

# FY 2008 - 09 Proposed Resource Allocation and Multi-Year Capital Plan

## Property Appraisal

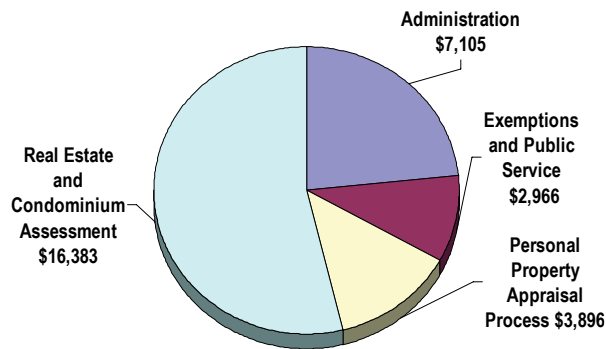
The Property Appraisal Department is responsible for administering the State of Florida ad valorem tax system for Miami-Dade County. The Department's primary responsibility is to identify and appraise all real and tangible personal property within the county and certify the annual tax roll with the Florida Department of Revenue (DOR). Additional responsibilities include the maintenance of all associated property records, the administration of all exemptions, and the annual notification of all property owners in Miami-Dade County of the assessed value of their property.

As part of the Enabling Strategies strategic area, the Department performs statutory functions related to the assessment of property for ad valorem taxes, which are vital to the financial health of local tax-supported government services including County, municipalities, public schools, water management, fire, police, libraries, and voter-approved debt payments.

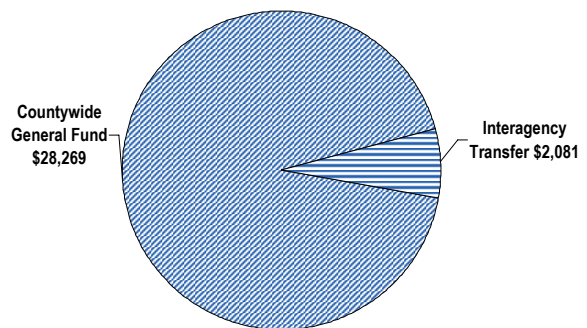
To fulfill its responsibilities, the Property Appraisal Department communicates on a routine basis with Miami-Dade County property owners, County Commissioners, the Tax Collector, County Agencies, the Florida Department of Revenue (DOR), and numerous taxing authorities. The Department's responsibilities are established by the Florida Constitution and regulated by Florida Statutes and DOR rules and regulations.

## FY 2008-09 Proposed Budget

**Expenditures by Activity**  
(dollars in thousands)



**Revenues by Source**  
(dollars in thousands)



# FY 2008 - 09 Proposed Resource Allocation and Multi-Year Capital Plan

## TABLE OF ORGANIZATION

<b><u>OFFICE OF THE DIRECTOR</u></b>			
<ul style="list-style-type: none"> <li>• Directs and manages overall departmental budget, personnel, and office management; oversees the production of an annual assessment roll within Florida Department of Revenue (DOR) parameters; and acts as liaison with taxing authorities, municipalities, and DOR, relative to Truth-in-Millage compliance, assessment certificates, assessment rolls, and recapitulation</li> </ul>			
<u>FY 07-08</u> 16		<u>FY 08-09</u> 16	
<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center; margin: 0;"><b><u>PUBLIC SERVICE</u></b></p> <ul style="list-style-type: none"> <li>• Disseminates property assessment information relating to real and tangible personal property using the Department's website, office counter assistance, e-mail, public presentations through various media, and the 311 Answer Center</li> </ul> <p style="margin: 5px 0 0 0;"><u>FY 07-08</u> 13</p> <p style="margin: 0 0 0 100px;"><u>FY 08-09</u> 12</p> </div>	<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center; margin: 0;"><b><u>INFORMATION SERVICES</u></b></p> <ul style="list-style-type: none"> <li>• Maintains all electronic property record files, monitors changes made to those files, and maintains various computer hardware devices and software utilized by the Department</li> </ul> <p style="margin: 5px 0 0 0;"><u>FY 07-08</u> 16</p> <p style="margin: 0 0 0 100px;"><u>FY 08-09</u> 16</p> </div>	<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center; margin: 0;"><b><u>EXEMPTIONS</u></b></p> <ul style="list-style-type: none"> <li>• Receives, verifies, qualifies, and disqualifies all applications for statutory exemptions and performs investigations on potentially illegal exemptions due to automatic annual exemption renewals</li> </ul> <p style="margin: 5px 0 0 0;"><u>FY 07-08</u> 19</p> <p style="margin: 0 0 0 100px;"><u>FY 08-09</u> 26</p> </div>	
<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center; margin: 0;"><b><u>PERSONAL PROPERTY</u></b></p> <ul style="list-style-type: none"> <li>• Gathers and evaluates data regarding all taxable tangible personal property located within Miami-Dade County; conducts field inspections and taxpayers return verifications in the annual valuation process</li> </ul> <p style="margin: 5px 0 0 0;"><u>FY 07-08</u> 50</p> <p style="margin: 0 0 0 100px;"><u>FY 08-09</u> 51</p> </div>		<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center; margin: 0;"><b><u>REAL ESTATE</u></b></p> <ul style="list-style-type: none"> <li>• Gathers and evaluates data regarding all real property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process; maintains a computerized permit control system; performs all splits and groupings of land parcels; writes legal descriptions; maintains and updates zoning maps; and administers agriculture classifications</li> </ul> <p style="margin: 5px 0 0 0;"><u>FY 07-08</u> 195</p> <p style="margin: 0 0 0 100px;"><u>FY 08-09</u> 210</p> </div>	

