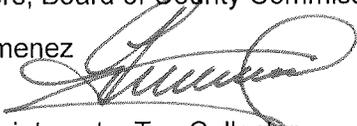


Memorandum



Date: May 1, 2014

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor 

Subject: Mayoral Appointment – Tax Collector

Pursuant to the authority vested in me under the provisions of Section 9.01(A) of the Miami-Dade County Home Rule Charter, I am pleased to announce the appointment of Mr. Marcus L. Saiz de la Mora to the position of Tax Collector in the Finance Department effective immediately. Mr. Fernando Casamayor, the previous Tax Collector, has accepted a position as an Assistant City Manager/Chief Financial Officer with the City of Miami.

Mr. Saiz de la Mora's tenure with the County started over 29 years ago, rising through the ranks in the Property Appraiser's Office, where he held the positions of Deputy Property Appraiser and appointed Property Appraiser. In his role as Property Appraiser and Deputy Property Appraiser, he directed and oversaw all policy, management and operational aspects of the County's Property Appraisal Department in accordance with the State of Florida's Constitution, Statutes, and Department of Revenue Rules and Regulations. He was responsible for the valuation of the County's annual property assessment roll as of the January 1st statutory valuation date for the 2007 and 2008 assessment rolls. The Miami-Dade County assessment roll is the State's largest and most complex.

In January 2013, Mr. Saiz de la Mora transferred to the Finance Department's Tax Collector Division as Assistant Tax Collector where his responsibilities included managing the ad valorem and non-ad valorem property tax unit of the Tax Collector Division, which receives over \$3.6 billion annually. Additional responsibilities included overseeing the Tax Collector Division's accounting unit, which is responsible for maintaining detailed accounting records for all collected property tax, auto tag fees, occupational business licenses, hunting and fishing licenses and convention and tourism taxes, as well as prepare the distribution of all ad valorem and non-ad valorem property taxes and business and convention tourist taxes to the respective county and state taxing authorities.

From the onset of Mr. Saiz de la Mora's appointment as Assistant Tax Collector, he was tasked with expediting refunds. Mr. Saiz de la Mora sought feedback from Office of Management and Budget's Six Sigma certified staff as well as Tax Collector Division staff to identify efficiencies. As a result, the refund section was re-organized and the refund processing time was reduced, saving the County's taxing authorities nearly \$2.7 million in Value Adjustment Board interest payments.

Mr. Saiz de la Mora holds a Bachelor's Degree in Economics and minor in Finance from Florida International University and is a Certified Florida Evaluator and Certified Florida Appraiser.

His resume is attached for your reference.

Attachment

c: Honorable Harvey Ruvin, Clerk, Circuit and County Courts
Honorable Bertila Soto, Chief Judge, Eleventh Judicial Circuit
Honorable Katherine Fernandez-Rundle, State Attorney
Honorable Carlos Martinez, Public Defender
Lazaro Solis, Property Appraiser
Robert A. Cuevas, Jr., County Attorney
Carlos Migoya, President and Chief Financial Officer, Public Health Trust
Joseph Centorino, Executive Director, Commission on Ethics and Public Trust
Mary Cagle, Inspector General
Office of the Mayor Senior Staff
Department Directors
Charles Anderson, Commission Auditor

Marcus L. Saiz de la Mora
Tel. No.: (305) 951-7367 E-mail: msaiz004@gmail.com

QUALIFICATIONS:

Professional, bilingual executive manager with over 29 years experience in the fields of tax collection and mass appraisal. Specialized skills in both county tax collection and in the preparation of annual property assessment rolls. Proficient at effectively leading, managing and directing a team of employees engaged at all levels of Florida's tax collection process. Also, possesses a thorough understanding of applicable Florida Statutes, Department of Revenue Rules and Regulations and County ordinances governing the collection of taxes and the experience to properly apply them to everyday scenarios and explain them concisely and effectively to both constituents and elected officials.

PROFESSIONAL EXPERIENCE:

Miami-Dade County

Tax Collector Division, Finance Department – Assistant Tax Collector

January 7, 2013 to present

Responsibilities include the managing of the ad valorem and non-ad valorem property tax unit of the Tax Collector, comprised of 980,000 tax accounts and totaling \$3.6 billion dollars. This unit is responsible for the Tax collectors public service operations, processing of all tax payments including monitoring e-check/credit transactions, monitoring and processing bankruptcy and circuit court challenge cases, processing of all refunds and monitors and processes all delinquent accounts and the sale of tax certificates.

