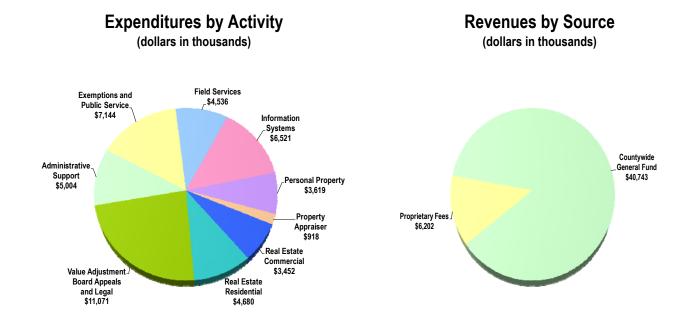
Property Appraiser

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



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

TABLE OF ORGANIZATION

PROPERTY APPRAISER OF MIAMI-DADE COUNTY*

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

FY 17-18 FY 18-19 13

EXEMPTIONS AND PUBLIC SERVICE

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

EV 17-18

EV 18-19

FY 17-18 FY 18-19 78 82

PERSONAL PROPERTY

 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

FY 17-18 FY 18-19 38 38

INFORMATION SERVICES

 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

> FY 17-18 29 FY 18-19 29

VALUE ADJUSTMENT BOARD APPEALS AND LEGAL

 Responsible for the analysis, preparation, and defense of assessment values before the Value Adjustment Board and District Court

<u>FY 17-18</u> <u>FY 18-19</u> 112 107

REAL ESTATE RESIDENTIAL

 Gathers and evaluates data regarding all residential property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process

> FY 17-18 50 FY 18-19 49

REAL ESTATE COMMERCIAL

 Gathers and evaluates data regarding all commercial property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process

FY 17-18 FY 18-19 33

FIELD SERVICES

Performs inspections on all real property in the County

FY 17-18 FY 18-19 53

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

	Actual	Actual	Budget	Adopted
(dollars in thousands)	FY 15-16	FY 16-17	FY 17-18	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

	Total F	unding	Total Positions		
(dollars in thousands)	Budget	Adopted	Budget	Adopted FY 18-19	
Expenditure By Program	FY 17-18	FY 18-19	FY 17-18		
Strategic Area: General Government	nent				
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

	(dollars in thousands)								
Line Item Highlights	Actual	Actual	Budget	Actual	Budget				
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	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				

FY 2018 - 19 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; the following jurisdictions and/or special assessments are charged an administrative collection fee: City of Miami, City of Opa-Locka, Village of Miami Shores, City of Miami Springs, City of North Miami, and Miami-Dade County for solid waste fees; City of Miami and City of Coral Gables for non-ad valorem fire fees; City of Miami Coconut Grove Business Improvement District; and community development districts; administrative collection fee charges may be applied at the request of additional 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 2018-19, 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

CAPITAL BUDGET SUMMARY

(dollars in thousands)		PRIOR	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FUTURE	TOTAL
Revenue										
IT Funding Model		0	500	1,000	0	0	0	0	0	1,500
Operating Revenue		500	0	0	0	0	0	0	0	500
	Total:	500	500	1,000	0	0	0	0	0	2,000
Expenditures										
Strategic Area: GG										
Computer and Systems Automation		0	1,000	1,000	0	0	0	0	0	2,000
	Total:	0	1,000	1,000	0	0	0	0	0	2,000

CAPITAL HIGHLIGHTS AND OPERATIONAL IMPACTS

- The FY 2018-19 Adopted Budget and Multi-Year Capital Plan includes the replacement of 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; 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 FY 2018-19 Adopted Budget and Multi-Year Capital Plan includes the purchase of four vehicles (\$69,000) as part of its fleet replacement plan; the County's fleet replacement plan is included under Non-Departmental project #2000000511

FUNDED CAPITAL PROJECTS

(dollars in thousands)

COMPUTER AIDED MASS APPRAISAL SYSTEM (CAMA) - REPLACEMENT

PROJECT #: 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 District Located: 5

City of Miami District(s) Served: Countywide

REVENUE SCHEDULE:	PRIOR	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	FUTURE	TOTAL
IT Funding Model	0	500	1,000	0	0	0	0	0	1,500
Operating Revenue	500	0	0	0	0	0	0	0	500
TOTAL REVENUES:	500	500	1,000	0	0	0	0	0	2,000
EXPENDITURE SCHEDULE:	PRIOR	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	FUTURE	TOTAL
Technology Hardware/Software	0	1,000	1,000	0	0	0	0	0	2,000
TOTAL EXPENDITURES:	0	1,000	1,000	0	0	0	0	0	2,000

Estimated Annual Operating Impact will begin in FY 2019-20 in the amount of \$700,000

