



599610

LEGISLATIVE ACTION

Senate

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House

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Floor: 1d/F/3R

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05/01/2009 02:49 PM

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Senator Lawson moved the following:

1           **Senate Amendment to Amendment (963610) (with title**  
2 **amendment)**

3  
4           Delete lines 3 - 60  
5 and insert:

6  
7           Delete lines 27 - 95  
8 and insert:

9           194.301 Presumption of correctness and burden of proof in  
10 ad valorem tax assessment challenges.—In any administrative or  
11 judicial action in which ~~a taxpayer challenges~~ an ad valorem tax  
12 assessment of value is challenged, the burden of proof shall be



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13 on the party initiating the action and such party has the burden  
14 of proving by a preponderance of the evidence that the  
15 assessment, as established by the property appraiser or the  
16 Value Adjustment Board, is incorrect ~~the property appraiser's~~  
17 ~~assessment shall be presumed correct. This presumption of~~  
18 ~~correctness is lost if the taxpayer shows by a preponderance of~~  
19 ~~the evidence that either the property appraiser has failed to~~  
20 ~~consider properly the criteria in s. 193.011 or if the property~~  
21 ~~appraiser's assessment is arbitrarily based on appraisal~~  
22 ~~practices which are different from the appraisal practices~~  
23 ~~generally applied by the property appraiser to comparable~~  
24 ~~property within the same class and within the same county. If~~  
25 ~~the presumption of correctness is lost, the taxpayer shall have~~  
26 ~~the burden of proving by a preponderance of the evidence that~~  
27 ~~the appraiser's assessment is in excess of just value. If the~~  
28 ~~presumption of correctness is retained, the taxpayer shall have~~  
29 ~~the burden of proving by clear and convincing evidence that the~~  
30 ~~appraiser's assessment is in excess of just value. In no case~~  
31 ~~shall the taxpayer have the burden of proving that the property~~  
32 ~~appraiser's assessment is not supported by any reasonable~~  
33 ~~hypothesis of a legal assessment. If the property appraiser's~~  
34 ~~assessment is determined to be incorrect erroneous, the Value~~  
35 ~~Adjustment Board or the court can establish the assessment if~~  
36 ~~there exists competent, substantial evidence in the record,~~  
37 ~~which cumulatively meets the requirements of s. 193.011. If the~~  
38 ~~record lacks competent, substantial evidence meeting the just~~  
39 ~~value criteria of s. 193.011, the matter shall be remanded to~~  
40 ~~the property appraiser with appropriate directions from the~~  
41 ~~Value Adjustment Board or the court.~~



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42           Section 2. This act shall take effect upon becoming a law.

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44   ===== T I T L E   A M E N D M E N T   =====

45   And the title is amended as follows:

46           Delete lines 64 - 76

47   and insert:

48

49           Delete lines 2 - 21

50   and insert:

51           An act relating to ad valorem tax assessments;

52           amending s. 194.301, F.S.; revising criteria for a

53           presumption of correctness of ad valorem tax

54           assessments and the burden of proof in actions

55           challenging such assessments; providing an effective

56           date.