

FY 2020 - 21 Proposed Budget and Multi-Year Capital Plan

Property Appraiser

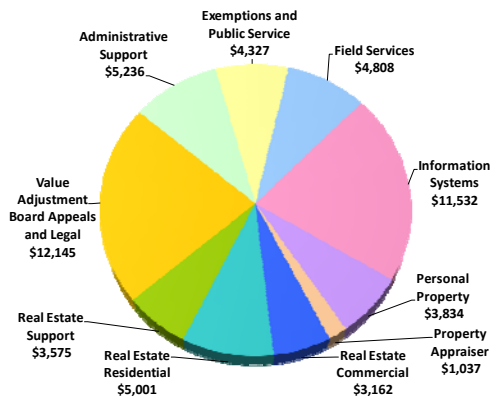
The elected Property Appraiser of Miami-Dade County has the primary responsibility to identify and appraise all real and tangible personal property within the county and certify the annual property tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and state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

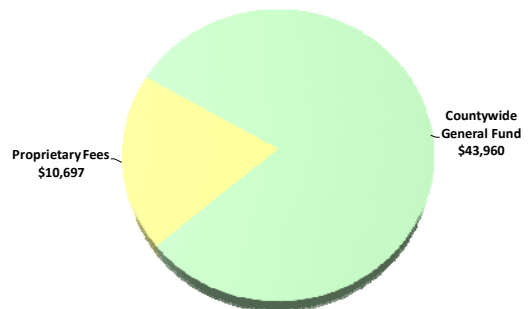
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The Office's responsibilities are established by the Florida Constitution, Florida Statutes, and 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 2020-21 Proposed Operating Budget

Expenditures by Activity
(dollars in thousands)



Revenues by Source
(dollars in thousands)



FY 2020 - 21 Proposed Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION

<u>PROPERTY APPRAISER OF MIAMI-DADE COUNTY*</u>									
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 19-20</u>	<u>FY 20-21</u>								
14	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 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">46</td> <td style="text-align: center;">46</td> </tr> </table> </div>	<u>FY 19-20</u>	<u>FY 20-21</u>	46	46	<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 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">32</td> <td style="text-align: center;">29</td> </tr> </table> </div>	<u>FY 19-20</u>	<u>FY 20-21</u>	32	29
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<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 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">50</td> <td style="text-align: center;">50</td> </tr> </table> </div>	<u>FY 19-20</u>	<u>FY 20-21</u>	50	50	<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 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">38</td> <td style="text-align: center;">37</td> </tr> </table> </div>	<u>FY 19-20</u>	<u>FY 20-21</u>	38	37
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50	50								
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<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 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">31</td> <td style="text-align: center;">33</td> </tr> </table> </div>	<u>FY 19-20</u>	<u>FY 20-21</u>	31	33	<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 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">101</td> <td style="text-align: center;">107</td> </tr> </table> </div>	<u>FY 19-20</u>	<u>FY 20-21</u>	101	107
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<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 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">54</td> <td style="text-align: center;">55</td> </tr> </table> </div>	<u>FY 19-20</u>	<u>FY 20-21</u>	54	55	<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 19-20</u></td> <td style="text-align: center;"><u>FY 20-21</u></td> </tr> <tr> <td style="text-align: center;">39</td> <td style="text-align: center;">39</td> </tr> </table> </div>	<u>FY 19-20</u>	<u>FY 20-21</u>	39	39
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39	39								

The FY 2020-21 total number of full-time equivalent position is 410 FTEs.

* Table of Organization is subject to mid-year reorganization

FY 2020 - 21 Proposed Budget and Multi-Year Capital Plan

ADDITIONAL INFORMATION

- **The FY 2020-21 Proposed Budget includes the addition of five Property Appraiser Clerk 1 positions in the Information Services, Appeals and Field Services divisions to enhance auditing and quality control (\$192,000)**
- 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; in addition, a number of jurisdictions and/or special districts are charged an administrative collection fee; administrative collection fee charges are applied at the request of 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 2020-21, 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 2020-21 Proposed 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 \$4.5 million with an estimated operational impact of \$700,000 in FY 2020-21

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Projection FY 19-20	Proposed FY 20-21
Advertising	3	3	5	4	5
Fuel	18	17	18	18	18
Overtime	184	215	150	205	150
Rent	-7	0	11	10	11
Security Services	1	1	2	1	2
Temporary Services	0	0	0	152	0
Travel and Registration	9	6	12	4	12
Utilities	130	110	111	110	112

FY 2020 - 21 Proposed Budget and Multi-Year Capital Plan

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Proposed FY 20-21
Revenue Summary				
General Fund Countywide	37,746	40,743	42,044	43,960
Carryover	0	0	1,500	4,000
Interest Income	0	2	0	0
Internal Service Charges	3,522	3,041	3,848	3,893
Miscellaneous Revenues	28	42	25	24
Reimbursements from				
Taxing Jurisdictions	3,433	3,582	2,780	2,780
Total Revenues	44,729	47,410	50,197	54,657
Operating Expenditures				
Summary				
Salary	27,904	28,288	30,025	30,978
Fringe Benefits	10,420	10,998	11,572	12,164
Court Costs	20	21	30	30
Contractual Services	1,698	1,611	4,519	7,165
Other Operating	1,348	1,436	1,647	1,673
Charges for County Services	2,006	1,942	2,346	2,409
Grants to Outside	0	0	0	0
Organizations				
Capital	39	532	58	238
Total Operating Expenditures	43,435	44,828	50,197	54,657
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 19-20	Proposed FY 20-21	Budget FY 19-20	Proposed FY 20-21
Strategic Area: General Government				
Property Appraiser	975	1,037	6	6
Administrative Support	5,156	5,236	8	8
Exemptions and Public Service	4,234	4,327	46	46
Field Services	4,712	4,808	54	55
Information Systems	8,528	11,532	31	33
Personal Property	3,740	3,834	38	37
Real Estate Commercial	3,437	3,162	32	29
Real Estate Residential	5,015	5,001	50	50
Value Adjustment Board	10,948	12,145	101	107
Appeals and Legal				
Real Estate Support	3,452	3,575	39	39
Total Operating Expenditures	50,197	54,657	405	410

CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FUTURE	TOTAL
Revenue									
IT Funding Model	500	0	0	0	0	0	0	0	500
Property Appraiser Operating Revenue	4,000	0	0	0	0	0	0	0	4,000
Total:	4,500	0	0	0	0	0	0	0	4,500
Expenditures									
Strategic Area: GG									
Computer and Systems Automation	0	4,500	0	0	0	0	0	0	4,500
Total:	0	4,500	0	0	0	0	0	0	4,500

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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	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	FUTURE	TOTAL
IT Funding Model	500	0	0	0	0	0	0	0	500
Property Appraiser Operating Revenue	4,000	0	0	0	0	0	0	0	4,000
TOTAL REVENUES:	4,500	0	0	0	0	0	0	0	4,500
EXPENDITURE SCHEDULE:	PRIOR	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	FUTURE	TOTAL
Technology Hardware/Software	0	4,500	0	0	0	0	0	0	4,500
TOTAL EXPENDITURES:	0	4,500	0	0	0	0	0	0	4,500

Estimated Annual Operating Impact will begin in FY 2020-21 in the amount of \$700,000 and includes 0 FTE(s)