

FY 2015 - 16 Proposed Budget and Multi-Year Capital Plan

Property Appraiser

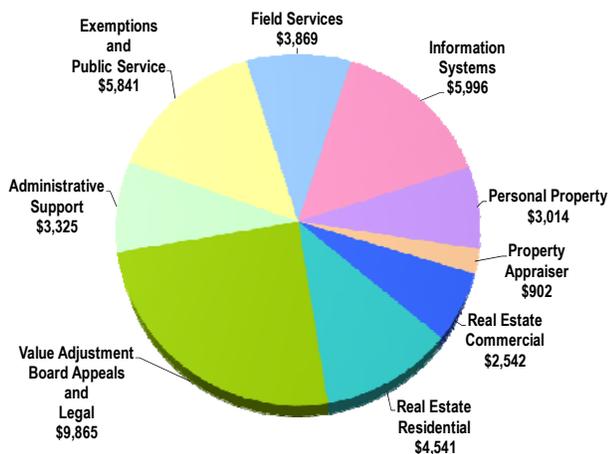
The elected Property Appraiser of Miami-Dade has the primary responsibility to identify and appraise all real and tangible personal property within the County and certify the annual tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and State law. Additional 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.

The office performs statutory functions related to the assessment of property for the purpose of determining fair market and taxable values. The taxable values are then used by public schools, Miami-Dade County, municipalities and other taxing jurisdictions to set millage rates and arrive at desired revenue levels.

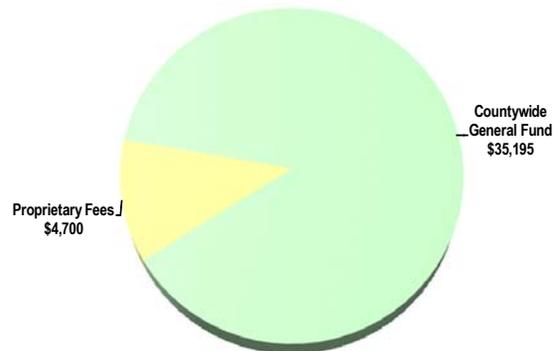
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The office's responsibilities are established by the Florida Constitution, Florida Statutes, and DOR rules and regulations. The budget for the Property Appraiser is subject to provisions outlined in Section 195.087 of the Florida Statutes, which includes review and approval by DOR.

FY 2015-16 Proposed Budget

Expenditures by Activity
(dollars in thousands)



Revenues by Source
(dollars in thousands)



FY 2015 - 16 Proposed Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION

| | | | | | | | | | | | | | | |
|--|-----------------|-----------------|----|-----------------|---|-----------------|-----------------|----|-----|---|-----------------|-----------------|----|----|
| <u>PROPERTY APPRAISER OF MIAMI-DADE COUNTY*</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 | | | | | | | | | | | | | | |
| <u>FY 14-15</u> | | <u>FY 15-16</u> | | | | | | | | | | | | |
| 13 | | 13 | | | | | | | | | | | | |
| <p><u>EXEMPTIONS AND PUBLIC SERVICE</u></p> <ul style="list-style-type: none"> Disseminates property assessment information relating to real and tangible property using the Office's website, office customer service 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 <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>FY 14-15</u></td> <td style="text-align: center;"><u>FY 15-16</u></td> </tr> <tr> <td style="text-align: center;">84</td> <td style="text-align: center;">78</td> </tr> </table> | <u>FY 14-15</u> | <u>FY 15-16</u> | 84 | 78 | <p><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 Office; and other information technology needs as required by the Property Appraiser <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>FY 14-15</u></td> <td style="text-align: center;"><u>FY 15-16</u></td> </tr> <tr> <td style="text-align: center;">23</td> <td style="text-align: center;">27</td> </tr> </table> | <u>FY 14-15</u> | <u>FY 15-16</u> | 23 | 27 | <p><u>REAL ESTATE RESIDENTIAL</u></p> <ul style="list-style-type: none"> Gathers and evaluates data regarding all residential property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>FY 14-15</u></td> <td style="text-align: center;"><u>FY 15-16</u></td> </tr> <tr> <td style="text-align: center;">63</td> <td style="text-align: center;">54</td> </tr> </table> | <u>FY 14-15</u> | <u>FY 15-16</u> | 63 | 54 |
| <u>FY 14-15</u> | <u>FY 15-16</u> | | | | | | | | | | | | | |
| 84 | 78 | | | | | | | | | | | | | |
| <u>FY 14-15</u> | <u>FY 15-16</u> | | | | | | | | | | | | | |
| 23 | 27 | | | | | | | | | | | | | |
| <u>FY 14-15</u> | <u>FY 15-16</u> | | | | | | | | | | | | | |
| 63 | 54 | | | | | | | | | | | | | |
| <p><u>PERSONAL PROPERTY</u></p> <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 <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>FY 14-15</u></td> <td style="text-align: center;"><u>FY 15-16</u></td> </tr> <tr> <td style="text-align: center;">38</td> <td style="text-align: center;">36</td> </tr> </table> | <u>FY 14-15</u> | <u>FY 15-16</u> | 38 | 36 | <p><u>VALUE ADJUSTMENT BOARD APPEALS AND LEGAL</u></p> <ul style="list-style-type: none"> Responsible for the analysis, preparation, and defense of assessment values before the Value Adjustment Board and District Court <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>FY 14-15</u></td> <td style="text-align: center;"><u>FY 15-16</u></td> </tr> <tr> <td style="text-align: center;">68</td> <td style="text-align: center;">115</td> </tr> </table> | <u>FY 14-15</u> | <u>FY 15-16</u> | 68 | 115 | <p><u>REAL ESTATE COMMERCIAL</u></p> <ul style="list-style-type: none"> Gathers and evaluates data regarding all commercial property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>FY 14-15</u></td> <td style="text-align: center;"><u>FY 15-16</u></td> </tr> <tr> <td style="text-align: center;">26</td> <td style="text-align: center;">27</td> </tr> </table> | <u>FY 14-15</u> | <u>FY 15-16</u> | 26 | 27 |
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| <u>FY 14-15</u> | <u>FY 15-16</u> | | | | | | | | | | | | | |
| 68 | 115 | | | | | | | | | | | | | |
| <u>FY 14-15</u> | <u>FY 15-16</u> | | | | | | | | | | | | | |
| 26 | 27 | | | | | | | | | | | | | |
| <p><u>FIELD SERVICES</u></p> <ul style="list-style-type: none"> Performs inspections on all real property in the County <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><u>FY 14-15</u></td> <td style="text-align: center;"><u>FY 15-16</u></td> </tr> <tr> <td style="text-align: center;">46</td> <td style="text-align: center;">53</td> </tr> </table> | | | | <u>FY 14-15</u> | <u>FY 15-16</u> | 46 | 53 | | | | | | | |
| <u>FY 14-15</u> | <u>FY 15-16</u> | | | | | | | | | | | | | |
| 46 | 53 | | | | | | | | | | | | | |

