

By Senator Gaetz

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1 A bill to be entitled

2 An act relating to real property assessments; amending
3 s. 194.301, F.S.; providing applicability; revising the
4 burden of proof in challenges to the property
5 appraiser's assessment of just value; deleting the
6 presumption of correctness and placing a burden of
7 proof on the appraiser; providing legislative intent
8 that the taxpayer does not have the burden of proving
9 that the property appraiser's assessment is
10 unsupported; providing for applicability; requiring the
11 electronic reporting of local government revenue and
12 expenditure data; requiring the reporting of local
13 government budgets; requiring the electronic reporting
14 of local government contracts; providing an effective
15 date.

16
17 Be It Enacted by the Legislature of the State of Florida:

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19 Section 1. Effective upon this act becoming law and
20 applying to petitions or complaints challenging a property
21 appraiser's assessment filed on or after that date, section
22 194.301, Florida Statutes, is amended to read:

23 194.301 Ad valorem tax assessment; burden of proof
24 ~~presumption of correctness.--~~

25 (1) In an ~~any~~ administrative or judicial action in which a
26 taxpayer challenges an ad valorem tax assessment of just value,
27 the property appraiser has the burden proving that his or her
28 assessment complies with s. 193.011 and professionally accepted
29 appraisal practices, including mass appraisal if appropriate, in

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30 which case the appraiser's assessment shall be presumed correct.
31 If the appraiser meets that burden, the taxpayer has the burden
32 of proving by a preponderance of the evidence that the assessment
33 is in excess of just value, or that the ~~This presumption of~~
34 ~~correctness is lost if the taxpayer shows by a preponderance of~~
35 ~~the evidence that either the property appraiser has failed to~~
36 ~~consider properly the criteria in s. 193.011 or if the property~~
37 ~~appraiser's assessment is arbitrarily based on appraisal~~
38 ~~practices that which~~ are different from the appraisal practices
39 generally applied by the property appraiser to comparable
40 property within the same class and ~~within the same county. If the~~
41 ~~presumption of correctness is lost, the taxpayer shall have the~~
42 ~~burden of proving by a preponderance of the evidence that the~~
43 ~~appraiser's assessment is in excess of just value. If the~~
44 ~~presumption of correctness is retained, the taxpayer shall have~~
45 ~~the burden of proving by clear and convincing evidence that the~~
46 ~~appraiser's assessment is in excess of just value. In no case~~
47 ~~shall the taxpayer have the burden of proving that the property~~
48 ~~appraiser's assessment is not supported by any reasonable~~
49 ~~hypothesis of a legal assessment.~~

50 (2) In a judicial action in which the property appraiser
51 challenges the value adjustment board's assessment of just value,
52 the property appraiser has the burden of proving by a
53 preponderance of the evidence that the board's assessment is less
54 than just value. If the property appraiser's assessment is
55 determined to be erroneous, the value adjustment board or the
56 court may ~~can~~ establish the assessment if there is ~~exists~~
57 competent, substantial evidence in the record, which cumulatively
58 meets the requirements of s. 193.011 and professionally accepted

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

64 Section 2. It is the express intent of the Legislature that
65 the taxpayer not have the burden of proving that the property
66 appraiser's assessment is not supported by any reasonable
67 hypothesis of a legal assessment and that court holdings setting
68 out such a standard were expressly rejected by the adoption of
69 chapter 97-85, Laws of Florida. It is the further intent of the
70 Legislature that court opinions published since 1997 citing the
71 "every reasonable hypothesis standard" are expressly rejected to
72 the extent they are cited as interpretative of legislative
73 intent.

74 Section 3. Truth in spending.--For the purpose of providing
75 truth in spending, local governments shall electronically post
76 all revenues received and all expenditures made on the local
77 government's official website if one is available, or on the
78 county government's official website in all other cases. For the
79 purpose of this section, the term "local government" includes
80 counties, municipalities, school districts, water management
81 districts, and any special district that has authority to levy ad
82 valorem taxes or non-ad valorem assessments. By July 1, 2009, the
83 Department of Revenue shall develop a uniform format that permits
84 local governments to produce and report revenue and expenditure
85 data on a substantially similar basis and that is highly
86 comparable among the local governments. The uniform format must
87 contain the standard categories of revenues and expenditures used

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88 by local governments in the annual financial report submitted to
89 the Department of Financial Services under s. 218.32, Florida
90 Statutes.