## FY 2008 - 09 Proposed Resource Allocation and Multi-Year Capital Plan

### FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 06-07	Budget FY 07-08	Proposed FY 08-09
<b>Revenue Summary</b>			
General Fund Countywide	21,317	25,103	28,269
Reimbursements from Taxing Jurisdictions	2,055	2,056	2,081
Total Revenues	23,372	27,159	30,350
<b>Operating Expenditures Summary</b>			
Salary	16,100	17,324	19,636
Fringe Benefits	5,023	5,578	6,087
Other Operating	2,156	4,196	4,486
Capital	93	61	141
Total Operating Expenditures	23,372	27,159	30,350

(dollars in thousands)	Total Funding		Total Positions	
Expenditure By Program	Budget FY 07-08	Proposed FY 08-09	Budget FY 07-08	Proposed FY 08-09
<b>Strategic Area: Enabling Strategies</b>				
Administration	7,452	7,105	32	32
Exemptions and Public Service	2,146	2,966	32	38
Personal Property Appraisal Process	3,517	3,896	50	51
Real Estate and Condominium Assessment	14,044	16,383	195	210
Total Operating Expenditures	27,159	30,350	309	331

### CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FUTURE	TOTAL
<b>Revenue</b>									
Capital Outlay Reserve	7,168	0	0	0	0	0	0	0	7,168
Total:	7,168	0	0	0	0	0	0	0	7,168
<b>Expenditures</b>									
<b>Strategic Area: Enabling Strategies</b>									
Departmental Information Technology Projects	6,468	700	0	0	0	0	0	0	7,168
Total:	6,468	700	0	0	0	0	0	0	7,168

### SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual	Actual	Budget	Projection	Proposed
	FY 05-06	FY 06-07	FY 07-08	FY 07-08	FY 08-09
Contract Temporary Employees	76	156	100	171	123
Travel	3	0	10	5	5
Employee Overtime	8	11	20	46	20
Printing and Reproduction	173	194	260	312	260
Postage	590	572	620	667	632

## FY 2008 - 09 Proposed Resource Allocation and Multi-Year Capital Plan

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### **DIVISION: ADMINISTRATION**

This Division administers the State of Florida ad valorem tax system for Miami-Dade County.

- Acts as liaison with taxing authorities, municipalities, and the Florida Department of Revenue (DOR), relative to the Truth-In-Millage compliance, assessment certificates, assessment rolls, and recapitulation
- Oversees the production of an annual assessment roll within DOR parameters
- Directs and manages overall departmental budget, personnel, and information technology functions
- Maintains and monitors all electronic property records files
- Maintains various computer hardware devices and software utilized by the Department

## FY 2008 - 09 Proposed Resource Allocation and Multi-Year Capital Plan

### **DIVISION: PERSONAL PROPERTY APPRAISAL PROCESS**

This Division oversees the assessment of all personal property in Miami-Dade County.

- Gathers and evaluates data regarding all taxable tangible personal property located within Miami-Dade County
- Conducts field inspections and taxpayers return verifications in the annual valuation process

### **Strategic Plan Outcome - Measures**

- ES8-5: Effective County tax collection and property appraisal process

	<b>Measures</b>	<b>FY 06-07</b>		<b>FY 07-08</b>		<b>FY 08-09</b>
		<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>Projection</b>	<b>Target</b>
Efficiently prepare tangible personal property assessment roll	Personal property field inspections conducted by February 15	85,567	85,519	85,920	86,000	92,000
	Timely tangible personal property returns processed by June 15	50,724	53,046	53,200	53,200	53,200
	Percentage of timely tangible personal property returns processed by June 15	100%	100%	100%	100%	100%

## FY 2008 - 09 Proposed Resource Allocation and Multi-Year Capital Plan

### **DIVISION: REAL ESTATE AND CONDOMINIUM ASSESSMENT**

The Real Estate and Condominium Assessment Division oversees the annual determination of all real property values in Miami-Dade County using the three approaches to value (market, cost, and income), analyzes data to determine the feasibility for changes in assessed value, reviews all new construction including additions, evaluates and determines the improvement to the property is substantially complete and determines the building size, grade construction and other variables observed through field inspections that affect the value of the property.

