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LEGISLATIVE ACTION

Senate	.	House
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Floor: 1/AD/3R	.	Floor: C
05/01/2009 02:50 PM	.	05/01/2009 05:42 PM
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Senator Fasano moved the following:

Senate Amendment (with title amendment)

Delete lines 27 - 81

and insert:

(Substantial rewording of section. See

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

194.301 Challenge to ad valorem tax assessment.-

(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



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13 other applicable statutory requirements relating to classified
14 use values or assessment caps, and professionally accepted
15 appraisal practices, including mass appraisal standards, if
16 appropriate. However, a taxpayer who challenges an assessment is
17 entitled to a determination by the value adjustment board or
18 court of the appropriateness of the appraisal methodology used
19 in making the assessment. The value of property must be
20 determined by an appraisal methodology that complies with the
21 criteria of s. 193.011 and professionally accepted appraisal
22 practices. The provisions of this subsection preempt any prior
23 case law that is inconsistent with this subsection.

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

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

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

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

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

41 (b) If the party challenging the assessment satisfies the



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

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

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

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

61
62 ===== T I T L E A M E N D M E N T =====

63 And the title is amended as follows:

64 Delete lines 2 - 18

65 and insert:

66 An act relating to ad valorem assessments; amending s.
67 194.301, F.S.; revising the bases for providing a
68 presumption of correctness to an assessment of
69 property value; providing that the taxpayer is
70 entitled to an evaluation of the appraisal



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71 methodology; providing that the act preempts prior
72 case law; revising the criteria for overcoming the
73 presumption of correctness; providing for challenges
74 to the classification or exemption status of property;
75 providing for application; providing legislative
76 intent relating to