

Facilities Planning and Construction
Suzanne A. Marshall, Chief Facilities Officer (Construction)

**SUBJECT: REQUEST FOR AUTHORIZATION TO PAY REAL ESTATE TAXES
AND ASSESSMENTS**

Staff of the Division of Governmental Affairs, Land Use Policy and Acquisition (Staff) has conducted research relative to outstanding property taxes alleged by Miami-Dade County (County) to be owed by the School District (District) in connection with real estate purchases, spanning the last decade. The County-provided lists of outstanding taxes include a total of one hundred (100) folios, although some of these folios, when grouped, represent the combined purchase effort for particular school sites (Attachment 1). The total amount billed by the county's tax collection division was \$688,315.44, which includes total taxes in the amount of \$344,780.07, special assessments in the amount of \$44,462.70 and accrued interest in the amount of \$299,072.67, calculated through March 2002. Pursuant to subsequent discussions between Staff and the County, the total amount was adjusted downward to \$638,044.53. This adjusted lesser amount assumes full payment by the end of February 2002 (Attachment 2).

To date, Staff has been able to review forty-seven (47) out of the one hundred (100) folios on the County's list, in connection with several real estate transaction files residing in the Office of the School Board Attorney. Specifically, Staff reviewed the closing statements for those transactions to ascertain the accuracy of the County's claim and the amounts owed. In these specific instances, Staff's research validated that the prorated property taxes were credited to the District at closing by the sellers, but were not subsequently remitted by the District to the County, and are therefore owed. Research results on the subject forty-seven (47) folios are summarized in Attachment 3. The total tax amount (exclusive of interest and special assessments) owed on these folios is \$226,668. The totals claimed by the County, relative to these same folios for special assessments and interest are \$11,601.74 and \$209,656.96, respectively.

Relative to the remaining unverified fifty-three (53) folios Staff is continuing its research as the property closing files are retrieved from storage and made available by the Office of the School Board Attorney.

Staff has concerns with the interest and special assessments imposed by the County. Staff and the Office of the School Board Attorney are reviewing the governing law and other applicable regulations with a view towards negotiating and challenging the County's assessment of interest imposition of special assessments to the District.

In order to move this pending matter towards closure and to prevent further interest accrual, Staff is requesting School Board authorization to implement the following steps, and reserving the District's right to appeal:

1. Payment to the County of outstanding property taxes in the amount of \$226,668, for the above referenced forty-seven (47) folios already researched and verified, without interest;
2. Payment of taxes only in connection with the remaining fifty-three (53) folios, to be held in an escrow account up to March 31, 2002, pending review and verification by Staff;
3. Payment of accrued interest and special assessments, to be held in an escrow by the County up to March 31, 2002, pending review by the Office of the School Board Attorney of applicable statutes and local ordinances governing the County's ability to impose or adjust interest on outstanding taxes, and the determination of available processes for appeal;
4. Transfer of the necessary funds as needed from available Capital project funds, and from the Capital programs "Sites Various" and "Impact Fee Reserves".

This item does not appear in the published agenda. There is good cause to vary from the published agenda in order to toll the accrual of additional interest after February 2002.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, authorize:

1. the Superintendent of Schools or his designee to implement steps 1 through 4, as noted above; and
2. release of escrowed amounts as may be adjusted subject to further review of all applicable statutes and local ordinances to identify any processes or venues through which reduction or elimination of interest and special assessments may be pursued.

