



Miami-Dade Commission on Ethics & Public Trust

Investigative Report

Investigator: Karl Ross

Case PI 15-047	Case Name: Evelyn Ferrer	<u>Date Open:</u>	<u>Date Closed:</u>
Complainant(s):	Subject(s): Evelyn Vilarino	Oct. 20, 2015	July 1, 2016

**CASE
CLOSED**

7/5/2016

Allegation(s):

COE received an anonymous letter concerning Ms. Vilarino, an employee at the Miami-Dade Seaport, and alleged “tax fraud” relating to her real estate holdings.

Specifically, the complainant alleged Ms. Vilarino improperly claimed a homestead exemption on a rental property when she lived elsewhere with her husband, Luis Vilarino.

The letter further alleged the Vilarinos had an “illegal efficiency” apartment on their property, and that she was not properly disclosing income from her rental properties and elsewhere.

Relevant Ordinances:

Chapter 196, Florida Statutes, concerns homestead exemptions and states in applicable part, Subsection 196.031(1)(a), titled *Exemption of homesteads*, that: “A person who, on January 1, has the legal title or beneficial title in equity to real property in this state and who in good faith makes the property his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon him or her, is entitled to an exemption from all taxation, except for assessments for special benefits, up to the assessed valuation of \$25,000.”

Investigation:

Interviews

Upon reviewing the anonymous complaint and related materials, the matter was forwarded to the attention of the Miami-Dade County Property Appraisers Office via a formal referral on or about Oct. 20, 2015. The property appraiser's office enforces the law regarding homestead exemptions and illegal additions to real property, such as additions or efficiencies. COE offered to assist with any subsequent investigation.

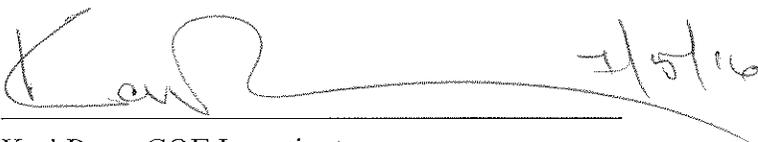
Document/Audio/Video Review:

Conclusion(s):

COE was notified by the property appraiser's office on June 30 that the referral concerning the Vilarinos and their real estate holdings led to the finding of a violation and that a "Notice of Intent to Lien" had been issued to them with respect to the formal investigation.

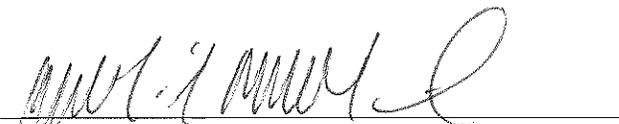
The property appraiser's office further advised that the Vilarinos had retained legal counsel and that the County Attorney's Office was assisting with the resolution of the matter.

COE's involvement with this matter is now subsequently closed.

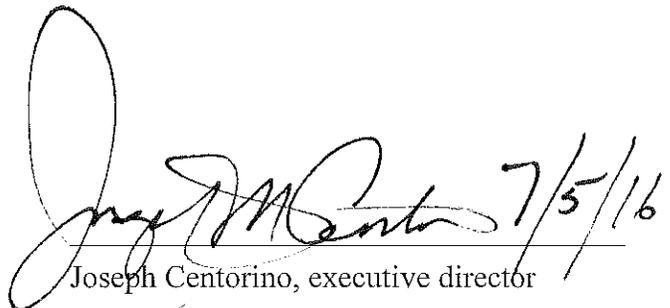
Handwritten signature of Karl Ross in black ink, with the date 7/5/16 written to the right of the signature.

Karl Ross, COE Investigator

Approved by:

Handwritten signature of Michael Murawski in black ink.

Michael Murawski, Advocate

Handwritten signature of Joseph Centorino in black ink, with the date 7/5/16 written to the right of the signature.

Joseph Centorino, executive director