

**Office of Policy and Budgetary Affairs**  
**Board of County Commissioners, Miami-Dade County**

**Constitutional Office of the Property Appraiser**

On May 5, 2022, the Miami-Dade County Board of County Commissioners held a Special Meeting to discuss the transition to and implementation of five elected constitutional offices. One of the items adopted at the Special Meeting was Special Item No. 5 which, among other things, directed the Office of Policy and Budgetary Affairs to study the functions, responsibilities and operations of the County Property Appraiser for the ten (10) largest counties in Florida.

The questions included below will serve as the basis for the conversation between our office and the appropriate representatives from your County's Property Appraiser.

**County Demographics**

**County:** LEE

**Population:** 818,000 (<https://worldpopulationreview.com/us-counties/fl/lee-county-population>)

**Number of Folios:** 556,993 Real Estate folios; 87,210 Tangible Personal Property folios

**Property Appraiser**

**Staffing & Personnel**

**Budgeted Full-Time Employees:** FY 2022-23 – 87 including the elected official

**Budgeted Part-Time Employees:** FY 2022-23 – none

**Are Property Appraiser Employees Considered County Employees? If not, please explain:** Not BoCC employee, separate constitutional office.

**Bargaining Units:** None.

**Funding & Administrative Support**

**Total Adopted Budget (detailed by funding source):** FY 2022-23 \$10,903,040 (proposed). Approximately 85% of funding is received by the Lee County BoCC for the County and 46 dependent districts. The balance is funded by 26 independent special districts.

**How Much Revenue Does Your Office Collect in Fees?:** FY 2021-22 \$611,000 non-ad valorem fee agreements (103)

**Number of Owned/Leased Facilities and Their Purpose:** 1

**Support Functions Received from the County (IT, Human Resources, Financial Administration, etc.):** Benefits administration through the BoCC's self-funded health plan

**Support Functions Provided to the County:** GIS through a MOU

**Does Your Office Share Property Data with Other Jurisdictions?:** *Lee County, 6 municipalities*

### **Operations & Additional Functions**

**Number of Satellite/Regional Offices:** *None*

**Number of Owned/Leased Facilities and Their Purpose:** *None*

**Do You Have Agreements with Other Government or Non-Government Entities to Collect Non-Ad Valorem Assessments?:** *No "Collection" agreements; Tax Roll Administration agreements-Yes (i.e. pass ad valorem/non ad valorem values to Tax Collector). Informational Note: Lee has 87 ad valorem authorities and over 200 non ad valorem authorities. The Property Appraiser does not administer all of them.*

**What Role Does the Office of the Property Appraiser Have with the Value Adjustment Board?**  
*The Property Appraiser defends values in front of the VAB/Special Magistrate. The PA reconciles and balances the VAB decisions in concert with the Post-VAB Final Tax Roll.*

**If any, List Additional Functions Performed Beyond Statutory Duties:** *Click or tap here to enter text.*

**Contact Person (Name, Title, E-Mail, Phone Number):** *Missy Flynt, Executive Assistant, [flyntm@leepa.org](mailto:flyntm@leepa.org), 239-533-6190*

**If available, please attach the following documents with your response:**

- Table of Organization
- Any Service Agreement(s) with the County
- Any Agreements with other Constitutional Offices
- Any Agreements with other Jurisdictions