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Brevard County

IAAO

Certificate of Excellence in Assessment Administration

Recertification Submission

April 1, 2026

CONTACT

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Chapter 2

MANAGEMENT AND STAFFING

QUESTION 1: Does the jurisdiction keep abreast of changes in laws, regulations, and court decisions?

	Practice	Yes	No	Comment/citation
1.	The jurisdiction has ready access to an up-to-date compilation of property tax laws and regulations.	✓		The Brevard County Property Appraiser's Office (BCPAO) provides all staff with internet access for research and reference, including current property tax laws and regulations from online resources such as the Florida Constitution, Florida Statutes, Florida Department of Revenue (FDOR), Florida Administrative Code (FAC), and opinions of the Florida Attorney General (see Exhibit 2-1.1 for resource examples).
2.	The jurisdiction has ready access to a service that reports property tax cases.	✓		BCPAO retains the services of a property tax attorney to provide legal counsel on property tax cases as needed and maintains memberships in professional organizations, including the International Association of Assessing Officers (IAAO), the Florida Chapter of the IAAO (FCIAAO), and the Property Appraisers' Association of Florida (PAAF). PAAF includes a Legislative Committee that meets regularly with members to discuss current and potential property tax cases and legislation. FCIAAO provides legal updates at their annual chapter meetings (see Exhibit 2-1.2 for professional organization examples).
3.	The jurisdiction regularly monitors news of legal developments affecting it.	✓		The resources listed above provide timely information on legal matters affecting the jurisdiction.
4.	The jurisdiction regularly briefs the staff (and other interested parties) on recent legal developments affecting it.	✓		Department directors and section managers are briefed on upcoming legislative issues and case law opinions relevant to their work. Legal information obtained by staff through conferences, seminars, or other venues is shared with affected employees.

5.	The jurisdiction actively participates in critical reviews of current legislation and in the development of legislative proposals.	✓		The PAAF Legislative Committee holds weekly meetings during legislative sessions to keep members informed of current legislative activity. During these meetings, BCPAO and other members may decide to support or oppose legislative actions. PAAF publishes annual legislative reports (see Exhibit 2-1.3). Membership in PAAF and FCIAAO provides group communication among members regarding upcoming legislation.
6.	The jurisdiction regularly meets with and participates in groups concerned with improved legislation.	✓		BCPAO regularly meets with homeowner associations, veteran groups, Realtors, builder associations, and other stakeholders concerned with upcoming legislation. In 2025, the Property Appraiser and the Manager of Public Relations and Government Affairs attended over 30 engagements as guest speakers, informing attendees of potential legislative actions that may affect them (see Exhibit 2-1.4 for listing of 2025 speaking engagements).

QUESTION 2: Does the jurisdiction regularly monitor the local economy, development patterns, and property market trends?

> As requested in Chapter 1, question 1, provide examples of analyses produced by the office or others concerning general trends in markets, the economy, and demography. Statistics should cover the most recent five years. Coordinate answer with question 13 of Chapter 6.

Yes. The Valuation Department monitors residential and commercial markets as a regular part of the annual valuation process.

The Office of Economic & Demographic Research conducts research and publishes economic and social trend forecasts for the Florida legislature that may impact policy decisions, state revenues, and appropriations. Exhibit 2-2.1 presents a demographic analysis of Brevard County, with statistical data spanning several years, including the most recent five years.

BCPAO subscribes to national data services such as CoStar, Realty Rates, IRR, and PWC. Local information is gleaned from the US Census Bureau, the Space Coast Association of Realtors, and local media. Exhibit 2-2.2 illustrates a typical market report from CoStar, focusing on the hotel sector from 2015 through 2025. Information collected from various sources by the commercial appraisal staff is compiled into market reports covering multiple commercial market sectors. Exhibit 2-2.3 provides a sample report for the retail market in 2024.

Residential properties are appraised using the sales comparison approach. Exhibit 2-2.4 shows a statistical review of Brevard County market areas generated by the residential appraisal staff.

QUESTION 3: Does the jurisdiction engage in formal planning?

> Furnish a copy of the jurisdiction's current strategic plan. Briefly describe how the jurisdiction implements the plan. (CEAA applicants that do not have a strategic plan at the time of submission will not pass this part of the question.)
>
> If the jurisdiction has an operational plan in force, furnish a copy. If the jurisdiction currently has one or more project plans in force (such as for the implementation of a revaluation or the installation of a new computer system), attach a copy of each plan and briefly describe the progress toward realizing it.

Yes. Exhibit 2-3.1 presents BCPAO Strategic Plan. BCPAO monitors organizational threats and weaknesses through quarterly management meetings. During these meetings, managers discuss issues within their area of responsibility and seek input from other managers who have a stake in the department's products and processes to identify opportunities for improved efficiency. Administration also reviews the economic and legislative environment to anticipate changes and respond accordingly. The BCAPO has no current formal operational plans in place for large projects. See response to Question 5 regarding the office renovation program.

QUESTION 4: Has the jurisdiction prepared a written estimate of necessary human resources?

> Attach copies of recent staffing needs analyses, benchmarks used, including supporting documentation such as benchmark production rate tables or internal analysis for several key, high-volume, labor-intensive tasks.
>
> Include a statement indicating the size of the staff over the previous 5 years and where in the office the growth or reduction of staff has occurred and why.
>
> Prepare a brief description of the current personnel resources for each major function identified in the formal plan (question 3), specify whether these resources are adequate for the tasks, and identify plans for rectifying any deficiencies.
>
> Describe how the reappraisal cycle affects the level of staffing.

Yes. BCPAO regularly monitors staffing levels across the organization. Positions in Field Operations and Customer Service, which are entry level and the lowest paid, show the highest turnover. Brevard County is experiencing record growth driven by the expansion of the local aerospace industry. Blue Origin, United Launch Alliance (ULA), NASA, and SpaceX are actively recruiting for positions across all experience levels. BCPAO competes for some of the same talent but cannot match the salaries offered by these employers.

Exhibit 2-4.1 shows Field Operations production for August 2025. These numbers are expected to increase along with the need for additional field personnel as construction in Brevard County expands to provide housing and commercial space for the influx of new workers.

The Deeds Department maintains ownership records in the computer-assisted mass appraisal system (CAMA) using recorded deeds from the Brevard County Clerk of the Court. A review of department workloads and accountability enabled management to optimize staffing and dissolve the department's physical location. Staff now work exclusively from home, freeing office space for current and future operational needs. Data entry is easily tracked, and productivity has not declined since the transition. Table 4.1 shows an example of the department's workload.

Table 4.1 Deeds Department Workload Example

01/05/2026 - 01/11/2026													
Staff Member	Sun 5	Mon 6	Tue 7	Wed 8	Thu 9	Fri 10	Sat 11	Total Hours	Total OT	OT Transfers	Regular Transfers	Total Transfers	Address Changes
Employee 1	-	-	10.00	10.00	10.00	10.00	-	40.00	-	-	92	92	-
Employee 2	-	8.00	8.00	8.00	8.00	8.00	-	40.00	-	-	61	61	2
Employee 3	-	10.00	9.00	10.00	9.00	4.00	3.00	45.00	5.00	67	136	203	10
Employee 4	-	8.00	11.00	12.00	12.00	12.00	-	55.00	15.00	135	126	261	34
Employee 5	9.00	10.00	11.00	10.00	11.00	4.00	-	55.00	15.00	113	141	254	5
Totals	9.00	36.00	49.00	50.00	50.00	38.00	3.00	235.00	35.00	315	556	871	51
01/12/2026 - 01/18/2026													
Staff Member	Sun 12	Mon 13	Tue 14	Wed 15	Thu 16	Fri 17	Sat 18	Total Hours	Total OT	OT Transfers	Regular Transfers	Total Transfers	Address Changes
Employee 1	-	-	10.00	10.00	10.00	10.00	-	40.00	-	-	278	278	-
Employee 2	-	11.00	11.00	10.75	11.00	11.25	-	55.00	15.00	110	103	213	4
Employee 3	-	9.00	9.00	9.00	9.00	4.00	-	40.00	-	-	146	146	-
Employee 4	-	11.50	10.50	10.50	11.25	11.25	-	55.00	15.00	146	210	356	23
Employee 5	6.00	11.00	10.00	10.00	11.00	-	-	48.00	8.00	63	140	203	18
Totals	6.00	42.50	50.50	50.25	52.25	36.50	-	238.00	38.00	319	877	1,196	45
01/19/2026 - 02/25/2026													
Staff Member	Sun 19	Mon 20	Tue 21	Wed 22	Thu 23	Fri 24	Sat 25	Total Hours	Total OT	OT Transfers	Regular Transfers	Total Transfers	Address Changes
Employee 1	-	8.00	8.00	8.00	8.00	8.00	-	40.00	-	-	164	164	1
Employee 2	-	8.00	8.00	8.00	8.00	8.00	-	40.00	-	-	120	120	7
Employee 3	-	8.00	8.00	8.00	8.00	8.00	-	40.00	-	-	178	178	-
Employee 4	-	8.00	8.00	8.00	8.00	8.00	-	40.00	-	-	162	162	11
Employee 5	-	8.00	8.00	8.00	8.00	8.00	-	40.00	-	-	131	131	10
Totals	-	40.00	40.00	40.00	40.00	40.00	-	200.00	-	-	755	755	29

The statutorily established cyclical work calendar is shown in Exhibit 2-4.2. The first and last three months of the year are particularly busy for the Deeds Department. To maintain effective staffing levels, leave is scheduled between these two periods. Staff are receptive to seasonal overtime, which is more cost effective than hiring and training additional personnel who would be needed only during these periods of increased workload. This arrangement has proven to be mutually beneficial.

Staffing levels in other departments are maintained at acceptable levels. However, with Brevard County's current growth, planning for additional resources is underway. The Valuation and Field Operations departments are under review due to increasing workload. BCPAO is actively posting job notices for additional appraisers and field inspectors to address this issue. Like many of its peers, BCPAO is experiencing increased difficulty in filling these positions.

QUESTION 5: Has the jurisdiction prepared an estimate of necessary physical resources?

> Briefly describe the jurisdiction's office facilities, noting the adequacy of office space for staff, the public, and other needs, such as housing mapping and computer equipment.
>
> Briefly describe physical and electronic library resources available to the staff, including textbooks, professional journals, and market surveys and data sources.

Yes. BCPAO began an office renovation program in 2019 to refurbish and remodel existing office space for greater efficiency. Three of the four offices have been completed, and the fourth is currently under review. These changes, combined with the decision to allow the Deeds Department staff to work from home, have created opportunities for organizational growth.

Since its initial CEAA submission in 2020, BCPAO closed one of its five offices due to its location and low foot traffic. It was a small satellite office staffed by only two employees. The closure had minimal impact on staff and services provided to the public.

BCPAO maintains a collection of IAAO course materials and textbooks for staff use in preparation for IAAO courses. A local company, Alluvionic, is contracted to periodically audit departmental manuals to ensure the information is current. BCPAO also maintains numerous industry-related subscriptions to support property valuations, including CoStar, Realty Rates, IRR, and PWC. As detailed in Question 1, staff have online access to all necessary legal references.

QUESTION 6: Does the budgeting process employed by the jurisdiction explicitly consider outputs in addition to inputs so that the prospects of obtaining adequate funding are improved?

> Provide copies of approved operating and capital budgets for the jurisdiction for the three most recent years and include the documents that the jurisdiction submitted to budgeting officials and governing bodies justifying funding requests.
>
> Briefly describe whether and how program and performance budgeting concepts were used.
>
> Discuss whether approved budgets are considered adequate, and discuss perceived inadequacies.
>
> If budgetary needs fluctuate with the revaluation cycle, discuss the needs.

Yes. BCPAO is a constitutionally created agency with budgetary oversight by FDOR. Under § 195.087, Florida Statutes (see Exhibit 2-6.1), and Chapter 12D-11, FAC (see Exhibit 2-6.2), Property Appraisers are required to submit their budgets to FDOR by June 1 using prescribed forms and procedures. Approved budget summaries for the past three fiscal years are presented in the following exhibits: 2023-2024 (Exhibit 2-6.3), 2024-2025 (Exhibit 2-6.4), and 2025-2026 (Exhibit 2-6.5).

BCPAO budgets are guided by the overall goal of delivering a high-quality customer experience while ensuring the most accurate and equitable assessments possible. Investments in data, equipment, training, and personnel are prioritized in the budgeting process, balanced with responsible stewardship of taxpayer funds.

The budget process begins with department managers reviewing their needs to meet statutory requirements. Each department submits its budget to the Senior Director of Finance. These requests are reviewed, approved, and then compiled into a budget. Although the process is program-based, FDOR requires a line-item budget. This approach has provided BCPAO with sufficient funding to maintain a high-quality program without any perceived inadequacies.

QUESTION 7: Is the jurisdiction well-organized?

> Provide the jurisdiction's organizational plan, including a current organization chart, position descriptions, and other documentation describing lines of communication, responsibilities, and authority. Describe when and how these materials are reviewed and updated.

Yes. As elected officials, Florida Property Appraisers have full discretion to determine the organizational structure of their respective offices. An organizational chart is accessible to staff via the BCPAO intranet site and updated as needed (see Exhibit 2-7.1). During the budget creation period, BCPAO assesses staffing levels, office organization, and job responsibilities based on discussions with department managers. Departments are established and refined according to their contributions to office functions and responsibilities. Job descriptions are reviewed periodically to ensure they accurately reflect each staff member's responsibilities (see Exhibit 2-7.2).

QUESTION 8: Is the staff well-managed?

Briefly discuss the agency's approach to the following practices, and provide policy and procedural documentation.

- Merit-based selection and promotion
- Up-to-date written procedural documentation
- A workflow management system (see Chapter 3)
- Up-to-date, written personnel policies
- Regular management and staff meetings
- Regular performance reviews
- Evenhanded administration of progressive disciplinary procedures
- Compliance with equal employment opportunity (EEO) laws
- Sexual harassment policies.

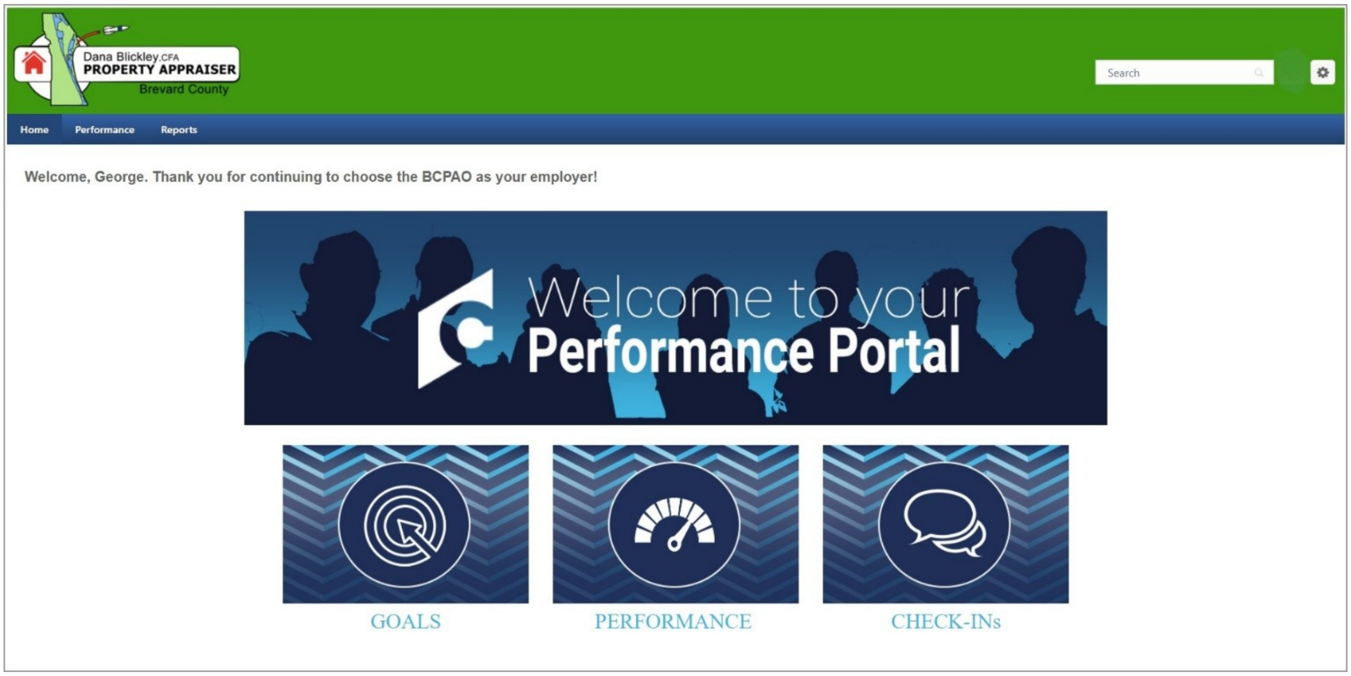
Yes. BCPAO provides a clear, merit-based career path for employee advancement based on demonstrated performance. Job descriptions for appraiser positions in the Valuations Department have been expanded to support employee growth and succession planning. For example, the residential valuation section previously had only two levels: Appraiser I and Appraiser II. BCPAO recognized that limiting the department to two levels restricted employee advancement and did not encourage recruitment. Job descriptions now reflect the full career path by establishing both a Trainee position and a Senior Appraiser position.

The following two exhibits illustrate samples of workflow documentation. Exhibit 2-8.1 is used by valuation staff to establish building base rates in individual market areas. Exhibit 2-8.2 documents the steps in qualifying sales for use in the appraisal process.

BCPAO retains an attorney specializing in labor law to support the Human Resources department as needed. The labor attorney reviews the deputy manual and all office policies to ensure compliance with state and federal Equal Employment Opportunity Commission (EEOC) laws. Minor disciplinary issues are managed internally, while more serious matters are addressed in consultation with the labor attorney. These policies can be viewed in Exhibit 2-8.3.

BCPAO uses Cornerstone to conduct online performance reviews. This service ensures uniform reviews across the organization and enables tracking of performance over time (see Figure 8.1).

Figure 8.1 Cornerstone Online Performance Review



QUESTION 9: Do the members of the staff have the right set of skills and experience?

Provide position descriptions that include professional education and experience requirements Provide budgetary evidence of support for appropriate continuing education and training for staff. Provide data on the average length of service and the range of service for different types of employees.

Yes. BCPAO follows best practices when posting job openings and hiring new employees. Each posting includes a job description so candidates can align their skills with the position's requirements. Positions requiring professional education and experience include deputies in the Valuation, GIS/Cadastral, and Information/Support Services departments (see Exhibit 2-7.2 for job descriptions).