SAM:arc

| Folio # | Tax Year | R/E Taxes Amt. | Special Asst. Type | Special Asst. Amt. | Int. & Fee Amt. | Amt. Due | Cert. Sold | Record Date | Verified by District Staff |
|-----------------------|------------|--------------------|--------------------|--------------------|--------------------|---------------------|------------|-------------|----------------------------|
| 01 0202 040 1010 | 1998 | \$0.00 | F057 | \$96.77 | \$55.61 | \$162.38 | No | Unknown | ✓ |
| 01 0202 040 1060 | 1994 | \$1,309.65 | n/a | 0.00 | \$1,361.38 | \$2,891.03 | No | Dec-94 | ✓ |
| 01 0202 040 1070 | 1994 | \$1,394.90 | n/a | 0.00 | \$1,470.88 | \$2,865.78 | No | Aug-94 | ✓ |
| 01 0202 040 1080 | 1999 | \$0.00 | F001 | \$536.76 | \$173.45 | \$710.21 | Yes | Unknown | ✓ |
| | 2000 | \$0.00 | F001 | \$1,073.32 | \$167.25 | \$1,240.57 | No | Unknown | ✓ |
| | 2001 | \$0.00 | F001 | \$975.00 | \$0.00 | \$975.00 | No | Unknown | ✓ |
| 01 0202 040 1090 | 95,96 & 97 | \$15,053.58 | n/a | \$0.00 | \$10,619.04 | \$25,672.62 | Yes | Unknown | ✓ |
| | 1998 | \$1,883.82 | n/a | \$0.00 | \$1,017.17 | \$2,900.79 | No | Unknown | ✓ |
| 01 0202 040 1100 | 1995 | \$503.85 | n/a | \$0.00 | \$535.29 | \$1,039.14 | No | Feb-85 | ✓ |
| 01 0202 040 1120 | 1994 | \$3,793.14 | n/a | \$0.00 | \$4,779.35 | \$8,572.49 | No | Dec-94 | ✓ |
| 01 0202 040 1140 | 1995 | \$193.34 | n/a | \$0.00 | \$209.25 | \$402.59 | No | Jan-95 | ✓ |
| 04 3106 058 0720 | 2000 | \$906.81 | n/a | \$0.00 | \$142.28 | \$1,049.19 | No | Sep-00 | ✓ |
| 10 7907 030 0350 | 2000 | \$9,591.81 | n/a | \$0.00 | \$1,444.98 | \$11,036.59 | No | Apr-00 | ✓ |
| 30 1132 001 0350 | 1999 | \$4,366.75 | L012 | \$114.31 | \$1,485.00 | \$5,966.06 | No | Jun-99 | ✓ |
| | 2000 | \$0.00 | L012 | \$160.84 | \$30.38 | \$191.22 | No | Jun-99 | ✓ |
| | 2001 | \$0.00 | L012 | \$163.73 | \$0.00 | \$163.73 | No | Jun-99 | ✓ |
| 30 1132 001 0371 | 1997 | \$861.51 | G&T & L102 | \$764.80 | \$567.26 | \$2,193.37 | Yes | Jun-98 | |
| | 1998 | \$847.52 | G&T & L102 | \$763.68 | \$462.56 | \$2,073.76 | Yes | Jun-99 | |
| | 1999 | \$471.74 | G&T & L102 | \$762.94 | \$413.69 | \$1,648.37 | No | Jun-99 | |
| | 2000 | \$0.00 | G&T & L102 | \$815.53 | \$128.58 | \$944.11 | No | Jun-99 | |
| | 2001 | \$0.00 | G&T & L102 | \$746.03 | \$0.00 | \$746.03 | No | Jun-99 | |
| 30 2003 001 0040 | 1994 | \$635.08 | n/a | \$0.00 | \$800.20 | \$1,435.28 | No | Unknown | |
| 32 2013 001 0490 | 1993 | \$0.00 | L017 | \$444.14 | \$472.60 | \$916.74 | No | Unknown | |
| 32 2013 001 0570 | 1993 | \$0.00 | L017 | \$1,137.15 | \$1,200.26 | \$2,337.41 | No | Unknown | |
| 32 2021 023 1530 | 1998 | \$4,875.69 | n/a | \$0.00 | \$2,632.87 | \$7,508.56 | No | Nov-98 | |
| | 1999 | \$0.00 | L497 | \$228.23 | \$82.16 | \$310.39 | No | Nov-98 | |
| | 2000 | \$0.00 | L497 | \$171.61 | \$30.89 | \$202.50 | No | Nov-98 | |
| 02 004 0010 | 1993 | \$0.00 | L015 | \$282.17 | \$302.52 | \$584.69 | No | Unknown | |
| | 1994 | \$0.00 | L015 | \$342.79 | \$242.77 | \$585.58 | Yes | Unknown | |
| | 1995 | \$0.00 | L015 | \$207.57 | \$224.20 | \$431.77 | Yes | Unknown | |
| | 1996 | \$0.00 | L015 | \$238.97 | \$171.14 | \$410.11 | Yes | Unknown | |
| | 1997 | \$0.00 | L105 | \$156.60 | \$114.31 | \$270.91 | Yes | Unknown | |
| | 1998 | \$0.00 | L105 | \$153.38 | \$84.48 | \$237.86 | No | Unknown | |
| | 1999 | \$0.00 | L105 | \$163.31 | \$60.15 | \$223.46 | No | Unknown | |
| | 2000 | \$0.00 | L105 | \$194.47 | \$35.42 | \$229.89 | No | Unknown | |
| | 2001 | \$0.00 | L015 | \$204.98 | \$0.00 | \$204.98 | No | Unknown | |
| 30 2106 004 0010 | 1993 | \$0.00 | L013 | \$369.00 | \$393.70 | \$762.70 | No | Unknown | |
| 30 2110 001 2120 | 1993 | \$0.00 | L052 | \$35.89 | \$43.94 | \$79.83 | No | Unknown | |
| 30 2134 000 0420 | 1996 | \$0.00 | G&T | \$349.00 | \$314.10 | \$663.10 | No | Unknown | |
| | 1997 | \$0.00 | G&T | \$349.00 | \$251.28 | \$600.28 | No | Unknown | |
| | 1998 | \$0.00 | G&T | \$349.00 | \$188.46 | \$537.46 | No | Unknown | |
| | 1999 | \$0.00 | G&T | \$349.00 | \$125.64 | \$474.64 | No | Unknown | |
| | 2000 | \$0.00 | G&T | \$349.00 | \$62.82 | \$411.82 | No | Unknown | |
| | 2001 | \$0.00 | G&T | \$349.00 | \$0.00 | \$349.00 | No | Unknown | |
| 30 2136 037 0010 | 1999 | \$12,399.00 | L046 | \$447.97 | \$4,245.73 | \$17,092.70 | No | Unknown | |
| | 2000 | \$0.00 | L046 | \$821.20 | \$98.43 | \$720.63 | No | Unknown | |
| | 2001 | \$0.00 | L046 | \$551.28 | \$0.00 | \$551.28 | No | Unknown | |
| Total Amt. Due | | \$59,087.89 | | \$15,018.22 | \$37,262.47 | \$111,368.58 | | | |

