

# Final Report

To: Mr. George Burgess, County Manager

Received by \_\_\_\_\_ Date \_\_\_\_\_

cc: Mr. Alex Munoz, Assistant County Manager  
Mr. Joel Robbins, Property Appraiser

From: Christopher Mazzella  
Inspector General

Date: 2/24/04

Re: Incorrect Property Tax Valuation of 7670 SW 82 Avenue, Miami, Florida, as a  
Vacant Lot from Tax Year 1999 to Tax Year 2003

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*A draft copy of this report was presented to the Miami-Dade County Property Appraiser on January 28, 2004. Attached and incorporated herein is the Property Appraiser's response. It is noted that no changes have been made from the draft to final version of this report. However, please see our request on page five that we be given an update in 60 days.*

## **I. SYNOPSIS**

On October 23, 2003, the Office of the Inspector General (OIG) received information that a residential lot located at 7670 SW 82 Avenue, Miami, Florida (unincorporated Miami-Dade County), was being incorrectly assessed property taxes as a vacant lot when, in fact, there had been a residential structure on the property for the past several years.

In the course of this investigation, the OIG found that the new house was completed in April 1998. The Property Appraiser's Office performed a preliminary inspection of the house in December 1997, but noted that a follow-up inspection should be conducted in six months to fully assess the new house after completion. The Property Appraiser's Office, however, never followed up to assess the completed house and apparently lost the building jacket containing the records on the property. The Property Appraiser's Office failed to re-assess the property tax valuation on the property to include the new house for over five (5) years.

Because state law only allows the Property Appraiser's Office to back assess a property for the past three years, the County will be unable to collect for tax years 2000 and 1999. This amounts to an approximate loss of \$16,735 in back taxes. Moreover, had the Property Appraiser's Office acted quickly when it first became aware of the incorrect tax assessment on September 4, 2003, it could have corrected the property valuation in time to include the adjustment in the 2003 tax roll. Had the adjustment been made to the 2003 tax roll, the County would have been able to back assess for tax year 2000.

## II. BACKGROUND

According to the Assistant Property Appraiser, the Property Appraiser's Office normally visits a property to re-assess the taxable value under a variety of situations, such as: a sale of the property when the sale price is out of line with neighborhood values, the issuance of a building permit for new construction, modification of an existing structure or improvements to vacant land, changes in homestead exemptions and re-surveys of land.

According to the Property Appraiser's Office, when a building permit is received by the Property Appraiser's Office showing new construction on vacant land, a new building jacket is created for that property. An inspection would be scheduled to determine whether the building is substantially complete. If the building is substantially complete at the time of the initial inspection, then a more detailed inspection is scheduled for proper tax re-assessment. If the building is not substantially complete, a "go back" date is scheduled and the building jacket should be placed in the Real Estate Section's holding area until the "go back" date.

## III. INVESTIGATIVE FINDINGS

### A. Failure of the Property Appraiser's Office to re-inspect the new house and re-assess the property valuation has resulted in a loss of approximately \$16,500.

In May 1993, the Property Appraiser's Office conducted an inspection of the subject property as a result of a sale of the property the year before. At that time, the property included two structures (a house and a small detached storage type building). The entire property (land and structures) was valued at \$145,091 for property tax purposes for the tax year 1992. (Exhibit A)

In February 1997, the Property Appraiser's Office inspected the subject property for tax purposes after receiving notice that a demolition permit had been issued for the property. The February 1997 inspection noted that all of the buildings had been demolished and the property was re-classified as vacant. The new assessed value (for land only) was \$165,310. (Exhibit B) According to the Assistant Property Appraiser, the building jacket for the property was then sent to archives.



On May 7, 1997, Master Building Permit number 1997080101 was issued for construction of a new house on the subject property and the Property Appraiser's Office was notified about this permit. Over the next eleven (11) months, additional permits were issued by the Miami-Dade County Building Department for a swimming pool, septic tank, windows, fence, burglar alarm, air conditioning, roofing, electrical, etc.

