

FY 2016 - 17 Proposed Budget and Multi-Year Capital Plan

Property Appraiser

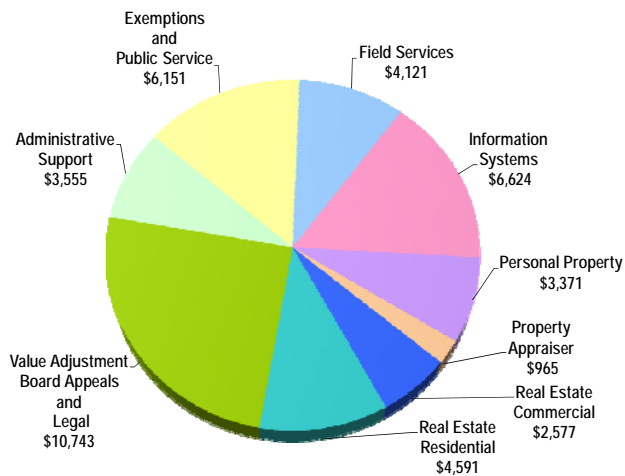
The elected Property Appraiser of Miami-Dade has the primary responsibility to identify and appraise all real and tangible personal property within the County and certify the annual tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and State law. Additional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

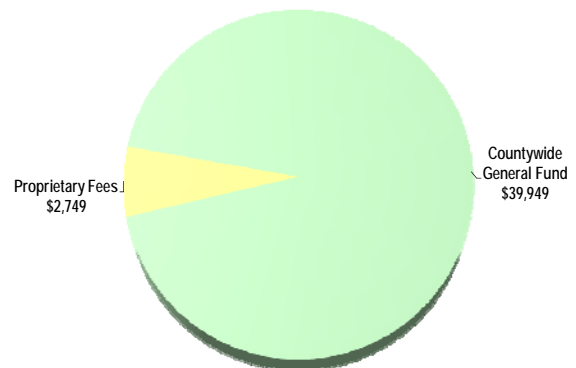
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The office's responsibilities are established by the Florida Constitution, Florida Statutes, and 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 2016-17 Proposed Budget

Expenditures by Activity
(dollars in thousands)



Revenues by Source
(dollars in thousands)



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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 15-16</u> 13	<u>FY 16-17</u> 13
<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 customer service assistance, e-mail, public presentations through various media, and the 311 Answer Center; receives, verifies, and qualifies or disqualifies all applications for statutory exemptions; and investigates potential illegal exemptions 	<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; addresses other information technology needs as required by the Property Appraiser 	<u>REAL ESTATE RESIDENTIAL</u> <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
<u>FY 15-16</u> 78	<u>FY 16-17</u> 77	
<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 	<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 	<u>REAL ESTATE COMMERCIAL</u> <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
<u>FY 15-16</u> 36	<u>FY 16-17</u> 38	
	<u>FY 15-16</u> 115	<u>FY 16-17</u> 115
	<u>FIELD SERVICES</u> <ul style="list-style-type: none"> Performs inspections on all real property in the County 	<u>FY 15-16</u> 27
	<u>FY 15-17</u> 53	<u>FY 15-17</u> 26

* Table of Organization is subject to mid-year reorganization

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FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Proposed FY 16-17
Revenue Summary				
General Fund Countywide	29,400	33,044	35,195	39,949
Reimbursements from Taxing Jurisdictions	3,662	2,194	4,700	2,749
Total Revenues	33,062	35,238	39,895	42,698
Operating Expenditures Summary				
Salary	21,498	23,406	25,914	27,173
Fringe Benefits	5,788	6,828	8,128	9,402
Court Costs	5	0	6	5
Contractual Services	1,447	1,994	1,874	2,058
Other Operating	990	916	1,839	1,370
Charges for County Services	2,180	1,978	1,994	2,608
Grants to Outside Organizations	0	0	0	0
Capital	13	116	140	82
Total Operating Expenditures	31,921	35,238	39,895	42,698
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 15-16	Proposed FY 16-17	Budget FY 15-16	Proposed FY 16-17
Strategic Area: General Government				
Property Appraiser	902	965	6	6
Administrative Support	3,325	3,555	7	7
Exemptions and Public Service	5,841	6,151	78	77
Field Services	3,869	4,121	53	53
Information Systems	5,996	6,624	27	28
Personal Property	3,014	3,371	36	38
Real Estate Commercial	2,542	2,577	27	26
Real Estate Residential	4,541	4,591	54	53
Value Adjustment Board	9,865	10,743	115	115
Appeals and Legal				
Total Operating Expenditures	39,895	42,698	403	403

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Projection FY 15-16	Proposed FY 16-17
Advertising	2	3	5	2	3
Fuel	20	14	20	14	20
Overtime	134	185	99	165	142
Rent	0	0	0	0	0
Security Services	15	2	2	1	3
Temporary Services	0	0	0	0	0
Travel and Registration	10	13	8	10	8
Utilities	121	125	116	90	99

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ADDITIONAL INFORMATION

- Pursuant to State Statutes, the Tax Collector's Office will continue to charge a fee for all special and non-ad valorem assessment revenues collected on the tax bill and noticed on the Notice of Proposed Property Taxes (commonly referred to as the TRIM Notice); 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 assessments 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 for solid waste fees; City of Miami and City of Coral Gables for non-ad valorem fire fees; City of Miami Coconut Grove Business Improvement District; and community development districts; 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
- Pursuant to State Statutes, the Property Appraiser's Office will bill the Children's' Trust, the Florida Inland Navigation District, and the South Florida Water Management District for services rendered
- In FY 2016-17, 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