

FY 2018 - 19 Adopted Budget and Multi-Year Capital Plan

Property Appraiser

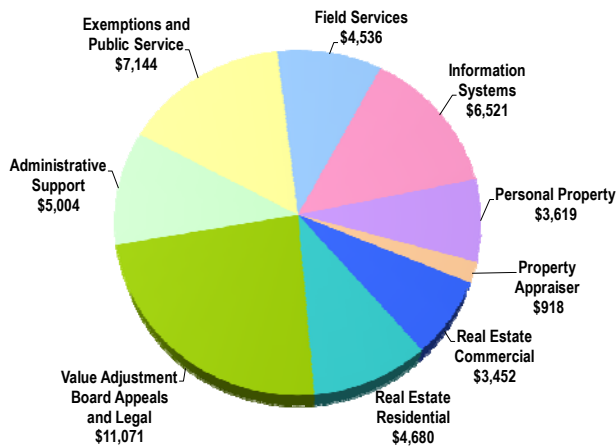
The elected Property Appraiser of Miami-Dade County has the primary responsibility to identify and appraise all real and tangible personal property within the county and certify the annual tax roll with the Florida Department of Revenue (DOR) in accordance with the Florida Constitution and state law.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

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 arrive at desired revenue levels.

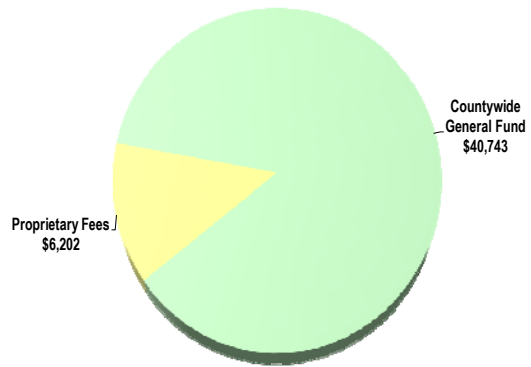
To fulfill its responsibilities, the Property Appraiser communicates on a routine basis with Miami-Dade County property owners, the Tax Collector, County agencies, the DOR, and numerous taxing authorities. The Office's responsibilities are established by the Florida Constitution, Florida Statutes, and 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 2018-19 Adopted Budget

Expenditures by Activity (dollars in thousands)



Revenues by Source (dollars in thousands)



FY 2018 - 19 Adopted Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION

| <u>PROPERTY APPRAISER OF MIAMI-DADE COUNTY*</u> | | |
|--|---|---|
| <ul style="list-style-type: none"> Oversees office budget, personnel, and the production of an annual assessment roll within Florida Department of Revenue (DOR) parameters; and acts as liaison with taxing authorities, municipalities, and DOR | | |
| <p><u>FY 17-18</u> <u>FY 18-19</u></p> <p>13 13</p> | | |
| <p style="text-align: center;"><u>EXEMPTIONS AND PUBLIC SERVICE</u></p> <ul style="list-style-type: none"> 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; and investigates potential illegal exemptions <p style="text-align: center;"> <u>FY 17-18</u> <u>FY 18-19</u> 78 82 </p> | <p style="text-align: center;"><u>INFORMATION SERVICES</u></p> <ul style="list-style-type: none"> 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 style="text-align: center;"> <u>FY 17-18</u> <u>FY 18-19</u> 29 29 </p> | <p style="text-align: center;"><u>REAL ESTATE RESIDENTIAL</u></p> <ul style="list-style-type: none"> Gathers and evaluates data regarding all residential property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process <p style="text-align: center;"> <u>FY 17-18</u> <u>FY 18-19</u> 50 49 </p> |
| <p style="text-align: center;"><u>PERSONAL PROPERTY</u></p> <ul style="list-style-type: none"> 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 style="text-align: center;"> <u>FY 17-18</u> <u>FY 18-19</u> 38 38 </p> | <p style="text-align: center;"><u>VALUE ADJUSTMENT BOARD APPEALS AND LEGAL</u></p> <ul style="list-style-type: none"> Responsible for the analysis, preparation, and defense of assessment values before the Value Adjustment Board and District Court <p style="text-align: center;"> <u>FY 17-18</u> <u>FY 18-19</u> 112 107 </p> | <p style="text-align: center;"><u>REAL ESTATE COMMERCIAL</u></p> <ul style="list-style-type: none"> Gathers and evaluates data regarding all commercial property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process <p style="text-align: center;"> <u>FY 17-18</u> <u>FY 18-19</u> 31 33 </p> |
| | <p style="text-align: center;"><u>FIELD SERVICES</u></p> <ul style="list-style-type: none"> Performs inspections on all real property in the County <p style="text-align: center;"> <u>FY 17-18</u> <u>FY 18-19</u> 53 53 </p> | |