Based on the new building permit notification, the Property Appraiser's Office conducted a field inspection of the subject property in December 1997, where apparently it was noted that the building was not substantially complete and a "go back" inspection was scheduled for six months later, in June 1998. (Exhibit C)

At this point, the building jacket should have been placed in the Property Appraiser's Office - Real Estate Section's "holding area" along with other properties to be inspected. This apparently did not happen because the building jacket had been misplaced or presumably disappeared. During this time, 1997-1998, the Real Estate Section of the Property Appraiser's Office did not have any backup mechanism in place, such as a "tickler" system, to remind staff that a "go-back inspection" of the completed house was needed. A final Certificate of Completion of the new house was issued by Miami-Dade County on April 23, 1998.

Based on the computer records showing the field inspection and the entry of a "go back" date, OIG Special Agents asked for the name of the inspector who performed the initial inspection and/or noted the "go back" date. The Property Appraiser's Office was unable to find any records of which inspector had been assigned the property in question or who had input the information about the permits, inspections and "go back" dates in the computer system. According to the Property Appraiser's Office, such assignment logs are only stored for several years and the records had apparently been lost or destroyed.

According to the Property Appraiser's Office, it received an email on September 30, 2003 concerning tax assessment problems of the subject property. An inspection was conducted two days later on October 2, 2003, where the Office performed a new tax valuation of the property. The new structure is a five bedroom, four-bathroom home with an adjusted square footage of 4,672 square feet. (Exhibit D) The assessed value of the new house alone (not including the land value) is \$482,950. The land originally valued at \$196,888<sup>1</sup> combined with the value of the house brings the total property value to \$679,838. (Exhibit F)

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<sup>1</sup> See Exhibit E, which shows the 2003 property land value as \$196,888 and the building value as zero.



Florida Statute Section 193.092(1) does not allow the assessment of property for back taxes for more than three years prior to the current tax year. The cut-off date for any final changes to the 2003 tax roll was September 30, 2003; any changes made after September 30<sup>th</sup> will be applied to the 2004 tax year. Since the re-inspection and re-assessment took place on October 2, 2003, the new valuation of the property is effectively applied to the 2004 tax year. Therefore, the Property Appraiser's Office can only assess the property for back taxes for the years of 2003, 2002 and 2001, but can not collect back taxes for the years 2000 and 1999.

According to the Property Appraiser's Office, the property owner will receive notice of the new property tax assessment in his/her 2004 tax notice. As part of the 2004 notice, the owner will be assessed approximately \$29,000 for back taxes owed for the years 2003, 2002 and 2001. Back taxes totaling an approximate \$16,735 are lost for years 2000 and 1999.

**B. State requirement that each property will be physically inspected every three years was not met.**

Florida Statute Chapter 193 governs the "Duties of the property appraiser in making assessments." Chapter 193.023(2) states: "In making his or her assessment of the value of real property, the **property appraiser is required to inspect physically the property every 3 years** to ensure that the tax roll meets all the requirements of law. However, the property appraiser shall physically inspect any parcel of taxable real property upon the request of the taxpayer or owner." (Emphasis added.)

The OIG questioned the Assistant Property Appraiser about this state requirement and why five years had passed without the property being physically inspected as required by law. He replied that, due to staffing and budget constraints, they are not able to routinely meet this three-year physical inspection requirement. In fact, he noted that in the absence of any of the situations discussed above generating an inspection, it would most likely be once every five (5) to ten (10) years before any one particular property is actually physically inspected as required by state law. He stated that they do resurvey specific areas of the County each year on a rotating basis, but that they generally cannot get to every property within the three-year state required timeframe.

**C. The Property Appraiser's Office had been notified of the problem in time correct the valuation for the 2003 tax year.**

In the course of this investigation, the OIG discovered that the incorrect property tax assessment for this particular property was initially made known to the Property Appraiser's Office on September 4, 2003 (not on September 30, 2003 as was originally represented to the OIG). Six emails were sent through the County website and retrieved by the Property Appraiser's Office at the South Dade Government Center. Normally such emails are forwarded to the Property Appraiser's main office located at County Hall, 111 NW 1<sup>st</sup> Street, Miami, Florida, for review and the assignment of corrective action.

OIG Special Agents were not able to find any records of forwarded emails or other such correspondence related to the September 4, 2003 complaints, although we were verbally told that such emails had been sent. It was only after another email complaint about the property was sent to the Property Appraiser's Office through the County website on September 30, 2003 that the Property Appraiser's Office took appropriate action.

