Memorandum

MIAMI-DADE COUNTY

Date: (Second Reading 9-1-09)
June 30, 2009

Agenda Item No. 7(L)

To: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

From: George M. Burgess
County Manager

Subject: Ordinance Granting Enterprise Zone Ad Valorem Tax Exemption
Under Ordinance No. 96-74 for Liberty Academy Daycare and Preschool, LLC

RECOMMENDATION

It is recommended that the Board of County Commissioners (Board) approve the attached ordinance granting Enterprise Zone Ad Valorem Tax Exemption to Liberty Academy Daycare and Preschool, LLC, hereinafter referred to as "Business" pursuant to the provisions of Section 196.1995, Florida Statutes, and Miami-Dade County Ordinance No. 96-74.

The Business is a daycare and preschool facility.

Scope

This project is located in Commission District 2.

Fiscal Impact Analysis/Funding Source

If the exemption is granted, the impact on the County's general fund budget would be to reduce ad valorem revenues by a total of approximately $1,002 for a five-year period. The first three years of tax abatement (FY 2006-07, FY 2007-08, and the FY 2008-09) are credited in the upcoming tax year (FY 2009-10) based on the countywide and municipal service area millages for those respective years. With respect to the last two years' worth of tax abatement, it will be based on the millages approved in those future years.

The public benefits of this project are the investment and job creation in Miami-Dade County's distressed areas. The additional payroll and economic activity generates other taxable activity

Track Record/Monitor

OCED monitors on an annual basis the employment requirement of maintaining five new full-time jobs and, if required, of maintaining 20 percent employment from the Enterprise Zone. OCED has monitored and verified the employment for calendar years 2006, 2007, and 2008 and will annually monitor for the rest of the five-year term. Businesses found not to be in compliance with maintaining five new full-time employees or maintaining the 20 percent employment from the Enterprise Zone will lose their tax exemption or have it reduced.

Background

On April 19, 1988, the Board enacted Ordinance No. 88-27, which authorized Enterprise Zone Ad Valorem Tax Exemption for new or expanding businesses, which invest in the Enterprise Zone. More specifically, the purpose the tax exemption program is to reduce the applicant's operating costs thereby creating an incentive to invest and create jobs in the most distressed areas of Miami-Dade County. On May 21, 1996, the Enterprise Zone Ad Valorem Tax Exemption Program was amended through Ordinance No. 96-74. Even though the County's Ad Valorem Tax Exemption Program expired in 2005,

businesses that applied or completed the improvements prior to the expiration are eligible to receive tax exemptions. This Business submitted its application on January 30, 2004 and therefore it is eligible to be considered under the program.

Florida State's Enterprise Zone Program, which has no relationship to the federal Empowerment Zone, makes incentives available which include job(s) tax credit, property tax credit, community contribution tax credit, sales tax exemption on building materials and sales tax exemption on business equipment. To be eligible for this exemption, a new or expanded business must create a minimum of five new full-time jobs. If, in a given year of the five-year exemption, 20 percent or more of a business' permanent full-time employees are residents of the Enterprise Zone, the exemption for that year will be 100 percent of the assessed value of all improvements to real property and/or 100 percent of the assessed value of all improvements to tangible personal property. In case the company cannot comply with the 20 percent residency requirement of their employees living in the Enterprise Zone, then the exemption for that year will be 50 percent of the assessed value of the improvements to real estate and/or to tangible personal property. The Business created 21 new jobs, which currently include a total of 12 jobs (or 57 percent) for residents of the Enterprise Zone.

The Business is asking for an exemption on improvements to real property worth $75,000, which was made prior to the creation of the 21 new jobs. However, an exemption for tangible personal property was no included in the application. Detailed information regarding the Business is provided below.

