

CITY OF JACKSONVILLE, FLORIDA

PROPERTY APPRAISER

DEPARTMENT VISION:

To earn the public's trust.

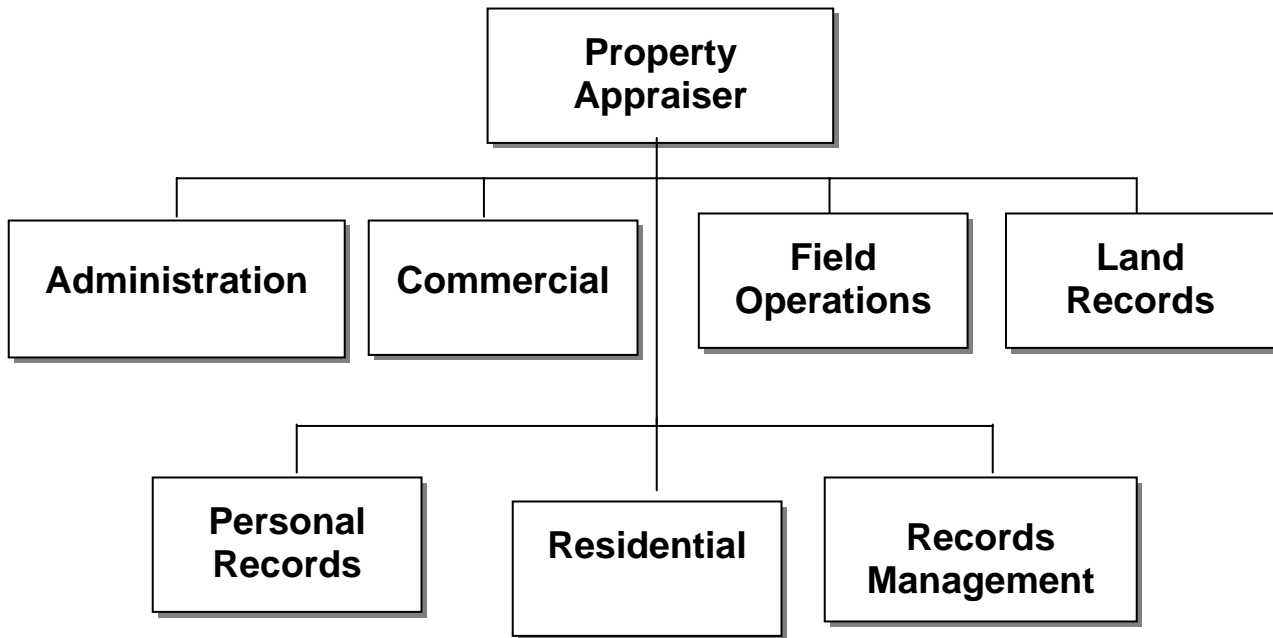
DEPARTMENT MISSION:

We will:

Produce a fair, equitable and accurate tax roll as required by law.

Focus on our customers – the taxpayers.

Support the continuous personal and professional development of our employees.



