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Florida – Taxpayers’ Burden of Proof Lowered in Appeals

By William C. Coleman III, Orlando

PROPERTY OWNERS SHOULD HAVE AN EASIER TIME CHALLENGING EXCESSIVE ASSESSMENTS following the passage of [HB 521](#). This legislation revises the burden of proof in assessment appeals to help level the playing field for taxpayers. The new law applies to appeals beginning this year.

POSITIVE OUTCOMES FROM HB 521

- Property appraisers must now prove that their assessments are arrived at by complying with professionally accepted appraisal practices. In other words, they must show that their work meets certain standards.
- HB 521 preempts property appraisers from relying on prior case law that allowed them to pick one methodology and ignore others.
- There’s no longer a two-step process to overcome the property appraiser’s presumption of correctness. In the past, taxpayers had to prove that the appraiser did not follow certain criteria in making the assessment. If that was proven, taxpayers had to win their appeals by a “preponderance of evidence.” If the appraiser’s presumption of correctness was not overcome, taxpayers had to win their case by proving “clear and convincing evidence.”
- No presumption of correctness exists in appeals relating to a property’s classification or tax exempt status.