The corrective action, inspection and re-assessment, was completed in two days. If the Property Appraiser's Office had taken action quickly, based on the September 4, 2003 complaints, they could have inspected the new house and re-assessed the total property value in time to include it in the 2003 tax notice.

This would then have allowed the Property Appraiser's Office to back assess property taxes for the three years prior to 2003 (2002, 2001 and 2000). The additional back tax assessment for the year 2000 would have been \$8,326, which has now been lost due to the failure of the Property Appraiser's Office to act in a timely manner on the September 4, 2003 email complaints.

#### IV. CONCLUSION

The carelessness of the Property Appraiser's Office in losing the building jacket for the subject property resulted in the grossly inaccurate tax valuation of this property for five years. While a new house had been built on the property and its final Certificate of Completion was issued in April 1998, the property was assessed as vacant land only. When finally corrected on October 2, 2003, the difference in taxable value rose by 245%.

Due to state law, which limits the assessment of back taxes to only three years prior to the current tax year, the County can only collect back taxes for this property for years 2003, 2002 and 2001. Lost are the back taxes for 2000 and 1999, approximating \$16,735. Had the Property Appraiser's Office acted quickly on information initially provided to it on September 4, 2003, the Office could have potentially cut its losses in half by being able to include the back taxes for 2000.

*No recommendations are being made as it appears from the Property Appraiser's response that controls have been put into place. The OIG also is encouraged by the department's upcoming acquisition of a new Computed Aided Mass Appraisal (CAMA) System. The OIG would appreciate an update in 60 days as to the status of the new system.*



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WASTE

4 MLC 40035 0693 CO  
MISC 99777 0593 EXC  
MBC 99999 0692 BRC  
ERC 1 0185 CRC  
RC 0180 LRC

018

0110 30 4034 000 0240 PROP ADDR 7670 SW 82 AVE MCD 000  
0/12/94 LAST INSP 12/1992 ZNG 2300 CLUC 0001 SLUC 0100 BLDG YR 1939  
NAME AND LEGAL \* PREV CHG 01/01/94 VALUE HISTORY RES YR 1993

01 JORGE M ABRIL & W DORA R YEAR 1992 1993 07/28/94  
02 7670 SW 82 AVE LAND 116200 124500 140187  
03 MIAMI FL BLDG 28891 27806 27806  
04 TOTAL 145091 152306 167993  
331433809 HEX 25000 25000

01 34 54 40 .83 AC WVD  
02 S110FT OF N220FT OF E330FT OF TOTEX  
03 N1/2 OF NE1/4 OF SE1/4 OF NW1/4 NDTX 145091 127306 142993  
04 SUB TO W20FT FOR RD SR EX  
05 LOT SIZE IRREGULAR CO NE 145091 127306 142993

06 DR 15435-0615 0292 1 SALES DATE TYPE  
07 135800 02/1992 1 SALE 1  
08 WILLIAM L OLLER & W JULI ANN 57500 07/1979 1 SALE 2  
09 EDWARD G SMITH

00 DR 10473-2223 0779 1 MUNICIPAL TAX STATUS: TAXABLE DIST:04  
1 STATE EXEMPT:  
2 STRIP PLATE XF BATH BDR UNIT BLD  
3 2 1 2 1  
4 AJFT 1606 OWNERS 02 IN-RESIDENCE 01  
5 IMPROVEMENT TYP NO. DATE TYP NO. DAT  
6 WASTE 4 MLC 40035 0693 CO 018  
7 MISC 99666 0593 MCV  
8 EXC 126 0393 BRC  
9 MBC 99999 0692 CRC  
10 RC 0180 LRC

0110 30 4034 000 0250 PROP ADDR [REDACTED] MCD 000  
0/12/94 LAST INSP 04/1994 ZNG 2300 CLUC 0001 SLUC 0100 BLDG YR 1937  
NAME AND LEGAL \* PREV CHG 05/07/94 VALUE HISTORY RES YR 1994

