



OFFICE OF THE PROPERTY APPRAISER

BUSINESS PLAN

FISCAL YEARS: 2010 AND 2011
(10/1/09 THROUGH 9/30/11)

PLAN DATE: MAY 26, 2010

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DEPARTMENT PURPOSE/MISSION

Purpose

The Office of the Property Appraiser, referred to as OPA, is responsible for administering the State of Florida ad valorem tax valuation system. As part of Enabling Strategies (Budget and Finance strategic area), the OPA performs legislative functions related to the valuation of property for ad valorem taxes vital to local government services.

The primary activity of the OPA is to identify and appraise all real and certain types of tangible personal property within the County and maintain all associated records. Additionally, the OPA has the statutory responsibility of annually notifying all property owners of the market, assessed and taxable values of their property.

Mission Statement

The legal and constitutional purpose of the OPA is to equitably assess all real and personal property in Miami-Dade County at its fair market value in full compliance with Florida Statutes and DOR Rules and Regulations.

See additional information in the OPA Profile (Attachment 1).

STRATEGIC ALIGNMENT

A. The OPA's efforts align with the following Miami-Dade County Strategic Plan Goals:

1. Ensure the financial viability of the County through sound financial management practices. (ES8)
2. Enhance community access to reliable information regarding services and County government issues. (ES1)
3. Capitalize on technology to improve service, increase efficiency and provide greater information access and exchange. (ES4)
4. Improve the quality of service delivery through commitment to ongoing employee training. (PS3)
5. Applying the Florida Statutes, Rules and Regulations, to the County's property assessment procedures to ensure equity.
6. Provide a Citizen's Education and Outreach Program that meets the County's goal of delivering excellent services every day.

Departmental Business Plan and Outlook

Department Name:

Fiscal Years: 2009-10 & 2010-11

7. Effective implementation, management and expansion of the County's electronic assessment system.

B. OPA-related Strategic Plan Outcomes, Objectives, Programs and Initiatives:

1. ES8-5 - Effective County Tax Collection and Property Appraisal Process

- Enhance equity in the assessment roll
 - Meeting the DOR overall level of assessment that is no less than ninety percent (90%).
 - Enhance equity in the assessment roll by achieving an overall Price Related Differential (PRD) of 1.00, not to exceed the State required range of .98 to 1.03 and a Coefficient of Dispersion (COD) of less than or equal to 15.

2. ES 1-4 - Satisfied customers

- Expand Customer Satisfaction Survey
- Improve customer satisfaction with the property appraisal process
- Continue the OPA's Citizen Education and Outreach Program

Conducting a minimum of 125 workshops and or public appearances per year

3. ES4-6 - County processes improved through information technology

- CAMA system implemented for the 2009 assessment roll
- Monitor system updated software for 2010 assessment roll

PERFORMANCE MEASURES AND TARGETS

Additional OPA information can be found in the Departmental Profile (Attachment 1).

CRITICAL SUCCESS FACTORS

Meeting DOR roll approval criteria

After the July 1st submission of OPA's assessment roll, the DOR conducts various statistical and value analyses to ensure meeting the accuracy and equity standards prescribed by Florida Statutes. Failure to meet these standards can result in DOR's disapproval of the assessment roll in whole or in part. Such disapproval can cause disruption to the budgeting and revenue collection process of all taxing authorities within the County.

Commitment for CAMA

The new CAMA system is being funded from the County's Capital Outlay Reserve Fund. At this time, the funding is adequate to meet our needs for fiscal year 2009-10, with a commitment to meet future needs.

Adequate funding to meet statutory requirements

Each year the OPA submits a funding request based on anticipated resource needs. The resource requests have historically been granted at levels sufficient to successfully complete the annual assessment value rolls in compliance with DOR requirements. It is critical that the OPA continue to receive adequate funding to meet roll approval standards and any new legal requirements.

Five-Year Re-Inspection Program

In fiscal year 2009-10, the OPA was adequately funded to meet the requirements of Section 193.012, Florida Statutes, which states, "*The property appraiser is required to physically inspect the property at least once every 5 years.*" In fiscal years 2009-10 and 2010-11, the OPA will monitor resources and workload to ensure adequate project success and statutory compliance.

