

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 436,440 parcels and 58,787 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. Therefore, the County pays those commissions. The commissions for other taxing authorities within the county (Emergency Medical Services, 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. Although an increase has been seen in the last three fiscal years, General Fund related excess fees returned by the Property Appraiser, historically, have been low. To be conservative, no estimate related to the return of excess fees has been included for the FY21 Estimate or FY22 Request.

General Fund Budget Summary

	FY18 Actuals	FY19 Actual	FY20 Actuals	FY21 Budget	FY22 Total Request	Budget to Budget Change	Budget to Budget % Change
Trans To Prop Appraiser	10,663,180	10,971,732	11,337,000	11,733,700	11,906,780	173,080	1.5%
Trans To Prop Appr.-Mstu	317,990	328,728	336,936	348,200	351,740	3,540	1.0%
Total	10,981,170	11,300,460	11,673,936	12,081,900	12,258,520	176,620	1.5%

Property Appraiser Budget Summary

	FY18 Actuals	FY19 Actual	FY20 Actuals	FY21 Budget	FY22 Total Request	Budget to Budget Change	Budget to Budget % Change
Personnel Services	11,536,622	11,623,224	12,093,933	13,180,199	13,400,077	219,878	1.7%
Operating Expenses	1,214,386	1,132,488	1,519,496	1,232,920	1,385,679	152,759	12.4%
Capital Outlay	66,828	43,784	136,644	10,000	0	-10,000	-100.0%
Total	12,817,836	12,799,496	13,750,073	14,423,119	14,785,756	362,636	2.5%

Property Appraiser Position Summary

	FY18	FY19	FY20	FY21	FY22
Position Count	130	130	130	130	129

Total General Fund (GF) fee transfers are expected to increase \$176,620, or 1.5%, to \$12.3M. The fees will be used to support the Property Appraiser's total budget of \$14.8M. The Property Appraiser's budget reflects an increase of \$362,636, or 2.5%, above the FY21 Adopted budget and is less than the inflationary increase expected. The Property Appraiser's budget supports 129 positions, which is a decrease of one (1) position from FY21. The decrease in the number of positions is due to a change in the custom services agreement with BTS. In addition to providing enterprise network, telephone, security, and GIS services, BTS will be providing on-premise and virtual server compute, storage, and backup services. The increase of services from BTS is reflected in the operating expense increase of \$152,759, or 12.4% from the FY21 Adopted budget. The Property Appraiser will incur additional increases in the future with the need to move to a new appraisal system in the future.

Attachments:

Attachment 1 – Property Appraiser Budget Submission

Attachment 2 – Organizational Chart