Liberty Academy Daycare and Preschool, LLC

Address:	7752 NW 12th Avenue, Miami, FL 33150	
Commission District:	2	
Community Redevelopment Area (CRA)	No	
Business:	Daycare and Preschool Facility	
Contact Person:	Sarah Brazier (954) 885-8785	
Employment:	Currently 21 full-time jobs, 12 (57 percent) are EZ residents	
Basis for Application:	Improvements to real estate	
Total New Investment:	$75,000	
Exemption Eligibility:	$41,453 $ ---	(real property) (tangible personal property)
Estimated County Tax Exemption Per Year:	$334 $ --- $334	(real property) (tangible personal property)
Total:		
Period:	5 Years	

The Enterprise Zone Advisory Council, a Board-appointed body with oversight of the Enterprise Zone Program of the County, approved forwarding this ordinance to the Board on March 19, 2009.

Please see attached revenue implication statement prepared by the Property Appraiser's Office for this project.

Additional Information

The initial cost of processing the application is offset by a $50 application fee, plus a 10 percent of the first year's exemption.

Attachments

Cynthia W. Curry
Senior Advisor to the County Manager

MEMORANDUM

(Revised)

TO: Honorable Chairman Dennis C. Moss and Members, Board of County Commissioners

DATE: September 1, 2009

FROM: R. A. Cuevas, Jr. County Attorney

SUBJECT: Agenda Item No. 7(L)

Please note any items checked.

_____ **"4-Day Rule" ("3-Day Rule" for committees) applicable if raised**

_____ **6 weeks required between first reading and public hearing**

_____ **4 weeks notification to municipal officials required prior to public hearing**

_____ **Decreases revenues or increases expenditures without balancing budget**

_____ **Budget required**

_____ **Statement of fiscal impact required**

_____ **Bid waiver requiring County Mayor's written recommendation**

_____ **Ordinance creating a new board requires detailed County Manager's report for public hearing**

_____ **Housekeeping item (no policy decision required)**

_____ **No committee review**

Approved _____ Mayor

Veto _____

Override _____

Agenda Item No. 7(L)
9-1-09

ORDINANCE NO. _____

ORDINANCE GRANTING ENTERPRISE ZONE AD VALOREM TAX EXEMPTION TO LIBERTY ACADEMY DAYCARE AND PRESCHOOL, LLC, A NEW BUSINESS LOCATED IN THE ENTERPRISE ZONE; PROVIDING SCOPE AND TERMS OF EXEMPTION; PROVIDING SEVERABILITY, EFFECTIVE DATE AND EXPIRATION DATE

WHEREAS, this Board recognizes the need to stimulate economic development in certain areas of Dade County which are economically depressed, where housing and structural conditions are blighted and deteriorated, and where unemployment and poverty are prevalent, said areas being designated "Enterprise Zones" as defined in Section 196.012 and Section 290.004, Florida Statutes; and

WHEREAS, pursuant to Article VII, Section 3 of the Florida Constitution, the State has enacted Section 196.1995, Florida Statutes, providing a local government option for ad valorem tax exemption to new businesses and expansions of existing businesses in each such Enterprise Zone; and

WHEREAS, this Board authorized Enterprise Zone Ad Valorem Tax Exemptions to new businesses and for the expansion of existing businesses located in the Enterprise Zone through Ordinance No. 96-74, enacted on May 21, 1996; and

WHEREAS, this Board desires to encourage economic growth and development and alleviate the conditions of unemployment, economic disinvestments and poverty by creating new construction, new jobs, and an enhanced business climate particularly for small or minority owned businesses; and

WHEREAS, Liberty Academy Daycare and Preschool, LLC, hereinafter referred to as "Business", located at 7752 NW 12th Avenue, Miami, FL 33150, within Enterprise Zone No. 1301 has made application for ad valorem tax exemptions; and

WHEREAS, the Business has committed to this Board that it will maintain a work force of at least five (5) employees of whom at least twenty percent (20%) must be residents of the Enterprise Zone; and

WHEREAS, this Board finds that the Business has tax bills which are current; and

WHEREAS, this Board finds that ad valorem tax exemption is appropriate and consistent with the public purpose to eliminate the serious and distressing economic conditions of the designated "Enterprise Zone" in Miami-Dade County,

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:

Section 1. Legislative Intent and Findings of Public Purpose. The above recitations of legislative intent and findings of public purpose are fully incorporated herein as part of this ordinance.

