

By Senator Gaetz

4-03517-08

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 25 of Article I and the creation of a new section in Article XII of the State Constitution to provide a right to challenge a property appraiser's just valuation of property, to provide that the assessment does not have a presumption of correctness and that the appraiser has the burden of proving that the assessment does not exceed just value, to provide for the relevancy of evidence that the assessment is based on appraisal practices that differ from other parts of the state, to provide for the award of attorney's fees and costs to a prevailing challenger, and to provide an effective date if the amendment is adopted.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 25 of Article I and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE I

DECLARATION OF RIGHTS

SECTION 25. Taxpayers' Bill of Rights.—

(a) By general law the legislature shall prescribe and adopt a Taxpayers' Bill of Rights that, in clear and concise language, sets forth taxpayers' rights and responsibilities and government's responsibilities to deal fairly with taxpayers under

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30 the laws of this state. ~~This section shall be effective July 1,~~
31 ~~1993.~~

32 (b) Every taxpayer or other person having standing to
33 contest the assessment of any tax is entitled to a full and fair
34 opportunity, as prescribed by general law, to challenge a
35 property appraiser's just valuation of property for purposes of
36 imposing any tax. In any challenge to an assessment:

37 (1) The property appraiser's assessment does not have a
38 presumption of correctness and the appraiser shall bear the
39 burden of proving by a preponderance of the evidence that the
40 assessment does not exceed the property's just value;

41 (2) Evidence that an assessment is based upon appraisal
42 practices that differ from those applied to comparable property
43 within the state shall be relevant in determining whether the
44 assessment exceeds just value; and

45 (3) A prevailing taxpayer or other person contesting the
46 assessment is entitled to recover reasonable attorney's fees and
47 costs incurred in the challenge.

48 ARTICLE XII

49 SCHEDULE

50 The amendment to Section 25 of Article I, relating to
51 taxpayer challenges, shall take effect January 1, 2009, and be
52 fully effectuated by general law by July 1, 2009.

53 BE IT FURTHER RESOLVED that the following statement be
54 placed on the ballot:

55 CONSTITUTIONAL AMENDMENT

56 ARTICLE I, SECTION 25

57 TAX CHALLENGES.--Proposing an amendment to the State
58 Constitution to provide a right to challenge a property

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59 | appraiser's just valuation of property, to provide that the
60 | assessment does not have a presumption of correctness and that
61 | the appraiser has the burden of proving that the assessment does
62 | not exceed just value, to provide for the relevancy of evidence
63 | that the assessment is based on appraisal practices that differ
64 | from other parts of the state, to provide for the award of
65 | attorney's fees and costs to a prevailing challenger, and to
66 | provide an effective date if the amendment is adopted.