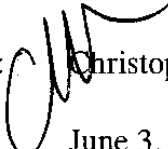


Memorandum

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To: Honorable Harvey Ruvin, Clerk of the Courts
Honorable Pedro J. Garcia, Property Appraiser

From:  Christopher Mazzella, Inspector General

Date: June 3, 2009

Subject: OIG Final Report Re: *Misconduct by Miami-Dade County Employees Assigned to the Value Adjustment Board, Assessment of Folio No.01-3134-051-0750*, Ref. IG09-02

Attached please find the Office of Inspector General (OIG) final report regarding the above-captioned matter. This investigation came at the joint request of Miami-Dade County Clerk of the Circuit and County Court (Clerk of the Courts) Harvey Ruvin and Miami-Dade County Property Appraiser's Office (Property Appraiser) supervisory personnel.

The OIG's investigation determined that between August 2008 and December 2008, Haydee Mayor, an employee of the Clerk of the Courts, and Jesus Garcia, an employee of the Property Appraiser, improperly advocated on behalf of property owners before and after a Value Adjustment Board (VAB) hearing. In addition, Property Appraiser employees Derick Ferrao and Ernesto Canet, and VAB Special Magistrate Manuel Blanco, each engaged in conduct that culminated in an inappropriate re-assessment of the property.

In the draft version of this report, the OIG voiced concerns that the actions of these individuals are susceptible to repetition by others in the future. Accordingly, we made recommendations in the report to both the Clerk of the Courts and the Property Appraiser designed to ensure that such conduct will not be repeated. In response to our recommendations, the Property Appraiser did not specifically address our concerns, and the Clerk of the Courts did not submit a discretionary response. Accordingly, follow-up reports regarding this matter are being required by the OIG. The OIG requests receiving these responses on or before August 4, 2009.

Attachment

cc: Honorable Carlos Alvarez, Mayor, Miami-Dade County
Honorable Members, Value Adjustment Board
Mr. Steven Schultz, Attorney for the Value Adjustment Board
Mr. Robert Meyers, Executive Director, Miami-Dade Commission on Ethics
and Public Trust

Ms. Haydee Mayor (under separate cover)
Mr. Jesus Garcia (under separate cover)
Mr. Derick Ferrao (under separate cover)
Mr. Ernesto Canet (under separate cover)
Mr. Manuel Blanco (under separate cover)
Isro Enterprises, Inc. (the property owner) (under separate cover)
Clerk of the Board (copy filed)

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

INTRODUCTION & SYNOPSIS

In January 2009, the Miami-Dade County Office of the Inspector General (OIG) began an investigation into allegations that an employee of the Miami-Dade County Clerk of the Circuit and County Court (Clerk of the Courts) and an employee of the Miami-Dade County Property Appraiser's Office (Property Appraiser) may have improperly communicated with a Value Adjustment Board (VAB) special magistrate on behalf of two Miami commercial property owners (the property owners). This investigation came at the joint request of Clerk of the Courts Harvey Ruvin and Property Appraiser supervisory personnel.

On December 5, 2008, the property owners appeared before Special Magistrate Manuel Blanco to appeal the 2008 assessed value of their property. (Folio No. 01-3134-051-0750) After the hearing, Clerk of the Courts clerk Haydee Mayor gave a worksheet, which recommended a reduction of approximately \$80,000 in the assessed value of the property to Derick Ferrao, who represented the Property Appraiser at the hearing. Just before Ms. Mayor handed the worksheet to Mr. Ferrao, Property Appraiser Income Evaluation Specialist Jesus Garcia, who caused the worksheet to be created, asked Mr. Ferrao to hand the worksheet to Special Magistrate Blanco. Later, on the same day, Ms. Mayor approached Special Magistrate Blanco and personally advocated for a reduction in the assessed value of the property. Immediately thereafter, based upon the information contained within the worksheet and the arguments advanced by Ms. Mayor, Special Magistrate Blanco lowered the assessed value of the property by approximately \$80,000, preliminarily resulting in a tax savings by the property owners.

The investigation determined that in August 2008, Ms. Mayor introduced the property owners to Mr. Garcia—rather than directing them to the appropriate Property Appraiser staffers—which began a process culminating in an inappropriate re-assessment of the property. Mr. Garcia did not document the meeting, in violation of Property Appraiser procedures. He also made misrepresentations to colleagues about the assessed value of the property, and falsely asserted that he was personally responsible for defending its valuation. Ms. Mayor contacted Mr. Garcia in advance of the hearing to determine the status of the inspection of the property, met with him on the day of the hearing, and assisted him in making copies of the worksheet.

As a part of the investigation, OIG Special Agents evaluated the procedures pursuant to which VAB hearings are conducted. The OIG determined that all VAB hearings are videotaped and monitored on a real-time basis to ensure that a public record is made.¹

¹ Accordingly, OIG Special Agents were able to obtain and review a copy of the videotape provided by the VAB for the hearing in question, which revealed both the contact between Mr. Garcia and Mr. Ferrao, and the approach to Special Magistrate Blanco made by Ms. Mayor. Ms. Mayor actually asked a VAB clerk to turn off the recording equipment before she entered the hearing room but, as discussed below, VAB

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

OIG Special Agents also conducted interviews of the property owners, Ms. Mayor, Mr. Garcia, Mr. Canet, Mr. Ferrao, and Special Magistrate Blanco, each of whom volunteered to cooperate with the investigation, and each of whom were sworn under oath to provide truthful testimony during the course of their interview.

In response to questioning by OIG Special Agents, Ms. Mayor admitted under oath that she steered the property owners to Mr. Garcia, a close friend of hers, but denied that she solicited or received anything of value in return. Rather, Ms. Mayor stated that she acted on behalf of the property owners because “she was too nice.” Ms. Mayor also admitted that she contacted Mr. Garcia in an effort to ensure he would assist the property owners. Finally, Ms. Mayor admitted that she improperly approached Special Magistrate Blanco after first attempting to turn off the video recording function for the hearing room. Ms. Mayor acknowledged that her conduct was in violation of her professional duties and responsibilities.

Mr. Garcia was questioned by OIG Special Agents, and admitted under oath that his conduct was motivated by his close friendship with Ms. Mayor, but denied receiving anything of value in connection with his actions. Mr. Garcia also admitted that he became involved in the case even though it had not been assigned to him, contrary to Property Appraiser policy. However, Mr. Garcia reiterated that, in his opinion, the property had been improperly assessed in 2008.

Ernesto Canet, a Property Appraiser employee in the position of Real Estate Evaluator II, was also questioned by OIG Special Agents as it was he who requested the creation of the aforementioned worksheet. Mr. Canet admitted under oath that after Mr. Garcia informed him, that in his opinion, the property was assessed at too high a rate, he conducted a “drive-by” inspection of the property, and then changed the designation for the property, resulting in a lower tax assessment. Mr. Canet also admitted that his inspection of the building failed to comport with approved Property Appraiser procedures.

Finally, Mr. Ferrao was questioned by OIG Special Agents, and stated after being sworn that both Ms. Mayor and Mr. Garcia are friends of his, although they do not socialize outside of work. He acknowledged that all business is supposed to be conducted in front of the parties to the VAB hearing but because the worksheet “was in the taxpayers’ favor,” he did not believe he made a prohibited *ex parte* communication when he gave it to Special Magistrate Blanco after the hearing had been concluded.

As a further part of the investigation, Special Magistrate Blanco was also interviewed. He stated after being sworn that he recalled that on the afternoon after the VAB hearing, Ms. Mayor approached him with a copy of the worksheet that had been proffered to him by Mr.

supervisors had already been alerted to issues of possible impropriety—unbeknownst to Ms. Mayor—and ensured that the videotaping continued.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

*Final Report Re: Misconduct by Miami-Dade County Employees
Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750*

Ferrao after the hearing. After reviewing the videotape of his conference with Ms. Mayor, Special Magistrate Blanco stated that it was clear to him that Ms. Mayor was advocating on behalf of the property owners. Special Magistrate Blanco admitted that it was an error in judgment to have listened to Ms. Mayor and to have allowed her to influence him to change his initial decision. However, with regards to both conversations—with Mr. Ferrao and with Ms. Mayor—Special Magistrate Blanco did not consider either to be *ex parte* in nature because Mr. Ferrao approached him “on the record” and because he viewed Ms. Mayor as not acting in an official capacity.

The OIG investigation confirmed between August 2008 and December 2008, Ms. Mayor and Mr. Garcia improperly advocated on behalf of the property owners, both before and after a VAB hearing, although the investigation uncovered no evidence to suggest that either Ms. Mayor or Mr. Garcia acted for pecuniary gain. Ms. Mayor’s employment has now been terminated by the Clerk of the Courts; Mr. Garcia has been relieved of duty with pay by the Property Appraiser pending the completion of its review of his conduct; Mr. Ferrao has received counseling from the Property Appraiser for his actions; and Special Magistrate Blanco has been suspended from conducting VAB hearings pending the completion of its review of his conduct. In addition, at the request of the Property Appraiser, Special Magistrate Blanco’s initial decision regarding the property has been reinstated, thus negating any additional tax benefits or other preferential treatment the property owners may have received as a result of the conduct of Ms. Mayor and Mr. Garcia.

In sum, we conclude that the combined misconduct of Ms. Mayor, Mr. Garcia, and others made a farce of the entire VAB hearing process. That misconduct began with the circumvention of prescribed Property Appraiser procedures for taxpayer conferences; it continued through a woefully inadequate property re-assessment process; and it ended with a blatant attempt to lobby for an unsupported tax reduction.

