

# Property Appraiser

**Property Appraiser:** Mike Twitty  
**OMB Budget Analyst:** Veronica Ettel

## Department Purpose

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 435,626 parcels and 59,072 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 Pinellas County School Board, and other tax levying boards such as the Southwest Florida Water Management District and Pinellas Suncoast Transit Authority. The Property Appraiser also administers any tax exemptions granted by statutes such as widows and disabled exemptions and the standard homestead exemptions. The Property Appraiser is elected by the citizens of Pinellas County every four years.

## **Commissions**

The Property Appraiser's budget is submitted to and approved by the State Department of Revenue. It is fully funded with income from commissions paid by the local Taxing Authorities. The commissions are set in accordance with Section 192.091, Florida Statutes. The Property Appraiser's budget serves as the basis for billing the taxing authorities for services rendered by the Property Appraiser. Each taxing authority is billed its proportional share of the Property Appraiser's budget based on each authority's share of ad valorem taxes levied in the preceding year. All municipal and school district taxes are considered as taxes levied by the County for purposes of this calculation. The commissions for other taxing authorities within the county (Health Department, Emergency Medical Services, Public Library Cooperative, Fire Districts, and MSTUs) are separately identified as a Transfer to Property Appraiser within their respective budgets. Statutory commissions not expended by the Property Appraiser at the end of each fiscal year are returned proportionately to the taxing authorities.

## Budget Summary

<b>Total: All County Funds and Other Taxing Authorities</b>						
<b>Expenditures</b>	<b>FY24 General Fund</b>	<b>FY24 Non-General Fund</b>	<b>FY24 Total All Taxing Authorities</b>	<b>FY25 General Fund</b>	<b>FY25 Non-General Fund</b>	<b>FY25 Total All Taxing Authorities</b>
Personnel Services	\$11,445,850	\$2,402,630	\$13,848,480	\$12,021,370	\$2,430,860	\$14,452,230
Operating Expenses	\$1,244,350	\$261,200	\$1,505,550	\$1,577,700	\$319,090	\$1,896,790
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$12,690,200</b>	<b>\$2,663,830</b>	<b>\$15,354,030</b>	<b>\$13,599,070</b>	<b>\$2,749,950</b>	<b>\$16,349,020</b>
<b>FTE</b>			<b>128.0</b>			<b>128.0</b>

<b>General Fund Expenditures</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY25 Request</b>
Transfer to Property Appraiser – GF	\$11,623,578	\$11,391,451	\$12,087,716	\$12,318,710	\$13,203,980
Transfer to Property Appraiser - MSTU	\$344,949	\$336,512	\$349,378	\$371,490	\$395,090
<b>Expenditures Total</b>	<b>\$11,968,526</b>	<b>\$11,727,963</b>	<b>\$12,437,094</b>	<b>\$12,690,200</b>	<b>\$13,599,070</b>

# Property Appraiser

## Topics for Discussion and Budget Drivers

### Topics for Discussion

- The budget includes \$297,310 for Electronic Data Processing technology to support planned modeling software transition. This operating expense is expected to make data collection more efficient and improve valuation accuracy.

### Budget Drivers

- Overall, the total FY25 Budget for Property Appraiser services increases \$994,990 (6.5%), to \$16.3M.
- FY25 revenues equal total expenditures, with \$13.6M from the General Fund (83.2%); \$843,520 from EMS, the Health Department, and Special Districts (5.2%); \$155,320 from the Fire Districts (1.0%); and \$1.8M from other Taxing Authorities (10.7%).
- Commissions charged to the County and other Taxing Authorities, generate the revenue to fund services. For FY25, total General Fund charges of \$13.6M include required payments for the School Board (\$5.7M) and the Municipalities (\$3.4M). This combined total of \$9.1M represents 67.4% of the General Fund charges and 56.0% of the total commissions (\$16.3M).
- Personnel Services increases by \$601,990 (4.4%) to \$14.5M due to a 3.0% salary adjustment for all employees, and Florida Retirement System (FRS) actuarial retirement increases.
- The staffing level remains flat at 128.0 FTE.
- Operating expenses increase a net \$391,230, or 26.0% above the FY24 budget, primarily due to the purchase of iPads and the new technology noted above, under Topics for Discussion.

