

MAY 14 1996

VS BS

RESOLUTION NO. 96-LEG-02

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY, FLORIDA SUPPORTING THE VETO OF HOUSE BILL 557 "PRESUMPTION OF CORRECTNESS" ("BURDEN OF PROOF")

WHEREAS, the current administrative and judicial appeals process pertaining to property valuation is fair to all taxpayers; and

WHEREAS, the average residential and small business property owner have proven accessibility to the Property Appraiser's informal and formal review process; and

WHEREAS, property owners who now dispute their assessments have recourse in a three (3) step appeals process:

1. An informal meeting between the property owner and the Property Appraiser's Office
2. An appeal to the Value Adjustment Board
3. Either the property owner or the Property Appraiser may file a lawsuit; and

WHEREAS, a majority of valuation disputes are resolved without resorting to a lawsuit; and

WHEREAS, an increase in the cost of litigating appeals would have severe impacts on current and future County budgets and could jeopardize the overall rate structure of individual taxpayers; and

WHEREAS, any increase in expenses or decrease in property tax revenues caused by this legislation is deemed by Orange County to be an UNFUNDED MANDATE.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY, FLORIDA, AS FOLLOWS:

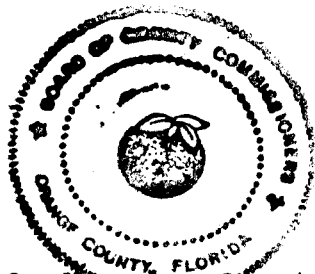
That the Orange County Board of County Commissioners ENCOURAGE the VETO of House Bill 557, due to the risk of an UNFUNDED MANDATE that this legislation places on local governments.

DONE AND RESOLVED this 14th day of May, 1996.

ORANGE COUNTY, FLORIDA

BY: Linda Chapin  
County Chairman

DATE: MAY 14 1996



ATTEST: Martha O. Haynie, Comptroller  
As Clerk to the Board of County Commissioners

BY: [Signature]  
Deputy Clerk