

1 Resolution of the Taxation and Budget Reform Commission  
2 A resolution proposing an amendment to Section 25 of  
3 Article I of the State Constitution to provide for the  
4 burden of proof for valuation of real property.  
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6 Be It Resolved by the Taxation and Budget Reform Commission:  
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8 That the following amendment to Section 25 of Article I of  
9 the State Constitution is agreed to and shall be submitted to  
10 the electors of this state for approval or rejection at the next  
11 general election or at an earlier special election specifically  
12 authorized by law for that purpose:

13 ARTICLE I

14 DECLARATION OF RIGHTS

15 SECTION 25. Taxpayers' Bill of Rights.--

16 (a) By general law the legislature shall prescribe and  
17 adopt a Taxpayers' Bill of Rights that, in clear and concise  
18 language, sets forth taxpayers' rights and responsibilities and  
19 government's responsibilities to deal fairly with taxpayers  
20 under the laws of this state.

21 (b) A property owner shall have a right to challenge the  
22 assessed value of real property for ad valorem taxation. In such  
23 a challenge, the property appraiser shall have the burden of  
24 proving the value of the property. ~~This section shall be~~  
25 ~~effective July 1, 1993.~~  
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30 BE IT FURTHER RESOLVED that the following statement be  
31 placed on the ballot:

32 CONSTITUTIONAL AMENDMENT

33 ARTICLE I, SECTION 25

34 BURDEN OF PROOF FOR CHALLENGES OF THE ASSESSED VALUE OF  
35 REAL PROPERTY.--This amendment to the State Constitution  
36 provides that a property owner has a right to challenge the  
37 assessed value of real property for ad valorem taxation, and  
38 that the property appraiser has the burden of proof to prove the  
39 valuation of the real property.