BCPAO budgets sufficient funds for appraisal training for new and existing employees. For example, the 2025-2026 budget includes $53,761 for education and training (see Exhibit 2-6.5, bottom of page 4, "5453 EDUCATION"). The minimum required education for appraisal staff to earn the Certified Florida Evaluator (CFE) designation from FDOR is four IAAO classes, typically completed within two years of hire.

Continuing education is budgeted for employees pursuing additional training or fulfilling recertification requirements.

Funds are also available for non-appraisal education for employees preparing for management roles or pursuing higher education. BCPAO provides support for employees seeking non-appraisal related college degrees. Several staff members have earned bachelor's and master's degrees in public administration from the University of Central Florida through this program.

Brevard County government developed a leadership program available to BCPAO staff. This 18-month program, called the Executive Leadership Institute, provides advanced leadership training for current and potential managers. BCPAO leverages this program to enhance management skills within its leadership team (see Exhibit 2-9.1).

Table 9.1 presents a table of department staffing levels, average service length, and range of service for major departments.

Table 9.1 2025 Staffing Levels

BCPAO - Length/Range of Service			
Department	**No. of Staff**	**Avg Service Length**	**Service Range**
Administration	9	15.61	3.76 years to 40.86 years
Deeds	5	8.88	5.43 years to 10.61 years
Field Operations	16	7.77	9 months to 21.78 years
GIS/Cadastral Services	6	4.47	7 months to 7.83 years
Information Services	8	18.35	4.26 years to 31.82 years
Homestead Investigations	4	6.42	2.27 years to 14.24 years
Taxpayer Services	19	12.27	7 months to 35.03 years
Personal Property	7	17.97	6 months to 43.49 years
Valuations	18	11.76	13 months to 29.29 years

QUESTION 10: Are salaries and benefits competitive?

> Provide a salary schedule and any analyses of how jurisdiction salaries compare with those of comparable jurisdictions. Discuss how the salary levels are compared. Provide evidence of the adequacy of salaries and benefits with recent human resource, consultant, or professional organization surveys.
>
> State any salary incentives for professional certifications, designations, or other ways to improve technical proficiency.
>
> Provide the annual turnover ratio for the past five years for each class of employee. Discuss any reasons for loss of staff.

Yes. In 2015, BCPAO contracted with salary consultant, Evergreen Solutions, to develop a pay scale formalizing the pay structure of the office for all positions except Chief Deputy and Senior Director of Finance and Administration, which are negotiated at the Property Appraiser's discretion.

All job descriptions are now ranked and have pay bands assigned to them based on the level of complexity and contribution to accomplishing office mandates (see Exhibit 2-10.1 for fiscal year 2025 pay plan). These figures are adjusted annually to reflect increases in the cost of living. BCPAO also conducts salary reviews every five years. Since 2015, BCPAO has contracted with Evergreen Solutions to conduct salary reviews. The latest review was done in 2021 (see Exhibit 2-10.2), and another will be commissioned for 2026.

FDOR produces a report comparing the budgets of all 67 Florida Property Appraiser offices (see Exhibit 2-10.3). BCPAO consistently scores at or above the average for similar sized jurisdictions in all categories. This information serves as a benchmark for salary reviews conducted between the formal five-year review periods.

BCPAO provides salary incentives to recognize the value of obtaining specialized professional designations and certifications. Forty-five staff members hold a professional designation or certification with eight holding two or more (see Exhibit 2-10.4).

BCPAO was the driving force in the 2024 legislation that resulted in § 445.09, Florida Statutes (see Exhibit 2-10.5), that enables Florida Property Appraisers to provide hiring and retention bonuses, and has incorporated this statute as an office policy (see Exhibit 2-10.6).

As discussed under Question 4, Brevard County is experiencing significant growth due to the local aerospace industry. Companies such as Blue Origin, ULA, NASA, and SpaceX are actively building and launching rockets from Brevard County's space coast. The influx of workers has increased demand for housing and commercial services. BCPAO is actively recruiting staff across several departments to address the higher workload. All current job openings are listed on the BCPAO public website (see Exhibit 2-10.7). BCPAO experiences minimal turnover except in entry-level positions within Field Operations and Taxpayer Services, where staff frequently leave for higher-paid administrative and support roles offered by aerospace companies.

QUESTION 11: Are skills in procurement and contract management sufficient?

> List any services that are contracted.
>
> Describe and provide evidence that demonstrates the office management's procurement and contracting skills.
>
> If internal sources are insufficient, describe how the assessment office acquires contracting and procurement services.

Yes. BCPAO performs nearly all its constitutional duties in-house with some exceptions:

In 2024, the Brevard County Board of County Commissioners and BCPAO contracted with Bruce Harris & Associates to correct countywide parcel misalignments, with costs shared by both agencies. This short-term, two-year contract is nearing completion (see Exhibit 2-11.1).

BCPAO annually contracts with ESRI Canada for their Assessment Analyst product that performs a sketch-to-aerial image comparison and has begun Phase 8 of this program (see Exhibit 2-11.2). BCPAO provides ESRI Canada with digital residential building sketches and high-resolution orthogonal aerial imagery that they integrate to identify properties where the building sketches do not match improvements visible in the aerial imagery.

SecureWorks (acquired by Sophos) provides BCPAO with network security through managed detection and response technology (MDR).

BCPAO hosts its public website offsite at the Satcom Direct (SD) Data Center, a hardened facility that provides digital and physical security with redundant communications and power.

BCPAO manages job applications through ApplicationStack's online service.

Alluvionic provides specialized consultation related to document workflow. The firm conducts semi-annual reviews of BCPAO procedures and associated documentation to confirm that procedural manuals accurately reflect current operations.

When procuring services, BCPAO may also use cooperative purchasing options available through other Florida Property Appraiser offices, state contracts, or approved vendors. The State of Florida maintains a centralized contract and vendor database for this purpose through MyFloridaMarketPlace (see Exhibit 2-11.3). Vendors providing specialized services are often identified through coordination and information sharing with other Florida Property Appraiser offices.

QUESTION 12: Are exemption and other property tax reduction measures well-managed?

Briefly describe the jurisdiction's programs administering exemptions and other property tax reduction measures. Note any particular challenges and successful initiatives.

Yes. All exemptions in Florida are governed by Chapter 196, Florida Statutes (see Exhibit 2-12.1). Florida law recognizes three general categories of exemptions: personal, non-profit/governmental, and economic. Florida also provides for an agricultural classification for bona fide commercial agriculture. Each of these exemptions and the agricultural classification is administered by a separate department, with staff trained in the applicable statutory and procedural requirements.

Personal exemptions are based on the qualifications of the individual property owner. Examples include homestead, widows/widowers, seniors, veterans, and disability exemptions. Each exemption type has specific statutory requirements, case law interpretations, and administrative procedures that must be followed for proper application and compliance.

Non-profit/governmental and economic exemptions apply to entities that qualify as nonprofit organizations, governmental units, or recipients of economic development tax abatements authorized by local governments. Proper administration of these exemptions requires specialized knowledge of statutory eligibility standards, documentation requirements, and ongoing compliance review.

Agricultural classification is outlined in § 193.461, Florida Statutes (see Exhibit 2-12.2). The purpose of this classification is to reduce the tax burden on properties actively engaged in bona fide commercial agricultural use, thereby supporting agricultural production and discouraging conversion of agricultural land to non-agricultural development.

Property tax policy continues to be inherently shaped by political influence. Each legislative session introduces proposals that may alter exemptions, classifications, administrative requirements, or other elements of the property tax system. As a result, BCPAO must vigilantly monitor legislation under consideration to identify, influence, and prepare for potential statutory changes affecting assessment administration. Florida policymakers are actively considering proposals related to the elimination of property taxes. Variations of this concept are making their way through the legislative process. These proposals range from modifications to existing exemptions to broader structural changes that could significantly alter, or potentially dismantle, the statewide property tax system.

QUESTION 13: Is the quality assurance program of the jurisdiction adequate?

Briefly discuss whether and how the jurisdiction approaches the following quality assurance measures. A not applicable answer may be acceptable if a reasonable explanation is provided as to why the program or practice is not applicable to the jurisdiction. Include statistical reports and any other documentation that are a part of these programs or practices as exhibits. Describe how the adequacy of quality assurance program is evaluated.
1. Staff recruitment, selection, and training reinforce quality assurance.
2. Staff is required to adhere to ethical standards. The office provides needed guidance and deals promptly and effectively with ethical problems.
3. The office's organization reinforces quality assurance.
4. The office's computer system design reinforces quality assurance.
5. Standards of performance are formalized.
6. Procedures are documented.
7. Data maintenance programs reinforce quality assurance.
8. Data security procedures reinforce quality assurance.
9. The valuation program reinforces quality assurance.
10. Valuation accuracy is monitored regularly using a flexible ratio study program.
11. Procedures for administering exemption and relief measures reinforce quality assurance
12. Management communicates quality assurance expectations.
13. Management takes appropriate corrective action when potential or actual quality problems surface.
14. The office listens to taxpayers and other stakeholders.
15. Management periodically assesses risks.
16. Management periodically commissions procedural audits.

Quality Assurance	Applicable (Y/N)	Present (Y/N)	Adequate (Y/N)	Comment
1. Staff recruitment, selection, and training reinforce quality assurance.	Y	Y	Y	Job openings are posted on national job boards to attract qualified candidates. Job descriptions accurately reflect position duties. Funding is available to staff pursuing professional designations and certifications.
2. Staff is required to adhere to ethical standards. The office provides needed guidance and deals promptly and effectively with ethical problems.	Y	Y	Y	BCPAO has developed standards of behavior as part of the Deputy Manual. Staff with designations and certifications are subject to the granting authority's code of ethics as well.

3. The office's organization reinforces quality assurance.	**Y**	**Y**	**Y**	The organizational structure of BCPAO provides an effective conduit for the dissemination of information and the ability to cross-check between departments.
4. The office's computer system design reinforces quality assurance.	**Y**	**Y**	**Y**	CAMA relies heavily on predetermined data entry options, which ensure data consistency and reduce human error.
5. Standards of performance are formalized.	**Y**	**Y**	**Y**	BCPAO is working with Alluvionic to review all procedures for each valuation-related department.
6. Procedures are documented.	**Y**	**Y**	**Y**	Same as above.
7. Data maintenance programs reinforce quality assurance.	**Y**	**Y**	**Y**	CAMA has query filters to discover errors and inconsistencies.
8. Data security procedures reinforce quality assurance.	**Y**	**Y**	**Y**	SecureWorks protects BCPAO networks from external attacks. Each user has unique CAMA credentials, and each user role has specific CAMA privileges.
9. The valuation program reinforces quality assurance.	**Y**	**Y**	**Y**	CAMA produces edits to discover errors and inconsistencies. Statistical analysis is performed regularly to ensure compliance with applicable regulations.
10. Valuation accuracy is monitored regularly using a flexible ratio study program.	**Y**	**Y**	**Y**	The Valuation Department develops edits to produce informative statistics throughout the appraisal cycle.
11. Procedures for administering exemption and relief measures reinforce quality assurance	**Y**	**Y**	**Y**	Staff are well trained to administer exemptions.

12. Management communicates quality assurance expectations.	**Y**	**Y**	**Y**	BCPAO conducts quarterly meetings with administrators, directors, and managers, and holds annual All Hands meetings with employees. Expectations are also addressed in annual performance reviews, as outlined in each employee's job description.
13. Management takes appropriate corrective action when potential or actual quality problems surface.	**Y**	**Y**	**Y**	All edits are reviewed by managers and directors for adherence to expectations. Management has authority to implement changes to processes and procedures to ensure a quality product.
14. The office listens to taxpayers and other stakeholders.	**Y**	**Y**	**Y**	The Property Appraiser maintains an extensive outreach program that includes speaking engagements, website feedback channels, and paper comment cards.
15. Management periodically assesses risks.	**Y**	**Y**	**Y**	BCPAO is located on the east coast of Florida, which is susceptible to hurricanes. The office has general procedures in place to mitigate minor damage, but catastrophic events are managed by the Board of County Commissioners and Brevard County Emergency Management. BCPAO backs up critical data off site and hosts its public website in a secure, hardened facility.
16. Management periodically commissions procedural audits.	**Y**	**Y**	**Y**	Alluvionic reviews valuation and exemption processes semi-annually.

EXHIBITS – Chapter 2

Chapter 4

CADASTRAL MAPPING

QUESTION 1: Do the cadastral maps enable the jurisdiction to have reasonable assurance that all taxable parcels have been identified and no parcels have escaped inclusion in the system?

> Briefly describe how the cadastral map allows assessing jurisdictions to guarantee that no more than a small fraction of the potentially taxable land in the jurisdiction has escaped inclusion in the cadastral records.
>
> Specify the maximum fraction that could have escaped inclusion, and how that fraction was determined. An example might be an analysis of discrepancies following a reconciliation of the sum of the sizes of taxable parcels (and non-taxable features such as rights of way and water) with independent determinations of the size of the jurisdiction.

Yes. BCPAO has high confidence that all relevant parcels are included in the geographic information system (GIS) and CAMA before submission to FDOR for assessment roll review and approval. This includes correct parcel inclusion, location, size, dimensions, and any rights of way and easements affecting the parcel.

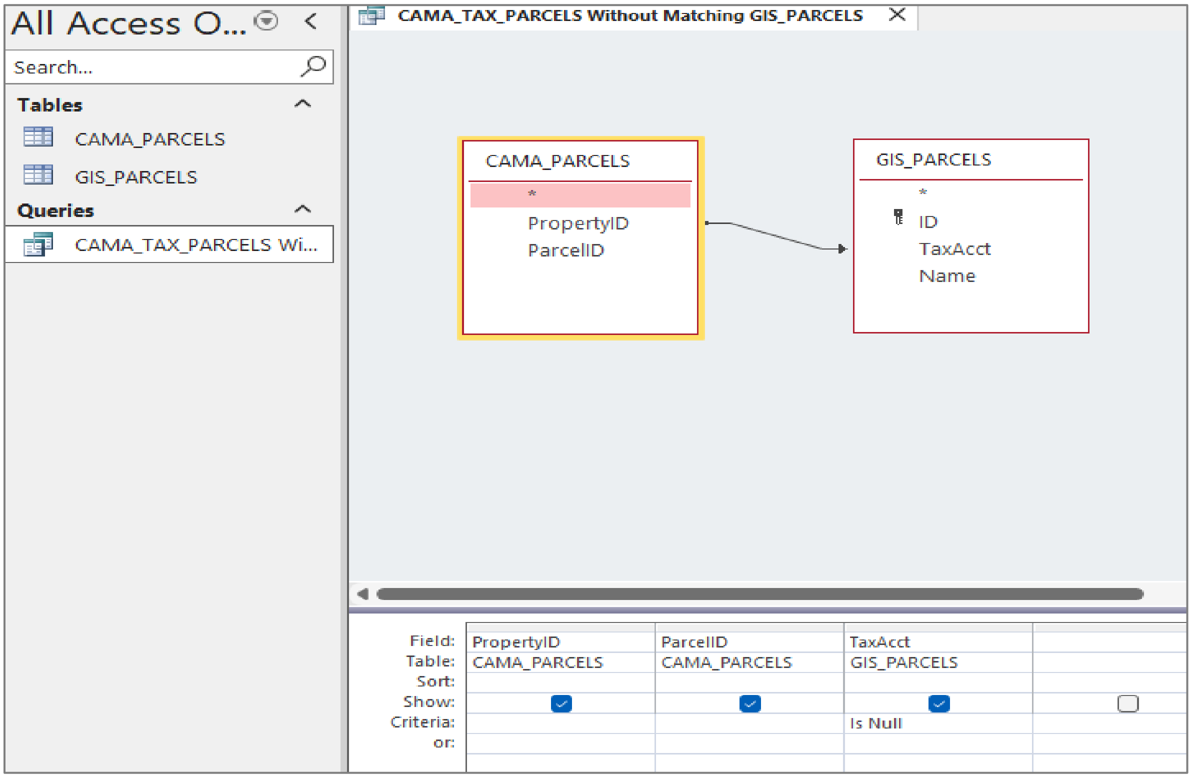
The GIS & Cadastral Services Department performs all property abstracting and mapping functions as two coordinated groups: abstractors and mappers. Abstractors extract and verify property information from recorded deeds, plats, and surveys obtained from the Brevard County Clerk of the Court, and mappers create the relevant spatial data from the abstractions and map them into GIS, resolving any anomalies and preserving production map data through versioning. The department director reviews and commits the spatial data to GIS for internal and external use, ensuring compliance with applicable IAAO standards, 12D-1.009, FAC (see Exhibit 4-1.1), Chapter 195, Florida Statutes, and FDOR Cadastral Mapping Guidelines (see Exhibit 4-1.2).

Discrepancies in parcel size are corrected when parcels are split, combined, subdivided, or flagged for review. ESRI ArcGIS software's coordinate geometry (COGO) tools are used to calculate correct parcel sizes and update assessed acreages. This ensures land assessments are based on correct geometry (acreage, front foot, etc.) for proper inclusion and valuation in the assessment roll.

To accelerate parcel alignment, BCPAO obtained grant funding and is working with Bruce Harris & Associates to review and align parcels that were originally hand-digitized from paper maps. All vendor deliverables are reviewed at least three times by the GIS & Cadastral Services Department before inclusion in GIS to ensure quality and confirm that all parcels are accounted for. This project, combined with ESRI's latest ArcGIS software, ensures precise parcel alignments and accurate calculated acreages, and helps identify any parcel split and combination errors for proper inclusion in the cadaster.

BCPAO also conducts a biannual two-way comparison of CAMA and GIS data. Records missing from GIS are flagged and reviewed by the mappers. As of January 2026, there were 29 unmapped parcels (0.008%) out of 351,616. These quality assurance and quality control processes ensure that all parcels, taxable and nontaxable, are reflected in GIS. Figure 1.1 shows the link between CAMA and GIS using a unique seven-digit numeric identifier.

Figure 1.1 CAMA/GIS Parcel Link



QUESTION 2: Do the cadastral maps provide the basic information specified in the IAAO standard?

Provide one or more sample maps indicating how each shows that the criteria from the IAAO standards have been met. PDFs or letter or legal size reproductions or extracts are preferred in lieu of full size maps.

Yes. Cadastral maps (digital and printed) comply with the IAAO Standard on Manual Cadastral Maps and Parcel Identifiers, Standard 6: Essentials of Design (see Exhibit 4-2.1).

Minimally, BCPAO cadastral maps include the following elements:

- Parcel boundaries represented as polygon features, each with two unique parcel identifiers (see response to Question 5 for details on usage of two unique parcel identifiers)
- Parcel acreage for parcels over one acre
- Parcel dimensions
- Subdivision or plat boundaries (recorded and unrecorded) with subdivision name and the official book and page of the recorded plat
- Blocks, lots, and tracts within recorded subdivisions
- Geographic boundaries such as Public Land Survey System (PLSS) section grid, government lots, etc.
- Other geographic features, such as water boundaries, rights of way, etc.
- Governmental boundaries, such as city boundaries, zoning, land use, special taxing districts, etc.

