

1                                   A bill to be entitled  
 2           An act relating to ad valorem tax assessment value  
 3           challenges; amending s. 194.301, F.S.; revising criteria  
 4           for burden of proof in ad valorem tax assessment value  
 5           challenges; deleting certain provisions relating to  
 6           presumption of correctness of property appraiser's  
 7           assessments; specifying burden of proof for property  
 8           appraisers in actions challenging denial of an exemption  
 9           or assessment classification; providing legislative intent  
 10          relating to taxpayer burden of proof; providing an  
 11          effective date.

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 13   Be It Enacted by the Legislature of the State of Florida:

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 15           Section 1.   Section 194.301, Florida Statutes, is amended  
 16          to read:

17           194.301   Presumption of correctness and burden of proof in  
 18          ad valorem tax value assessment challenges.--

19           (1)   In any administrative or judicial action in which a  
 20          taxpayer challenges an ad valorem tax assessment of value, the  
 21          property appraiser shall have the burden of going forward and  
 22          proving that his or her assessment was arrived at by complying  
 23          with s. 193.011 and professionally accepted appraisal practices,  
 24          in which case the assessment shall be presumed correct. The  
 25          taxpayer shall have the burden of proving by a preponderance of  
 26          the evidence that the assessment of value exceeds just value or  
 27          that the assessment is based upon appraisal practices which are  
 28          different from the appraisal practices generally applied to

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

29 comparable property within the same class. In any judicial  
 30 action in which the property appraiser challenges the value  
 31 adjustment board's determination of value, the property  
 32 appraiser shall have the burden of proving by a preponderance of  
 33 the evidence that the assessment established by the value  
 34 adjustment board is less than just value ~~appraiser's assessment~~  
 35 ~~shall be presumed correct. This presumption of correctness is~~  
 36 ~~lost if the taxpayer shows by a preponderance of the evidence~~  
 37 ~~that either the property appraiser has failed to consider~~  
 38 ~~properly the criteria in s. 193.011 or if the property~~  
 39 ~~appraiser's assessment is arbitrarily based on appraisal~~  
 40 ~~practices which are different from the appraisal practices~~  
 41 ~~generally applied by the property appraiser to comparable~~  
 42 ~~property within the same class and within the same county. If~~  
 43 ~~the presumption of correctness is lost, the taxpayer shall have~~  
 44 ~~the burden of proving by a preponderance of the evidence that~~  
 45 ~~the appraiser's assessment is in excess of just value. If the~~  
 46 ~~presumption of correctness is retained, the taxpayer shall have~~  
 47 ~~the burden of proving by clear and convincing evidence that the~~  
 48 ~~appraiser's assessment is in excess of just value. In no case~~  
 49 ~~shall the taxpayer have the burden of proving that the property~~  
 50 ~~appraiser's assessment is not supported by any reasonable~~  
 51 ~~hypothesis of a legal assessment. If the property appraiser's~~  
 52 ~~assessment is determined to be erroneous, the~~ value adjustment  
 53 board ~~Value Adjustment Board~~ or the court can establish the  
 54 ~~assessment if there exists~~ competent, substantial evidence  
 55 exists in the record, which cumulatively meets the requirements  
 56 of s. 193.011 by applying professionally accepted appraisal

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57 practices. If the record lacks such competent, substantial  
58 evidence ~~meeting the just value criteria of s. 193.011~~, the  
59 matter shall be remanded to the property appraiser with  
60 appropriate directions from the value adjustment board ~~Value~~  
61 ~~Adjustment Board~~ or the court.

62 (2) In any administrative or judicial action in which a  
63 denial of an exemption or assessment classification is  
64 challenged, the property appraiser shall have the burden of  
65 proving that his or her denial complies with the applicable laws  
66 governing such exemption or assessment classification.

67 Section 2. It is the express intent of the Legislature  
68 that a taxpayer shall never have the burden of proving that the  
69 property appraiser's assessment is not supported by any  
70 reasonable hypothesis of a legal assessment and all cases  
71 setting out such a standard were expressly rejected  
72 legislatively on the adoption of chapter 97-85, Laws of Florida.  
73 It is the further intent of the Legislature that any cases of  
74 law published since 1997 citing the every-reasonable-hypothesis  
75 standard are expressly rejected to the extent that they are  
76 interpretative of legislative intent.

77 Section 3. This act shall take effect upon becoming a law.