

FY 2012 - 13 Adopted Budget and Multi-Year Capital Plan

Office of the Property Appraiser

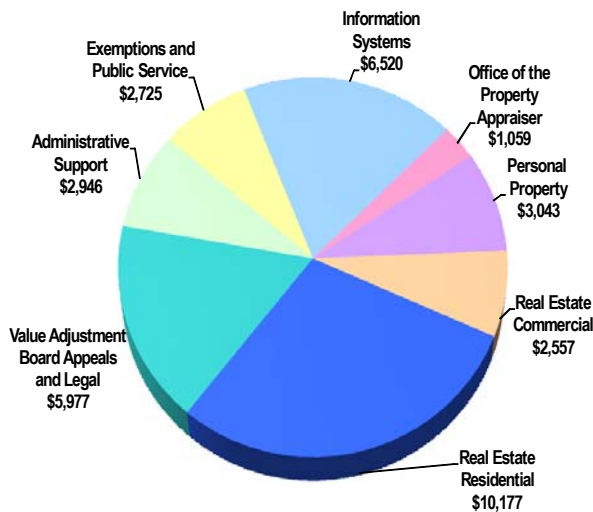
The elected Property Appraiser of Miami-Dade County serves as the head of the Office of the Property Appraiser. The Office's primary responsibility is to identify and appraise all real and tangible personal property within the County and certify the annual tax roll with the Florida Department of Revenue (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.

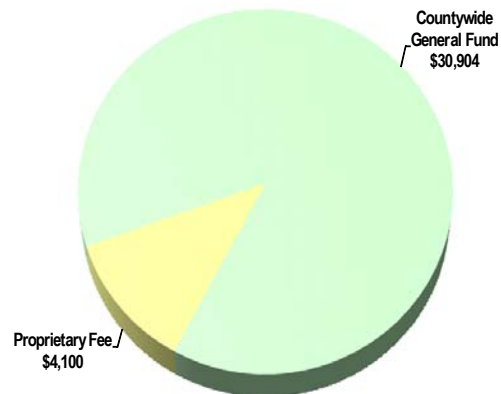
To fulfill its responsibilities, the Office of the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The Office's responsibilities are established by the Florida Constitution and regulated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

FY 2012-13 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 style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <u>FY 11-12</u> 14 </div> <div style="text-align: center;"> <u>FY 12-13</u> 15 </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 style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <u>FY 11-12</u> 39 </div> <div style="text-align: center;"> <u>FY 12-13</u> 46 </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 style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <u>FY 11-12</u> 20 </div> <div style="text-align: center;"> <u>FY 12-13</u> 20 </div> </div>		<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 <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <u>FY 11-12</u> 143 </div> <div style="text-align: center;"> <u>FY 12-13</u> 146 </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 style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <u>FY 11-12</u> 40 </div> <div style="text-align: center;"> <u>FY 12-13</u> 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 style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <u>FY 11-12</u> 83 </div> <div style="text-align: center;"> <u>FY 12-13</u> 79 </div> </div>		<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 <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <u>FY 11-12</u> 0 </div> <div style="text-align: center;"> <u>FY 12-13</u> 30 </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 09-10	Actual FY 10-11	Budget FY 11-12	Adopted FY 12-13
Revenue Summary				
General Fund Countywide	25,502	29,938	31,638	30,904
Reimbursements from Taxing Jurisdictions	4,082	2,141	2,354	2,100
Ad Valorem Liens and Penalties	0	0	0	2,000
Total Revenues	29,584	32,079	33,992	35,004
Operating Expenditures Summary				
Salary	20,093	21,838	22,944	23,150
Fringe Benefits	5,522	6,206	5,845	4,710
Court Costs	8	38	12	10
Contractual Services	1,464	935	1,224	1,197
Other Operating	584	686	1,917	1,898
Charges for County Services	1,715	2,106	1,936	3,988
Grants to Outside Organizations	0	0	0	0
Capital	198	270	114	51
Total Operating Expenditures	29,584	32,079	33,992	35,004
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 11-12	Adopted FY 12-13	Budget FY 11-12	Adopted FY 12-13
Strategic Area: General Government				
Office of the Property Appraiser	1,115	1,059	8	9
Administrative Support	3,015	2,946	6	6
Information Systems	4,451	6,520	20	20
Exemptions and Public Service	2,704	2,725	39	46
Personal Property	3,265	3,043	40	40
Real Estate Residential	13,047	10,177	175	146
Real Estate Commercial	0	2,557	0	30
Value Adjustment Board	6,395	5,977	83	79
Appeals and Legal				
Total Operating Expenditures	33,992	35,004	371	376

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Actual FY 11-12	Budget FY 12-13
Advertising	2	2	45	2	17
Fuel	14	16	20	16	20
Overtime	129	214	60	214	60
Rent	0	0	0	0	0
Security Services	0	0	0	0	0
Temporary Services	153	152	180	170	180
Travel and Registration	5	7	8	8	10
Utilities	87	124	94	119	74

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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; 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 (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
- The FY 2012-13 Adopted Budget includes funding for five additional positions in the Exemptions and Public Service Division that will assist in the Office's continued effort of aggressively investigating exemption compliance; additionally, the Office has entered into contract for research services that would augment its' current efforts and allow for an expedited investigative process when reviewing exemptions compliance
- In FY 2012-13, 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 2012-13 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
- As part of the County's sustainability initiatives, the Office continues to reduce paper usage through the implementation of Electronic Document Management System (EDMS)