✓ Verified Against Closing Files

| Folio # | Tax Year | R/E Taxes Amt. | Special Asst. Type | Special Asst. Amt. | Int. & Fee Amt. | Amt. Due | Cert. Sold | Record Date | Verified by District Staff |
|-----------------------|-----------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|-------------|----------------------------|
| 30 2219 000 0070 | 1995-1999 | 2247.68 | G&T | 3689.68 | 2321.82 | 6259.18 | Yes | Apr-95 | |
| | 2000 | \$0.00 | G&T | \$769.38 | \$121.66 | \$891.04 | Yes | Apr-95 | |
| | 2001 | \$0.00 | G&T | \$698.00 | \$0.00 | \$698.00 | Yes | Apr-95 | |
| 30 2219 000 1200 | 1994 | \$3,837.38 | n/a | \$0.00 | \$4,726.23 | \$8,563.62 | Yes | Apr-95 | |
| | 1995 | \$1,010.89 | n/a | \$0.00 | \$1,081.55 | \$2,102.24 | No | Apr-95 | |
| 30 3111 024 0090 | 1993 | \$0.00 | L033 | \$208.54 | \$225.22 | \$433.76 | No | Oct-84 | |
| 30 3111 024 0100 | 1993 | \$0.00 | L033 | \$207.07 | \$223.68 | \$430.75 | No | Jul-79 | |
| 30 3111 028 0160 | 1996 | \$278.25 | L080 | \$11.17 | \$251.81 | \$541.23 | No | May-96 | |
| | 1997 | \$0.00 | L080 | \$15.27 | \$10.64 | \$25.81 | No | May-96 | |
| | 1998 | \$0.00 | L080 | \$18.31 | \$15.60 | \$33.91 | No | May-96 | |
| | 1999 | \$0.00 | L080 | \$17.53 | \$12.04 | \$29.57 | No | May-96 | |
| | 2000 | \$0.00 | L080 | \$17.88 | \$8.83 | \$26.79 | No | May-96 | |
| | 2001 | \$0.00 | L080 | \$13.92 | \$0.00 | \$13.92 | No | May-96 | |
| 30 3111 028 0320 | 1996 | \$387.34 | G&T & L080 | \$375.87 | \$664.01 | \$1,427.22 | No | Jul-96 | |
| | 1997 | \$0.00 | G&T & L080 | \$398.22 | \$281.02 | \$679.24 | No | Jul-96 | |
| | 1998 | \$0.00 | G&T & L080 | \$401.24 | \$210.89 | \$612.13 | No | Jul-96 | |
| | 1999 | \$0.00 | G&T & L080 | \$400.46 | \$138.41 | \$538.87 | No | Jul-96 | |
| | 2000 | \$0.00 | G&T & L080 | \$400.80 | \$66.38 | \$467.18 | No | Jul-96 | |
| | 2001 | \$0.00 | G&T & L080 | \$362.92 | \$0.00 | \$362.92 | No | Jul-96 | |
| 30 3115 046 0010 | 1993 | \$0.00 | L012 | \$24.30 | \$31.76 | \$56.06 | No | Unknown | |
| 30 3115 048 0010 | 1993 | \$0.00 | L012 | \$386.09 | \$390.64 | \$756.73 | No | Unknown | |
| 30 3121 032 0150 | 1993 | \$0.00 | L012 | \$80.13 | \$80.38 | \$170.51 | No | Jun-83 | |
| 30 3121 049 0010 | 1993 | \$0.00 | L012 | \$89.08 | \$99.79 | \$188.87 | No | Unknown | |
| 30 3121 051 0010 | 1993 | \$0.00 | L012 | \$173.05 | \$187.96 | \$361.01 | No | Unknown | |
| 30 3953 000 0133 | 2000 | \$5,471.27 | n/a | \$0.00 | \$828.96 | \$6,298.23 | No | May-00 | |
| 30 5908 006 0040 | 1996 | \$6,026.99 | L139 | \$493.01 | \$5,867.98 | \$12,387.98 | No | Apr-96 | ✓ |
| | 1987 | \$0.00 | L139 | \$452.15 | \$325.55 | \$777.70 | No | Apr-96 | ✓ |
| | 1998 | \$0.00 | L139 | \$591.28 | \$301.55 | \$892.83 | No | Apr-96 | ✓ |
| | 1999 | \$0.00 | L139 | \$588.76 | \$193.63 | \$780.39 | No | Apr-96 | ✓ |
| | 2000 | \$0.00 | L139 | \$639.86 | \$102.24 | \$742.10 | No | Apr-96 | ✓ |
| 30 5909 019 0010 | 2000 | \$0.00 | L139 | \$808.71 | \$145.57 | \$954.28 | No | Aug-87 | |
| 30 6911 004 2230 | 1998 | \$0.00 | L496 | \$107.08 | \$57.82 | \$164.90 | No | Oct-96 | |
| | 1999 | \$0.00 | L496 | \$217.24 | \$78.21 | \$295.45 | No | Oct-96 | |
| | 2000 | \$0.00 | L496 | \$215.85 | \$38.85 | \$254.70 | No | Oct-96 | |
| | 2001 | \$0.00 | L496 | \$222.78 | \$0.00 | \$222.78 | No | Oct-96 | |
| Total Amt. Due | | \$19,259.61 | | \$13,073.61 | \$18,108.68 | \$51,441.90 | | | |

