



Miami-Dade Commission on Ethics & Public Trust

Investigative Report

Investigator: Robert Steinback

Case No.: K13-074	Case Name: Carlos Lopez-Cantera	Date Open:	Date Closed:
Complainant(s): Anonymous	Subject(s): Carlos Lopez-Cantera	May 16, 2013	Sept. 24, 2013

Allegation(s):

In an anonymous letter received by the Commission on Ethics (COE), the complainant makes several allegations:

1. That Property Assessor Carlos Lopez-Cantera (Lopez-Cantera) has “intervened” in the normal property-tax assessment appeal process by “encourag[ing] taxpayers to come directly to him with their complaints,” that is, effectively co-opting the formal appeal process by taking on a greater role for himself in deciding assessment complaints from property owners. Complainant questions whether Lopez-Cantera’s “personal determinations be made under the same rules as are followed by the professional staff.” Complainant believes this will result in unequal treatment of taxpayers.
2. That Lopez-Cantera has let the Value Adjustment Board (VAB) agents and special masters know that if a taxpayer is unhappy with the results of a VAB appeal, the taxpayer should simply talk to him, Lopez-Cantera, “and he will take care of it.”
3. That Lopez-Cantera has filed only a few appeals of VAB decisions, a break with past practice.
4. That Lopez-Cantera may have “taken personal charge” of agricultural exemption appeals for members of his family.

The complainant goes on to criticize Lopez-Cantera’s management style and management priorities.

Relevant Ordinances:

Of the allegations above, only no. 4 appears associated with a specific infraction, that being Sec. 2-11.1 (g) of the Miami-Dade County Conflict of Interest and Code of Ethics Ordinance: *“No person [covered by this provision] shall use or attempt to use his or her official position to secure special privileges or exemptions for himself or herself or others except as may be specifically permitted by other ordinances and resolutions...”*

Investigation:

Interviews

Robert Akras (Akras), Association of Federal, State, County and Municipal Employees (AFSCME) union staff representative for the Property Appraiser’s Office.

Summary of interview:

The original letter of complaint in this case suggested that COE speak with union employees in the property appraiser’s office, who would be familiar with the allegations and presumably could provide evidence regarding them. Jeanette LeBrecht, Area Field Services Director for the Florida Area Office of AFSCME, put this investigator in touch with Akras. LeBrecht also made reference to ongoing conflicts between Lopez-Cantera and AFSCME.

This investigator spoke with Akras on several occasions by telephone, including on May 24 and June 5. Akras spoke generally about the operation of the Property Appraiser’s Office, but initially could not speculate about who might have information relevant to the case, or who it might have been who filed the complaint originally, if it was in fact somebody inside the office. Akras acknowledged the presence of some unhappy employees in the office since Lopez-Cantera was elected to head it and began making changes. Akras said he would investigate whether anyone wanted to communicate with this investigator on the matter, as it was evident from an early stage that without further details it would be difficult to move forward.

During a follow-up call, Akras indicated that he would be faxing to this investigator information that had been passed to him by an unnamed source within the office. The information, faxed on July 18, turned out to be merely records of two properties apparently owned or co-owned by Lopez-Cantera – public information this investigator had already turned up. The properties are a two-story office building at 2300 SW 22nd Street, valued in 2012 at \$896,000, and a 13-story office building at 150 Alhambra Circle, valued in 2012 at \$17.1 million, both in Coral Gables. Nothing unusual stood out in these documents.

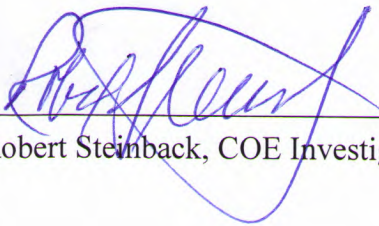
Conclusion(s):

While the anonymous complainant's letter was notably knowledgeable about the property tax assessment and appeals processes suggesting an inside perspective, it lacked details of specific incidents of prohibited behavior, and mostly only speculated in a general way about the possibility of wrongdoing.

The position of Property Appraiser in Miami-Dade County became an elected office in 2008. The election of Lopez-Cantera in November 2012 ended a long period of consistent, predictable operation of the office. Allegations 1, 2 and 3 appear to be policy and procedural changes introduced by Lopez-Cantera that have made some property appraiser's office employees and certain others unhappy. They do not, however, appear to be code violations or otherwise ethically suspect in and of themselves. It is worth noting in addition that the relationship between Lopez-Cantera and the AFSCME union has been particularly strained since the former's arrival.

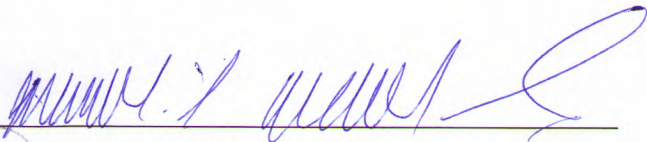
The fourth allegation, that Lopez-Cantera is making adjustments in property tax assessments, or granting exemptions, benefiting his family interests, would be actionable by this office. However, the absence of an identified complainant who could elaborate on the allegations, or any other means of identifying actual prohibited behavior, fatally impairs this investigation.

Based on the foregoing, this investigator recommends closure of this case.

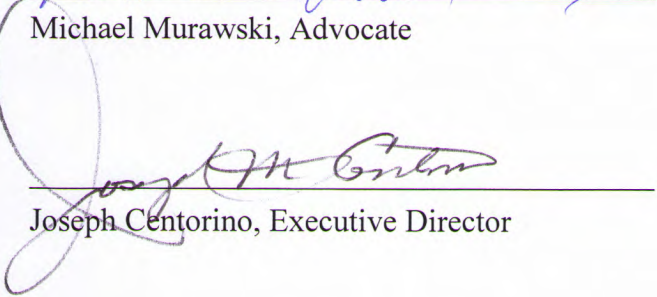


Robert Steinback, COE Investigator

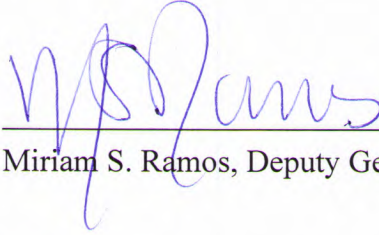
Approved by:



Michael Murawski, Advocate



Joseph Centorino, Executive Director



Miriam S. Ramos, Deputy General Counsel

9/25/13

Date