Section 2. Eligibility Requirements. This Board finds the Business is a "new business" as defined in Section 196.012(15) (b) Florida Statutes (1991) and as defined in Miami-Dade County Code Section 29-82(b), and after careful consideration of certain factors including those enumerated in Section 29-84(a) and (b) of the Miami-Dade County Code finds and determines the Business is eligible for ad valorem tax exemption.

Section 3. Granting the Exemption. This Board hereby grants ad valorem tax exemptions pursuant to Ordinance No. 96-74, enacted on May 21, 1996, to Liberty Academy Daycare and Preschool, LLC, located at 7752 NW 12th Avenue, Miami, FL 33150, a "new business". The exemption shall be up to 100% of the eligible assessed value of the improvements to real property and the eligible tangible personal property, if the company complies with the 20% residency requirement of their employees living in the Enterprise Zone. If the company cannot comply with the 20% residency requirement of their employees living in the Enterprise Zone, then the exemption, for that year, will be 50% of the eligible assessed value of the improvements to real property and the eligible tangible personal property acquired and owned by the Business and located at 7752 NW 12th Avenue, Miami, FL 33150.

Section 4. Revenue Implications. The total amount of revenue available to the County from ad valorem tax sources for the 2006 fiscal year is $1,085 million. The total amount of revenue foregone by the County for the 2006 fiscal year by virtue of Enterprise Zone Ad Valorem Tax Exemptions is $618,945. The revenue foregone by the County attributable to the exemption of the Business named in the ordinance is estimated at $334 for real property, based on the assessment by the Property Appraiser of Miami-Dade County.

Section 5. Duration and Expiration of the Tax Exemption. The duration of the Enterprise Zone Ad Valorem Tax Exemption granted to the Business is five (5) years. The tax exemption granted in this ordinance shall expire after the 2010 tax assessment rolls of Miami-Dade County. Notwithstanding the foregoing, the Business must apply for a renewal of the exemption each year for which the exemption is sought. Failure to file a renewal application with the Office of Community and Economic Development by March 1 of each year shall constitute a waiver of the exemption for the year.

Section 6. Scope of Exemptions. The property tax exemption authorized through this ordinance shall be up to 100% of the eligible assessed value of the improvements to real property and the eligible tangible personal property, if the company complies with the 20% residency requirement of their employees living in the Enterprise Zone. If the company cannot comply with the 20% residency requirement of their employees living in the Enterprise Zone, then the exemption, for that year, will be 50% of the eligible assessed value of the improvements to real property and the eligible tangible personal property made by or for the use of the Business. The exemption shall apply only to Miami-Dade County countywide operating millage and, when applicable, the unincorporated municipal service area millage and shall not apply to taxes levied for payment of bonds or to taxes authorized by vote of the electors pursuant to Section 9(b) of Section 12, Article VII of the State Constitution. The exemption shall not be prolonged or extended by granting exemption from additional taxes or by virtue of any reorganization or sale of the Business receiving the exemption.

Section 7. Penalties. Non-compliance during the life of the tax exemptions unless expressly waived by the Board, with any of the eligibility requirements of Section 29-87 of the Miami-Dade County Code will nullify the tax exemption benefits granted through this ordinance and the Business shall be required to make payments of taxes exempted in addition to interest accrued from the date of non-compliance.

Section 8. Fee. The Business named in the ordinance will pay a $50 application fee and a fee of 10% of the first year tax exemption to cover administrative expenses of Miami-Dade County in processing the application for tax exemption. All fees are non-refundable even if Miami-Dade County rescinds the tax exemptions due to non-compliance with eligibility requirements. Fees are payable to Miami-Dade County Board of County Commissioners.

