



PB² Performance Report

No. 98-73

March 1999

DOR Property Tax Administration Program's PB² Measures Show Improved Performance

This report assesses the performance of the Department of Revenue's Property Tax Administration Program based on 1997-98 measures and comments on measures proposed for 1999-2000 under performance-based program budgeting (PB²).

Summary

- For the 1997-98 year, the performance of the Property Tax Administration Program met its standards and slightly exceeded the previous year.
- Tax roll uniformity remained high in Fiscal Year 1997-98, but declined slightly from the previous year.
- Decreases in tax refund requests, number of tax roll review notices (issued due to tax roll problems), and the number of tax roll defects, indicate program oversight of county property appraisers appears to be effective.
- The percentage of taxing authorities in total or substantial truth in millage (TRIM) compliance on initial submission increased indicating improved program supervision.
- The program needs additional PB² measures to allow accountability for its oversight of tangible personal property assessments by county property appraisers and the quality of its processes for ensuring that property appraisers' assessments of property are at just value, as required by statute.
- The program's accountability system met OPPAGA expectations in three of four areas. The program's performance measures do not assess all program functions and need some modifications.
- We discussed our findings with the Executive Director of the Department of Revenue and program management. The department's response is included in this report.

Background

Counties, school districts, municipalities, and some special districts are authorized by law to levy ad valorem taxes. County property appraisers are responsible for assessing the value of property, and these assessments are used to determine the amount of ad valorem taxes property owners must pay. In order to ensure that taxpayers are treated equitably within a county and between counties, the Florida Constitution and state law require county property appraisers to assess property value uniformly and at just value. This requirement also helps to ensure that state and local funds are distributed equitably among school districts through the Florida Educational Finance Program. School districts are required by state law to contribute local property tax revenues based on the assessed value of property in the district. Without proper state review of the efforts of property appraisers to assess just value, counties with levels of property assessments below just value could receive proportionately more state aid than counties assessed at the legal level.

The Department of Revenue's Property Tax Administration Program is intended to ensure that taxpayers are treated equitably by county property appraisers, tax collectors, and taxing authorities across the state and to facilitate the equitable distribution of state funds among school districts.

The Property Tax Administration Program supervises the assessment of property values and the administration of property taxation by

- providing 67 county property appraisers, 67 tax collectors, and more than 600 taxing authorities and their staff with supervision, aid, and assistance to ensure compliance with Florida statutes and administrative rules ;
- providing technical assistance and advisement to elected officials, attorneys, and taxpayers;
- reviewing ad valorem tax refund requests involving changes to the assessed value of property and all tax certificate corrections and cancellations;
- ensuring taxing authority compliance with the Truth in Millage statute by evaluating and analyzing for approval the TRIM documents, which are submitted by the 600+ taxing authorities and provide proof of compliance; and
- analyzing county tax rolls prepared by the property appraisers to ensure the legal valuation of property within and among counties.

Performance

The program met its performance expectations in Fiscal Year 1997-98 and overall performance improved slightly above the level achieved in the previous year. Tax roll uniformity, which results in tax equity for property owners, remained high in Fiscal Year 1997-98, indicating effective program oversight of property appraisers. Program supervision to ensure local taxing authority compliance with the truth in millage statutes also improved during Fiscal Year 1997-98.

The output measures related to the oversight of county property appraisers indicate that the property appraisers are making fewer errors, their performance is better, and department oversight efforts are effective. In Fiscal Year 1997-98, the percentage of classes of at least 90% level of assessment was higher than the standard, tax roll uniformity was better than the standard, and the refund requests were fewer than the standard, all of which indicate better property appraiser performance. These outcome measure results are consistent with the output results indicating better property appraiser performance. See Appendix A for a more detailed discussion of our recommendations for the program's measures.

