily
17 based on appraisal practices that ~~which~~ are different from the
18 appraisal practices generally applied by the property appraiser
19 to comparable property within the same class and within the same
20 county;-

21 (c) The property appraiser's assessment for all income-
22 producing property, including commercial, industrial, and
23 multifamily rentals, is not based on the income approach to
24 value; or

25 (d) Except for homestead property, the percentage change,
26 exclusive of new construction, in just value of the challenged
27 parcel is greater than the percentage change for the category of
28 property in which the challenged parcel is included.

29 (2) If the presumption of correctness is lost, the
30 taxpayer has ~~shall have~~ the burden of proving by a preponderance
31 of the evidence that the appraiser's assessment is in excess of
32 just value. If the presumption of correctness is retained, the
33 taxpayer has ~~shall have~~ the burden of proving by clear and
34 convincing evidence that the appraiser's assessment is in excess
35 of just value. In no case shall the taxpayer have the burden of
36 proving that the property appraiser's assessment is not
37 supported by any reasonable hypothesis of a legal assessment.

38 (3) If the property appraiser's assessment is determined
39 to be erroneous, the Value Adjustment Board or the court can
40 establish the assessment if there exists competent, substantial
41 evidence in the record, which cumulatively meets the
42 requirements of s. 193.011. If the record lacks competent,
43 substantial evidence meeting the just value criteria of s.

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44 193.011, the matter shall be remanded to the property appraiser
45 with appropriate directions from the Value Adjustment Board or
46 the court.

47 (4) This section does not authorize any value adjustment
48 board or court to establish the value of property except in
49 accordance with the State Constitution.

50 (5) The percentage change for a category of property shall
51 be based on the percentage change in just value from the prior
52 year to the current year of all parcels within that category in
53 both years, exclusive of new construction, calculated for each
54 tax roll by the property appraiser as of the date on which the
55 current year's proposed tax notices were mailed. The property
56 appraiser shall make available on the property appraiser's
57 Internet website or upon request the percentage change for each
58 category as soon as practicable, but no later than 10 days after
59 such mailing.

60 (6) For purposes of this section, categories of property
61 include:

62 (a) Nonhomestead single-family residences.

63 (b) Nonhomestead condominiums and cooperatives.

64 (c) Nonhomestead mobile homes.

65 (d) Multifamily and retirement homes.

66 (e) Agricultural, high-water recharge, historic property
67 used for commercial or certain nonprofit purposes, and other
68 use-valued property.

69 (f) Vacant residential lots.

70 (g) Nonagricultural acreage and other undeveloped parcels.

71 (h) Improved commercial and industrial property.

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72 (i) Unimproved commercial and industrial property.

73 (j) Taxable institutional or governmental, utility,
74 locally assessed railroad, oil, gas, and mineral land,
75 subsurface rights, and other real property.

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

79 Remove line 5 and insert:

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81 tax assessment is lost; requiring that a presumption of
82 correctness for an assessment for income-producing property is
83 based on the income approach to value; providing for the rate of