✓ Verified Against Closing Files

| Folio # | Tax Year | R/E Taxes Amt. | Special Asst. Type | Special Asst. Amt. | Int. & Fee Amt. | Amt. Due | Cert. Sold | Record Date | Verified by District Staff |
|-----------------------|----------|---------------------|-----------------------|-----------------------|---------------------|---------------------|---------------|----------------|----------------------------------|
| 01 3122 043 0100 | 1998 | \$0.00 | F057 | \$96.77 | \$55.61 | \$152.38 | No | Unknown | |
| | 1999 | \$0.00 | F100 | 70.44 | \$29.50 | \$99.94 | No | Unknown | |
| | 2000 | \$0.00 | F001&F100 | 427.04 | \$70.31 | \$497.35 | No | Unknown | |
| | 2001 | \$0.00 | F001&F100 | \$386.00 | \$0.00 | \$386.00 | No | Unknown | |
| 01 3122 043 0120 | 1998 | \$0.00 | F057 | \$688.18 | \$357.23 | \$1,045.41 | Yes | Unknown | |
| | 1999 | \$0.00 | F105 | \$490.68 | \$168.18 | \$658.86 | No | Unknown | |
| | 2000 | \$0.00 | F105 | \$497.26 | \$80.85 | \$578.11 | No | Unknown | |
| | 2001 | \$0.00 | F105 | \$450.00 | \$0.00 | \$450.00 | No | Unknown | |
| 01 3124 013 1260 | 1995 | \$180.11 | n/a | \$0.00 | \$174.35 | \$334.46 | No | Feb-95 | ✓ |
| | 1999 | \$0.00 | F001 | \$181.25 | \$66.07 | \$247.32 | No | Feb-95 | |
| | 2000 | \$0.00 | F001 | \$360.11 | \$60.27 | \$420.38 | No | Feb-95 | |
| | 2001 | \$0.00 | F001 | \$325.00 | \$0.00 | \$325.00 | No | Feb-95 | |
| 01 3124 013 1270 | 1995 | \$87.07 | n/a | \$0.00 | \$97.88 | \$184.73 | No | May-95 | ✓ |
| 01 3124 013 1280 | 1995 | \$193.82 | n/a | \$0.00 | \$209.76 | \$403.58 | No | May-95 | ✓ |
| 01 3124 013 1290 | 1995 | \$145.31 | n/a | \$0.00 | \$158.82 | \$304.13 | No | Feb-95 | ✓ |
| | 1995 | \$0.00 | AL10 | \$106.34 | \$117.91 | \$224.25 | Yes | Feb-95 | ✓ |
| | 1999 | \$0.00 | F001 | \$181.25 | \$66.07 | \$247.32 | No | Feb-95 | ✓ |
| | 2000 | \$0.00 | F001 | \$360.11 | \$60.27 | \$420.38 | No | Feb-95 | ✓ |
| | 2001 | \$0.00 | F001 | \$325.00 | \$0.00 | \$325.00 | No | Feb-95 | ✓ |
| 01 3124 013 1300 | 1999 | \$0.00 | F001 | \$181.25 | \$66.07 | \$247.32 | No | Nov-95 | ✓ |
| | 2000 | \$0.00 | F001 | \$360.11 | \$60.27 | \$420.38 | No | Nov-95 | ✓ |
| | 2001 | \$0.00 | F001 | \$325.00 | \$0.00 | \$325.00 | No | Nov-95 | ✓ |
| 01 3124 013 1301 | 1996 | \$228.39 | n/a | \$0.00 | \$204.84 | \$433.33 | No | Mar-96 | ✓ |
| | 1999 | \$0.00 | F001 | \$181.25 | \$66.07 | \$247.32 | No | Mar-96 | |
| | 2000 | \$0.00 | F001 | \$360.11 | \$60.27 | \$420.38 | No | Mar-96 | |
| | 2001 | \$0.00 | F001 | \$325.00 | \$0.00 | \$325.00 | No | Mar-96 | |
| 01 3124 013 1310 | 1994 | \$933.65 | n/a | \$0.00 | \$986.59 | \$1,920.24 | No | Oct-94 | ✓ |
| 01 3136 005 0790 | 1998 | \$2,795.60 | n/a | \$0.00 | \$1,509.61 | \$4,305.21 | No | Oct-98 | |
| 01 3136 005 0800 | 1998 | \$2,749.01 | n/a | \$0.00 | \$1,484.47 | \$4,233.48 | No | Oct-98 | |
| 01 3136 037 0620 | 1998 | \$0.00 | F057 | \$688.18 | \$357.23 | \$1,045.41 | No | Unknown | ✓ |
| | 1999 | \$0.00 | F105 | \$490.68 | \$168.18 | \$658.86 | No | Unknown | |
| | 2000 | \$0.00 | F105 | \$497.26 | \$80.85 | \$578.11 | No | Unknown | |
| | 2001 | \$0.00 | F105 | \$450.00 | \$0.00 | \$450.00 | No | Unknown | |
| 01 3136 071 0010 | 1993 | \$16,610.94 | n/a | \$0.00 | \$11,467.80 | \$28,078.74 | No | Jul-94 | ✓ |
| | 1994 | \$25,553.67 | n/a | \$0.00 | \$32,197.62 | \$57,751.29 | No | Jul-94 | ✓ |
| | 1995 | \$0.00 | AL10 | \$118.57 | \$130.75 | \$249.32 | Yes | Jul-94 | |
| 01 3231 007 0010 | 1994 | \$13,853.81 | n/a | \$0.00 | \$17,455.82 | \$31,309.63 | No | Jul-94 | ✓ |
| | 1994 | \$3,403.27 | n/a | \$0.00 | \$3,573.45 | \$6,976.72 | No | Jul-94 | ✓ |
| | 1994 | \$2,676.33 | n/a | \$0.00 | \$3,372.17 | \$6,048.50 | No | Jul-94 | ✓ |
| 01 3231 007 0080 | 1993 | \$22,145.36 | n/a | \$0.00 | \$15,286.58 | \$37,431.92 | No | Jul-94 | ✓ |
| | 1994 | \$34,142.50 | D187 | \$4,025.46 | \$48,091.63 | \$86,259.59 | No | Jul-94 | ✓ |
| 01 4102 005 3140 | 1995 | \$526.11 | n/a | \$0.00 | \$568.19 | \$1,094.30 | No | May-95 | ✓ |
| 01 4103 040 1100 | 1996 | \$1,861.34 | n/a | \$0.00 | \$1,445.36 | \$3,106.70 | No | Jul-96 | |
| | 1999 | \$0.00 | F001 | \$359.01 | \$124.73 | \$483.74 | No | Jul-96 | |
| | 2000 | \$0.00 | F001 | \$716.71 | \$113.78 | \$830.47 | No | Jul-96 | |
| | 2001 | \$0.00 | F001 | \$650.00 | \$0.00 | \$650.00 | No | Jul-96 | |
| 06 2220 037 0770 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | ✓ |
| 06 2220 037 0780 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| Total Amt. Due | | \$128,056.07 | | \$14,674.02 | \$140,857.03 | \$283,587.12 | | | |