Section 9. Renewal Provisions. Enterprise Zone Ad Valorem Tax Exemptions granted through this ordinance can be renewed each year for the duration of the term of the exemption as indicated in Section 5 of this ordinance; however, the Business must re-apply to maintain the exemptions on or before March 1 of each year for which the renewal is sought. Failure to file a renewal by March 1 of every year with the Office of Community and Economic Development (OCED) shall constitute a waiver of the exemption for that year.

Section 10. Severability. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 11. Effective Date. This ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

Section 12. Sunset. This ordinance shall stand repealed five (5) years from its effective date.

PASSED AND ADOPTED:

Approved by County Attorney as
to form and legal sufficiency.

Prepared by:

Shannon D. Summerset

Enterprise Zone Abatement
Property Tax Assessments/Revenue Implications

Business Name: **Liberty Academy Daycare and Preschool, LLC** **Estimate- 2006**
Address: **7752 N.W. 12 Ave. , Miami, Florida 33150**
Folio #: **30-3111-016-0050**
P.P. Folio#:

1. Assessed Value of Improvements/Additions to:
   (a) Real Property $41,453

   (b) Tangible Personal Property $0

2. Total Taxes Levied on Improvements and Additions to:

   (a) Real Property (excluding land)
   (Based on 2006 millages) $860

(I) County Operating	$233
(ii) Unincorporated Municipal Service Area	$101
(iii) Debt Service	$12
(v) All other property taxes	$514

   (b) Tangible Personal Property
   (Based on 2006 millages) $0

(I) County Operating	$0
(ii) Unincorporated Municipal Service Area	$0
(iii) Debt Service	$0
(v) All other property taxes	$0

Revenue Implications :

3. Total property tax revenue for the current tax year from ad valorem taxes: TBA

4 Total revenue forgone for the current fiscal year by virtue of exemptions previously granted under this section: TBA

5. Total revenue forgone for the current fiscal year if exemption applied for is granted: **R.E. :** $334 **P.P. :** $0 $334

6. Taxable value forgone if the exemption applied for were granted on: $41,453
   (a) Improvement to Real Property $41,453
   (b) Tangible personal Property $0

7. Last year for which exemption may be applied for 2010.

Date: 2/27/09 Signed: Property Appraiser

PTARI FORM

Liberty Academy Daycare & Preschool, Inc
Employee Rosters for 2006 - 2008

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33150

TAX ABATEMENT ROSTER

COMPANY NAME: Liberty Academy **COMPANY ADDRESS:** 7750 NW 12th Ave. Miami

NAME	ADDRESS	EMPLOYEE #	POSITION TITLE	DATE OF HIRE
1. Cherubin, Elouse	1339 NW 101st St. Miami 33147	2	Lead Teacher	4/05/06
2. Davis, Trenise	20681 NW 17th Ave. Apt. 306 Miami 33056	3	Asst. Teacher	4/5/06
3. Harris, Tiffany	1250 NW 79th St. Miami 33147	12	Asst. Teacher	4/10/06
4. Higgs, Lola	6901 NW 13th Ave. Miami 33150	13	Assoc. Teacher	4/5/06
5. Lewis, Claudette	1262 NW 79th St. Apt. 308 Miami 33147	14	Director	3/1/06
6. Manning, Michelle	2140 NW 96th Terrace Miami 33147	6	Asst. Teacher	4/05/06
7. Mitchell, Alfreda	1280 NW 79th St. Miami 33147	7	Asst. Teacher	4/5/06
8. Mitchell, Ann	3327 NW 202nd Ln Miami 33056	11	Assoc. Teacher	4/5/06
9. Thompson, Terrice	1822 NW 47th Terr. Miami 33142	10	Lead Teacher	5/18/06
10. Francis, Charlamagne	3440 NW 169th Terrace Miami 33056	4	Assoc. Teacher	4/5/06
11. Jones, Wanda		15		
12. Benton, Candice	1919 NW 90th St. Miami 33147	17	Asst. Teacher	5/9/06
13. Joseph, Joy	1330 NW 82nd St. Miami 33147	18	Receptionist	5/12/06
14. Raines, Shukeeva				
15. Rolle, Valarie	1280 NW 79th St. #108 Miami 33147	16	Cook	5/08/06
16. [illegible], Elsie		9		
17. Norman, Shakennia	17350 NW 67th Ave. #310 Miami 33015	20	Assoc. Teacher	5/3/06
18. Sosa, Tammy	1020 E. 8th Ct. Hialeah 33010	19	Asst. Teacher	4/15/06
19. Thompson, Malonie	1750 NW 68th St. Miami 33147	21	Asst. Teacher	5/18/06

