

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

Property Appraiser

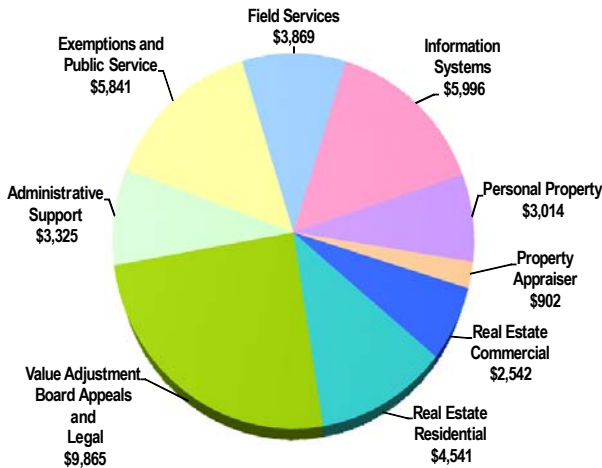
The elected Property Appraiser of Miami-Dade has the primary responsibility to identify and appraise all real and tangible personal property within the County and certify the annual tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and State law. Additional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

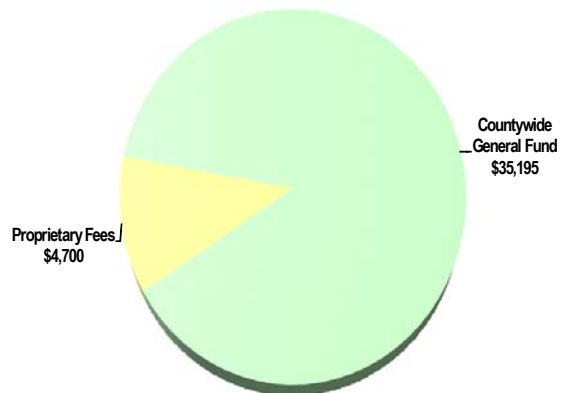
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The office's responsibilities are established by the Florida Constitution, Florida Statutes, and 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 Adopted 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 14-15</u> 13	<u>FY 15-16</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, the 311 Answer Center; and receives, verifies, and qualifies and disqualifies all applications for statutory exemptions; and investigates potential illegal exemptions 	
<u>FY 14-15</u> 84	<u>FY 15-16</u> 78

<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; and other information technology needs as required by the Property Appraiser 	
<u>FY 14-15</u> 23	<u>FY 15-16</u> 27

<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 14-15</u> 63	<u>FY 15-16</u> 54

<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>FY 14-15</u> 38	<u>FY 15-16</u> 36

<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>FY 14-15</u> 68	<u>FY 15-16</u> 115

<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 14-15</u> 26	<u>FY 15-16</u> 27

<u>FIELD SERVICES</u>	
<ul style="list-style-type: none"> Performs inspections on all real property in the County 	
<u>FY 14-15</u> 46	<u>FY 15-16</u> 53

* Table of Organization is subject to mid-year organization

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FINANCIAL SUMMARY

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

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Actual FY 14-15	Budget FY 15-16
Advertising	5	2	11	3	5
Fuel	21	20	21	14	20
Overtime	298	134	96	185	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	13	8
Utilities	146	121	165	125	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 Adopted 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 Adopted 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