01 [REDACTED] L YEAR 1992 1993 07/28/94  
02 [REDACTED] LAND 117600 113400 126932  
03 MIAMI FL BLDG 19799 17908 20264  
04 TOTAL 137399 131308 147196  
331433830 HEX

01 34 54 .84 AC M/L WVD  
02 E1/2 OF E1/2 OF E1/2 OF NE1/4 OF TOTEX  
03 NW1/4 LESS S104FT & LESS NDTX 137399  
04 SUNSET RD & LESS N50FT SR EX  
05 M/L FOR R/W CO NE 137399  
06 PR ADD 7200 SW 82 AVE SALES DATE  
07 LOT SIZE IRREGULAR



10FT OF E330FT OF N1/2 OF  
 SE1/4 OF SE1/4 OF NW1/4 SUB TO W  
 20FT FOR RD  
 LOT SIZE IRREGULAR  
 OR 16716-3581 0395 1

WVD  
 TOT EX  
 TXABLE

233066 233066 240808

SALES DATE TYPE I/V  
 370000 03/1995 1 I SALE 1  
 65000 04/1979 1 I SALE 2

OR 10351-383 0479 1

MUNICIPAL TAX STATUS: TAXABLE DIST:04  
 STATE EXEMPT:  
 STRIP PLATE XF BATH BDR UNIT BLDG  
 2 3 4 1 1  
 AJFT 3488 OWNERS 02 IN-RESIDENCE 02  
 IMPROVEMENT TYP NO. DATE TYP NO. DATE  
 WASTE 4 EXC 1 0296 CO 0180  
 MLC 40035 0693 RC 0180  
 MISC 99777 0593 BRC  
 MBC 99999 0692 CRC  
 ERC 1 0185 LRC

FOLIO 30 4034 000 0240 PROP ADDR 7670 SW 82 AVE MCD 3000  
 10/15/97 BASE 0000 LAST INSP 12/1992 ZNG 2300 CLUC 0081 SLUC 0000 BLD YR

NAME AND LEGAL \* PREV CHG 06/13/97 VALUE HISTORY RES YR  
 01 JORGE M. ABRIL & W DORA R YEAR 1995 1996 06/16/97  
 02 7670 SW 82 AVE LAND 140187 140187 165310  
 03 MIAMI FL BLDG 30626 30626  
 04 MARKT 170813 170813 165310  
 331433809 ASSD 170813 170813 165310  
 01 34 54 40 .83 AC HEX 25000 25000  
 02 S110FT OF N220FT OF E330FT OF WVD  
 03 N1/2 OF NE1/4 OF SE1/4 OF NW1/4 TOT EX  
 04 SUB TO W20FT FOR RD TXABLE 145813 145813 165310  
 05 LOT SIZE IRREGULAR  
 06 OR 15435-0615 0292 1

SALES DATE TYPE I/V  
 135800 02/1992 1 I SALE 1  
 57500 07/1979 1 I SALE 2

WILLIAM L. OLLER & W JULI ANN  
 EDWARD G SMITH  
 OR 10473-2223 0779 1

MUNICIPAL TAX STATUS: TAXABLE DIST:04  
 STATE EXEMPT:  
 STRIP PLATE XF BATH BDR UNIT BLDG  
 0 0 0 ( )  
 AJFT OWNERS 02 IN-RESIDENCE  
 IMPROVEMENT TYP NO. DATE TYP NO. DATE  
 WASTE 4 MLC 40035 0693 CO 0180  
 EXC 126 0393 BRC  
 MBC 99999 0692 CRC  
 RC 0180 LRC

P. 55 X 54 10-5

30 4034 000 0250

\*\*\* GRID C07 \*\*\*

FOLIO 30 4034 000 0250 PROP ADDR [REDACTED]  
 10/15/97 BASE 1994 LAST INSP 04/1994 ZNG 2300 CLUC 0001 SL  
 NAME AND LEGAL \* PREV CHG 05/31/97 VALUE HI  
 01 [REDACTED] YEAR 1995  
 02 [REDACTED] LAND 126932  
 03 MIAMI FL BLDG 26716  
 04 [REDACTED] MARKT 153648  
 331433830 ASSD 151170  
 HEY 25000





