
From: Diaz-Greco, Gilma M. (COE)
Sent: Wednesday, April 15, 2015 3:31 PM
To: Sanchez, Rodzandra (COE)
Subject: Gary Appel, Esq., Member of Miami-Dade County Historic Preservation Board (Voting Conflict) INQ 15-68
Attachments: BISCAYNE PARK COA APPLICATION Revised-reduced.pdf; BHI-WaxmanLetter-7Apr2015.pdf; HP BOARD MINUTES 3-18-15.pdf; 2015_4 - FINAL.pdf
Importance: High

INQ 15-68 Appel

From: Centorino, Joseph (COE)
Sent: Wednesday, April 15, 2015 11:32 AM
To: gappel@gappellaw.com; Kirtley, James E. Jr. (CAO)
Cc: Murawski, Michael P. (COE); Diaz-Greco, Gilma M. (COE); Sanchez, Gerald (CAO)
Subject: INQ - Gary Appel, Esq., Member of Miami-Dade County Historic Preservation Board (Voting Conflict)
Importance: High

Mr. Appel,

You have inquired regarding whether you, a member of the Miami-Dade County Historic Preservation Board, have a voting conflict in participating and voting on an historic preservation designation for a co-op building owned in part by Martin Taplin, managing partner of an LLC that owns the Sagamore Hotel on Miami Beach, where your business, Paradigm Tax Group, represents the Sagamore Hotel as well as other properties in which Mr. Taplin has a financial interest on tax issues. I understand that you have represented Taplin's properties on tax review matters and administrative appeals. Mr. Taplin is the individual who has hired your firm in the past and you have interacted with Mr. Taplin regarding these private business matters. You have not spoken with Mr. Taplin regarding the issue coming before your board and do not know his position on it. You are concerned that the business relationship between you, your firm and Mr. Taplin and his private business interests may create a conflict in connection with your involvement on the historic designation issue.

The County Historic Preservation Board has some final decision-making authority as well as non-binding advisory powers. As such, it may be acting either as a quasi-judicial board or an advisory board depending on the particular issue before it. The relevant Ethics Code Provision, Section 2-11.1(v) governs both quasi-judicial personnel as well as advisory personnel, so it would be applicable in this instance regardless of which function it is engaged in. The latter section would preclude you from voting on a matter before the board on which you sit if you would be directly affected by the action of the board AND if you had a relationship with the entity as an officer, director, partner, of counsel, consultant, employee, fiduciary, beneficiary, stockholder, bondholder, debtor or creditor.

While it appears that your business relationship with Mr. Taplin may include one or more of the relationships under Section 2-11.1(v), I do not believe that this issue directly affects you in such a way as to create a conflict under that section that would prohibit you from voting on this matter. The question of whether your business interests might be affected by the vote, either positively or negatively, is too uncertain and speculative to amount to a direct effect on you. Therefore, I do not find that you have a prohibited conflict that would legally prevent you from voting on this matter. However, given the fact that you were concerned enough to raise this issue; the fact that you do have a business relationship with an owner of an entity that will be affected by a matter coming before your board; you have a good faith basis to consider recusing yourself from this matter. If you are concerned that you may not be able to be completely objective on this issue due to the relationship in question, or if you believe that an appearance of

impropriety may be created by your voting on or otherwise participating in this matter, then you would be justified in recusing yourself from voting on or otherwise participating on this issue. If you decide to recuse yourself, you should announce it at the meeting prior to the vote, absent yourself from the discussion and vote, and file a notice (Form 8B) of the conflict with the clerk of the board within 15 days of the vote..

Sincerely,

Joseph M. Centorino
Executive Director and General Counsel
Miami-Dade Commission on Ethics and Public Trust

From: Murawski, Michael P. (COE)
Sent: Tuesday, April 14, 2015 2:52 PM
To: Centorino, Joseph (COE)
Subject: FW: gary appel
Importance: High

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Mr. Appel is seeking an opinion about whether he has a conflict on an issue coming before the County's Historic Preservation Board on which he sits. The meeting is tomorrow. Essentially, the HPB will be voting on whether or not to give historic preservation designation to the building (located in bay harbor Islands) or not. The building is a co-op with 40 units. One of the units is owned by someone named Martin Taplin who is the managing partner of an LLC that owns the Sagamore Hotel on South Beach. Appel's business, Paradigm Tax Group, represents the Sagamore Hotel on various tax issues. It does not appear to me that under 2-11.1(V) that Appel has a conflict. But you may want to weigh in on this since the issue may get contentious (a majority of the co-op owners do NOT want historic preservation apparently and want to sell the building to a developer who is represented by Neisen Kasdin) Appel says he has no idea whether Taplin is for or against historic preservation that he hasn't spoken to him about this at all.

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Sent: Tuesday, April 14, 2015 2:19 PM
To: Murawski, Michael P. (COE)
Subject: gary appel

Gary

Gary A. Appel, Esq.
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From: Cody, Sarah (RER) [<mailto:scody@miamidade.gov>]

Sent: Friday, April 10, 2015 4:46 PM

To: Adriana Cantillo; Enid Pinkney; Gary Appel; JoEllen Phillips; Mitch Novick; Paul George (mapalamr@bellsouth.net); Rick Cohen; Ronda Vangates; Ruth Campbell

Cc: Kauffman, Kathleen (RER); Rodriguez, Helen (RER); Ransom, Jeff (RER)

Subject: April Board Meeting Materials

Board Members,

Attached please find packet materials for the April 15, 2015 Board meeting. Other packet materials related to the Bay Harbor Club and Bay Harbor Continental were previously sent to you.