✓ Verified Against Closing Files

| Folio # | Tax Year | R/E Taxes Amt. | Special Asst. Type | Special Asst. Amt. | Int. & Fee Amt. | Amt. Due | Cert. Sold | Record Date | Verified by District Staff |
|-----------------------------|-----------------|-----------------------|--------------------|--------------------|-----------------------|------------------------|----------------|-------------------|----------------------------|
| 06 2220 037 0790 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| 06 2220 037 0800 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| 08 2220 037 0810 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| 06 2220 037 0820 | 1994 | \$183.15 | n/a | \$0.00 | \$198.55 | \$381.70 | No | May-84 | ✓ |
| 06 2220 037 0830 | 1994 | \$176.52 | n/a | \$0.00 | \$191.60 | \$368.12 | No | May-84 | ✓ |
| 06 2220 037 0840 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| 06 2220 037 0850 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| 06 2220 037 0880 | 1994 | \$117.86 | n/a | \$0.00 | \$130.01 | \$247.87 | No | May-94 | |
| 06 2220 037 0890 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| 06 2220 0370 910 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| 06 2220 0370 920 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| 08 2220 037 0930 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| 06 2220 037 0940 | 1994 | \$94.89 | n/a | \$0.00 | \$105.89 | \$200.78 | No | May-94 | |
| 08 2220 037 0950 | 1994 | \$126.40 | n/a | \$0.00 | \$138.97 | \$265.37 | No | May-94 | |
| 18 7824 000 0624 | 1994 | \$162.85 | n/a | \$0.00 | \$205.20 | \$368.05 | No | May-94 | |
| 18 7824 000 0628 | 1994 | \$162.85 | n/a | \$0.00 | \$205.20 | \$368.05 | No | May-84 | |
| 32 2023 004 1350 | 1993 | \$0.00 | L017 | \$412.11 | \$438.96 | \$851.07 | No | Unknown | |
| 30 2102 017 0010 | 1993 | \$0.00 | L015 | \$443.59 | \$472.02 | \$915.61 | No | Unknown | |
| 30 2128 026 0020 | 1995 | \$55,259.16 | n/a | \$0.00 | \$59,679.89 | \$114,838.05 | No | May-95 | ✓ |
| 30 2134 000 0425 | 1994 | \$4,115.55 | n/a | \$0.00 | \$4,327.57 | \$8,443.12 | No | Apr-94 | |
| | 1995 | \$1,034.10 | n/a | \$0.00 | \$1,092.05 | \$2,126.15 | No | Apr-94 | |
| 30 2204 000 0791 | 1995 | \$159.53 | n/a | \$0.00 | \$172.27 | \$331.80 | No | May-95 | |
| 30 2219 000 0025 | 1995 | \$572.45 | n/a | \$0.00 | \$618.24 | \$1,190.69 | No | Jun-95 | ✓ |
| 30 2219 098 0010 | 1995 | \$152.03 | n/a | \$0.00 | \$164.20 | \$316.23 | No | Unknown | |
| | 1995 | \$153.49 | n/a | \$0.00 | \$165.76 | \$319.25 | No | Unknown | |
| | 1995 | \$153.56 | n/a | \$0.00 | \$185.84 | \$319.40 | No | Unknown | |
| | 1995 | \$153.27 | n/a | \$0.00 | \$165.54 | \$318.81 | No | Unknown | |
| | 1995 | \$142.84 | n/a | \$0.00 | \$154.28 | \$297.12 | No | Unknown | |
| | 1995 | \$145.12 | n/a | \$0.00 | \$156.74 | \$301.86 | No | Unknown | |
| 30 3019 001 0090 | 2000 | \$9,003.00 | n/a | \$0.00 | \$1,726.68 | \$11,932.26 | Yes | Feb-98 | PAID |
| | 2001 | \$3,897.28 | n/a | \$0.00 | \$0.00 | \$3,897.28 | No | Feb-98 | PAID |
| 30 3019 001 0091 | 1997 | \$1,884.53 | n/a | \$0.00 | \$1,356.86 | \$3,241.39 | No | Apr-97 | |
| 30 3019 001 0100 | 1998 | \$14,305.30 | n/a | \$0.00 | \$7,724.86 | \$22,030.16 | No | Oct-98 | ✓ |
| 30 3111 022 0430 | 1993 | \$0.00 | L080 | \$20.05 | \$21.05 | \$41.10 | No | Sep-90 | ✓ |
| 30 3111 022 0450 | 1993 | \$0.00 | L080 | \$20.05 | \$21.05 | \$41.10 | No | Mar-90 | |
| 30 3111 022 0480 | 1993 | \$0.00 | L080 | \$38.10 | \$46.25 | \$84.35 | No | Unknown | |
| 30 4929 001 0020 | 1999 | \$449.24 | n/a | \$0.00 | \$161.73 | \$810.97 | No | Aug-99 | ✓ |
| 30 4929 001 0021 | 1999 | \$1,941.88 | n/a | \$0.00 | \$899.07 | \$2,840.95 | No | Aug-99 | ✓ |
| 30 4929 001 0022 | 1999 | \$870.92 | n/a | \$0.00 | \$349.52 | \$1,320.44 | No | Aug-99 | ✓ |
| 30 4929 001 0023 | 1999 | \$970.92 | n/a | \$0.00 | \$349.52 | \$1,320.44 | No | Aug-99 | ✓ |
| 30 4929 001 0024 | 1999 | \$970.92 | n/a | \$0.00 | \$349.52 | \$1,320.44 | No | Aug-99 | ✓ |
| 30 4929 001 0030 | 1999 | \$10,110.57 | n/a | \$0.00 | \$3,639.83 | \$13,750.40 | No | Aug-99 | ✓ |
| 30 4929 001 0040 | 1999 | \$9,709.31 | n/a | \$0.00 | \$3,495.37 | \$13,204.68 | No | Aug-99 | ✓ |
| 30 4929 001 0130 | 1998 | \$149.37 | n/a | \$0.00 | \$53.78 | \$203.15 | No | Aug-99 | ✓ |
| 30 4929 001 0131 | 1999 | \$4,854.86 | n/a | \$0.00 | \$1,747.68 | \$6,602.34 | No | Aug-98 | ✓ |
| 30 4929 001 0140 | 1998 | \$298.76 | n/a | \$0.00 | \$107.56 | \$406.32 | No | Aug-99 | ✓ |
| 30 4929 001 0150 | 1999 | \$298.76 | n/a | \$0.00 | \$107.56 | \$406.32 | No | Aug-99 | ✓ |
| 30 4929 001 0621 | 1996 | \$72.23 | n/a | \$0.00 | \$65.02 | \$137.25 | No | Oct-96 | |
| 30 5904 000 0165 | 1997 | \$2,177.20 | n/a | \$0.00 | \$1,567.58 | \$3,744.78 | No | Jan-97 | |
| Total Amt. Due | | \$126,585.08 | | \$933.90 | \$93,494.26 | \$221,013.24 | | | |