BCPAO mapping standards:

- Urban Areas: 1" = 200' (1:2,400) for positional accuracy (see Exhibit 4-2.2)
- Rural Areas: 1" = 400' (1:4,800) for positional accuracy (see Exhibit 4-2.3)
- Paper Assessment Map Worksheets: 1" = 200'

Additional GIS map products:

- Orthogonal aerial imagery with parcel boundary overlay
- Tax district maps (see Exhibit 4-2.4)
- Any other property attribute in CAMA, displayed as symbolized points, lines, polygons, or labels.

QUESTION 3: Does the jurisdiction maintain a complete set of cadastral maps showing the identity, size, shape, and location of each parcel in the jurisdiction as of each assessment date that remains subject to ongoing litigation?

> Briefly describe the update and retention policy of the cadastral maps and the documents supporting them, and whether they support the functions cited above.
>
> Describe their availability to support any tax-related legal issues that may arise in past or future periods. Indicate what mechanisms are in place to ensure that no elements of the tax base are lost as novel legal concepts of ownership rights come to be recognized, Examples which may force unanticipated changes in valuation and other assessment procedures include condominiums, co-ops, transferrable development rights, air rights, and mineral rights.

Yes. BCPAO maintains complete cadastral maps in GIS, showing the identity, size, shape, and location of each parcel in working data as well as historical data.

A GIS history layer includes all parcel changes (splits, combinations, subdivisions, road vacations, etc.) with associated recorded data and official record book and page references. Retired parcels remain in the GIS history layer (see Figure 3.1). Annual GIS submissions to FDOR over the past 12 years provide an additional source for reviewing parcel changes.

Figure 3.1 GIS History Layer Example

PID/Name *	Acres	Parcel Type	Official Record	History	Legal Start Date	Legal End Date
28 3621-50-VJ-3	0.13	0	PB 78 PG 02	Retired Tax Parcel	3/5/2024	7/21/2025
29 3701-00-821	1.4	<Null>	2254/2904	Retired Tax Parcel	<Null>	11/10/2021
29 3706-00-751	9.02	<Null>		Retired Tax Parcel	<Null>	10/13/2022
23 3501-25-E	15.38	<Null>	9825/2111	Retired Tax Parcel	<Null>	6/29/2023
23 3535-01-17-3	1.42	0	10093/1627	Retired Tax Parcel	<Null>	6/21/2024
29 3711-75-*-R.14	1.95	0	9830/599	Retired Tax Parcel	6/5/2023	9/6/2024
29 3723-00-23	38.63	<Null>	582/615	Retired Tax Parcel	<Null>	<Null>
22 3522-77-B-4	1.55	<Null>		Retired Tax Parcel	<Null>	2/19/2020
24 3635-28-A-13	0	<Null>		Retired Tax Parcel	<Null>	<Null>
28 3704-75-*-127	0	<Null>		Retired Tax Parcel	<Null>	<Null>
28 3704-01-J-17	0.38	<Null>	8886/367	Retired Tax Parcel	<Null>	10/9/2020
29 3820-00-832	1.4	<Null>		Retired Tax Parcel	<Null>	12/9/2020
29 3703-00-13	1.4	<Null>		Retired Tax Parcel	<Null>	5/23/2016

Paper assessment maps are also maintained to address imprecise alignment from the paper-to-digital conversion. Paper maps are updated for any parcel change, and then scanned and retained, creating a historical record spanning over 40 years. During the ongoing parcel realignment project with Bruce Harris & Associates, paper map updates will cease while retaining historical copies.

For each parcel change, a packet documenting before-and-after maps and relevant recorded documents is scanned into the document management system and notes are added to CAMA for the affected parcels (see Figure 3.2).

Figure 3.2 CAMA System Notes – Subdivision Example

Date	Note Type	Note
=	=	ABC
6/5/2025	TRF - Transfer	S/O PART OF VERONA – VILLAGE C PER PB 77 PG 23 (SUBD # 75) (TAKING 168.30 AC)---
6/5/2025	TRF - Transfer	SIZE CORRECTION FROM 339.19 AC TO 335.46 AC PER PB 77 PG 23 & GIS REVIEW--
2/24/2025	LAND - Land Notes	RECONFIGURED LAND DUE TO BUILD-UP & CONSTRUCTION, PULLED OUT CONS. EASEMENT
2/20/2025	LAND-CONSV - Esmnt...	NOTE: ORB 10257/2822 CONSERVATION EASEMENT IN FAVOR OF ST JOHNS RIVER WATER MANAGEMENT DISTRICT PURSU...
5/24/2023	TRF - Transfer	S/O PART OF VERONA - VILLAGE "B" PER PB 73 PG 29 (SUBD # YR) (TAKING 57.83 AC)
6/8/2022	LAND - Land Notes	Zoning is PUDZ per zoning map. Chg use code from 4000 to 9909 and land rates prior to s/o. Corrected acreage of wetlands...
6/1/2022	TRF - Transfer	S/O VERONA - VILLAGE "D" PER PB 71 PG 18 (SUBD # YI) (TAKING 5.25 AC)

BCPAO's documentation and retention policy is layered and comprehensive. GIS and cadastral maps support assessment-related research and legal review. BCPAO collaborates closely with the Brevard County Clerk of the Court, which maintains the official recorded documents essential to GIS and cadastral operations (see Exhibit 4-3.1).

QUESTION 4: Are maps and related records maintained on a timely basis?

Specify the records-update timeline for routine splits and combinations, for subdivision packages, for tax-code-area maintenance, and the interval for producing maps and related documents in support of appeals/litigation.

Yes. The GIS & Cadastral Services Department receives property splits and combinations through owner requests or recorded documents from the Brevard County Clerk of the Court, which are delivered within two to three weeks of recordation and sorted by the abstracting group to identify potential splits or combinations. Abstractors review the documents and create packets for each change, which can take up to two weeks depending on complexity. Packets are routed to the mapping, valuation, homestead, sales qualification, and agricultural teams, and any other staff member relevant to the specific action affecting the parcels involved (Figure 4.1).

Figure 4.1 – Parcel Split/Combination Routing Form

Also scan to: 3040109 (27-00-755), 3040110 (34-00-6)

Master Parcel ID: 3034704

TWP	RGE	SEC	SUB	BLOCK	LOT
26	36	27	00	502	

SYNOPSIS
FROM 00-502: S/O 27-00-755 (TAKING 4.18 AC/ 181,894 SF) & S/O 34-00-6 (TAKING 7.41 AC/ 322,792 SF) PER 10423/678 (TOTAL TAKING 11.59 AC/ 504,686 SF)

	ROUTE	NOTES	Initials	Date
SPLIT	✓		JH	11/05/2025
COMBINE				
TAX ESTIMATE				
PERMITS:				
FIELD OPS (S Jensen)	✓			
BUILDING (N Eubank)	✓			
VALUATIONS MA: 09	✓			
VALUATION MANAGER				
AGRICULTURE	✓			
HOMESTEAD (A Earl)				
EXEMPTIONS (G Mascellino)				
SOH (B Haile)	✓			
SALES QUALIFICATIONS	✓			
TAX ROLL	✓			
COMPLETION	✓			
SCANNING	✓			

Changes due to annexation or special taxing districts are mapped in two to three weeks. For properties with open appeals or litigation, the GIS & Cadastral Services Department emails the Director of Valuations and the appraiser responsible for the relevant market area about the pending parcel changes while continuing all regular mapping activities.

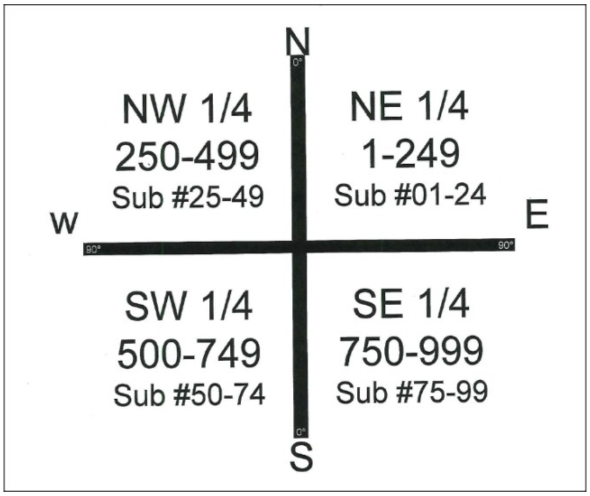
QUESTION 5: Are all parcels assigned a unique identifier that is associated with its current configuration and size?

Describe the parcel-numbering system, including how splits and combinations, sub-parcels (such as, condominiums, subsurface rights, air rights, and leased property), and easements are handled. If the parcel identifier used in the jurisdiction is not tied to a geographic location, describe what institutional changes would have to be made to bring the situation into concert with IAAO standards. Also describe what steps the valuation team and others have to take to work around the record-keeping deficiency.

Yes. BCPAO's parcel identification system includes two unique identifiers. One is a seven-digit number that does not encode locational information but allows fast and efficient database indexing, linking, and querying. The other can be fully interpreted to locate any individual property or range of properties on digital or printed maps, including historic map books and documents. This identifier uses PLSS and unique township-range-section-subdivision/condominium-block-lot alphanumeric identifiers. and is fully compliant with IAAO Standard on Manual Cadastral Maps and Parcel Identifiers, Standard 7.2.2: Rectangular Survey System Identifiers (see Exhibit 4-5.1), IAAO Standard on Digital Cadastral Maps and identifiers, Standard 3.4: Parcel Identifiers (see Exhibit 4-5.2), and pertinent parts of IAAO Standard on Manual Cadastral Maps and Parcel Identifiers, Standard 7: Parcel Identifiers (see Exhibit 4-5.3).

To maintain parent-child parcel relationships, BCPAO follows IAAO Standard on Manual Cadastral Maps and Parcel Identifiers, Standard 7.3: Assignment and Maintenance of Parcel Identifiers (see Exhibit 4-5.4). For acreage parcels (non-platted), new parcel numbers are assigned based on geographic location within the township-range-section. The subdivision placeholder is "00" to indicate a non-platted parcel, and the lot number is assigned from a range corresponding to the section quadrant. For example, in the northwest quarter of township 26, range 36, section 28, if the next available number is 251, the parcel ID is 26-36-28-00-251 (see Figure 5.1).

Figure 5.1 – Acreage Parcel & Subdivision ID Numbering System



The township-range-section-subdivision-block-lot/tract format is used for subdivisions. As shown previously in Figure 5.1, each quarter section has a defined subdivision number range for subdivisions that do not span multiple sections. If a subdivision spans multiple sections, an alpha subdivision identifier is used. Block and lot/tract numbers are taken from the recorded plat. If the plat does not contain blocks, an asterisk (*) is used in the block position. For example, in the northwest quadrant of township 26, range 36, section 28, the next available subdivision ID is 42 and the plat shows block B, Lot 11. Thus, the parcel ID is 26-36-28-42-B-11.

Condominium units are derived from the parent parcel ID by appending the unit number as a decimal suffix. For example, parent parcel 26-36-28-64-*-2 yields unit 1 as 26-36-28-64-*-2.1, unit 2 as 26-36-28-64-*-2.2, and so forth. The common area parcel is designated by appending the suffix "XA," resulting in 26-36-28-64-*-2.XA.

When parcels are combined, if one parcel is improved and the other unimproved, the improved parcel is retained and the unimproved parcel is deactivated. If all parcels involved are either improved or unimproved, the parcel with the lowest lot number is retained and the remaining parcels are deactivated. If multiple improved parcels are combined with an unimproved parcel, the improved parcel with the lowest lot number is retained, all improvements on the combined land are transferred to that account, and the remaining parcels are deactivated.

Easements generally do not receive a new parcel ID. They are recorded in CAMA and drawn in a separate GIS easement layer. A parcel identifier is assigned only when supported by a recorded document, such as drainage districts, canals, or utility easements maintained by a provider.

QUESTION 6: Do cadastral maps include representations of improvements as well as the legal boundaries of the parcels?

Briefly describe and provide an example of the extent to which cadastral maps include, or can effectively integrate information on, building footprints and other improvement features. (A jurisdiction not required to include improvements on their maps will not be adversely evaluated.)

Yes. As described in the IAAO Assessment Practices Self-Evaluation Guide (see Exhibit 4-6.1) BCPAO represents improvements in GIS and BCPAO's interactive map applications as high-resolution aerial imagery displayed as a basemap with parcel overlay. Oblique aerial imagery is also available through Eagleview's CONNECTExplorer GIS web application, which includes parcel, subdivision, and street overlays and split-screen capabilities to compare any two years of aerial imagery (see Exhibit 4-6.2). This imagery is captured annually very close to the January 1 statutory appraisal date and includes every year since 2007 with increasing quality and higher resolution.

Florida law does not require inclusion of a "footprint" layer in GIS and is, therefore, not part of regular mapping operations. However, BCPAO periodically contracts with vendors to compare improvement sketch data to aerial image data, as detailed below.

In addition to regular field work and desktop review, BCPAO systematically reviews every property in the county for improvements using ESRI Canada's Assessment Analyst software that compares aerial imagery with digital sketch data to find missing or changed improvements. Phase 8 of this project is underway. In prior years, BCPAO employed services from Eagleview to assist in a similar capacity using their change-detection service and online CONNECTAssessment application (see Exhibit 4-6.3). However, because the footprint data created by these projects is only a snapshot in time, it is not integrated into GIS because it cannot be maintained efficiently or affordably under current funding.

QUESTION 7: Are maps spatially referenced and capable of meeting national map accuracy standards or IAAO standards, including those cited by reference such as the American Society for Photogrammetry and Remote Sensing (ASPRS) standards? Do they meet the standards when plotted at the scales cited in the IAAO standard?

Briefly describe the locational accuracy of the cadastral maps, what standards are required to be met, and how compliance has been ascertained. Provide links to examples.

Yes. Cadastral maps are spatially referenced and meet FDOR and IAAO standards (see response to Question 2 for BCPAO's urban and rural map standards).

Brevard County uses the Florida State Plane Coordinate System (NAD 83 HARN State Plane Florida East FIPS 0901 Feet), as required by FDOR. The Land Boundary Information System Certified Corners (LABINS) (see Exhibit 4-7.1) and platted subdivision corners are used to correct parcel misalignment and ensure PLSS section corners are accurate. BCPAO contracted with private surveying firms to receive survey points of a variety of individual lot locations in areas that were misaligned during paper-to-digital conversion. These points help in creating and maintaining an accurate cadastral map. Some jurisdictions recently passed legislation requiring surveys to contain coordinate values set to the Florida State Plane Coordinate System to enhance cadastral mapping.

Cadastral maps are overlaid on Eagleview aerial imagery to verify positional accuracy. This aerial imagery meets FDOR, IAAO, and ASPRS standards, and is reviewed and certified each year by a licensed Florida Professional Surveyor and Mapper (see Exhibit 4-7.2).

BCPAO contracts for 3-inch pixel resolution for urban areas and 9-inch pixel resolution for rural and undeveloped areas (including western Brevard's vast St. Johns River Water Management District and expansive wetlands), with all deliverables meeting ASPRS Class I standards. The imagery uses GNSS, elevation, ground control, and aero-triangulation data to ensure locational accuracy. As development expands in Brevard County, some areas with 9-inch pixel resolution are upgraded to 3-inch resolution through contract amendments. Current flights are captured in 2-inch pixel resolution and processed for BCPAO's contracted delivery resolutions. BCPAO's contract with Eagleview expires in 2026 and discussions are underway to possibly upgrade to 2-inch pixels for urban areas and 6-inch pixels for rural areas starting in 2027. This will further improve alignment accuracy and provide even clearer imagery for desktop review by the Valuation Department and Field Operations.

The parcel realignment project with Bruce Harris & Associates allows for review of the spatial reference data and parcel accuracy. As a county-wide project divided into sections, each sectional review enables BCPAO to thoroughly assess parcel accuracy using COGO values and location accuracy over verified aerial imagery. The parcels' COGO values are stored in the digital map, and when printed, the parcel lines reflect the correct lengths per scale.

QUESTION 8: Are maps (or a geographic information system) capable of significantly enhancing the mass appraisal system?

Briefly describe how the cadastral mapping system contributes to the valuation process and how such spatially referenced data are incorporated in the process. If applicable, identify the office's GIS software and broadly describe the applications for which it has been used (some potential details of which are separately identified below).

Yes. Spatial data and map products produced by the GIS & Cadastral Services Department are critical elements of the mass appraisal system. They form the foundation for internal and external GIS applications used by BCPAO staff, government agencies, public and private entities, and individuals, whose products and feedback all contribute to an accurate and equitable assessment roll.

Since 2007, BCPAO has contracted for annual high-resolution aerial imagery from Eagleview (see Exhibit 4-8.1). This was a dramatic shift from 1-meter-pixel orthogonal-only aerial imagery every three years to today's annual 3-inch-pixel orthogonal and oblique aerial imagery with options to increase resolution to 2-inch or higher. This enables field and appraisal staff to perform desktop reviews as provided by § 193.023, Florida Statutes (see Exhibit 4-8.2). This is particularly useful when properties are inaccessible and helps to establish when structures were substantially complete because each orthogonal and oblique image is tagged with a capture date. As detailed in response to Question 7, both the orthogonal and oblique imagery is reviewed and certified by a licensed Florida Professional Surveyor and Mapper and provides precise area, distance, and height measurements. This imagery is available internally and to authorized government agencies via the Eagleview vendor's CONNECTExplorer GIS web application, and publicly via BCPAO's EagleView public GIS web application, as detailed below.

BCPAO uses a custom ESRI-based desktop GIS tool called QC-View (see Figure 8.1) to query and symbolize 150 CAMA property attributes, such as use codes, site codes, construction quality, frame codes, exterior wall codes, land values, assessment ratios, zoning, market areas, neighborhood codes, sales, and many more. QC-View was designed and built specifically for appraisers by an appraiser in-house. While QC-View alone is a GIS application that significantly enhances the mass appraisal process, it links to two other GIS applications that also significantly enhance the appraisal process: EagleView and MapView (see Figure 8.2).