In the OIG draft report, we recommended that employees of the Clerk of the Court and the Property Appraiser be reminded that lobbying and advocating on behalf of VAB petitioners is not only violative of standing policy and procedures, it risks compromising the integrity of the VAB’s quasi-judicial process. The OIG further recommended that the Property Appraiser take immediate steps to ensure that all appropriate property inspection procedures be followed when re-assessment questions are raised, so that only qualified owners benefit from any reduction in taxes.

The Property Appraiser provided a discretionary response to the draft report, which stated that his office has completed counseling and taken appropriate disciplinary actions with his staff, but was not specific as to what actions were taken, and did not address our recommendations. Accordingly, the OIG is requesting follow-up reports to specifically address our areas of concern.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

OIG JURISDICTIONAL AUTHORITY

In accordance with Section 2-1076 of the Code of Miami-Dade County, the Inspector General has the authority to make investigations of county affairs and the power to review past, present and proposed County and Public Health Trust programs, accounts, records, contracts and transactions. The Inspector General is authorized to conduct any reviews, audits, inspections, investigations or analyses relating to departments, offices, boards, activities, programs and agencies of the County and the Public Health Trust. The Inspector General shall have the power to review and investigate any citizen's complaints regarding County or Public Health Trust projects, programs, contracts or transactions. The Inspector General may exercise any of the powers contained in Section 2-1076, upon his or her own initiative.

The Inspector General shall have the power to require reports from the Mayor, County Commissioners, County Manager, County agencies and instrumentalities, County officers and employees and the Public Health Trust and its officers and employees regarding any matter within the jurisdiction of the Inspector General.

BACKGROUND

The Value Adjustment Board

The VAB is an independent governmental agency created to accept and process taxpayers' petitions contesting the value of real estate and personal property as assessed by the Property Appraiser. The VAB is composed of three elected officials, specifically two Miami-Dade County Commissioners and one Member of the Miami-Dade School Board, and two private citizens.² The Clerk of the Courts provides the clerical support required by the VAB.

1. The VAB Petition Process

In August of each year, County property owners receive a *Notice of Proposed Property Taxes*, which includes the prior year's taxes, the current year's taxes, and the "market" and "assessed" values for the prior and current year. Based on the current year information, property owners may file petitions if they feel that the proposed assessed value is incorrect.

Prior to filing a petition, a taxpayer may review the proposed assessment with the Property Appraiser at an informal conference. Such conferences are

² Since September 2008, the VAB has been comprised of Commissioners Audrey Edmonson and Carlos Gimenez, School Board Member Augustin Barrera, and private citizens Anibal Duarte-Viera and Hani Jardack.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

discretionary at the taxpayer's request. The Property Appraiser assigns specific employees to what it commonly refers to as an "interview team" to conduct the conferences with taxpayers who question the information contained in the proposed property tax notices. In practice, the team consists of a pool of employees who are designated to be available to meet with taxpayers and informally discuss their individual concerns. Significantly, Mr. Garcia was not designated to be a part of that pool of employees.

2. *The VAB Hearing Process*

Hearings on filed petitions are conducted by special magistrates appointed by the VAB to determine whether or not the property is properly assessed. If not, then the VAB has the authority to make any necessary adjustments. The hearing process consists of testimony provided by the taxpayer and a Property Appraiser staffer. After hearing the testimony and reviewing any evidence, the special magistrate enters his decision into the computer system, which is located in the hearing room. The decision is in the form of a recommendation to the VAB but, in fact, the VAB will not overturn a special magistrate's decision, absent a gross misapplication of the law or a denial of due process.

All VAB hearings are videotaped and monitored on a real-time basis to ensure that a public record is made. Pursuant to that procedure, both the December 5th hearing and Ms. Mayor's communication with Special Magistrate Blanco later that same day were videotaped.

The Property

The property in question is a one-story office building located at 721 NW 21st Court, Miami, Florida, owned by Isro Enterprises, Inc. (ISRO). The Property Appraiser's 2008 preliminary assessment for the value of the property was \$1,100,063.

Haydee Mayor

Ms. Mayor was employed by the Clerk of the Courts beginning in 2000 as a clerk in the personnel unit. In 2004, she was assigned to the VAB, where her duties included receiving, verifying, and processing VAB petitions and hearing notices; processing mail, invoices, requisitions and supply orders; responding to taxpayer inquiries on the telephone and in person; and accessing and inputting data in the VAB computer systems. Ms. Mayor was terminated from employment in March 2009.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

Jesus Garcia

Mr. Garcia has been employed by the Property Appraiser since 1990, where he has held various positions including Real Estate Evaluator I, Real Estate Evaluator II, and his current position as Income Evaluation Specialist assigned to the VAB. Mr. Garcia has been relieved of duty with pay by the Property Appraiser pending the completion of its review of his conduct.

Ernesto Canet

Mr. Canet has been employed by the Property Appraiser since 1998, and is currently assigned as a Real Estate Evaluator II. As such, he was designated as a "leadworker" with supervisory responsibilities.

Derick Ferrao

Mr. Ferrao has been employed by the Property Appraiser since 1992, and is currently an Income Evaluation Specialist with the VAB. Mr. Ferrao has received counseling from the Property Appraiser for his actions in this matter.

Special Magistrate Manuel Blanco

Mr. Blanco has been a special magistrate with the VAB since 1993. He works one or two days weekly on average, and hears up to 70 cases per day involving both commercial and residential properties. Mr. Blanco is also a practicing attorney and member of the Florida Bar, and maintains an office in Coral Gables, Florida. Mr. Blanco has been suspended from conducting VAB hearings pending the VAB's review of this matter.

INVESTIGATION

This investigation was conducted in accordance with the *Principles and Standards for Offices of Inspector General* as promulgated by the Association of Inspectors General.

During the course of the investigation, OIG Special Agents reviewed numerous materials including, but not limited to, Property Appraiser records, Clerk of the Court records, and documents relating to the assessment of the property. In addition, OIG Special Agents viewed videotapes and recordings of the VAB hearing and the monitoring of other events in the hearing room on December 5, 2008. OIG Special Agents also accompanied a Property Appraiser supervisor on a site inspection of the property. Finally, the OIG conducted interviews of numerous witnesses including representatives of the Property Appraiser, the Clerk of the Courts, and the VAB, including its attorney. OIG Special Agents also conducted interviews of the property

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

*Final Report Re: Misconduct by Miami-Dade County Employees
Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750*

owners, Ms. Mayor, Mr. Garcia, Mr. Canet, Mr. Ferrao, and Special Magistrate Blanco, each of whom volunteered to cooperate with the investigation, and each of whom were sworn in advance to provide truthful testimony during the course of their interview.³

The Undocumented Meeting Between the Property Owners and Mr. Garcia

In late August 2008, at the close of the interview period for taxpayers seeking an explanation of their 2008 assessment, Ms. Mayor introduced one of the subject property's owners to Mr. Garcia as a friend of hers. The owner complained that the 2008 assessment for his property was too high. He was requesting that the property be inspected and re-assessed. Although Mr. Garcia was not assigned to any of the designated interview teams assembled by the Property Appraiser, he went ahead and met with the property owner. Thereafter, Mr. Garcia took steps to advocate on the property owner's behalf.

As noted above, Mr. Garcia was not assigned to participate in the interview process, yet, in this case, he interceded by meeting with the property owners. While presumably beneficial to the property owners, it, in reality, denied the owners their right to a discretionary informal conference, in violation of Property Appraiser procedures. More significantly, Mr. Garcia's intercession violated Property Appraiser procedures, as did his failure to document the meeting.

The Re-Evaluation of the Property

After the meeting with Mr. Garcia—in lieu of the informal conference prescribed by Property Appraiser procedures—had been conducted, the owners filed a petition with the VAB to appeal the assessed value of their property. In November 2008, Mr. Garcia signed out the “building jacket” for the property. After reviewing the building jacket, Mr. Garcia contacted Mr. Canet and represented that he was responsible for the case. Specifically, Mr. Garcia falsely maintained—in Property Appraiser argot—that the property was “on his board.”⁴ Mr. Garcia then advised Mr. Canet that the property had to be re-evaluated because the structure on the property had been inaccurately described as an office building when it was more akin to “mixed-use/stores.”

Mr. Garcia's actions caused Mr. Canet to inspect the property, re-evaluate it, and change its building designation to mixed-use/stores. In that regard, a worksheet was

³ Ms. Mayor, Mr. Garcia, Mr. Canet, and Mr. Ferrao each executed an *OIG County Employee Interview Acknowledgement* form, which advised them of certain rights, including the right to refuse to participate in the interview without risking disciplinary repercussions; the right to have a lawyer present for the interview; and the right to terminate the interview at any time.

⁴ In fact, Folio No. 01-3134-051-0750, the subject property, was assigned to Mr. Ferrao's board.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

prepared by the staff at the request of Mr. Canet, which, as discussed below, was handed to Special Magistrate Blanco after the VAB hearing took place. The worksheet recommended a reduction in the assessed value of the building located on the property from \$574,063 to \$493,424. (Exhibit 1)

During the course of the investigation, the OIG learned from Property Appraiser supervisory personnel that the inspection did not comport with standard procedures, because Mr. Canet, the assigned real estate evaluator, failed to conduct an on-site inspection of the building. Such an inspection would have confirmed that the office building designation of the structure was, in fact, correct, thus precluding the creation of the worksheet and the reduction in the assessed building value it identified.