## Budget Summary by Program and Fund

### Property Appraiser

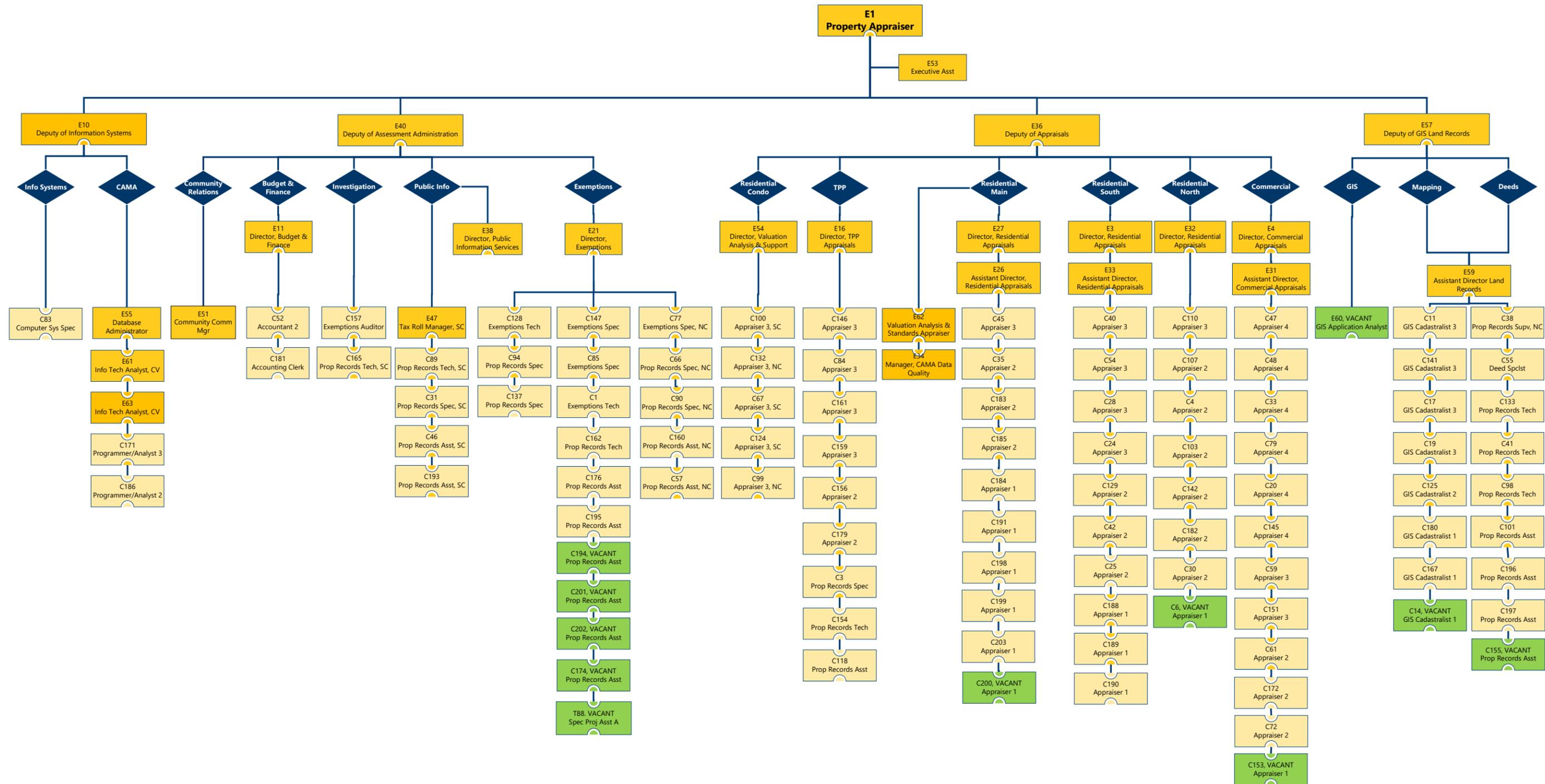
Places a fair and equitable just/market value on all property in Pinellas County, for the purpose of providing taxable values to the Taxing Authorities for their property tax levies. Administers any tax exemptions granted by statute such as permanent resident's Homestead Exemption, Portability, Seniors, Widows and Disabled exemptions, etc.

