

PCB GEAC 09-02

ORIGINAL

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A joint resolution proposing an amendment to Section 25 of Article I of the State Constitution to add a person's full and fair opportunity to challenge the government's assessment of the value of property for purposes of all taxation.

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

That the following amendment to Section 25 of Article I of the State Constitution is agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE I

DECLARATION OF RIGHTS

SECTION 25. Taxpayers' Bill of Rights.—

(a) By general law the legislature shall prescribe and adopt a Taxpayers' Bill of Rights that, in clear and concise language, sets forth taxpayers' rights and responsibilities and government's responsibilities to deal fairly with taxpayers under the laws of this state. ~~This section shall be effective July 1, 1993.~~

(b) Every taxpayer or other person contesting the assessment of any tax is entitled to a full and fair opportunity to challenge the government's assessment of the value of the property for purposes of all taxation. In any challenge to an

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28 assessment brought by the taxpayer or person contesting the
 29 assessment:

30 (1) the property appraiser's assessment shall enjoy no
 31 presumption of correctness and the appraiser shall bear the
 32 burden of proving by a preponderance of the evidence that its
 33 assessment does not exceed the property's just value;

34 (2) evidence that an assessment is based upon appraisal
 35 practices that differ from those applied to comparable property
 36 within the state shall be relevant in determining whether the
 37 assessment exceeds just value; and

38 (3) the taxpayer or other person contesting the assessment
 39 shall be entitled to receive its reasonable attorney's fees and
 40 costs incurred in the challenge under appropriate circumstances
 41 to be specified by general law.

42 Following voter approval of this measure, the legislature shall
 43 adopt legislation implementing this section and having an
 44 effective date no later than January 1, 2009.

45
 46 BE IT FURTHER RESOLVED that the following statement be
 47 placed on the ballot:

48 CONSTITUTIONAL AMENDMENT

49 ARTICLE I, SECTION 25

50 TAX PAYERS' BILL OF RIGHTS.--Proposing an amendment to the
 51 State Constitution to place in the constitution a requirement
 52 that in a challenge to the government's assessment of the value
 53 of property for purposes of taxation, the property appraiser's
 54 assessment enjoys no presumption of correctness; in such an

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55 | action, the property appraiser shall have the burden of proving
56 | by a preponderance of the evidence that its assessment does not
57 | exceed the property's just value; and to schedule the amendment
58 | to take effect upon approval by the voters and operate no later
59 | than January 1, 2009.