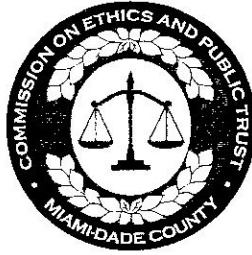


MIAMI-DADE COMMISSION ON ETHICS AND PUBLIC TRUST

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July 16, 2013

Robin J. Willner, Esq.
3500 Mystic Pointe Drive, #2208
Aventura, FL 33180

RE: RQO 14-02 The Miami-Dade County Ethics Code does not extend to the Value Adjustment Board.
See Ch. 194, Fla. Stat. (2013)

Dear Ms. Willner:

IN A PUBLIC MEETING on June 17, 2014, the Miami-Dade County Ethics Commission opined that the Miami-Dade County Code of Ethics (County Ethics Code) does not extend to the Value Adjustment Board (VAB). Consequently, the Commission on Ethics cannot address the issue you raised regarding whether other members of a law firm may represent the County or represent clients against the County, if a member of that law firm serves as Counsel to the VAB.

The VAB and the position of VAB Counsel are created by Florida Statutes and are governed by state law and by rules promulgated by the Florida Department of Revenue (FDOR).¹ The VABs, which operate in many Florida Counties, serve a quasi-judicial function and are governed by rules promulgated by the FDOR.² The purpose of VABs is to provide appellate review of decisions made by employees of the County appraisers' offices.³

The County Ethics Code extends to "all County personnel as defined herein, and shall also constitute a minimum standard of ethical conduct and behavior for all municipal officials and officers, autonomous personnel, quasi-judicial personnel, advisory personnel, departmental personnel and employees of municipalities in the County insofar as their individual relationships with their own municipal governments are concerned."⁴ Further, "quasi-judicial personnel" is defined as "... boards and agencies of the County as perform quasi-judicial functions."⁵

¹ The Property Tax Oversight Program, under the FDOR, was created to provide general supervision by the State of the property tax system. The tax oversight by the State includes independent local VABs. *See* §§ 194.015 and 194.035 Fla. Stat. (2013), and Dept. of Rev. Rule 12D-9.008. *See Op. Att'y Gen. Fla. 2010-03.*

² *See* Ch. 194, Fla. Stat. (2013).

³ *Id.*

⁴ Miami-Dade County Code of Ethics at § 2-11.1(a) and (b)(3).

⁵ Miami-Dade County Code of Ethics at § 2-11.1 (b)(3).

Miami-Dade County officials who sit on the VAB are subject to the County Ethics Code in their **County** positions.⁶ However, given that the VAB is a State board, their service on the **VAB** board does not fall under the Miami-Dade County Ethics Code. The position of the VAB Counsel would likewise not be subject to the County Ethics Code since this position responds only to the VAB and not to any County agency.

In conclusion, although the VAB in Miami-Dade County is made up in part of County officials, and reviews decisions made by employees of the County appraiser's office, the VAB itself is a quasi-judicial State board and does not otherwise fall within the parameters of Section 2-11.1 (b)(3). Therefore, the County Ethics Code would not extend to the VAB.⁷

Questions regarding binding interpretation of statutes and rules governing the VAB board or VAB Counsel should be addressed to the Florida Attorney General, the Florida Commission on Ethics, and/or the Florida Department of Revenue. The Office of the Attorney General and the Florida Commission on Ethics provide interpretation on the State statutes and rules that govern the VAB.⁸

If you have any questions regarding this opinion, please call the undersigned or Staff Attorney Gilma Diaz-Greco at 305-579-2594.

Sincerely yours,



JOSEPH M. CENTORINO
Executive Director and General Counsel

⁶ *Id.*

⁷ If the County Ethics Code extended to the VAB, it would have the effect of placing the VAB under the County which would be contrary to the intent of creating the VAB as an independent State board which exercises quasi-judicial review over decisions of the property appraiser which inure to the benefit of the taxing authority. See Fla. Stat. 194.035. However, as members of a State board, VAB members and employees are subject to the Florida Code of Ethics for Public Officers and Employees. See §§ 112.311-112-326, Fla. Stat. (2013).

⁸ See § 16.01, Fla. Stat. (2013)