

SENATE BILL SUMMARY

Prepared by the Division of Legislative Information for the Senate Bill **AS ORIGINALLY FILED**. For more detail, see Senate Bill Analyses, if available, prepared by the Senate's professional committee staff.

SB 678 Ad Valorem Tax Assessments by Senator Fasano

Eliminates the automatic presumption of correctness accorded to the property appraiser. Requires that the property appraiser has the burden of proving that the assessment value was obtained by using established standards of professional appraisal practice.

Requires that the taxpayer has the burden of proving that the assessment is in excess of the just value or that it is based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property.

Provides that the property appraiser has the burden of proving that the grant or denial of an exemption or assessment classification is in compliance with laws in any administrative or judicial action in which such grant or denial is challenged. (See bill for details)