* Table of Organization is subject to mid-year organization

FY 2015 - 16 Proposed Budget and Multi-Year Capital Plan

FINANCIAL SUMMARY

| (dollars in thousands) | Actual FY 12-13 | Actual FY 13-14 | Budget FY 14-15 | Proposed FY 15-16 |
|---|--------------------|--------------------|--------------------|----------------------|
| Revenue Summary | | | | |
| General Fund Countywide | 28,642 | 29,400 | 29,785 | 35,195 |
| Reimbursements from Taxing Jurisdictions | 3,502 | 3,662 | 4,244 | 4,700 |
| Total Revenues | 32,144 | 33,062 | 34,029 | 39,895 |
| Operating Expenditures Summary | | | | |
| Salary | 22,193 | 21,498 | 22,305 | 25,914 |
| Fringe Benefits | 5,019 | 5,788 | 6,478 | 8,128 |
| Court Costs | 1 | 5 | 17 | 6 |
| Contractual Services | 545 | 1,447 | 1,228 | 1,874 |
| Other Operating | 1,755 | 990 | 1,855 | 1,839 |
| Charges for County Services | 2,555 | 2,180 | 2,080 | 1,994 |
| Grants to Outside Organizations | 0 | 0 | 0 | 0 |
| Capital | 76 | 13 | 66 | 140 |
| Total Operating Expenditures | 32,144 | 31,921 | 34,029 | 39,895 |
| 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 14-15 | Proposed FY 15-16 | Budget FY 14-15 | Proposed FY 15-16 |
| Strategic Area: General Government | | | | |
| Property Appraiser | 896 | 902 | 7 | 6 |
| Administrative Support | 3,056 | 3,325 | 6 | 7 |
| Exemptions and Public Service | 5,525 | 5,841 | 84 | 78 |
| Field Services | 3,270 | 3,869 | 46 | 53 |
| Information Systems | 5,051 | 5,996 | 23 | 27 |
| Personal Property | 3,034 | 3,014 | 38 | 36 |
| Real Estate Commercial | 2,406 | 2,542 | 26 | 27 |
| Real Estate Residential | 5,408 | 4,541 | 63 | 54 |
| Value Adjustment Board | 5,383 | 9,865 | 68 | 115 |
| Appeals and Legal | | | | |
| Total Operating Expenditures | 34,029 | 39,895 | 361 | 403 |

SELECTED ITEM HIGHLIGHTS AND DETAILS

| Line Item Highlights | (dollars in thousands) | | | | |
|-------------------------|------------------------|--------------------|--------------------|------------------------|----------------------|
| | Actual FY 12-13 | Actual FY 13-14 | Budget FY 14-15 | Projection FY 14-15 | Proposed FY 15-16 |
| Advertising | 5 | 2 | 11 | 2 | 5 |
| Fuel | 21 | 20 | 21 | 20 | 20 |
| Overtime | 298 | 134 | 96 | 145 | 99 |
| Rent | 0 | 0 | 0 | 0 | 0 |
| Security Services | 5 | 15 | 0 | 2 | 2 |
| Temporary Services | -16 | 0 | 0 | 0 | 0 |
| Travel and Registration | 4 | 10 | 7 | 10 | 8 |
| Utilities | 146 | 121 | 165 | 121 | 116 |

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ADDITIONAL INFORMATION

- 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 and noticed on the Notice of Proposed Property Taxes (commonly referred to as TRIM); the collection fee is one percent of actual collection and covers notification and collection expenses incurred by the Tax Collector and 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 (Public Works and 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; administrative collection fee charges may be applied at the request of additional jurisdictions and/or special districts and agreed upon by the Tax Collector and the Property Appraiser
- In FY 2015-16, 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
- The FY 2015-16 Proposed Budget includes \$580,000 for aerial and ortho-photography services to help properly determine a property's assessment value in compliance with Section 193.023(2) of the Florida Statutes
- The FY 2015-16 Proposed Budget includes 42 positions (\$3.4 million) of which 18 were added as overages during FY 2014-15 to the Value Adjustment Board Appeals and Legal Division; these positions have been included to help with the value adjustment board process

