

PROPERTY APPRAISER

Department Director: Mike Twitty

<https://www.pcpao.org/>

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 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. 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 FY22 estimate or FY23 request.

Budget Summary

Total General Fund fee transfers are expected to increase \$366,840 (3.1%) to \$12.2M. The fees will be used to support the Property Appraiser's operating budget totaling \$14.6M submitted on May 1, 2022. The total operating budget reflects an increase of \$454,320 (3.2%) above the FY22 Adopted. The operating budget supports 129 positions, which is unchanged from FY22.

PROPERTY APPRAISER

	2022			2023		
Expenditure Account	General Fund	Non-General Fund	Total	General Fund	Non-General Fund	Total
Constitutional Officers Transfers	\$11,843,180		\$11,843,180	\$12,210,020		\$12,210,020
Expenditure Total	\$11,843,180		\$11,843,180	\$12,210,020		\$12,210,020

Budget Summary by Program and Fund

Property Appraiser Program

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.

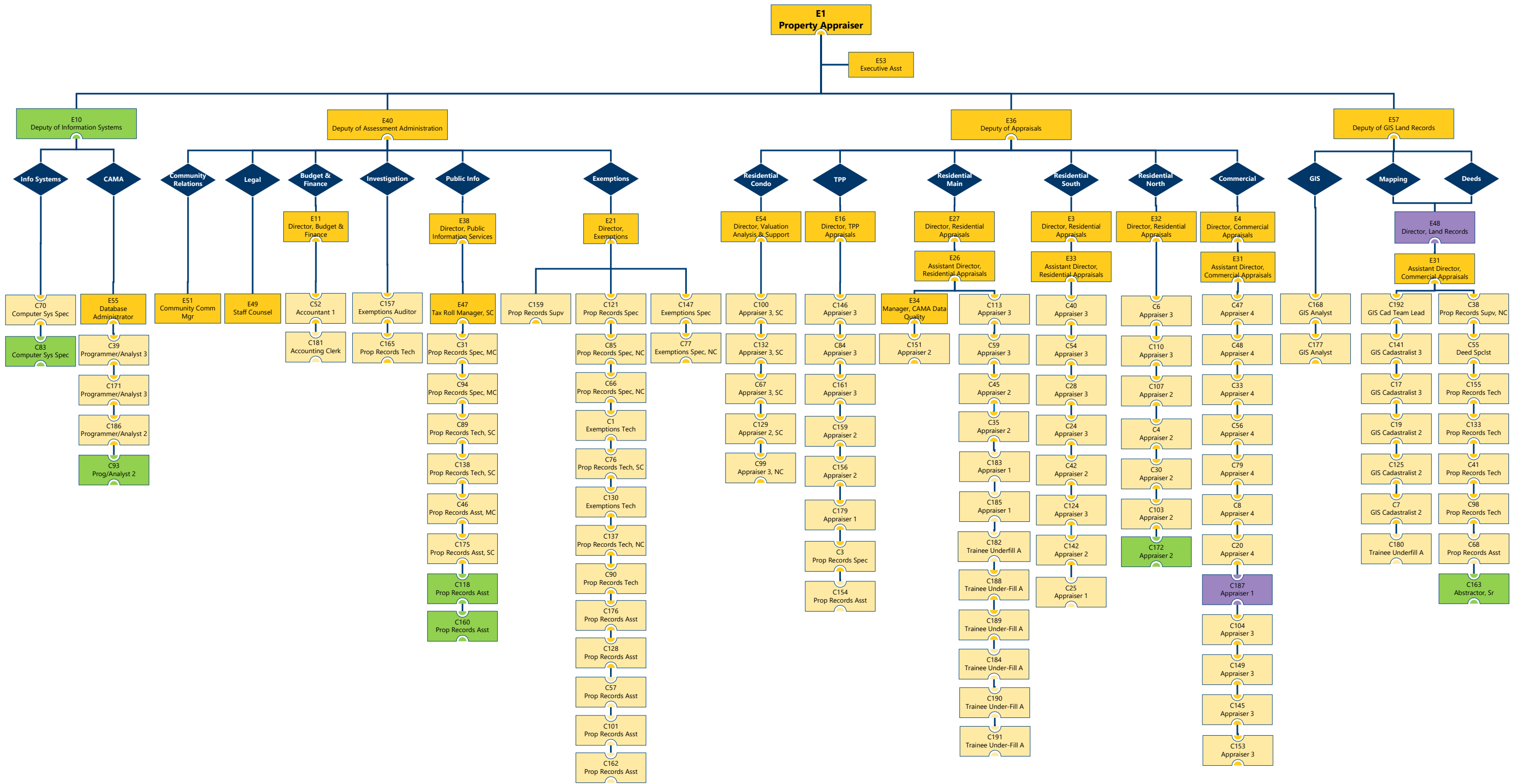
Program	Fund	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
9860-Property Appraiser Program	0001 - General Fund	\$11,673,936	\$11,968,526	11,843,180	\$12,210,020
	Total	\$11,673,936	\$11,968,526	\$11,843,180	\$12,210,020

Attachments:

1. Organization Chart (pg. 3)
2. Budget Reports (pg. 4)

Pinellas County Property Appraiser's Office

FY 2022-23



Property Appraiser

Account	FY19 Actual	FY20 Actual	FY21 Actual	3-year Average	FY22 Budget	FY22 Estimate	FY23 Request	Budget to Budget Change	Budget to Budget % Change
5919960 - Trans To Prop Appraiser	10,971,732	11,337,000	11,623,578	11,310,770	11,503,360	11,503,360	11,857,580	354,220	3.1%
5919962 - Trans To Prop Appr.-Mstu	328,728	336,936	344,949	336,871	339,820	339,820	352,440	12,620	3.7%
Expenditures Total	11,300,460	11,673,936	11,968,526	11,647,641	11,843,180	11,843,180	12,210,020	366,840	3.1%