

PROPERTY APPRAISER

The Property Appraiser is responsible for placing a fair, equitable, and just value on all property in Pinellas County. While the Property Appraiser determines the value on over 434,000 parcels and 65,000 tangible personal property accounts, for the purpose of levying taxes, the Property Appraiser does not set tax rates. These tax rates are set by the Board of County Commissioners, by municipalities, by the School Board and other tax levying boards such as the Southwest Florida Water Management District and Pinellas Suncoast Transit Authority, etc. The Property Appraiser also administers any tax exemptions granted by statute such as widows and disabled exemptions and the \$50,000 Homestead Exemption. The amount noted reflects an estimate of the Property Appraiser Statutory commissions to be paid by the County. The Property Appraiser's total budget is approved by the State Department of Revenue (not the Board of County Commissioners). The commissions the Board must budget for the Property Appraiser is set by Florida Statute 192.091, which states the Property Appraiser's budget, as approved by the Department of Revenue, is basis for the Property Appraiser's billing for services rendered. The commissions associated with the School Board and Municipalities are paid for by the County and included in the appropriations shown below. Each taxing authority is billed a proportional amount based on its proportional share of total ad valorem taxes for the preceding year. The commissions shown below reflect those associated with General Fund ad valorem levies only. Those of other property tax levying funds (EMS, Fire Districts, etc.) are shown separately within their fund budgets. Statutory commissions not expended by the Property Appraiser at the end of each fiscal year are returned proportionately to the taxing authority.

0001 GENERAL FUND

Department Revenues by Fund / Account		FY15 Revised Budget (a)	FY16 Request	FY16 Request vs. FY15 Bud %	
0001	General Fund Tax Support	9,698,820	10,279,680	580,860	6.0%
Total Revenues & Fund Balance		9,698,820	10,279,680	580,860	6.0%
Department Expenditures by Program		FTE by Program			
0001	Property Appraiser Program	9,698,820	10,279,680	129.0	580,860 6.0%
Subtotal Expenditures		9,698,820	10,279,680	129.0	580,860 6.0%
Personnel Summary					
Total FTE (Full-time equivalent positions)		123.0	129.0	6.0	4.9%

General Fund Target Reconciliation

FY16 General Fund Budget Request Target (b)	\$ 10,099,500
Target Variance	\$ (180,180) over

PROPERTY APPRAISER TOTAL BUDGET

	FY15 Budget		FY16 Request	
General Fund Portion	9,698,820	84%	10,279,680	84%
Other BCC Ad Valorem Portion	693,370	6%	742,890	6%
Other Taxing Authorities Portion	1,175,930	10%	1,262,990	10%
Property Appraiser Total Budget	11,568,120	100%	12,285,560	100%



(a) FY15 Revised Budget as of January 31, 2015.

(b) FY16 General Fund Budget Request Target assumes 84% of total budget target (\$12,023,220).



Pam Dubov, CFA, CAE Pinellas County Property Appraiser

2015 - 2016

Budget Presentation

Our Biggest Challenge !

Retirements FY13 – 4/30/15

**We have retired 25 team members
with 610 years total experience**

Deputy for Appraisal

Asst. Deputy Land Records

Director Tangible Personal Property

Director of Exemptions

Director of St. Pete Branch Office

2016 PropertyAppraiser Budget Target (with current FRS Rates)

FY16 Budget Target: **\$12,023,220**

**FY16 Property Appraiser
Request:** **\$12,285,557**

Amount OVER Target: **\$ (262,337)**

PROPERTY APPRAISER'S

SUMMARY OF THE 2015-16 BUDGET BY APPROPRIATION CATEGORY

PINELLAS COUNTY

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2013-14	APPROVED BUDGET 2014-15	ACTUAL EXPENDITURES 3/31/2015	REQUEST 2015-16	(INCREASE/(DECREASE))		AMOUNT APPROVED 2015-16
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES (Sch. 1-1A)	9,852,441	10,459,877	5,124,377	10,994,804	534,927	5.11	0
OPERATING EXPENSES (Sch. II)	990,882	998,775	599,746	1,110,953	112,178	11.23	0
OPERATING CAPITAL OUTLAY (Sch. III)	24,886	109,467	20,112	119,800	10,333	9.44	0
NON-OPERATING (Sch. IV)		0		60,000	60,000	0.00	0
TOTAL EXPENDITURES	10,868,209	11,568,119	5,744,235	12,285,557	717,438	6.20	0
NUMBER OF POSITIONS	123	123		129	6	4.88	0

Other Budget Challenges

- **Increase in Real Estate Transactions**
 - 36,000 (2008)
 - 54,000 (2013 & 2014 each)
- **Inspections – Sales & Permits**
- **Deeds Processing & Abstracting**
- **New Construction**
 - 300 million 2014
 - 600 million 2015
- **Mapping New Parcels**

Staffing Increases

Staff Positions Added

2 – Deeds Processors

2 – Cadastralists (Mappers)

2 – Appraisers

1 - TPP

1 - Residential

Detailed Retirement Information

Fiscal Year	# Retired	Years Experience Lost	Average Years Experience Lost
2013	8	197	25
2014	5	132	26
2015 thru June	12	280	23
Total	25	610	24