

FY 2025-26 Adopted Budget and Multi-Year Capital Plan

Property Appraiser

MISSION STATEMENT:

To justly value all properties in Miami-Dade County, and to help all property owners understand and access all the exemptions and other benefits allowed by state law.

THE PROPERTY APPRAISER'S ROLE IN MIAMI-DADE COUNTY:

The elected Property Appraiser, Tomas Regalado, of Miami-Dade County is an independent Constitutional Officer and 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; visit <https://www.miamidadepa.gov/pa/home.asp> to learn more.

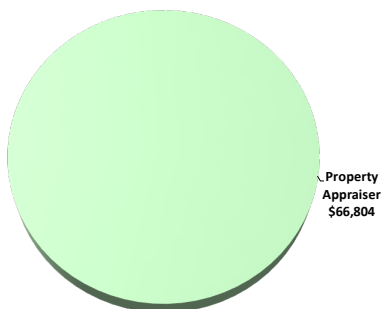
The Office performs statutory functions related to the assessment of property for the purpose of determining fair market and taxable values. The taxable values are then used by public schools, County, municipalities and other taxing jurisdictions to set millage rates and derive budgeted revenue levels.

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 the DOR.

FY 2025-26 Adopted Operating Budget

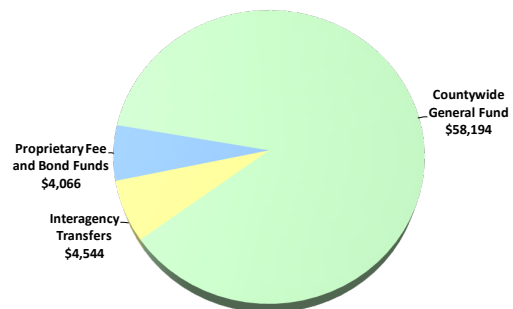
Expenditures by Activity

(dollars in thousands)



Revenues by Source

(dollars in thousands)



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TABLE OF ORGANIZATION

PROPERTY APPRAISER

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 24-25
417

FY 25-26
428

The FY 2025-26 total number of full-time equivalent positions is 428

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 22-23	Actual FY 23-24	Budget FY 24-25	Adopted FY 25-26
Revenue Summary				
General Fund Countywide	37,364	44,142	54,530	58,194
Miscellaneous Revenues	56	38	22	22
Reimbursements from Taxing Jurisdictions	4,478	4,486	3,687	4,044
IT Funding Model	3,929	4,240	4,973	4,544
Total Revenues	45,827	52,906	63,212	66,804
Operating Expenditures				
Summary				
Salary	32,907	32,784	38,164	38,536
Fringe Benefits	13,029	13,808	16,590	18,081
Court Costs	26	35	58	636
Contractual Services	3,038	1,722	3,563	3,675
Other Operating	1,266	2,226	3,428	5,618
Charges for County Services	2,362	2,327	1,177	0
Capital	1,493	4	232	258
Total Operating Expenditures	54,121	52,906	63,212	66,804
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 24-25	Adopted FY 25-26	Budget FY 24-25	Adopted FY 25-26
Strategic Area: Constitutional Office				
Property Appraiser	63,212	66,804	417	428
Total Operating Expenditures	63,212	66,804	417	428