

## FY 2022 - 23 Adopted Budget and Multi-Year Capital Plan

### Property Appraiser

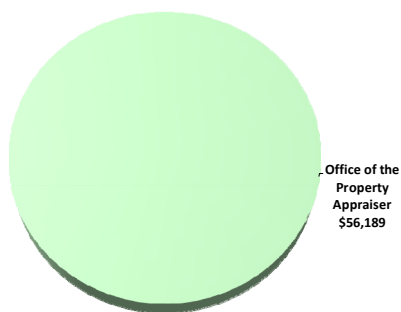
The elected Property Appraiser of Miami-Dade County has the primary responsibility to identify and appraise all real and tangible personal property within the county and certify the annual property tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and state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

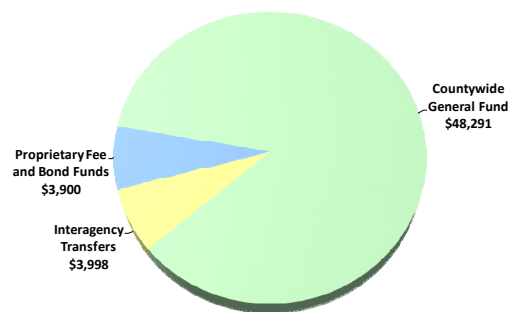
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The Office's responsibilities are established by the Florida Constitution, Florida Statutes, and 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 2022-23 Adopted Operating Budget

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



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



## FY 2022 - 23 Adopted Budget and Multi-Year Capital Plan

---

### TABLE OF ORGANIZATION

#### PROPERTY APPRAISER OF MIAMI-DADE COUNTY\*

Prepares the annual assessment roll pursuant to Florida Law and Florida Department of Revenue (DOR) guidelines; maintains all associated property records, administers all exemptions and generates the annual notification of proposed taxes to all property owners in Miami-Dade County; acts as liaison with taxing authorities, municipalities and DOR

FY 21-22  
410

FY 22-23  
410

The FY 2022-23 total number of full-time equivalent positions is 410 FTEs.

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

## **FY 2022 - 23 Adopted Budget and Multi-Year Capital Plan**

---

### **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; 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 2022-23, 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 between 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
- In FY 2021-22, the Office of Management and Budget began its analysis of the impact of the 2018 state-wide vote in support of Amendment 10 of the Florida State Constitution which requires the establishment of the constitutional offices of the Sheriff, the Supervisor of Elections and the Tax Collector; the analysis will also review related impacts to the offices of the Property Appraiser and the Clerk of Courts
- We appreciate Property Appraiser Pedro Garcia's efforts and his staff's support in the development of the FY 2022-23 Adopted Budget

### **CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS**

- The FY 2022-23 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 multi-year 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 (total program cost is \$6.388 million; \$1.604 million in FY 2022-23; capital program #2000000955)

## FY 2022 - 23 Adopted Budget and Multi-Year Capital Plan

### SELECTED ITEM HIGHLIGHTS AND DETAILS

Line-Item Highlights	(dollars in thousands)				
	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Projection FY 21-22	Budget FY 22-23
Advertising	4	2	5	3	3
Fuel	12	14	21	20	28
Overtime	224	281	150	255	150
Rent	0	0	0	0	0
Security Services	1	1	1	1	1
Temporary Services	204	38	0	0	40
Travel and Registration	1	1	12	7	12
Utilities	126	124	112	101	112

### OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 19-20	Actual FY 20-21	Budget FY 21-22	Adopted FY 22-23	(dollars in thousands)	Total Funding Budget FY 21-22	Adopted FY 22-23	Total Positions Budget FY 21-22	Adopted FY 22-23
<b>Revenue Summary</b>					<b>Expenditure By Program</b>				
General Fund Countywide	42,044	43,960	44,827	48,291	<b>Strategic Area: General Government</b>				
Carryover	4,400	5,587	2,750	1,104	Office of the Property	54,482	56,189	410	410
Internal Service Charges	3,735	3,871	4,109	0	Appraiser				
Miscellaneous Revenues	24	20	16	16	Total Operating Expenditures	54,482	56,189	410	410
Reimbursements from									
Taxing Jurisdictions	3,757	3,888	2,780	2,780					
IT Funding Model	0	0	0	3,998					
Total Revenues	53,960	57,326	54,482	56,189					
<b>Operating Expenditures</b>									
<b>Summary</b>									
Salary	30,078	30,412	31,629	33,924					
Fringe Benefits	11,557	11,996	12,583	13,650					
Court Costs	12	58	37	42					
Contractual Services	2,981	2,865	2,699	2,738					
Other Operating	1,520	1,318	1,702	1,259					
Charges for County Services	2,090	1,974	2,669	2,758					
Capital	135	3,006	3,163	1,818					
Total Operating Expenditures	48,373	51,629	54,482	56,189					
<b>Non-Operating Expenditures</b>									
<b>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					

## FY 2022 - 23 Adopted Budget and Multi-Year Capital Plan

### **CAPITAL BUDGET SUMMARY**

(dollars in thousands)	PRIOR	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FUTURE	TOTAL
<b>Revenue</b>									
IT Funding Model	500	0	0	0	0	0	0	0	500
Property Appraiser Operating Revenue	5,888	0	0	0	0	0	0	0	5,888
Total:	6,388	0	0	0	0	0	0	0	6,388
<b>Expenditures</b>									
<b>Strategic Area: GG</b>									
Computer and Systems Automation	2,831	1,604	1,953	0	0	0	0	0	6,388
Total:	2,831	1,604	1,953	0	0	0	0	0	6,388

### **FUNDED CAPITAL PROGRAMS**

(dollars in thousands)

#### **COMPUTER AIDED MASS APPRAISAL SYSTEM (CAMA) - REPLACEMENT**

**PROGRAM #: 2000000955**

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

<b>REVENUE SCHEDULE:</b>	<b>PRIOR</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>FUTURE</b>	<b>TOTAL</b>
IT Funding Model	500	0	0	0	0	0	0	0	500
Property Appraiser Operating Revenue	5,888	0	0	0	0	0	0	0	5,888
<b>TOTAL REVENUES:</b>	<b>6,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,388</b>
<b>EXPENDITURE SCHEDULE:</b>	<b>PRIOR</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>FUTURE</b>	<b>TOTAL</b>
Technology Hardware/Software	2,831	1,604	1,953	0	0	0	0	0	6,388
<b>TOTAL EXPENDITURES:</b>	<b>2,831</b>	<b>1,604</b>	<b>1,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,388</b>