

By Senator Jones

13-00548-08

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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 to  
13 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 that ~~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  
29 multifamily rentals, is not based on the income approach to

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30 | value.

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

40 |       (3) If the property appraiser's assessment is determined to  
41 | 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 requirements  
44 | of s. 193.011. If the record lacks competent, substantial  
45 | evidence meeting the just value criteria of s. 193.011, the  
46 | matter shall be remanded to the property appraiser with  
47 | appropriate directions from the Value Adjustment Board or the  
48 | court.

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