\*\*\*\*\* VALUE INQUIRY \*\*\*\*\*

PTXM0175

FOLIO 30 4034 000 0240 PROP ADDR 7670 SW 82 AVE MCD 3000  
10/27/2003 LAST INSP 12/1992 ZNG 2300 CLUC 0081 BLDG YR SLUC 0000

NAME AND LEGAL PREV CHG 01/01/2003 VALUE HISTORY RES YR  
JORGE M ABRIL &W DORA R YEAR 2002 2003 01/01/2004  
LAND 196888 196888 196888

7670 SW 82 AVE BLDG  
MIAMI FL MARKET 196888 196888 196888

331433809 =====  
34 54 40 .68 AC ASSESS 196888 196888 196888

S110FT OF N220FT OF E330FT OF HEX  
N1/2 OF NE1/4 OF SE1/4 OF NW1/4 WVDB  
LESS E35FT & LESS W25FT FOR R/W TOT EX  
15435-0615 TAXABLE 196888 196888 196888

MUNICIPAL TAX STATUS: TAXABLE STATE EXEMPT:  
STRP#/LOC PLATE 000 SALE AMT DATE TYPE I/V TINC

XF BATH 135800 02/1992 1 I SALE 1  
BDR UNIT 57500 07/1979 1 I SALE 2

ADJFT BLDS  
NBHD 1320 DIST 03

PF7-PREV OWNERS  
PF2-LGL PF3-SP DIST PF4-FOLIO SEARCH PF8-INTV MENU PF9-R/C MENU PF10-EXIT

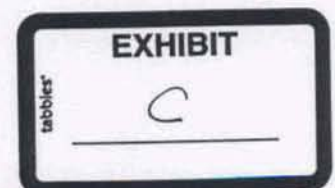
\*\*\*\*\* PENDING PERMITS BY FOLIO \*\*\*\*\*

PTXM0620

FOLIO NO. 30 4034 0240 DISTRICT 3  
PROP ADDRESS 7670 SW 82 AVE

PERMIT NO	TYPE	DEMO	DATE ISSUED	DATE INSPECTED	DATE GO BACK	ASSMT YR	PC COMP
1997029878	201	D	12 1996				
1997133797	34		09 1997	12 1997	06 1998		
1997127367	101		09 1997	12 1997	06 1998		
1998018241			11 1997				
1997080101	201		05 1997	12 1997	06 1998		

PF1-CONTINUE PF2-FOLIO SEARCH PF8-MENU PF9-R/C MENU PF10-FINISH  
\*\*\* ALL PERMITS HAVE BEEN DISPLAYED \*\*\*







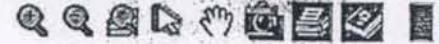
tabbles  
**EXHIBIT**  
5



My Home

**miamidade.gov**

ACTIVE TOOL: SELECT



Show Me:

Property Information

Search By:

Select Item

Text only version

Summary Details:

Folio No.:	30-4931-000-0240
Property:	7670 SW 82 AVE
Mailing Address:	JORGE M ABRIL & W DORA R
Address:	R 7670 SW 82 AVE MIAMI FL 33143-3809

Property Information:

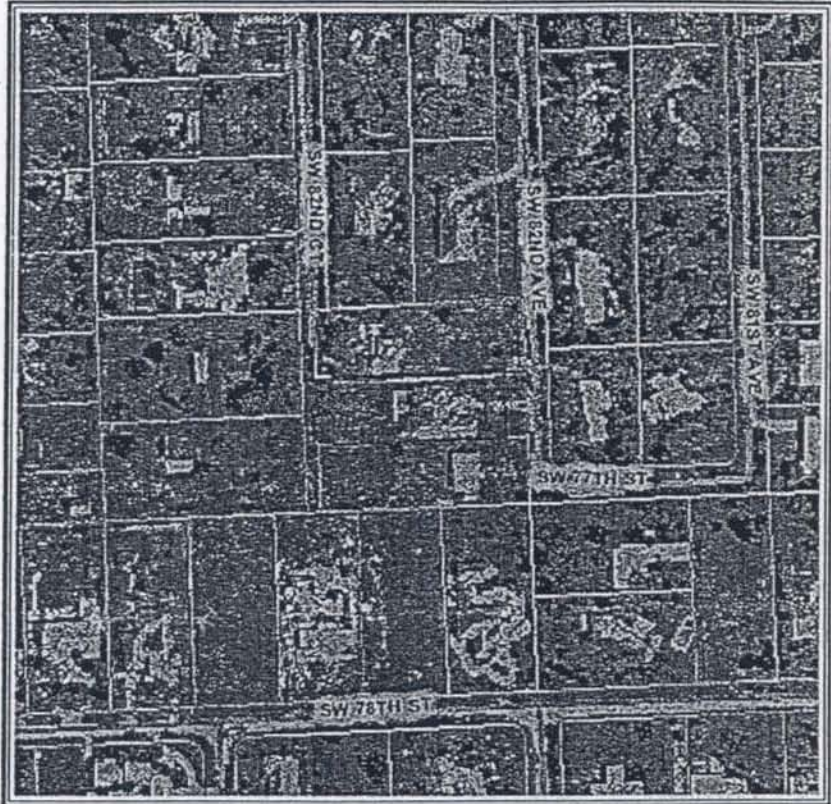
Primary Zone:	2300 ESTATE RESIDENTIAL
CLUC:	0081 VACANT LAND
Beds/Baths:	0/0
Floors:	0
Living Units:	0
Adj Sq Footage:	0
Lot Size:	29,555 SQ FT
Year Built:	0
Legal Description:	34 54 40 .68 AC S110FT OF N220FT OF E330FT OF N1/2 OF NE1/4 OF SE1/4 OF NW1/4 LESS E35FT & LESS W25FT FOR R/W OR 15435-0615 0292 1

Sale Information:

Sale O/R:	15435-0615
Sale Date:	2/1992
Sale Amount:	\$135,800

Assessment Information:

Year:	2003	2002
Land Value:	\$196,888	\$196,888
Building Value:	\$0	\$0
Market Value:	\$196,888	\$196,888
Assessed Value:	\$196,888	\$196,888
Total Exemptions:	\$0	\$0
Taxable Value:	\$196,888	\$196,888



Digital Orthophotography - March 2001

0 — 128 ft

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E-mail your comments, questions and suggestions to [Webmaster](#)

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# REASON FOR BACK ASSESSMENT

## BUILDING

FOLIO NO.: 30-4034-000-0240

R.C. NO.: \_\_\_\_\_


PROP ADDRESS: 7670 SW 82 AVE

**CHECK ONE:**

- ALL BUILDINGS OMMITTED FROM TAX ROLL.
- BUILDINGS ASSESSED TO FOLIO NO. \_\_\_\_\_ IN ERROR.
- BUILDING NO. \_\_\_\_\_ OMMITTED FROM TAX ROLL.
- BUILDING NO. \_\_\_\_\_ ASSESSED TO FOLIO NO. \_\_\_\_\_ IN ERROR
- OTHER (EXPL) \_\_\_\_\_

YEAR		Initial Values	Corrected Values	Difference	MCD	Back Assessment Folio
2003	Market:	\$196,888	\$679,838	<del>                    </del>		
	Assessment:	\$196,888	\$679,838	\$482,950		
2002	Market:	\$196,888	\$633,118	<del>                    </del>		
	Assessment:	\$196,888	\$633,118	\$436,230		
2001	Market:	\$152,110	\$557,608	<del>                    </del>		
	Assessment:	\$152,110	\$557,608	\$405,948		

Supporting attachments: Calculations

DISTRICT SUPERVISOR: 

DIVISION SUPERVISOR: \_\_\_\_\_

DATE: \_\_\_\_\_





January 28, 2004

**OFFICE OF THE  
INSPECTOR GENERAL  
MIAMI-DADE COUNTY**

**CHRISTOPHER R. MAZZELLA**  
INSPECTOR GENERAL

**ALAN SOLOWITZ**  
DEPUTY INSPECTOR GENERAL

**PATRA LIU**  
ASSISTANT INSPECTOR GENERAL  
LEGAL COUNSEL

Ms. Rachel Baum, Director, Finance Dept.  
111 NW 1 Street, 25<sup>th</sup> Floor  
Miami, Florida

Mr. Joel Robbins, Property Appraiser  
111 NW 1 Street, 7<sup>th</sup> Floor  
Miami, Florida

**FILE COPY**

Dear Mr. Robbins:

Attached please find a copy of the Office of the Inspector General's (OIG) Draft Report regarding the incorrect property tax valuation for the property located at 7670 SW 82 Avenue, Miami, Florida. The property had been assessed as a vacant lot for the past several years even though a new house was built and completed in 1998. We are providing this draft in accordance with the Board of County Commissioners' mandate of advance notification. A copy of this draft is also being provided to the Director of the Finance Department.

