

# FY 2017 - 18 Adopted Budget and Multi-Year Capital Plan

## Property Appraiser

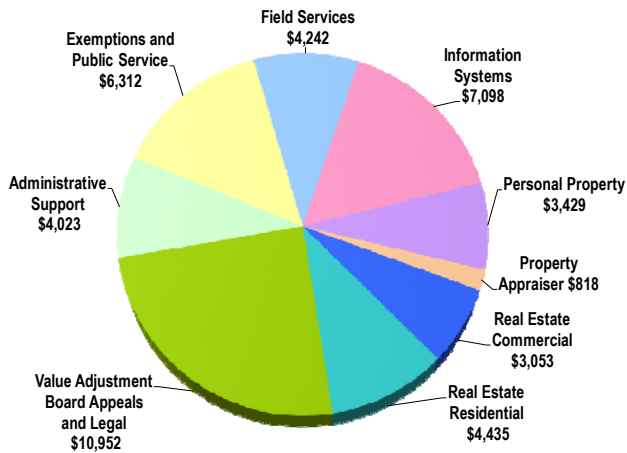
The elected Property Appraiser of Miami-Dade County has the primary responsibility to identify and appraise all real and tangible personal property within the county and certify the annual tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and state law.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

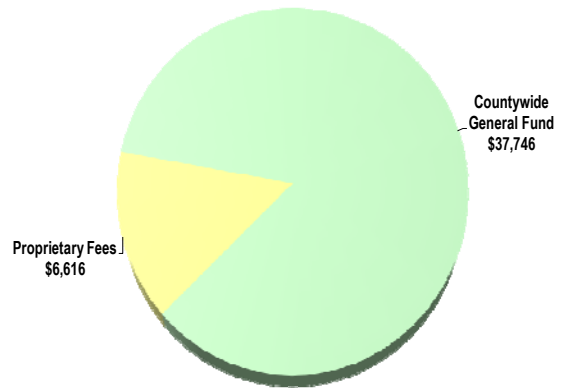
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The Office's responsibilities are established by the Florida Constitution, Florida Statutes, and DOR rules and regulations. The budget for the Property Appraiser is subject to provisions outlined in Section 195.087 of the Florida Statutes, which include review and approval by DOR.

## FY 2017-18 Adopted Budget

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



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



# FY 2017 - 18 Adopted Budget and Multi-Year Capital Plan

## TABLE OF ORGANIZATION

<u>PROPERTY APPRAISER OF MIAMI-DADE COUNTY*</u>		
<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 16-17</u>		<u>FY 17-18</u>
13		13
<p style="text-align: center;"><u>EXEMPTIONS AND PUBLIC SERVICE</u></p> <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, and the 311 Answer Center; receives, verifies, and qualifies or disqualifies all applications for statutory exemptions; and investigates potential illegal exemptions</li> </ul>	<p style="text-align: center;"><u>INFORMATION SERVICES</u></p> <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; addresses other information technology needs as required by the Property Appraiser</li> </ul>	<p style="text-align: center;"><u>REAL ESTATE RESIDENTIAL</u></p> <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 16-17</u>	<u>FY 17-18</u>	<u>FY 16-17</u>
77	78	48
<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 17-18</u>
28	29	50
<p style="text-align: center;"><u>PERSONAL PROPERTY</u></p> <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>	<p style="text-align: center;"><u>VALUE ADJUSTMENT BOARD APPEALS AND LEGAL</u></p> <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>	<p style="text-align: center;"><u>REAL ESTATE COMMERCIAL</u></p> <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 16-17</u>	<u>FY 17-18</u>	<u>FY 16-17</u>
38	38	31
<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 17-18</u>
115	112	31
<p style="text-align: center;"><u>FIELD SERVICES</u></p> <ul style="list-style-type: none"> <li>• Performs inspections on all real property in the County</li> </ul>		
<u>FY 16-17</u>	<u>FY 17-18</u>	
53	53	

The FY 2017-18 total number of full-time equivalent position is 404 FTEs

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

## FY 2017 - 18 Adopted Budget and Multi-Year Capital Plan

### FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Adopted FY 17-18
<b>Revenue Summary</b>				
General Fund Countywide	33,044	34,971	39,949	37,746
Internal Service Charges	0	0	0	3,813
Reimbursements from Taxing Jurisdictions	2,194	2,354	2,749	2,803
Total Revenues	35,238	37,325	42,698	44,362
<b>Operating Expenditures Summary</b>				
Salary	23,406	25,364	27,173	27,635
Fringe Benefits	6,828	7,737	9,402	10,147
Court Costs	0	3	5	82
Contractual Services	1,994	1,322	2,058	2,439
Other Operating	916	921	1,306	1,421
Charges for County Services	1,978	1,849	2,672	2,586
Grants to Outside Organizations	0	0	0	0
Capital	116	126	82	52
Total Operating Expenditures	35,238	37,322	42,698	44,362
<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 16-17	Adopted FY 17-18	Budget FY 16-17	Adopted FY 17-18
<b>Strategic Area: General Government</b>				
Property Appraiser	965	818	6	5
Administrative Support	3,555	4,023	7	8
Exemptions and Public Service	6,151	6,312	77	78
Field Services	4,121	4,242	53	53
Information Systems	6,624	7,098	28	29
Personal Property	3,371	3,429	38	38
Real Estate Commercial	3,048	3,053	31	31
Real Estate Residential	4,120	4,435	48	50
Value Adjustment Board	10,743	10,952	115	112
Appeals and Legal				
Total Operating Expenditures	42,698	44,362	403	404

### SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Actual FY 16-17	Budget FY 17-18
Advertising	3	3	3	11	5
Fuel	16	12	20	13	18
Overtime	185	257	143	228	150
Rent	11	0	0	0	0
Security Services	2	2	3	0	2
Temporary Services	0	0	0	0	0
Travel and Registration	13	10	8	14	12
Utilities	125	138	100	129	124

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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 2017-18, 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 2017-18 Adopted Budget reflects the addition of one PA IT Analyst position in the Information Services Division required to implement a new personal property module and provide continued support to the Computer Assisted Mass Appraisal (CAMA) system