Fund	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget
General Fund	\$11,968,526	\$11,727,963	\$12,437,094	\$12,690,200	\$13,599,070
<b>Total</b>	<b>\$11,968,526</b>	<b>\$11,727,963</b>	<b>\$12,437,094</b>	<b>\$12,690,200</b>	<b>\$13,599,070</b>

### Attachments:

1. Organizational Chart (p.3)
2. Budget Detail Report – Property Appraiser - General Fund (p.4)
3. Estimated Property Appraiser FY25 Commissions (p.5)
4. Budget Detail – Property Appraiser – Total Expenditures (pp.6-11)

# Pinellas County Property Appraiser's Office FY 2025



**Property Appraiser  
General Fund**

Account	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Request	Budget to Budget Change	Budget to Budget % Change
5919960 - Trans To Prop Appraiser	11,623,578	11,391,451	12,087,716	12,318,710	13,203,980	885,270	7.2%
5919962 - Trans To Prop Appr.-Mstu	344,949	336,512	349,378	371,490	395,090	23,600	6.3%
						0	-
						0	-
<b>Expenditures Total</b>	<b>11,968,526</b>	<b>11,727,963</b>	<b>12,437,094</b>	<b>12,690,200</b>	<b>13,599,070</b>	<b>908,870</b>	<b>7.2%</b>

**COMMISSIONS DUE FOR THE 2025 FISCAL YEAR**

2023 TAXES LEVIED	2025 ESTIMATED FINAL			16,349,019.00
<b>2,372,547,522.50</b>				
TAXING AUTHORITY	2023 TAXES LEVIED	% OF TOTAL LEVIED	BUDGETED TOTAL \$	QUARTERLY REQUISITION
Pinellas County Municipalities	496,977,284.75	20.946990%	3,424,627.32	856,156.83
Pinellas County School Board	832,535,903.15	35.090378%	5,736,932.63	1,434,233.16
General Fund County	586,630,179.13	24.725750%	4,042,417.63	1,010,604.41
General Fund MSTU	57,334,038.41	2.416560%	395,083.88	98,770.97
<b>SUB TOTAL</b>	<b>1,973,477,405.44</b>	<b>83.179679%</b>	<b>13,599,061.46</b>	<b>3,399,765.37</b>
Emergency Medical Services	99,472,439.86	4.192643%	685,455.95	171,363.99
Library Services	8,544,464.33	0.360139%	58,879.16	14,719.79
Library Services East Lake Fire	989,163.05	0.041692%	6,816.24	1,704.06
East Lake Recreation	989,163.05	0.041692%	6,816.24	1,704.06
Health Department	8,824,749.88	0.371953%	60,810.59	15,202.65
Feather Sound Community Services	311,953.49	0.013148%	2,149.64	537.41
Palm Harbor MSTU	1,639,154.41	0.069088%	11,295.27	2,823.82
Palm Harbor Recreation	1,639,154.41	0.069088%	11,295.27	2,823.82
<b>SUB TOTAL</b>	<b>122,410,242.48</b>	<b>5.159443%</b>	<b>843,518.36</b>	<b>210,879.60</b>
<b>FIRE DISTRICTS</b>				
Belleair Bluff	719,108.49	0.030310%	4,955.31	1,238.83
Clearwater	3,744,125.71	0.157810%	25,800.45	6,450.11
Dunedin	1,045,156.10	0.044052%	7,202.08	1,800.52
Gandy	77,680.43	0.003274%	535.29	133.82
High Point	2,845,470.38	0.119933%	19,607.89	4,901.97
Largo	2,375,493.55	0.100124%	16,369.32	4,092.33
Pinellas Park	1,100,479.54	0.046384%	7,583.31	1,895.83
Safety Harbor	200,803.41	0.008464%	1,383.72	345.93
Seminole	7,042,371.70	0.296827%	48,528.37	12,132.09
South Pasadena	72,696.05	0.003064%	500.94	125.24
Tarpon Springs	667,681.03	0.028142%	4,600.93	1,150.23
Tierra Verde	2,648,484.64	0.111630%	18,250.48	4,562.62
<b>SUB TOTAL</b>	<b>22,539,551.03</b>	<b>0.950015%</b>	<b>155,318.09</b>	<b>38,829.52</b>
<b>GRAND TOTAL B.C.C.</b>	<b>2,118,427,198.95</b>	<b>89.289137%</b>	<b>14,597,897.91</b>	<b>3,649,474.49</b>
<b>OTHER TAXING AUTHORITIES</b>				
Clearwater Dwntwn Devl. Board	500,412.48	0.021092%	3,448.30	862.07
East Lake Tarpon Fire Dist	7,648,787.42	0.322387%	52,707.13	13,176.78
Juvenile Welfare Board	102,113,605.85	4.303965%	703,655.99	175,914.00
Lealman Fire & Rescue	10,577,584.36	0.445832%	72,889.22	18,222.30
Palm Harbor Fire Dist	13,113,205.34	0.552706%	90,361.96	22,590.49
Pinellas Park Wtr Mngt Dist	8,010,775.58	0.337644%	55,201.56	13,800.39
Pinellas Planning Council	2,599,264.82	0.109556%	17,911.31	4,477.83
Pinellas Suncoast Transit	80,646,235.47	3.399141%	555,726.21	138,931.55
Pinellas Suncoast Fire	3,623,370.58	0.152721%	24,968.33	6,242.08
Southwest Fla Wtr Mngt Dist	25,287,081.65	1.065820%	174,251.08	43,562.77
<b>GRAND TOTAL OTHERS</b>	<b>254,120,323.55</b>	<b>10.710863%</b>	<b>1,751,121.09</b>	<b>437,780.27</b>
<b>GRAND TOTAL FEES</b>	<b>2,372,547,522.50</b>	<b>100%</b>	<b>16,349,019.00</b>	<b>4,087,254.75</b>