INTERNAL SUPPORT REQUIREMENTS

Value Adjustment Board

In recent years, the unprecedented level of growth in the number of petitions with the Value Adjustment Board has placed a strain on resources dedicated to OPA's VAB Appeals Unit. This growth is forecasted to continue in through fiscal year 2009-10 and into fiscal year 2010-11. In preparation, the OPA requested and received in fiscal year 2009-10 additional positions for the VAB Appeals Unit. The OPA will monitor this Unit's workload, processes and procedures for implementation of efficiencies and future need for additional resources.

SUSTAINABILITY

1. As part of the County's sustainability initiatives, the Office reduced paper use by over 3 million pieces annually through the implementation of the Electronic Document Management System. It is anticipated that further paper reduction initiatives will materialize through FY 2009-10 and beyond. (Applies across the Office of the Property Appraiser).
2. Consistent with County-wide sustainability efforts introduced through the Resource Conservation Committee, the Office of the Property Appraiser will recycle and track all toner products. (Applies across the Office of the Property Appraiser).
3. The Office of the Property Appraiser will implement Environmentally Preferable Purchasing (EPP) initiatives. EPP products are those products or services that have a lesser or reduced effect on human health and the environment when compared with competing products or services that serve the same purpose. Examples of EPP acquisitions include recycled content paper, business cards, and toner cartridges. Additional products and services acquired will be reviewed on an ongoing basis in support of EPP initiatives. (Applies across the Office of the Property Appraiser).

3- to 5-YEAR OUTLOOK

- Upon completion of the CAMA system implementation, the OPA will pursue on-line services, such as filing Personal Property Tax Returns and Homestead Exemption Applications via the County's web portal.
- The OPA plans to develop and implement a comprehensive Property Appraisal training program, including necessary computer, valuation and customer service skills, so that employees may successfully work in the new CAMA system and provide citizens with the most accurate information possible.
- The OPA anticipates using feedback obtained from public surveys to develop a high quality delivery system that will promote excellence in public service.
- The OPA will continue to expand its customer service program by delivering additional information to customers through Miami-Dade County's 311 Answer Center partnerships.
- With implementation of the five-year re-inspection program as required by Section 193.023, Florida Statutes, the OPA will continue to evaluate efficiency levels and goals to ensure statutory requirements are met.

Departmental Business Plan and Outlook

Department Name:

Fiscal Years: 2009-10 & 2010-11

- The OPA will continue to monitor legislative changes to ensure all legal requirements are met.
- In its ongoing efforts to improve accuracy and efficiency, the OPA will initiate a thorough review of exemption processes, procedures and compliance.