Additional responsibilities include overseeing the Tax Collector's accounting unit. This unit is responsible for maintaining detailed accounting records for all collected property tax, auto tag fees, occupational business licenses, hunting and fishing licenses and convention and tourism taxes. The unit also prepares the distribution of all ad valorem and non-ad valorem property taxes and business and convention tourist taxes to the respective county and state taxing authorities. The unit also compiles and prepares the annual final recapitulation of property taxes submitted to the FDOR and provides the supporting tax collection information used by the Finance Department for the County's CAFR.

From the onset of my appointment I was tasked to address the refund sections backlog of pending refunds. To do so, input and suggestions were elicited from the refund section staff and from the County's Office of Management and Business Lean Six Sigma staff to identify efficiencies to reduce the length of time to issue refunds. As a result, the refund section was re-organized, the refund processing time was reduced, and 42,000 pending refunds were completed in approximately 8 months saving the County's taxing authorities nearly \$2.7 million in VAB interest payments.

I was also tasked to assist with the implementation of the new tax collection database, TaxSys. Monitored the ad valorem and accounting business processes (BP) and coordinated follow up testing by BP owners of all aspects of the system's tax collections, bill processing, refunds, revenue distributions and accounting controls. Taxsys was successfully implemented in June of 2013.

Miami-Dade County

Office of the Property Appraiser - Deputy Property Appraiser

January 2009 – January 4, 2013

Responsibilities included overseeing all aspects of the production and submission of a certifiable assessment roll to the Florida Department of Revenue (FDOR). Specific tasks included management and oversight of property inspections; construction cost analysis; sales verification; income and expense data acquisition and analysis; statistical and economic data analysis; application of appropriate valuation methods and compliance with statutory requirements. Monitored roll production and statistical measures and adjusted priorities accordingly to comply with office standards and FDOR statistical and procedural requirements.

As Deputy, represented the Property Appraiser in meetings with FDOR representatives during in-depth entrance examination meetings to discuss the reconciliation of FDOR appraisals and post audit review items. Conferred with FDOR administrative managers to discuss and review the prescribed roll approval measures such as Level of Assessment and Alternate Level of Assessment guidelines and statistical reports.

Met with property owners and agents to review property assessments; defended the Property Appraiser's assessments before the Value Adjustment Board; assisted the Department's county attorneys with case preparation in defense of assessment related circuit court appeals; conducted value settlement negotiations on behalf of the Office.

Property Appraiser

January 2007 to January 2009

As Property Appraiser, directed and oversaw all policy, management and operational aspects of the County's Property Appraisal Department in accordance with the State of Florida's Constitution, Statutes and Department of Revenue Rules and Regulations. Responsible for the valuation of the County's annual property assessment roll as of the January 1st statutory valuation date, the 2007 and 2008 assessment rolls were approved pursuant to FDOR's statistical and procedural requirements; 2007 was an "in-depth" audit year; 2008 was a "non in-depth" year.

The Miami-Dade County assessment roll is the State's largest and most complex. In 2008 the roll encompassed more than 955,000 real and tangible personal property parcels with a total taxable value of \$245.2 billion; 2007 had a total taxable value of \$245.5 billion. The Department consisted of 292 employees and had an operational budget of \$27.6 million.

Challenged staff at the outset of my appointment to refocus on improving work product quality and enhancing the equity of the roll by setting stretch goals exceeding the FDOR statistical equity measures of Coefficient of Dispersion (COD) and Price Related Differential (PRD). Results exceeded FDOR minimum requirements which culminated with the FDOR's roll approval and certification.

Coordinated the implementation of a new computer assisted mass appraisal (cama) system; established a parallel test process creating a focus group of internal staff, County Information Technology support staff and cama vendor implementation team. The focus group monitored and tested conversion values, land and building valuation systems and trial balances. Also, to comply with the State's statutory 5 year re-inspection requirement, a separate vendor and process was implemented to convert over 800,000 improved parcels from paper files and sketches to electronic medium.

Formed an integral part of the county's legislative analysis team assisting with the analysis and estimating the fiscal impact for the numerous legislative tax reform bills proposed during the 2007 and 2008 legislative sessions. Collaborated with various county departments to provide Miami-Dade County residents with information on the effects of the 2007 and 2008 legislative tax reform bill HB 1B. Provided a detailed question and answer outline on HB 1B and created and deployed a Homestead Exemption Comparison Estimator on the County's web site. Enhanced the Department's efforts to inform the public on the Property Appraiser's statutorily mandated functions by aggressively increasing the Department's presence at community outreach events, attending professional and industry related speaking opportunities and partnering with the county's 311 Answer Center and other county departments to provide critical assessment and property tax exemption information to Miami-Dade County residents.

