

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 property appraiser'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 ad valorem taxes is entitled to a full and fair

28 opportunity to challenge a property appraiser's assessment of
 29 the value of the 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 property appraiser's assessment shall enjoy no
 33 presumption of correctness and the property appraiser shall bear
 34 the burden of proving by a preponderance of the evidence that
 35 the assessment 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) Following voter approval of this amendment, the
 41 legislature shall adopt legislation implementing this section
 42 and having an effective date no later than January 1, 2009.

43 BE IT FURTHER RESOLVED that the following statement be
 44 placed on the ballot:

45 CONSTITUTIONAL AMENDMENT

46 ARTICLE I, SECTION 25

47 TAXPAYERS' BILL OF RIGHTS.--Proposing an amendment to the
 48 State Constitution to entitle persons contesting the assessment
 49 of ad valorem taxes to a full and fair opportunity to challenge
 50 the property appraiser's assessment of the value of property; to
 51 specify in any challenge to the property appraiser's assessment
 52 of value for purposes of taxation that the property appraiser's
 53 assessment enjoys no presumption of correctness, require the
 54 property appraiser to prove by a preponderance of the evidence
 55 that the assessment does not exceed the property's just value,

CS/HJR 7005

2008

56 | and declare the relevance of evidence that the assessment is
57 | based on appraisal practices differing from practices applied to
58 | comparable property; and to require the Legislature to adopt
59 | implementing legislation effective no later than January 1,
60 | 2009.