

**To:** Value Adjustment Board members, Special Magistrates, and Board Attorneys  
**From:** James McAdams  
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**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Value Adjustment Board Training Bulletin  
Special Magistrate and Board Instructions**

**Presumption of Correctness in Valuation Hearings**

A number of questions have arisen regarding Section 194.301(1), Florida Statutes and the property appraiser's presumption of correctness. The 2009 Legislature substantially changed the law with respect to the presumption that a property appraiser's assessment is correct. The intent of the Legislature was to create a level playing field in value adjustment board hearings for property appraisers and taxpayers.

In order to establish a presumption of correctness for an assessment in a valuation hearing, the property appraiser must now prove by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, FS, any other applicable statutory requirements relating to classified use values or assessment caps, and professionally accepted appraisal practices, including mass appraisal standards if appropriate. Pursuant to s. 194.301, FS, the first issue to be considered at the hearing is whether the property appraiser's assessment will be presumed correct. The property appraiser will present their evidence on this issue first.

The property appraiser's presentation of evidence may include written evidence. Materials describing the general appraisal practices of the property appraiser alone, without discussing how those practices were applied to the assessment at issue, are not sufficient to establish the presumption. Approval of a tax roll by the Department of Revenue is not evidence that a particular assessment was made in compliance with statutory requirements and is not sufficient to establish the presumption.

If a property appraiser does not present evidence to establish a presumption of correctness, or if the presumption of correctness is overcome by the party challenging the assessment, the value adjustment board or special magistrate shall establish the assessment if there is competent, substantial evidence of value in the record which cumulatively meets the criteria of s. 193.011, FS, and professionally accepted appraisal practices.

If the record lacks such evidence, the matter must be remanded to the property appraiser with appropriate directions from the value adjustment board or special magistrate, and the property appraiser must comply with those directions.

Regardless of whether the property appraiser establishes a presumption of correctness, a taxpayer who challenges an assessment has the right to a determination by the value adjustment board or special magistrate of the appropriateness of the appraisal methodology used in making the assessment.

The above information applies only to the presentation of evidence as it relates to the property appraiser's establishment of a presumption of correctness in a valuation hearing. In the interest of efficiency, the board or special magistrate, property appraiser, and petitioner may agree to a different order of presentation to best facilitate the conduct of the hearing.

If you have questions regarding this matter, you may e-mail [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us) or you may call Property Tax Oversight, Technical Section at (850) 488-4436, or (850) 414-6104.