



144816

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/15/2009	.	
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The Committee on Finance and Tax (Bennett) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

(Substantial rewording of section. See

s. 194.301, F.S., for present text.)

194.301 Challenge to ad valorem tax assessment.-

(1) An ad valorem tax assessment is presumed correct



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12 whether established by the property appraiser or as revised by
13 the value adjustment board. However, a taxpayer who challenges
14 an assessment is entitled to a determination by the value
15 adjustment board or court of the appropriateness of the
16 appraisal methodology used in making the assessment. The value
17 of property must be determined by an appraisal methodology that
18 complies with the criteria of s. 193.011 and professionally
19 accepted appraisal practices. The provisions of this subsection
20 preempt any prior case law that is inconsistent with this
21 subsection.

22 (2) In an administrative or judicial action in which an ad
23 valorem tax assessment is challenged, the burden of proof is on
24 the party initiating the challenge.

25 (a) If the challenge is to the assessed value of the
26 property, the party initiating the challenge has the burden of
27 proving by a preponderance of the evidence that the assessed
28 value:

29 1. Does not represent the just value of the property after
30 taking into account any applicable limits on annual increases in
31 the value of the property;

32 2. Does not represent the classified use value or
33 fractional value of the property if the property is required to
34 be assessed based on its character or use; or

35 3. Is arbitrarily based on appraisal practices that are
36 different from the appraisal practices generally applied by the
37 property appraiser to comparable property within the same
38 county.

39 (b) If the party challenging the assessment satisfies the
40 requirements of paragraph (a), the presumption provided in



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41 subsection (1) is overcome and the value adjustment board or the
42 court shall establish the assessment if there is competent,
43 substantial evidence of value in the record which cumulatively
44 meets the criteria of s. 193.011 and professionally accepted
45 appraisal practices. If the record lacks such evidence, the
46 matter must be remanded to the property appraiser with
47 appropriate directions from the value adjustment board or the
48 court, and the property appraiser must comply with those
49 directions.

50 (c) If the revised assessment following remand is
51 challenged, the procedures described in this section apply.

52 (d) A party is not required to exclude every reasonable
53 hypothesis of a legal assessment.

54 (e) If the challenge is to the classification or exemption
55 status of the property, there is no presumption of correctness
56 and the party initiating the challenge has the burden of proving
57 by a preponderance of the evidence that the classification or
58 exempt status assigned to the property is incorrect.

59 Section 2. This act shall take effect upon becoming a law,
60 and applies to the 2009 tax roll, except that s. 194.301(2)(d)
61 and (e), Florida Statutes, as amended by this act, are
62 clarifying and remedial in nature and also applies to actions
63 pending on or after the effective date of this act for which no
64 final order has been issued.

65
66 ===== T I T L E A M E N D M E N T =====

67 And the title is amended as follows:

68 Delete everything before the enacting clause
69 and insert:



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70 A bill to be entitled
71 A act relating to ad valorem assessments; amending s.
72 194.301, F.S.; revising the bases for providing a
73 presumption of correctness to an assessment of
74 property value; providing that the taxpayer is
75 entitled to an evaluation of the appraisal
76 methodology; providing that the act preempts prior
77 case law; revising the criteria for overcoming the
78 presumption of correctness; providing for challenges
79 to the classification or exemption status of property;
80 providing for application; providing an effective
81 date.