

Office of School Board Attorney
Walter J. Harvey, School Board Attorney

**SUBJECT: AUTHORIZATION TO INITIATE LEGAL PROCEEDINGS
AGAINST MIAMI-DADE COUNTY PROPERTY APPRAISER
TO SEEK RECOVERY OF FUNDS IMPROPERLY OBTAINED
THROUGH MISLEADING BILLING PRACTICES**

**COMMITTEE: INNOVATION, GOVERNMENTAL RELATIONS, AND
COMMUNITY ENGAGEMENT**

**STRATEGIC
PILLAR: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

At the request of the Superintendent, the Office of Management and Compliance Audits' ("OMCA") conducted an audit of the Miami-Dade County Value Adjustment Board ("VAB") appeals process. The audit was divided into two phases. Phase 1 dealt with the delays affecting the final certification of the County's tax roll, which negatively impacted the District's ability to fund its operations, and provided recommendations to help eliminate these delays, including legislative remedies.

Phase 2 of the audit addressed the operations of the Property Appraisers Office ("PAO"), and the final report was transmitted to the Audit and Budget Advisory Committee ("ABAC") at its July 9, 2015, meeting and to the School Board at its July 15, 2015, regular Board meeting. (See Agenda Item E-88) Among other significant findings, the OMCA reported that the PAO had been improperly billing the School Board for its operating expenses and recommended that the Board "should discontinue paying the Property Appraiser's operating expenses and consider seeking reimbursement for the previous payments." After considering the report, members of the Board and the ABAC requested that the School Board Attorney explore all legal avenues to recover overpayments that may have been made based on the PAO's improper billing.

This item is presented for the Board's consideration to authorize the initiation of legal proceedings against the Property Appraiser in his official capacity, including filing a lawsuit, to recover funds that the PAO has illegitimately collected from the School Board. The lawsuit will seek any and all appropriate legal remedies, including injunctive relief.

This item also requests that the School Board retain Mr. Jorge A. Mestre, Esquire, Rivero Mestre, LLP, to handle these proceedings on the School Board's behalf. A copy of Mr. Mestre's resume will be provided to the Board under separate cover.

RECOMMENDED:

That The School Board of Miami-Dade County, Florida, authorize the initiation of legal proceedings against the Miami-Dade County Property Appraiser, in his official capacity, for its improper billing practices against the School Board, and approve retention of Mr. Jorge A. Mestre, a partner with the firm of Rivero Mestre, LLP, to represent the School Board as its legal counsel in this litigation. The law firm will be compensated at \$295.00 per hour for partners, \$225 per hour for associates, and \$75.00 per hour for paralegals.