Pursuant to Property Appraiser procedures, a proper inspection requires that the real estate evaluator visit the site and observe the usage of the businesses operating in the building. A drive-by inspection of commercial property—which was the only inspection Mr. Canet conducted—is only deemed appropriate when the building is still under construction and, thus, not yet occupied. Had Mr. Canet conducted a proper inspection, he would have observed that the building on the property was clearly used as office space and that there were no retail businesses on the premises. In other words, had a proper on-site inspection been conducted, there would have been no change in the property's designation and no reason to create the aforementioned worksheet.

Approximately two weeks before the VAB hearing, Mr. Garcia met with Mr. Ferrao to discuss the property, which was assigned to Mr. Ferrao's board. Mr. Garcia told him that the Property Appraiser intended to re-assess the property for the 2009 tax year. Mr. Garcia handed him the worksheet. That worksheet dated for 2008 was considered to be irrelevant by Mr. Ferrao since he believed that he could defend the assessed value of the property based on comparable sales.

The VAB Hearing

On December 5, 2008, the property owners appeared before Special Magistrate Manuel Blanco in VAB Hearing Room C to appeal the 2008 assessed value of their property. Ms. Mayor was observed by a colleague loitering in the area of Hearing Room C when, in fact, she was assigned to Hearing Room A. Ms. Mayor's colleague deemed her actions suspicious and reported them to a supervisor. VAB supervisory personnel then observed the hearing in real-time on a video monitor, as it was being recorded, and watched Ms. Mayor enter and exit Hearing Room C.

After the hearing was conducted, Mr. Garcia approached Mr. Ferrao, the assigned Property Appraiser's representative for those cases being heard in Hearing Room C,

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

*Final Report Re: Misconduct by Miami-Dade County Employees
Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750*

and asked if he had presented the worksheet to Special Magistrate Blanco. After Mr. Ferrao advised Mr. Garcia that he had not, Mr. Garcia convinced him that the worksheet was relevant to 2008, so that Mr. Ferrao was obligated to provide it to Special Magistrate Blanco. Ms. Mayor and Mr. Garcia made a copy of the worksheet and Ms. Mayor entered Hearing Room C, and gave it to Mr. Ferrao. Mr. Ferrao then presented the worksheet to Special Magistrate Blanco, and told him that the Property Appraiser was going to change the assessed value of the property for 2009. Mr. Ferrao further stated that the worksheet might or might not be relevant for 2008; that was a matter for Special Magistrate Blanco to decide. Special Magistrate Blanco then decided that the worksheet was not relevant to his assessment decision.

At approximately 4:00 pm on the same day, Ms. Mayor asked a VAB clerk to turn off the video recording equipment in Hearing Room C. However, Ms. Mayor's request was thwarted by VAB supervisors who had already been alerted to issues of possible impropriety—unbeknownst to Ms. Mayor—and ensured that the videotaping continued. Ms. Mayor then entered the hearing room, began discussing the property owners' case with Special Magistrate Blanco, and asked him to accompany her outside the hearing room. Within approximately thirty seconds, they re-entered the hearing room, where at the conclusion of further discussion about the case, Ms. Mayor convinced Special Magistrate Blanco that the worksheet was relevant to the 2008 assessment of the property. Immediately thereafter, based upon the information contained within the worksheet and the arguments advanced by Ms. Mayor, Special Magistrate Blanco lowered the assessed value of the property by approximately \$48,000. This amount was in addition to the approximately \$32,000 reduction Magistrate Blanco had awarded at the close of the hearing that morning, resulting in a total reduction in the assessed value of the property of approximately \$80,000.⁵

The Aftermath

The Property Appraiser conducted a review of the events surrounding the hearing and concluded that "the value of the property may have been improperly changed through consideration of *ex parte* information provided to the special magistrate after the case was heard." (See December 16, 2008 memorandum of the Property Appraiser, attached as Exhibit 2.) In addition, the memorandum requested that Special Magistrate Blanco's findings be set aside and the preliminary 2008 valuation as calculated by the Property Appraiser be reinstated. Pursuant to that request, Special Magistrate Blanco reinstated his initial decision regarding the property, reducing the assessed value by

⁵ Special Magistrate Blanco accomplished this by changing the decision he had earlier logged in the computer located in the hearing room. Pursuant to VAB practice, the property owners are informed of final decisions by mail, not immediately at the close of their hearing.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

\$32,000, thus negating any additional tax benefits or other preferential treatment the owners may have received as a result of the conduct of Ms. Mayor and Mr. Garcia.

In addition, the Clerk of the Courts reviewed Ms. Mayor's conduct and determined that she had acted beyond the scope of her professional duties and responsibilities in contravention of standing VAB policies and procedures; she was terminated from her employment. Mr. Garcia has been relieved of duty with pay by the Property Appraiser pending the completion of its review of his conduct. Mr. Ferrao has received counseling from the Property Appraiser for his actions. Special Magistrate Blanco has been suspended from conducting VAB hearings pending the VAB's review of this matter.

Interviews of the Property Owners

One of the property owners stated that he first met Ms. Mayor five years ago when he filed a petition for a VAB hearing. He stated that she has always been very helpful and friendly in her dealings with him. Neither he nor the co-owner had any contact with Ms. Mayor that was not related to her professional duties.

When the property owners decided to seek an informal conference with the Property Appraiser, they again met with Ms. Mayor, because she had been helpful in the past. By personally meeting with the property owners, Ms. Mayor allowed them to bypass the regular channels established by the VAB to assist other taxpayers. They also spoke to her after the conclusion of the hearing and thanked her for her assistance. Both property owners stated, under oath, that they have never given Ms. Mayor any gifts or gratuities.

Interview of Haydee Mayor

In response to questioning by OIG Special Agents, Ms. Mayor swore under oath that she first met one of the property owners when he came to the VAB to file a petition on a property approximately three years ago. Ms. Mayor also swore that she did not know the co-owner of the property. She admitted that in August 2008, the property owner contacted her for her personal assistance in connection with his claim that his property's tax assessment was too high. Ms. Mayor also admitted that she escorted him to the Property Appraiser's office and introduced him to Mr. Garcia.

Ms. Mayor also admitted that she engaged in further communications with Mr. Garcia about the property before the scheduled VAB hearing. First, approximately two weeks before the hearing, Mr. Garcia advised her that new calculations had been made regarding the building located on the property, so that the Special Magistrate needed to be informed of the new information. Second, on the morning of December 5th, Ms.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

Mayor and Mr. Garcia further discussed the case over coffee before the hearing. Ms. Mayor then met the property owner in the hall outside of Hearing Room C, then entered the hearing room and made arrangements to assure that the property owner's case would be heard before the cases of other taxpayers scheduled for that day. Finally, Ms. Mayor admitted that her duties on December 5th did not require her to be in Hearing Room C. Nevertheless, after the hearing, the property owners asked her to find out what decision Special Magistrate Blanco had reached. She learned that the assessed value of the property had been reduced by \$32,000 and conveyed that information to them, contrary to VAB procedure. Ms. Mayor then informed Mr. Garcia that the property owners had expected a larger reduction amount. She obtained a copy of the worksheet from Mr. Garcia and provided it to Mr. Ferrao. Ms. Mayor further admitted that after all of the day's hearings were concluded, she re-entered Hearing Room C—after having requested that the video recording function for the room be turned off—and urged Special Magistrate Blanco to award a larger reduction in assessment on the property.

Ms. Mayor acknowledged that her conduct was in violation of her professional responsibilities and duties, but denied that the property owners had given her any gifts or money for her assistance. Rather, Ms. Mayor told the OIG that she interceded on behalf of the property owners because she is a nice person.

Interview of Jesus Garcia

In response to questioning by OIG Special Agents, Mr. Garcia swore under oath that Ms. Mayor is a very close friend of his, and described their relationship as "filial." He admitted that at her request, he became involved in the property owners' case even though it was not assigned to him. Nevertheless, Mr. Garcia maintained under oath that his actions concerning the proposed re-assessment of the property were based on his independent professional judgment. Mr. Garcia denied receiving anything of value from either the property owners or Ms. Mayor in connection with his conduct.

Mr. Garcia admitted that the worksheet he caused to be prepared was not of the type commonly introduced at a VAB hearing. He also admitted that after the hearing, he approached Mr. Ferrao, gave him a copy of the worksheet, informed him that the building on the property had been assessed in error, and told him to give the worksheet to Special Magistrate Blanco.⁶

Mr. Garcia acknowledged that the Property Appraiser procedures prohibited his involvement in a case if a close friend or family member was involved. He stated that

⁶ In contrast to the videotape evidence and Ms. Mayor's version of events, wherein she recalled that she had actually handed the worksheet to Mr. Ferrao.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

“[t]he reason that I am in this mess is because of Haydee. If I did not know Haydee, I would not be here right now.”

Interview of Ernesto Canet

Mr. Canet swore under oath that Mr. Garcia informed him that in his opinion, the property was assessed at too high a rate because it was designated as office rather than mixed use/stores. In support of his position, Mr. Garcia produced a picture of the property contained within the building jacket that showed a sign for a video store affixed to one side of the building. Mr. Canet stated that he then conducted a drive-by inspection of the property, confirmed the existence of the sign, and then changed the designation for the property to mixed use/stores.

Mr. Canet admitted under oath that his inspection of the building failed to comport with approved Property Appraiser procedures. He also admitted that he failed to discuss the status of the building with his predecessor evaluator. Finally, Mr. Canet admitted that as a result of his actions, the Property Appraiser's office generated the worksheet later used by Mr. Garcia and Ms. Mayor on December 5th. Mr. Canet stated that the Property Appraiser staff originally generated a version of the worksheet that was dated for 2009, based on a default setting in the computer. After Mr. Garcia reviewed the worksheet, he requested that the date be changed to 2008 so that it could be used at the hearing.

