



Miami-Dade Commission on Ethics & Public Trust

Report of Inquiry

Investigator: Sylvia Batista

Case No.: PI 13-023	Case Name:	<u>Date Opened:</u>	<u>Date Closed:</u>
Complainant(s): Anonymous	Subject(s): Ysela Llort	09/26/13	10/16/13

Allegation(s):

On or about 09/26/13 the COE received an anonymous letter attaching several Property Search Summary Reports on properties owned by Ysela Llort (Llort). Source alleged that Llort has fraudulently claimed homestead exemptions on her properties while residing at another location.

Relevant Law:

Florida Statutes, Chapter 196 *Exemption*; and

Conflict of Interest and Code of Ethics Ordinance, Section 2-11.1(k)(2) *Prohibition on outside employment by County personnel and disclosure requirements.*

Investigation:***Document Review and Research -*****09/26/13 – 09/30/13 –**

Research conducted on the Miami-Dade County Property Appraiser's database shows that Llorc and her husband, Horacio Soberon (Soberon), own three (3) condominium units in a subdivision of Miami-Dade County. A fourth unit in the same subdivision is owned and occupied by Llorc's parents, Ysela M. Llorc and Horacio F. Llorc since 1990.

Accurint searches reflect that neither Llorc nor Soberon reside in any of their 3 condominium units, and that the units may be occupied by tenants. Llorc and Soberon list their residence as 8750 SW 3rd Lane, Miami, a property owned by Johanna Maza since 2003. Llorc and Soberon are listed as having lived at this address since November of 2008. Owner Johanna Maza claims homestead exemption at this property and has done so for several years.

An Accurint search further reflects that Llorc jointly owns property in Tallahassee, FL since 1995. The property is reported to be occupied by tenants since November 2009.

The following chart shows homestead exemption information in connection with the subject properties:

Property Address	Property Owner(s)	Date Purchased	Tenant	HEX Status
30 NW 87 Ave C218	Horacio Soberon Ferrer & Ysela Llorc	12/12/12	Yoandrys Gonzalez Vega	Not claimed
100 NW 87 Ave E107	Horacio Soberon & Ysela Llorc	02/04/11 –Deed to Soberon; 12/12/12 QCD from Soberon to Llorc & Soberon	Katia Hernandez a/k/a Katia Hernandez Cil	Inherited HX for 2011
120 NW 87 Ave F209	Horacio Soberon & Ysela Llorc	02/22/12 Deed to Soberon; 12/12/12 QCD from Soberon to Llorc & Soberon	Flora M. Baluja a/k/a Flora Baluja Gallent	Inherited HX for 2012
140 NW 87 Ave G102	Horacio F. Llorc & Ysela M. Llorc	02/1990	Owners reside on the property. Owners are the parents of Ysela Llorc.	Claimed for 2011 and 2012
8750 SW 3rd Ln.	Johanna Maza	July 2003	Llorc and Soberon	Claimed for 2011 and 2012
4799 High Grove Rd., Tallahassee	Ysela Llorc & Horacio S. Ferrer	April 1995; property sold in August 2013	Cecka Rose Green and Marvin Green	Not claimed

As reflected in a search of recorded public records, Llort obtained title to the three units on 12/12/12. Llort did not claim homestead exemption on the units for 2013.

100 NW 87 Ave., #E107 - Soberon purchased this property on 02/04/11 and inherited the 2011 homestead exemption.

120 NW 87 Ave. #F209 – Soberon purchased this property on 02/22/12 and inherited the 2012 homestead exemption.

Quit claim deeds were issued on the two abovementioned properties by Soberon granting title to Llort and himself on 12/12/12.

Information obtained from the Leon County Property Appraiser's office revealed that Llort and Soberon sold the Tallahassee property in August of 2013. Pursuant to the records clerk, there was no homestead exemption on the property.

Llort has not unlawfully claimed homestead exemption on any of the aforementioned properties.

