

MIAMI-DADE COMMISSION ON ETHICS & PUBLIC TRUST

Memorandum

TO: Michael Murawski, Advocate and
Miriam Ramos, Deputy General Counsel

FROM: Sylvia Batista, Investigator

DATE: 05/23/14

RE: Lobbying-M-D County Property Appraisers Office and Value Adjustment Board;
K14-037

On April 11, 2014, the COE received information involving an allegation of unregistered lobbying by individuals hired to represent property owners before the Miami-Dade County Property Appraisers Office (PA) and the Value Adjustment Board (VAB).

Miami-Dade County Property Appraiser Lazaro Solis was asked about lobbying activities of his office staff and the VAB by representatives of property owners who wish to have their property values reassessed. Mr. Solis advised that there are representatives hired to appear on behalf of property owners before the VAB, but there is nothing to be done to enforce their registration with the County. The VAB is a governing body independent of local governance. It is defined in Fla. Stat. 194.015. Mr. Solis advised that the whole property appraiser system is based on Florida Statutes. The logic is that you have sixty-seven (67) counties in the state and the legislature wants to make sure they are all treated consistently.

Pursuant to Fla. Stat. 192.0105(2)(f), as a property owner you have the right to appeal the assessed value, to have all evidence presented and considered at a public hearing, and to be represented by an attorney or agent. There is no requirement that these representatives registered to lobby.

Ms. Solis explained that the property appraiser puts out their notice in August. State Statues allows 25 days for the property owner to meet with the property appraiser and/or file a petition with the VAB. Florida Statute allows for people to ask for their properties to be re-assessed if they do not agree with the assessed value. The only way the process works is by challenging the assessed value. Their entire process hinges on PA staff to communicate with property owners. Re-assessing property value is not like a traditional contract being sought by a lobbyist on behalf of a principal.

Property owners and their representatives can talk to the Property Appraiser staff informally. The staff member can make a recommendation after going back and forth with the property owner. The recommendation is submitted to the Magistrate, who acts like judge and jury.

A property owner can come in and discuss their assessment with a PA staff member if they do not agree with the assessed value. The way the process works is that even if you file an appeal, you can still settle with PA staff. All the power is vested in the PA to make recommendations. Basically, the statute dictates that it is the authority of the PA to make corrections on the tax roll. Part of the criticism is that if the PA would be in tune with reality, they would not be appealed so much.

Mr. Solis recommends that the COE read Fla. Stat. 192.0105(2)(f).

Conclusion: This matter has been referred to staff attorney Gilma Diaz-Greco for an ethics opinion.