

IN THE CIRCUIT COURT OF THE  
ELEVENTH JUDICIAL CIRCUIT IN AND FOR  
MIAMI-DADE COUNTY, FLORIDA

WILLIAMS ISLAND VENTURES, LLC;  
MERRICK PARK LLC; NORTHWESTERN  
CAPITAL CORPORATION; SUNSHINE  
GASOLINE DISTRIBUTORS, INC.;  
SUNSHINE DADE INVESTMENTS LLC;  
CORAL GABLES LUXURY HOLDINGS,  
LLC; BAPTIST HEALTH SOUTH  
FLORIDA, INC.; TERRA GROVE  
COMMUNITIES, LLC; TERRA DORAL  
COMMONS COMMERCIAL, LLC; and  
TERRA DORAL COMMONS  
RESIDENTIAL, LLC;

GENERAL JURISDICTION DIVISION

CASE NO.

Plaintiffs,

vs.

MARCUS L. SAIZ DE LA MORA, in his  
capacity as Miami-Dade County Tax  
Collector,

Defendant.

\_\_\_\_\_ /

**COMPLAINT FOR DECLARATORY JUDGMENT,  
INJUNCTIVE RELIEF AND DAMAGES (CLASS REPRESENTATION)**

Plaintiffs, Williams Island Ventures, LLC, Merrick Park LLC, Northwestern Capital Corporation, Sunshine Gasoline Distributors, Inc., Sunshine Dade Investments, Coral Gables Luxury Holdings, LLC, Baptist Health South Florida, Inc., Terra Grove Communities, LLC, Terra Doral Commons Commercial, LLC, and Terra Doral Commons Residential, LLC (“Plaintiffs”), sue Defendant, Marcus Saiz de la Mora, in his capacity as Miami-Dade County Tax Collector (the “Tax Collector”), and state:

**GENERAL ALLEGATIONS RELEVANT TO ALL ACCOUNTS**

1. This is a class action for declaratory judgment, injunctive relief, and damages in excess of \$15,000, exclusive of interest, fees and costs.

2. Plaintiffs are residents of, and taxpayers in, Miami-Dade County, Florida, and this matter concerns taxes on real property located therein, making venue appropriate in Miami-Dade County, Florida.

3. Plaintiffs are as follows:

- a. Interest Owed Taxpayers: Williams Island Ventures, LLC; and
- b. Clawback Taxpayers: Williams Island Ventures, LLC, Merrick Park LLC, Northwestern Capital Corporation, Sunshine Gasoline Distributors, Inc., Sunshine Dade Investments LLC, Coral Gables Luxury Holdings, LLC, Baptist Health South Florida, Inc., Terra Grove Communities, LLC, Terra Doral Commons Commercial, LLC, Terra Doral Commons Residential, LLC.

The properties owned by Plaintiffs, which are the subject of this suit, are identified by folio number on Exhibit "A".

4. The Defendant is the duly appointed Tax Collector of Miami-Dade County, Florida. He is responsible for collecting all taxes as shown on the county tax rolls. §197.332, Fla. Stat.

5. This lawsuit requests the Court to rule that when a taxpayer, who has preserved its right to challenge its assessment by timely paying the assessment, contests an assessment by filing a petition to the Value Adjustment Board ("VAB"), and the Property Appraiser afterward agrees to reduce the assessment, the taxpayer is entitled to receive interest on the refund/overpayment, as required by statute, even without a formal VAB hearing. Until sometime in 2014, Tax Collector consistently and repeatedly paid taxpayers interest on such refunds which were due on overpayments for tax years 2011, 2012 and 2013.

6. This lawsuit relates to refunds for the tax years 2011 and all later years. The impact of Tax Collector's sudden decision to stop paying interest and/or to claw back interest payments is substantial since approximately 30,000 assessments may have been impacted by the Tax Collector's new position.

**BACKGROUND FACTS RELEVANT TO ALL COUNTS**

**I. The Plaintiffs Are Taxpayers who Challenged Assessments of their Property by Filing Petitions to the Value Adjustment Board, and the Property Appraiser Agreed to Reduce their Assessments Prior to any Formal Hearing**

7. Plaintiffs are owners of (or otherwise responsible for payment of the *ad valorem* taxes on) real property located in Miami-Dade County, Florida. During the tax years 2011, 2012 and/or 2013, each of the Plaintiffs challenged assessments by the Property Appraiser<sup>1</sup> on one or more parcels of real property. Each such challenge was initiated by the filing of a petition to the VAB under §194.011(3), Fla. Stat. (collectively, the "Petition" or "Petitions"). The VAB is established by Miami-Dade County under §194.015, Fla. Stat.