Interview of Derick Ferrao

Mr. Ferrao stated under oath that both Ms. Mayor and Mr. Garcia are friends of his, although they do not socialize outside of work. Approximately two weeks before the VAB hearing, Mr. Garcia met with Mr. Ferrao and discussed the subject property, which was assigned to Mr. Ferrao's board. According to Mr. Ferrao, Mr. Garcia told him that the Property Appraiser intended to re-assess the property for the 2009 tax year, and that Mr. Garcia handed him the worksheet and told him to present it at the hearing. Mr. Ferrao explained that he considered the worksheet to be irrelevant because he believed that he could defend the assessed value of the property based on comparable sales.

Mr. Ferrao also stated under oath that upon completion of the hearing on December 5th, Mr. Garcia asked him to step outside Hearing Room C. Mr. Garcia then inquired whether Mr. Ferrao had presented the worksheet, and Mr. Ferrao responded that he had not. Mr. Ferrao explained that Mr. Garcia emphatically informed him that the worksheet was relevant for 2008, so that he would be remiss in his duties if he failed to provide it to Special Magistrate Blanco. Mr. Ferrao admitted that he then re-entered the hearing room and presented the worksheet to Special Magistrate Blanco. He

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

*Final Report Re: Misconduct by Miami-Dade County Employees
Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750*

acknowledged that all business is supposed to be conducted in front of the parties but because the worksheet “was in the taxpayers’ favor,” he did not believe he made a prohibited *ex parte* communication.

Interview of Special Magistrate Blanco

In a sworn statement provided to the OIG, Special Magistrate Blanco stated that he recalled that on the afternoon after the VAB hearing, Ms. Mayor approached him with a copy of the worksheet that had been proffered to him by Mr. Ferrao after the hearing. After reviewing the videotape of his conference with Ms. Mayor, Special Magistrate Blanco stated that it was clear to him that Ms. Mayor was advocating on behalf of the property owners. Special Magistrate Blanco admitted that it was an error in judgment to have listened to Ms. Mayor and to have allowed her to influence him to change his initial decision. However, Special Magistrate Blanco did not consider his communications with Mr. Ferrao and Ms. Mayor to be *ex parte* in nature; Mr. Ferrao approached him “on the record” and while Ms. Mayor did not, he did not view her as acting in an official capacity.

Special Magistrate Blanco also stated under oath that he had not been offered or given anything in return for his actions. Special Magistrate Blanco acknowledged that he had performed a real estate closing for Ms. Mayor and her husband in 2004—for which they still owed him \$200-\$400—but that relationship had no bearing on his actions.

During the week following the hearing, Special Magistrate Blanco was contacted by the attorney for the VAB. They discussed the facts surrounding the hearing and he agreed to change his decision on the assessed value of the property back to his initial finding.

Interview of the Attorney for the VAB

The attorney for the VAB confirmed that after he learned of the events of December 5th from VAB supervisory personnel, he had a conference with Special Magistrate Blanco, which resulted in the reinstatement of Special Magistrate Blanco’s initial decision reached during the VAB hearing. The attorney also stated that in his opinion, Mr. Ferrao’s communications after the hearing with Special Magistrate Blanco—wherein Mr. Ferrao provided the worksheet for additional consideration—was *ex parte* in nature because the representative of the Property Appraiser was a party to the hearing, but the property owners were not present. For the same reasons, the attorney did not consider Ms. Mayor’s communications with Special Magistrate Blanco to be *ex parte*, since the VAB was not a party in the case, and Ms. Mayor as a Clerk of the Courts employee works on behalf of the VAB.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

RESPONSE TO THE DRAFT REPORT & OIG COMMENT

This report, as a draft, was provided to Ms. Mayor, Mr. Garcia, Mr. Canet, Mr. Ferrao, Mr. Blanco, the property owners of Folio No. 01-3134-051-0750, Clerk of the Courts Harvey Ruvlin, Property Appraiser Pedro J. Garcia, and the VAB, through its attorney, for their discretionary written responses. The OIG received responses from the Property Appraiser, Ms. Mayor and Mr. Garcia, which are attached as Appendices A-C, respectively. We appreciate receiving the responses.

In its response, the Property Appraiser stated that its own review and research “concur with the findings of [the OIG] investigation and draft report. The Property Appraiser also stated that it has now counseled its staff regarding the issues addressed in the draft report, and has taken appropriate disciplinary actions.

In her response, Ms. Mayor questioned the credibility of various witnesses, including her colleague who reported her actions to a supervisor, and the VAB supervisory personnel who observed the hearing in real-time on a video monitor and ensured that the taping continued. Ms. Mayor admitted that she knew one of the property owners and that she had helped him in the past. Finally, Ms. Mayor stated that she was not aware of any policies or procedures that she may have violated. She also attached what appears to be portions of two recent performance evaluations to her response.

Mr. Garcia submitted four responses to the OIG. Two responses are addressed to the Inspector General from Mr. Garcia. One response is submitted by Mr. Garcia’s attorney. The last response is addressed to the Clerk of Court but states that it serves as Mr. Garcia’s response to the OIG draft report. All four are included in Appendix C.

Collectively, Mr. Garcia begins his response by impugning the investigative competence of the OIG. In the balance of his response, Mr. Garcia discussed various factors that he stated were relevant to a proper appraisal of the property. We note that the factors described by Mr. Garcia are not reflected on the worksheet he caused to be prepared. Similarly, Mr. Garcia did not cite those factors when he was questioned by Special Agents of the OIG. Mr. Garcia also provided documents in support of his claim that one of the property owners was actually directed to an appropriate Property Appraiser staffer, rather than himself. However, those documents bear a different folio number. In addition, their contents reveal that they relate to the assessment of the property’s parking lot, rather than the building itself.

Upon review of the responses received from the Property Appraiser, Ms. Mayor and Mr. Garcia, we do not believe that material changes to the draft report were necessary.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

CONCLUSIONS, RECOMMENDATIONS & OIG REQUESTED FOLLOW-UP

The OIG's investigation has determined that between August 2008 and December 2008, Ms. Mayor and Mr. Garcia improperly advocated on behalf of the property owners, both before and after a VAB hearing, although the investigation uncovered no evidence to suggest that either Ms. Mayor or Mr. Garcia acted for pecuniary gain. Ms. Mayor's employment was terminated with the Clerk of the Courts in March 2009. The Property Appraiser relieved Mr. Garcia of duty with pay pending the completion of its review of his conduct, and has counseled Mr. Ferrao for his actions.

In addition, at the request of the Property Appraiser, Special Magistrate Blanco has now reinstated his initial decision regarding the property, thus negating any additional tax benefits or other preferential treatment the property owners may have received as a result of the conduct of Ms. Mayor and Mr. Garcia. Special Magistrate Blanco has been suspended from conducting VAB hearings pending the VAB's review of this matter.

Nevertheless, we are not convinced that the debacle created by the collective actions of the individuals involved, particularly Ms. Mayor and Mr. Garcia, is not susceptible to repetition in the future. Accordingly, recommendations were made in our draft report, which are reiterated herein. We made a general recommendation that employees of the Clerk of the Courts and the Property Appraiser are reminded that lobbying and advocating on behalf of VAB petitioners is not only violative of standing policy and procedures, it risks compromising the integrity of the VAB's quasi-judicial process. The OIG further recommended that the Property Appraiser take immediate steps to ensure that all appropriate property inspection procedures are followed when re-assessment questions are raised, so that only qualified owners benefit from any reduction in taxes. Moreover, we now add to our recommendations that the Property Appraiser institute safeguards to prevent individual employees from manipulating assignments.

As a follow-up measure to ensure that corrective action(s) are taken, the OIG requests that the Property Appraiser and the Clerk of the Courts submit a status report within 60 days, or on or before August 4, 2009, addressing, respectively, the following areas of concern:

1. What specific disciplinary actions have been taken regarding Property Appraiser employees Jesus Garcia, Derick Ferrao, and Ernesto Canet? Please provide copies of the Disciplinary Action Reports (DARs) and advise of the disposition of each action.

MIAMI-DADE COUNTY OFFICE OF THE INSPECTOR GENERAL

Final Report Re: Misconduct by Miami-Dade County Employees

Assigned to the Value Adjustment Board, Assessment of Folio No. 01-3134-051-0750

2. What steps have the Property Appraiser taken to ensure that, in the future, all appropriate procedures are followed when staffers are assigned to handle matters throughout the VAB petition and hearing process, so as to prevent individual employees from manipulating the assignments?

3. What steps have the Clerk of the Courts taken to ensure that, in the future, its employees will be prevented from improperly advocating on behalf of property owners?

**OIG
FINAL REPORT**

APPENDIX A
Response from the Property Appraiser

IG09-02



MIAMI-DADE COUNTY
OFFICE OF THE PROPERTY APPRAISER
ADMINISTRATIVE DIVISION

*Honorable Pedro J. Garcia
Property Appraiser*

May 26, 2009

Mr. Christopher R. Mazzella
Inspector General
Office of the Inspector General
19 West Flagler Street, Suite 220
Miami, Florida 33130

Dear Mr. Mazzella:

RE: OIG DRAFT REPORT – IG09-02

Thank you for the detailed investigation and documentation surrounding the inappropriate behavior and misconduct of certain County employees regarding the petition before the Value Adjustment Board for folio #01-3134-051-0750. The valuation hearing was held December 5, 2008.

