

RESOLUTION NO. 96- 65

A RESOLUTION OPPOSING HOUSE BILL 557 AND SENATE BILL 740

WHEREAS, the Board of County Commissioners of Nassau County, Florida, has been made aware of proposed legislation, better known as the "Presumption of Correctness" or "Burden of Proof" bills; and

WHEREAS, the Board of County Commissioners of Nassau County, Florida, has been made aware that said proposed legislation threaten the "just" value standard for ad valorem assessments as prescribed by Article VII, Section 4 of the Florida Constitution; and

WHEREAS, these bills provide for the expansion of the factors to be considered when determining an assessment to include vague and undefined methods referred to as "recognized professional standards of appraisal practice" which may conflict with the "just valuation" standard and current law; and

WHEREAS, these bills also seek to undermine the property appraiser's presumption of correctness by establishing a burden of proof that can be refuted even when the property appraiser's assessment is lawful and reasonable; and

WHEREAS, the result will be an increase in assessment challenges, a reduction in the tax rolls for local governments, and an inability of local governments and the state to forecast revenues for their respective budgets; and

WHEREAS, the Board of County Commissioners is opposed to said legislation.

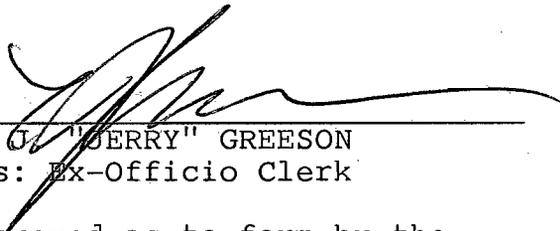
NOW, THEREFORE, BE IT RESOLVED this 25th day of March, 1996, by the Board of County Commissioners of Nassau County, Florida, as follows:

1. The Board of County Commissioners of Nassau County, Florida, is hereby unanimously opposed to HB 557 and SB 740.

2. A copy of this Resolution shall be sent to the Nassau County Legislative Delegation.

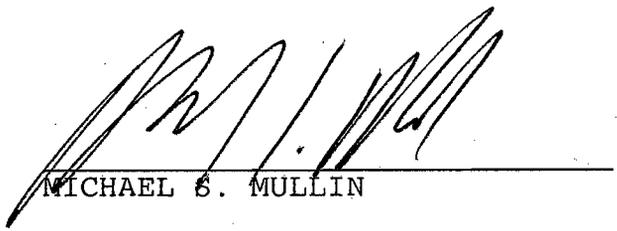
ATTEST:

BOARD OF COUNTY COMMISSIONERS  
NASSAU COUNTY, FLORIDA

  
T. J. "BERRY" GREESON  
Its: Ex-Officio Clerk

  
JIM B. HIGGINBOTHAM  
Its: Chairman

Approved as to form by the  
Nassau County Attorney:

  
MICHAEL S. MULLIN