CITY OF JACKSONVILLE, FLORIDA

PROPERTY APPRAISER

EXPENDITURES BY DIVISION	FY 08 Actual	FY 09 Budget	FY 10 Approved	Dollar Change	Percent Change
ADMINISTRATION					
PERSONNEL EXPENSES	992,458	986,511	1,299,898	313,387	31.8%
OPERATING EXPENSES	1,409,093	1,313,290	1,010,267	-303,023	-23.1%
CAPITAL OUTLAY	46,724	1	1	0	0.0%
DIVISION TOTAL	2,448,275	2,299,802	2,310,166	10,364	0.5%
COMMERCIAL					
PERSONNEL EXPENSES	1,076,528	1,079,314	1,054,312	-25,002	-2.3%
OPERATING EXPENSES	49,018	65,499	101,719	36,220	55.3%
DIVISION TOTAL	1,125,546	1,144,813	1,156,031	11,218	1.0%
CAPITAL PROJECTS					
CAPITAL OUTLAY	58,950	0	0	0	
DIVISION TOTAL	58,950	0	0	0	
FIELD OPS					
PERSONNEL EXPENSES	1,286,458	1,398,996	1,420,535	21,539	1.5%
OPERATING EXPENSES	260,677	297,000	291,313	-5,687	-1.9%
DIVISION TOTAL	1,547,135	1,695,996	1,711,848	15,852	0.9%
LAND RECORDS					
PERSONNEL EXPENSES	1,296,828	1,349,177	1,138,740	-210,437	-15.6%
OPERATING EXPENSES	18,316	48,572	104,981	56,409	116.1%
DIVISION TOTAL	1,315,144	1,397,749	1,243,721	-154,028	-11.0%
PERSONAL RECORDS					
PERSONNEL EXPENSES	653,674	680,063	690,278	10,215	1.5%
OPERATING EXPENSES	22,658	38,908	76,532	37,624	96.7%
DIVISION TOTAL	676,332	718,971	766,810	47,839	6.7%
RESIDENTIAL					
PERSONNEL EXPENSES	1,033,333	1,093,080	1,115,889	22,809	2.1%
OPERATING EXPENSES	7,858	75,158	74,120	-1,038	-1.4%
DIVISION TOTAL	1,041,191	1,168,238	1,190,009	21,771	1.9%
RECORDS MANAGEMENT					
PERSONNEL EXPENSES	690,356	803,016	821,959	18,943	2.4%
OPERATING EXPENSES	111,095	123,939	157,593	33,654	27.2%
DIVISION TOTAL	801,451	926,955	979,552	52,597	5.7%
TOTAL EXPENDITURES	9,014,025	9,352,524	9,358,137	5,613	0.1%

2009-2010 ANNUAL BUDGET

CITY OF JACKSONVILLE, FLORIDA

PROPERTY APPRAISER

AUTHORIZED POSITIONS	FY 08	FY 09	FY 10	Change
ADMINISTRATION	10	10	14	4
COMMERCIAL	16	15	14	-1
FIELD OPS	33	32	32	0
LAND RECORDS	25	25	21	-4
PERSONAL RECORDS	13	12	12	0
RESIDENTIAL	17	18	19	1
RECORDS MANAGEMENT	14	16	16	0

PART TIME HOURS	FY 08	FY 09	FY 10	Change
ADMINISTRATION	2,080	2,080	2,080	0
PERSONAL RECORDS	2,080	2,080	2,080	0

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Administration

FUNCTION:

The Administrative Division supports the department through financial, human resources and information technology services. The division also educates taxpayers about pertinent laws and services through its community outreach efforts. The goal of the division is to implement programs and policies that allow the department to meet its vision and help employees better serve their customers. The division develops the annual tax roll while also providing all technological services within the department.

HIGHLIGHTS:

- The Administration will convert the CAMA (computer assisted mass appraisal) database to enhance both data management and inter-face with the current GIS system.
- The division will install a new operating system to improve its ability to maintain operations locally.
- The division renegotiated the vendor contract for maintenance and support of the CAMA system, a savings of \$503,967 over the next four (4) years

ANALYSIS:

Personnel Expenses

The increase of \$313,387 is mainly attributable to the transfer of four (4) positions and related employee benefits from the Land Records Division to the Administration Division.

Operating Expenses

The net decrease of \$303,023 is mainly attributable to a decrease in information technology charges of \$164,388, telecommunication charges of \$51,388 and repairs and maintenance of \$132,191. This is somewhat offset with an increase in legal of \$50,554 for a fee appraiser expert to prevent tax losses.

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Commercial

FUNCTION:

The Commercial Division assesses all commercial property in Duval County including industrial land, vacant commercial property and property with business, retail, office, multi-family and industrial structures. Commercial appraisers use three standard appraisal methods-the market, cost and income approaches- to determine value. Market data is used to develop parameters for like groups of properties which are applied uniformly and equitably throughout the county.

HIGHLIGHTS:

- The commercial appraisal division will improve the compilation, model descriptions and organization of supporting market data for income models.
- In response to the recent legislative changes, the division will continue the implementation, employee training and quality control of the 10% non-homestead assessment cap.

ANALYSIS:

Personnel Expenses

The decrease of \$25,002 is the result of the transfer of one (1) position to the Residential Division.

Operating Expenses

The increase of \$36,220 is mainly attributable to a \$33,223 increase in information technology charges for data center costs.

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Field Operations

FUNCTION:

The Field Operations Division physically inspects property in Duval County to ensure that details are correct in the Property Appraiser's date base. Florida law (F.S 193.023) requires all county property appraisers to inspect all property at least once every five years. The division's field appraisers canvas neighborhoods and also respond to customer requests and permits where work is under way or has been completed.

