

FY 2009 - 10 Adopted Budget and Multi-Year Capital Plan

Office of the Property Appraiser

On May 20, 2008, the Board of County Commissioners adopted Ordinance 08-62 establishing an elected Property Appraiser. As a result, effective January 5, 2009, the elected Property Appraiser of Miami-Dade County shall serve as the head of the Office of the Property Appraiser. The Office continues to administer 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.

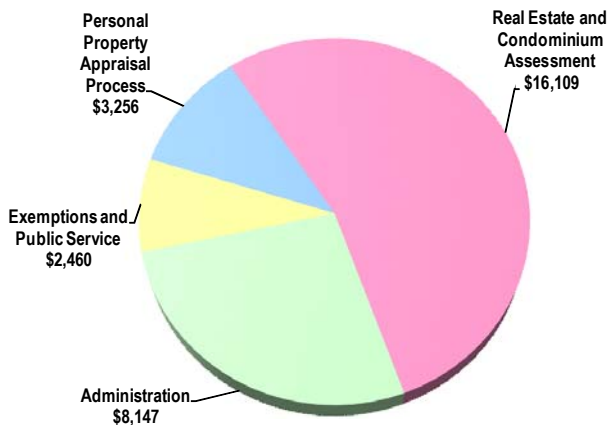
As part of the Enabling Strategies strategic area, the Office performs statutory functions related to the assessment of property for ad valorem taxes, which are vital to the financial health of local tax-supported government services including those of the County, municipalities, public schools, water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

To fulfill its responsibilities, the Office of the Property Appraiser 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 Office's responsibilities are established by the Florida Constitution and regulated by Florida Statutes and DOR rules and regulations.

FY 2009-10 Adopted Budget

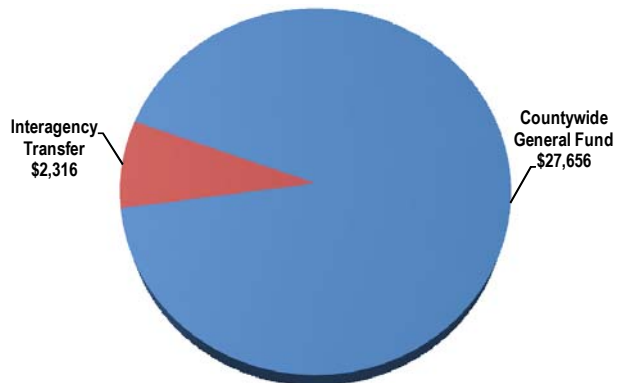
Expenditures by Activity

(dollars in thousands)



Revenues by Source

(dollars in thousands)



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TABLE OF ORGANIZATION

<u>OFFICE OF THE PROPERTY APPRAISER</u>			
<ul style="list-style-type: none"> • 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 			
<u>FY 08-09</u> 16		<u>FY 09-10</u> 17	
<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <p style="text-align: center;"><u>PUBLIC SERVICE</u></p> <ul style="list-style-type: none"> • 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 <p style="text-align: center;"> <u>FY 08-09</u> <u>FY 09-10</u> 13 13 </p> </div>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <p style="text-align: center;"><u>INFORMATION SERVICES</u></p> <ul style="list-style-type: none"> • Maintains all electronic property record files, monitors changes made to those files, and maintains various computer hardware devices and software utilized by the Department <p style="text-align: center;"> <u>FY 08-09</u> <u>FY 09-10</u> 16 17 </p> </div>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> <p style="text-align: center;"><u>EXEMPTIONS</u></p> <ul style="list-style-type: none"> • Receives, verifies, qualifies, and disqualifies all applications for statutory exemptions and performs investigations on potentially illegal exemptions due to automatic annual exemption renewals <p style="text-align: center;"> <u>FY 08-09</u> <u>FY 09-10</u> 25 25 </p> </div>	
<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center;"><u>PERSONAL PROPERTY</u></p> <ul style="list-style-type: none"> • Gathers and evaluates data regarding all taxable tangible personal property located within Miami-Dade County; conducts field inspections and taxpayer return verifications in the annual valuation process <p style="text-align: center;"> <u>FY 08-09</u> <u>FY 09-10</u> 51 42 </p> </div>	<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center;"><u>REAL ESTATE</u></p> <ul style="list-style-type: none"> • 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 <p style="text-align: center;"> <u>FY 08-09</u> <u>FY 09-10</u> 210 228 </p> </div>		

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FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 07-08	Budget FY 08-09	Adopted FY 09-10
Revenue Summary			
General Fund Countywide	23,220	28,269	27,656
Reimbursements from Taxing Jurisdictions	2,326	2,081	2,316
Total Revenues	25,546	30,350	29,972
Operating Expenditures Summary			
Salary	17,329	19,349	18,718
Fringe Benefits	5,185	6,374	6,107
Other Operating	2,926	4,486	4,937
Capital	106	141	210
Total Operating Expenditures	25,546	30,350	29,972

