

FY 2026-27 Proposed 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:

As a constitutional office, the Miami-Dade County Office of the Property Appraiser, led by the elected Property Appraiser Tomas Regalado, 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> to learn more.

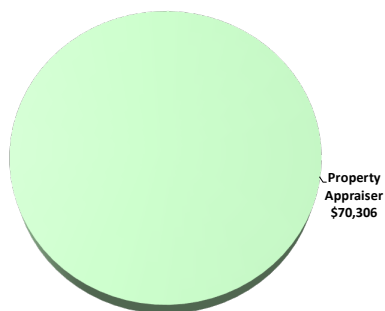
The Office performs statutory functions related to the assessment of property for the purpose of determining fair market and taxable values. The taxable values are then used by public schools, County, municipalities and other taxing jurisdictions to set millage rates and derive budgeted revenue levels.

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 2026-27 Proposed Operating Budget

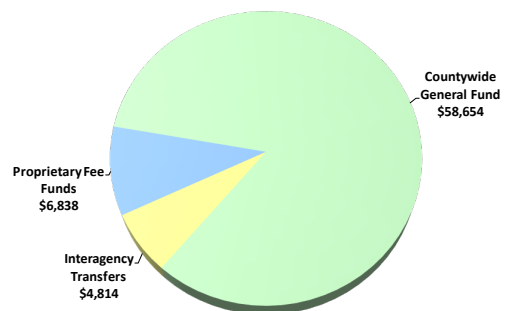
Expenditures by Activity

(dollars in thousands)



Revenues by Source

(dollars in thousands)



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OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27
Revenue Summary				
General Fund Countywide	44,142	45,893	58,194	58,654
Bond Proceeds	0	0	0	1,816
Miscellaneous Revenues	38	36	22	22
Reimbursements from Taxing Jurisdictions	4,486	5,098	4,044	5,000
IT Funding Model	4,240	4,544	4,544	4,814
Total Revenues	52,906	55,571	66,804	70,306
Operating Expenditures				
Summary				
Salary	32,784	34,566	38,536	40,441
Fringe Benefits	13,808	14,886	18,081	18,443
Court Costs	35	26	636	606
Contractual Services	1,722	2,053	3,675	4,509
Other Operating	2,226	3,950	5,618	5,667
Charges for County Services	2,327	0	0	0
Capital	4	90	258	640
Total Operating Expenditures	52,906	55,571	66,804	70,306
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 25-26	Proposed FY 26-27	Budget FY 25-26	Proposed FY 26-27
Strategic Priority: Constitutional Office				
Property Appraiser	66,804	70,306	428	432
Total Operating Expenditures	66,804	70,306	428	432

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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		
	<u>FY 25-26</u>	<u>FY 26-27</u>
	428	432

The FY 2026-27 total number of full-time equivalent positions is 432

ADDITIONAL INFORMATION

- The Miami-Dade Office of the Property Appraiser transitioned to become the Property Appraiser of Miami-Dade County under the authority of an independently elected Property Appraiser on January 7, 2025
- The FY 2026-27 Proposed Budget includes \$196,000 in debt service payments to support the Property Appraiser's capital investments, including the replacement of the Computer Aided Mass Appraisal (CAMA) system and fleet vehicles. These debt service payments are budgeted in the County's General Government Improvement Fund (GGIF) Non-Departmental Expenses. The investments supported by this funding enhance the efficiency, reliability, and continuity of property appraisal operations throughout Miami-Dade County
- The FY 2026-27 Proposed Budget reflects a 5 percent increase in total expenditures over the FY 2025-26 Adopted Budget while requiring only a 1 percent increase in General Fund subsidy, reflecting the office's ability to absorb a significant portion of cost increases through existing revenues and operational efficiencies