Proposed Performance Measures

Although the measures for this program have become more comprehensive over the three years it has been under PB², the program still lacks outcome measures relating to the quality of the program's processes for ensuring that property appraisers' assessments of property are at just value and its oversight of the tangible personal [*non-real estate*] property assessments by county property appraisers. Outcome measures relating to these activities are necessary to provide a complete set of performance measures that cover the essential functions and major responsibilities of the program. With a few exceptions, the standards proposed by the department for Fiscal Year 1999-2000 appear to be reasonable.

See Appendix B for a more detailed discussion of our recommendations for the program's measures.

Rating of Program Accountability

A key factor in PB² is that agencies need to develop strong accountability systems that enable the Legislature and the public to assess program performance. An *accountability system* consists of these key elements: program purpose or goals, performance measures, a process for valid and reliable data, and credible reports of performance that can be used to manage the program. Our rating tells decision-makers whether they can rely on the program's performance information. We compared the components of the Facilities Program's accountability system against our established criteria to determine the rating.

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Accountability System Component	Meets Expectations	Needs Some Modifications	Needs Major Modifications
Program Purpose and Goals	X		
Performance Measures		X	
Data Reliability	X		
Reporting Information and Use by Management	X		

Source: OPPAGA analysis

The Property Tax Administration Program meets OPPAGA’s expectations for an accountability system in three of the four elements specified above. However, modifications are still needed to the program's performance measures and standards. Although the department has made some changes in response to recommendations by its inspector general and OPPAGA, the program's measures do not provide a comprehensive assessment of all of its purposes and functions.

According to the Legislative intent established by statute, the program has two primary purposes, secure a **just valuation** for ad valorem tax purposes and provide for a **uniform assessment** among property within each county and property in every other county or taxing district. The program describes its purposes as, enhance **equity** in assessments and taxation and facilitate **equalization** of the burden for public school funding.

If equity of property assessment is achieved statewide, this equity or fairness will facilitate the equalization of the public school funding. Equity or fairness in property assessments consists of two components, **assessments at the just (or fair market) values** and **uniformity of value assessments** of the properties on a statewide basis. Assessments at just value means that properties are assessed at their fair market value, which is determined by such factors as the present cash value a buyer would pay, the location, cost and condition. Uniformity of value assessments means that similar properties receive the same assessments of their value.

To enhance equity and facilitate equalization, it is necessary to monitor if property appraiser assessments are at just value and uniform. This requirement helps to ensure that state and local funds are distributed equitably among school districts through the Florida Educational Finance Program. School districts are required by state law to contribute local property tax revenues based on the assessed value of property in the district. Without proper state review of the efforts of property appraisers to assess just value, counties with levels of property assessments below just value could receive proportionately more state aid than counties assessed at just value. Equalization is achieved by ensuring that all property is assessed at just value and uniformly.

Currently, the program has measures relating to its efforts to monitor the uniformity of property assessment, according to the measure descriptions submitted in the agency Legislative Budget Request. However, the program has not submitted performance

measures relating to the quality of its processes for ensuring property appraisers are assessing at just value. To provide a performance measure relating to just value, we recommend that the department consider using either data from its field appraiser quality control system, such as corrections identified in in-depth ratio studies, or tests evaluating the accuracy of the statistical analysis of the tax rolls for the approval process.

Although the program's Fiscal Year 1998-99 Legislative Budget Request increases the refunds processing standard, the standard remains too low for accurate performance evaluation. For example, records indicate that in Fiscal Year 1993-94, the program processed 92% of refunds in 30 days or less, but it has raised its refunds processing standard to only 85% for 1998-99 and to 87.5% for Fiscal Year 1999-2000.

Reduction of OPPAGA Rating. Due to the continued need for modifications to the performance measures and standards, we are reducing the Accountability Rating for the Property Tax Administration Program from '*meets expectations*' to '*needs some modifications.*' Initially, the program was given the '*meets expectation*' rating based upon our understanding that within several months of the first rating DOR would have in place an outcome measure relating to program efforts to monitor county property appraisers assessments of just value. This measure has not been implemented.

