



Via First Class Mail
and
email at mramos@paradigmtax.com

August 17, 2011

ETHICS COMMISSIONERS

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ARDYTH WALKER
STAFF GENERAL COUNSEL

Manuel A. Ramos
Paradigm Tax Group, LLC
100 W. Cypress Creek Rd., Suite 945
Fort Lauderdale, FL 33309

Re: INQ 11-127 Andres E. Vengoechea
See also, INQ 11-111 Gustavo Z. Alfonso

Dear Mr. Ramos:

You asked for an ethics opinion regarding the scope of duties Andres E. Vengoechea, a former Miami-Dade County employee, may perform on behalf of your private tax consulting company.

You also asked us to advise you of the ethical responsibilities of a Special Magistrate who is the father-in-law of Mr. Vengoechea. The Miami-Dade Ethics Commission has no jurisdiction to opine on the actions of Special Magistrates, but below is our opinion as to the scope of duties a former Miami-Dade County employee may perform for your private company.

You stated that Mr. Vengoechea had worked for the Miami-Dade County Property Appraiser's Office as an Income Property Specialist until his departure on August 12, 2011. As a property tax consulting manager with your firm, he will prepare and defend valuations for clients before the Value Adjustment Board and at subsequent appeal hearings before Special Magistrates.

As you are aware,¹ Mr. Vengoechea may not lobby the County for two years following his separation from County service.² However, the Ethics Code does not prevent Mr. Vengoechea from appearing before the Miami-Dade County Value Adjustment Board or before Special Magistrates at subsequent appeal hearings.

The Ethics Code specifically excludes from the definition of lobbyist anyone "retained or employed solely for the purpose of representing individuals, corporations or other entities during publicly noticed quasi-judicial proceedings where the law prohibits ex-parte communications."³ According to the Florida Attorney General, "The Miami-Dade County Value Adjustment Board is a quasi-judicial governmental body created pursuant to section 194.015, Florida Statutes."⁴

Mr. Vengoechea is advised that lobbying has been interpreted very broadly by the Ethics Commission to apply to any activities intended to influence an official

¹ See Miami-Dade Ethics Commission opinion INQ 11-111 regarding Gustavo Z. Alfonso, July 8, 2011.

² Miami-Dade County Code at Sec. 2-11.1 (q).

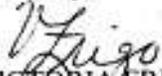
³ Miami-Dade County Code at Sec. 2-11.1 (s)(1)(b).

⁴ AGO 2002-58.

County decision. Attempting to persuade County elected officials, appointees, and/or employees to take a particular action on behalf of his clients *outside of the quasi-judicial setting* is prohibited for two years following his employment with the County.

If you have additional questions about former County employees and related matters, please do not hesitate to contact me.

Sincerely,


VICTORIA FRIGO
Staff Attorney

cc: Robert Alfaro, Manager, Value Adjustment Board, at Ralf@miamidade.gov