

House Joint Resolution

A joint resolution proposing an amendment to Section 25 of Article I of the State Constitution to expand the Taxpayers' Bill of Rights to entitle a full and fair opportunity to challenge the government's assessment of the value of property, specify criteria for such challenges, and require the Legislature to adopt implementing legislation by a certain date.

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

That the following amendment to Section 25 of Article I of the State Constitution is 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 the laws of this state. ~~This section shall be effective July 1, 1993.~~

(b) (1) Every taxpayer or other person contesting the assessment of any tax is entitled to a full and fair opportunity

28 to challenge the government's assessment of the value of the  
 29 property for purposes of all taxation.

30 (2) In any challenge to an assessment brought by the  
 31 taxpayer or person contesting the assessment:

32 a. The government's assessment shall enjoy no presumption  
 33 of correctness and the government shall bear the burden of  
 34 proving by a preponderance of the evidence that the assessment  
 35 does not exceed the property's just value.

36 b. Evidence that an assessment is based upon appraisal  
 37 practices that differ from those applied to comparable property  
 38 within the state shall be relevant in determining whether the  
 39 assessment exceeds just value.

40 c. The taxpayer or other person contesting the assessment  
 41 shall be entitled to receive reasonable attorney's fees and  
 42 costs incurred in the challenge under appropriate circumstances  
 43 to be specified by general law.

44 (c) Following voter approval of this amendment, the  
 45 legislature shall adopt legislation implementing this section  
 46 and having an effective date no later than January 1, 2009.

47 BE IT FURTHER RESOLVED that the following statement be  
 48 placed on the ballot:

49 CONSTITUTIONAL AMENDMENT

50 ARTICLE I, SECTION 25

51 TAXPAYERS' BILL OF RIGHTS.--Proposing an amendment to the  
 52 State Constitution to entitle persons contesting the assessment  
 53 of any tax to a full and fair opportunity to challenge the  
 54 government's assessment of the value of property; to specify in  
 55 any challenge to the government's assessment of value for

HJR 7005

2008

56 | purposes of taxation that the government's assessment enjoys no  
57 | presumption of correctness, require the government to prove by a  
58 | preponderance of the evidence that the assessment does not  
59 | exceed the property's just value, declare the relevance of  
60 | evidence that the assessment is based on appraisal practices  
61 | differing from practices applied to comparable property, and  
62 | entitle persons contesting such assessments to reasonable  
63 | attorney fees and costs incurred in the challenge; and to  
64 | require the Legislature to adopt implementing legislation  
65 | effective no later than January 1, 2009.