Management continues to use information to make management decisions. The Property Tax Administration Program reports performance information to the Legislature annually and provides the *Florida Ad Valorem Valuations & Tax Data Book* for use by the public. The department has developed a comprehensive Internet web site that provides the public with extensive information on its programs. Although the Property Tax Administration Program is well described and technical information is provided, the property valuation data is not current.

For More Information

See OPPAGA *Review of the Performance of the Department of Revenue's Property Tax Administration Program Based on Performance-Based Budgeting Measures and Standards for Fiscal Year 1996-97* [Report No. 97-64](#), dated March 1998 and *Program Evaluation and Justification Review: Property Tax Administration Program* [Report No. 96-81](#), dated April 1997 for the results of the comprehensive program evaluation and justification review of the DOR Property Tax Administration Program. Also see Florida Government Accountability Rating <http://www.oppaga.state.fl.us/profiles/4080> or call Brian Betters at (850) 487-9268. Information from the department is available on its web site at: <http://sun6.dms.state.fl.us/dor/> or by calling Property Tax Administration Program of the Department of Revenue. (850) 488-7020.

Appendix A

Analysis of DOR's Property Tax Administration Program's Performance for Each of Its Performance Measures

Outcome Measures

Performance		1997-98 Standard	Met Standard?	Comments <i>(Italicized parenthetical phrases in measure statements are inserted by OPPAGA for clarification purposes only)</i>
1996-97	1997-98			
Percent of classes studied found to have a level <i>(of property assessment)</i> of at least 90% <i>(of just value)</i> <i>(Oversight of property appraisers; higher value is better)</i>				
Baseline 96.5%	97.2%	97%	Yes	New Legislative measure in Fiscal Year 1997-98, this measure shows a high level of tax roll uniformity indicating effective program oversight.
Taxroll uniformity (average for coefficient of dispersion) <i>(Oversight of property appraisers; lower value is better)</i>				
11.1%	11.9%	12%	Yes	Although performance meets expectations, there is a slight decline in performance from the previous year.
Percent of taxing authorities in total or substantial TRIM compliance on initial submission <i>(Supervision of taxing authorities; higher value is better)</i>				
96.7%	98.6%	97.0%	Yes	The higher percentage of compliance by the taxing authorities may indicate improvement in the program's supervision.
Refund requests received per 100,000 parcels <i>(Lower value is better)</i>				
33.9	30.4	32.8		Performance improved over previous year and was better than the standard. The results indicate less property owner disagreement with property tax assessments, which may indicate improved property appraiser performance.

Outcome Measures

Performance				Comments <i>(Italicized parenthetical phrases in measure statements are inserted by OPPAGA for clarification purposes only)</i>
1996-97	1997-98	1997-98 Standard	Met Standard?	
Percent of refund and tax certificate applications processed within 30 days of receipt <i>(Higher value is better)</i>				
New measure in 1997-98	96.0%	71.0%	Yes	Although performance exceeds expectations, the standard was set too low for Fiscal Year 1997-98. According to program records, performance in Fiscal Year 1993-94 was at 92%.

Output Measures

Performance				Comments <i>(Italicized parenthetical phrases in measure statements are inserted by OPPAGA for clarification purposes only)</i>
1996-97	1997-98	1997-98 Standard	Met Standard?	
Number of tax roll review notices issued <i>(Oversight of property appraisers; lower value indicates better quality tax rolls)</i>				
3	2	7	Yes	Lower value may indicate fewer property appraiser errors, but does not assess program workload. These measures may serve as indicators of program performance when considered in correlation with the outcome measures of program oversight
Total number of tax roll defects found <i>(Oversight of property appraisers; lower value indicates better quality tax rolls)</i>				
8	5	12	Yes	
Number of property tax refund requests processed <i>(Oversight of property appraisers; lower value indicates better quality tax rolls)</i>				
2,947	2,970	3,000	Yes	