✓ Verified Against Closing Files

| Folio # | Tax Year | R/E Taxes Amt. | Special Asst. Type | Special Asst. Amt. | Int. & Fee Amt. | Amt. Due | Cert. Sold | Record Date | Verified by District Staff |
|------------------|-----------------------|----------------|--------------------|--------------------|-----------------|-------------------|--------------------|-------------|----------------------------|
| 30 5905 017 2760 | 1998 | \$4,251.99 | n/a | \$0.00 | \$1,389.85 | \$5,641.84 | No | Dec-98 | ✓ |
| 30 5924 009 0030 | 1996 | \$7,539.43 | n/a | \$0.00 | \$6,785.50 | \$14,324.93 | No | Jul-96 | ✓ |
| 3911 004 2230 | 1998 | \$0.00 | L496 | \$107.08 | \$57.82 | \$164.90 | No | Oct-96 | |
| | 1999 | \$0.00 | L496 | \$217.24 | \$78.21 | \$295.45 | No | Oct-96 | |
| | 2000 | \$0.00 | L496 | \$215.85 | \$38.85 | \$254.70 | No | Oct-96 | |
| | 2001 | \$0.00 | L496 | \$222.78 | \$0.00 | \$222.78 | No | Oct-96 | |
| | Total Amt. Due | | \$11,791.42 | | \$762.95 | \$8,350.23 | \$20,804.60 | | |

✓ Verified Against Closing Files



**COUNTY ATTORNEY
MIAMI-DADE COUNTY, FLORIDA**

111 N.W. 1 ST., SUITE 2810
MIAMI, FLORIDA 33128-1993
TEL. (305) 375-5151
FAX (305) 375-5611

January 29, 2002

VIA TELEFACSIMILE
AND FIRST CLASS MAIL
(305) 995-7295

Ms. Ana Rijo-Conde
Miami-Dade County Public Schools
Governmental Affairs and Land Use
Policy and Acquisition
1450 N.E. 2nd Avenue
Miami, FL 33132

Re: Unpaid Taxes on Numerous School Board Properties

Dear Ms. Rijo-Conde:

Pursuant to our conversation yesterday, enclosed is an updated schedule reflecting the taxes and interest due on various School Board properties, totaling \$688,315.44. These figures now include the 2001 taxes, where applicable. Pursuant to our conversation, the Tax Collector has completed his calculations to include interest through March 2002. The Tax Collector does not have authority to accept partial payments with respect to these taxes and as I have also advised you, the Tax Collector wholly lacks statutory authority to waive statutorily imposed interest on the delinquent taxes here at issue.

I look forward to a resolution of this matter in the near future and remain available to assist you in any way possible.

Very truly yours,

A handwritten signature in black ink, appearing to read "James K. Kracht".

James K. Kracht
Assistant County Attorney

JKK/cg

Enclosure

cc: Marsha Williams
Vincent Young
Neal Brown



COUNTY ATTORNEY
MIAMI-DADE COUNTY, FLORIDA

111 N.W. 1 ST., SUITE 2810
MIAMI, FLORIDA 33128-1993
TEL. (305) 375-5151
FAX (305) 375-5611

February 5, 2002

VIA TELEFACSIMILE
AND FIRST CLASS MAIL
(305) 995-7295

Ms. Ana Rijo-Conde
Miami-Dade County Public Schools
Governmental Affairs and Land Use
Policy and Acquisition
1450 N.E. 2nd Avenue
Miami, FL 33132

Re: Unpaid Taxes on Numerous School Board Properties

Dear Ms. Rijo-Conde:

In furtherance of my letter of January 29, 2002, and in response to telephone conversations on this matter, the County has again reviewed the status of real property taxes due from the Miami-Dade County School Board and in an attempt to finalize collection of the outstanding taxes due the County would accept a total amount of \$638,044.53. This represents an adjustment of \$50,270.91 from my earlier correspondence. The figure provided herein includes adjustments occasioned by Folio Nos. 30-3019-001-0090 and 30-6911-001-0141 and assumes a payment in February of 2002 with respect to privately held tax certificates and pending tax deed applications.

