

## 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 435,000 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 Pinellas County Scholl 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 statute 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 (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, GF related excess fees returned by the Property Appraiser, historically, have been low. To be conservative, no estimate related to the return of excess fees have been included for the FY20 estimate or FY21 request.

### Budget Summary:

The FY20 Estimate and FY21 Budget request does not include any COVID-19 impacts.

#### Expenditures General Fund:

	FY17 Actuals	FY18 Actual	FY19 Actuals	FY20 Budget	FY21 Total Request	Budget to Budget Change	Budget to Budget % Change
Trans To Prop Appraiser	10,289,486	10,663,180	10,971,732	11,336,130	11,617,530	281,400	2.5%
Trans To Prop Appr.-Mstu	302,568	317,990	328,728	336,920	344,750	7,830	2.3%
<b>Total</b>	<b>10,592,054</b>	<b>10,981,170</b>	<b>11,300,460</b>	<b>11,673,050</b>	<b>11,962,280</b>	<b>289,230</b>	<b>2.5%</b>

Total General Fund (GF) fee transfers are expected to increase \$289,230, or 2.5% to \$11,962,280. The Property Appraiser's total request of \$14,415,561 is an increase of \$351,344, or 2.5% above the FY20 Budget. The Property Appraiser's request is lower than the inflationary increase expected for FY21. The total budget supports 130 positions, which remains unchanged from FY20.

*Please note, the fees representing the GF exposure above are based on preliminary values. The final post Value Adjustment Board (VAB) property values, on which FY21 fees will be based, were completed in late May 2020, after the development of this material, but the change is not material.*

**Related Supporting Detail**

- Summary Expense Table
- Transfers
- Organizational Chart