OFFICES OF MIKE TWITTY, MAI, PINELLAS COUNTY PROPERTY APPRAISER

**BUDGET REQUEST FOR PROPERTY APPRAISERS  
SUMMARY OF THE 2024-25 BUDGET BY APPROPRIATION CATEGORY**

**Pinellas**

**COUNTY**

**EXHIBIT A**

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	(INCREASE/DECREASE)		AMOUNT APPROVED 2024-25	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	12,543,765	13,848,478	6,585,818	14,452,231	603,753	4.36%			
OPERATING EXPENSES (Sch. II)	1,483,636	1,505,556	699,768	1,896,788	391,232	25.99%			
OPERATING CAPITAL OUTLAY (Sch. III)						----			
NON-OPERATING (Sch. IV)						----			
<b>TOTAL EXPENDITURES</b>	<b>\$14,027,401</b>	<b>\$15,354,034</b>	<b>\$7,285,586</b>	<b>\$16,349,019</b>	<b>\$994,984</b>	<b>6.48%</b>			
<b>NUMBER OF POSITIONS</b>		128		128					
					COL (5) - (3)		COL (6) / (3)		

**DETAIL OF PERSONNEL SERVICES**

**SCHEDULE IA**

**Pinellas**

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>PERSONNEL SERVICES:</b>							
11 OFFICIAL	185,229	196,037	98,018	196,037			
12 EMPLOYEES (REGULAR)	7,835,355	8,645,690	4,073,125	9,049,500	403,810	4.67%	
13 EMPLOYEES (TEMPORARY)						----	
14 OVERTIME	4,266	1,000		1,000			
15 SPECIAL PAY	311,000	148,706	153,697	115,118	(33,588)	-22.59%	
<b>21 FICA</b>							
2152 REGULAR	610,970	684,499	288,255	713,382	28,883	4.22%	
2153 OTHER						----	
<b>22 RETIREMENT</b>							
2251 OFFICIAL	106,717	115,034	57,219	115,035	0	0.00%	
2252 EMPLOYEE	721,662	919,226	422,576	938,385	19,159	2.08%	
2253 SMS/SES	409,329	410,156	198,205	427,793	17,637	4.30%	
2254 DROP	152,870	161,173	93,616	207,951	46,778	29.02%	
23 LIFE & HEALTH INSURANCE	2,132,850	2,474,857	1,155,056	2,611,080	136,224	5.50%	
24 WORKER'S COMPENSATION	70,090	92,100	46,050	76,950	(15,150)	-16.45%	
25 UNEMPLOYMENT COMP.	3,427					----	
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$12,543,765</b>	<b>\$13,848,478</b>	<b>\$6,585,818</b>	<b>\$14,452,231</b>	<b>\$603,753</b>	<b>4.36%</b>	

