

BREVARD COUNTY PROPERTY APPRAISER'S OFFICE SUMMARY

MISSION STATEMENT:

The Brevard County Property Appraiser's Office strives to be the best in the State of Florida at producing an accurate, equitable and uniform assessment roll. We are committed to excellence in property valuation, providing quality and professional customer service, and performing these duties at the lowest cost to taxpayers. Above all, we welcome every opportunity to serve the People of Brevard County.

PROGRAMS AND SERVICES:

The Brevard County Property Appraiser, an independently elected charter officer, determines the value of all real and tangible personal property within the County and maintains all records related to such valuations; administers and approves applications for homestead and other exemptions as well as agricultural classifications. The Property Appraiser also calculates the proposed taxes for the State of Florida's Truth in Millage notices after the tentative mileages have been set by the taxing authorities. The Property Appraiser's duties are prescribed by State Statutes with oversight and budget approval by the Florida Department of Revenue. Charges to support the Property Appraiser's budget, as provided by law, are based on a pro-rata basis for all authorities that levied a tax during the preceding fiscal year. The School Board and municipalities are excluded from this charge for services by Florida Statutes. The effect of the Florida Statutes is that the County, particularly the General Fund, provides a large portion of the charges for the Property Appraiser's Office that would otherwise be provided by the School Board and municipalities. The Property Appraiser also provides data sharing and services allowing for the uniform method of levying and collecting non-ad valorem assessments levied by the County for real property.

ACCOMPLISHMENTS, INITIATIVES, TRENDS AND ISSUES AND SERVICE LEVEL IMPACTS:

Property Appraiser's Office:

- Provide quality service to the public,
- Promote accuracy, taxpayer equity, accountability, transparency and professionalism,
- Acknowledge the ongoing economic challenges in Brevard County and the State of Florida by thoroughly challenging personnel, operating and capital expenditures and focusing future needs,
- Move the Office forward by embracing new best practices, process improvements, personnel development and investment in the technology and training necessary to perform the work with which the Office is tasked

Personnel Expenses:

Personnel expenses increase by 4.4% (\$351,613). Included in this increase is the recommendations of the Compensation Study provided the consultant, Evergreen Solutions. The recommendations include the reclassification of several positions along with a 3% adjustment in the Office's Pay Plan. In addition, the request includes funding for two (2) new positions for Field Operations and Tangible Property to reduce processing times and increase productivity which helps ensure accurate and timely valuations of property. The overall change in personnel expenses is comprised of the following major components:

- \$171,242 increase in wages and benefits as positions are adjusted in accordance with the recommendations of the Compensation Study.
- \$66,774 increase in Special Pay to fund leave payouts associated with scheduled retirements during the year.
- \$90,947 increase in FRS contributions mandated by the increase in Employer rates approved by the State Legislature.
- \$22,650 increase in Health Insurance as a result of funded new hire positions.

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Operating Expenses:

Operating expenses increase by \$49,103 (3.8%). The overall change in operating expenses is comprised of the following major components:

- \$12,210 increase in Aerial Photography costs.
- \$21,096 increase in budgeted legal expenses, adjusting to the current trend.
- \$20,000 increase in office equipment to account for replacement of computer monitors to assist with remote and virtual work environments when possible.

Capital Expenses:

Budgeted capital expenses increase by \$34,282 for the replacement to servers that will reach their end-of-life cycle and will no longer be feasible to maintain. The Office has finished the following projects:

- Funding multi-year CAMA system replacement, totaling \$1.6 million, with savings gains from organizational restructuring and contract administration.
- Converting the Office's network servers to Virtual Machines, reducing 24 servers to 3. It is anticipated that replacement server hardware will be leased in future years to level hardware expenses over multiple years.
- Acquisition of portable computing tablets to develop remote data entry and access capabilities for Field Operations and other field personnel.

Conclusion:

BCPAO presents a responsible, well-considered budget request that places the Office in a position to meet the changing landscape of the work environment created during the past year.

This budget promotes stability and quality in the Office's operation by continuing to build on initiatives and organizational changes the Office implemented during previous years. Some major initiatives that have been completed and funded by the Office include:

- Conversion of the CAMA system to Patriot Properties AssessPRO system.
- Deployment of new website and corresponding Internet and Mapping servers.
- Successfully transitioned select areas to virtual/remote work environments.

Recognizing the local funding pressures in Brevard County, the Office will be challenged in future budgets by continuing increases in health insurance and retirement expenses, as well as market pressure from state mandated minimum wage requirements and a recovering economy to fund an inflation-sensitive compensation plan.