



289326

CHAMBER ACTION

Senate

House

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Floor: WD/3R  
4/30/2008 5:35 PM

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1 Senator Haridopolos moved the following **amendment**:

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

4 Delete line(s) 220-240

5 and insert:

6 Section 5. It is the express intent of the Legislature that  
7 a taxpayer shall never have the burden of proving that the  
8 property appraiser's assessment is not supported by any  
9 reasonable hypothesis of a legal assessment. It is the further  
10 intent of the Legislature that any cases of law published since  
11 1997 applying the every-reasonable-hypothesis burden of proof to  
12 uphold the property appraiser's assessment are expressly rejected  
13 to the extent that they are interpretive of legislative intent.

14 Section 6. Section 195.052, Florida Statutes, is amended to  
15 read:

16 195.052 Research and tabulation of data.--The department  
17 shall conduct constant research and maintain accurate tabulations



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18 of data and conditions existing as to ad valorem taxation, shall  
19 annually publish such data as may be appropriate to facilitate  
20 fiscal policymaking, and shall annually make such recommendations  
21 to the Legislature as are necessary to ensure that property is  
22 valued according to its just value and is equitably taxed  
23 throughout the state. Such data shall include the annual  
24 percentage increase in total nonvoted ad valorem taxes levied by  
25 each city and county and shall include information on the  
26 distribution of ad valorem taxes levied among the various  
27 classifications of property, including homestead, nonhomestead  
28 residential, new construction, commercial, and industrial  
29 properties. Such data shall include the previous year's adopted  
30 millage rate, the current year's millage rate, and the current  
31 percentage increase in taxes levied above the rolled-back rate.  
32 Such data shall be published, at a minimum, on the department's  
33 website and on the websites of all property appraisers of this  
34 state, if available. Publication shall occur not later than 90 ~~60~~  
35 days after receipt of extended rolls for all counties pursuant to  
36 s. 193.122(7).

37 Section 7. This act shall take effect September 1, 2008.

38  
39 ===== T I T L E A M E N D M E N T =====

40 And the title is amended as follows:

41 Delete line(s) 25-26

42 and insert:

43 providing legislative intent; specifying that taxpayers  
44 are precluded from having certain burdens of proof;  
45 amending s. 195.052, F.S.; specifying requirements for  
46 data to be published by the Department of Revenue;



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47 | extending the publication period; providing an effective  
48 | date.