Post this total to  
Col.(2) Ex. A

Post this total to  
Col. (3) Ex. A

Post this total to  
Col. (4) Ex. A

Post this total to  
Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

**DETAIL OF OPERATING EXPENSES**

Pinellas

**SCHEDULE II**

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>OPERATING EXPENSES:</b>							
<b>31 PROFESSIONAL SERVICES</b>							
3151 E.D.P.	30,042		4,680			----	
3152 APPRAISAL	67,705	8,000			(8000)	-100.00%	
3153 MAPPING	20,000	15,000	13,500	5,000	(10000)	-66.67%	
3154 LEGAL	850	1,000	1,375	1,000			
3159 OTHER	4,221	3,500	2,462	3,500			
32 ACCOUNTING & AUDITING	19,696	20,000		20,000			
33 COURT REPORTER	2,064	100	20	100			
34 OTHER CONTRACTUAL	284,699	269,000	60,892	274,000	5000	1.86%	
40 TRAVEL	44,403	35,730	13,533	42,990	7260	20.32%	
41 COMMUNICATIONS	21,029	24,000	7,359	24,000			
<b>42 TRANSPORTATION</b>							
4251 POSTAGE	188,777	179,500	187,908	179,500	(0)	0.00%	
4252 FREIGHT	467	1,000	300	500	(500)	-50.00%	
43 UTILITIES						----	
<b>44 RENTALS &amp; LEASES</b>							
4451 OFFICE EQUIPMENT	650	600		600			
4452 VEHICLES	49,647	62,000	26,622	57,000	(5000)	-8.06%	
4453 OFFICE SPACE						----	
4454 E.D.P.						----	
45 INSURANCE & SURETY						----	

**DETAIL OF OPERATING EXPENSES**

Pinellas

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>46 REPAIR &amp; MAINTENANCE</b>							
4651 OFFICE EQUIPMENT	22,804	13,500	8,974	16,700	3,200	23.70%	
4652 VEHICLES	33,663	24,100	11,122	26,820	2,720	11.29%	
4653 OFFICE SPACE	8,798	18,000		18,000			
4654 E.D.P.	453,724	644,961	249,011	942,268	297,307	46.10%	
47 PRINTING & BINDING	5,274	5,000	6,200	5,000			
<b>49 OTHER CURRENT CHARGES</b>							
4951 LEGAL ADVERTISEMENTS						----	
4952 AERIAL PHOTOS						----	
4959 OTHER						----	
51 OFFICE SUPPLIES	43,851	20,000	15,081	20,000			
52 OPERATING SUPPLIES	7,114			74,100	74,100	----	
<b>54 BOOKS &amp; PUBLICATIONS</b>							
5451 BOOKS	2,510	2,500	1,934	2,500			
5452 SUBSCRIPTIONS	76,954	66,370	34,205	74,010	7,640	11.51%	
5453 EDUCATION	46,361	53,395	17,545	56,500	3,105	5.82%	
5454 DUES/MEMBERSHIPS	48,332	38,300	37,047	52,700	14,400	37.60%	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,483,636</b>	<b>\$1,505,556</b>	<b>\$699,768</b>	<b>\$1,896,788</b>	<b>\$391,232</b>	<b>25.99%</b>	

Post this total to  
Col. (2) Ex. A

Post this total to  
Col. (3) Ex. A

Post this total to  
Col. (4) Ex. A

Post this total to  
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

**DETAIL OF OPERATING CAPITAL OUTLAY**

**SCHEDULE III**

**Pinellas**

OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>CAPITAL OUTLAY:</b>							
<b>64 MACHINERY &amp; EQUIPMENT</b>							
6451 E.D.P.						----	
6452 OFFICE FURNITURE						----	
6453 OFFICE EQUIPMENT						----	
6454 VEHICLES						----	
66 BOOKS						----	
68 INTANGIBLE ASSETS						----	
<b>TOTAL CAPITAL OUTLAY</b>						----	

Post this total to  
Col. (2) Ex. A

Post this total to  
Col. (3) Ex. A

Post this total to  
Col. (4) Ex. A

Post this total to  
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING							
							SCHEDULE IV
<b>Pinellas</b>							
OBJECT CODE	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	INCREASE/(DECREASE)		AMOUNT APPROVED 2024-25
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
<b>NON-OPERATING:</b>							
91 E.D.P. CONTRACT RESERVE						----	
92 OTHER CONTRACT RESERVE						----	
93 SPECIAL CONTINGENCY						----	
94 EMERGENCY CONTINGENCY						----	
<b>TOTAL NON-OPERATING</b>						----	

Post this total to  
Col. (3) Ex. A

Post this total to  
Col. (5) Ex. A

Col. (5) - (3)      Col. (6) / (3)