The Biscayne Park Village Hall application is a large document, and the applicant has delivered hardcopies to our office, which will be distributed to you all at the meeting.

Please remember to let Helen know ASAP if you will be attending, so we can be sure that we will have quorum for this important meeting.

Thanks,

Sarah K. Cody

Historic Preservation Planner

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111 NW 1st Street, 12th Floor

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From: Diaz-Greco, Gilma M. (COE)
Sent: Wednesday, April 15, 2015 3:33 PM
To: Sanchez, Rodzandra (COE)
Subject: FW: More back-up for Appel INQ

Please add to INQ 15-68

From: Centorino, Joseph (COE)
Sent: Wednesday, April 15, 2015 11:33 AM
To: Diaz-Greco, Gilma M. (COE)
Subject: More back-up for Appel INQ

From: Gary Appel [<mailto:gappel@gappellaw.com>]
Sent: Tuesday, April 14, 2015 5:01 PM
To: Centorino, Joseph (COE)
Subject: RE: Gary Appel -2 of 2 emails-let me know if 2 not received

Confident that the Board has decision making authority on many matters. Some things may require final approval by the Commission. However, I am fairly certain many things the Board “decides” then there would be appeal rights to the County Commission. I know that preliminary determination of historic designation with direction to Staff to prepare a designation report would impose restrictions against issuance of a demolition permit at the time of the HPB vote. The County Attorney’s Office represents us. Kathleen Kauffman is the Historic Preservation Officer. I am relatively new to the Board....I know the answers for the City of Miami Historic and Environmental Preservation Board and the Miami Beach Boards.....and both of those definitely have final approval authority on most of what they do.

We (Paradigm Tax Group a national property tax firm that I merged my non-legal company Property Tax Adjusters, Inc. into in 2014 after 21 years) have represented the Sagamore Hotel on property tax matters probably 15 years which includes annual review and filing administrative appeals. Have represented other properties Mr. Taplin owns (using “owns” in the common usage sense as I am sure there are various ownership entities with partners/members, etc.) over the years but for the past several, just this and 1428 Brickell Ave. Never represented the Bay Harbor property – no idea he owned it. I interact mostly with other executives at his Firm but Mr. Taplin hired me including the successful application to the National Park Service related to the rehabilitation of the historic Hotel.

I’m available as needed to discuss. If call the office, tell whoever answered I am expecting your call. Can also call the cell anytime.

Regards

Gary

Gary A. Appel, Esq.
Licensed Florida Real Estate Broker
Admitted in FL, CT, NY
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gappel@gappellaw.com

From: Centorino, Joseph (COE) [<mailto:CENTORI@miamidade.gov>]
Sent: Tuesday, April 14, 2015 4:33 PM
To: Gary Appel
Subject: FW: gary appel -2 of 2 emails-let me know if 2 not received

Mr. Appel:

A couple of questions pertaining to your opinion request:

- 1) Am I correct that the Historic Preservation Board is a County Advisory Board in that it makes recommendations on matters that need final approval from the County Commission?
- 2) Please give me more information concerning the business relationship between you and your firm and Mr. Taplin and his, e.g., Is Mr. Taplin the person who hired your firm? Do you have regular personal business interactions with him? Is his firm an important or significant client of yours in terms of the amount of business generated for your firm or is does it represent only a tiny amount of your overall business? Would you feel concerned that, in the event that you voted against whatever position Mr. Taplin may have in this matter, your business relationship might be terminated? Any information along these lines would be pertinent.

Joe Centorino
Executive Director/General Counsel
Miami-Dade Commission on Ethics and Public Trust

From: Murawski, Michael P. (COE)
Sent: Tuesday, April 14, 2015 2:52 PM
To: Centorino, Joseph (COE)
Subject: FW: gary appel -2 of 2 emails-let me know if 2 not received

Additional info

From: Gary Appel [<mailto:gappel@gappellaw.com>]
Sent: Tuesday, April 14, 2015 2:36 PM
To: Murawski, Michael P. (COE)
Cc: murawski@miamidade.gov
Subject: RE: gary appel -2 of 2 emails-let me know if 2 not received

Mr. Murawski

Attached list of 35 "stockholders" of the Coop. 1 of them is Martin Taplin. He is the GP of the ownership entity of the Sagamore Hotel on South Beach. My non-legal firm, Paradigm Tax Group represents the property on property tax matters (long story but after 21 years merged my company Property Tax Adjusters, Inc. into PTG, a National Firm). Almost forgot....also represent 1428 Brickell Ave where he is involved also (but since has not made the minimum 75% property tax payment by March 31, the appeals have been getting dismissed every year for the past several....another separate story).

Do not represent this particular unit (did not know it existed)

Gary

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Attachments: 35 owners of 1135 103 st.pdf; sagamore gp corp sunbiz.pdf; sagamore hotel property appraiser printout.pdf; sagamore partners ltd sunbiz.pdf

Please add to both computer file (just a pdf of this email) and paper file (print out all the documents) of INQ 15-68

Thanks

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