The Office of the Property Appraiser maintains the utmost level of integrity. We have standing policies and procedures, insuring assessments are fair, equitable and in conformance with applicable Florida State laws. Our own review and research concurs with the findings of your investigation and draft report. We have completed counseling and taken appropriate disciplinary actions with our staff.

Again, we thank you for your investigation, providing insight and expertise in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Pedro J. Garcia".

Pedro J. Garcia
Property Appraiser

2009 MAY 26 AM 11:24
OFFICE OF THE
INSPECTOR GENERAL

**OIG
FINAL REPORT**

APPENDIX B
Response from Ms. Haydee Mayor

IG09-02

May 12, 2009

MDC-CLERK OF THE
COURTS
INSPECTOR GENERAL

Christopher R. Mazzella, O.I.G. 2009 MAY 18 AM 11:54
Inspector General
19 West Flagler Street Suite 220
Miami, Florida 33130

Re: Ms. Haydee Mayor, a Clerk of the Courts employee,
Case No.: IG09-02

Stated below is my response to the OIG draft report. This investigation began in January 2009 up on the request of Property Appraiser Marcus Zais who made allegations that I may have improperly communicated with a VAB Magistrate.

In regards to Mr. Zais accusation that I communicated inappropriately with a Magistrate or ex-parte, I respond that it was Mr. Ferrao, an employee of the Property Appraiser's office, and personal friend of Mr. Zais who presented the computer printout to the Magistrate after the hearing in question had ended and the parties involved had left. He omitted on the records, during the hearing process, evidence that in my opinion hindered the judicial process. I communicated to the Magistrate the truth. I knew that I was on the records. There is no need to hide when a truth is being exposed.

It is a charade of Pamela, my supervisors, to insinuate that I informed the VAB to turn off the audio/video devices so that I could tell the Magistrate that something was hidden from him. The VAB has a policy that requires that the clerks assigned to the board hearing must inform the department when the hearing begin and when the hearings end because many hearings have been conducted without permanent records especially early in the morning. My co-workers who are kindly giving me support will testify to this fact.

On the issue of knowing the tax payer, the investigator is correct in his finding. I met this citizen at the VAB window when I was "advocating" for the tax payers, in my words serving. This man has come to this window for five years to appeal his case to the Magistrate and his value has been reduced many times. Mr. Zais does not advocate for the tax payers who come to his office during the interview period that is why this year 100,000 thousands people have filed for appeals, last year 80,000 and before more than 60,000 tax payers, Billions of dollars of assessed value have been reduced by magistrates during the 3 years that he has been The Assessor to this county. I am glad that the investigator concluded that outside of the work environment, I relate to no one outside the work environment.

During my tenure on this department no one has ever insinuated that I help the tax payers for any reason other than service so I take issue with the conclusion of the investigator that "I did not take any money for my help".

About the second paragraph of your recommendations for the VAB, I would like to let you know that as far as I remember, I have not been provided, or am aware of the policy and procedure that you mentioned on your report that was violated. I do agree with your recommendation that the VAB employees need to be provided with a manual stating the rules.

As far as what type of employee I am for this county and this community, I will let Pamela and Mr. Alfaro, my supervisors to speak for themselves where both of them praise me very well. I am attaching my last three evaluations that clearly state that I have

always complied with directions of my supervisors and being helpful to the county's citizens. My evaluations discredit most of the finding of the investigator that relate to my job performance and responsibilities. (1) MS. Mayor conforms to the rules, policies and procedures of Miami Dade County. (2) MS. Mayor assists magistrates with finalizing decisions or corrections. (3) MS. Mayor Processes reconsideration request. (4) MS. Mayor is a back-up roaming clerks.

Sincerely yours



Haydee Mayor

cc. Honorable Harvey Ruvin. (Clerk of Court)
Honorable Pedro Garcia (property Appraiser)

RATER'S OVERALL EVALUATION — Only one rating factor to be checked.

- Unsatisfactory:** Performance is inadequate and must be corrected.
- Needs Improvement:** Performance does not fully meet job requirements as indicated below.
- Satisfactory:** Employee is performing as required and expected in a satisfactory manner.
- Above Satisfactory:** Performance surpasses job requirements.
- Outstanding:** Consistently conspicuous, distinguished performance. Employee displays initiative and creativity. Employee has substantially enhanced departmental efficiency and/or effectiveness.

If an employee is eligible for a merit increase, check following: **Granted** **Deferred, reevaluate in _____ months**

If an employee is eligible for permanent status, check following: **Granted** **Denied** **Extended _____ months with the Employee's written permission. (Attached) (Probationary period may not be extended beyond one year.)**

WAYS THE EMPLOYEE CAN OR MUST IMPROVE PERFORMANCE: (If overall rating is Needs Improvement or Unsatisfactory, a written plan of action for improvement must be included in this section. Optional if Satisfactory or better).

This report is based on my observations, knowledge of employee's performance and review of applicable information. It represents my best judgment of the employee's performance.

RATER'S SIGNATURE *Pamela Lawhorn-Schwalm* DATE Nov. 12, 2008
 Print Name Pamela Lawhorn-Schwalm TITLE Court Operations Off. I

I have reviewed this report and discussed it with the rater. It represents an accurate appraisal of the employee's performance in accordance with Administrative Order. I concur in the recommendation, if any, as to merit raise and/or permanent status.

REVIEWER'S SIGNATURE *[Signature]* DATE Nov. 12, 2008
 Print Name: Roberto Alfaro TITLE VAB Manager

I acknowledge that I received a copy of this evaluation. I have had an opportunity to discuss it with my supervisor. In signing the evaluation, I do not necessarily agree with the conclusions. I understand that I may write my comments below or on another sheet of paper.

A permanent employee who has received an overall evaluation of "Unsatisfactory" or "Needs Improvement," must first request a review of the Performance Evaluation by the Department Director within ten (10) calendar days. If the decision of the Director is not acceptable to the employee, the employee may continue the appeal within ten (10) calendar days after receipt of the Director's decision by making a request in writing to the Personnel Division Director, of the Employee Relations Department.

I have read and understand the above appeal process. *LE 11/30/08*

EMPLOYEE COMMENTS:

EMPLOYEE'S SIGNATURE *[Signature]* DATE: 11/13/08
108.01-6A 2/92

DISTRIBUTION: White copy to employee — Green copy to Personnel — Yellow copy to departmental personnel office — Blue copy to reviewer.

EMPLOYEE PERFORMANCE EVALUATION
(INSTRUCTIONS ON BACK OF SECOND PAGE)

11/20/2006 11/18/2007
 HAYDEE
 COUNTY COMMISSION CLERK 2
 MERIT PERMANENT
 CLERK OF COURTS
 INTERGOVERNMENTAL SERVICES DIVISION
 PROB PP: 26

(INITIAL)	Period Covered
	From Mo Day Yr To Mo Da Yr
Prob. Date Ends	Social Security Number
	Unit

TO PERSONNEL BY NOV 13 2007 DPO 11/04/2007

Merit Raise Status Change Annual Review Other Due Back to Personnel Section by _____

Raters: It is understood that the importance of each category will vary with job classification and department. Explain your rating in terms of performance in each category. Mark the appropriate box. Use additional sheets if necessary.

1. QUANTITY OF WORK. Includes amount of work performed.

RATING: Unsatisfactory Needs Improvement Satisfactory Above Satisfactory Outstanding
 Explain Why: Ms. Mayor's duties during this evaluation period included but were not limited to the following; processing duplicate filed petitions and cancelled folio letters; back-up roaming clerk; assisting magistrates with finalizing decisions or corrections; assisting the public at the front counter service counter and via telephone; computer entries and verification; and other projects on an as needed basis.

2. QUALITY OF WORK: Includes accuracy, achievement of objectives; effectiveness, initiative and resourcefulness and, neatness of work product.

RATING: Unsatisfactory Needs Improvement Satisfactory Above Satisfactory Outstanding
 Explain Why: Ms. Mayor's attention to detail enables her to complete her assignments in an effective and organized manner. This also provides a professional quality to the finished work product.

3. WORK HABITS: Includes attendance, observation of work hours, completion of work on schedule, compliance with rules, policies, and directives, safety practice and use of tools and equipment.

RATING: Unsatisfactory Needs Improvement Satisfactory Above Satisfactory Outstanding
 Explain Why: Ms. Mayor conforms to the rules, policies and procedures of Miami-Dade County. Her assignments are completed in a timely manner.

4. INTERPERSONAL SKILLS: Includes participation and teamwork; contribution to unit morale; working cooperatively with the public, peers, and subordinates; and accepting advice and counseling from superiors.

RATING: Unsatisfactory Needs Improvement Satisfactory Above Satisfactory Outstanding
 Explain Why: Ms. Mayor is very attentive to the needs of the public and goes the extra mile to make sure their needs are met. She continues to maintain an open line of communication with her supervisors.

ACR
 DEC 04 2007
 EPRUDEN

RATER'S OVERALL EVALUATION -- Only one rating factor to be checked.

- Unsatisfactory:** Performance is inadequate and must be corrected.
- Needs Improvement:** Performance does not fully meet job requirements as indicated below.
- Satisfactory:** Employee is performing as required and expected in a satisfactory manner.
- Above Satisfactory:** Performance surpasses job requirements.
- Outstanding:** Consistently conspicuous, distinguished performance. Employee displays initiative and creativity. Employee has substantially enhanced departmental efficiency and/or effectiveness.