Existing Number of Jobs at Time of Application: _____

New Jobs Created: _____ Total Jobs: _____

This roster is certified to be true and correct:

Signature: _____ Title: _____ Date: _____

33150

TAX ABATEMENT ROSTER

COMPANY NAME: Liberty Academy **COMPANY ADDRESS:** 7750 NW 12th Ave. Miami,

	NAME	ADDRESS	EMPLOYEE #	POSITION TITLE	DATE OF HIRE
20.	Dinson, Lashawn	1831 NW 81st Terrace Miami 33147	24	Asst. Teacher	5/30/06
21.	Lewis, Nancy	870 NW 178th Terrace Miami 33169	25	Lead Teacher	5/30/06
22.	Yarborough, Charlene	1820 NW 60th St. Miami 33142	23	Cook	5/30/06
23.	Dupree, Keianna	2405 NW 66th St. Miami 33147	29	Assoc. Teacher	6/20/06
24.	Moore, Thomanik	3431 NW 169 Terrace Miami 33056	27	Lead Teacher	6/12/06
25.	Pollard, Terrika	743 NW 114th St. Miami 33168	28	Assoc. Teacher	6/14/06
26.	Griffin, Deidre	433 NW 75th St. Miami 33150	30	Lead Teacher	7/3/06
27.	Lott, Patricia	1865 NW 90th St. Miami 33147	31	Lead Teacher	10/23/06
28.	Black, Evelyn	1371 NW 70th St. Miami 33147	32	Asst. Director	7/17/06
29.	Gaitor, Bridgette	1971 NW 56th St. Miami 33142	33	Lead Teacher	7/24/06
30.	Mathis, Lorraine	7030 NW 5th PL Miami 33147	34	Assoc. Teacher	7/24/06
31.	Mobley, Tanisha	1250 NW 79th St. #303 Miami 33147	36	Lead Teacher	7/31/06
31.	Sears, Yolanda	8331 NW 5th PL Miami 33150	35	Assoc. Teacher	7/31/06
32.	Curbelo, Seyring	2215 NW 79th St. Miami 33142	37	Assoc. Teacher	8/17/06
33.	Beard, Kashone	783 NW 91st St. #3 Miami 33150	38	Asst. Teacher	8/28/06
34.	Cobbs, Yarshicka	761 NW 53rd St. Miami 33127	39	Lead Teacher	9/6/06
35	Stewart, Latasha	6920 NW 3rd Ave. Miami 33150	40	Lead Teacher	9/5/06
36.	Wilson, D'Amber	1140 NW 77th St. Miami 33150	41	Asst. Teacher	9/6/06
37.	Greenaway, Charlene	413 NW 102nd St. Miami 33150	42	Assoc. Teacher	9/27/06

Existing Number of Jobs at Time of Application: _____

New Jobs Created: _____ Total Jobs: _____

TOTAL EMPLOYEES: 37
TOTAL ENTERPRISE ZONE EMPLOYEES: 19
PERCENTAGE OF EZ EMPLOYEES: 51%

This roster is certified to be true and correct:

