

CARLOS A. GIMENEZ

MAYOR

MIAMI-DADE COUNTY

January 21, 2015

Alberto M. Carvalho
Superintendent
Miami-Dade County Public Schools
1450 N.E. 2nd Avenue, Suite 916
Miami, FL 33132

Dear Superintendent Carvalho:

Thank you for your January 12, 2015 letter. I appreciate that you acknowledged our collective efforts as both Miami-Dade County and Miami-Dade County Public Schools (MDCPS) work to address the fiscal situation that has been created due to delays in the certification of property tax rolls as a result of the protracted Value Adjustment Board (VAB) process. As Mayor, I am aware that funding challenges affect not only Miami-Dade County and the school system, but also our municipalities which provide neighborhood services to a large percentage of our 2.6 million residents. For example the City of Miami, our County's largest city, has lost approximately \$40 million since 2008 due to VAB losses.

My administration has worked diligently to find ways for the process to be improved. They have initiated audits and studies, which were performed by our Audit and Management Services Office and the Office of Management and Budget, as well as Deputy Mayor Edward Marquez and other members of my senior staff. These actions were taken despite the fact that, as Mayor, I have no jurisdiction over the activities of the VAB or the Office of the Property Appraiser. We have also met with School Board members and attended both the most recent School Board meeting on January 14, 2015 and the School Board committee meeting on January 7, 2015 in an effort to ensure that this issue receives the necessary attention and moves forward with modifications to be addressed by the State Legislature.

As we discussed when we met in December, the working group, jointly led by the County Budget Director Jennifer Moon and MDCPS's Chief Finance Officer Judith Marte, has met several times and had a very productive meeting on January 12, 2015, which was attended by the Property Appraiser, VAB Counsel, and staff from the Office of the Clerk. At the meeting, our staffs proposed legislation that was brought to the Board of County Commissioners and approved on January 21, 2015. These specific proposals are now part of the County's legislative priorities for this year. Seemingly beneficial state legislation has had unintended consequences. That is why we have been so deliberate throughout this process.

On January 12, 2015, Miami-Dade County attorneys filed a motion to dismiss a complaint filed by the United Teachers of Dade (UTD) against me as Mayor. The lawsuit claims that I am responsible for revenue shortfalls in the school system due to issues in the Office of the Property Appraiser and with the VAB, even though those entities are not under my jurisdiction. Clearly union leadership did not research the issues at hand and does not understand that the Property Appraiser is a Charter officer elected countywide whose budget is approved by the Florida Department of Revenue – a state

agency – and that the VAB is a creation of the State of Florida and not under the jurisdiction of Miami-Dade County.

I am pleased to learn that the School Board decided against joining the UTD's frivolous lawsuit. I was also pleased that the Miami Herald Editorial Board correctly indicated that the attacks on me were misdirected. It is a shame that UTD leaders have misused the resources funded by the members they represent. Furthermore, had those leaders met with me or my administration, the process could have been explained thoroughly and those expenses could have been avoided. The UTD's pursuit of this lawsuit also exhausts resources and squanders our valuable taxpayer dollars that should be used to enhance County services. Our students, teachers, and our community deserve better.

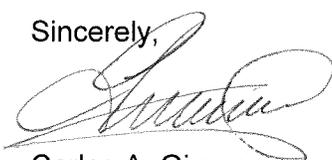
Miami-Dade County has also experienced losses stemming from appeals at the VAB. Painful reductions in countywide services and personnel were necessary in the middle of fiscal year 2013-14 in order to close a \$44 million gap created because of the revenue losses to the County's taxing jurisdictions. In other words, we all have a vested interest in resolving this fiscal matter.

While this situation is abating, as both the number of appeals and the absolute value of refunds is trending downward, my administration remains committed to working with you, the members of the School Board, administrators, and our own Board of County Commissioners to identify ways to work through our challenges together and to urge that meaningful action be taken by the Florida Legislature.

I invite you to join me on a visit to Tallahassee to meet with our legislators and senior leaders in the Department of Revenue. I believe traveling together to our state capital will be more effective and beneficial for our community. My Executive Assistant Jeannette Vazquez will be contacting your office to coordinate this effort.

I know that through effective leadership and collaboration we can address this matter and make Miami-Dade County a better place to live for our residents.

Sincerely,



Carlos A. Gimenez
Mayor

- c: Honorable Chairman Jean Monestime, and
Members, Board of County Commissioners
Honorable Chairwoman Perla Tabares Hantman, and
Members, Miami-Dade County School Board
Honorable Harvey Ruvim, Clerk of the Courts
Honorable Pedro Garcia, Property Appraiser
Robert A. Cuevas, County Attorney
Walter Harvey, School Board Attorney
Office of the Mayor Senior Staff
Superintendent's Cabinet