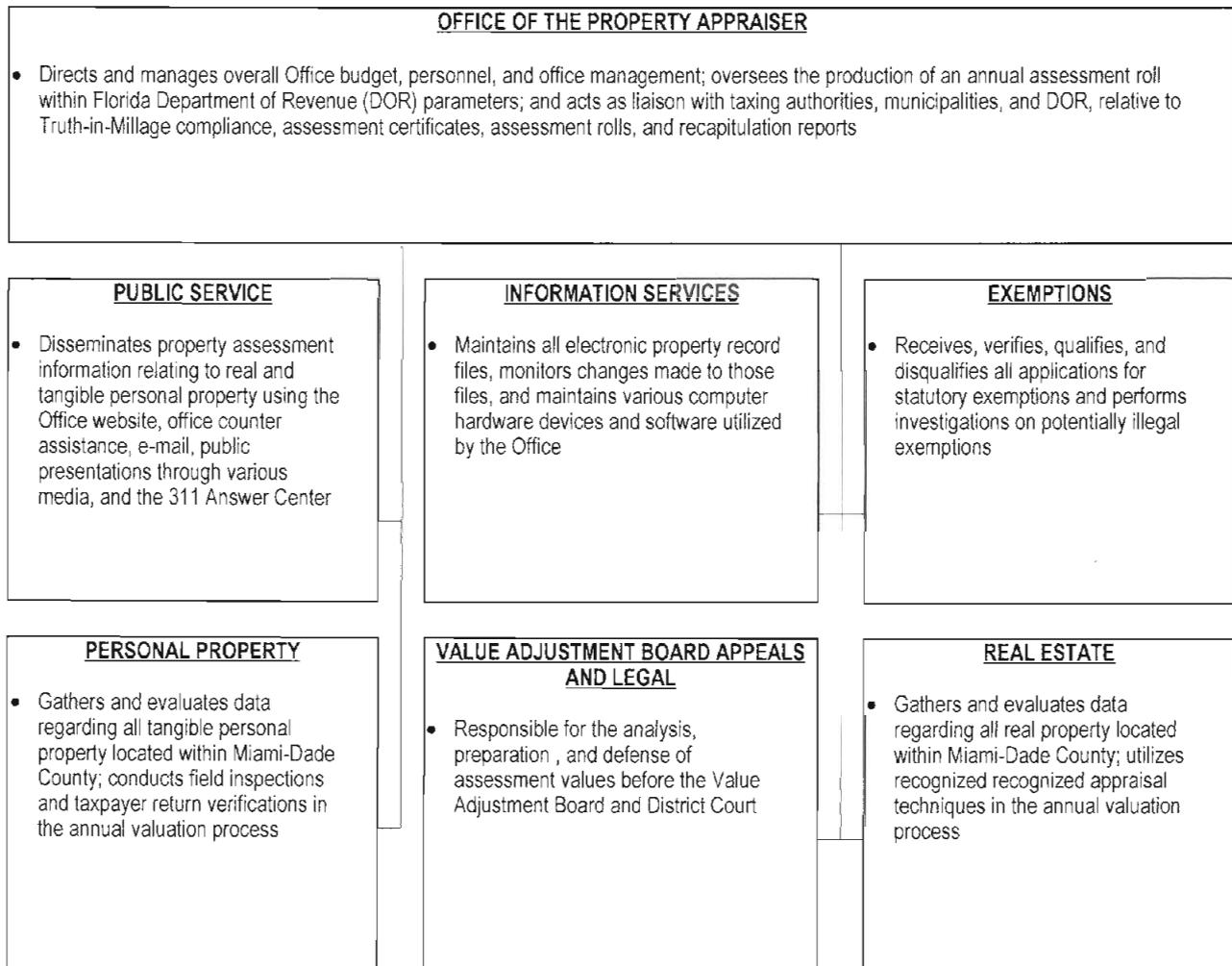
Attachment 1

DEPARTMENTAL PROFILE

Department Description

Ad Valorem valuation administration is a complex and technical profession vital to the financial health of local governments. The Miami-Dade County Office of the Property Appraiser (OPA) is responsible for administering the County's ad valorem tax valuation system in accordance with Florida law. The primary task of the OPA is identification and annual appraisal of all real and certain types of tangible personal property located in Miami-Dade County.

Table of Organization



Departmental Business Plan and Outlook

Department Name:

Fiscal Years: 2009-10 & 2010-11

Summary of major programs, initiatives or milestones to be achieved in the current and next fiscal year:

Assessment Roll Compliance

1. The OPA will submit a preliminary assessment value roll to the Florida Department of Revenue (DOR) by the July 1st statutory deadline for approval. To achieve this statutory requirement the different OPA divisions will complete data gathering, analysis and valuation activities for the real and tangible personal property assessment value roll by the June 15th data entry deadline.
2. The OPA will prepare and mail a Notice of Proposed Property Taxes (Truth in Millage or TRIM notice) to every Miami-Dade County property owner on or before August 24th.
3. In accordance with Section 193.023(2), Florida Statutes, the OPA has developed and implemented a five-year reinspection process. This process will ensure compliance with Section 193.023, Florida Statutes, recently amended, which states in paragraph 2: *“... the property appraiser is required to physically inspect the property at least once every 5 years, and may review image technology...”*, as well as DOR rules and regulations for re-assessment of all real estate properties within Miami-Dade County. For fiscal year 2009-10, the OPA will develop efficiencies and monitor workload measures based on the first full assessment cycle for the reinspection project.