Output Measures

Performance		1997-98 Standard	Met Standard?	Comments <i>(Italicized parenthetical phrases in measure statements are inserted by OPPAGA for clarification purposes only)</i>
1996-97	1997-98			
Number of subclasses of property studied with feedback to property appraisers <i>(Relates to oversight of property appraisers; higher value is better)</i>				
4,951	5,562	5,000	Yes	Although performance exceeds expectations, standard may be too low.
Number of truth in millage compliance letters sent to taxing authorities <i>(Supervision of taxing authorities; higher value is better)</i>				
458	505	472	Yes	This measure indicates the program had to address fewer violations of TRIM compliance.
Number of truth in millage compliance letters sent to taxing authorities with minor infractions <i>(Supervision of taxing authorities; lower value is better)</i>				
135	105	121	Yes	The number of taxing authorities with minor errors declined and performance has returned to Fiscal Year 1995-96 levels.
Number of tax certificate cancellations / corrections processed				
2,223	3,442	1,960	Yes	Tax certificate processing exceeded the standard significantly.
Number of taxpayers audited on behalf of county property appraisers <i>(Support of [non-real estate] tangible personal property tax assessments by county property appraisers; higher value is better)</i>				
New measure in 1997-98	230	225	Yes	This measure primarily indicates how program resources were used and does not indicate how well the program performed the audits or the benefit derived by the property appraisers.
Student training hours provided to property appraisers and their staff <i>(Support of [non-real estate] tangible personal property tax assessments by county property appraisers; higher value is better)</i>				
New measure in 1997-98	4,424	3,800	Yes	This measure primarily indicates how program resources were used and does not indicate how well the program performed the training or the benefit derived by the property appraisers.

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Source: Department of Revenue Legislative Budget Requests Fiscal Year 1997-98 and 1998-99. Office of Program Policy Analysis and Government Accountability

Appendix B

OPPAGA Recommendations for the Property Tax Administration Program's Fiscal Year 1999-2000 Measures

Outcome Measures, Fiscal Year 1999-2000

Measures Proposed by Agency	Proposed Standards	OPPAGA Recommendations/Comments (<i>Italicized</i> parenthetical phrases in measure statements are inserted by OPPAGA for clarification purposes only)
Percent of classes studied found to have a level (<i>of property assessment</i>) of at least 90% (<i>of just value</i>) (<i>Oversight of property appraisers; higher is better</i>)	97.2%	We recommend modification of this measure. The program's measure description submitted in its Legislative Budget Request, identifies this only as a measure of tax roll uniformity. The department should also provide clarification in the text of the measure statement as to its intended purpose so it is not interpreted as a measure of just value.
Taxroll uniformity (average for coefficient of dispersion) (<i>Oversight of property appraisers; lower value is better</i>)	11.5%	We recommend adoption of this measure. Although this measure is an estimate, it does provide an indicator of the equity of property tax assessments.
Percent of taxing authorities in total or substantial TRIM compliance on initial submission (<i>Supervision of taxing authorities; higher value is better</i>)	97.3%	We recommend adoption of this measure. This measure is well complemented and supported by the two truth-in-millage output measures
Percent of refund and tax certificate applications processed within 30 days of receipt (<i>Higher value is better</i>)	87.5%	We recommend adoption of this measure. Although the standard has been increased, it is still lower than Fiscal Year 1993-94 performance and should be increased to at least 95%.
Refund request received per 100,000 parcels (<i>Oversight of property appraisers; lower value is better</i>)	31.8	We recommend adoption of this measure. Lower results are better because they may indicate that there is greater property owner agreement with their individual property tax assessments.