Signature: _____ Title: _____ Date: _____

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TAX ABATEMENT ROSTER

COMPANY NAME: Liberty Academy **COMPANY ADDRESS:** 7750 NW 12th Ave. Miami, 331

NAME	ADDRESS	EMPLOYEE #	POSITION TITLE	DATE OF HIRE
Beard, Keshone	783 NW 91st St. #3 Miami 33150	38	Asst. Teach	8/28/06
Benton, Candace	1919 NW 90th St. Miami 33147	17	Asst. Teacher	5/9/06
Black, Evelyn	1371 NW 70th St. Miami 33147	32	Asst. Director	7/17/06
Chenusin, Eloise	1339 NW 101st St. Miami 33147	2	Lead Teacher	4/5/06
Curbelo, Sergy	2215 NW 79th St. Miami 33142	37	Assoc. Teach	8/17/06
Dupree, Keionna	2405 NW 66th St. Miami 33147	29	Assoc. Teach	6/20/06
Gaitor, Bridgett	1971 NW 56th St. Miami 33142	33	Lead Teach	7/24/06
Greenaway, Charlene	413 NW 102nd St. Miami 33150	42	Assoc. Teach	9/27/06
Griffin, Deidre	433 NW 75th St. Miami 33150	30	Lead Teach	7/3/06
Higgs, Lula	6901 NW 13th Ave. Miami 33150	13	Assoc. Teach	4/15/06
Joseph, Joy	1330 NW 82nd St. Miami 33147	18	Receptionist	5/12/06
Lewis, Charlotte	1262 NW 79th St. Apt. 308 Miami 33147	14	Dietitian	3/1/06
Lewis, Nancy	870 NW 178th Terrace Miami 33169	25	Lead Teacher	5/30/06
Loft, Patricia	1865 NW 90th St. Miami 33150	31	Lead Teacher	10/23/06
Mobley, Tonisha	1250 NW 79th St. #303 Miami 33147	36	Lead Teacher	7/31/06
Rolle, Valarie	1280 NW 79th St. #108 Miami 33147	16	Cook	5/08/06
Sean, Cayonda	8331 NW 5th PL Miami 33150	35	Assoc. Teach	7/31/06
Smith Colle, Yanshicka	761 NW 53rd St. Miami 33127	39	Lead Teach	9/6/06
Stewart, Latasha	6920 NW 3rd Ave. Miami 33150	40	Lead Teacher	9/5/06

Existing Number of Jobs at Time of Application: _____

New Jobs Created: _____ Total Jobs: _____

This roster is certified to be true and correct:

Signature: _____ Title: _____ Date:

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TAX ABATEMENT ROSTER

COMPANY NAME: Liberty Academy COMPANY ADDRESS: 7750 NW 12th Ave. Miami 33150

NAME	ADDRESS	EMPLOYEE #	POSITION TITLE	DATE OF HIRE
Strong, Zikiya	761 NW 53rd St. Miami 33147	43	Asst. Teacher	3/22/07
Thompson, Terrie	1822 NW 47th Terrace Miami 33142	10	Lead Teacher	5/18/06
Woodard, Sabrina	2054 NW 3rd Ave. Miami 33127	22	Asst. Teacher	5/8/06
Rose, Danisha	6244 NW 3rd Ct. Miami 33150	44	Intern	3/19/07
McGriff, Vernette	735 NW 131st St. Miami 33168	45	Lead Teacher	4/2/07
Slaton, Nina	1251 NW 20th St. #905 Miami 33142	46	Asst. Teacher	4/30/07
Deleveaux, Valma	1245 NW 58th St. #8 Miami 33147	47	Asst. Teacher	10/1/07
Henderson, Dequan	1152 NW 76th St. Miami 33150	48	Intern	10/10/07
Marion, Jacquelynne	1381 NW 75th St. Miami 33056	49	Lead Teacher	10/15/07
Denson, Shamenthyst	1453 NW 70th St. Miami 33152	50	Asst. Teacher	9/4/07
Johnson, Quantisha	1791 NW 47th Terrace Miami 33142	52	Intern	8/27/07
Lightsey, Ada	12401 NW 27th Ave. Miami 33167	51	Asst. Teacher	11/26/07
TOTAL EMPLOYEES: 31	TOTAL ENTERPRISE ZONE EMPLOYEES: 21			
PERCENTAGE OF EZ EMPLOYEES: 68%				

