

# CITY OF JACKSONVILLE, FLORIDA

## PROPERTY APPRAISER

### DEPARTMENT VISION:

To earn the public's trust.

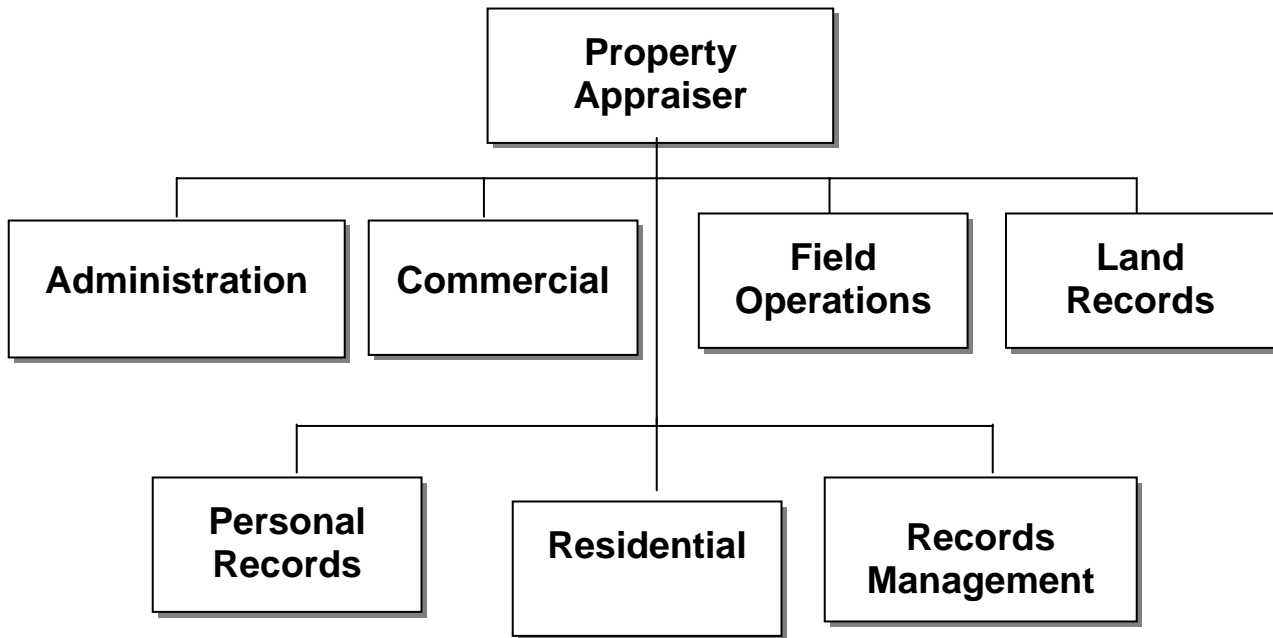
### DEPARTMENT MISSION:

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 09 Actual	FY 10 Budget	FY 11 Approved	Dollar Change	Percent Change
ADMINISTRATION					
PERSONNEL EXPENSES	1,087,507	1,299,898	1,246,485	-53,413	-4.1%
OPERATING EXPENSES	1,187,858	1,010,267	994,619	-15,648	-1.5%
CAPITAL OUTLAY	77,655	1	1	0	0.0%
DIVISION TOTAL	2,353,021	2,310,166	2,241,105	-69,061	-3.0%
COMMERCIAL					
PERSONNEL EXPENSES	1,020,007	1,054,312	1,035,562	-18,750	-1.8%
OPERATING EXPENSES	69,658	101,719	83,014	-18,705	-18.4%
DIVISION TOTAL	1,089,665	1,156,031	1,118,576	-37,455	-3.2%
FIELD OPS					
PERSONNEL EXPENSES	1,323,048	1,420,535	1,391,091	-29,444	-2.1%
OPERATING EXPENSES	284,270	291,313	204,717	-86,596	-29.7%
DIVISION TOTAL	1,607,318	1,711,848	1,595,808	-116,040	-6.8%
LAND RECORDS					
PERSONNEL EXPENSES	1,212,369	1,138,740	1,017,714	-121,026	-10.6%
OPERATING EXPENSES	51,996	104,981	49,141	-55,840	-53.2%
DIVISION TOTAL	1,264,365	1,243,721	1,066,855	-176,866	-14.2%
PERSONAL RECORDS					
PERSONNEL EXPENSES	672,166	690,278	665,621	-24,657	-3.6%
OPERATING EXPENSES	34,362	76,532	54,941	-21,591	-28.2%
DIVISION TOTAL	706,528	766,810	720,562	-46,248	-6.0%
RESIDENTIAL					
PERSONNEL EXPENSES	1,062,883	1,115,889	1,040,313	-75,576	-6.8%
OPERATING EXPENSES	80,177	74,120	50,338	-23,782	-32.1%
DIVISION TOTAL	1,143,060	1,190,009	1,090,651	-99,358	-8.3%
RECORDS MANAGEMENT					
PERSONNEL EXPENSES	792,506	821,959	815,163	-6,796	-0.8%
OPERATING EXPENSES	117,879	157,593	127,168	-30,425	-19.3%
CAPITAL OUTLAY	4,968	0	0	0	
DIVISION TOTAL	915,353	979,552	942,331	-37,221	-3.8%
TOTAL EXPENDITURES	9,079,311	9,358,137	8,775,888	-582,249	-6.2%

