

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 424,000 parcels and 88,000 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. 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 fees to be paid by the County. The Property Appraiser's total budget is approved by the State Department of Revenue.

0101 GENERAL FUND

Department Revenues by Fund

	FY08 Budget	FY08 Projection	FY09 Request
0101 GENERAL FUND TAX SUPPORT	10,691,950	10,355,282	10,027,159
TOTAL REVENUES	10,691,950	10,355,282	10,027,159
GENERAL FUND TAX SUPPORT	100%	100%	100%

Department Expenditures by Fund/Cost Center

	FY08 Budget	FY08 Projection	FY09 Request
0101 1301000 PROPERTY APPRAISER	10,691,950	10,355,282	10,027,159
Unused Fees Returned to BCC	(95,980)	(290,000)	(250,000)
TOTAL EXPENDITURES	10,595,970	10,065,282	9,777,159

Personnel Summary

Total Permanent Positions	148	139
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Target Reconciliation

FY08 Projection Target of 97%	96.8%
FY09 Budget Request Target of \$9,632,350	\$10,027,159

PROPERTY APPRAISER TOTAL BUDGET

	FY08 Budget	FY09 Request
General Fund Portion	10,691,950	10,027,159
Other BCC Ad Valorem Portion	521,223	489,839
Other Taxing Authorities Portion	1,489,968	1,420,096
Total Property Appraiser Budget	12,703,141	11,937,094

Pinellas County FY09 Budget Development

Major Program Budget Service Level Changes

Property Appraiser

<u>Program/Service</u>	<u>Financial Impact</u>	<u>FTE</u>	<u>Result</u>
Exemptions, Portability, Appraisals	\$351,000	6	Additional resources were added to the budget to address new workload added by the passage of Amendment 1 and related bills from the 2008 legislative session.
Property Transfers, Tangible Personal Property, Appraisals, Information Technology	(\$793,500)	(13)	Fifteen (15) positions will be eliminated in the FY09 budget. Service areas affected include processing property transfers, tangible personal property appraisal and research, appraisal of mobile home attachments, household goods accounts, appraisal standards and training, and Information Technology related to the legacy CAMA system.
Administrative	(\$136,000)	(2)	The Property Appraiser will be closing a satellite office in the St. Petersburg 501 building. Customers will be required to go to the Tyrone, or mid-County office.
Total	(\$578,500)	(9)	

Pinellas County FY09 Budget Development

Budget Summary Analysis

SFA: Effective Government **Department: Property Appraiser**

Fund 0101 – GENERAL FUND

- The FY08 Projection meets the 97% target. The FY08 Projection is \$10,335,970 or 96.8% of the FY08 General Fund Budget.
- The FY09 Request does not meet the budget target amount of \$9,632,350. The FY09 Request is \$10,027,159 or \$394,809 over target. This is attributed to increased staffing needs caused by the passage of Amendment One and related bills from the 2008 legislative session.
 - The Property Appraiser added six positions at a cost of \$351,000 to address additional tasks generated by the passage of Amendment 1 and related tax reform legislation. These new positions will address increased workloads in the areas of exemptions, "portability", and appraisal techniques and methodology.
 - The Property Appraiser eliminated fifteen existing positions in the proposed budget. Service areas affected by these position reductions include the processing of property transfers, tangible personal property appraisal and research, appraisal of mobile home attachments, household goods accounts, appraisal standards and training, and IT positions related to the legacy CAMA system.
 - The FY09 Request includes closing of the Property Appraiser office at the 501 building in St Pete to save an additional \$136,000. This affects the service provided in the southeastern corner of the county and will require customers to go to the Tyrone or Mid-county office.
 - The FY09 Request includes a net reduction of nine positions.

PROPERTY APPRAISER

Strategic Focus Area: EFFECTIVE GOVERNMENT

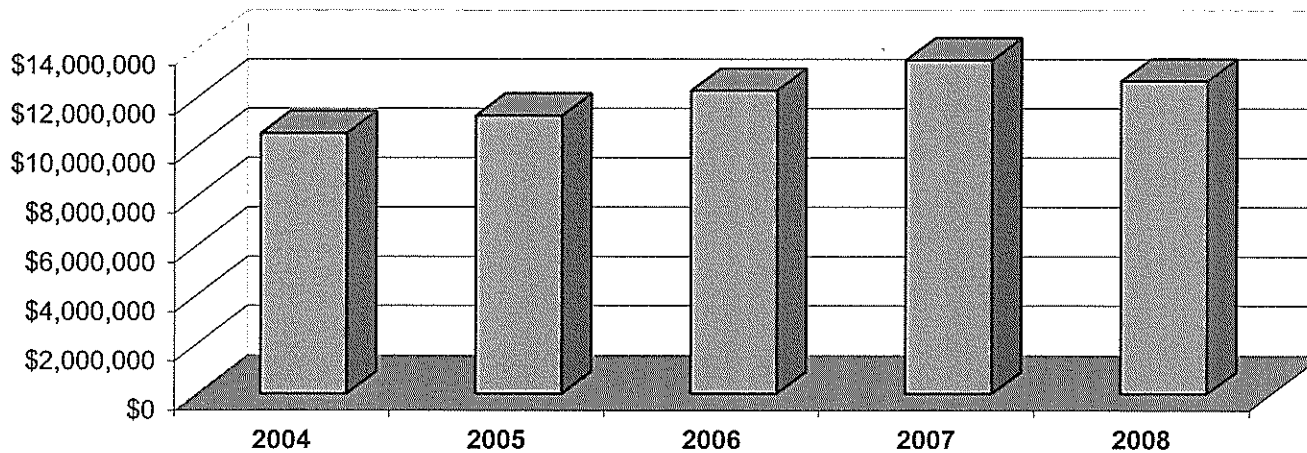
Program	Classification	Description	FY09 Total Program Allocation (\$)	FTE's	FY09 Program Revenue (\$)	Performance Measures	Estimated FY09
Property Appraisal	Mandatory	The Property Appraiser is responsible for placing a fair, equitable, and just value on all property in Pinellas County. The Property Appraiser determines the value on over 424,000 parcels and 88,000 tangible personal property accounts, for the purpose of levying taxes.	\$11,937,094	139	\$11,937,094		
County as Taxing Authority Portion:			\$10,516,998		\$10,516,998		
Totals			\$11,937,094	139	\$11,937,094		

Pinellas County FY08 Budget Development - Growth Trends - 5-Year History

Property Appraiser

Year	Budget	Increase (Decrease) from Previous Year	Percent Change from Previous Year	Positions	Increase (Decrease) from Previous Year	Percent Staff Change From Previous Year
2004	\$10,573,529			158		
2005	\$11,289,838	\$716,309	6.8%	158	0	0.0%
2006	\$12,311,699	\$1,021,861	9.1%	158	0	0.0%
2007	\$13,554,828	\$1,243,129	10.1%	156	-2	-1.3%
2008	\$12,703,141	(\$851,687)	-6.3%	148	-8	-5.1%

Property Appraiser Budget 2004 - 2008



Note: The FY07 Budget amount includes a one-time cost of \$850,000 for the new Computer Aided Mass Appraisal (CAMA) system.