I look forward to hearing from you in the near future.

Very truly yours,

A handwritten signature in black ink, appearing to read "James K. Kracht".

James K. Kracht
Assistant County Attorney

JKK/cg

Enclosure

cc: Marsha Williams
Vincent Young
Neal Brown

REAL PROPERTY TAX ANALYSIS

| School Name/Property | Folio Number | Lot (Parcel) | Tax Certificate thru 3/31/02 | SPECIAL ASSESSMENTS | Taxes due thru 3/31/02 *including special assessments, if any, and accrued interest. | Years | Closing Date prorated tax amount | Comments |
|----------------------|--------------------------------------|---|------------------------------|---------------------|---|-------|----------------------------------|--|
| Shadowlawn Elem. | 01-312-4013-1260 | Lot 15 | Held by County | \$866.36 | \$1,327.16 | 1995 | May 1, 1995 \$304.25 | |
| Shadowlawn Elem. | 01-312-4013-1270 01-312-4013-1280 | Lot 16 and Lot 17 Note: Purchased under one transaction. | N/A | N/A | \$184.73 \$403.58 | 1995 | May 4, 1995 \$225.47 | |
| Shadowlawn Elem. | 01-312-4013-1290 | Lot 18 | 304.13 | \$972.70 | \$1,521.08 | 1995 | May 1, 1995 \$275.67 | 1995 Tax Certificate held by buyer No. 781 |
| Shadowlawn Elem. | 01-3124-013-1300 | Lot 19 | Held by County | \$866.36 | \$992.70 | 1996 | November 15, 1995 | Only Special Assessments due |
| Shadowlawn Elem. | 01-3124-013-1301 | Lot 20 | Held by County | \$866.36 | \$1,426.03 | 1996 | March 15, 1996 | No closing statement on file. Closing date identified by Warranty Deed |
| Shadowlawn Elem. | 01-3124-013-1310 | East 1/2 of Lot 21 and Lot 22 | Held by County | N/A | \$1,920.24 | 1994 | Sometime in 1994 | Copy of tax bill on file reflects 1994 November amount at \$703.21 |
| Ada Merritt | 01-0202-040-1010 | Lot 1 | Held by County | \$96.77 | \$152.38 | | | Only Special Assessments due |
| Ada Merritt | 01-0202-040-1060 | Lot 4 (Parcel 6) | Held by County | N/A | \$2,691.03 | 1994 | December 8, 1994 \$ 1,067.85 | |

| School Name/Property | Folio Number | Lot (Parcel) | Tax Certificate thru 3/31/02 | SPECIAL ASSESSMENTS | Taxes due thru 3/31/02 *including special assessments, if any, and accrued interest.. | Years | Closing Date prorated tax amount | Comments |
|---------------------------|--|--|------------------------------|---------------------|---|------------------------------|-----------------------------------|---|
| State School "PPP" | 30-4929-001-0030 | Tract 3 | Held by County | N/A | \$13,750.40 | 1999 | September 10, 1999 \$10,552.01 | |
| Florida City Elem. | 16-7824-000-0624 | Parcel I Section 24, Township 57 South, Range 38 A/K/A Lots 4&5 | Held by County | N/A | \$368.05 | 1994 | May 1994 | No closing statement on file. Closing date verified with purchase order and letter on file. |
| Florida City Elem. | 16-7824-000-0628 | Parcel II Section 24, Township 57 South, Range 38 A/K/A Lots 2 & 3 | Held by County | N/A | \$368.05 | 1994 | May 1994 | No closing statement on file. Closing date verified with purchase order and letter on file. |
| State School "T" | 30-2219-000-0025 | Parcel I Section 19, Township 52 South, Range 42 A/K/A 14408 NE 2 nd Ct. North Miami | Held by County | N/A | \$1,190.69 | 1995 | June 1995 \$986.48 | |
| Riverside Elementary | 01-4102-005-3140 | Lot 10, Blk 17 Lawrence Estate Land Company's Subdivision Pl Bk 2, Page 46 | Held by County | N/A | \$ 1,094.30 | 1995 | May 11, 1995 \$510.58 | |
| Natural Bridge Elementary | 06-2220-037-0770 06-2220-037-0820 06-2220-037-0830 | Lots 15 thru 20, Block 3 & Lots 1 - 13 & out-Lot 13A, Blk 4 Executive Manors | Held by County | N/A | \$ 950.60 | 1994 | June 3, 1994 \$1,994.30 | |
| Douglas Elementary | 01-3136-037-0620 | W 1/2 of Lot 9 and all of Lot 10, Blk 11 Sost's Subdivision | Held by County | \$2,126.12 | \$2,732.38 | 1998 1999 2000 2001 | Unknown | Only Special Assessments Due |

