

# CHAPTER 97-85

## House Bill No. 445

An act relating to ad valorem tax administration; creating s. 194.301, F.S.; providing that the property appraiser's assessment or determination is presumed correct in an administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value; providing for a loss of the presumption under certain conditions; providing the taxpayer's burden of proof; providing for the establishment of the assessment if the property appraiser's assessment is determined to be erroneous; providing for a remand of the assessment to the property appraiser under certain conditions; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Part III of chapter 194, Florida Statutes, consisting of section 194.301, Florida Statutes, is created to read:

### PART III

194.301 Presumption of correctness.—In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser's assessment shall be presumed correct. This presumption of correctness is lost if the taxpayer shows by a preponderance of the evidence that either the property appraiser has failed to consider properly the criteria in s. 193.011 or if the property appraiser's assessment is arbitrarily based on appraisal practices which are different from the appraisal practices generally applied by the property appraiser to comparable property within the same class and within the same county. If the presumption of correctness is lost, the taxpayer shall have the burden of proving by a preponderance of the evidence that the appraiser's assessment is in excess of just value. If the presumption of correctness is retained, the taxpayer shall have the burden of proving by clear and convincing evidence that the appraiser's assessment is in excess of just value. In no case shall the taxpayer have the burden of proving that the property appraiser's assessment is not supported by any reasonable hypothesis of a legal assessment. If the property appraiser's assessment is determined to be erroneous, the Value Adjustment Board or the court can establish the assessment if there exists competent, substantial evidence in the record, which cumulatively meets the requirements of s. 193.011. If the record lacks competent, substantial evidence meeting the just value criteria of s. 193.011, the matter shall be remanded to the property appraiser with appropriate directions from the Value Adjustment Board or the court.

Section 2. This act shall take effect upon becoming a law and shall first apply to assessments included in the January 1, 1997 tax roll.

Approved by the Governor May 23, 1997.

Filed in Office Secretary of State May 23, 1997.