



## Miami-Dade Commission on Ethics & Public Trust

### Investigative Report

Investigator: Robert Steinback

Case K16-040	Case Name: Spool	<u>Date Open</u>	<u>Date Closed:</u>
Complainant(s): Manuel C. Pernas	Subject(s): Philip G. Spool	October 26, 2016	<b>CASE CLOSED</b>

#### Allegation(s):

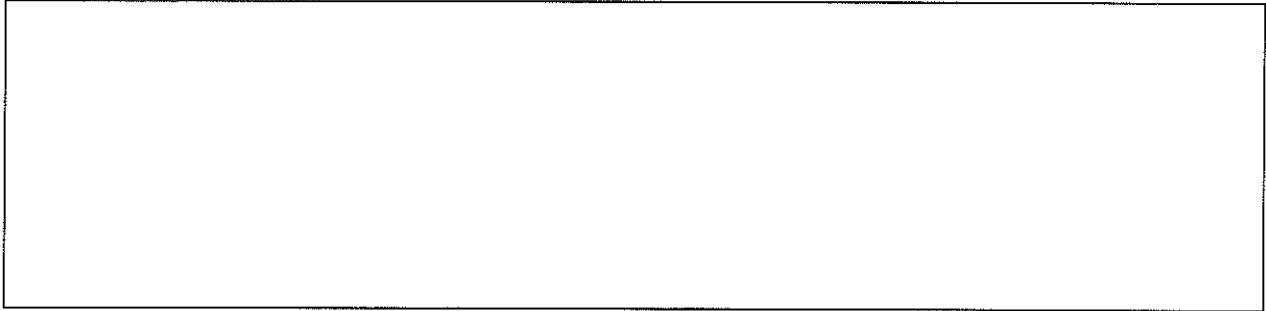
Date: 2/28/17

Manuel C. Pernas (Pernas), who describes his position with the Miami-Dade Property Appraiser's Office as Division Director (his position is identified in County records as Property Appraiser Supervisor 3), alleges seven (7) incidences of "highly inappropriate behavior" on the part of subject Philip G. Spool (Spool), a special magistrate for the Miami-Dade County Value Adjustment Board (VAB). The VAB is a quasi-judicial body arranged in each Florida county under the auspices of the Florida Department of Revenue, to hear property owner challenges to property values established for tax assessment purposes by local property appraiser's offices.

#### Relevant Ordinances:

The complainant did not specify the legal provisions he believed were violated by Spool, asking merely that the COE "take whatever actions deemed appropriate." Presumably the allegations could include (but not be limited to):

- Violation of VAB hearing procedures, including those related to conflicts of interest, as specified under Fla. Statute 194.034;
- Violation of Sec. 2-22.1 (p): *Recommending professional services. No person [covered by this section] may recommend the services of [...] any person or firm, professional or otherwise, to assist in any transaction involving the County or any of its agencies...*



**Investigation:**

*Interviews*

Investigation of this matter was suspended pending COE review of whether COE has jurisdiction over the subject.

(Name, title, contact information)  
Summary of interview

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Summary of interview

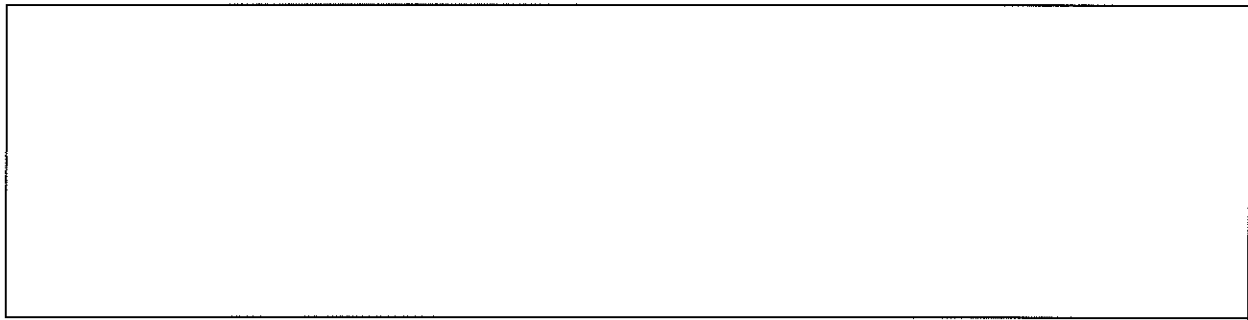
**Document/Audio/Video Review:**

- A copy of the complainant's correspondence to the VAB itemizing seven alleged incidents involving allegedly improper, illegal or unethical behavior by Spool. See file for details.
- **COE INQs 11-127 and 11-111.** The former includes the COE opinion that "The Miami-Dade Ethics Commission has no jurisdiction to opine on the actions of Special magistrates..." The latter includes the COE opinion that ""The Miami-Dade County Value Adjustment Board is a quasi-judicial governmental body created pursuant to section 194.015, Florida Statutes."

(Description of item reviewed including date)  
Summary of findings

**Conclusion(s):**

The review of COE opinion precedents by COE Staff Attorney Assistant Counsel Martha Perez (cited above) indicates that COE lacks jurisdiction over complaints against Special Magistrates. Further investigation into this matter as, as a consequence, is terminated. The matter was referred to the attorney for the VAB.



(Signature)

Robert Steinback, COE Investigator

Approved by:

Michael Murawski, Advocate

Joseph Centorino, Executive Director