

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 no presumption of correctness of a
 8 property appraiser's denial of an exemption or assessment
 9 classification in any action challenging the denial;
 10 providing legislative intent relating to taxpayer burden
 11 of proof; providing an effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:

14
 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 including mass appraisal standards when appropriate, in which
 25 case the assessment shall be presumed correct. The taxpayer
 26 shall have the burden of proving by a preponderance of the
 27 evidence that the assessment of value exceeds just value or that
 28 the assessment is based upon appraisal practices which are

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

CS/HB 1283

2008

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

63 (2) In any administrative or judicial action in which a
64 denial of an exemption or assessment classification is
65 challenged, the property appraiser's denial has no presumption
66 of correctness.

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.