8. As required by law, except in certain limited cases not applicable here, each Plaintiff was required to, and paid, at least 75% of the *ad valorem* assessment in order to challenge the assessment. § 194.014(1)(a), Fla. Stat. The VAB is charged with hearing and deciding the validity of each Petition. §194.014, Fla. Stat. Each Petition was set for hearing before the VAB, but the Property Appraiser acknowledged that each Petition was correct (in whole or in part) and agreed to reduce the preliminary assessments. Each such Petition resulted

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<sup>1</sup> The county Property Appraiser is an elected official. He or she is charged with annually assessing all parcels of real property in Miami-Dade County. A taxpayer's liability is derived from the application of a "millage" rate to the value of his or her property, which millage rate is set based on the county's budget for the upcoming year.

in a “Valuation Adjustment Board Petition Withdrawal Agreement” using the Property Appraiser’s prescribed form. See Composite Exhibit “B” to this Complaint.<sup>2</sup>

9. All such resolutions identify the amount of the reduced assessed value of the property at issue. These resolutions do not explicitly address what amount of tax refund the taxpayer will receive, but only the corrected assessed value of each property. The refund is a mathematical calculation which is uncontroversial. These resolutions do not address whether interest on the refund will be paid.

## II. The Law Regarding Interest on Underpayments and Overpayments, and How the Tax Collector Unilaterally Changed his Application of that Law

10. Until July 1, 2011, taxpayers were not required to pay their taxes in order to challenge their assessments. This had a real impact on taxpayers and county budgets, because the filing of petitions had been increasing and the time for resolving them had also increased.<sup>3</sup> A lengthy hearing process created problems for taxpayers who were anticipating refunds. In Miami-Dade County, these delays required some taxpayers to wait up to two years to receive a refund. As a result, §194.014, Fla. Stat., was enacted and made effective July 1, 2011. In practice, the new statute, *inter alia*, requires payment of at least 75% of the assessment before delinquency or the Petition will be dismissed. And, it provides in (2):

If the value adjustment board determines that the petitioner owes ad valorem taxes in excess of the amount paid, the unpaid amount accrues interest at the rate of 12 percent per year ... until ... paid. If the value adjustment board determines that a refund is due, the overpaid amount accrues interest at the rate of 12 percent per year ... until a refund is paid. [E.S.]

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<sup>2</sup> This form has changed from time to time, as the Property Appraiser post has changed occupants. Some versions have a line for VAB approval; others do not. Undersigned counsel does not have the withdrawal agreements for Folio Nos. 35-3008-000-0040 or 35-3008-000-0042.

<sup>3</sup> See Report No. 10-64, The Florida Legislature Office of Program Policy Analysis & Government Accountability.

11. The interest provision was inserted by the Legislature to be fair to taxpayers who were now being required to pay their assessments up front and wait up to two years to receive a refund, despite their challenge to the assessments.

12. After the law went into effect, the prior Miami-Dade County Tax Collector began remitting to taxpayers 12% statutory interest on all refunds that resulted from taxpayers who filed VAB Petitions, whether obtained before or after an actual VAB hearing. Obviously, the Tax Collector read the new statute to encompass all such reductions.

13. However, in late 2014, when the new Tax Collector took office,<sup>4</sup> he decided that interest was to be paid to taxpayers on refunds only if a reduction occurred after a formal VAB hearing was held and a favorable taxpayer VAB ruling was issued. Without making any public announcement or disclosure, the Tax Collector simply stopped paying interest on refunds to taxpayers (collectively, the “Interest Owed Taxpayers”) for 2012 and 2013 taxes, even if resolutions on these disputed assessments were resolved during the prior Tax Collector’s tenure, whose practice was routinely to pay taxpayers 12% interest on all refunds.

14. Moreover, as of at least January 2015, the Tax Collector began claiming that interest payments paid by the prior Tax Collector were paid in error, and demanding well after the fact that taxpayers (the “Clawback Taxpayers”) who received the interest must repay them.

