

FY 2014 - 15 Proposed Budget and Multi-Year Capital Plan

Property Appraiser

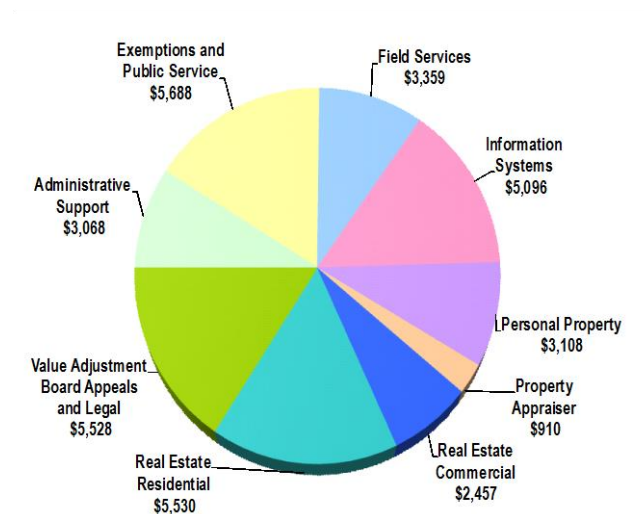
The elected Property Appraiser of Miami-Dade has the primary responsibility to identify and appraise all real and tangible personal property within the County and certify the annual tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and State law. Additional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

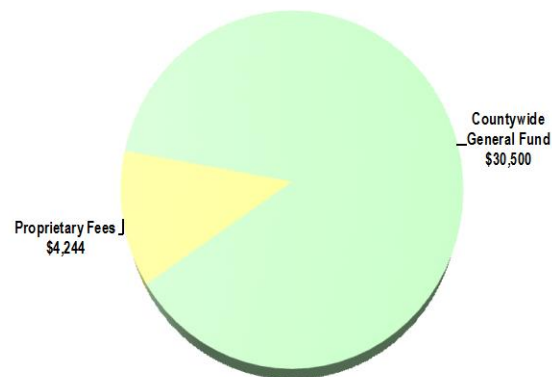
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The office's responsibilities are established by the Florida Constitution and regulated by Florida 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 2014-15 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 13-14</u> 15	<u>FY 14-15</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 on potentially illegal exemptions 	<u>FY 13-14</u> 48	<u>FY 14-15</u> 84
<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 13-14</u> 38	<u>FY 14-15</u> 38
<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 13-14</u> 22	<u>FY 14-15</u> 23
<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 13-14</u> 75	<u>FY 14-15</u> 68
<u>FIELD SERVICES</u> <ul style="list-style-type: none"> Performs inspections on all real property in the County 	<u>FY 13-14</u> 0	<u>FY 14-15</u> 46
<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 13-14</u> 140	<u>FY 14-15</u> 63
<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 13-14</u> 30	<u>FY 14-15</u> 26

* Table of Organization is subject to mid-year organization

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FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Proposed FY 14-15
Revenue Summary				
General Fund Countywide	29,298	28,642	30,500	30,500
Reimbursements from Taxing Jurisdictions	1,533	3,502	2,600	4,244
Ad Valorem Liens and Penalties	0	0	100	0
Total Revenues	30,831	32,144	33,200	34,744
Operating Expenditures Summary				
Salary	21,875	22,193	21,605	22,305
Fringe Benefits	4,832	5,019	5,999	7,193
Court Costs	4	1	10	17
Contractual Services	1,479	545	1,238	1,228
Other Operating	1,038	1,755	1,983	1,855
Charges for County Services	1,535	2,555	2,282	2,080
Grants to Outside Organizations	0	0	0	0
Capital	68	76	83	66
Total Operating Expenditures	30,831	32,144	33,200	34,744
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 13-14	Proposed FY 14-15	Budget FY 13-14	Proposed FY 14-15
Strategic Area: General Government				
Property Appraiser	954	910	9	7
Administrative Support	3,059	3,068	6	6
Exemptions and Public Service	3,762	5,688	48	84
Field Services	0	3,359	0	46
Information Systems	4,848	5,096	22	23
Personal Property	2,923	3,108	38	38
Real Estate Commercial	2,475	2,457	30	26
Real Estate Residential	9,439	5,530	140	63
Value Adjustment Board	5,740	5,528	75	68
Appeals and Legal				
Total Operating Expenditures	33,200	34,744	368	361

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Projection FY 13-14	Proposed FY 14-15
Advertising	3	5	15	3	11
Fuel	19	21	20	22	21
Overtime	92	298	95	46	96
Rent	0	0	0	0	0
Security Services	0	5	0	8	0
Temporary Services	158	-16	0	0	0
Travel and Registration	10	4	12	7	7
Utilities	129	146	111	179	165

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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 2014-15, 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
- As part of the on-going re-organization process to better align services provided by the Office of the Property Appraiser, the FY 2014-15 Proposed Budget includes a new division, Field Services Division which is responsible for field inspections resulting from construction permits, requests by property owners, internal audits, and quality control of real estate parcel data; positions for this division were transferred from the Real Estate Residential and Commercial Divisions
- In the FY 2014-15 Proposed Budget, the Information Technology Department will fund ortho-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 2014-15 Proposed Budget includes the elimination of seven vacant positions (\$687,000)*