Output Measures, Fiscal Year 1999-2000

Measures Proposed by Agency	Proposed Standards	OPPAGA Recommendations/Comments (<i>Italicized</i> parenthetical phrases in measure statements, are inserted by OPPAGA for clarification purposes only)
Number of tax roll review notices issued (<i>Oversight of property appraisers; lower value indicates better quality tax rolls</i>)	3	We recommend adoption of these measures. These measures function primarily for informational purposes rather than as resource indicators because the program must perform the same analytical activities for all tax rolls and refunds. Lower values indicate that the tax rolls are being prepared better and that the county property appraisers are making fewer errors.
Total number of tax roll defects found (<i>Oversight of property appraisers; lower value indicates better quality tax rolls</i>)	4	
Number of property tax refund requests processed	2,500	
Number of subclasses of property studied with feedback to property appraisers	5250	We recommend adoption of this measure. Although the standard has been increased, it is still lower than Fiscal Year 1997-98 performance.
Number of truth in millage compliance letters sent to taxing authorities (<i>Supervision of taxing authorities; higher value is better</i>)	485	We recommend adoption of these measures. These outputs provide information about the performance of the taxing authorities and do not provide indications of the resources needed by the program. The program must perform the same amount of review and analysis on the TRIM submittals that are in compliance as on those that have minor infractions or errors.
Number of truth in millage compliance letters sent to taxing authorities with minor infractions (<i>Supervision of taxing authorities; lower value is better</i>)	118	
Number of tax certificate cancellations/corrections processed	2500	We recommend adoption of this measure.

Output Measures, Fiscal Year 1999-2000

Measures Proposed by Agency	Proposed Standards	OPPAGA Recommendations/Comments (<i>Italicized</i> parenthetical phrases in measure statements, are inserted by OPPAGA for clarification purposes only)
Support of [non-real estate] tangible personal property tax assessments by county property appraisers (<i>Higher value is better</i>)	250	We recommend adoption of this measure.
Student training hours provided to property appraisers and their staff (Support of [business] tangible personal property tax assessments by county property appraisers; higher value is better)	3500	We recommend adoption of this measure.

OPPAGA Recommendations for Additional Measures, Fiscal Year 1999-2000

<i>Measures</i>	<i>Comments</i>
Outcome measure directly related to the quality of the program's processes for ensuring just value property assessments.	<p>According to the Legislative intent established by statute, the program has two primary purposes, secure a just valuation for ad valorem tax purposes and provide for a uniform assessment between property within each county and property in every other county or taxing district.</p> <p>Currently, the program has measures relating to its efforts to monitor the uniformity of property assessment. However, the program has not submitted performance measures relating to the quality of the program's processes for monitoring whether property appraisers are assessing at just value.</p> <p>We recommend the department provide a performance measure relating to the quality of the program's processes for ensuring just value property assessments. In developing such a measure, we</p>

**OPPAGA Recommendations for Additional Measures,
Fiscal Year 1999-2000**

<i>Measures</i>	<i>Comments</i>
	<p>suggest the department consider using either data from its field appraiser quality control system, such as corrections identified in in-depth ratio studies, or tests evaluating the accuracy of the statistical analysis of the tax rolls for the approval process.</p>
<p>The department intends to propose in February 1999 the measure, "Absolute value of changes in tangible personal property account assessments attributable to DOR (<i>non-real estate</i>) Tangible Personal Property (TPP) account reviews or TPP training"</p>	<p>This would show how well the program meets the support needs of the county property appraisers and would meet the need to develop an outcome measure to provide the Legislature the needed visibility on its efforts in support of the tangible personal property assessments by county property appraisers.</p>

Source: Department of Revenue Legislative Budget Requests Fiscal Year 1997-98 and 1998-99. Office of Program Policy Analysis and Government Accountability

Appendix C

Response from the Department of Revenue



L.H. FUCHS
EXECUTIVE DIRECTOR

STATE OF FLORIDA
DEPARTMENT OF REVENUE

TALLAHASSEE, FLORIDA 32399-0100

February 25, 1999

Mr. John W. Turcotte, Director
Office of Program Policy Analysis
and Government Accountability
Claude Pepper Building, Room 312
Tallahassee, Florida 32302

Dear Mr. Turcotte:

Attached is the Department's response to the recommendations presented in OPPAGA's report, DOR Property Tax Administration Program's PB² Measures Show Improved Performance.