Deputy Property Appraiser

July 2005 to December 2006

Responsible for the assessment roll production process including: property inspections; construction cost analysis; sales and rental data acquisition; statistical, financial and economic data analysis; application of appropriate valuation methods; and compliance with statutory requirements. Monitored production output and adjusted priorities each tax year to comply with Florida Department of Revenue statistical and procedural requirements.

Reviewed the assessment roll trial balance reports to fulfill the reconciliation of all taxing authority taxable values; oversaw the review, completion and submission to FDOR of all final valuation recap reports; reviewed the preparation of all taxing authority DR 420's. Additional responsibilities included community outreach meetings and informational conferences to industry professionals, and county residents regarding the property appraisal assessment process.

Met with property owners and agents to review property assessments; defended the Department's assessments before the Value Adjustment Board; assisted the Department's county attorneys with case preparation in defense of assessment related circuit court appeals; conducted value settlement negotiations on behalf of the Department. Also represented the Department in meetings with FDOR during in-depth entrance examination meetings; discussions and reconciliations of FDOR appraisals and post audit meetings.

Additional task included the "top to bottom" review and re-organization of the Department's Agricultural Classification section. New staff was recruited, hired and assigned to the section. All existing agricultural classified land was re-classified. New applications were requested from all owners/farmers of previously Ag classified property. Only those

applications that contained accompanying documentation in support of bona-fide commercial Ag use were granted. The re-organization included the physical relocation of the section to our South-Dade satellite office and required the input, insight and cooperation of the County's Agricultural community.

Property Appraisal Depart. – Director of Real Estate-Residential Division January 1998 to June 2005

Prepared the division's yearly assessment cycle plan, coordinated and planned the work and assessments of 2 division assistants, 5 support supervisors, 50 support staff members and approximately 403,000 parcels representing \$90.8 billion in market value throughout Miami-Dade County. Reviewed the division's assessment policies and procedures for compliance with department directives, Florida Statutes and FDOR regulations. Coordinated meetings and conferences with the department's county attorneys and reviewed existing and new statutory requirements affecting real property assessments. Additional duties involved conferring with property owners or their legal representatives to explain assessment valuation methods relating to real property. Reviewed Value Adjustment Board reductions for possible circuit court challenge and assisted legal counsel with property valuation and case preparation for court cases.

Implemented a table based "market" valuation system for new cookie cutter single family subdivisions. Implementation of the table based system resulted in increased fieldwork efficiency and accounted for 75% of the division's yearly new building new construction field work.

Directed and co-developed with division staff and Department programmers the division's Field Tracking Database. The database allowed the tracking of all aspects of the division's field activity and facilitated the establishment of standards and development of production measures for the various types of field inspections.

Co-developed, with the Clerk of the Courts and a private vendor, a paperless title (deed) transfer process. The system tracks all recorded property title transfers and related documents. Once implemented, all recorded title transfers were processed electronically. The system also provides an audit trail of all data entry related to the document. The result was that eight core group clerks were able to process 104,000 recorded deeds. Quantitative and qualitative production measures and standards were developed and implemented.

Property Appraisal Department - Director, Condominium Division April 1992 to December 1997

Coordinated and planned the work of 2 supervisory assistants, 14 support staff members and approximately 250,000 total value parcels totaling \$20.1 billion in value. Reviewed and implemented the division's assessment policies and procedures for compliance with Department directives, Florida Statutes and FDOR rules. Coordinated meetings with the department's assistant county attorney and reviewed existing and new statutory requirements affecting real property assessments. Reviewed existing production standards and developed new standards and processes for the division's sections. Conducted market studies for total value assessments; assigned, directed and reviewed same. Additional duties involved selection of applicants for division positions, conferred with property owners or their legal representatives and explained assessment valuation methods relating to real property.

Directed and co-developed with staff and county programmers, the division's mainframe table based "market" valuation system for single family cluster and townhouse parcels. Implementation resulted in increased accuracy of property records, reduced paper flow and time to process assessment changes, allowed two clerks to process and edit the division's 1700 yearly new construction parcels. Developed and implemented "same day deed entry and on-line verification" procedures.

Coordinated and directed the division's storm damage assessment in south Miami-Dade County. Developed a bar coded "repair assessment" field inspection report. Process allowed one clerk to process all of the division's 60,000 "repair assessment" inspections.