NOV 20 10 05 AM '07

If an employee is eligible for a merit increase, check following: Granted Deferred, reevaluate in _____ months

If an employee is eligible for permanent status, check following: Granted Denied Extended _____ months with the Employee's written permission. (Attached) (Probationary period may not be extended beyond one year.)

WAYS THE EMPLOYEE CAN OR MUST IMPROVE PERFORMANCE: (If overall rating is Needs Improvement or Unsatisfactory, a written plan of action for improvement must be included in this section. Optional if Satisfactory or better).

NOV 20 10 05 AM '07

This report is based on my observations, knowledge of employee's performance and review of applicable information. It represents my best judgment of the employee's performance.

RATER'S SIGNATURE *Pamela Lawhorn-Schwartz* DATE November 27, 2007

Print Name Pamela Lawhorn-Schwartz TITLE Court Operations Officer 1

I have reviewed this report and discussed it with the rater. It represents an accurate appraisal of the employee's performance in accordance with Administrative Order. I concur in the recommendation, if any, as to merit raise and/or permanent status.

REVIEWER'S SIGNATURE *[Signature]* DATE November 27, 2007

Print Name: Roberto Alfaro TITLE VAB Manager

I acknowledge that I received a copy of this evaluation. I have had an opportunity to discuss it with my supervisor. In signing the evaluation, I do not necessarily agree with the conclusions. I understand that I may write my comments below or on another sheet of paper.

A permanent employee who has received an overall evaluation of "Unsatisfactory" or "Needs Improvement," must first request a review of the Performance Evaluation by the Department Director within ten (10) calendar days. If the decision of the Director is not acceptable to the employee, the employee may continue the appeal within ten (10) calendar days after receipt of the Director's decision by making a request in writing to the Personnel Division Director, of the Employee Relations Department.

I have read and understand the above appeal process.

EMPLOYEE COMMENTS:

EMPLOYEE'S SIGNATURE *[Signature]* DATE: 11/28/07

138.01-6A 2/92

DISTRIBUTION: White copy to employee -- Green copy to Personnel -- Yellow copy to departmental personnel office -- Blue copy to reviewer.

NOV 20 10 05 AM '07

**OIG
FINAL REPORT**

APPENDIX C
Responses from Jesus Garcia

IG09-02

May 12, 2009

Christopher R. Mazzella, O.I.G.
Inspector General
19 West Flagler Street
Suite 220
Miami, Florida 33130
Phone: (305) 375-1946
Fax: (305) 579-2656

RECEIVED
MAY 12 2009
2009 MAY -8 AM 8:54

Re: Jesus Garcia, Property Appraiser Income Evaluation Specialist, Miami-Dade County, Florida
Case No.: IG09-02

Gentlemen:

Someone has been able to convince one of your agents that it is ok to call the wrong right and the crooked straight.

During Michael Auch six-month investigation on the issue of whether someone inappropriately communicated with a magistrate. He concluded that a building that the property appraiser has been assessing as retail store for the last 60 years should be changed into an office building that is worth \$132,700 more for 2008 assessment than 2007 assessment. Putting a side the real estate market condition of course. In 2007 the building was assessed based on the cost approach as retail, after the appropriate depreciation, that building was assessed at \$39.09 pr SQ FT as on office building the cost increase to \$50.87 per SQ FT. This building value increase dramatically

Let's analyze the reason that was given to him in order to convince him. First we are not going to tell him about the criteria that the Property Appraiser Department (PA) has to use by statutes and later let us take him for a ride and show him that all the tenants this year are using the space as office space. Conclusion, the type of tenants determines the cost of the building. Next year we have two retail store tenants than the building will be classified as retail.

Let's talk about the cost approach to value which the statutes mandates to be used when valuing building. The International Association of assessing officer says "buildings are first classified on the basis of the use for which they are designed" there are four basic design types Residential, commercial, industrial and rural. The subject in question is a commercial type and there are ten different commercial type Store, supermarkets, office building, restaurants etc. Once the building type is identified we look into the construction type class A. class B and so on Class A is shipper per square foot than a class D Structure. And the type of materials used and the quality of workmanship determine the Class type. According to the IAAO "each class remain constant throughout the life of the building"

The Department Of Revenue instructs the PA on how to classify buildings because in mass appraisals stratifying properties by class and grade is necessary to assessment symmetry. We must compare Apples with Apples and Oranges with Oranges.

A single family building that is used as an office by a doctor has to be valued as single residence building based on the cost approach. A builder will not charge more to build a single family residence per square foot that might be able to obtain a variance in zoning in the future that the one next door that is the same model and does not have a chance of being use as office in the future. I hope that you get the concept of what I am informing you.

Mr. Auch did not mention in his report one important finding. I do not know if he was presented with a permit history of building alterations that have taken place during the last five years. I would like to know if there are architect plans and building permits requested by a builder indicating that alterations to this building have been made and that the cost to remodel is equal to or in excess of \$132,700.00. The building has been altered in the last years but I don't know if the alterations were done by the owner or the tenants and if buildings permits were requested. Shady constructions can be dangerous especially if electrical wiring, and fire exits for emergencies are not done properly. I am requesting that the investigator provide Harvey Ruvin, the clerk of court, with these findings.

Lastly I ask what would have been the out comes of this findings if this building was found to be erroneously changed to office building after being corrected by Mr. Canet and his supervisor. After all someone requested that a magistrate decision is set aside perhaps hastily.

Very truly yours,


Jesus Garcia

Cc. Honorable Pedro Garcia (Property Appraiser)
Harvey Ruvin, (Clerk of Court)

GARY S. GLASSER, P.A.

COURTHOUSE PLAZA, SUITE 608
28 WEST FLAGLER STREET
MIAMI, FLORIDA 33130

(305) 377 - 4187

Fax: (305) 358-7587

Broward: (954) 928-0089

May 14, 2009

Christopher R. Mazzella, Inspector General
Office of the Inspector General
of Miami-Dade County
19 West Flagler Street, Suite # 242
Miami, Florida 33130

Re: Jesus Garcia, Property Appraiser Income Evaluation Specialist, Miami-
Dade County, Florida
Case No.: IG09-02

REC'D OFFICE OF THE
INSPECTOR GENERAL
2009 MAY - 8 AM 8:54

Gentlemen:

The undersigned has been retained by Mr. Jesus Garcia, a Property Appraiser Income Evaluation Specialist with Miami-Dade County, Florida, to respond to your 14-pages report dated May 1, 2009 as it concerns Mr. Garcia. At present, Mr. Garcia has been relieved of his duties, with pay, pending a review of his conduct concerning the subject matter of your report.

If I understand the gist of the report, Ms. Haydee Mayor, a Clerk of the Courts employee, spoke with a property owner who wanted to complain about an increase in his 2008 real estate taxes. The property owner spoke to Ms. Mayor because she had dealt with him regarding prior years' taxes; and she brought the property owner to the seventh floor to see Mr. Garcia.

Your report concludes that: (1) no evidence of employee corruption as there was no reason to suspect the employees received money or other consideration from the property owner; (2) Mr. Garcia did not communicate with the Special Magistrate in any respect; (3) Mr. Garcia does not know the property owner; (3) none of the County employees or the Special Magistrate have personal relations with each other or the property owner outside of the work environment; and (4) the property owner was interviewed by Mr. Garcia during the interview period at the property owner's request to discuss a \$132,861.00 increase in his 2008 real estate taxes on the building portion of his property despite the fact that he spent approximately \$30,000.00 in repairs in 2007 for which he requested a field inspection of the building.

Christopher R. Mazzella, Esq.
Office of the Inspector General
May 14, 2009
Page 2

According to your report, Mr. Canet failed to properly inspect the property and if he had done so he would have determined that no error had occurred. That, however, is a matter to take up with Mr. Canet because he is the lead worker in a supervisory level position. Mr. Garcia is not a supervisor. Mr. Garcia took the proper course of action by bringing the problem to Mr. Canet and his supervisor, Darryl Cairn.

According to your report, Mr. Garcia was not authorized to interview property owners who come to the Property Appraiser's Office during the interview period to have their assessments reviewed because Mr. Garcia is not listed on the "interview team". Yet Mr. Garcia has interviewed property owners during the interview period in person and by telephone for the past seven years because his present position requires that he assist during the interview period, and his supervisor has directed him to assist property owners during the interview period.

According to the report, two weeks prior to the VAB hearing Mr. Garcia spoke to Mr. Derick Ferrao, the property appraiser's employee who was representing the County on this property, about the above mentioned findings and informed him that the Special Magistrate should know about it. Mr. Garcia provided Mr. Ferrao with the new calculations and the pictures taken during field inspection. However, Mr. Ferrao considered the worksheet to be irrelevant because "he believed that he could defend the assessed value of the property based on comparable sales". Instead, he held back the worksheet from the Special Magistrate *and the property owner*, and presented comparable sales only at the hearing.

After the hearing, when Mr. Ferrao told Mr. Garcia that he did not submit the worksheet, Mr. Garcia expressed his concerns to Mr. Ferrao that it looked like Mr. Ferrao was hiding the information and he (Mr. Garcia) wanted no part of it. Mr. Ferrao apparently took to heart what Mr. Garcia was saying and presented the worksheet to the Special Magistrate who, after reviewing the same, decided it was not relevant to his assessment decision. At the VAB hearing, Mr. Ferrao did not present the worksheet to either Special Magistrate Manuel Blanco or the property owner. If, as the report suggests, Mr. Garcia did something wrong, why didn't Mr. Garcia provide the property owner with the worksheet for presentation at the hearing, or after the hearing?