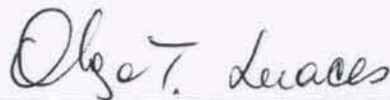
The OIG requests your response to this Draft Report. If you would like your response to be included in the final report, you must submit it to the OIG by close of business on February 11, 2004. If you wish, you may provide your response by fax to (305) 579-2656.

Please do not hesitate to call should you have any questions.

Yours truly,

  
Christopher Mazzella

Inspector General

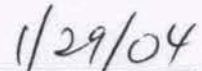


Acknowledgment of Receipt or Proof of Service

**RECEIVED**

**JAN 29 2004**

**METRO  
DEPT. PROPERTY APPRAISAL**



Date

19 WEST FLAGLER STREET SUITE 220 • MIAMI, FLORIDA 33130  
REPORT FRAUD ! HOTLINE (305) 579-2593 • WWW.MIAMIDADEIG.ORG

TEL. (305) 375-1946  
FAX. (305) 579-2656

APPENDIX A



MEMORANDUM



TO: Christopher Mazzella  
Inspector General  
Miami-Dade County

FROM: Joel W. Robbins  
Property Appraiser

DATE: February 23, 2004

SUBJECT: Response to OIG Report  
Dated January 28, 2004

The Property Appraisal Department concurs with the findings of the OIG report which found that we missed the assessment of a residential building located at 7670 S.W. 82<sup>nd</sup> Avenue.

We would also respectfully point out that this should be viewed in the context of the responsibilities for which we are statutorily mandated. We are in the business of "mass appraisal," not individual fee appraisals as practiced in the private sector. Mass appraisal is defined in the "Uniform Standards of Professional Appraisal Practices (USPAP) - 2003 edition" as the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.

Our universe is the 860,000 real and personal property parcels which we have to assess every year. We process over 100,000 property transactions per year as well as conduct 24,000 real property field inspections every year. Between correspondence, public service counter information requests, and telephone calls we handle over 42,000 public service requests per year.

Our Personal Property Division assesses over 110,000 accounts yearly, going on over 87,000 field inspections and processing over 61,000 returns and 258,000 leases on an annual basis. This is only a portion of the massive volume of work this department processes on an annual basis, including agricultural classified properties and a myriad of exemptions from homestead exemption (over 400,000), to senior citizen exemptions (over 32,000), to veterans/civilian disability exemptions and other statutory exemptions.

That being said, the controls in place prior to missing this property have been revised. Prior to the 2000 assessment roll, due to budgetary constraints and the time element necessary to complete the tax roll within the statutory timeframe, validation of completed new building permits was limited to

- Review of sales with ratio less than 45% assessment to sale ratio (improved sale with vacant assessment).
- Review of homestead exemption applications on vacant parcels.
- New residential plats: tracking new construction via vacant parcels instead of solely by permits.

MDC-OFFICE OF THE INSPECTOR GENERAL  
2004 FEB 23 PM 4:03

Christopher Mazzella  
Inspector General  
Miami-Dade County

February 23, 2004  
Page - 2 -

Subsequent to the 2000 assessment roll, validation of completed new building permits now includes cross-referencing permit finals with Property Appraiser permit files and Property Appraiser parcel assessments. Implementation of permit cross-referencing began in 2002, using permits dated 2000 to present. The Real Estate Division is also currently working with the Information Services Division in developing a field-tracking database. This database will track all field-related activities within the division.

The department is also currently acquiring a new CAMA (Computer Aided Mass Appraisal) system which will also allow for development and maintenance of enhanced control systems for permits and field inspections.

Thank you for the opportunity to respond to your audit.

Cc: Rachel Baum, Finance Director