## 2010-2011 ANNUAL BUDGET

## CITY OF JACKSONVILLE, FLORIDA

### PROPERTY APPRAISER

<b>AUTHORIZED POSITIONS</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>Change</b>
ADMINISTRATION	10	14	14	0
COMMERCIAL	15	14	15	1
FIELD OPS	32	32	32	0
LAND RECORDS	25	21	20	-1
PERSONAL RECORDS	12	12	12	0
RESIDENTIAL	18	19	19	0
RECORDS MANAGEMENT	16	16	16	0

<b>PART TIME HOURS</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>Change</b>
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.

### **ANALYSIS:**

#### Personnel Expenses

The net decrease of \$53,413 is mainly attributable to a decrease of \$54,156 in salaries. This is offset somewhat with an increase of \$743 in employee benefits.

#### Operating Expenses

The net decrease of \$15,648 is mainly attributable to a decrease of \$49,794 in telecommunication charges. This is offset somewhat with an increase of \$35,959 in legal.

## 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.

### **ANALYSIS:**

#### Personnel Expenses

The net decrease of \$18,750 is mainly attributable to a decrease in salaries and employee benefits. This is offset somewhat with the transfer of one (1) position from the Land Records Division.

#### Operating Expenses

The net decrease of \$18,705 is mainly attributable to a decrease of \$5,139 in telecommunication charges and \$13,011 in ITD charges.

## 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 complete and begin a new 5-year review of all property in the county as outlined in the Florida Statutes. Field Appraiser duties will be realigned to further enhance the inspection process.
- The division began testing and developed guidelines for use of image technology as part of the inspection process. The division will utilize new aerial imagery software where possible to increase overall efficiency and accuracy in property inspection.

### **ANALYSIS:**

#### Personnel Expenses

The net increase of \$29,444 is mainly attributable to a decrease of \$36,532 in salaries. This is offset somewhat with an increase of \$7,088 in employee benefits.

#### Operating Expenses

The net decrease of \$86,596 is mainly attributable to a decrease of \$14,066 in radio, \$6,116 in telecommunication charges, \$21,069 in fleet vehicle rental, \$39,485 in ITD charges and \$4,900 in travel expense.

## 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 continue to focus on the overall data and record quality by implementing expanded public record searches including the use of court documents and driver license information.
- The division designated a staff position to researching and maintaining accuracy in Tax Roll contact information. This will help increase successful delivery of the proposed property notices and tax bills.
- The division will continue to update the Tax Roll within 5 days following the recording of lot and block property transactions.

### **ANALYSIS:**

#### Personnel Expenses

The net decrease of \$121,026 is mainly attributable to a decrease of \$92,520 in salaries that includes the transfer of one (1) position to the Commercial Division and \$28,506 in employee benefits.

#### Operating Expenses

The net decrease of \$55,840 is mainly attributable to a decrease of \$41,684 in ITD charges and \$11,347 in telecommunication 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 is in the first stage of modeling business types which will provide for greater accuracy in assessments.

### **ANALYSIS:**

#### Personnel Expenses

The net decrease of \$24,657 is mainly attributable to a decrease of \$15,742 in salaries and \$8,915 in employee benefits.

#### Operating Expenses

The net decrease of \$21,591 is mainly attributable to a decrease of \$18,228 in ITD charges and \$3,243 in telecommunication charges.



## 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 continue to utilize available technology in an effort to bolster efficiency in response to the increased volume of the Value Adjustment Board hearings.

### **ANALYSIS:**

#### Personnel Expenses

The net decrease of \$75,576 is mainly attributable to a decrease of \$69,646 in salaries and \$5,950 in employee benefits.

#### Operating Expenses

The net decrease of \$23,782 is mainly the result of a decrease of \$13,440 in ITD charges, \$7,995 in telecommunication charges, \$600 in employee training and \$559 in dues, subscriptions and memberships.

## CITY OF JACKSONVILLE, FLORIDA

<b>DEPARTMENT:</b>	Property Appraiser
<b>DIVISION:</b>	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 plans to implement a new On-Line Homestead Exemption Application which will allow property owners to apply for exemptions without visiting the office.

### ANALYSIS;

#### Personnel Expenses

The net decrease of \$6,796 is mainly attributable to a decrease of \$19,197 in salaries. This is offset somewhat with an increase of \$12,401 in employee benefits.

#### Operating Expenses

The net decrease of \$30,425 is mainly attributable to a decrease of \$23,004 in ITD charges and \$8,491 in telecommunication charges.