Additional responsibilities included assignment by the Property Appraiser to a joint study, with the county's Office of Audit & Budget Management, of the property appraiser's information systems and Real Estate Division clerical processes. The "as is" business processes were documented. Process constraints and improvement opportunities were identified and recommended.

Property Appraisal Depart. –Income Evaluation Spec. March 1988 – April 1992

Primary duties involved field inspection and documentation and analysis of residential and commercial real estate properties throughout Miami-Dade County for ad valorem taxation purposes. Property analysis required using the three traditional approaches to value of real estate. This entailed research and analysis of large dollar value real estate market

transactions, in depth review and analysis of market information concerning commercial property rental rates, operating expenses and derivation of capitalization rates, and discounted cash flows. Research also involved the comprehensive review of property leases for various classes of commercial properties. Exercised considerable independent judgment in establishing market value for multi-million dollar properties. Additional duties included defending and explaining real property assessment criteria for the department's commercial property assessments before the Value Adjustment Board.

Property Appraisal Depart. – Real Estate Evaluator II

February 1987 – March 1988

Responsible for applying cost, market and income approaches to complex appraisal problems to estimate the value of various types of real estate for the purpose of ad valorem taxation. Additional responsibilities included reviewing the work of subordinate evaluators and conducting appraisals of large structures. Responsibility differs from that of the lower classification in that more difficult appraisals are independently performed and incumbents have some supervisory responsibility. Work is performed in accordance with accepted appraisal methods and techniques, department procedures and legal requirements governing tax assessments.

Property Appraisal Depart. – Real Estate Evaluator I

July 1984 – February 1987

Responsible for applying cost, market and income approaches to estimate the value of various types of real estate for the purpose of ad valorem taxation. Duties included compiling necessary records, inspecting properties, analyzing sales data and explaining assessment criteria to property owners. Work was performed in accordance with generally accepted appraisal methods and techniques, departmental procedures and legal requirements governing tax assessments.

EDUCATION

FLORIDA INTERNATIONAL UNIVERSITY 1982 - 1985
Bachelor of Arts in Economics and Minor in Finance

MIAMI-DADE COMMUNITY COLLEGE 1980 -1982
Associate Arts in Business Administration

CERTIFICATIONS/LICENSE:

Florida Real Estate Broker, License No. 0367920	Florida Department Of Bus. and Prof. Reg. (1986 to present)
Certified Florida Evaluator (CFE),	Certified by Florida Depart. Of Revenue (1986 to Dec 2013)
Certified Florida Appraiser (CFA),	Certified by Florida Depart. Of Revenue (Jan 2007 to Jan 2009)
Accredited Senior Appraiser (ASA), No. 018347	American Society of Appraisers (Jan 1997 – Jan 2007)

COURSES:

Driving Government Performance – Executive Education
Harvard University, John F. Kennedy School of Government

Academy for Strategic Management
Florida International University/Miami-Dade County

Executive Development Program
Florida International University/Miami-Dade County

Supervisor Certification Program, Miami-Dade County

Project Management Professional Certificate
Florida International University/Miami-Dade County

Introduction to Appraising Real Property
Society of Real Estate Appraisers (Course 101)

Applied Residential Property Valuation
Society of Real Estate Appraisers (Course 102)

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Principles of Income Property Appraising
Society of Real Estate Appraisers (Course 201)

Industrial Property Appraisal
International Assoc. of Assessing Officers (Course 207)

Assessment Administration
International Assoc. of Assessing Officers (Course 4)

Mass Appraisal of Residential Property
International Assoc. of Assessing Officers (Course 301)

Mass Appraisal of Income Producing Property
International Assoc. of Assessing Officers (Course 302)

Appraisal of Land
International Assoc. of Assessing Officers (Course 201)

Residential Modeling Concepts
International Assoc. of Assessing Officers (Course 311)

Uniform Standards of Professional Appraisal Practice
American Society of Appraisers, Ethics Examination

National Uniform Standards of Professional Appraisal Practice
15 hour 2010-11 course
Steven Vehmeir, Miami, FL

AFFILIATIONS: Past President, National Association of Hispanic
Public Administrators (NAHPA)

Florida International University, Alumni Assoc.

Florida Youth Soccer Assoc., Licensed Soccer Coach

PERSONAL: Married, two children.

Fluent in English and Spanish.

Church member.

Hobbies: Soccer, Jogging, Fishing, Spectator Sports.