Figure 8.1 QC-View – Internal Custom GIS Desktop Appraisal Application

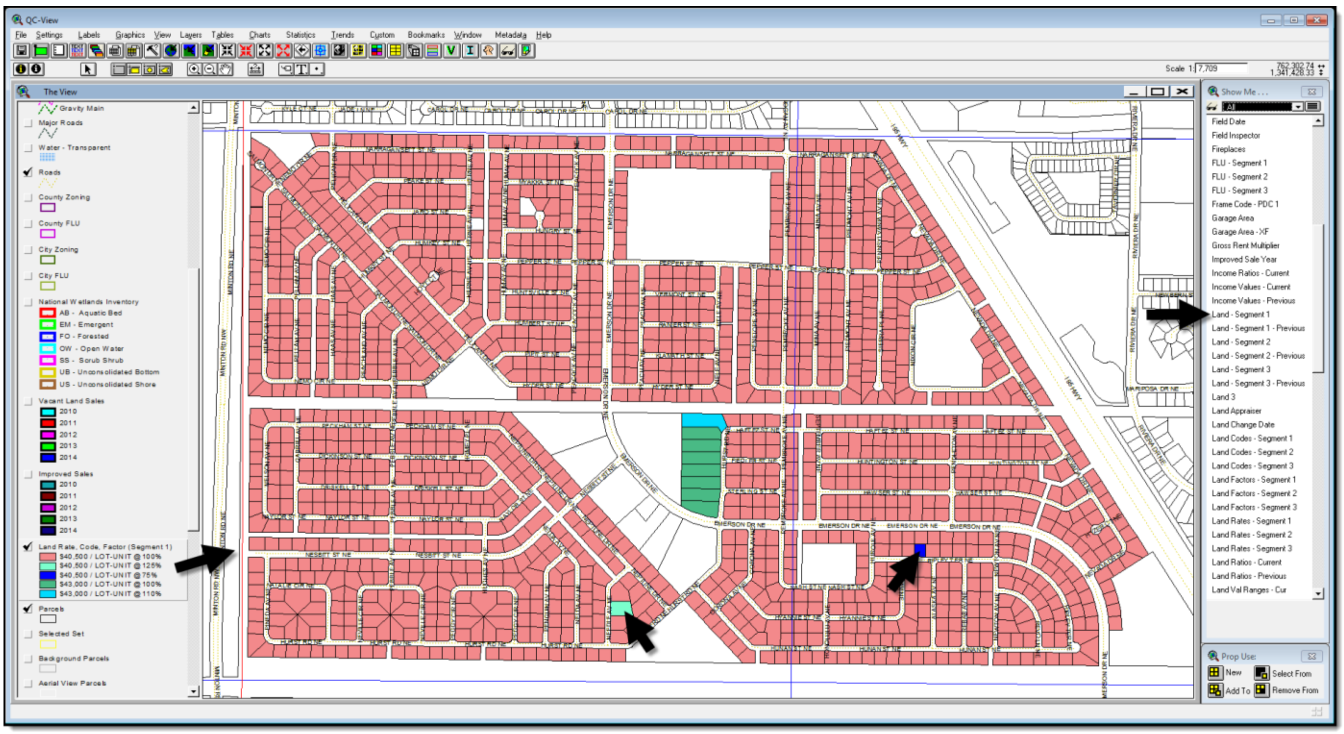
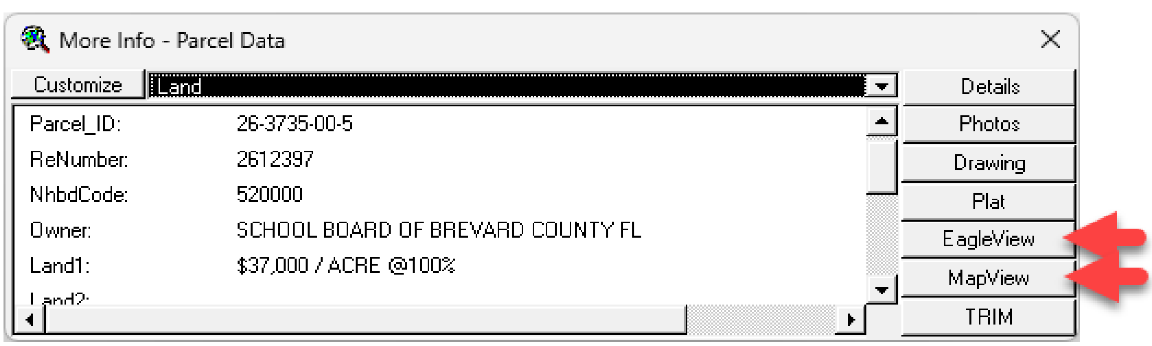


Figure 8.2 QC-View's More Info Tool Accessing Local CAMA Data and Two GIS Web Applications



QC-View is essential to the appraisal process and is currently under redevelopment by the CAMA vendor, Catalis (previously known as Patriot Properties).

BCPAO designed and developed an ESRI ArcGIS-based interactive public web map, MapView, that retrieves local public CAMA data through map clicks or account number searches and provides a two-way link to the BCPAO public website property details tab. MapView displays cartographically correct spatial data, including parcels, subdivisions, blocks, municipalities, PLSS grids, streets, aerials, parcel dimensions, railroad tracks, water bodies, and five years of sales. MapView is designed to work on devices ranging from small cell phones to large multi-monitor displays (see Figure 8.3) and in all modern standards-compliant browsers (Chrome, Safari, Edge, and Firefox). Google Analytics ranks MapView as the top page for views on the BCPAO public website. A new MapView is in beta that expands the current MapView's capabilities, making it an even more valuable tool in the appraisal process.

Figure 8.3 MapView – Public GIS Web Application

BCPAO also uses a customized Integrated Pictometry Application (IPA) public GIS web application called EagleView (see Figure 8.4) to display parcels, subdivisions, and streets over orthogonal and oblique annual imagery from 2007 through 2026, and additional imagery captured following destructive hurricanes or other disasters in severely impacted areas.

Figure 8.4 EagleView – Public GIS Web Application, Orthogonal and Oblique Image Viewer

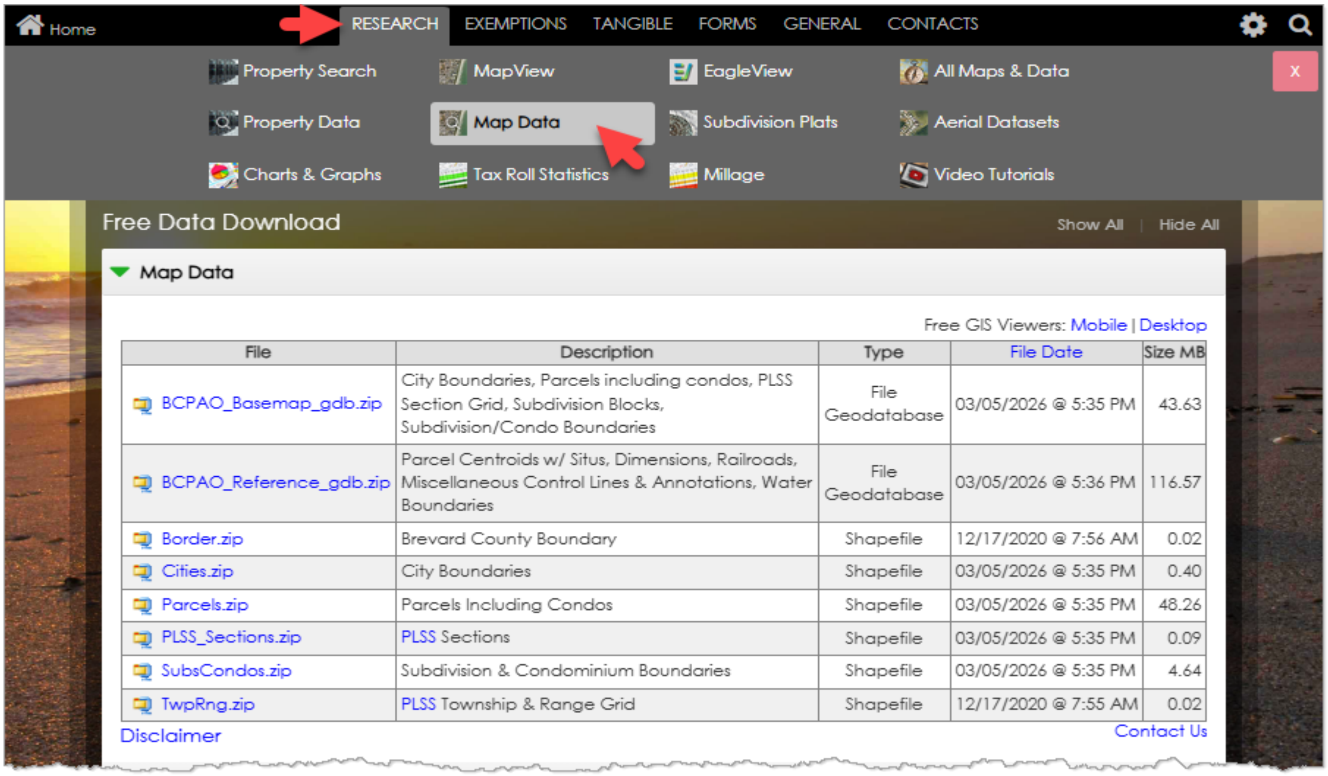
BCPAO subscribes to Eagleview's CONNECTExplorer GIS web application that displays GIS data layers over orthogonal and oblique aerial imagery. CONNECTExplorer includes proprietary tools only available to staff and authorized agencies. This is an essential tool in the appraisal process, enabling field and appraisal staff to compare aerial imagery from various years to identify improvements and demolitions. As detailed in response to Question 7, CONNECTExplorer provides proprietary measurement tools for area, distance, and height, which are indispensable in the appraisal process for accurately measuring inaccessible building areas; dock and fence lengths; parking lot areas; farmland usage; light pole, tower, and building heights; and so on (see Figure 8.5).

Figure 8.5 CONNECTExplorer – Proprietary GIS Web Application, Height Measurement Example

MapView, EagleView, and CONNECT applications all use the same geospatial data served from a single public web server to ensure all applications are data-synchronized. This significantly improves the appraisal process by including outside stakeholders who help identify errors and omissions.

BCPAO's spatial data is used by county and municipal agencies including code enforcement, fire, police, emergency management, E-911, and many more. The GIS & Cadastral Services Department also creates and maintains special boundaries such as taxing districts, annexations, and commissioner districts. This spatial data is used internally in the appraisal process and by county and city agencies, all mutually beneficial for an accurate and equitable assessment roll. Figure 8.6 shows BCPAO's map data download page.

Figure 8.6 Free Data Download Page on BCPAO Public Website



File	Description	Type	File Date	Size MB
BCPAO_Basemap_gdb.zip	City Boundaries, Parcels including condos, PLSS Section Grid, Subdivision Blocks, Subdivision/Condo Boundaries	File Geodatabase	03/05/2026 @ 5:35 PM	43.63
BCPAO_Reference_gdb.zip	Parcel Centroids w/ Situs, Dimensions, Railroads, Miscellaneous Control Lines & Annotations, Water Boundaries	File Geodatabase	03/05/2026 @ 5:36 PM	116.57
Border.zip	Brevard County Boundary	Shapefile	12/17/2020 @ 7:56 AM	0.02
Cities.zip	City Boundaries	Shapefile	03/05/2026 @ 5:35 PM	0.40
Parcels.zip	Parcels Including Condos	Shapefile	03/05/2026 @ 5:35 PM	48.26
PLSS_Sections.zip	PLSS Sections	Shapefile	03/05/2026 @ 5:35 PM	0.09
SubsCondos.zip	Subdivision & Condominium Boundaries	Shapefile	03/05/2026 @ 5:35 PM	4.64
TwpRng.zip	PLSS Township & Range Grid	Shapefile	12/17/2020 @ 7:55 AM	0.02

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QUESTION 9: Does GIS or mapping system display and support valuation areas and identifiers?

Briefly describe the integration of valuation areas into the office's GIS or mapping system and provide one or more screen prints and maps illustrating how appraisers can display and utilize market areas and neighborhoods in valuation work.

Yes. GIS links to CAMA using seven-digit parcel identifiers to symbolize market areas biannually (see Figure 9.1 and Figure 9.2). QC-View (discussed in more detail under Questions 8 and 11) is used by the Valuation Department to symbolize parcels by market areas, neighborhood codes, and other property attributes for a total of 150 data fields all contributing to defining valuation areas on demand at the parcel level (see Exhibit 4-9.1 for market areas and Exhibit 4-9.2 for neighborhood codes).

Figure 9.1 CAMA/GIS Parcel Link Market Area Query

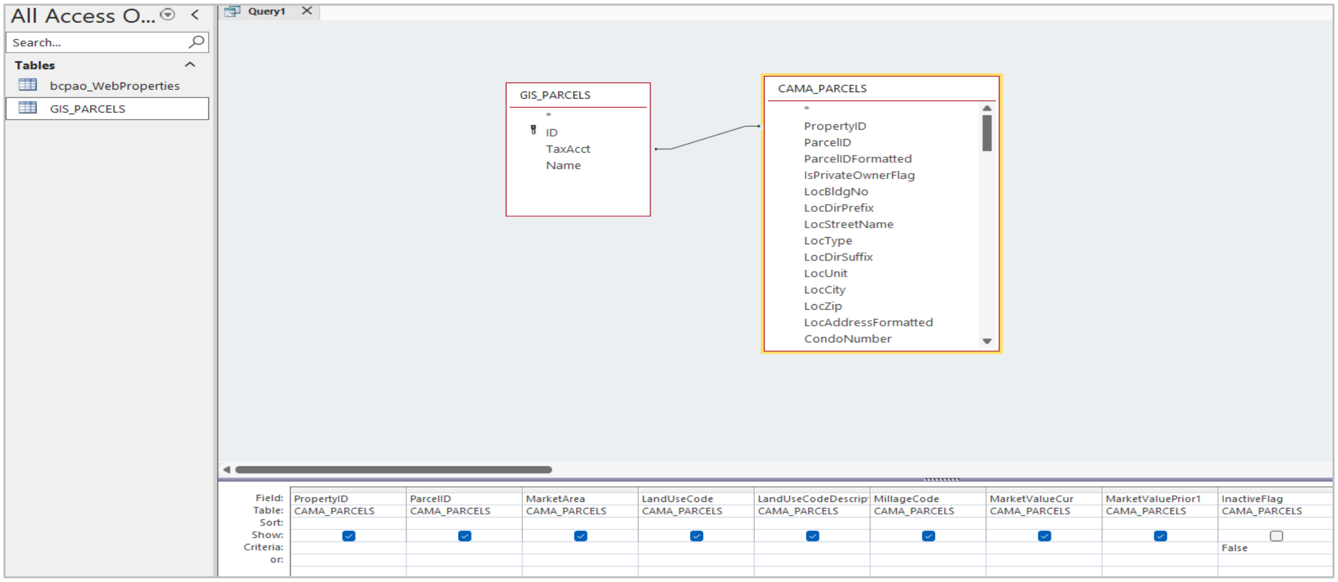


Figure 9.2 Cama/GIS Parcel Link Table

PropertyID	ParcelID	MarketArea	LandUseCod	LandUseCod	MillageCode	MarketValu	MarketValu
2000001	20 3404-00-1	011000	5800	TIMBERLAND-S	1300	2957940	2957940
2000003	20 3405-00-1	011000	5800	TIMBERLAND-S	1300	1005620	1005620
2000008	20 3409-00-C	011000	5800	TIMBERLAND-S	1300	820	820
2000009	20 3409-00-1	011000	9909	VACANT RESID	1300	50010	50010
2000010	20 3409-00-2	011000	5800	TIMBERLAND-S	1300	97690	97690
2000011	20 3409-00-3	011000	0006	VACANT - LESS	1300	2500	2500
2000012	20 3409-00-4	011000	0006	VACANT - LESS	1300	4630	4630
2000013	20 3409-00-5	011000	0006	VACANT - LESS	1300	2520	2520
2000014	20 3409-00-6	011000	0006	VACANT - LESS	1300	2520	2520
2000015	20 3409-00-7	011000	0006	VACANT - LESS	1300	3230	3230
2000016	20 3409-00-8	011000	0006	VACANT - LESS	1300	2520	2520
2000017	20 3409-00-9	011000	0006	VACANT - LESS	1300	1260	1260
2000018	20 3409-00-10	500000	8020	COUNTY OWNE	1300	1260	1260
2000019	[illegible]	011000	0006	[illegible]	[illegible]	1260	[illegible]

QUESTION 10: Can market areas and neighborhoods be updated with GIS?

Briefly describe how market area and neighborhood boundaries are maintained. Provide an example of how a recent addition or change was implemented. Comment on the frequency of boundary changes and the timeliness with which such changes can be accomplished.

Yes, indirectly. While market areas are not updated from GIS or any GIS application directly linked to CAMA, QC-View (see response to Questions 8 and 11) can symbolize market areas and neighborhood codes on demand. QC-View can select mapped parcels either through queries or by drawing a polyline or polygon that dynamically generates a table that is used to mass-update those parcels in CAMA through BCPAO's Information Services Department.

BCPAO clearly recognizes the benefits of a direct GIS link to CAMA, especially as it relates to facilitating attribute changes and real-time quality assurance of those changes. Currently, CAMA changes made during the day are available for viewing in QC-View the next morning through automated overnight processes. The CAMA vendor, Catalis, is under contract to develop an ArcGIS application to replace QC-View that will enable two-way changes and review between CAMA and their GIS application.

Market area and neighborhood codes are entered into CAMA when a new parcel or platted subdivision is created. When a new child parcel is created in CAMA, it inherits the market area and neighborhood code of the parent parcel and is later reviewed by the Valuation Department to ensure those assignments are still appropriate based on relevant market conditions for the new parcel and the remainder of the parent parcel. Boundary changes occur frequently as property splits, combinations, and subdivisions are processed in both CAMA and GIS continuously. The Valuation Department reviews market areas and neighborhood codes throughout the year to ensure they reflect market conditions for the given roll year.

As an example, recently, the valuation manager identified riverfront parcels within the Palm Bay market area that research showed were more comparable to other riverfront properties in an adjacent market area. Using QC-View to identify and select the affected parcels, he updated CAMA, moving those Palm Bay riverfront parcels to the nearby market area.

QUESTION 11: Does the jurisdiction perform advanced spatial analyses possible only with a GIS?

