

To: Value Adjustment Board Clerks and Administrators, Clerks of Court, Chairpersons of Value Adjustment Boards, Interested Parties, Property Appraisers, and Tax Collectors
From: James McAdams
Date: August 29, 2008
Bulletin: PTO 08-15

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**Burden of Proof:
Hearings before the Value Adjustment Board;
And Judicial Hearings**

The purpose of this bulletin is to advise you of changes to Chapter 194, Florida Statutes, enacted by the 2008 Legislature. These changes govern the property appraiser's burden of proof in value adjustment board hearings. These provisions take effect September 1, 2008.

Section 7, Chapter 2008 -197, Laws of Florida (House Bill 909): This law provides as follows (words stricken are deletions; words underlined are additions):

Section 7. It is the express intent of the Legislature that a taxpayer shall never have the burden of proving that the property appraiser's assessment is not supported by any reasonable hypothesis of a legal assessment. It is the further intent of the Legislature that any cases of law published since 1997 applying the every-reasonable-hypothesis burden of proof to uphold the property appraiser's assessment are expressly rejected to the extent that they are interpretive of legislative intent.

The new language in section 7 above is related to the existing provisions in section 194.301, Florida Statutes. This new language should be considered together with the language in section 194.301, Florida Statutes (see Chapter 97-85, Laws of Florida).

For More Information

The Department of Revenue provides the information in this bulletin for your general consideration. The full text of Chapter 2008-197, Laws of Florida, and all provisions of Florida law pertaining to property tax are available on the Department's website: <http://dor.myflorida.com/dor/property/vabwb/vabws.html>. If you have questions regarding this matter, you may e-mail VAB@dor.state.fl.us or you may call Property Tax Oversight, Technical Section at (850) 488-4436, or (850) 414-6104.