The FY 2018-19 total number of full-time equivalent position is 404 FTEs

* Table of Organization is subject to mid-year reorganization

FY 2018 - 19 Adopted Budget and Multi-Year Capital Plan

FINANCIAL SUMMARY

| (dollars in thousands) | Actual FY 15-16 | Actual FY 16-17 | Budget FY 17-18 | Adopted FY 18-19 |
|---|--------------------|--------------------|--------------------|---------------------|
| Revenue Summary | | | | |
| General Fund Countywide | 34,936 | 39,497 | 37,746 | 40,743 |
| Internal Service Charges | 0 | 0 | 3,813 | 3,397 |
| Miscellaneous Revenues | 0 | 31 | 0 | 25 |
| Reimbursements from Taxing Jurisdictions | 2,386 | 3,214 | 2,803 | 2,780 |
| Total Revenues | 37,322 | 42,742 | 44,362 | 46,945 |
| Operating Expenditures Summary | | | | |
| Salary | 25,366 | 27,184 | 27,635 | 28,850 |
| Fringe Benefits | 7,737 | 9,418 | 10,147 | 11,231 |
| Court Costs | 3 | 67 | 82 | 82 |
| Contractual Services | 1,322 | 2,150 | 2,439 | 2,787 |
| Other Operating | 921 | 1,329 | 1,421 | 1,639 |
| Charges for County Services | 1,847 | 2,023 | 2,586 | 2,304 |
| Grants to Outside Organizations | 0 | 0 | 0 | 0 |
| Capital | 126 | 47 | 52 | 52 |
| Total Operating Expenditures | 37,322 | 42,218 | 44,362 | 46,945 |
| 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 17-18 | Adopted FY 18-19 | Budget FY 17-18 | Adopted FY 18-19 |
| Strategic Area: General Government | | | | |
| Property Appraiser | 818 | 918 | 5 | 6 |
| Administrative Support | 4,023 | 5,004 | 8 | 7 |
| Exemptions and Public Service | 6,312 | 7,144 | 78 | 82 |
| Field Services | 4,242 | 4,536 | 53 | 53 |
| Information Systems | 7,098 | 6,521 | 29 | 29 |
| Personal Property | 3,429 | 3,619 | 38 | 38 |
| Real Estate Commercial | 3,053 | 3,452 | 31 | 33 |
| Real Estate Residential | 4,435 | 4,680 | 50 | 49 |
| Value Adjustment Board | 10,952 | 11,071 | 112 | 107 |
| Appeals and Legal | | | | |
| Total Operating Expenditures | 44,362 | 46,945 | 404 | 404 |

SELECTED ITEM HIGHLIGHTS AND DETAILS

| Line Item Highlights | (dollars in thousands) | | | | |
|-------------------------|------------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual FY 15-16 | Actual FY 16-17 | Budget FY 17-18 | Actual FY 17-18 | Budget FY 18-19 |
| Advertising | 3 | 11 | 5 | 3 | 5 |
| Fuel | 12 | 13 | 18 | 18 | 18 |
| Overtime | 257 | 228 | 150 | 184 | 150 |
| Rent | 16 | 14 | 11 | 11 | 11 |
| Security Services | 2 | 0 | 2 | 1 | 1 |
| Temporary Services | 0 | 0 | 0 | 0 | 0 |
| Travel and Registration | 10 | 14 | 12 | 9 | 12 |
| Utilities | 138 | 129 | 124 | 111 | 162 |