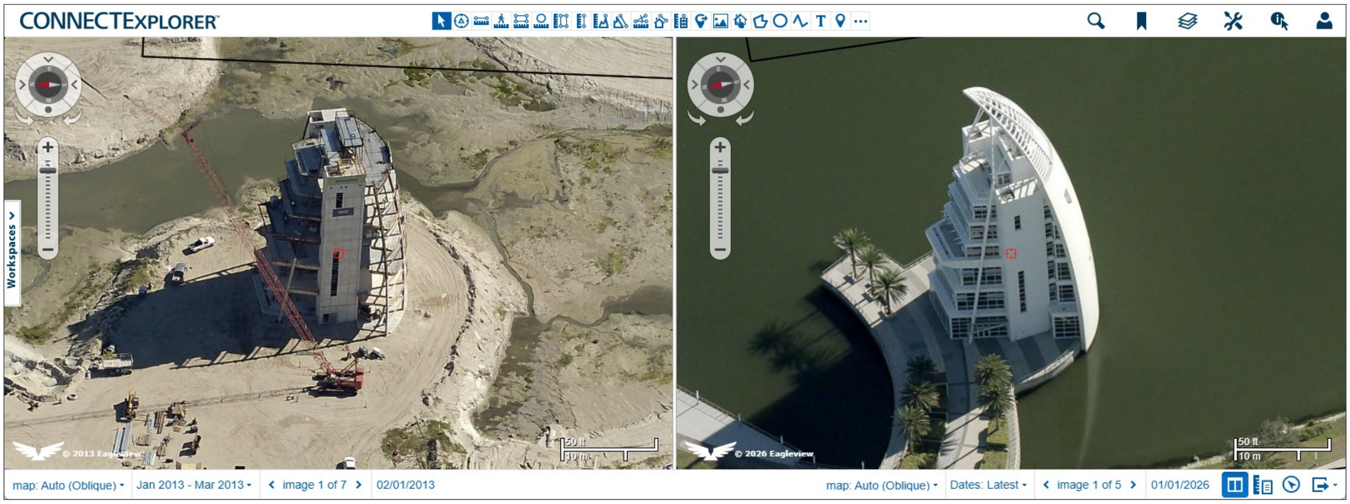
> If applicable, provide examples of GIS-generated maps for sales analysis and comparable sales selections, and briefly describe and provide evidence of the jurisdiction's use of key GIS capabilities, such as those listed or any additional ones developed for the jurisdiction.

Yes. As detailed in response to Question 8, the valuation team uses several GIS applications to analyze real property for an accurate and equitable assessment roll.

QC-View can search and symbolize property attributes; analyze vacant and improved sale trends; calculate cost, sales, income, and neighborhood statistics; generate total and price-per-square-foot charts, graphs, and tables; and provide a variety of other specialized capabilities designed specifically for appraisers (see examples in Exhibit 4-11.1 and Exhibit 4.11.2).

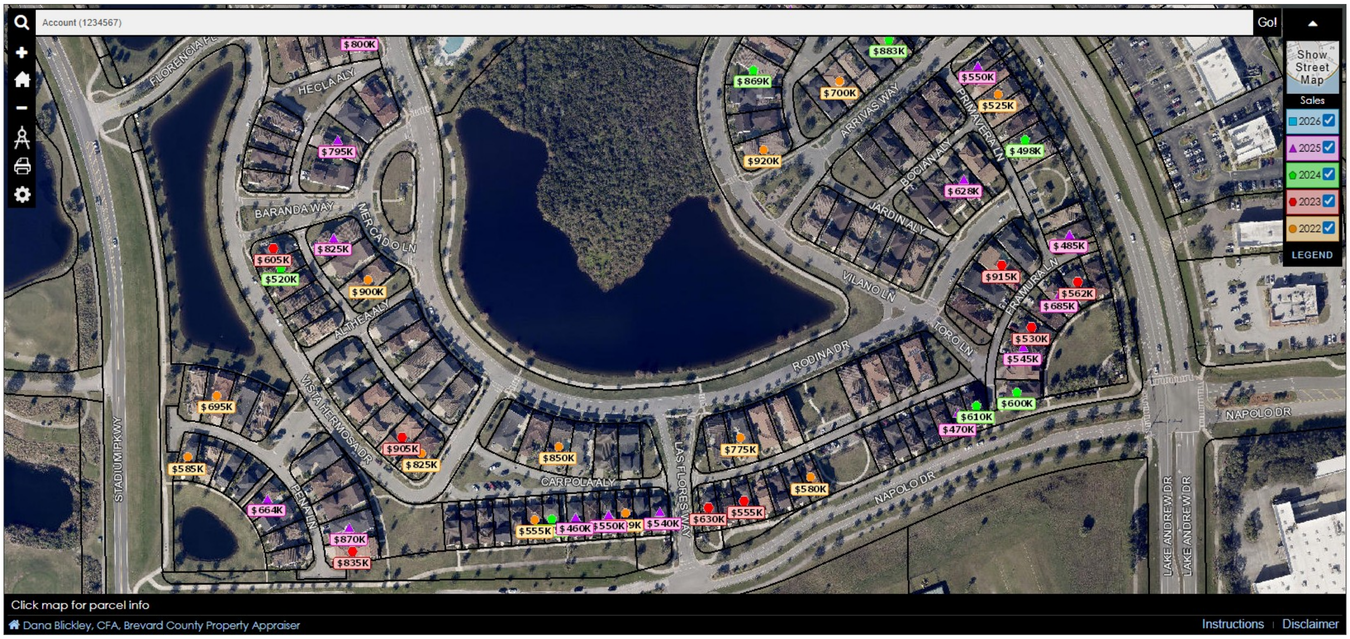
The Field Operations and Valuation Departments use CONNECTExplorer to view orthogonal and oblique aerial imagery and measure heights, distance, and area with great precision. As detailed in response to Question 6, CONNECTExplorer has a split-screen feature enabling comparison of two years of aerial imagery from any direction (see Figure 11.1). Panning and zooming one screen automatically pans and zooms the other to match. The same occurs when a parcel is searched: both screens show the location of the parcel.

Figure 11.1 CONNECTExplorer – Split-Screen Multi-Year Image Analysis



BCPAO public website provides access to five years of sales data, presented as distinct labeled points with unique colors and shapes to ensure accessibility for individuals with vision disabilities (see Figure 11.2).

Figure 11.2 MapView – Public GIS Web Application Showing Five Years of Sales



EXHIBITS – Chapter 4

Chapter 8

LAND VALUATION

QUESTION 1: Is the land valuation process clearly documented?

Provide copies of manuals and guidelines related to land valuation.

Briefly describe the process for maintaining documentation and ensuring that appraisers are adequately trained in and familiar with land valuation policy and procedures.

Yes. The land valuation process is documented through internal guidelines, vendor-supported procedures, state standards, and CAMA documentation. These materials are maintained and accessible to all appraisal staff, and updated as applicable to reflect procedural changes, system enhancements, and statutory requirements.

Exhibit 8-1.1 is an internal guideline that documents basic procedures for land data entry into CAMA and is a primer for trainee positions.

Exhibit 8-1.2 outlines procedures required to add new subdivisions to CAMA in preparation for valuation. It was developed in conjunction with Alluvionic (see Chapter 2, Question 11). Alluvionic meets annually with office staff to document system and procedural changes from the prior year.

FDOR publishes the Florida Real Property Appraisal Guidelines, which establish standards to ensure uniform and equitable assessments statewide (see Exhibit 8-1.3). The guidelines are updated on FDOR's schedule, and the current version is under review.

Exhibit 8-1.4 is the CAMA user manual, which is maintained and updated by the vendor, with changes driven by system enhancements, user needs, and statutory requirements.

BCPAO is required to produce land values, as appropriate, as part of assessment roll submission process to FDOR pursuant to Florida Administrative Code (FAC) 12D-8.011(1)(h) (see Exhibit 8-1.5).

Because the north office in Titusville and the south office in Palm Bay are nearly 60 miles apart (about a one-hour drive), consistency and familiarity with land valuation procedures are reinforced through monthly meetings between appraisal staff, the Residential Manager, and the Senior Director of Valuations. These meetings address methodology, data entry practices, and procedural updates (see Exhibit 8-1.6 for sample agenda).

Appraisal staff have access to this documentation through an internally shared network drive. Other standards and documentation are available online. Documentation is maintained through coordinated updates with vendors and state oversight, and staff are notified of changes by supervisors. Training is supported through structured onboarding using internal guidelines, ongoing reference to current documentation, and adherence to Standard 4.5 of the IAAO Standard on Mass Appraisal of Real Property (see Exhibit 8-1.7). All appraisers have completed IAAO Course 101: Fundamentals of Real Property Appraisal, and some have completed IAAO Course 201: Appraisal of Land. All staff should complete Course 201 and other IAAO courses as part of their continued professional development.

QUESTION 2: Is all land assigned an appropriate unit of comparison?

Provide a report listing the number of properties appraised by unit of comparison for each property type (except condominiums). The report might, but need not, have the following format:

Property Type	**Unit of Comparison**	**Number of Parcels**
Single-family residential	Square feet	xxxxx
	Site or lot	xxxxx
Etc.		

Yes. All active parcels are assigned a land unit of comparison, except condominiums, where unit owners hold an undivided interest in the common elements, which include the land. Land units of comparison are determined by analyzing qualified sales in the relevant market and neighborhood areas. By reviewing sales and listings, appraisers identify how the market recognizes land value, whether by acre, square foot, front foot, lot, or another relevant unit.

Most single-family properties are assessed using the per-lot or base-lot method, while improved commercial properties are assessed by the square foot. Larger properties are typically assessed by the acre. Brevard County has 72 miles of oceanfront and at least three times that in river and canal frontages. Riverfront, oceanfront, and other major waterfront properties are assessed using front foot or effective front foot methods. Some properties are separated into multiple units of comparison, such as large riverfront properties with residual acreage, and large tracts with significant wetlands or endangered species habitat. In every assessment, the market dictates the land unit of comparison. Exhibit 8-2.1 lists all general property types with the corresponding unit of comparison and count.

QUESTION 3: Aside from areas with few sales, is land valuation based primarily on the sales comparison approach, using either a standard unit or base lot method?

> Describe the method by which the sales comparison approach is applied to land appraisal.
>
> Refer to relevant manuals or guidelines and provide examples of property records or reports illustrating the process.

Yes. BCPAO values land using the sales comparison approach, reflecting the actions of market participants. This process conforms to Standard 4.6.5 (see Exhibit 8-3.1) of the IAAO Standard on Mass Appraisal of Real Property (see Exhibit 8-3.2).

BCPAO receives copies of all recorded deeds from the Brevard County Clerk of the Court, which are sorted by property type. Land sales are analyzed using the appropriate unit of comparison for the property type. For example, if the appraisal assignment involves large acreage tracts ready for future development, the analysis focuses on price per acre, whereas sales of vacant commercial properties are analyzed using price per square foot.

Exhibit 8-3.3 shows the CAMA filtering screen. The appraiser enters the required criteria and CAMA provides the results, which can be exported to Excel for comprehensive sales ratio analysis. Exhibit 8-3.4 shows the resulting sales ratio analysis performed by an appraiser using IAAO- and FDOR-required statistics on the imported data.

If vacant sales are not available when valuing a new subdivision, the appraiser may reference other comparable neighborhoods for rate development or use the abstraction method. Land abstraction is effective for new subdivisions where determining building value is straightforward. Once a building value is established, that value is subtracted from the sales price, leaving a value attributable to the land. After several of these analyses are completed, the appraiser can develop a land rate for the new subdivision. Exhibit 8-3.5 illustrates how this calculation is performed.

This process follows the training appraisal staff received from IAAO Courses 101 and 201, the Florida Real Property Appraisal Guidelines, and IAAO textbooks and standards.

QUESTION 4: Are size adjustments regularly developed based on market analysis?

> Describe how size adjustments are determined.
>
> Refer to relevant documentation and provide formulas or adjustment tables illustrating the process.

Yes. The appraisers make market-based size adjustments during the appraisal of each area under review.

Exhibit 8-4.1 presents a study of lot sales by acre within the Deer Run subdivision. The exhibit shows a general trend of larger lots selling for less per acre than smaller lots. The appraiser can reflect this in CAMA in one of two ways: by developing individual rates at appropriate break points, or by applying a size adjustment. The ability to adjust for size as a factor is discussed below, while establishing a new land rate is discussed under Question 9.

The Chief Deputy and the Director of Valuations are developing a plan to leverage CAMA's capabilities to automate size-adjustment development. Exhibit 8-4.2 shows the CAMA land data entry screen. Several data fields are unused or underutilized and using them efficiently would support this initiative.

Exhibit 8-4.3 shows the CAMA size-adjustment table, which becomes available after data fields are populated. CAMA can analyze all land data and calculate an adjustment curve that reflects changes in value as lot size changes.

The only formal unit-wide adjustment in CAMA is the conversion from front foot to effective front foot. This adjustment is based on the appraisal principle that two properties with equal width, but different depths will likely sell at different values. Exhibit 8-4.4 shows a portion of this table using 125 feet as the standard lot depth. FDOR provided these numbers to all Florida Property Appraisers.

QUESTION 5: Are adjustment factors regularly developed for relevant features based on market analysis?

Describe the process of developing and applying adjustment factors for relevant property features. Cite available documentation and provide copies of formulas or valuation tables containing the adjustments.

Yes. As stated previously, CAMA stores market-relevant property characteristics. BCPAO is developing a plan to populate additional characteristic fields to support automated, market-based adjustments. These characteristics include corner lots, waterfront lots, oversized lots, and properties abutting a nature preserve. Once identified, sales are stratified by these characteristics to measure their impact on value.

A common adjustment applies to residential properties that front a water feature such as a pond, lake, canal, ocean, or river. Exhibit 8-5.1 illustrates the adjustments used for the Crystal Lakes Subdivision. Waterfront lots are assessed with a 10% or 15% premium for full waterfront and a 5% premium for partial waterfront. These adjustments are derived from analysis of comparable property sales. Exhibit 8-5.2 shows an aerial view of several subdivisions with waterfront lots near a lot in Crystal Lakes highlighted in red. The vacant land sales applied to establish these percentage adjustments occurred many years ago, and no current vacant sales are available to recalibrate them. The appraiser relies on improved sales and applies the land abstraction method to support and validate the adjustments (see response to Question 8).

Appraisal staff regularly develop and apply adjustments based on observed market conditions during the annual assessment roll process. There is no centralized documentation or formula repository for current adjustments. Statistical analysis of resulting values ensures they meet FDOR standards for accuracy and equity (see response to Question 6). As BCPAO continues expanding use of technology in the appraisal process, documentation will be developed to reflect these standardized methodologies as they relate to automated CAMA adjustments and output review.

QUESTION 6: Does land valuation employ spreadsheet or statistical software?

Describe the software used in land appraisal and provide examples of analyses conducted.

Yes. The Valuation Department uses spreadsheet and statistical software in the appraisal process including Excel, SPSS, CAMA, and statistical tools built into QC-View (see response to Question 7 and Chapter 4, Question 8 and 11 for more details on QC-View).

Appraisal staff are proficient with Excel and use data exported from a variety of sources, including CAMA, SPSS, and QC-View. CAMA provides efficient data access through queries across multiple data fields. The Chief Deputy and the Senior Director of Valuations have access to SPSS, which provides advanced data analysis and statistical capabilities beyond Excel.

The syntax used in SPSS to develop a countywide market analysis is shown in Exhibit 8-6.1. Analysis results are illustrated in Exhibit 8-6.2. This analysis lists each Brevard County market area with the corresponding IAAO sales ratio statistics applied. The software highlights areas of concern using a color-coded system: green indicates compliance with standards, yellow identifies areas of concern, and red indicates noncompliance. This enables appraisers to focus on areas requiring review.

QC-View is desktop GIS application with analysis and statistical tools available on demand for ad-hoc parcel queries in the map display. For example, market area 4 has 22 defined market neighborhoods. Appraisers can compare general statistics for each neighborhood within market area 4 at the same time (see Exhibit 8-6.3). QC-View can also export data from any map selection directly to Excel, as shown in

Figure 6.1. Appraisers can choose from 150 data fields, create and store custom field lists, and order the fields as desired for efficient data export and manipulation in Excel. QC-View also provides basic annual market trend statistics that include a table and chart based on ad-hoc selection (see Figure 6.2).

Figure 6.1 QC-View Custom Data Export to Excel

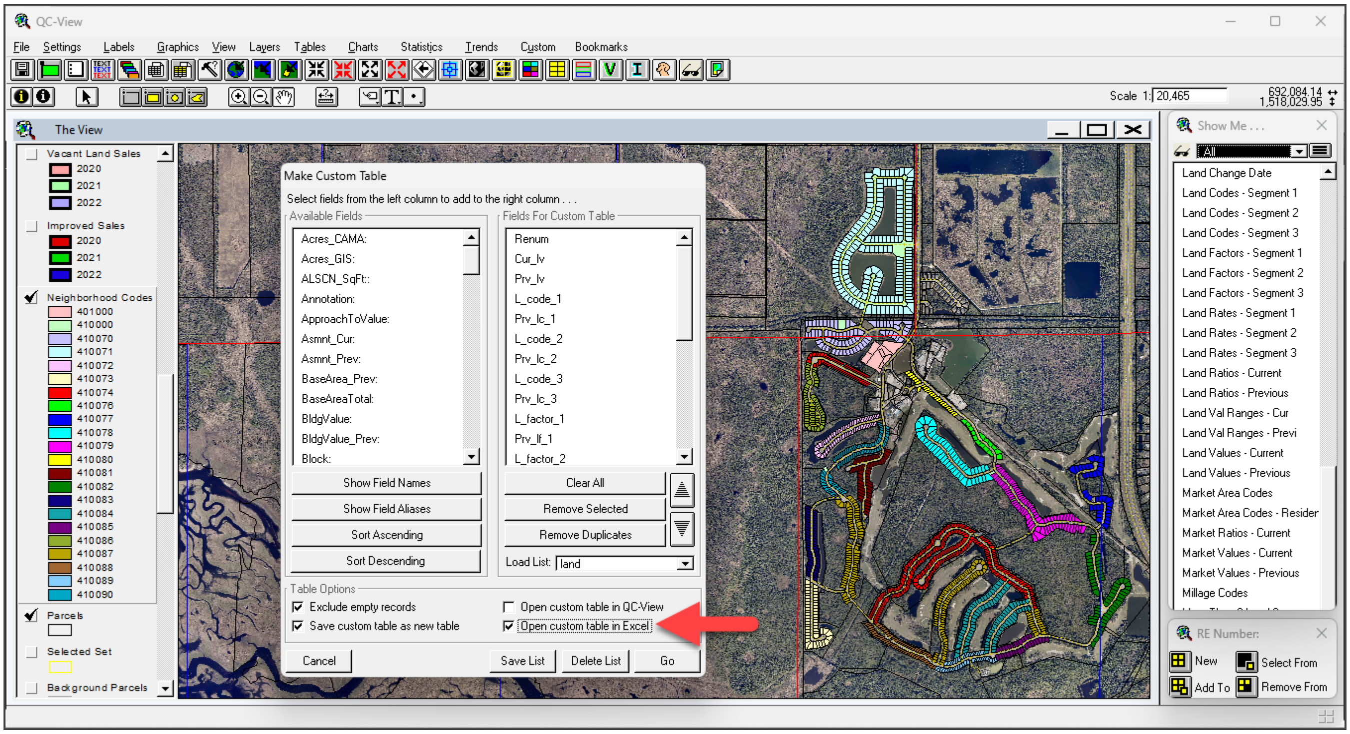


Figure 6.2 QC-View Annual Market Trends

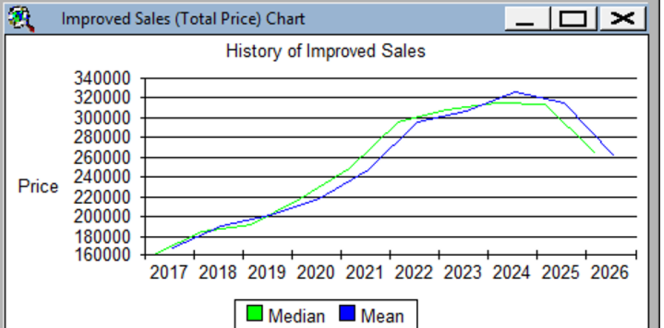
Improved Sales (Total Price) Table

Year	Count	Median	% Change	Mean	% Change	Minimum	Maximum
2017	311	161000	0.00	167827	0.00	60000	292400
2018	352	185000	14.91	190428	13.47	10300	791800
2019	403	192000	3.78	201584	5.86	38300	700000
2020	407	217900	13.49	217941	8.11	56000	940000
2021	487	249000	14.27	247841	13.72	54800	900000
2022	447	295000	18.47	296000	19.43	11400	685000
2023	358	308250	4.49	306747	3.63	128000	540000
2024	366	315000	2.19	325670	6.17	67000	1000000
2025	388	313250	-0.56	315482	-3.13	80000	1500000
2026	33	265000	-15.40	262582	-16.77	120000	400000

