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LEGISLATIVE ACTION

Senate

House

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Floor: WD/2R

04/30/2009 08:37 AM

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Senator Fasano moved the following:

**Senate Amendment**

Delete lines 21 - 23  
and insert:

(1) In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards, if



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appropriate. However, a taxpayer who challenges