

# Memorandum



**Date:** October 31, 2012

**To:** Edward Marquez  
Deputy Mayor

**From:** Carlos A. Gimenez  
Mayor 

**Subject:** Appointment of Squire Sanders (US) LLP As Special Tax Counsel

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In accordance with the opinion issued by Joseph Centorino, Executive Director, Miami-Dade Commission on Ethics and Public Trust dated October 24, 2012 ("Ethics Opinion"), I hereby delegate to you all delegable authority relating to the appointment of Squire Sanders (US) LLP as special tax counsel to the County in an Internal Revenue Service (IRS) review initiated by the County with respect to the federal income tax treatment of interest on the Seaport Revenue Bonds, Series 1996 (Series 1996 Bonds) including, but not limited to, the authority to recommend to the Board of County Commissioners this appointment.

If you believe that this appointment is in the best interest of Miami-Dade County, then I hereby delegate to you the authority to seek sponsorship by a County Commissioner in accordance with the Commission's Rules of Procedure. I further delegate to you all delegable authority regarding this matter. You should exercise this authority and utilize your own judgment and should take all actions which are in the best interest of Miami-Dade County and consistent with the County Code, regulations, rules and the solicitation documents. Consistent with the Ethics Opinion, I will not be participating in any decisions made regarding this appointment. In the event an issue arises in the exercise of delegated authority which requires action by the County Mayor and that action is not delegable under Florida law, the Miami-Dade County Home Rule Charter or the County Code, please seek an opinion from the Ethics Commission regarding the appropriate course of action as recommended in the Ethics Opinion.

c: Robert A. Cuevas, Jr., County Attorney  
Joe Centorino, Executive Director, Commission on Ethics and Public Trust  
Christopher Agrippa, Clerk of the Board