OUTSIDE EMPLOYMENT:

Research reveals that Llort and Soberon presently own three single-family residences which are reported to be tenant occupied. Consequently, Llort, as a county employee, may have engaged in outside employment during 2013. The COE has determined that an employee that has two or more rental properties, that they manage themselves, is engaged in outside employment. County outside employment records reflect that Llort has not requested permission to engage in outside employment. If in fact Llort is considered to have engaged in outside employment during 2013, her Outside Employment Statement is not due until 07/01/14.

Interviews and e-mails:

09/30/13 – Lazaro Solis, Deputy Property Appraiser –

Lazaro Solis (Solis) said that the same inquiry was forwarded to their office some time ago and the matter was investigated together with the Office of the Inspector General. Solis explained that there was a great deal of confusion with the inquiry mostly because Llort and her mother share the same name, *Ysela Llort*, and Llort's husband and father are both named *Horacio*. Solis said that he has been unable to confirm whether Llort is claiming homestead exemption on her Tallahassee property.

10/01/13 - Leon County Property Appraiser –

A telephone call was made to the Leon County Property Appraiser's office for information on the homestead exemption status of Llort's and Soberon's property located at 4799 High Grove

Road, Tallahassee. The information provided is that Llorc and Soberon sold the property in August of 2013, and there was no homestead exemption on the property.

10/02/13 – Lazaro Solis, Deputy Property Appraiser –

Solis confirmed that, as of this date, Llorc has not fraudulently claimed homestead exemption on any of the aforementioned properties. Solis said that he would provide the COE with a copy of the write-up from the Office of the Property Appraiser when it is completed.

10/02/13 – Lazaro Solis provided the COE with its completed report on the subject matter. In his report, Solis concluded that neither Llorc nor Soberon committed homestead exemption violations in connection with the aforementioned properties. Solis' report states that his office has determined that Johanna Maza did commit homestead exemption violations for 2010-2012.

10/16/13 – Ysela Llorc –

Llorc replied to an e-mail from the COE. Llorc was informed that as owner of three (3) or more rental units, she is considered to be engaging in outside employment if the units are occupied by tenants. Llorc said that she was unaware that owning three rental units was considered outside employment. Llorc confirmed that the units are presently tenant occupied. Llorc said that her husband deals with the management issues related to the properties. Llorc said that she would submit her request for outside employment authorization right away. Llorc was informed of the requirement of filing Outside Employment Statements by July 1st of each year after the start of outside employment.

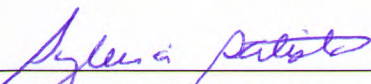
The Outside Employment Statement and filing instructions were provided to Llorc by the COE.

Conclusion(s):

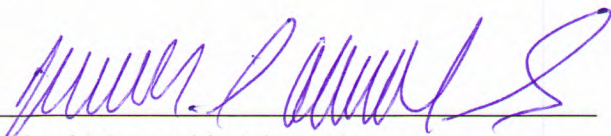
The Miami-Dade County Property Appraiser's office confirmed that they had investigated the anonymous allegations and found that Llorc and Soberon did not fraudulently claim homestead exemption on any of their properties.

The COE addressed the issue of outside employment with Llorc, who said she would obtain the required authorization and file the Outside Employment Statement by July 1, 2014.

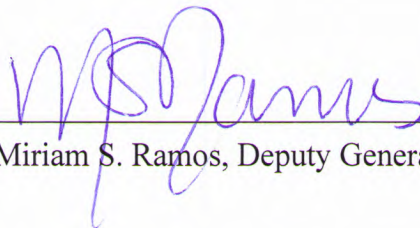
This matter is closed without further action.


Sylvia Batista, COE Investigator

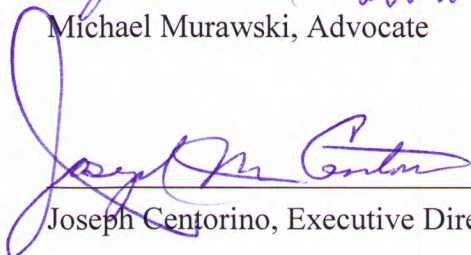
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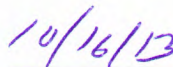
Michael Murawski, Advocate



Miriam S. Ramos, Deputy General Counsel



Joseph Centorino, Executive Director



Date