

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.

0101 GENERAL FUND

Department Revenues by Fund

| | | FY10 Budget | FY10 Projection | FY11 Request |
|------|--------------------------|--------------------|------------------------|---------------------|
| 0101 | GENERAL FUND TAX SUPPORT | 9,536,440 | 9,298,030 | 9,393,220 |
| | TOTAL REVENUES | 9,536,440 | 9,298,030 | 9,393,220 |
| | GENERAL FUND TAX SUPPORT | 100% | | 100% |

Department Expenditures by Fund/Cost Center

| | | FY10 Budget | FY10 Projection | FY11 Request |
|------|----------------------------|--------------------|------------------------|---------------------|
| 0101 | 1301000 PROPERTY APPRAISER | 9,536,440 | 9,298,030 | 9,393,220 |
| | TOTAL EXPENDITURES | 9,536,440 | 9,298,030 | 9,393,220 |

Personnel Summary

| | | |
|---------------------------|------------|------------|
| Total Permanent Positions | 135 | 130 |
|---------------------------|------------|------------|

Target Reconciliation

| | |
|---|-------------|
| FY10 Projection Target of 97% | 97.5% |
| FY11 Budget Request Target of \$8,427,780 | \$9,393,220 |
| FY11 Budget Request Target of 15% | 5% |

PROPERTY APPRAISER TOTAL BUDGET

| | FY10 Budget | FY11 Request |
|--|--------------------|---------------------|
| General Fund Portion | 9,536,440 | 9,393,220 |
| Other BCC Ad Valorem Portion | 436,120 | 423,996 |
| Other Taxing Authorities Portion | 1,298,170 | 1,211,783 |
| Property Appraiser Total Budget | 11,270,730 | 11,028,999 |

Pinellas County FY11 Budget Development

Major Program Budget Service Level Changes

Property Appraiser

| <u>Program/Service</u> | <u>Financial Impact</u> | <u>FTE</u> | <u>Result</u> |
|-------------------------------|--------------------------------|-------------------|---|
| Various | (\$241,725) | (5) | Five (5) positions are eliminated in the FY11 budget. Operating expenses reflect reductions in office equipment rentals, maintenance and supplies, mileage reimbursement and printing and mapping services. |
| Total | (\$241,725) | (5) | |

Pinellas County FY11 Budget Development

Budget Summary Analysis

SFA: Effective Government

Department: Property Appraiser

Fund 0101 – GENERAL FUND

- The FY10 Projection does not meet the 97% target. The FY10 Projection is \$9,298,030 or 97.5% of the FY10 General Fund Budget.
- The FY11 Request does not meet the Board's target of \$8,427,780. The FY11 Request of \$9,393,220 is \$965,440 more than the target amount and represents a 5% decrease from the FY10 Adjusted Base Budget.
 - The FY11 Request includes reductions totaling \$241,725. Personal Services reflects a reduction of \$65,700 and includes the elimination of five positions. Salary savings are offset by increases in health insurance Florida Retirement System rates and an increase in temporary positions. Operating expenses reflect a total reduction of \$167,075 in office equipment rentals, maintenance and supplies, mileage reimbursement and printing and mapping services.
 - Not meeting the target is attributed to numerous changes in valuation laws caused by the passage of Amendment 1 and related bills from recent legislative sessions. This includes changes to tax cap portability, homestead exemption changes, wind damage exemptions, Value Adjustment Board changes, Department of Revenue roll submission changes, "highest and best use" changes, working waterfronts, and conservation land classification changes.

Department: PROPERTY APPRAISER
Strategic Focus Area: EFFECTIVE GOVERNMENT

| Program | Classification | Description | FY11 Total Program Allocation (\$) | FTE's | FY11 Program Revenue (\$) | Performance Measures | Estimated FY11 |
|---|----------------|---|--|------------|---------------------------------|--|-------------------|
| BCC General Fund | 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 434,000 parcels and 65,000 tangible personal property accounts. This area relates to parcels under the BCC Countywide and Municipal Services Taxing Unit (MSTU) tax levies. | \$9,393,220 | n/a | \$9,393,220 | Number of assessment tax exemptions processed: | 640,500 |
| Other BCC Ad Valorem | Mandatory | This area relates to parcels under the Emergency Medical Services, Palm Harbor MSTU, Palm Harbor Recreation, and unincorporated fire districts' tax levies. | \$423,996 | n/a | \$423,996 | Budget cost per parcel analyzed/assessed: | \$22.06 |
| Non-County Taxing Authorities' Ad Valorem | Mandatory | This area relates to parcels under other taxing authorities, including the Clearwater Downtown Development Board, East Lake Tarpon Fire District, Juvenile Welfare Board, Lealman Fire District, Palm Harbor Fire District, Pinellas Planning Council, Pinellas Suncoast Transit Authority, and the Southwest Florida Water Management District. | \$1,211,783 | n/a | \$1,211,783 | | |
| Totals | | | \$11,028,999 | 130 | \$11,028,999 | | |

Pinellas County FY11 Budget Development - Growth Trends - 5-Year History

Property Appraiser

(Florida Department of Revenue Approved total budget)

| Year | Budget | Increase (Decrease) from Previous Year | Percent Change from Previous Year | Positions | Increase (Decrease) from Previous Year | Percent Staff Change From Previous Year |
|------|--------------|--|---|-----------|---|---|
| 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% |
| 2009 | \$11,937,192 | (\$765,949) | -6.0% | 139 | -9 | -6.1% |
| 2010 | \$11,270,724 | (\$666,468) | -5.6% | 135 | -4 | -2.9% |
| 2011 | \$11,028,999 | (\$241,725) | -2.1% | 130 | -5 | -3.7% |

NOTES: The FY07 Budget amount included a one-time cost of \$850,000 for the new Computer Aided Mass Appraisal system.

The percentage change from FY10 to FY11 is a budget to budget comparison that does not match the target reduction percentage which takes into account changes in cost allocation, offsetting revenues, and the forecast 1.7% inflationary FY11 increase