Sincerely,

L. H. Fuchs

LHF/bs0
Attachment

DEPARTMENT OF REVENUE, PROPERTY TAX ADMINISTRATION
RESPONSE TO OPPAGA PB2 PERFORMANCE REPORT
02/25/99

PERFORMANCE BASED PROGRAM BUDGETING (PBPB) MEASURE Percent of classes studied found to have a level (*of property assessment*) of at least 90% (*of just value*)

[NOTE: Parenthetical phrases in the measure have been inserted by OPPAGA.]

OPPAGA RECOMMENDATION:

We recommend modification of this measure. The program's measure description submitted in its Legislative Budget Request, identifies this only as a measure of tax roll uniformity. The department should also provide clarification in the text of the measure statement as to its intended purpose so it is not interpreted as a measure of just value.

PROGRAM RESPONSE:

The Department agrees that performance based program budgeting support documentation in prior Legislative Budget Requests did not place sufficient emphasis on the fact that this is both a valuation measure and a measure of uniformity. We do not, however, agree with the OPPAGA's conclusion that the current measure addresses uniformity and not valuation. While the levels of assessment may indicate uniformity with respect to the comparable assessment levels between classes of property within a county or between counties, the levels of assessment are first and foremost a valuation measure.

The current measure provides an indication of the percent of classes which meet the Department's minimum standard (90% Level of Assessment) for approving any class of property. Counties that are subject to in-depth studies must meet this minimum standard at the class level for approval of assessment roll. The criterion of 90% level of assessment at the class level is a tool the Department uses to enforce the just value standard.

It is the Department's position that this measure is an appropriate measure of valuation as it reports county compliance with minimum standards established by the Department as well as some indication of the uniformity of assessments concentrated above the 90% level of assessment. Therefore, the Department believes it more appropriate to modify the supporting documentation submitted with Legislative Budget Request to clearly indicate that this is a measure of both valuation and uniformity. The Legislative Budget Requests for FY 2000-01 will reflect this modification.

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PB² MEASURE - Percent of refund and tax certificate applications processed within 30 days

OPPAGA RECOMMENDATION:

Although the standard has been increased, it is still lower than Fiscal Year 1993-94 performance and should be increased to at least 95%.

PROGRAM RESPONSE:

The Department has concerns about increasing the standard for this measure to 95%. Recent legislation increased the time period allowed for corrections to the tax roll for material mistakes of fact from 90 days to one year. While the total effect of this change is yet unknown, refund requests received by the Department may be generally more complex. As the characteristics of the refunds received may change, historical performance may not accurately predict future performance. Accordingly, the Department agrees to increase the standard to 92.5% now and will consider additional increases as the impact of the legislative changes becomes evident.

OPPAGA PROPOSED PB² MEASURE - Outcome measure directly related to the quality of the program's processes for ensuring just value property assessments.

OPPAGA RECOMMENDATION:

Currently, the Program has measures relating to its efforts to monitor the uniformity of property assessment. However, the program has not submitted performance measures relating to the quality of the program's processes for monitoring whether property appraisers are assessing at just value.

We recommend the department provide a performance measure relating to the quality of the program's processes for ensuring just value property assessments. In developing such a measure, we suggest the department consider using either data from its field appraiser quality control system, such as corrections identified in in-depth ratio studies, or tests evaluating the accuracy of the statistical analysis of the tax rolls for the approval process.

