

## REPORT OF INVESTIGATION

K #: K07-051

Date Opened: April 18, 2007

Name of Investigator(s): Manuel W. Diaz, Sylvia Batista  
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### **Allegation:**

The COE received an anonymous telephone call advising that Mr. Roberto Cardelle, a Miami-Dade County Employee, Personal Property Evaluator 2, had not filed a state Form DR-405 for rental income property as required by the State of Florida for 2006. The caller advised that Mr. Cardelle owned four rental properties. The caller further advised Mr. Cardelle used his position with the Miami-Dade Property Appraiser's Office to avoid filing the forms.

### **Investigation:**

Investigators initiated an investigation to determine if Mr. Cardelle violated the Miami-Dade County Code of Conduct and Conflict of Interested Ordinance Section 2-11.1.

(g) *Exploitation of official position prohibited.* No person included in the terms defined in Subsections (b)(1) through(6) shall use or attempt to use his official position to secure

Special privileges or exemptions for himself or others except as may be specifically permitted by other ordinances and resolutions previously ordained or adopted or hereafter to be ordained or adopted by the Board of County Commissioners.

## 1. Reference to State Statute

**FSS 192.001 Definitions.**--All definitions set out in chapters 1 and 200 that are applicable to this chapter are included herein. In addition, the following definitions shall apply in the imposition of ad valorem taxes:

d) "Tangible personal property" means all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in s. 1(b), Art. VII of the State Constitution and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself. "Construction work in progress" consists of those items of tangible personal property commonly known as fixtures, machinery, and equipment when in the process of being installed in new or expanded improvements to real property and whose value is materially enhanced upon connection or use with a preexisting, taxable, operational system or facility. Construction work in progress shall be deemed substantially completed when connected with the preexisting, taxable, operational system or facility. Inventory and household goods are expressly excluded from this definition.

### **Tangible Personal Property Tax Return DR-405**

General Instructions to complete State form 405 include, that Tangible Personal Property – include all goods, chattels, and other articles of value

2. **Property** - Investigators confirmed that Mr. Cardelle owns the four properties
  - a. 13351 SW 88 Terrace
  - b. 6355 SW 136 Ct #105
  - c. 14261 SW 25<sup>th</sup> Terrace
  - d. 13405 SW 62 Street
3. **Interview Mr. Lazaro Solis**, Deputy Property Appraiser. 305-375-4004. Mr. Solis provided copies of the Property Appraiser's *Office Value Inquiry* report and *Inquire Personal Property Account* report for the above properties. The

Value Inquiry report indicates the value of the property. The Inquire Personal Property Account verifies that the tangible property has been reported. The Property Appraiser's Office, *Inquire Personal Property Account* report for the above properties indicate that Mr. Cardelle filed the required forms for 2006. Mr. Solis personally reviewed the Form DR – 405 reports and indicated to Investigators that the reports appear to be completed properly. Mr. Solis advised that he was not able to provide copies of the report because they are considered confidential, under state statute.

4. **Interview Mr. Roberto Cardelle.** COE Investigators interviewed Mr. Cardelle on April 26, 2007. Mr. Cardelle was advised as to the scope of the Investigation. Mr. Cardelle provided Investigators with copies of the State Form DR-405, that his wife filed (under her maiden name Georgiana Morilla) with the Miami-Dade Property Appraisers Officer on March 12, 2007. Investigators reviewed and returned the documents to Mr. Cardelle. Mr. Cardelle also provided a copy of his request for permission for "Outside Employment" approved by his director. A copy was placed in the case file.
5. Mr. Cardelle advised Investigators his recent promotion may have generated the anonymous telephone call to the Ethics Commission.

### **CONCLUSION:**

1. Mr. Roberto Cardelle is employed by the Miami-Property Appraisers office.
2. Mr. Roberto Cardelle and his wife own four pieces of rental property in Miami-Dade County.
3. Owners of rental property are required to file State Form DR-405 annually, listing tangible property contained in rental property.

4. Mr. Cardelle's wife, under her maiden name, filed the form DR-405 as required.
5. Mr. Cardelle per the Sec. 2-11.1 requested permission for outside employment for the four rental properties.