(dollars in thousands)	Total Funding		Total Positions	
Expenditure By Program	Budget FY 08-09	Adopted FY 09-10	Budget FY 08-09	Adopted FY 09-10
Strategic Area: Enabling Strategies				
Administration	7,105	8,147	32	34
Exemptions and Public Service	2,966	2,460	38	38
Personal Property Appraisal Process	3,896	3,256	51	42
Real Estate and Condominium Assessment	16,383	16,109	210	228
Total Operating Expenditures	30,350	29,972	331	342

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Actual FY 08-09	Budget FY 09-10
Contract Temporary Employees	156	176	123	182	180
Travel	0	5	5	5	6
Employee Overtime	11	28	20	43	30
Printing and Reproduction	194	219	336	339	336
Postage	572	603	792	772	792


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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 record files
- Maintains various computer hardware devices and software utilized by the Department

DIVISION HIGHLIGHTS AND BUDGET ENHANCEMENTS OR REDUCTIONS

-  As part of the County's sustainability initiatives, the Office reduced paper use by over 3 million pieces annually through the implementation of Electronic Document Management System
- As part of the Office's Succession Planning Program, the FY 2009-10 Adopted Budget includes one Property Appraiser Project Administrator position (\$61,888); this position will be working with the Manager, Property Appraiser Administration who is anticipated to retire during FY 2010-11

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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

Objectives	Measures			FY 07-08		FY 08-09		FY 09-10
				Target	Actual	Target	Actual	Target
Efficiently prepare tangible personal property assessment roll	Personal property field inspections conducted by February 15	OP	↔	85,920	85,567	92,000	77,368	83,425
	Tangible personal property "DR-405" returns processed by June 15*	OP	↔	53,200	57,764	53,200	32,334	32,900
	Percentage of timely tangible personal property returns processed by June 15	OP	↔	100%	100%	100%	100%	100%

*With the passage of Amendment 1, which provided for a \$25,000 exemption for tangible personal property, there will be a reduction on the DR-405 returns received and processed by the Office

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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

Objectives	Measures			FY 07-08		FY 08-09		FY 09-10
				Target	Actual	Target	Actual	Target
Accurately prepare real estate assessment roll	Inspections of new buildings	OP	↔	9,760	11,877	9,500	11,915	9,500

DIVISION HIGHLIGHTS AND BUDGET ENHANCEMENTS OR REDUCTIONS

- The FY 2009-10 Adopted Budget includes additional funding for five new positions to support the Value Adjustment Board (VAB) to meet the increased VAB petitions generated by the real estate market and the legislative changes that occurred over the last two years; for the 2009 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 owner's concerns that property may be overvalued; the 2008 VAB hearings have not been concluded
- To comply with Section 193.114(2)(n) of the Florida Statutes, which requires the Office of the Property Appraiser to verify all sales of properties that occurred in the previous year in order ensure they are recorded on the tax roll within three months of the sale date, the FY 2009-10 Adopted Budget includes five additional Sales Verification positions (\$328,000)
- In the FY 2009-10 Adopted Budget, the Enterprise Technology Services Department is funding oblique photography to ensure compliance with Section 193.114(2)(n) of the Florida Statutes

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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

Objectives	Measures			FY 07-08		FY 08-09		FY 09-10
				Target	Actual	Target	Actual	Target
Improve customer service and public education	Percentage of Public Service requests resolved within 30 calendar days	EF	↑	95%	99%	95%	99%	99%
	Workshops and public appearances conducted*	OP	↔	60	72	60	143	120
Efficiently process applications and renewals for statutory exemptions by July 1	Exemption applications processed	OP	↔	80,705	87,125	88,000	67,849	88,000

*The newly elected Property Appraiser will be holding more educational workshops to ensure the Miami-Dade County community is aware of the functions performed by the Office and any changes that may affect property assessment

DIVISION HIGHLIGHTS AND BUDGET ENHANCEMENTS OR REDUCTIONS

- In FY 2009-10, the Office 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
- In FY 2009-10, the Office will aggressively investigate exemption compliance and lien improper exemptions

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BUDGET ENHANCEMENTS OR REDUCTIONS AND ADDITIONAL COMMENTS

- 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 one percent and covers notification and collection expenses incurred by the Tax Collector's and Property Appraiser's offices
- FY 2009-10 Adopted Budget is based on an attrition rate of 2.7 percent

Department Operational Unmet Needs

Description	(dollars in thousands)		Positions
	Startup Costs/ Non Recurring Costs	Recurring Costs	
Hire appraisers and/or evaluators to prepare and process Value Adjustment Board presentations for appealed valuations; the Property Appraiser has experienced increased appeal requests for the past five years; it is anticipated that appeals will increase by more than 20 percent from 91,000 to 113,000	\$245	\$1,300	17
Total	\$245	\$1,300	17