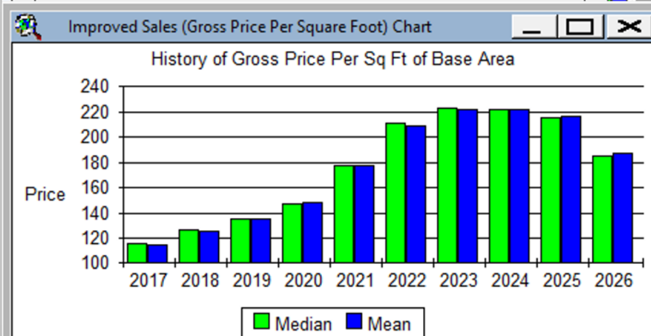
Improved Sales (Gross Price Per Square Foot) Table

Year	Count	Median	% Change	Mean	% Change	Minimum	Maximum
2017	288	116.31	0.00	115.41	0.00	62.65	167.79
2018	341	126.52	8.78	125.89	9.09	6.02	535.00
2019	384	135.37	6.99	135.07	7.29	43.33	208.33
2020	388	147.36	8.86	148.05	9.61	35.50	245.14
2021	444	177.62	20.53	177.60	19.96	54.48	295.32
2022	405	210.97	18.78	208.77	17.55	33.78	307.04
2023	321	222.41	5.42	221.91	6.29	97.34	328.13
2024	345	222.22	-0.08	221.53	-0.17	35.39	341.88
2025	374	215.07	-3.22	215.96	-2.51	71.43	368.97
2026	31	185.39	-13.80	186.89	-13.46	91.35	266.19

Improved Sales (Total Price) Chart



Improved Sales (Gross Price Per Square Foot) Chart



QUESTION 7: Does land valuation employ computerized mapping or GIS software?

Describe how computerized maps or GIS software is used in land valuation. Provide two or more examples of the analyses or output.

Yes. The appraisers have several GIS applications available for land valuation. Chapter 4, Questions 8, 9, 10, and 11 describe each of them in more detail, but a summary is provided below.

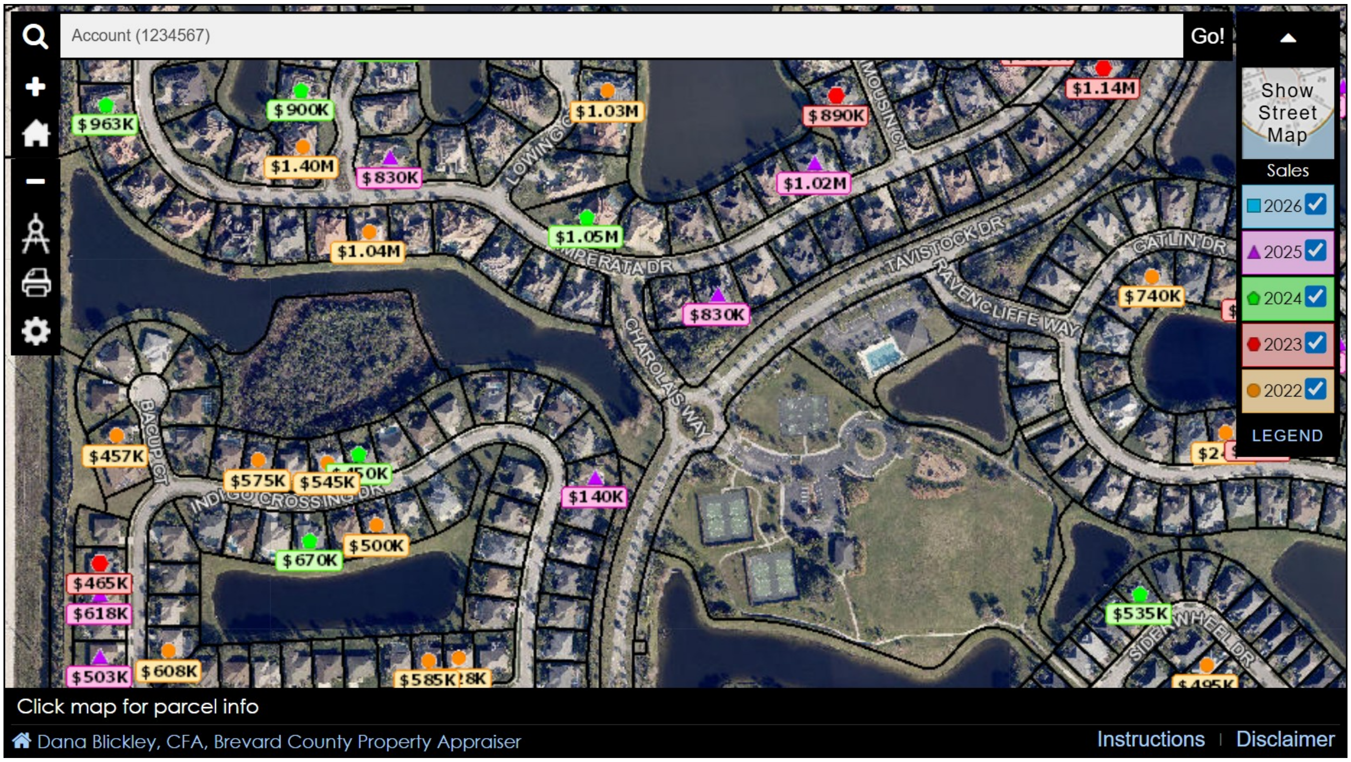
BCPAO purchases high-resolution aerial imagery annually from Eagleview (previously known as Pictometry). Eagleview has provided orthogonal and oblique aerial imagery to BCPAO since 2007, and additional imagery of the hardest hit areas following Hurricane Irma, September 2017. Our contract with Eagleview requires image capture as close to January 1 as practical, ensuring appraisers have the most relevant images to support valuations as of the statutory appraisal date of January 1.

QC-View is a custom, ESRI-based desktop/laptop GIS application designed and developed in-house by a BCPAO RES/CFE appraiser specifically for appraisers (see August 2006 IAAO Fair & Equitable article, Exhibit 8-7.1). It integrates GIS and CAMA data for use with a variety of built-in appraisal-specific tools. Exhibit 8-7.2 shows land rates for neighborhood 093140, each displayed by unique color, which provides a quick visual method for identifying anomalies. QC-View was released in 2001 and is still extensively used by the Valuation Department due to its functionality, ease of use, speed, and reliability. QC-View is based on older ESRI technology and is currently under redevelopment by the CAMA vendor, Catalis.

CONNECTExplorer is a proprietary GIS web application provided by EagleView for BCPAO staff and authorized agencies. It displays GIS layers over orthogonal and oblique aerial imagery and provides tools for precise area, distance, and height measurements. CONNECTExplorer includes a split-screen feature for comparing imagery across multiple years with the ability to change view direction north, south, east, or west. It is used by field and appraisal staff for accurate property measurement, monitoring improvements, and post-disaster assessment. CONNECTExplorer is essential for land valuation and enables the appraisers to identify land clearing, site improvements, canals, frontage, and agricultural use, especially in inaccessible areas. Each image is date-stamped to confirm changes in physical features, as observed through a split-screen aerial comparison (see Chapter 4, Figure 11.1).

MapView is an interactive, public GIS web application based on ESRI ArcGIS web technology developed by the same creator of QC-View. It provides access to extracted CAMA data, parcels, aerial imagery, subdivisions, streets, and five years of sales. MapView works on a wide range of display sizes from cellphones to multi-monitor configurations, linking directly to BCPAO public website's property details page. This enables property lookup both in the field and in the office. MapView allows both staff and the public to visualize and analyze property and neighborhood data. MapView enhances transparency, supports public engagement, and facilitates land valuation, verification, and analysis. A new, advanced version of MapView is in beta with an expected release in the second quarter of 2026. Figure 7.2 shows sale prices posted on an aerial map with unique colors and shapes for accessible viewing even by those with colorblindness.

Figure 7.2 MapView Sale Points with Price Labels



EagleView is a customized public GIS web application that displays parcels, subdivisions, and streets over orthogonal and oblique aerial imagery. It is essentially a stripped-down version of CONNECTExplorer for public use per licensing agreements with the vendor, Eagleview. It is designed to be very easy to use even by those with no appraisal or GIS expertise.

EagleView and MapView are integrated into BCPAO's public website Property Search feature, but each can stand alone (see 2019 IAAO Public Information Award submission excerpt, Exhibit 8-7.3, for more details; excerpted images provided below). Figure 7.3 shows MapView and EagleView integrated with the BCPAO public website's Property Search feature on various devices. Figure 7.4 shows MapView and EagleView as standalone GIS web application, also displayed on various devices. Figure 7.5 shows EagleView stretched across three monitors for a panoramic view. Figure 7.6 Shows EagleView on the left screen, property search on the middle screen, and MapView on the right screen.

Figure 7.3 MapView and EagleView Integrated with BCPAO Public Website Property Search Feature

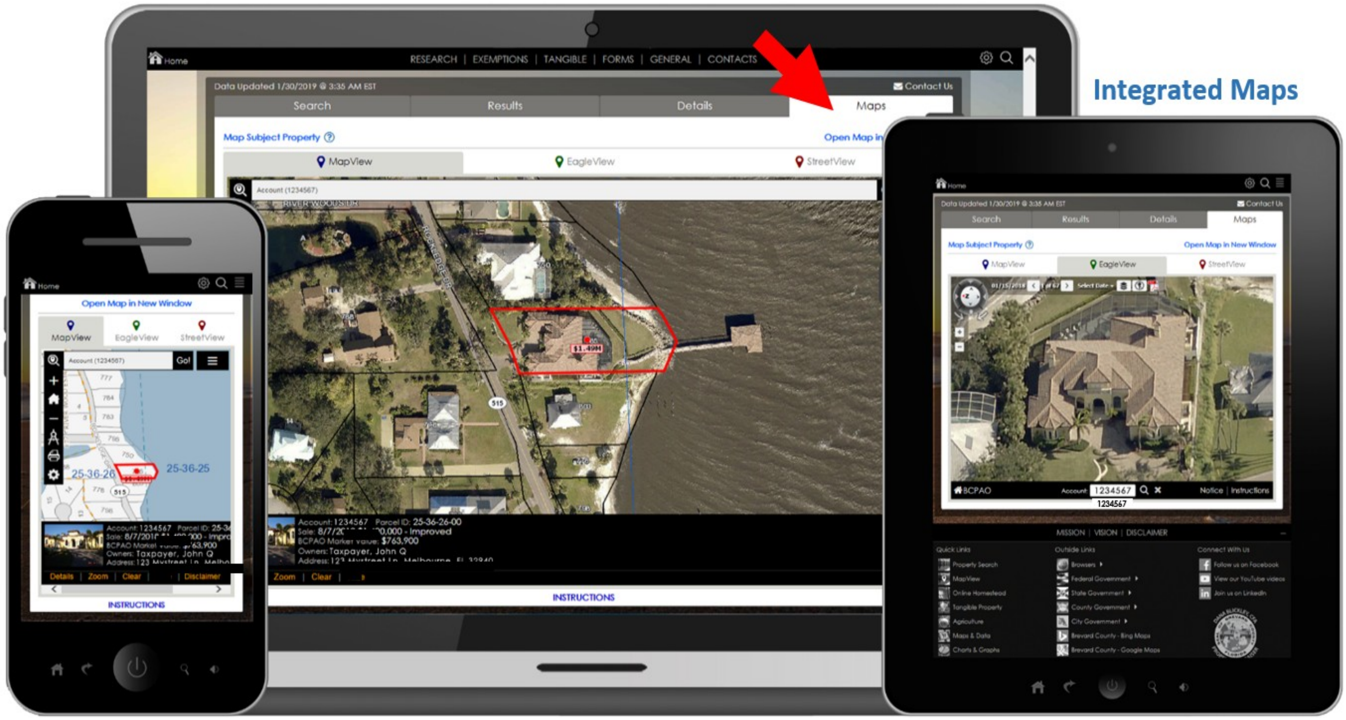


Figure 7.4 MapView and EagleView as Standalone GIS Web Applications

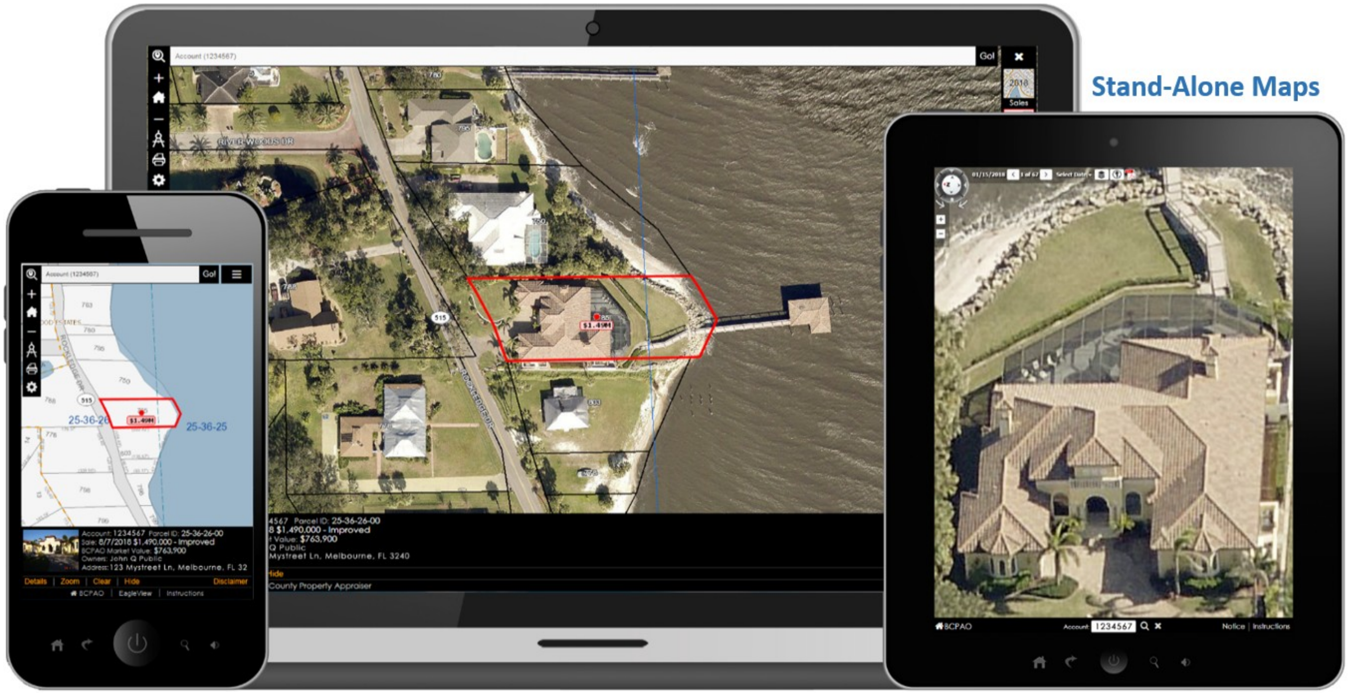


Figure 7.5 EagleView Stretched Across Three Monitors for a Panoramic View

Figure 7.6 Multi-Monitor Display of EagleView, Property Search, and MapView

These GIS applications support land valuation by enabling analysis of parcels in relation to their surroundings and environment and by symbolizing a wide range of property characteristics to support market interpretation and quality assurance of land rates, land adjustment factors, land units of comparison, agricultural use and so on. They also assist in land apportionment by use, physical characteristics, and a wide range of market-relevant influences.

QUESTION 8: When current year sales are insufficient for reliable analysis, does the office supplement them with prior sales and/or employ supplemental land valuation methods?

Explain measures taken to ensure that land value analyses are based on adequate sample sizes. Provide samples of price trend analyses and adjustment factors used to convert prior sales prices to current value. Describe supplemental methods used to value land for which adequate sales are not available. Provide one example of each such method.

Yes. Historically, new subdivisions generated sufficient vacant lot sales to support direct development of lot rates. Market conditions have shifted toward builder-developed subdivisions where homes and lots are sold together, reducing vacant lot sale data. To address this, BCPAO supplements the available data with sales from comparable subdivisions that still sell vacant lots.

As illustrated previously in Exhibit 8-3.5, land values are extracted from new-home package sales using the abstraction method. Appraisers analyze recent improved sales by identifying building and yard-item values, adjusting those components to market value, and subtracting them from the sale price to derive the contributory land value. These residuals are then used to support land rate development.

FDOR provides time-adjustment factors to Florida Property Appraisers for use in preparing the assessment roll. These factors are based on FDOR analysis of prior-year sales and are applied by BCPAO to adjust sales to the statutory appraisal date of January 1. Exhibit 8-8.1 shows the most recent FDOR analysis.

Florida law requires assessment of all properties as of the statutory appraisal date of January 1 (see Exhibit 8-8.2, § 192.042, Florida Statutes). This necessitates the use of sales occurring prior to the assessment date. When sufficient pre-January 1 sales are unavailable, post-date sales may be used in accordance with FDOR guidelines. Exhibit 8-8.3 shows an FDOR bulletin providing guidance on how to use sales occurring after the January 1 assessment date.

QUESTION 9: Are land valuation tables or models regularly updated?

Explain how often land values are updated and procedures for doing so. Provide samples of both current and prior valuation rates.

Yes. As part of the annual appraisal process, the Valuation Department reviews land values throughout the jurisdiction and updates land tables within CAMA as needed. Exhibit 8-9.1 shows a portion of CAMA's land pricing table. Within this table, the appraiser selects an existing land rate or develops a new rate based on market analysis. The rate can be applied to any unit of comparison and can be assigned to specific neighborhoods within a market area.

