

## FY 2013 - 14 Proposed Budget and Multi-Year Capital Plan

### Property Appraiser

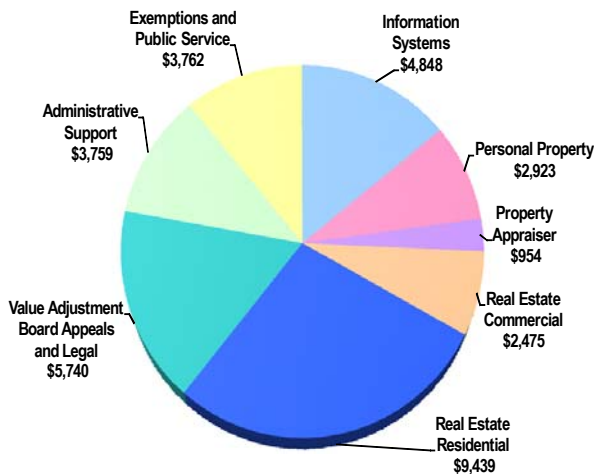
The elected Property Appraiser of Miami-Dade has the primary responsibility to identify and appraise all real and tangible personal property within the County and certify the annual tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and State law. Additional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

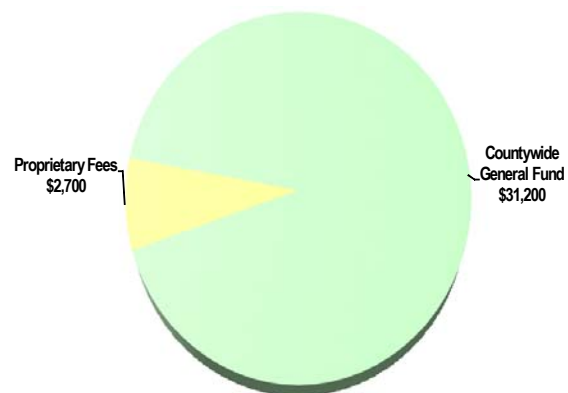
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The office's responsibilities are established by the Florida Constitution and regulated by Florida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

### FY 2013-14 Proposed Budget

**Expenditures by Activity**  
(dollars in thousands)



**Revenues by Source**  
(dollars in thousands)



## FY 2013 - 14 Proposed Budget and Multi-Year Capital Plan

### TABLE OF ORGANIZATION

<b><u>PROPERTY APPRAISER OF MIAMI-DADE COUNTY*</u></b>		
<ul style="list-style-type: none"> <li>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</li> </ul>		
	<u>FY 12-13</u> 15	<u>FY 13-14</u> 15
<b><u>EXEMPTIONS AND PUBLIC SERVICE</u></b> <ul style="list-style-type: none"> <li>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</li> </ul>	<b><u>INFORMATION SERVICES</u></b> <ul style="list-style-type: none"> <li>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</li> </ul>	<b><u>REAL ESTATE RESIDENTIAL</u></b> <ul style="list-style-type: none"> <li>Gathers and evaluates data regarding all residential property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process</li> </ul>
<u>FY 12-13</u> 46	<u>FY 13-14</u> 48	
	<u>FY 12-13</u> 20	<u>FY 13-14</u> 22
		<u>FY 12-13</u> 146
		<u>FY 13-14</u> 140
<b><u>PERSONAL PROPERTY</u></b> <ul style="list-style-type: none"> <li>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</li> </ul>	<b><u>VALUE ADJUSTMENT BOARD APPEALS AND LEGAL</u></b> <ul style="list-style-type: none"> <li>Responsible for the analysis, preparation, and defense of assessment values before the Value Adjustment Board and District Court</li> </ul>	<b><u>REAL ESTATE COMMERCIAL</u></b> <ul style="list-style-type: none"> <li>Gathers and evaluates data regarding all commercial property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process</li> </ul>
<u>FY 12-13</u> 40	<u>FY 13-14</u> 38	
	<u>FY 12-13</u> 79	<u>FY 13-14</u> 75
		<u>FY 12-13</u> 30
		<u>FY 13-14</u> 30

\* Table of Organization is subject to mid-year organization

## FY 2013 - 14 Proposed Budget and Multi-Year Capital Plan

### FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Proposed FY 13-14
<b>Revenue Summary</b>				
General Fund Countywide	29,938	29,298	30,904	31,200
Reimbursements from Taxing Jurisdictions	2,141	1,533	2,100	2,600
Ad Valorem Liens and Penalties	0	0	2,000	100
Total Revenues	32,079	30,831	35,004	33,900
<b>Operating Expenditures Summary</b>				
Salary	21,838	21,875	23,150	21,605
Fringe Benefits	6,206	4,832	4,710	6,699
Court Costs	38	4	10	10
Contractual Services	935	1,479	1,197	1,238
Other Operating	686	1,038	1,898	1,983
Charges for County Services	2,106	1,535	3,988	2,282
Grants to Outside Organizations	0	0	0	0
Capital	270	68	51	83
Total Operating Expenditures	32,079	30,831	35,004	33,900
<b>Non-Operating Expenditures Summary</b>				
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 12-13	Proposed FY 13-14	Budget FY 12-13	Proposed FY 13-14
<b>Strategic Area: General Government</b>				
Property Appraiser	1,059	954	9	9
Administrative Support	2,946	3,759	6	6
Information Systems	6,520	4,848	20	22
Exemptions and Public Service	2,725	3,762	46	48
Personal Property	3,043	2,923	40	38
Real Estate Residential	10,177	9,439	146	140
Real Estate Commercial	2,557	2,475	30	30
Value Adjustment Board	5,977	5,740	79	75
Appeals and Legal				
Total Operating Expenditures	35,004	33,900	376	368

### SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 10-11	Actual FY 11-12	Budget FY 12-13	Projection FY 12-13	Proposed FY 13-14
Advertising	2	3	17	8	15
Fuel	16	19	20	19	20
Overtime	214	92	60	67	95
Rent	0	0	0	0	0
Security Services	0	0	0	0	0
Temporary Services	152	158	180	0	0
Travel and Registration	7	10	10	12	12
Utilities	124	129	74	129	111

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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 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 2013-14 Proposed Budget includes the elimination of eight positions (\$735,000)*
- In FY 2013-14, 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 2013-14 Proposed 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
- The FY 2013-14 Proposed Budget reflects the elimination of the employees' contribution toward health care costs (\$700,000) and the restoration of a one percent wage adjustment for employees currently governed by American Federation of State, Local and Municipal Employees (AFSCME) Local 199 (\$152,000)