15. Not only that, but the Tax Collector is now including the interest payments it seeks to claw back from the Clawback Taxpayers on its website as taxes owed, and these amounts are showing up in title searches of the affected properties. See

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<sup>4</sup> The Miami-Dade County Tax Collector is appointed by the Mayor of Miami-Dade County. Until May 1, 2014, Fernando Casamayor held this post. From May 1, 2014 to the present, Defendant, Marcus L. Saiz de la Mora, has been the Tax Collector.

www.miamidade.county-taxes.com/public/real-estate/parcels. Such encumbrances have and will continue to be clouds on the title of Clawback Taxpayers.<sup>5</sup>

16. This effort to claw back the interest payments from the Clawback Taxpayers is particularly unfair in those cases where property has changed hands after interest was paid and before the demand is being made. In other words, the taxpayer whose property is now being encumbered in 2015 by the interest claw back claim in such cases never received the interest in the first instance. In the absence of immediate payment, a taxpayer's property is most likely unmarketable, due to this encumbrance by the Tax Collector. This will obstruct sales and refinancings of property in this County.

**III. Why the Statute Should be Read to Require Payment of Interest on Refunds, Regardless of Whether the Reduction was Made Before or After a VAB Hearing**

17. The entire process of seeking and obtaining a refund is under VAB jurisdiction. Section 194.014(2), Fla. Stat., makes payment of interest mandatory “[i]f the value adjustment board determines that a refund is due ...” Everything that happens to an assessment after a Petition is filed is part of the VAB process.

18. Miami-Dade County's tax roll lists each and every property in the county. It is prepared by the Property Appraiser. §193.114, Fla. Stat. Before a tax bill can be sent out, the VAB must certify the tax roll. §193.122(1), Fla. Stat. In Miami-Dade County, this usually occurs in October.<sup>6</sup> Thereafter, the Tax Collector must send out the tax bills to each taxpayer.

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<sup>5</sup> The Tax Collector does not have the legal authority to impose a lien on property for interest. His only authority is based on §197.122, Fla. Stat., which provides that all taxes shall be a first lien on property. Interest on a refund is NOT a “tax.”

<sup>6</sup> If all of the petitions to the VAB for that year have not received a hearing or final action, the VAB must extend the tax roll for those properties under appeal so there is no delay in the issuance of tax notices before November 1. This extension by the VAB is a determination that the assessments under appeal are not final and may be changed. In fact, it is this determination to extend the tax rolls which allows the VAB or Property Appraiser to make changes to the tax roll of properties which are under appeal. Further, the VAB has made a determination at this point (through its designated representatives) that the property is properly under appeal, that it has jurisdiction to hear the appeal and that the assessment is not final.

§197.322(3), Fla. Stat., generally in early November. After all VAB Petitions have been disposed of, either by hearing, settlement or withdrawal, the VAB must make a second certification of the tax roll including all changes to the assessments. §§193.122 (1) and (3), Fla. Stat. Subsection (3) reads in pertinent part: “[T]he second certification of the value adjustment board shall reflect all changes made by board together with any adjustments or changes made by the property appraiser.”

19. The second re-certification by the VAB is a determination by the VAB that the roll is *Final*. It is a determination by the VAB that all of the requirements in Chapter 194, Fla. Stat., and Department of Revenue rules were met for all Petitions, including those acknowledged as correct by the Property Appraiser. The form prescribed for the VAB’s re-certification of the tax roll is attached as Exhibit “C” hereto, and it requires affirmative approval by the VAB.<sup>7</sup> F.A.C. 12D-9.037(2); form DR-488. This VAB “determination” automatically triggers the right for taxpayers to receive interest on refunds (and, conversely, the County’s right to recoup interest if there is an increase).

20. The document used by the Property Appraiser to effect a reduction in taxes after a Petition is filed, but before hearing, is called a “Value Adjustment Board Petition Withdrawal Agreement.” Examples are attached as Exhibit “B”. It references the VAB Agenda hearing number. It contains a line at the bottom for VAB Approval. While undersigned counsel does not have a version of this signed by the VAB, either the Property Appraiser’s office has these, or it has failed to comply with its own procedures by not obtaining such a signature. If the Property Appraiser had failed to obtain the VAB’s signature, such failure does not deprive taxpayers of their statutory right to interest on their refunds.