Exhibit 8-9.1 shows the land rate in neighborhood 112044-1 at $2,750 per front foot for the 2026 assessment year (in blue). Exhibit 8-9.2 shows the same CAMA screen, but for the 2025 assessment year (in gray), showing the previous land rate of $2,400 per front foot. This rate change applies to all properties within the neighborhood.

QUESTION 10: Are sales ratio studies regularly conducted for vacant land?

> Describe how often ratio studies are conducted for vacant land, how land sales are stratified for such studies, how many years of sales are used, and whether the sales are time-adjusted.
>
> Provide examples of your most recent studies.

Yes. Vacant land sales are studied each year as part of the annual review process. CAMA enables appraisers to filter data to obtain the appropriate dataset for analysis. As demonstrated previously, Exhibit 8-3.3 and Exhibit 8-3.4 show how appraisers filter specific data and export it to Excel. In Excel, the appraiser can produce a sales ratio study to determine if revaluation is necessary. This process occurs multiple times throughout the appraisal year to monitor the effects of land rate changes and the addition of recent sales.

While the previous year's sales typically form the primary dataset, appraisers expand the sale date range as needed to ensure an adequate sample size for reliable analysis. As described earlier, when older sales are included, appraisers apply FDOR time adjustments (see Exhibit 8-8.1). Sales occurring after the January 1 assessment date may be used when they are probative of value (see Exhibit 8-8.3).

QUESTION 11: Is agricultural and timber land appraised in compliance with legal requirements using appropriate methods and techniques?

> Provide a copy of relevant statutes and state/provincial guidelines relating to the valuation of agricultural and timber land.
>
> Indicate how these properties area appraised and include a copy of valuation tables or schedules used to do so.

Yes. Appraisers follow § 193.461, Florida Statutes (see Exhibit 8-11.1), and Rule 12D-5, FAC (see Exhibit 8-11.2) when determining agricultural eligibility and classification. Agricultural classification is limited to lands used primarily for bona fide commercial agricultural purposes, defined as *". . . the pursuit of an agricultural activity for a reasonable profit, or at least the reasonable expectation of meeting investment costs and realizing a reasonable profit."*

Valuation methodologies are detailed in the Florida Agricultural Classified Use Real Property Appraisal Guidelines (see Exhibit 8-11.3), which provide detailed instructions for stratifying agricultural activities, gathering sales and income data, and applying results to individual properties. Exhibit 8-11.4 presents a breakdown of agricultural property types and acreage in Brevard County, with grazing lands representing the largest category due to reductions in citrus acreage from weather impacts and housing demand.

Due to limited income data received from owners and minimal data within the broader market, BCPAO references the University of Florida's Institute of Food and Agricultural Sciences (IFAS) extension for agricultural benchmarks and best practices (see Exhibit 8-11.5). BCPAO also compares its rates with surrounding counties using FDOR-provided data to ensure legal compliance and verify that rates reflect market conditions (see Exhibit 8-11.6).

QUESTION 12: Are mineral properties appraised in compliance with statutory requirements using appropriate methods and techniques?

> Provide a summary of and a link to statutes and state/provincial guidelines relating to the valuation of mineral properties.
>
> If the jurisdiction appraises mineral properties, indicate how it is done and include a copy of relevant valuation tables, schedules, or guidelines.
>
> If valuation is contracted, indicate how the process conforms to the Standard on Contracting for Assessment Services.
>
> Note: Applies only to jurisdictions with taxable timber or mineral properties.

The appraisal of mineral rights in Florida is governed by § 193.481, Florida Statutes (see Exhibit 8-12.1) and 12D-5.011, FAC (see Exhibit 8-12.2). FDOR is the state oversight authority for Florida Property Appraisers, providing guidance and rules for roll submission to ensure compliance with Florida law. It reviews and analyzes each roll submission and has approved all BCPAO assessment rolls to date.

Brevard County has no properties where mineral rights were transferred and assessed separate from the fee-simple estate, dating back to the early 1990s. Deeds conveying mineral rights continue to be recorded but are primarily clerical, ensuring the full bundle of rights are transferred for title purposes.

Exhibit 8-12.3 provides an example of a deed in which a previous owner conveyed any historical mineral claims to the current owner, who has held the property for many years and was recording the deed in conjunction with platted subdivision development of the land involved.

Review of BCPAO records shows that no recent ownership transfers of subsurface rights have included any notable payment as indicated by an absence of documentation stamps paid when the instrument transferring those rights was recorded by the Brevard County Clerk of the Court. This indicates that ownership of those rights transferred without a sale. Extracting subsurface materials is often either prohibitive or impossible due to legal, physical, or economic constraints.

In the sample deed provided, the land involved is one square mile within the Viera master-planned community, developed with residential neighborhoods, schools, parks, businesses, and a hospital. (see Exhibit 8-12.4). Even if subsurface materials of any value existed there, it would be impossible to extract them. For example, Figure 12.1 shows an excerpt from the sample deed of the included area (one square mile), Figure 12.2 shows an excerpt releasing surface entry rights for the entire area, and Figure 12.3 shows a 2025 aerial view of the subject area.

Figure 12.1 Sample Deed Subject Area – One Square Mile

Exhibit A
Subsurface Interests
BREVARD COUNTY

IN TOWNSHIP 26 SOUTH, RANGE 36 EAST

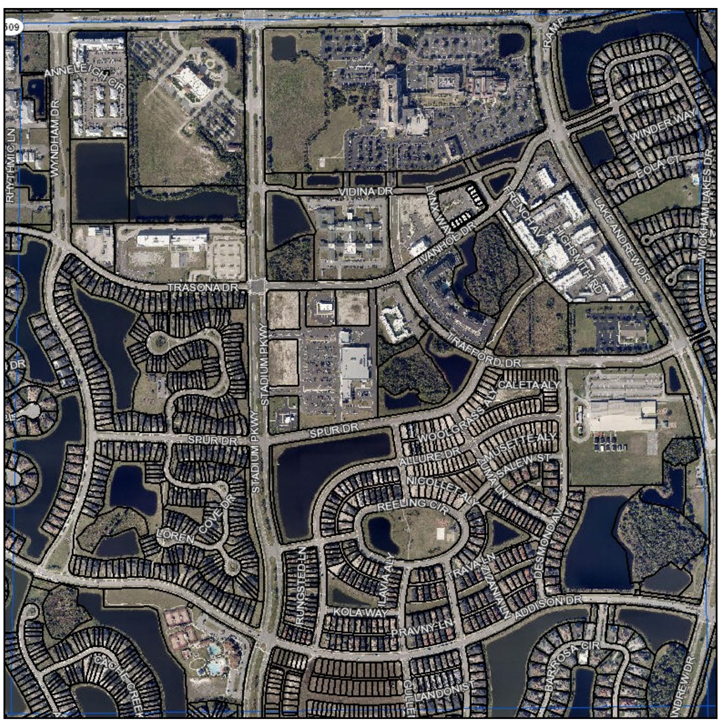
SECTION 16
All

Figure 12.2 Sample Deed - Release of Surface Entry Rights

Note: released surface entry rights as described as follows:

All of Section 16, Township 26 South, Range 36 East

Figure 12.3 Sample Deed - Subject Area, 2025 Aerial



Many factors can render subsurface materials inaccessible and, therefore, of no significant value. Mineral rights of no significant value do not generate an assessable parcel in CAMA.

EXHIBITS – Chapter 8

Chapter 11

PERSONAL PROPERTY ASSESSMENT

QUESTION 1: What personal property is assessable in the jurisdiction?

> If no personal property is assessable in the jurisdiction, simply state that it is not and proceed to the next chapter.
>
> If all or some personal property is assessable, prepare a table or matrix indicating what personal property in taxable.
>
> Indicate whether any personal property is assessed by the state/province or other jurisdiction.
>
> If private vehicles are assessed, provide a link to the appropriate legal requirements.

Of the two types of personal property (tangible and intangible), § 192.011, Florida Statutes, requires Florida Property Appraisers to assess only tangible personal property (TPP), excluding inventory (see Exhibit 11-1.1).

The IAAO Standard on Valuation of Personal Property (SVPP) essentially defines TPP as every kind of physical property that is not real property; movable without damage to itself or the real estate (see Exhibit 11-1.2).

BCPAO assesses TPP in accordance with SVPP, the Uniform Standards of Professional Appraisal Practice (USPAP), FAC, and Florida law as detailed throughout this chapter. Figure 1.1 shows examples of assessable TPP.

Railroad, terminal tracks, and other fixed assets are centrally assessed by FDOR and apportioned to each county by track miles under § 193.085, Florida Statutes (see Exhibit 11-1.3).

The Florida Tangible Personal Property Appraisal Guidelines (see Exhibit 11-1.4), which are used as a reference when classifying property, state that if a unit is directly used in a manufacturing process or is a function or extension of such equipment, it is considered assessable TPP.

Motor vehicles are not assessed as tangible personal property by Florida Property Appraisers but are subject to registration and license taxation administered by the Florida Department of Highway Safety and Motor Vehicles (FLHSMV).

Figure 1.1 Assessable Tangible Personal Property (TPP)

Category	Assessed By	Notes	Florida Statute
Business machinery and equipment	County	Tangible personal property held or used in a business	§ 192.011
Computers, routers, and cabling	County	All computer hardware used in a business	§ 192.011
Farm, grove, and dairy equipment	County	Bonifide agricultural business equipment	§ 192.011
Furniture and fixtures	County	Located in commercial establishments	§ 192.011
Leasehold improvements (non-structural)	County	If not classified as real property	§ 192.011
Supplies and non-exempt goods	County	Excludes inventory	§ 192.011, § 196.185
Railroad and railroad terminal property	FDOR	Centrally assessed and apportioned to counties	§ 193.085

QUESTION 2: Is a thorough personal property discovery program in place?

Briefly describe each of the methods, sources, and procedures the jurisdiction uses to discover new or previously escaped personal property accounts.

Indicate which have proven most helpful.

Yes. In accordance with SVPP Standard 4, BCPAO has a thorough TPP discovery program in place:

1. **Self-Reporting**: Self-reporting by business owners is the most effective method for identifying assessable TPP. It helps the TPP Department discover new businesses, business changes such as closures or relocations, and TPP within inaccessible federal properties.

2. **Canvassing**: TPP appraisers are assigned geographic areas within the county to conduct field inspections. These inspections enable the TPP Department to identify and verify businesses and compare observed conditions with assessment records. Fieldwork is conducted toward the end of the calendar year and continues into the beginning of the new year to ensure discovery and verification activities occur very close to the statutory assessment date of January 1.

3. **Auditing**: By reviewing prior-year renditions and asset listings, appraisers may discover unreported assets. During desk (informal) audits, appraisers cross-reference lessor asset listings with lessee listings to ensure assets are accurately assessed. Prior owner asset listings are also reviewed to obtain historical cost data when it is not available from a new owner. (Audits are discussed in more detail in response to Question 11.)

4. **Real Property Records**: Real property records assist in TPP discovery by providing permit and business data to determine the cost of unreported assets, such as signs and leasehold improvements. Review of permit data also assists in determining when a business completed construction and became operational. TPP appraisers compare commercial real property parcels

with associated TPP accounts to identify unreported or new businesses (discussed in more detail in response to Question 5).

5. **State and Local Records**: State and local records that help facilitate the discovery process include state sales and use tax (SUT) reports, county business licenses, and state websites. The SUT reports received from FDOR are used to identify new businesses and verify if existing businesses are still operational. The Brevard County Tax Collector processes business tax accounts and then provides them to BCPAO for review. These records include accounts that were opened, closed, or changed. The Florida Department of Environmental Protection website provides additional business data such as ownership and contact information for businesses with tanks (see Exhibit 11-2.1). This information is valuable when assessing or auditing gas stations when multiple businesses operate at the same location. TPP appraisers also collect data weekly from the Florida Department of State, Division of Corporations, to track new fictitious business names registered in the county (see Exhibit 11-2.2).

6. **Internet Research & Local Publications**: Other TPP discovery processes are applied throughout the year and are integral to the department's overall operations. Social media provides evidence of business opening dates, as grand opening announcements are archived and accessed as needed. Other internet sources, like Chamber of Commerce pages, Yelp, and Google Street View, help to identify the opening or closing of businesses. Local publications also serve as useful discovery tools, including mailers or coupons sent to residences, and local periodicals often found in businesses or distributed via mail.

QUESTION 3: How is personal property appraised?

Explain how the jurisdiction appraises personal property. Indicate the source of the cost schedules and provide copies. Explain whether and how the sales comparison and income approaches are used for different types of personal property.

As detailed in response to Question 1, BCPAO assesses TPP in accordance with all standards, rules, and laws required under SVPP, USPAP, FDOR, and Florida law. The TPP appraisal process considers the cost, sales comparison, and income approaches to value and evaluates the applicability of all eight criteria as defined in § 193.011, Florida Statues (see Exhibit 11-3.1).

Cost Approach: In accordance with SVPP Standard 7.2.1 (see Exhibit 11-3.2), the cost approach is the preferred method for appraising TPP in this jurisdiction. The cost approach relies on historical cost data including asset description, purchase price, purchase date, and economic life. The TPP present worth table (PWT) (see Exhibit 11-3.3) is developed by applying index factors from the FDOR indexing guide (see Exhibit 11-3.4), which is received annually in February, to the depreciation schedule, which is developed internally with adjustments based on market research to reflect current local conditions (see Exhibit 11-3.5).

Sales Comparison Approach: In accordance with SVPP Standard 7.2.2, (see Exhibit 11-3.6), the sales comparison approach is used to verify the PWT values. This approach is most often applied to individual assets, such as machinery or equipment, and is especially useful when preparing Value Adjustment Board (VAB) cases. However, this method is less reliable for valuing large groups of assets, due to the complexity of necessary adjustments such as trade level, value-in-use, and delivery and installation costs. These adjustments make the sales comparison approach less practical for mass appraisal.

Income Approach: As defined in SVPP Standard 7.2.3 (see Exhibit 11-3.7), the income approach is primarily used for appraising leased equipment when the details of the lease agreement are available. However, due to limited income data, this method is rarely used. For most business accounts, estimating the income attributable to personal property is generally impractical, which limits the applicability of this approach. In Florida, utility companies use this approach to value all their property, then allocate a percentage of the value to each county in which they have a presence. BCPAO generally accepts this method in determining the TPP value for these utility properties but is developing a plan for more rigorous audits in line with other recently implemented TPP audits (audits are discussed in more detail in response to Question 11).

QUESTION 4: Is personal property valuation automated?

Indicate whether the personal property valuation process is fully automated. Provide a copy of relevant valuation reports and the notice provided to taxpayers.

Yes. Generation of market value, taxable value, and proposed property tax notices are fully automated in CAMA based on FDOR annual index factors, the TPP Department's PWT, and data collected and entered by staff during the discovery process. CAMA automatically calculates the taxable value by subtracting a qualified exemption up to $25,000 from the market value.

Annual proposed property tax notices (also known in Florida as Truth in Millage, or TRIM, notices) are generated from CAMA data and mailed to each account annually by the vendor, Data Management.

CAMA can also generate corrective TRIM notices on demand, individually or in batches (see Exhibit 11-4.1).

Businesses frequently request a detailed asset valuation breakdown (workpapers) since the TRIM notice only provides total values. CAMA easily generates these workpapers (see Exhibit 11-4.2).

QUESTION 5: Are the real and personal property systems linked to each other?

> Indicate whether the office's real and personal property systems are linked so that it can access data on one while logged into the other.
>
> Explain the linkage and provide a relevant screen print.

Yes. CAMA manages both real property and TPP as separate but fully integrated screens within the same system. From the TPP detail screen, staff may edit the account record to add the associated real property parcel number, which becomes a link to the corresponding real property detail screen (see Figure 5.1).

When a TPP account is linked to a real property account, the TPP account number and business name are also displayed on the real property account detail screen as a link providing the ability to toggle between the TPP and real property screens (see Figure 5.2).

