

FY 2019 - 20 Adopted Budget and Multi-Year Capital Plan

Property Appraiser

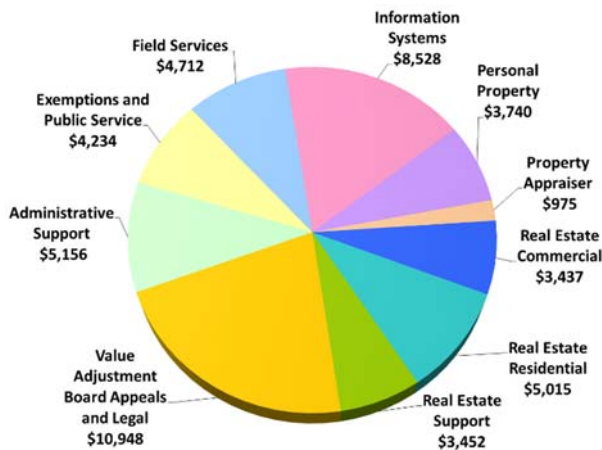
The elected Property Appraiser of Miami-Dade County has the primary responsibility to identify and appraise all real and tangible personal property within the county and certify the annual property tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and state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

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 derive budgeted revenue levels.

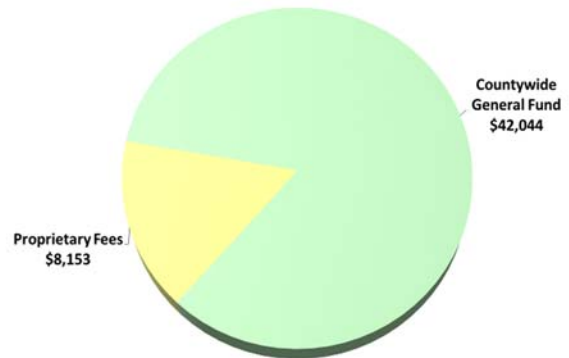
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The Office's responsibilities are established by the Florida Constitution, Florida Statutes, and 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 2019-20 Adopted Operating Budget

Expenditures by Activity
(dollars in thousands)



Revenues by Source
(dollars in thousands)



FY 2019 - 20 Adopted Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION

PROPERTY APPRAISER OF MIAMI-DADE COUNTY*																																	
Oversees office budget, personnel and the production of an annual assessment roll within Florida Department of Revenue (DOR) parameters; acts as liaison with taxing authorities, municipalities, and DOR																																	
<u>FY 18-19</u>	<u>FY 19-20</u>																																
13	14																																
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> <p style="text-align: center;"><u>EXEMPTIONS AND PUBLIC SERVICE</u></p> <p>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; investigates potential illegal exemptions</p> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: center;"><u>FY 18-19</u></td> <td style="text-align: center;"><u>FY 19-20</u></td> </tr> <tr> <td style="text-align: center;">82</td> <td style="text-align: center;">46</td> </tr> </table> </div> <div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> <p style="text-align: center;"><u>REAL ESTATE RESIDENTIAL</u></p> <p>Gathers and evaluates data regarding all residential property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process</p> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: center;"><u>FY 18-19</u></td> <td style="text-align: center;"><u>FY 19-20</u></td> </tr> <tr> <td style="text-align: center;">49</td> <td style="text-align: center;">50</td> </tr> </table> </div> <div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> <p style="text-align: center;"><u>INFORMATION SERVICES</u></p> <p>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</p> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: center;"><u>FY 18-19</u></td> <td style="text-align: center;"><u>FY 19-20</u></td> </tr> <tr> <td style="text-align: center;">29</td> <td style="text-align: center;">31</td> </tr> </table> </div> <div style="border: 1px solid black; border-radius: 10px; padding: 5px;"> <p style="text-align: center;"><u>FIELD SERVICES</u></p> <p>Performs inspections on all real property in the County</p> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: center;"><u>FY 18-19</u></td> <td style="text-align: center;"><u>FY 19-20</u></td> </tr> <tr> <td style="text-align: center;">53</td> <td style="text-align: center;">54</td> </tr> </table> </div>	<u>FY 18-19</u>	<u>FY 19-20</u>	82	46	<u>FY 18-19</u>	<u>FY 19-20</u>	49	50	<u>FY 18-19</u>	<u>FY 19-20</u>	29	31	<u>FY 18-19</u>	<u>FY 19-20</u>	53	54	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> <p style="text-align: center;"><u>REAL ESTATE COMMERCIAL</u></p> <p>Gathers and evaluates data regarding all commercial property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process</p> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: center;"><u>FY 18-19</u></td> <td style="text-align: center;"><u>FY 19-20</u></td> </tr> <tr> <td style="text-align: center;">33</td> <td style="text-align: center;">32</td> </tr> </table> </div> <div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> <p style="text-align: center;"><u>PERSONAL PROPERTY</u></p> <p>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</p> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: center;"><u>FY 18-19</u></td> <td style="text-align: center;"><u>FY 19-20</u></td> </tr> <tr> <td style="text-align: center;">38</td> <td style="text-align: center;">38</td> </tr> </table> </div> <div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> <p style="text-align: center;"><u>VALUE ADJUSTMENT BOARD APPEALS AND LEGAL</u></p> <p>Responsible for the analysis, preparation and defense of assessment values before the Value Adjustment Board and District Court</p> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: center;"><u>FY 18-19</u></td> <td style="text-align: center;"><u>FY 19-20</u></td> </tr> <tr> <td style="text-align: center;">107</td> <td style="text-align: center;">101</td> </tr> </table> </div> <div style="border: 1px solid black; border-radius: 10px; padding: 5px;"> <p style="text-align: center;"><u>REAL ESTATE SUPPORT SERVICES</u></p> <p>Performs reviews of residential and commercial sales, examines deeds, and reviews and processes requested changes to real property boundaries and characteristics in the property tax records</p> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: center;"><u>FY 18-19</u></td> <td style="text-align: center;"><u>FY 19-20</u></td> </tr> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">39</td> </tr> </table> </div>	<u>FY 18-19</u>	<u>FY 19-20</u>	33	32	<u>FY 18-19</u>	<u>FY 19-20</u>	38	38	<u>FY 18-19</u>	<u>FY 19-20</u>	107	101	<u>FY 18-19</u>	<u>FY 19-20</u>	0	39
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The FY 2019-20 total number of full-time equivalent position is 405 FTEs.

