

FY 2011-12 Adopted Budget and Multi-Year Capital Plan

Office of the Property Appraiser

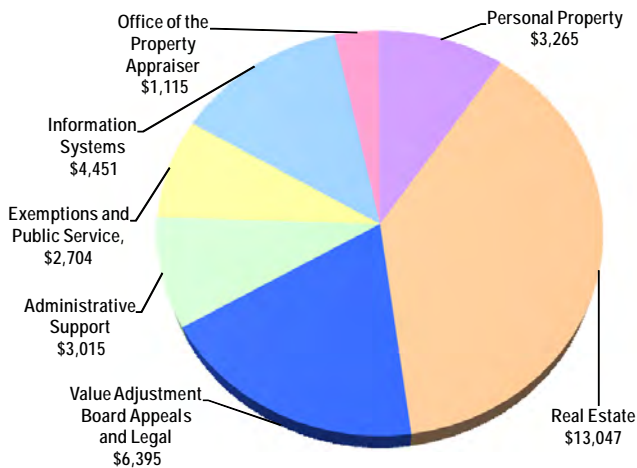
The elected Property Appraiser of Miami-Dade County serves as the head of the Office of the Property Appraiser. The Office's primary responsibility is to identify and appraise all real and tangible personal property within the County and certify the annual tax roll with the Florida Department of Revenue (DOR) in accordance with State law. Additional responsibilities include the maintenance of all associated property records, the administration of all exemptions, and the annual notification to all property owners in Miami-Dade County of the assessed value of their property.

As part of the General Government 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, districts that support water management, fire, police, and libraries, and voter-approved debt service obligations.

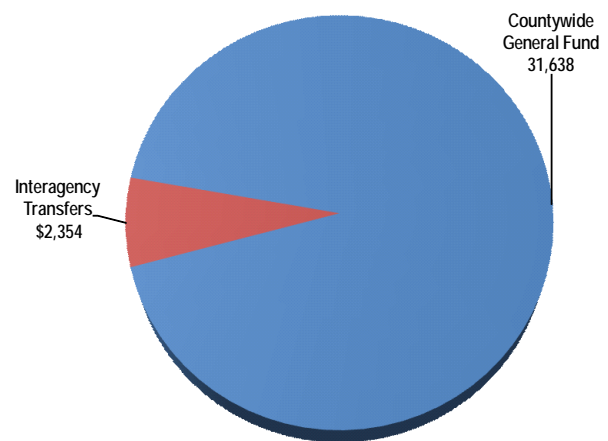
To fulfill its responsibilities, the Office of the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the Florida Department of Revenue (DOR), and numerous taxing authorities. The Office's responsibilities are established by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

FY 2011-12 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"> Oversees office budget, personnel, and the production of an annual assessment roll within Florida Department of Revenue (DOR) parameters; and acts as liaison with taxing authorities, municipalities, and DOR <div> <div>FY 10-11 13</div> <div>FY 11-12 14</div> </div>			
<u>EXEMPTIONS AND PUBLIC SERVICE</u> <ul style="list-style-type: none"> Disseminates property assessment information relating to real and tangible property using the Office's website, office counter assistance, e-mail, public presentations through various media, the 311 Answer Center; and receives, verifies, and qualifies and disqualifies all applications for statutory exemptions on potentially illegal exemptions <div> <div>FY 10-12 39</div> <div>FY 11-12 39</div> </div>	<u>INFORMATION SERVICES</u> <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 Office <div> <div>FY 10-11 18</div> <div>FY 11-12 20</div> </div>	<u>REAL ESTATE</u> <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 <div> <div>FY 10-11 177</div> <div>FY 11-12 175</div> </div>	
<u>PERSONAL PROPERTY</u> <ul style="list-style-type: none"> Gathers and evaluates data regarding all tangible personal property located within Miami-Dade County; conducts field inspections and taxpayer return verifications in the annual valuation process <div> <div>FY 10-11 43</div> <div>FY 11-12 40</div> </div>		<u>VALUE ADJUSTMENT BOARD APPEALS AND LEGAL</u> <ul style="list-style-type: none"> Responsible for the analysis, preparation, and defense of assessment values before the Value Adjustment Board and District Court <div> <div>FY 10-11 81</div> <div>FY 11-12 83</div> </div>	

* Administrative Support positions are reflected within the Office of the Property Appraiser

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FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Adopted FY 11-12
Revenue Summary				
General Fund Countywide	23,468	21,416	31,709	31,638
Reimbursements from Taxing Jurisdictions	2,520	4,082	2,516	2,354
Total Revenues	25,988	25,498	34,225	33,992
Operating Expenditures Summary				
Salary	18,698	20,093	23,414	22,944
Fringe Benefits	5,712	5,522	6,858	5,845
Court Costs	0	8	11	12
Contractual Services	0	1,464	1,185	1,224
Other Operating	678	-3,502	-206	1,917
Charges for County Services	782	1,715	2,618	1,936
Grants to Outside Organizations	0	0	0	0
Capital	118	198	345	114
Total Operating Expenditures	25,988	25,498	34,225	33,992
Non-Operating Expenditures Summary				
Transfers	0	0	0	0
Distribution of Funds In Trust	0	0	0	0
Debt Service	0	0	0	0
Depreciation, Amortizations and Depletion	0	0	0	0
Reserve	0	0	0	0
Total Non-Operating Expenditures	0	0	0	0

(dollars in thousands)	Total Funding		Total Positions	
Expenditure By Program	Budget FY 10-11	Adopted FY 11-12	Budget FY 10-11	Adopted FY 11-12
Strategic Area: General Government				
Office of the Property Appraiser	982	1,115	7	8
Administrative Support	3,191	3,015	6	6
Information Systems	4,042	4,451	18	20
Exemptions and Public Service	2,870	2,704	39	39
Personal Property	3,471	3,265	43	40
Real Estate	13,328	13,047	177	175
Value Adjustment Board	6,341	6,395	81	83
Appeals and Legal				
Total Operating Expenditures	34,225	33,992	371	371

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Actual FY 10-11	Budget FY 11-12
Advertising	2	2	45	2	45
Fuel	13	14	20	16	20
Overtime	142	129	42	214	60
Rent	0	0	0	0	0
Security Services	0	0	0	0	0
Temporary Services	211	153	180	152	180
Travel and Registration	11	5	8	7	3
Utilities	85	87	112	108	94

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BUDGET ENHANCEMENTS OR *REDUCTIONS* AND ADDITIONAL COMMENTS

- Pursuant to State Statutes, 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 and the Office of the Property Appraiser; the following jurisdictions and/or special districts are charged an administrative collection fee: City of Miami, City of Opa-Locka, Village of Miami Shores, City of Miami Springs, City of North Miami, and Miami-Dade County (Solid Waste Management); City of Miami and City of Coral Gables (Fire Rescue); City of Miami Coconut Grove Business Improvement District; community development districts; Children's Trust; Florida Inland Navigation District; South Florida Water Management District; and Miami-Dade County Public School Board
- In FY 2011-12, the Division will continue to review ways to improve its valuation process to ensure timely processing of the estimated 102,000 VAB petition requests received for 2010
- In FY 2011-12, 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 the FY 2011-12 Adopted Budget, the Information Technology Department will fund oblique photography services to help properly determine a property's assessment value in compliance with Section 193.114(2)(n) of the Florida Statutes
- In FY 2011-12, the Office will continue to aggressively investigate exemption compliance and lien improper exemptions
- As part of the County's sustainability initiatives, the Office continues to reduce paper usage through the implementation of Electronic Document Management System (EDMS)