- Gathers and evaluates data regarding all real property located within Miami-Dade County
- Maintains a computerized permit control system
- Writes legal descriptions
- Performs all splits and groupings of land parcels
- Maintains and updates zoning maps
- Analyzes and determines actual use of land for agricultural purposes and administers agriculture classifications

### **Strategic Plan Outcome - Measures**

- ES8-5: Effective County tax collection and property appraisal process

	<b>Measures</b>	<b>FY 06-07</b>		<b>FY 07-08</b>		<b>FY 08-09</b>
		<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>Projection</b>	<b>Target</b>
Prepare real estate assessment roll	Inspections of new buildings	10,580	12,900	9,760	9,760	9,500
	Value Adjustment Board hearings*	644	711	722	722	815
	Overall level of assessment to sales ratio (between 90 and 100 is considered good)	93	95	93	93	93

\*For the 2008 Tax Roll, it is expected the amount of VAB appeals will increase as a result of legislative changes. Additionally, widespread perceptions of a lower real estate market may also reinforce an owner's concerns that property may be over-valued

## FY 2008 - 09 Proposed Resource Allocation and Multi-Year Capital Plan

### **DIVISION: EXEMPTIONS AND PUBLIC SERVICE**

This Division oversees all associated property records, the administration of all exemptions, and the annual notification of all property owners in Miami-Dade County of the assessed value of their property.

- Disseminates property assessment information relating to real and tangible personal property using the Department's website, office counter assistance, e-mail, public presentations through various media, and the 311 Answer Center
- Receives, verifies, qualifies, and disqualifies all applications for statutory exemptions
- Performs investigations on potentially illegal exemptions due to automatic annual exemption renewals

### **Strategic Plan Outcome - Measures**

- ES8-5: Effective County tax collection and property appraisal process

	Measures	FY 06-07		FY 07-08		FY 08-09
		Target	Actual	Target	Projection	Target
Improve customer service and public education	Percentage of customers satisfied with service received	85%	93%	87%	87%	87%
	Percentage of Public Service requests resolved within 30 days	95%	97%	95%	95%	95%
	Workshops and public appearances conducted	60	44	60	60	60

	Measures	FY 06-07		FY 07-08		FY 08-09
		Target	Actual	Target	Projection	Target
Efficiently process applications and renewals for statutory exemptions by July 1	Homestead Exemption renewal investigations conducted by June 1	N/A	7,493	7,493	7,354	7,354
	Exemption applications processed	91,000	97,841	82,000	82,000	88,000

### **Budget Enhancements or Reductions and Additional Comments**

- The FY 2008-09 Proposed Resource Allocation Plan includes additional General Fund of \$719,000 (seven positions) to support the voter-approved January 29, 2008 tax reform initiatives; as a result of the initiatives, the Department will process an additional 420,000 applications including Personal Property Exemption, Portable Cap, and ten percent cap on non-Homestead properties; the FY 2008-09 Proposed Resource Allocation Plan also includes additional General Fund of \$1.037 million (15 positions) to support the increase in Value Adjustment Board petitions generated by the real estate market and the legislative changes and \$59,000 for a Bankruptcy Evaluation Specialist position to represent the County's interest at bankruptcy hearings as required by the Federal Bankruptcy Court for a total of \$1.815 million in additional General Fund support and 23 additional positions; the budget also includes the elimination of one position in the Public Service Division
- In FY 2008-09, the Department will continue its Citizen Education and Public Outreach Program to educate the residents of Miami-Dade County regarding important property tax issues and exemption opportunities

## **FY 2008 - 09 Proposed Resource Allocation and Multi-Year Capital Plan**

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- Pursuant to State Statute, the Tax Collector's Office will continue to charge a collection fee for the collection of all special district and non-ad valorem assessment revenues collected on the tax bill; the collection fee is a one percent and covers notification and collection expenses incurred by the Tax Collector's and Property Appraiser's offices
- The Department's FY 2008-09 Proposed Resource Allocation Plan is based on an attrition rate of 4.36 percent
- To comply with Florida Statute 193.03 which requires physical inspection of every property at least once every five years, the Department will continue to implement the Five Year Re-inspection Project (\$2.134 million); implementation includes acquisition of street-level imaging, oblique photography, and creation of a Property Appraisal Quality Control Team; the team, comprised of 25 positions in the Real Estate Division, will be responsible for performing re-inspections and ensuring accuracy of work