According to your report, Ms. Mayor took it upon herself to discuss the case with the hearing officer; however, suffice it to say that there is no indication that Mr. Garcia participated in that occurrence and therefore no response is required of him.

Christopher R. Mazzella, Esq.
Office of the Inspector General
May 14, 2009
Page 3

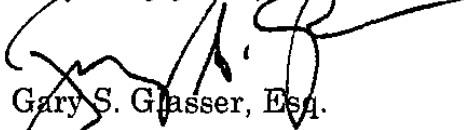
Based on the foregoing, Mr. Garcia wishes to highlight these important points:

1. At the time, Mr. Garcia believed that his supervisor re-evaluated the property properly and determined that an error had in fact occurred.
2. In his 19 years with the County he has always taken his job seriously and believed he was doing what was best for the property appraiser's office, including interviewing property owners during the mandated interview period.
3. Mr. Garcia's conclusion was that an error had been committed in the valuation of the property. In such a case, the proper protocol was to provide his findings to Mr. Ferrao the property appraiser's employee who was representing the County. Mr. Ferrao should have discussed this finding with his supervisor instead of dismissing it outright as irrelevant because Mr. Canet, not Mr. Garcia, determined that the worksheet was appropriate. At a minimum the information should have been provided to the property owner in advance of the hearing to preserve the integrity of the non-partisan interview process.

In conclusion, irrespective of the results of the re-evaluation of the property, Mr. Garcia filled Mr. Ferrao in on what had transpired on the file and provided him with the worksheet. Mr. Garcia was surprised to learn that Mr. Ferrao did not disclose the worksheet to anyone. Mr. Garcia understands the interview process as a non-partisan (as opposed to adversarial) procedure whereby the property appraiser's office and the property owner meet to review their respective information on a property in the hopes of amicably resolving the issues. Mr. Garcia viewed Mr. Ferrao's failure to disclose the worksheet as involving him in unethical conduct (because he conducted the interview) and Mr. Garcia's subsequent actions were motivated by his attempt to rectify a perceived injustice of which he was made a part.

Of course, if you have any questions or need to clarify anything set forth above with Mr. Garcia, please do not hesitate to contact me to schedule a meeting.

Very truly yours,



Gary S. Glasser, Esq.

GSG/bvb

cc: Harvey Ruvin, Clerk of Court
Pedro Garcia, Property Appraiser
Mr. Jesus Garcia

May 14, 2009

Harvey Ruvin
Clerk of the Circuit and County Court,
Miami-Dade County Courthouse
73 West Flagler Street, Suite # 242
Miami Florida 33130

2009 MAY - 8 AM 8:54
MAY 14 2009
11:00 AM

Re: O. I. G. Draft Report IG09-02

Dear MR. Ruvin

With this letter I would like to let you know that a draft report by the Office of Inspector General has been completed and that the special agent for the O. I. G. Michael Auch has stated his finding and conclusions based on a five months investigation in which he interviewed close to ten Dade County employees and reviewed all necessary documents that he requested either in written form or by subpoena. He might also subpoena access to other information that requires a special court order. These issues took place prior to he Honorable Property Appraiser Pedro Garcia took office.

Mr. Michael Auch finding are as follow:

1. That none of the County employees were found guilty of corruption no money or any other considerations was accepted by any of the employees involved in this case.
2. That Mr. Jesus A. Garcia did not communicate with a Special Magistrate in any form.
3. That Mr. Garcia does not know the property owner of the subject in question.
4. That None of the employees of the county or the magistrate have personal relation with each other or the tax payer outside the work environment.
5. That the owner of a small business in the City of Miami was interviewed by Mr. Garcia during the interview period and the owner complaint about an increase of \$132,861 on the building portion of his property in 2008 assessment in spite of the fact that he spent approximately \$30,000.00 in repair in 2007 and that he requested a field inspection of the building.
6. That Mr. Garcia, as per property procedure, handed this case to a supervisor.
7. That a review of the subject property historical record and the field inspection revealed that the subject property was built and design in 1948 for retail and warehouse purpose and that the property has been classified and assessed by the Property Appraiser Department as retail store for the last sixty years.

8. That the reason why this property increased \$132,861 was that a Real Estate Evaluator had changed for 2008 the Classification of the building from retail store to office and re-evaluated the property as such increasing the value of the building by \$132,861.
9. That the field inspection requested by the owner and the review by a senior supervisor Darryl Nair and Mr. Canet a lead worker of the building section concluded based on the subject property historical record that the building original classification was correct.
10. That the building was reverted to its original classification by the Property Appraiser Department as retail store as its being for the last **sixty years**. The value decreased by approximately \$80,000.00 that the information was entered in the computer and a printout of a worksheet was handed to Mr. Garcia.
11. That the subject property was scheduled to be heard by a magistrate on December 5, 2008.
12. That in November of 2008 Mr. Garcia informed the property appraiser employee who was representing the County about the above mentioned finding and informed him that the magistrate should know about it. Mr. Garcia provided the new calculations and pictures taken during field inspection.
13. That the employee responsible to defend the value assessment of the subject property testified that he did not present the information to the magistrate and that he only presented comparable sales as defense. That Mr. Garcia go to the employee responsible to defend the value assessment of the subject property while on hearing and verified that the computer printout and the Pictures were in the file.
14. That Mr. Garcia presented text book to the Investigator that explains the Cost Approach to Value and the criteria and standards used to classify buildings.
15. That an employee of the Value Adjustment Board communicated to the Magistrate that facts that were necessary to render a correct ruling were excluded.
16. That this person lost her employment for informing the magistrate about the omitted information.

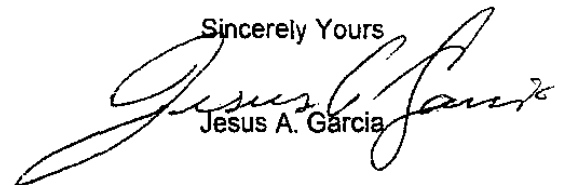
Mr. Michael Auch conclusions are as follow:

1. Concludes that a building that was built and designed in 1948 for retail and warehouse purpose and that has been classified and assessed by the Property Appraiser Department as such based on the cost approach and in conformity with the teaching of the International Association of Assessor Officers (I. A. A. O) for the last sixty years should be reassesses in 2008 as office \$132,861 dollars higher than the previous years.

2. Concludes that Mr. Garcia is not authorized to interview tax payers who come to the Property Appraisers Office during the interview period to have their assessment reviewed yet Mr. Garcia has interviewed tax payers during the interview period in person and by phone for the past seven years while holding his present position which requires that he assist during this period.
3. Concludes that Mr. Garcia advocates for the tax payers of Miami Dade County.
4. Concludes that Mr. Garcia might continue to advocate for tax payers who merit a correction of their assessment.
5. Concludes that an income producing property can be defended by using only The Comparable Sale Approach without considering the Cost Approach to Value and the Income Approach to Value method. Although the subject is assessed based on the Cost Approach to Value and is an income producing property.
6. Concludes that Mr. Canet made a drive by inspection and did not inspect the interior of the building.
7. Concludes that the decision made by these supervisors to correct the building was reverted after the hearing date.
8. Concludes that Mr. Garcia is able to force Mr. Canet a lead worker in a supervisory position to make decisions and produce a document that he and his supervisor did not want to produce.
9. Concludes that if the ruling of the magistrate had not been set a side the tax payer would have saved approximately \$600.00. The subject property paid \$34,748 in taxes for the assessment of 2008.

This letter should serve also as Mr. Garcia response to the O. I. G. draft report and should be posted on the O. I. G. website together with his last three performance evaluations stating that he deals with the public. Mr. Garcia's Job descriptions include interviewing tax payers.

Sincerely Yours


Jesus A. Garcia

C. c Pedro Garcia Property Appraiser

MDC-OFFICE OF THE
INSPECTOR GENERAL

May 12, 2009

2009 MAY 26 AM 11:24

Christopher R. Mazzella, O.I.G.
Inspector General
19 West Flagler Street Suite 220
Miami, Florida 33130

Re: Jesus Garcia, Property Appraiser Income Evaluation Specialist, Miami-Dade County, Florida

Case No.: IG09-02

Dear Mr. Mazzella,

According to your report, the investigation determined that in August 2008 a tax payer was introduced to Mr. Garcia rather than directing him to the appropriate Property Appraiser staffers. (see attached)

The report also identifies the subject property as a one story structure under one folio when in fact the subject is assessed under four different folios. One folio number for the building and the other three additional folios are the parking lots for the building in question. Folio number: 01-3134-047-0010, 01-3134-047-0020, 01-3134-047-0030 are part of the subject and are not mentioned in the report. They were all heard on the hearing of December 5, 2009.

Attached, I am sending you information which demonstrates that on September 9, 2008, not August, the tax payer was directed to the appropriate Property Appraiser staffer where he formerly requested an interview and a field inspection of his property. The interview form was created by the greeting clerk on the 8th floor; her name is Gwendolyn Smith. She created the Public Service Request under folio 01-3134-047-0010, one of the folios for the parking lot of the subject. An evaluator inspected the property up on request.

Sir, the purpose of any investigation is to find the truth. The OIG is under your watch so that makes you the herald for the truth which is needed for justice. Justice is under the watch of Harvey Ruvin who needs the truth to render judgment.

