

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Frishe and Attkisson offered the following:

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

4 Remove lines 136 through 197 and insert:

5
6 194.301 Burden of proof in assessment challenges

7 ~~Presumption of correctness.--~~

8 (1) In any administrative or judicial action in which a
9 taxpayer challenges an ad valorem tax assessment of value, the
10 property appraiser shall have the burden of proving that the
11 assessment was arrived at in compliance with s. 193.011 using
12 established standards of professional appraisal practice. If
13 proven, the appraiser's assessment shall be presumed correct.
14 The taxpayer shall then have the burden of proving by a
15 preponderance of the evidence that the assessment of value is in
16 excess of just value or that the assessment is based on

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17 appraisal practices that are different from the appraisal
18 practices generally applied by the property appraiser to
19 comparable property within the same class in the county. This
20 ~~presumption of correctness is lost if the taxpayer shows by a~~
21 ~~preponderance of the evidence that either the property appraiser~~
22 ~~has failed to consider properly the criteria in s. 193.011 or if~~
23 ~~the property appraiser's assessment is arbitrarily based on~~
24 ~~appraisal practices which are different from the appraisal~~
25 ~~practices generally applied by the property appraiser to~~
26 ~~comparable property within the same class and within the same~~
27 ~~county. If the presumption of correctness is lost, the taxpayer~~
28 ~~shall have the burden of proving by a preponderance of the~~
29 ~~evidence that the appraiser's assessment is in excess of just~~
30 ~~value. If the presumption of correctness is retained, the~~
31 ~~taxpayer shall have the burden of proving by clear and~~
32 ~~convincing evidence that the appraiser's assessment is in excess~~
33 ~~of just value. In no case shall the taxpayer have the burden of~~
34 ~~proving that the property appraiser's assessment is not~~
35 ~~supported by any reasonable hypothesis of a legal assessment.~~

36 (2) If the property appraiser's assessment is found
37 determined to be erroneous, the value adjustment board or the
38 court can determine ~~establish~~ the assessment if there exists
39 competent, substantial evidence in the record, which
40 cumulatively meets the requirements of s. 193.011. If the record
41 lacks such competent, substantial evidence ~~meeting the just~~
42 ~~value criteria of s. 193.011~~, the matter shall be remanded to
43 the property appraiser with appropriate directions from the
44 value adjustment board or the court.

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45 (3) In any administrative or judicial action in which a
46 grant or denial of an exemption or assessment classification is
47 challenged, the property appraiser shall have the burden of
48 proving that his or her grant or denial is in compliance with
49 laws governing such exemption or assessment classification.

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

53 Remove lines 3 through 10 and insert:

54

55 194.301, F.S.; revising criteria, requirements, and
56 assignment of the burden of proof in assessment
57 challenges; requiring a property appraiser to prove that
58 assessment classifications comply with applicable law;
59 providing for the amendments to s. 194.301,