Computer Aided Mass Appraisal (CAMA) System

4. During fiscal year 2008-09, the OPA completed implementation of a new CAMA system, which was designed to improve accuracy and uniformity of assessment value rolls produced in fiscal year 2009-10 and beyond.
5. For fiscal years 2009-10 and 2010-11, the OPA will implement and develop standard operating procedures for CAMA.

Public Service

6. For fiscal years 2009-10 and 2010-11, the OPA will continue to enhance and expand its Citizen’s Education and Outreach Program to meet the continuing growing needs of the Community by implementing online services and improving website content.

Exemption Process Review

7. For fiscal year 2009-10, the OPA will design, develop and implement processes for the ten percent (10%) cap on non-homesteaded properties.

Departmental Business Plan and Outlook

Department Name:

Fiscal Years: 2009-10 & 2010-11

8. In fiscal year 2009-10, the OPA will develop and launch a senior exemption audit program to ascertain continued income eligibility.
9. In fiscal year 2009-10, the OPA will conduct an audit and update veteran disability exemption records.
10. In fiscal year 2009-10, the OPA will augment the 2009 denial letters to provide additional information on options available to reverse denials.
11. In fiscal year 2009-10, the OPA's Investigation Unit will conduct 30 investigations per month based on leads from various sources regarding possible non-complaint exemptions.

Financial Summary

FINANCIAL SUMMARY

(dollars in thousands)	Actual	Budget	Proposed	Total Funding		Total Positions		
	FY 08-09	FY 09-10	FY 10-11	Budget FY 09-10	Proposed FY 10-11	Budget FY 09-10	Proposed FY 10-11	
Revenue Summary				Expenditure By Program				
General Fund Countywide	23,468	27,656	31,714	Strategic Area: Enabling Strategies				
Reimbursements from Taxing Jurisdictions	2,520	2,316	2,516	Office of the Property Appraiser	0	987	0	7
Total Revenues	25,988	29,972	34,230	Administrative Support	4,505	3,191	17	6
Operating Expenditures Summary				Information Systems	3,642	4,042	17	18
Salary	18,668	18,718	22,233	Exemptions and Public Service	2,460	2,870	38	39
Fringe Benefits	5,711	6,107	6,857	Personal Property	3,256	3,471	42	43
Other Operating	1,491	4,937	4,795	Real Estate	16,109	13,328	228	177
Capital	118	210	345	Value Adjustment Board	0	6,341	0	81
Total Operating Expenditures	25,988	29,972	34,230	Appeals and Legal				
				Total Operating Expenditures	29,972	34,230	342	371

Current Business Environment

CUSTOMERS SERVED

- The OPA serves all property owners within Miami-Dade County as well as municipal and other governmental taxing authorities. Services provided include valuation of all properties and the corresponding Notification via the TRIM Notice each year.
- The OPA also coordinates the dissemination of tax roll data for budgeting purposes to the various taxing authorities.

REGULATORY ENVIRONMENT

- Significant changes to legislation affecting the appraisal process and available exemptions have occurred within the last three years at the State level. These include the following benefits: Homestead increased to \$50,000; Limited income senior increased to \$50,000 (local option); Ten percent cap on Non-Homestead properties; Transfer of Homestead Assessment Difference also known as Portability; and assessed value restrictions based on use. All of these benefits affect roll production.

Departmental Business Plan and Outlook

Department Name:

Fiscal Years: 2009-10 & 2010-11

- The OPA is continuing to monitor additional proposed legislative changes for the 2010 legislative session that may affect property valuation and exemptions availability.

CHANGE IN BUSINESS PRACTICE

- As part of the overall reorganization of the administration functions performed by the Office, during FY 2009-10 the Property Appraiser re-evaluated the table of organization and delineated the functions that are truly administrative in nature vs. operational functions required to successfully carry out the various statutory regulations. The new table of organization reflects three new divisions: the Office of the Property Appraiser, Information Services, and the Value Adjustment Board Appeals and Legal sections.

CUSTOMER SERVICE

- The OPA will be developing and launching a virtual office during fiscal 2009-2010 with services such as online exemption request filing.