



**Executive Director**  
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Director

**General Tax Administration**  
Maria Johnson  
Director

**Property Tax Oversight**  
Dr. Maurice Gogarty  
Director

**Information Services**  
Damu Kuttikrishnan  
Director

August 15, 2017

Honorable Rick Singh  
Orange County Property Appraiser  
ricksingh@ocpafl.org

Dear Mr. Singh:

Pursuant to section 195.087, Florida Statutes, the Department of Revenue has made necessary changes to your office's 2017-18 budget based on the review of additional information or testimony provided. The enclosed budget reflects these changes.

The statute provides that this final, Department-approved budget may only be amended through a budget amendment at the property appraiser's request or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission can amend the budget if it finds that any aspect of the budget is unreasonable in light of the property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals.

The 2017-18 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

If you have questions about your budget, please contact me at 850-617-8845.

Sincerely,

Cathy Galavis  
Budget Supervisor  
Property Tax Oversight Program

CG/ao  
Enclosure  
cc: Board of County Commissioners