PROGRAM RESPONSE:

The Department does not understand the OPPAGA's position that the Program does not have a measure that monitors whether property appraisers are assessing at just value. As previously indicated in this response, the measure "P1.4c.1a. Percent of classes studied that are found to have a level of at least 90%" is an indicator of county property appraisers' substantial compliance with assessing at just value. The measure also provides some indication of the uniformity of assessments concentrated above the 90% Level of Assessment. Responding to the OPPAGA's recommendation, the Department created this measure and included it in the FY 1997-98 Legislative Budget Request.

The Department has attempted to respond positively to the OPPAGA's recommendations. The OPPAGA recommended in its March 1998, Report No. 97-64, that the Department of Revenue

propose an outcome measure, *Statewide Average Level of Assessment*, using the Florida Ad Valorem valuations and Tax Data Book information.

Program representatives entered into extensive discussions with the OPPAGA staff and it was agreed in November 1998, that another measure might be more appropriate. Development of the alternative is proceeding.

The Department is investigating the possibility of a measure related to the Field Services quality assurance process. These developing data are not currently collected in an automated, comprehensive, or consistent manner. The Department will conduct a review of the data as it becomes available to determine whether a reliable measure can be developed that will provide the legislature with insight into the performance of the Program in meeting its statutory charge.

The process of developing this data will be extensive given the biennial nature of the Program's process. Development of a baseline for a measure of this type will require observation over a two-year period. The Department will work with the OPPAGA in developing this data, however, the Department does not foresee proposing a legislative performance measure in this area prior to February 1, 2001.

PROPOSED PBPB MEASURE - Absolute value of changes in tangible personal property account assessments attributable to DOR (non-real estate) Tangible Personal Property (TPP) account reviews or TPP training

OPPAGA RECOMMENDATION:

This would show how well the program meets the support needs of the county property appraisers and would meet the need to develop an outcome measure to provide the Legislature the needed visibility on its efforts in support of tangible personal property assessments by county property appraisers.

PROGRAM RESPONSE:

The Department is continuing to study the development of a measure that will provide insight into our impact on tangible personal property tax administration. Although a measure was being developed and piloted, Program staff now believe the measure initially discussed with OPPAGA will not serve the State's best interest in supporting the needs of county property appraisers, and it will not provide insight into the Department's impact on TPP account assessment.

In conducting TPP reviews upon request from property appraisers, the Department performs only the first step of a multi-step assessment process that involves calculation of depreciation, original and replacement costs, and acquisition and disposal of assets. The Department determines the appropriate original cost for assets subject to ad valorem taxation. The property appraiser performs all subsequent steps necessary for deriving a TPP assessment. As such, it is difficult to isolate the change in TPP account assessments directly attributable to the Department's account review efforts.

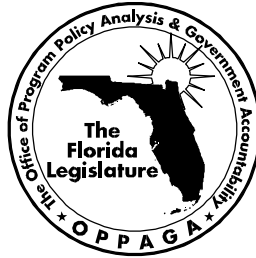
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Thus, reporting to the legislature the absolute change in the TPP account assessments will not accurately profile the performance of the program. It is clear that more discussion needs to take place with OPPAGA before a comprehensive and valid measure can be developed.

The Program will continue to report two output measures which profile our efforts in providing aid and assistance with respect to the assessment of tangible personal property: the number of tangible personal property account reviews conducted at the request of the property appraisers and the number of tangible personal property training hours delivered by program staff to property appraisers and their employees. Program staff will continue to work with the OPPAGA to develop an outcome measure that will provide the Legislature insight into our efforts in support of tangible personal property valuation.

The Florida Legislature

Office of Program Policy Analysis and Government Accountability



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- Florida Government Accountability Report (FGAR) is an Internet encyclopedia of Florida state government. FGAR offers concise information about state programs, policy issues, and performance. Check out the ratings of the accountability systems of 13 state programs.
- Best Financial Management Practice Reviews for Florida school districts. OPPAGA and the Auditor General jointly conduct reviews to determine if a school district is using best financial management practices to help school districts meet the challenge of educating their students in a cost-efficient manner.

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