

Office of School Board Members  
Board Meeting of June 19, 2013

June 19, 2013

Mr. Carlos L. Curbelo, Board Member

**SUBJECT: SUPPORT FOR THE MIAMI-DADE COUNTY PROPERTY APPRAISER'S INITIATIVES TO INVESTIGATE HOMESTEAD EXEMPTION FRAUD**

**COMMITTEE: INNOVATION, EFFICIENCY AND GOVERNMENT RELATIONS**

**LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

For the last several years the District has been confronting serious budgetary challenges due to the economic recession and declining property values. In as much as the majority of school funding, as allocated via the Florida Education Finance Program, comes from local property taxes, the fidelity with which homeowners' tax obligations are reported and collected is of paramount importance to the financial stability of this school system.

State law allows Florida homeowners to claim up to \$50,000 in Homestead Exemptions from property taxes on their primary residence. However, an increase in cases of Homestead Exemption fraud is estimated by some to cost the County, municipalities, and the School Board millions of dollars in lost revenue, adversely impacting our ability to fund high quality educational programming for our students. On numerous occasions, the Superintendent has explained the negative impact which the financial uncertainty caused by this widespread fraudulent activity has had on our budgetary process, and has called for proactive action to address it.

The Miami-Dade Property Appraiser's Office is endeavoring to uncover cases of Homestead Exemption fraud through the investigation and enforcement of laws related to property tax fraud leading to the recovery of revenue benefiting our schools. Our Superintendent has indicated a readiness to participate in any joint efforts to identify those who would defraud our community and shortchange their fellow citizens and our students.

Therefore, it is in the best interest of this Board to acknowledge and endorse these efforts and to support the Superintendent's offer of staff, including law enforcement personnel as may be appropriate and available to participate in any initiative undertaken by the Property Appraiser for the express purpose of investigating cases of Homestead Exemption fraud within Miami-Dade County.

**Good Cause  
H-21**

This item does not appear in the regularly published agenda. There is good cause to vary from the agenda because delaying action would extend the negative impact of property tax fraud on District finances; further summer recess provides the best opportunity to leverage staff resources in support of this effort as school is not currently in session allowing more flexibility in staff assignments.

**ACTION PROPOSED BY**

**MR. CARLOS L. CURBELO:** That The School Board of Miami-Dade County, Florida,

- 1) endorse the efforts of the Miami-Dade County Property Appraiser to investigate and identify Homestead Exemption fraud; and
- 2) support the Superintendent in his efforts to reach out to the Property Appraiser with an offer of staff assistance in support of any initiative undertaken for the express purpose of investigating Homestead Exemption fraud within Miami-Dade County.