| School Name/Property | Folio Number | Lot (Parcel) | Tax Certificate thru 3/31/02 | SPECIAL ASSESSMENTS | Taxes due thru 3/31/02 *Including special assessments, if any, and accrued interest. | Years | Closing Date pro-rated tax amount | Comments |
|----------------------|--|-----------------------|------------------------------|--|---|----------------------|-----------------------------------|------------------------------|
| Ada Merritt | 01-0202-040-1070 | Lot 5 (Parcel 7) | Held by County | N/A | \$2,865.78 | 1994 | November 4, 1994 \$1,499.96 | |
| Ada Merritt | 01-0202-040-1080 | | Held by County | \$ 536.76 \$1,073.32 \$ 975.00 \$2,585.08 | \$ 710.21 \$ 1,240.57 \$ 975.00 \$ 2,925.78 | 1999 2000 2001 | | Only special assessments due |
| Ada Merritt | 01-02020401090 | Lot 16 (Parcel 8) | \$25,672.62 | N/A | \$28,573.41 | 95, 96, 97 & 98 | February 16, 1995 \$501.49 | |
| Ada Merritt | 01-02020401100 | Lot 17 (Parcel 9) | Held by County | N/A | \$1,039.14 | 1995 | February 9, 1995 \$416.80 | |
| Ada Merritt | 01-02020401120 | Lot 19 (Parcel 11) | Held by County | N/A | \$8,572.49 | 1994 | December 16, 1994 \$3,690 | |
| Ada Merritt | 01-02020401140 | Lot 20 (Parcel 13) | Held by County | N/A | \$402.59 | 1995 | January 20, 1995 \$161.75 | |
| State School "PPP" | 30-4929-001-0020 30-4929-001-0021 30-4929-001-0022 30-4929-001-0023 30-4929-001-0024 30-4929-001-0040 30-4929-001-0130 30-4929-001-0131 30-4929-001-0150 | Tracts 2, 4, 13 & 15 | Held by County | N/A | \$27,629.73 | 1999 | August 31, 1999 \$19,351.12 | |
| State School "PPP" | 30-4929-001-0140 | Tract 14 | Held by County | N/A | \$406.32 | 1999 | August 31, 1999 \$300.12 | |

| School Name/Property | Folio Number | Lot (Parcel) | Tax Certificate thru 3/31/02 | SPECIAL ASSESSMENTS | Taxes due thru 3/31/02 *including special assessments, if any, and accrued interest.. | Years | Closing Date prorated tax amount | Comments |
|---|------------------|---|------------------------------|---------------------|---|----------------------|----------------------------------|---|
| Gilbert L. Porter Elementary PLC "Q" | 30-5908-006-0040 | Tract H-5 Plat Book 131 Pg 72, Section Five at the Hammocks | Held by County | \$2,763.06 | \$15,581.00 | 96, 97, 98, 99, 00 | April 22, 1996 \$3,980.56 | |
| South Dade Adult | 10-7907-030-0350 | Lots A, B, C & D, in Blk 20, Tatum's Ridgedale addition to Homestead, Fl. | Held by County | N/A | \$11,036.59 | 2000 | April 11, 2000 \$8,303.62 | |
| "S" Gordon - Panther | 30-5924-009-0030 | Portion of Tract "C" of Deerwood Part III | Held by County | N/A | \$14,324.93 | 1996 | July 30, 1996 \$7,653.20 | |
| Martin L. King | 30-3111-022-0430 | Lot 20, Blk 2, T.L. Johnson Sun - Sec 11 Township 53, page 41 | Held by County | \$ 20.05 | \$41.10 | 1993 | September 21, 1990 \$359.04 | |
| Sandman Nursery | 30-1132-001-0350 | 30204-06 NW 37 th Ave A/K/A section 32, Township 51 South | Held by County | \$438.88 | \$6,321.01 | 1999 2000 2001 | June 1999 \$4,117.75 | Lawsuit Pending |
| Maintenance Operations (Toys R Us Facility) | 30-2128-026-0020 | Lot 344, of seventh addition to Seaboard Industrial Park, PL BLK 130, pg 22 | Held by County | N/A | \$114,939.05 | 1995 | May 15, 1995 \$50,581.42 | |
| OJUS Elementary | 30-2204-000-0790 | Section 4, Township 52 South | Held by County | N/A | \$331.81 | 1995 | May 2, 1995 \$576.07 | Original check found in file for \$570.07, representing seller's prorated share of taxes. |

| School Name/Property | Folio Number | Lot (Parcel) | Tax Certificate thru 3/31/02 | SPECIAL ASSESSMENTS | Taxes due thru 3/31/02 *including special assessments, if any, and accrued interest. | Years | Closing Date prorated tax amount | Comments |
|---|-------------------|---|------------------------------|---------------------|---|--------------|---|--|
| HiLsleah Senior High | 04-3106-058-07200 | Tract 6, in Block 6 of revised Plat of West Miami Heights | Held by County | N/A | \$1,049.19 | 2000 | September 12, 2000 | |
| PLC "U" | 30-5905-017-2760 | Tract "C" Garden Hills | | N/A | \$5,641.84 | 1998 | \$650.94 December 18, 1998 | |
| Jefferson Building 1500 Biscayne Blvd. | 01-3231-007-0080 | Parcel 1 | Held by County | | 1994 - \$82,234.13 | 1993 1994 | July 1, 1994 \$59,422.30 (1994 taxes) | 1993 taxes are due in the amount of \$37,431.92 Special Assessment of \$4,025.46. District will dispute |
| | 01-3136-071-0010 | Parcel 2 | Held by County | | 1994 - \$ 57,882.04 | | | 1993 taxes are due in the amount of \$28,078.74. Special Assessment for City of Miami Solid Waste is due in the amount of \$118.57. District will dispute. |
| | 01-3231-007-0010 | Parcel 3 | Held by County | | 1994 - \$ 13,025.22 | | | 1993 taxes are due in the amount of \$31,309.53 Note - Title insurance claim will be initiated to cover all 1993 taxes. |
| Doral Middle | 30-3019-001-0100 | Tract 10 in Section 19, Township 53 | Held by County | N/A | \$22,030.16 | 1998 | October 1998 | |
| TOTAL TAXES DUE | | | | \$25,976.75 | \$11,601.74 | | \$8,732.09 | |

T:\Hoopel\Tax Survey