

## Sanchez, Rodzandra (COE)

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**From:** Diaz-Greco, Gilma M. (COE)  
**Sent:** Monday, November 20, 2017 3:16 PM  
**To:** Sanchez, Rodzandra (COE)  
**Subject:** Stanley H. Beck, Tax Counsel, Property Tax Consultants, Ltd. (Two-Year Rule) INQ 17-264  
**Attachments:** Joseph Centorino Letter Nov. 8, 2018.pdf

[INQ 17-264](#)

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**From:** Centorino, Joseph (COE)  
**Sent:** Friday, November 17, 2017 2:21 PM  
**To:** 'Property Tax Consultants, Ltd.' <[justValue@propertytaxltd.com](mailto:justValue@propertytaxltd.com)>  
**Subject:** INQ 17-264 Stanley H. Beck, Tax Counsel, Property Tax Consultants, Ltd. (Two-Year Rule)

Mr. Beck,

You have inquired concerning whether there would be an ethical prohibition under the Miami-Dade County Conflict of Interest and Code of Ethics Ordinance for a former employee of the Miami-Dade County Property Appraiser's Office to become employed by your firm and to appear on behalf of clients in hearings before the Miami-Dade Value Adjustment Board (VAB) in connection with contested property appraisals prior to the expiration of two years following the end of that persons service with the Property Appraiser. You have indicated that the person you would like to hire has been engaged in working on property appraisals for the Property Appraiser's Office, but that, in the event that person is hired by your firm, would not be appearing on any matter in which he or she personally was involved while employed at that office. You have also indicated that this individual would not actually be appearing before the full VAB, which has delegated its quasi-judicial hearing function to hearing magistrates, and which does not itself conduct quasi-judicial hearings. Your intent is for this individual to assist only at quasi-judicial hearings held before the appointed magistrate on contested issues in which your firm represents a private party. Also, this individual would not participate in negotiations or other meetings with Property Appraiser staff in any effort to influence a settlement or other decision by the Property Appraiser.

This issue is governed by Section 2-11.1(q) of the County Ethics Code, which provides for a two-year period during which a former County official or employee could not lobby County personnel or official on any matter in which the County has an interest, direct or indirect. The Property Appraiser's Office is a County department and its employees are County employees. It is clear that the prohibition in the latter section would apply to any attempt on the part of a former County employee to influence a decision of such an employee prior to the expiration of the two-year period. Therefore, such an employee of your office could not meet with an employee of the Property Appraiser on any matter pending before the VAB in an attempt to effectuate a settlement or any other decision to be made by that employee.

The Value Adjustment Board is a state-created entity created under Chapter 194, Florida Statutes, that we have previously determined not to be a County board. See RQO 14-02. Nonetheless, the fact that there are County elected officials who sit on that board, by virtue of their official County positions, makes it possible that lobbying such officials would be covered by Section 2-11.1(q). However, even if the VAB were a County board, there is an exception in the County lobbying ordinance, Section 2-11.1(s)(1)(b), which exempts from its provisions appearances before County boards during quasi-judicial proceedings where the law prohibits ex parte communications. The exception for quasi-judicial proceedings has been made applicable under the Two-year Rule in prior opinions from this agency. See RQO 11-26 and INQ 13-199, the latter of which addresses the appearance of a former employee of the Property Appraiser in quasi-judicial proceedings held by the Value Adjustment Board. I have been informed by County Attorney staff that ex parte communications are prohibited during the VAB quasi-judicial hearing process per State of Florida

regulation. Therefore, the exception for appearances at quasi-judicial hearings under the Two-year Rule would apply to quasi-judicial hearings held before any hearing examiner designated to conduct such hearings on behalf of the VAB.

It is my opinion that an ex-employee of the County could appear during a quasi-judicial proceeding held by a designated VAB hearing examiner prior to the expiration of the two-year period covered by Section 2-11.1(q). I have concluded, therefore, that you may hire a former employee of the Property Appraiser's Office to appear at publicly-noticed quasi-judicial proceedings of the VAB or County boards without violating Section 2-11.1(q), provided that the individual in question confines his or her interactions to those proceedings and does not interact with personnel of the County Appraiser's office or other County officials or employees on behalf of your firm's clients.

I am in agreement with you that such an individual should not be involved in representing your firm's clients on any matter in which that individual was also involved as an employee of the County Appraiser's Office, due to the possibility that some inside or confidential information might be utilized by that individual in violation of Section 2-11.1(h).

Sincerely,

Joe Centorino

### *Joseph M. Centorino*

Executive Director and General Counsel  
Miami-Dade Commission on Ethics and Public Trust  
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**From:** Property Tax Consultants, Ltd. [<mailto:justValue@propertytaxltd.com>]

**Sent:** Thursday, November 09, 2017 11:11 AM

**To:** Centorino, Joseph (COE) <[Joseph.Centorino@miamidade.gov](mailto:Joseph.Centorino@miamidade.gov)>

**Subject:** Request for Opinion

Mr. Centorino,

Per our telephone conversation, please see attached.

