



## New Florida Law Makes it Easier to Challenge Property Tax Appraisals

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Florida's appraisers will now have the burden of proof when supporting their assessments in property value disputes from taxpayers, Gov. Charlie Crist signed a bill amending Section 194.301 that shifts the burden of proof to government appraisers. Starting July 1, property owners who disagree with their tax assessments can appeal to what's known as a Value Adjustment Board where they will have the opportunity to present convincing evidence that the government number is too high. Until now, the law assumed the appraiser's assessment was correct, minimizing the odds of winning an appeal.

In an interview with the *Sun-Sentinel*, Palm Beach County Property Appraiser Gary Nikolits said, "What aggravates property appraisers is the fact that every other government agency has the presumption of correctness. If you get a ticket, that police officer is presumed correct. Why shouldn't our values have that presumption?"

"It levels the playing field," said Rep. Carlos Lopez-Cantera, R-Miami, the main sponsor. County appraisers, he said, "think that they're always right, because they've been used to the courts looking at them... like they were always right. Now they're going to have to prove it."

However, Broward appraiser Lori Parrish told the *Sun-Sentinel* that the law won't have much effect on her office's operations. "I think I was the only property appraiser in the state who didn't object" to the bill, she told the paper. "I kind of feel like if the property owners and taxpayers fund our office salaries and education and technology... I ought to have to prove where I came up with my numbers."

Nikolits said that the new law won't be a big benefit to property owners, but it will give more legal leverage to businesses with significant property holdings. And as taxpayers win more cases, the new law is expected to mean less money for schools and local government. By 2013, the impact is anticipated to be \$694 million statewide, according to state analysts.