* Table of Organization is subject to mid-year reorganization

FY 2019 - 20 Adopted Budget and Multi-Year Capital Plan

ADDITIONAL INFORMATION

- **The FY 2019-20 Adopted Budget includes the addition of one position in the Information Systems Division to support the new tangible personal property and Computer-Aided Mass Appraisal (CAMA) system**
- The Office of the Property Appraiser underwent a mid-year reorganization during FY 2018-19 that resulted in the creation of a new Real Estate Support Services Division comprised of functions that were previously within the Exemptions and Public Service Division
- 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 Department of Solid Waste Management 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 2019-20, 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 budgetary treatment of certain expenditures such as payouts associated with employee separation and employee attrition differ from the County's budget documents and those submitted by the Office of the Property Appraiser to the Florida Department of Revenue (DOR); total expenditures are appropriated in the County budget ordinances in the budget of the Property Appraiser and various reserves

CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS

- The FY 2019-20 Adopted Budget and Multi-Year Capital Plan includes the replacement of the CAMA system, the core technology used by the Office of the Property Appraiser in developing the annual property tax roll; this project will enable the Office to continue to meet current and future operational needs as required by state law; it is expected that the Office will realize operational savings due to the reduction of outside contractual support required to maintain the current antiquated system; the total project cost is \$2 million with an estimated operational impact of \$700,000 in FY 2019-20

FY 2019 - 20 Adopted Budget and Multi-Year Capital Plan

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Actual FY 18-19	Budget FY 19-20
Advertising	11	3	5	3	5
Fuel	13	18	18	18	18
Overtime	228	184	150	210	150
Rent	14	-7	11	11	11
Security Services	0	1	1	1	2
Temporary Services	0	0	0	0	0
Travel and Registration	14	9	12	11	12
Utilities	136	130	162	111	111

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Adopted FY 19-20
Revenue Summary				
General Fund Countywide	39,497	37,746	40,743	42,044
Carryover	0	0	0	1,500
Internal Service Charges	0	3,522	3,397	3,848
Miscellaneous Revenues	31	28	25	25
Reimbursements from Taxing Jurisdictions	3,214	3,433	2,780	2,780
Total Revenues	42,742	44,729	46,945	50,197
Operating Expenditures Summary				
Salary	27,184	27,904	28,850	30,025
Fringe Benefits	9,418	10,420	11,231	11,572
Court Costs	67	20	82	30
Contractual Services	2,150	1,698	2,787	4,519
Other Operating	1,329	1,348	1,639	1,647
Charges for County Services	2,023	2,006	2,304	2,346
Grants to Outside Organizations	0	0	0	0
Capital	47	39	52	58
Total Operating Expenditures	42,218	43,435	46,945	50,197
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 18-19	Adopted FY 19-20	Budget FY 18-19	Adopted FY 19-20
Strategic Area: General Government				
Property Appraiser	918	975	6	6
Administrative Support	5,004	5,156	7	8
Exemptions and Public Service	7,144	4,234	82	46
Field Services	4,536	4,712	53	54
Information Systems	6,521	8,528	29	31
Personal Property	3,619	3,740	38	38
Real Estate Commercial	3,452	3,437	33	32
Real Estate Residential	4,680	5,015	49	50
Value Adjustment Board	11,071	10,948	107	101
Appeals and Legal				
Real Estate Support	0	3,452	0	39
Total Operating Expenditures	46,945	50,197	404	405

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CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FUTURE	TOTAL
Revenue									
IT Funding Model	500	0	0	0	0	0	0	0	500
Operating Revenue	1,000	500	0	0	0	0	0	0	1,500
Total:	1,500	500	0	0	0	0	0	0	2,000
Expenditures									
Strategic Area: GG									
Computer and Systems Automation	0	2,000	0	0	0	0	0	0	2,000
Total:	0	2,000	0	0	0	0	0	0	2,000

FUNDED CAPITAL PROJECTS

(dollars in thousands)

COMPUTER AIDED MASS APPRAISAL SYSTEM (CAMA) - REPLACEMENT

PROJECT #: 200000955



DESCRIPTION: Replace the Computer-Aided Mass Appraisal (CAMA) system, the core technology used by the Office of the Property Appraiser in developing the annual property tax roll, to meet current and future operational needs as required by state law

LOCATION: 111 NW 1 St
City of Miami

District Located: 5
District(s) Served: Countywide

REVENUE SCHEDULE:	PRIOR	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	FUTURE	TOTAL
IT Funding Model	500	0	0	0	0	0	0	0	500
Operating Revenue	1,000	500	0	0	0	0	0	0	1,500
TOTAL REVENUES:	1,500	500	0	0	0	0	0	0	2,000
EXPENDITURE SCHEDULE:	PRIOR	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	FUTURE	TOTAL
Technology Hardware/Software	0	2,000	0	0	0	0	0	0	2,000
TOTAL EXPENDITURES:	0	2,000	0	0	0	0	0	0	2,000

Estimated Annual Operating Impact will begin in FY 2019-20 in the amount of \$700,000