91 (1) The local governments shall begin electronically
92 posting all revenues received and expenditures made during the
93 previous fiscal year in a format that is accessible without
94 charge to any individual who has Internet access using standard
95 web-browsing software and in accordance with the following
96 schedule:

97 (a) By December 31, 2010, and annually thereafter, any
98 county, municipality, or school district that has a population of
99 300,000 or more on April 1, 2008, as reported by the Office of
100 Economic and Demographic Research under s. 186.901, Florida
101 Statutes, and all water management districts.

102 (b) By December 31, 2011, and annually thereafter, any
103 county, municipality, or school district that has a population
104 of at least 50,000 but fewer than 300,000 on April 1, 2008, as
105 reported by the Office of Economic and Demographic Research
106 under s. 186.901, Florida Statutes.

107 (c) By December 31, 2012, and annually thereafter, any
108 county, municipality, or school district that has a population of
109 fewer than 50,000 on April 1, 2008, as reported by the Office of
110 Economic and Demographic Research under s. 186.901, Florida
111 Statutes, and all special taxing districts, independent taxing
112 districts, and any other taxing authority created by state law, a
113 political subdivision, or referendum.

114 (2) The local governments shall also prepare a summary
115 report of all revenues and expenditures electronically posted
116 which shall be made available to the residents within the

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117 jurisdiction of the respective local government by mail or by
118 newspaper advertisement or in an electronic format posted on the
119 appropriate website in accordance with the following schedule:

120 (a) By February 1, 2011, and annually thereafter, the local
121 governments subject to paragraph (1) (a).

122 (b) By February 1, 2012, and annually thereafter, the local
123 governments subject to paragraph (1) (b).

124 (c) By February 1, 2013, and annually thereafter, the local
125 governments subject to paragraph (1) (c).

126 Section 4. Transparency in local government budgets.--For
127 the purpose of providing transparency in local government
128 budgets, each local government shall provide electronic access to
129 its budget information. For the purposes of this section, the
130 term "local government" includes counties, municipalities, school
131 districts, and any special district that has authority to levy ad
132 valorem taxes or non-ad valorem assessments. The local government
133 shall electronically post its anticipated revenues, proposed
134 budget, and tentative millage rate on the local government's
135 official website, if one is available, or on the county
136 government's official website in all other cases by the date the
137 notice required under s. 200.069, Florida Statutes, is mailed.
138 Within 10 days after the adoption of the budget, the local
139 government shall electronically post its adopted budget and
140 millage rate. Each county government official website shall
141 provide links to the websites of local governments within the
142 county's jurisdiction.

143 Section 5. Transparency in local government
144 contracting.--For the purpose of providing transparency in local
145 government contracting, local governments shall electronically

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146 post all contracts that are public records on the local
147 government's official website, if one is available, or on the
148 county government's official website in all other cases. For the
149 purposes of this section, the term "local government" includes
150 counties, municipalities, school districts, and any special
151 district that has authority to levy ad valorem taxes or non-ad
152 valorem assessments. School district employment contracts are
153 exempt from this section. The contracts shall be posted within 30
154 days after execution in accordance with the following schedule:

155 (1) By November 1, 2008, any county, municipality, or
156 school district that has a population of 300,000 or more on April
157 1, 2008, as reported by the Office of Economic and Demographic
158 Research under s. 186.901, Florida Statutes, and all water
159 management districts shall electronically post contracts of
160 \$25,000 or more executed on or after October 1, 2008.

161 (2) By November 1, 2008, any county, municipality, water
162 management district, or school district that has a population of
163 at least 50,000 but fewer than 300,000 on April 1, 2008, as
164 reported by the Office of Economic and Demographic Research under
165 s. 186.901, Florida Statutes, shall electronically post contracts
166 of \$15,000 or more executed on or after October 1, 2009.

167 (3) By November 1, 2010, any county, municipality, or
168 school district that has a population of fewer than 50,000 on
169 April 1, 2008, as reported by the Office of Economic and
170 Demographic Research under s. 186.901, Florida Statutes, and all
171 special taxing districts, independent taxing districts, and any
172 other taxing authority created by state law, a political
173 subdivision, or referendum shall electronically post contracts of
174 \$5,000 or more executed on or after October 1, 2010.

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Section 6. This act shall take effect July 1, 2008.