

1 Resolution of the Taxation and Budget Reform Commission
 2 A resolution proposing an amendment to Section 25 of
 3 Article I and the creation of a new section in Article XII
 4 of the State Constitution to provide for a taxpayer's full
 5 and fair opportunity to challenge the assessment of
 6 property for ad valorem taxation.

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 8 Be It Resolved by the Taxation and Budget Reform Commission:
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10 That the following amendment to Section 25 of Article I and
 11 the creation of a new section in Article XII of the State
 12 Constitution is agreed to and shall be submitted to the electors
 13 of this state for approval or rejection at the next general
 14 election or at an earlier special election specifically
 15 authorized by law for that purpose:

16 ARTICLE I

17 DECLARATION OF RIGHTS

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

19 (a) By general law the legislature shall prescribe and
 20 adopt a Taxpayers' Bill of Rights that, in clear and concise
 21 language, sets forth taxpayers' rights and responsibilities and
 22 government's responsibilities to deal fairly with taxpayers
 23 under the laws of this state. ~~This section shall be effective~~
 24 ~~July 1, 1993.~~

25 (b) Every taxpayer has a right to a full and fair
 26 opportunity to challenge the government's assessment of the
 27 value of the taxpayer's property for purposes of ad valorem
 28 taxation. The legislature shall provide for such challenges by

29 general law. In any challenge to an assessment brought by the
 30 taxpayer:

31 (1) The property appraiser's assessment shall not enjoy
 32 presumption of correctness, and the appraiser shall bear the
 33 burden of proving that the assessment does not exceed the value
 34 of the property permitted by law;

35 (2) Evidence that an assessment is based upon appraisal
 36 practices that differ from those applied to comparable property
 37 within the state shall be relevant in determining whether the
 38 assessment was made in accordance with law; and

39 (3) The taxpayer shall be entitled to reasonable
 40 attorney's fees and costs incurred in a successful challenge
 41 under circumstances authorized by law.

42 ARTICLE XII

43 SCHEDULE

44 This section and the amendment to Section 25 of Article I
 45 relating to challenges to the assessed value of real property,
 46 shall take effect upon approval by the electors and must be
 47 implemented by the legislature by January 1, 2010.

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 49 BE IT FURTHER RESOLVED that the following statement be
 50 placed on the ballot:

51 CONSTITUTIONAL AMENDMENT

52 ARTICLE I, SECTION 25

53 ARTICLE XII

54 CHALLENGES TO ASSESSMENT OF PROPERTY VALUE.--This amendment
 55 proposes changes to the State Constitution to provide that
 56 taxpayers have a right to challenge the assessed value of real
 57 property for the purpose of ad valorem taxation; the appraiser's

58 | assessment enjoys no presumption of correctness; evidence of
59 | differing appraisal practices for comparable property is
60 | relevant in determining if an assessment was made in accordance
61 | with law; and to authorize awards of attorney's fees and costs
62 | for successful challenges of an assessment.