

TAXATION AND BUDGET REFORM COMMISSION

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March 28, 2008

The Honorable Ken Pruitt
President
Spe
The Florida Senate
The 409 The Capitol
404 South Monroe Street
Tallahassee, Florida 32399
Tall

The Honorable Marco Rubio Speaker The Florida House of Representatives 420 The Capitol 402 South Monroe Street Tallahassee, Florida 32399

Dear President Pruitt and Speaker Rubio:

The Taxation and Budget Reform Commission hereby submits Statutory Recommendation 13 for consideration by the Florida Legislature.

Article XI, section 6 of the Florida Constitution requires the Commission to conduct a review and to "propose to the legislature any recommended statutory changes related to the taxation or budgetary laws of the state." Consistent with this duty, the Commission approved Statutory Recommendation 13 by a vote of 24-0 on March 17, 2008.

Statutory Recommendation 13 revises the statutory criteria property appraisers must consider when determining the just value of property for ad valorem taxation. The measure also provides that the burden of proof for a taxpayer to prevail in an assessment challenge is a preponderance of the evidence in all cases. The text and analysis of the recommendation are attached.

Please contact me or Susan Skelton, executive director, for additional information or assistance.

Sincerely,

Allan Bense, Chair

Enclosures

Cc: The Honorable Charlie Crist, Governor