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<sup>7</sup> The VAB has not been complying with this requirement, and for some time has not been including reductions that were prompted by Petitions that resolved by the Property Appraiser agreeing to a reduction. However, it is legally required to do so and its failure to do so cannot affect Plaintiffs’ rights. Appropriate ancillary relief in this case may be a mandatory injunction or writ of mandamus to order compliance with this requirement.

21. The Clerk of the VAB is responsible for scheduling all VAB hearings and can do so strategically, which affects taxpayers' rights to refunds. See F.A.C. 12D-9.006. Control of scheduling by the VAB, which materially affects a taxpayer's rights, is another determination by the VAB.

### CLASS REPRESENTATION ALLEGATIONS

22. Pursuant to Rule 1.220, Fla. R. Civ. P., Plaintiffs bring this claim on behalf of all real property taxpayers in Miami-Dade County, Florida in the years 2011, 2012 and 2013 who obtained reductions in their property taxes after filing petitions to contest same, and either did not receive interest on their overpayment of taxes, or have received demands for return of interest they did receive, or both.

23. The Defendant himself was responsible for the policies established with respect to payment of interest after petitions resulted in a reduction.

24. *Numerosity.* Plaintiffs allege that the taxpayers to whom the defendant owes interest, or who received interest and have now been asked to return the interest, constitute a class so numerous that joinder of all members is impractical. The members of the Class will be easily ascertainable from the records of the defendant and/or the Miami-Dade County Property Appraiser.

25. *Typicality.* The claim of the Class Representatives is typical of the claims of each member of the Class in that Plaintiffs allege a common course of conduct by the Defendant toward members of the Class. Plaintiffs and the other members of the Class either did not receive interest lawfully owed to them, or have received unlawful demands for repayment. Plaintiffs and the other members of the Class seek identical remedies under identical legal theories, and there is no antagonism between Plaintiffs' claim and those of the other Class members.



26. *Adequacy.* The Class Representatives are Miami-Dade County taxpayers who will fairly and adequately represent the interest of each member of the Class. Additionally, the Plaintiffs are fully cognizant of their responsibilities as Class Representative, and have retained experienced counsel fully capable of, and intent upon, vigorously pursuing this action.

27. The claims asserted in this action may be maintained on behalf of a class of Plaintiffs since, under Rule 1.220(b)(1), the prosecution of separate claims or defenses by or against individual members of the class would create a risk of inconsistent or varying adjudications concerning individual members of the class which would establish incompatible standards of conduct for the party opposing the class. In addition, Plaintiffs bring this action under Rule 1.220(b)(2) because the Defendant has acted or refused to act on grounds generally applicable to all members of the Class. Injunctive and declaratory relief concerning the Class as a whole is appropriate, because in the absence of such relief, the Defendant will continue to violate applicable law.

28. Plaintiffs also bring this action under Rule 1.220(b)(3) because the claims of the class members are common to each other and predominate over any question of law or fact affecting only individual members of the Class.

29. The questions of law or fact that are common to the claim or defense of the Representative Party and the claim or defense of each member of the class are:

a. For taxpayers who paid ad valorem assessments for tax years 2011, 2012 and 2013, and who filed petitions with the VAB to appeal such assessments and resolved their appeals with the Property Appraiser before a formal VAB hearing, is the Tax Collector required to pay interest on the refunds pursuant to §194.014, Fla. Stat.?

b. For taxpayers who paid ad valorem assessments for tax years 2011, 2012 and 2013, and who filed petitions with the VAB to appeal such assessments and resolved their appeals with the Property Appraiser before a formal VAB hearing, and who received interest, is the Tax Collector authorized to claw back any interest payments paid to the taxpayers? And if so, are these unpaid taxes which create lien on the properties?

30. The claims asserted on behalf of the Representative Party is typical of those of individual class members since each is an owner of real property in Miami-Dade County and is either entitled to receive payment of statutory interest from the Tax Collector or to retain such interest received.

31. The approximate number of class members is 30,000 and the class is defined as (i) all taxpayers who should have received interest from the Tax Collector for overpayment of their 2011, 2012 and 2013 assessments and (ii) all taxpayers who received interest for these tax years and should not be required to repay such interest to the Tax Collector.