I am requesting that the investigator provide Harvey Ruvin, the clerk of court, with the reasons why the subject property is not correctly identified and why the Public Service Request that clearly demonstrates that the owner was directed to the appropriate Property Appraiser staffers was not mentioned in the report.

Very truly yours,


Jesus Garcia



Cc. Honorable Pedro Garcia (Property Appraiser)
Harvey Ruvin, (Clerk of Court)

Public Service Requests

Printable version

Public Service Request # **81059** Date Submitted 09/09/2008 10:31:40 AM Initiated by SET

Please Respond By

Folio 0131340470010	District Commercial	Tax Year(s) 2008
Taxpayer ISRO ENTERPRISES INC Request from Interview		Email/Phone 786-3265509 #9039 and initiated by SET
Reason for Request Interview N/A		
Attachments N/A		
Taxpayer Comments Taxpayer is requesting an interview or review of property.		
Existing Comments		
09/09/2008 10:32:00 AM---SET (GWENDOLYN SMITH) PsrComment ---Taxpayer is requesting an interview or review of property. All Inforamtion Available on the Interview Form		
Required for all 311 Call Center Requests		
Assigned To (User ID) SYB	Date Assigned 02/11/2009	
Status Complete	Redirect To N/A	<input type="checkbox"/>
PA Comments/District Findings	Comments By JPC	Order Building Jacket <input type="checkbox"/>
NEW! <input type="button" value="Spell Check"/>		
Completed by SYB	Date Completed 02/11/2009	
Notify Public Service of changes <input type="checkbox"/>	<input type="button" value="Update"/>	<input type="button" value="Reset"/>

Scan Attachments (Must have Adobe writer)

Contents of /PSRAttachments/ that match this PSR:



Public Service Requests

[Printable version](#)

Public Service Request # **92683** Date Submitted 01/08/2009 01:22:37 PM Initiated by AGA

Please Respond By

Folio 0131340510750	District VAB	Tax Year(s) 2008
Taxpayer Dan Weiss, secr. Diana F. Request from Correspondence		Email/Phone 305-374-7850 and initiated by AGA
Reason for Request Public Records N/A		
Attachments N/A		
<p align="center">Taxpayer Comments</p> <p>His office is requesting Copies of VAB files and Property Appraiser Files Copies of Property Record Cards Copies of Building Jackets For the folios and 2008 agendas heard mentioned below:</p>		
<p align="center">Existing Comments</p> <p>**01/08/2009 01:26:00 PM---AGA (JULIE CLARK ALMEIDA) PsrComment ---08-09827 01-3134-051-0750 08-09821 01-3134-047-0010 08-09823 01-3134-047-0020 08-09815 01-3134-047-0030 Public service will order the building jackets and make copies of building jacket file HOWEVER, on this psr directed to our PA VAB section please forward copies from our PA VAB files ON AGENDA FOLIOS DESCRIBED ABOVE to public service attn. J.Almeida so we can provide a response to Agent with records and invoice.**</p>		
<p align="center">Required for all 311 Call Center Requests</p> <p>Assigned To (User ID) ROC <input checked="" type="checkbox"/> Date Assigned 01/14/2009 <input checked="" type="checkbox"/></p> <p>Status Complete <input checked="" type="checkbox"/> Redirect To N/A <input checked="" type="checkbox"/></p> <p>PA Comments/District Findings <input type="checkbox"/> Comments By JPC <input checked="" type="checkbox"/> Order Building Jacket <input type="checkbox"/></p>		
<p align="center">NEW! <input type="text" value="Spell Check"/></p>		
<p>Completed by N/A <input checked="" type="checkbox"/> Date Completed 02/04/2009 <input checked="" type="checkbox"/></p>		
<p>Notify Public Service of changes <input type="checkbox"/> <input type="button" value="Update"/> <input type="button" value="Reset"/></p>		

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ACTIVE TOOL: ZOOMIN



Show Me:

Property Information

Search By:

Select Item

Text only

Property Appraiser Tax Estimator

Summary Details:

Folio No.:	01-3134-047-0010
Property:	2125 NW 7 ST
Mailing Address:	ISRO ENTERPRISES INC P O BOX 422061 MIAMI FL 33242-2061

Property Information:

Primary Zone:	B100 RESTRICTED COMMERCIAL
CLUC:	D081 VACANT LAND
Beds/Baths:	0/0
Floors:	0
Living Units:	0
Adj Sq Footage:	0
Lot Size:	5,961 SQ FT
Year Built:	0
Legal Description:	34 53 41 BALDUSROL SUB PB 19-68 LOT 1 & W20FT LOT 2 BLK 1 LOT SIZE 47,890 X 125 OR 16560-2695 1094 2 OR 16560-2695 1084 02

Sale Information:

Sale O/R:	16560-2695
Sale Date:	10/1994
Sale Amount:	\$500,000

Assessment Information:

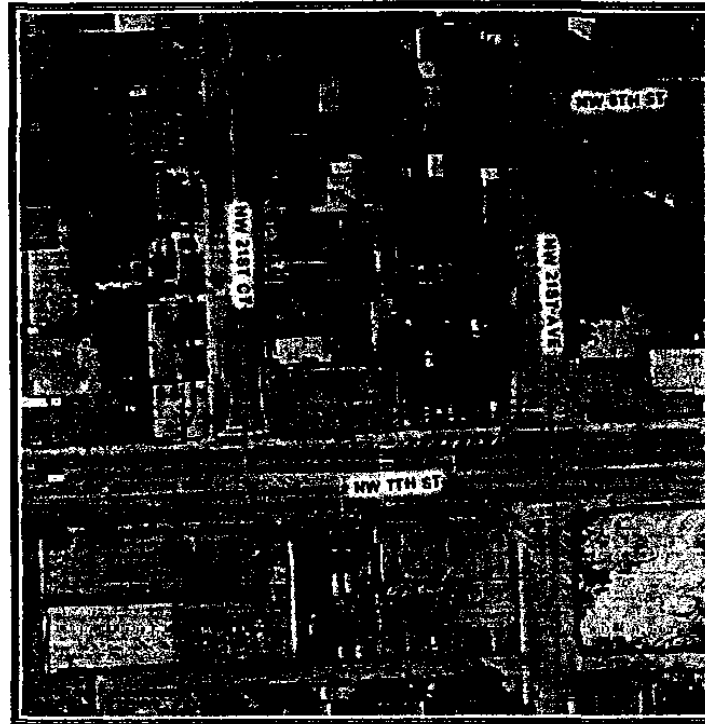
Year:	2008	2007
Land Value:	\$238,440	\$238,440
Building Value:	\$0	\$0
Market Value:	\$238,440	\$238,440
Assessed Value:	\$238,440	\$238,440

Taxable Value Information:

Year:	2008	2007
Applicable Exemption/Taxable Value:	Applied Exemption/Taxable Value:	Applied Exemption/Taxable Value:
Regional:	\$0/\$238,440	\$0/\$238,440
County:	\$0/\$238,440	\$0/\$238,440
City:	\$0/\$238,440	\$0/\$238,440
School Board:	\$0/\$238,440	\$0/\$238,440

Additional Information:

Click here to see more information for this property:
 Community Development District
 Community Redevelopment Area
 Empowerment Zone
 Enterprise Zone
 Land Use
 Urban Development Boundary
 Zoning
 Non-Ad Valorem Assessments



Digital Orthophotography - 2007

0 56 R

Legend

- Property Boundary
- Selected Property
- Street
- Highway
- Miami-Dade County
- Water



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If you experience technical difficulties with the Property Information application, or wish to send us your comments, questions or suggestions please email us at [Webmaster](#).

Web Site
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**OIG
FINAL REPORT**

EXHIBIT A

IG09-02

**OIG
FINAL REPORT**

EXHIBIT B

IG09-02

Memorandum

MIAMI-DADE
COUNTY

Date: 12/16/2008

To: Robert Alfaro
Manager
Value Adjustment Board

From: Manuel C. Pernas
Appeals Division Director
Miami-Dade County Property Appraiser

Subject: Agenda 08-09827, Folio 01-3134-051-0750



REC'D V.A.B.
2008 DEC 16 PM 5:20
ALEXANDER COUNTY COURTS
MIAMI-DADE COUNTY, FL.
VAB#159

The subject property, folio number 01-3134-051-0750, is a one story office building located at 721 NW 21st Court, Miami, owned by Isro Enterprises Inc. Its preliminary 2008 assessment was \$1,100,063. It was petitioned under value agenda number 08-09827, and heard on the 12/05/2008 "C" value board, presided by special magistrate Mr. Manuel Blanco, Esq. The Property Appraiser representative was Mr. Derick Ferrao.

It is our understanding the value of the property may have been improperly changed through the consideration of *ex parte* information provided the special magistrate after the case was heard.

This memorandum is based on the use of a worksheet, submitted *ex parte*, allegedly presenting recommended changes for the subject's building value for 2009, and also in *ex parte* communications between the special magistrate and Haydee Mayor, an employee of the Value Adjustment Board.

As a result of the *ex parte* information provided to the special magistrate, we believe he may have improperly reduced the property's value.

Based on the foregoing, the Property Appraiser respectfully requests the findings for agenda number 08-09827, folio number 01-3134-051-0750, on the 12/05/2008 "C" value board, be set aside, and the preliminary 2008 valuation be upheld and reinstated.

cc: Hon. Marcus Saiz De La Mora, Property Appraiser
Mr. William G. Oliver, Senior Deputy Clerk of the Courts
Mr. Steven Schultz, Esq., VAB Counsel ✓
Mr. Manuel Blanco, Esq., Special Magistrate

EXHIBIT

B