

# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
Alberto M. Carvalho

**Miami-Dade County School Board**  
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May 6, 2011

The Honorable Rick Scott  
State of Florida  
The Capitol  
Office of the Governor  
400 S. Monroe St.  
Tallahassee, FL 32399-0001

**RE: House Bill 281/Senate Bill 880**

Dear Governor Scott:

On behalf of The School Board of Miami-Dade County, Florida, I am writing to respectfully request your support and signature of House Bill 281/Senate Bill 880, pertaining to the Value Adjustment Board (VAB) passed by the Florida Senate on May 3, 2011.

As you are aware, there has been an exponential increase in the number of Florida property owners who annually appeal their property's assessment to the county's VAB. This increase in appeals has resulted in significant delays in the time county boards take to complete the VAB process. While recent legislation has improved the appeals process for taxpayers, it has not addressed inequities in the tax collection statute.

Under current Statute, taxpayers may choose to forgo payment of their taxes while their appeal is pending. The appeal process in a county as large as ours usually extends longer than a year. In recent years, the opportunity to defer tax payments during the appeal process has provided an incentive to non-homesteaded property owners to enter into the appeals process simply to defer payment and this has resulted in a significant increase in the number of appeals. This, in turn, is also having the unintended impact of compounding economic and budgetary challenges for local governments.

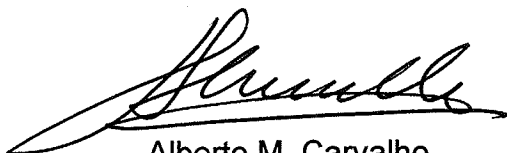
HB 281/SB 880 has statewide significance because it balances the right of Florida's homeowners to challenge their tax liabilities, while ensuring that needed services are adequately funded for all Floridians. The bill requires a taxpayer challenging the assessment of their property value to pay at least 75% of their tax liability less applicable discounts before April 1. A petitioner challenging the denial of a classification or an exemption must make a payment of the amount of tax which the taxpayer admits in good faith to be owing, less applicable discounts. This course of action has broad support from city and county governments and school boards throughout the state.

HB 281/SB 880 is a product of statewide consensus from various stakeholders, including the Florida Chamber, the Florida Association of Realtors, the Florida Property Appraisers, the Florida School Board Association and the Greater Florida Consortium of School Boards (Monroe, Miami-Dade County, Broward, Palm Beach, St. Lucie, Indian River, Collier, Lee, Charlotte, Sarasota, and Pinellas). Each have expressed their full support for this bill. The legislation had statewide support passing the Florida House by a vote of 113 yeas to 1 nay and the Florida Senate by a vote of 37 yeas to 1 nay.

Additionally, in its recent December 2010 report, the Office of Program Policy Analysis and Government Accountability (OPPAGA) indicated that "Time and Costs are increasing for Counties to Complete Value Adjustment Board Process." Of the options proffered under the report, the requirement to have all taxpayers pay a portion of their tax bill by March 31 provides the least amount of added costs or inefficiencies while preserving the taxpayer's ability to appeal the value of his/her property and would directly reduce the number of appeals being filed. The payment process for taxpayers would be equitable and would benefit the typical property homeowner with the homestead exemption, the local governments that need to count on a stable cash flow and the school districts that need to be on parity with the rest of the state for receiving education dollars.

Therefore, I respectfully request your support of HB 281/SB 880, which would benefit all of the State's counties, municipalities and special taxing districts in these tough economic times. If you need additional information or have any questions, please do not hesitate to contact me at 305-995-2940, or Ms. Iraida R. Mendez-Cartaya, Assistant Superintendent, Office of Intergovernmental Affairs, Grants Administration, and Community Engagement, at 305-995-1497.

Sincerely,



Alberto M. Carvalho  
Superintendent of Schools

AMC:ms  
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cc: School Board Members  
School Board Attorney  
Superintendent's Cabinet  
Members of the Miami-Dade County Legislative Delegation