32. Since all of the members of the class are (i) Miami-Dade County property owners; (ii) owed interest from the Tax Collector on overpayment of assessments and/or (iii) are entitled to retain all interest received from the Tax Collector on refunds and should not be subject to the Tax Collector's clawback, this action can be maintained as a class action pursuant to Rule 1.220(b)(1), (2) and (3).

#### COUNT I: DECLARATORY JUDGMENT (THE INTEREST OWED TAXPAYERS)

33. The Interest Owed Taxpayers reallege paragraphs 1-29 above as if fully incorporated herein.

34. The Interest Owed Taxpayers seek declaratory and ancillary relief pursuant to Chapter 86, Fla. Stat. As further set forth below, there is a substantial controversy between Plaintiffs and Tax Collector.

35. Further, there is a bona fide, actual, present, practical need for the declaration, which will deal with present, ascertained or ascertainable facts or a controversy as to those facts; that some immunity, power, privilege or right of the Interest Owed Taxpayers is dependent upon the facts or law to be applicable to the facts; that there is some person or persons who have, or reasonably may have, an actual, present, adverse and antagonistic interest in the subject matter, either in fact or law; that the antagonistic interest(s) are all before the court by proper process or class representation; and that the relief sought is not merely giving of legal advice by the courts or the answer to questions propounded from curiosity.

WHEREFORE, the Interest Owed Taxpayers seek a declaration that: §194.014(2), Fla. Stat., entitles any taxpayer who receives a refund due to a reduction in his, her or its assessment, as a result of filing a Petition is entitled to statutory interest thereon, regardless of whether a formal VAB hearing occurred, and such other and further relief as may be proper.

**COUNT II: DECLARATORY JUDGMENT (THE CLAWBACK TAXPAYERS)**

36. The Clawback Taxpayers reallege paragraphs 1-29 above as if fully incorporated herein.

37. The Clawback Taxpayers seek declaratory and ancillary relief pursuant to Chapter 86, Fla. Stat. As further set forth above, there is a substantial controversy between Plaintiffs and Tax Collector.

38. Further, there is a bona fide, actual, present, practical need for the declaration, which will deal with present, ascertained or ascertainable facts or a controversy as to those facts; that some immunity, power, privilege or right of the Clawback Taxpayers is dependent upon the facts or law to be applicable to the facts; that there is some person or persons who have, or reasonably may have, an actual, present, adverse and antagonistic interest in the subject matter, either in fact or law; that the antagonistic interest(s) are all before the court by proper process or

class representation; and that the relief sought is not merely giving of legal advice by the courts or the answer to questions propounded from curiosity.

WHEREFORE, the Clawback Taxpayers seek a declaration that: The Tax Collector is not entitled to “claw back” previously paid interest on such reductions, both because interest was due and payable, and because it is estopped from doing so under its prior interpretation of the statute, on which taxpayers relied; or alternatively, that such amounts are not unpaid taxes which create a lien; and such other and further relief as may be proper.

**COUNT III: INJUNCTION (THE CLAWBACK TAXPAYERS)**

39. The Clawback Taxpayers reallege paragraphs 1-29 as if fully set forth herein.

40. The Clawback Taxpayers have no adequate remedy at law. Unless the Court orders the Tax Collector to cease and desist in demanding the claw back of interest already paid, and to cease and desist in listing the allegedly due interest payments on the Tax Collector’s website, taxpayers’ title to their property will be clouded, making it burdensome or impossible to sell or refinance their property. This will result in irreparable harm because it will be difficult to calculate the damages caused by such encumbrances, and because the Tax Collector will likely claim sovereign immunity from any damage claims.

WHEREFORE, the Clawback Taxpayers request this Court to enter temporary and permanent injunctions as follows:

- a. Immediately suspend efforts to claw back interest already paid to the Clawback Taxpayers in connections with refunds where no VAB hearing was held;
- b. Immediately delete from his website references to unpaid taxes where the amounts listed are for interest he seeks to claw back; and
- c. such other and further relief as the Court deems proper.

**COUNT IV: BREACH OF CONTRACT (INTEREST OWED TAXPAYERS)**

41. Plaintiffs reallege paragraphs 1-29 above as if fully set forth herein.

42. The Value Adjustment Board Petition Withdrawal Agreements (See Exhibit "B") are contracts between taxpayers and the Property Appraiser.