Thank you.

Stanley H. Beck  
Property Tax Consultants, Ltd.  
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# ***Property Tax Consultants, Ltd.***

*Lic. Real Estate Broker*

November 8, 2017

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**Via Email [joseph.centorino@miamidade.gov](mailto:joseph.centorino@miamidade.gov)**

**And U. S. Mail**

Mr. Joseph Centorino  
Executive Director  
Miami-Dade Commission on  
Ethics and Public Trust  
19 West Flagler, Suite 820  
Miami, FL 33130

***Re: Conflict of Interest Opinion***

Dear Mr. Centorino:

This letter will serve as our request for a conflict of interest opinion regarding the ability of a former employee of the Property Appraiser's office, to represent clients before the Value Adjustment Board.

Enclosed is a copy of an Opinion obtained from the Office of the County Attorney in 1994, when an individual under similar circumstances joined our firm. The individual in question is still employed with us. However, the Statutory requirement that Value Adjustment Board hearings be concluded by May 31 of each year and the Value Adjustment Board's current target of finishing all hearings by March 31, requires that we increase the members of our firm's staff in order to accommodate the Board's accelerated pace.

The enclosed Opinion addresses the circumstances that we contemplate. We have not communicated with any employee of the Property Appraiser's office relative to this potential position. However, we anticipate that a prospective candidate will be an individual in a non-supervisory position with experience in attending Value Adjustment Board hearings and defending the Property Appraiser's tax assessments during the current 2017 tax year cycle and previous years. We would not expect such individual to attend Value Adjustment Board hearings for the balance of the 2017 tax year with hearings being concluded on or about March 31, 2018. However, such individual would be expected to attend hearings with regard to the 2018 tax year, commencing in October, 2018.

Since the Property Appraiser's staff does not presently work on developing the 2018 tax assessments, we believe that there would be no limitation upon any of the Property Appraiser's employees from representing taxpayers before the Value Adjustment Board in connection with the 2018 hearings. Nonetheless, under the spirit of the attached County Attorney Opinion, we would understand that such former employee would be prohibited, for a period of two years after their service with the County from negotiating any assessment issues directly with the Property Appraiser or any of his employees.

Mr. Joseph Centorino  
November 8, 2017  
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To reiterate, the candidate for this position with our firm would not have held any supervisory position with the Property Appraiser's office, nor would the candidate have been involved in the formulation of any policy positions on behalf of that office.

In this letter, several references have been made to the Value Adjustment Board. It should be recognized that this Board is not an agency of the County since it exists pursuant to Florida Statute Section 194.015 which creates a Value Adjustment Board for each County. The Board consists of two members of the County Commission, a member of the School Board, and two citizen members. The Clerk of the County serves as the Clerk of the Value Adjustment Board. Additionally, the Board appoints private counsel who does not represent the Property Appraiser, Tax Collector, any taxing authority or any property owner. Based upon the foregoing, the former employee would not be lobbying any County Officer or Department, by attending a Value Adjustment Board hearing. See Section 2-11.1(q)(1). Further, the last sentence of said subparagraph (1) clarifies operation of the two year period with respect to routine administrative requests. That sentence specifically addresses "a County Department or Agency". In so doing, it would appear as though the Conflict of Interest Rule is inapplicable to Value Adjustment Board proceedings.

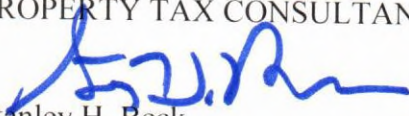
As an aside, it is interesting to note that the language in subparagraph (q)(4) dealing with employees who left the County within two years prior to the effective date of the Ordinance, does track the language in the attached Opinion, referencing substantial involvement as an official, officer or employee, through decision, approval, . . . while so employed in County service. The absence of that language in subparagraph (q)(1) suggests that the test currently is focused on lobbying activities of any County officer, department personnel or employee and would have nothing whatsoever to do with Value Adjustment Board hearings. That said, it should be noted that the attached Opinion clearly states that the former employee ". . . would be entitled to represent clients before the Value Adjustment Board on matters other than those in which you participated personally and substantially."

As a matter of practicality and fairness, it is hard to imagine that a non-supervisory employee of the Property Appraiser's office was expected to understand how the daunting legalese of subparagraph (q) would even apply to his or her post employment activities.

If you should have any questions concerning this request, please do not hesitate to contact me. Thank you in advance for your assistance and cooperation.

Very truly yours,

PROPERTY TAX CONSULTANTS, LTD.

  
Stanley H. Beck,  
Tax Counsel

SHB:eo  
Enclosure

*Property Tax Consultants, Ltd.*