Figure 5.1 TPP Account Detail Screen

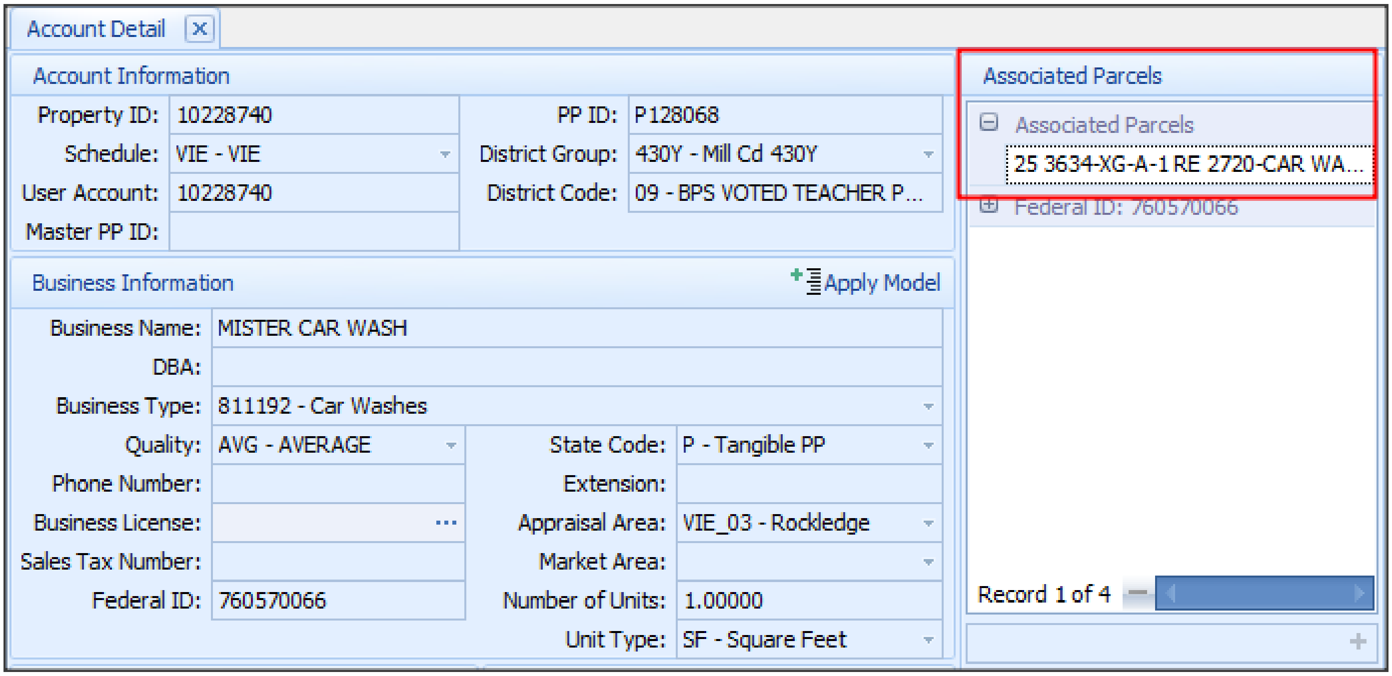
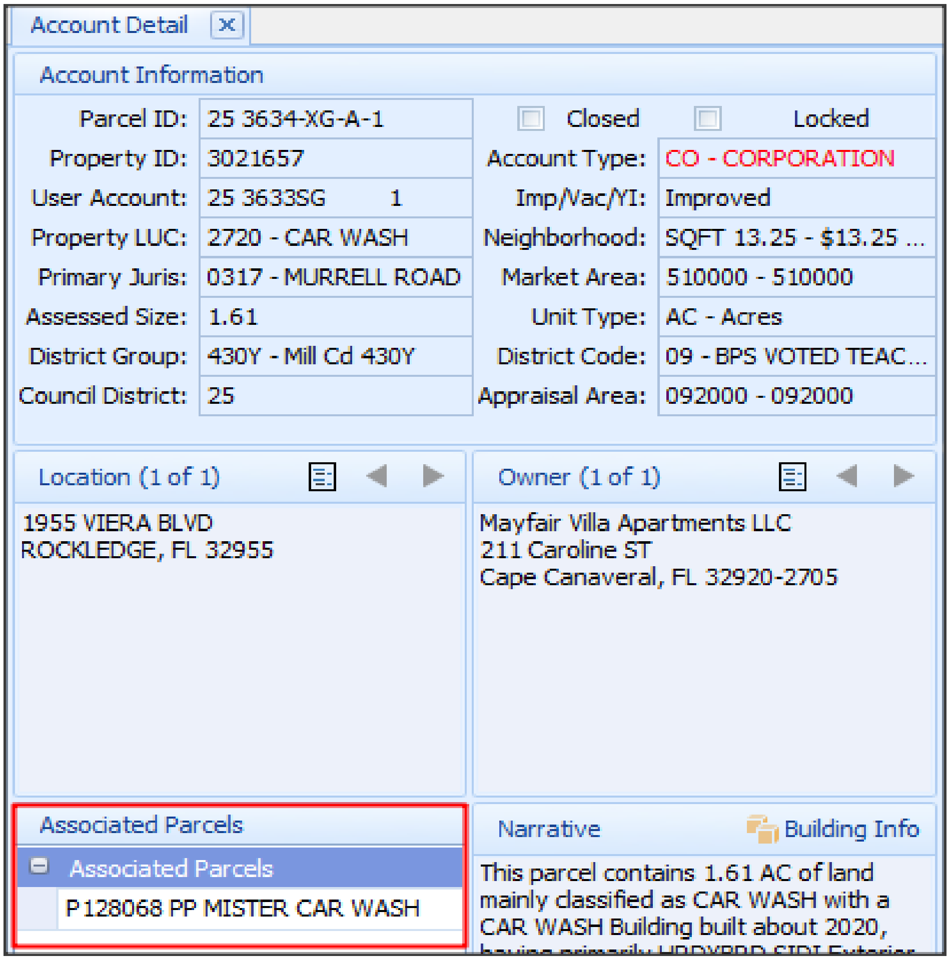


Figure 5.2 Real Property Account Detail Screen

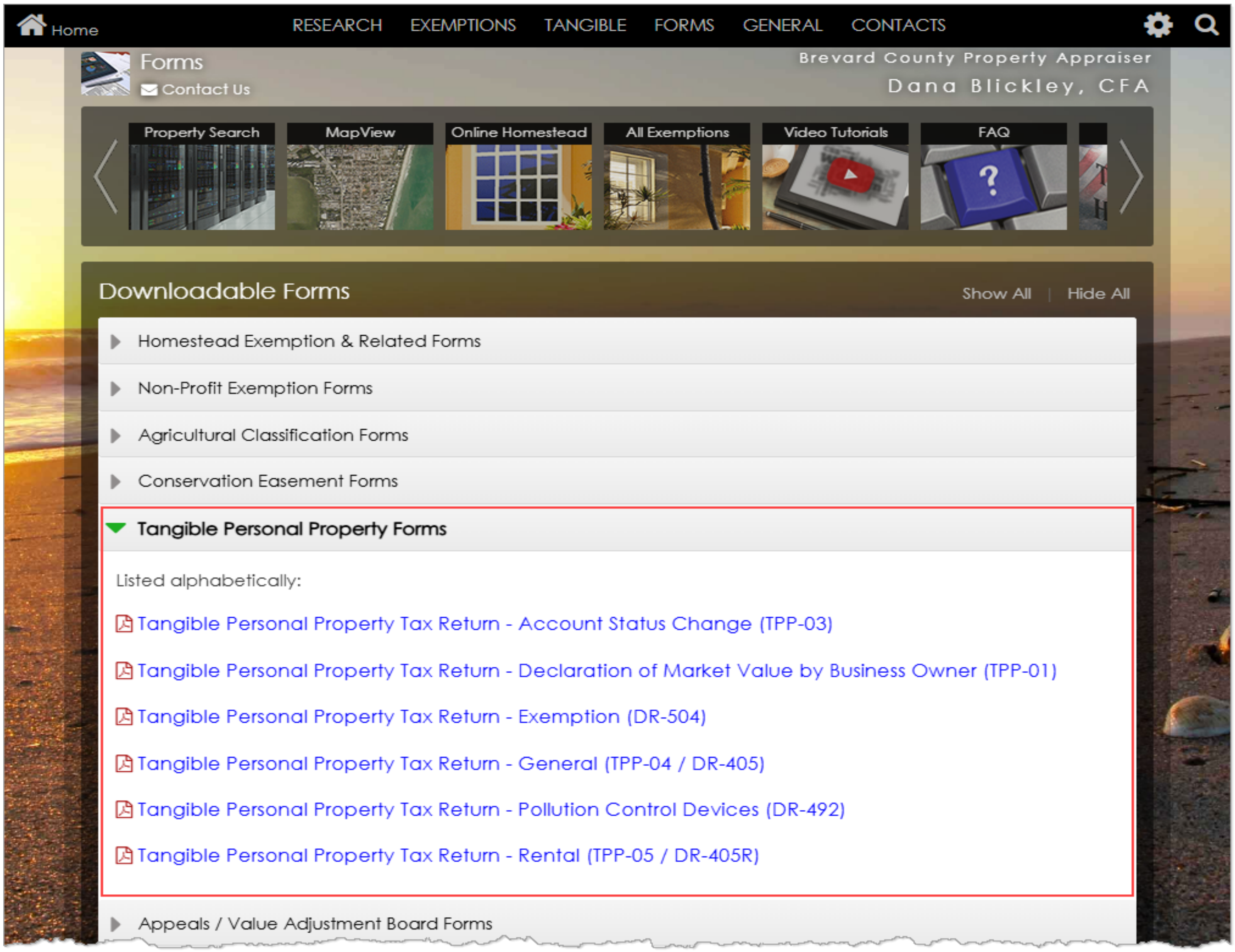


QUESTION 6: Does the jurisdiction provide taxpayers with required reporting forms each year?

Indicate when personal property declarations are mailed and/or made available on-line. Describe follow-up procedures if declarations are not returned by the requested due date. Provide a copy of the forms and related instructions.

Yes. By the end of January each year, BCPAO mails a Tangible Personal Property Tax Return (see Exhibit 11-6.1, Form DR-405) to each business required to file a return under § 193.052, Florida Statutes (see Exhibit 11-6.2). All TPP forms are also available on the BCPAO public website (see Figure 6.1)

Figure 6.1 TPP Forms Available on BCPAO Public Website



If a Tangible Personal Property Tax Return is not received on time, a TPP appraiser reviews the business account to determine if any changes have occurred. If the TPP Department discovers that the recorded mail address is incorrect, the record is updated and the form is mailed again.

After the filing deadline passes, businesses that have not filed are assessed a 25% penalty, and the $25,000 TPP exemption is removed from the account. If no prior-year return data exists, the TPP appraiser estimates the value in accordance with § 193.073, Florida Statutes (see Exhibit 11-6.3).

QUESTION 7: Has the jurisdiction taken steps to facilitate reporting by taxpayers?

Describe how the office facilitates (eases) taxpayer reporting. Note whether the steps undertaken have improved compliance or the efficiency of processing returns.

Yes. BCPAO has streamlined the reporting process by mailing a DR-405 form to all businesses required to file, providing a fillable PDF version on the BCPAO public website, and including instructions for email submission where applicable. The TPP Department has also revised the extension request process to improve efficiency and documentation for business owners and TPP staff as detailed below. BCPAO also welcomes in-person help with filing TPP returns at the Titusville office, although in-person filing is becoming less common.

As a courtesy, BCPAO mails each DR-405 form with a self-addressed return envelope using local vendor, Data Management. The DR-405 forms are also mailed to all leasing companies along with a letter explaining the reason they are receiving the form, and that it can optionally be submitted via email.

The TPP Department verifies that mail addresses in CAMA are current to ensure businesses receive their forms. Throughout the year, the TPP Department reviews the Brevard County Tax Collector's business address change report and updates CAMA accordingly. The TPP Department also examines all returned mail. If an address change is discovered or reported after the bulk mailout, BCPAO mails a duplicate form to the business at the new address.

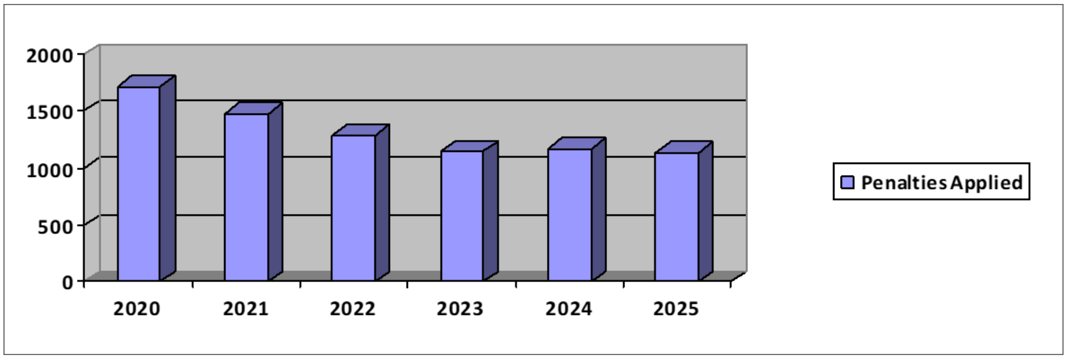
The online form was recently updated so that entering the business account number automatically populates a barcode on the form, facilitating more accurate and efficient internal form processing.

BCPAO has a designated TPP email address monitored by a TPP data specialist and the department director. All forms, mailed correspondence, and the BCPAO public website clearly inform filers that returns may be submitted to this email address. This improves efficiency for businesses and staff and provides better documentation of receipt and timely filing. This also facilitates communication with businesses by expanding the TPP Department's records to include the business' email address.

Per § 193.063, Florida Statutes, (see Exhibit 11-7.1), TPP filers may request a 30-day extension for filing returns. The TPP Department recently updated this process to include a designated email account that automatically replies to extension requests, granting the extension. Filers are asked to attach a copy of the email reply to their TPP return to immediately inform staff that the extension was granted. This update has streamlined the process by eliminating the time and expense of individually processing extension requests and mailing extension approval letters.

Figure 7.1 shows how the efficiency improvements the TPP Department implemented resulted in a significant decrease in TPP accounts with non-filer penalties followed by a general leveling off to current numbers.

Figure 7.1 TPP Accounts with Non-Filer Penalties Following Process Improvements



QUESTION 8: Does the jurisdiction take remedial action when a taxpayer fails to respond?

Indicate legal remedies for failure to comply and provide a link to the relevant legislation. Describe what steps the office takes when a taxpayer fails to submit a personal property declaration. Provide at least one example.

Yes. If a business fails to file an initial personal property declaration (TPP return), the appraiser reviews the account to confirm that the business was operational on January 1 of the current roll year and that contact information for the account is correct to ensure all available methods to reach the owner have been attempted. If the business was not open on January 1, no remedial action is taken, and the account is deactivated. If the mail address is incorrect, the record is updated and a duplicate form is mailed. If a phone number or email address is available, BCPAO will attempt to contact the business through those methods as well.

Per 12D-8.005, FAC (see Exhibit 11-8.1), once all attempts to contact the business have been exhausted, the appraiser will develop a TPP assessment based on the best available information. In accordance with § 193.072, Florida Statutes, (see Exhibit 11-8.2), a 25% non-filer penalty will be applied, and the account will not receive the $25,000 TPP exemption for that year or any subsequent year until the business properly files a TPP return.

If a business fails to file in the current roll year but filed the previous roll year, a 25% non-filer penalty is applied, the prior year's value is carried to the current year and adjusted as necessary, and any TPP exemption up to $25,000 is removed.

One example of remedial action taken was when a new car wash failed to file. The business is a franchise, so there were comparable car washes that filed that year. The associated real estate account had permits issued that included construction and equipment installation costs. After unsuccessful attempts to contact the business, the appraiser assessed the property considering both the allocated installed costs and comparable costs. A 25% penalty was applied, and no exemption was granted.

QUESTION 9: Are personal property returns retained in a central repository?

Describe what steps are taken once a personal property return is received. Indicate whether personal property data is maintained in central repository. When declarations are returned by mail, indicate whether they are imaged and maintained in a document management or other on-line retrieval system.

Yes. Hard copy TPP returns are scanned and stored in the document management system linked to CAMA. Digital TPP returns are stored in the same system. TPP returns are digitally retained in perpetuity and can be retrieved through either system. Hard copy TPP returns are retained for one year within the TPP Department and shredded following conclusion of VAB hearings.

QUESTION 10: Does the personal property system flag abnormal year-to-year changes?

Indicate whether the personal property system flags accounts with abnormal year-to-year changes or other irregularities. If so, briefly describe the process. Indicate whether edit thresholds are predetermined or can instead be customized to report atypical value changes.

Yes. CAMA produces reports showing value change ratios from year to year (see Figure 10.1). Staff can generate these reports for all accounts or filter them by business type, geographic area, or value range. Threshold filters also allow targeted ratio review. Reviewing this report helps identify outlier ratios and correct errors before annual assessment roll submission.

Figure 10.1 Current vs. Previous Value Difference Report

Personal Property Current VS. Previous by Year, & Difference

ACCT#	Business Name	Prior Tax Code	Tax Code	Prior Value	2025 Current Value	Difference	Ratio
429130	PNC EQUIPMENT FINANCE LLC	S	S	$206,860	$380,720	$173,860	1.840%
003502	GREEN THUMB LANDSCAPING INC	P	P	$320,520	$494,440	$173,920	1.543%
102076	SOUTHEAST SERVICES OF CFL INC	P	P	$51,370	$228,060	$176,690	4.440%

CAMA also produces reports that flag irregularities, such as when a checkbox is unchecked, excluding an asset from valuation (see Figure 10.2). This condition typically results from a keying error because all assets in the system should be subject to valuation. This report allows staff to quickly identify and correct these errors.

Figure 10.2 Not Included in Value Asset Report

Not Include In Value Asset Report

4:16:32PM

Acct#	Parcel ID	DBA	Asset_description	curr_value	Total Value
002599	P002599		060 - 6 YEAR ECONOMIC LIFE	$450	
046894	P046894		010 - 10 YEAR ECONOMIC LIFE	$110	
046894	P046894		060 - 6 YEAR ECONOMIC LIFE	$100	
118563	P118563		060 - 6 YEAR ECONOMIC LIFE	$21,240	

QUESTION 11: Does the office conduct routine audits?

Describe the office's personal property audit program and whether it complies with the Standard on Valuation of Personal Property.

Indicate the number and percentage of accounts that were audited over the past three years.

If available, provide statistics on the amount of personal property value added as a result of the audits.

Describe the background and training of personal property auditors.

Yes. Per SVPP Standard 6, (see Exhibit 11-11.1) BCPAO conducts a review audit of every business account that produces a tax bill (tax bills are only produced for accounts with an assessed value greater than the $25,000 exemption). As detailed in IAAO Course 501: Personal Property Auditing, a review audit includes three processes: review, telephone correspondence, and physical inspection (see Exhibit 11-11.2), as detailed below.

The review process begins with appraisers examining TPP tax returns for accuracy. A general overview of the reported data allows the appraiser to determine if the assets appear consistent with the industry. The appraiser also compares the return to the prior year's filing. Any unexplained changes require follow-up communication with the business. When necessary, the appraiser will send a hand-tool letter (see Exhibit 11-11.3). This letter satisfies § 193.073, Florida Statutes (see Exhibit 11-6.3), which requires Florida Property Appraisers to notify a business when an erroneous or incomplete return is received, before the TRIM notice is mailed pursuant to § 200.069, Florida Statutes (see Exhibit 11-11.4), and to provide the business 30 days to submit a corrected return.

If a business files a petition with the VAB, the appraiser expands the review to a desk (informal) audit. During this process, the office requests additional records from the business. This request occurs through an evidence request letter (see Exhibit 11-11.5), which also asks the business to contact the TPP Department to schedule an on-site inspection. In most cases, the requested documentation resolves the issue, and a formal audit is not required.

The TPP Department also sends a waived letter (see Exhibit 11-11.6) to business accounts determined to qualify for a filing waiver because the assessed value is below the $25,000 exemption threshold. This letter currently targets accounts with the oldest filings. This review identifies businesses that closed or relocated. The review also identifies businesses that were not in compliance with § 196.183, Florida Statute, (see Exhibit 11-11.7), which requires businesses to file a return when their TPP value exceeds the $25,000 exemption.

The office does not employ dedicated auditors or use third-party auditors. TPP appraisers and department director perform all TPP audits. All staff involved in these audits have completed audit training, including IAAO Course 501: Personal Property Auditing.

In 2025, the department processed 6,225 returns, with 60% (3,704) reviewed. The office received 38 VAB petitions. Therefore, fewer than 1% of accounts required informal audits. The first mailing of the waived letter resulted in $207,710 in value added to the assessment roll, and 81 businesses were identified as closed and removed from the assessment roll.

In 2024, the department processed 6,178 returns, with 59% (3,674) receiving a review audit. The office received 87 VAB petitions, and therefore 1.4% of accounts required informal audits. In 2023, the department processed 6,297 returns, with 58% (3,672) receiving a review audit. The office received 98 VAB petitions, and therefore 1.5% of accounts required informal audits.

Future endeavors for further improving accuracy include performing additional informal audits beyond accounts involved in VAB petitions. This process, together with existing procedures, supports compliance with SVPP Standard 6.2 (see Exhibit 11-11.8).

EXHIBITS – Chapter 11