HIGHLIGHTS:

- The division will continue physical inventories while also developing new policies and procedures for utilizing image technology.
- The division will continue its focus on new construction utilizing photography to assist in the accurate setting of quality grades.
- Field appraisers will be trained to perform data entry to further enhance efficiency.

ANALYSIS:

Personnel Expenses

The increase of \$21,539 is attributable to various increases in employee benefits.

Operating Expenses

The slight decrease of \$5,687 is mainly attributable to travel and other operating supplies.

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Land Records

FUNCTION:

The Land Records Division maintains the inventory of property on every parcel in Duval County. The division updates property maps and ownership information by monitoring all recorded documents for changes in ownership status. This includes sales and transfers of ownership. The county's property maps change when the composition of the land changes and the division's cadastralists adjust them accordingly.

HIGHLIGHTS:

- The division will modernize its operating systems to allow work and generated maps to be transferred digitally, further reducing the need for hard copies.
- The division has reassigned staff to accommodate shifts in work volume which will provide a heightened focus on quality production and efficiency.

ANALYSIS:

Personnel Expenses

The decrease of \$210,437 is mainly attributable to a transfer of four (4) positions and related employee benefits to the Administration Division.

Operating Expenses

The increase of \$56,409 is mainly attributable to an increase of \$55,237 in information technology charges.

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Personal Records

FUNCTION:

The Personal Records Division is responsible for assessing all business assets other than real estate in Duval County. Florida law requires businesses to report and pay taxes on tangible property such as office furniture and equipment, tools, machinery and leased equipment. Owners of rental property must also report assets such as furniture and appliances. The division sends out annual returns to businesses and determines value based on costs of assets and state guidelines which utilize depreciation factors.

HIGHLIGHTS:

- The division will continue to scan and store returns electronically rather than manually. This will reduce manpower needed to sort and file returns and will improve accessibility to data.
- The division will begin a process to develop programming which will allow taxpayers to file returns electronically. In addition to providing convenience for the taxpayer, this effort should accelerate internal processing time.

ANALYSIS:

Personnel Expenses

The slight increase of \$10,215 is mainly attributable to employee benefits.

Operating Expenses

The increase of \$37,624 is mainly attributable to higher information technology costs for data services.

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT: Property Appraiser

DIVISION: Residential

FUNCTION:

The Residential Division is responsible for assessing all developed residential property with single family homes, multifamily properties up to (9) nine units, mobile homes and condominiums as well as vacant residential land and agriculture land. The division's appraisers determine fair market value for all residential property in Duval County using computer modeling and standardized appraisal techniques that consider market trends and factors such as property features and conditions.

HIGHLIGHTS:

- The division will increase efficiency by streamlining processes and further standardizing appraisal methods.
- In an effort to ensure uniformity of presentations before the value adjustment board, the division continues to standardize the format and method in which information is presented as new state rules are developed.

ANALYSIS:

Personnel Expenses

The increase of \$22,809 is mainly attributable to a transfer of (1) one position and associated employee benefits from the Commercial Division.

Operating Expenses

The slight decrease of \$1,038 is mainly the result of a decrease in travel.

CITY OF JACKSONVILLE, FLORIDA

DEPARTMENT:	Property Appraiser
DIVISION:	Records Management

FUNCTION:

The Records Management Division assists customers who call and e-mail the Property Appraiser's Office as well as those who come into the office for service. The division is responsible for processing all exemption applications as well as notifying citizens who are eligible to file for homestead and other exemptions. The division's customer service representatives explain the tax roll and various documents upon the customer's request. The division also represents the Property Appraiser's Office at community workshops to educate citizens on the Property Appraisers' Office processes and services.

HIGHLIGHTS:

- The division will focus on increasing efficiency and productivity through teambuilding and training.
- The division will standardize the format and method in which information is presented to ensure uniformity of presentations before the value adjustment board.
- The division will continue to aggressively investigate exemption abuse and provide education to the public on new laws and procedures.

ANALYSIS;

Personnel Expenses

The increase of \$18,943 is mainly attributable to an increase in pension and group health.

Operating Expenses

The increase of \$33,654 is mainly attributable to an increase in the information technology division (ITD) data center service allocation of \$41,662. This is offset somewhat with a decrease of \$10,659 in professional services.