Existing Number of Jobs at Time of Application: _____

New Jobs Created: _____ Total Jobs: _____

This roster is certified to be true and correct:

Signature: _____ Title: _____ Date: _____

Liberty Academy 2008 p. 1 of 2

TAX ABATEMENT ROSTER

COMPANY NAME: Liberty Academy COMPANY ADDRESS: 7750 NW 12th Ave.

NAME	ADDRESS	EMPLOYEE #	POSITION TITLE	DATE OF HIRE
Anderson, LaKeysha	3082 NW 44th St. Miami 33142	57	Lead Teacher	4/1/08
Cherubin, Elouse	1339 NW 101st St. Miami 33147	2	Lead Teacher	4/5/06
Cooper, Vivian	2230 NW 96th St. Miami 33147	53	Assoc. Teach	/15/08
Deleveaux, Valma	1245 NW 58th St #8 Miami 33147	47	Asst. Teacher	10/1/07
Fashaw, Tashara	2979 NW 48th St. Miami 33142	59	Assoc. Teach	6/24/08
Gerald, Jennifer	1210 NW 91st St. Miami 33147	54	Intern	2/13/08
Higgs, Lula	6901 NW 13th Ave. Miami 33150	13	Assoc. Teach	4/5/06
Hughes, Shelby	6301 NW Miami Plaza Miami 33150	61	Intern	4/28/08
Lewis, Claudette	1262 NW 79th St. Apt 308 Miami 33147	14	Director	3/1/06
Lewis, Nancy	870 NW 178th Terrace Miami 33169	25	Lead Teacher	5/30/06
Hightsey, Ada	12401 NW 27th Ave. Miami 33167	51	Assoc. Teach	11/26/07
McGriff, Verneite	735 NW 131st St. Miami 33168	45	Lead Teach	4/2/07
Robinson, Clarissa	20240 NW 27th PL Miami 33056	60	Assoc. Teach	6/11/08
Rolle, Valani	1280 NW 79th St. Apt. 108 Miami 33147	16	Cook	5/8/06
Rolle, Valmani	1280 NW 79th St. Apt. 108 Miami 33147	62	Intern	6/30/08
Smith-Cobbs, Yarshika	761 NW 53rd Miami 33127	39	Lead Teach	9/6/06
Carius, Ymesia	4644 NW 15th Ave. Miami 33142	55	Asst. Teach	2/29/08
Henderson, Dequan	1152 NW 76th St. Miami 33150	48	Intern	10/10/07
McIntosh, Tranika	439 NW 9th St. Miami 33136		Assoc. Teach	7/14/08

Existing Number of Jobs at Time of Application: _____

New Jobs Created: _____ Total Jobs: _____

This roster is certified to be true and correct:

Signature: _____ Title: _____ Date: _____

Liberty Academy 2008

TAX ABATEMENT ROSTER

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COMPANY NAME: Liberty Academy

COMPANY ADDRESS: 7750 NW 12th Ave. Miami 33150

NAME	ADDRESS	EMPLOYEE #	POSITION TITLE	DATE OF HIRE
Stevenson, Aundria	1950 NW 57th St. Miami 33142		Assoc. Teacher	7/18/08
TOTAL EMPLOYEES: 21	TOTAL ENTERPRISE ZONE EMPLOYEES: 12			
PERCENTAGE OF EZ EMPLOYEES: 57%				

Existing Number of Jobs at Time of Application: _____

New Jobs Created: _____ Total Jobs: _____

This roster is certified to be true and correct:

Signature: _____ Title: _____ Date: _____

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