

HB 33

2008

1 A bill to be entitled

2 An act relating to a presumption of correctness for ad  
3 valorem tax assessment; amending s. 194.301, F.S.;  
4 revising criteria for a presumption of correctness of a  
5 property appraiser's assessment of ad valorem tax value;  
6 requiring that such a presumption for an assessment for  
7 income-producing property is based on the income approach  
8 to value; providing an effective date.  
9

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

11  
12 Section 1. Section 194.301, Florida Statutes, is amended  
13 to read:

14 194.301 Presumption of correctness.--

15 (1) In any administrative or judicial action in which a  
16 taxpayer challenges an ad valorem tax assessment of value, the  
17 property appraiser's assessment shall be presumed correct. This  
18 presumption of correctness is lost if:

19 (a) The taxpayer shows by a preponderance of the evidence  
20 that ~~either~~ the property appraiser has failed to consider  
21 properly the criteria in s. 193.011; ~~or if~~

22 (b) The property appraiser's assessment is arbitrarily  
23 based on appraisal practices which are different from the  
24 appraisal practices generally applied by the property appraiser  
25 to comparable property within the same class and within the same  
26 county; or

27 (c) The property appraiser's assessment for all income-  
28 producing property, including commercial, industrial, and

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29 multifamily rentals, is not based on the income approach to  
30 value.

31 (2) If the presumption of correctness is lost, the  
32 taxpayer shall have the burden of proving by a preponderance of  
33 the evidence that the appraiser's assessment is in excess of  
34 just value. If the presumption of correctness is retained, the  
35 taxpayer shall have the burden of proving by clear and  
36 convincing evidence that the appraiser's assessment is in excess  
37 of just value. In no case shall the taxpayer have the burden of  
38 proving that the property appraiser's assessment is not  
39 supported by any reasonable hypothesis of a legal assessment.

40 (3) If the property appraiser's assessment is determined  
41 to be erroneous, the Value Adjustment Board or the court can  
42 establish the assessment if there exists competent, substantial  
43 evidence in the record, which cumulatively meets the  
44 requirements of s. 193.011. If the record lacks competent,  
45 substantial evidence meeting the just value criteria of s.  
46 193.011, the matter shall be remanded to the property appraiser  
47 with appropriate directions from the Value Adjustment Board or  
48 the court.

49 Section 2. This act shall take effect January 1, 2009.