43. These contracts provide that the Property Appraiser has agreed to reduce the assessment on a given property, in exchange for the taxpayer giving up his or her right to a VAB hearing.

44. The Property Appraiser and the Tax Collector both perform functions for Miami-Dade County as part of the tax scheme. The settlement can only be effectuated by the Tax Collector calculating the refund due as a result of the reduction. To this extent, the Tax Collector acts as an agent of the Property Appraiser. By failing to remit interest together with the refund, the Tax Collector is breaching the contract (the Withdrawal Agreement).

45. Plaintiffs have performed all conditions precedent, or such conditions have occurred, for performance of the contracts.

46. The Interest Owed Taxpayers have been damaged by the breach of their Withdrawal Agreements.

WHEREFORE, the Interest Owed Taxpayers seek damages from the Tax Collector in the amount of the unpaid interest on their refunds, interest at the statutory rate thereon, and such other relief as the Court deems proper.

**COUNT V: SLANDER OF TITLE (THE CLAWBACK TAXPAYERS)**

47. The Clawback Taxpayers reallege paragraphs 1-29 as if fully set forth herein.

48. The Clawback Taxpayers own the properties identified on Composite Exhibit "A" hereto.

49. Tax Collector has publicly stated on his website that taxes are due on the properties.

50. These amounts do not correlate to actual tax bills. Instead, they represent the amount of interest which each taxpayer (or his or her predecessor in title) received when the Tax Collector was complying with law by paying interest on refunds.

51. The Tax Collector has no authority to lien for interest. The Tax Collector is attempting to collect the interest in the same manner as he collects taxes. However, there is no statutory authority to such actions. The interest the Tax Collector seeks to recapture is not equivalent to ad valorem taxes and cannot be collected in the same way.

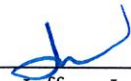
52. The listing of these allegedly outstanding taxes is impairing the marketability of title to the properties.

53. As a result, the value of the Clawback Taxpayers' properties and their ability to sell or refinance same has been impaired.

54. The Clawback Taxpayers have or will incur attorneys' fees to clear title to their properties, which are recoverable as damages in a slander of title action.

WHEREFORE, the Clawback Taxpayers seek judgment against Tax Collector for their damages, attorneys' fees, interest, costs, and such other relief as the Court deems proper.

RENNERT VOGEL MANDLER  
& RODRIGUEZ, P.A.  
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By  \_\_\_\_\_  
Jeffrey L. Mandler  
Florida Bar No. 310883  
Jill Nexon Berman  
Florida Bar No. 265608  
Jason R. Block  
Florida Bar. No. 649279

## **EXHIBIT "A"**

30-2206-060-6540  
30-2206-060-6550  
30-2206-060-6610  
30-2206-043-0030  
now assessed under  
30-2206-060-0010 through 6640  
30-2206-043-0010  
now assessed under  
30-2206-060-0010 through 6640  
30-2206-000-0010  
now assessed under  
30-2206-060-0010 through 6640  
30-2206-043-0050  
now assessed under  
30-2206-060-0010 through 6640  
30-2206-043-0020  
now assessed under  
30-2206-060-0010 through 6640  
03-4120-067-0041  
01-0112-000-2060  
30-5031-000-0161  
36-6005-001-0410  
10-7907-040-0010  
36-6007-025-0020  
03-4120-017-0580  
03-4130-009-1390  
01-4122-001-1500  
35-3008-000-0040  
35-3008-000-0042



MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Lazaro Solis  
Property Appraiser

**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

WILLIAMS ISLAND VENTURES LLC  
RENNERT VOGEL MANDLER RODRIGUEZ  
100 SE 2 STREET SUITE 2900  
MIAMI FL 33131

Assessment/Tax Year 2013

Agenda(s)  
13-44217

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$1,495,752	\$1,495,752
Total Recommended Real Estate Values	\$74,788	\$74,788
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

Lazaro Solis, Property Appraiser

\*Authorized signature(s) required when applicable.

Recommended By: [Signature]

\*Authorized By: [Signature]

Print Name/Title: Jose Luiz

Print Name/Title: PELAYO MATOS

Date: 10/2/2014

Date: 10-2-2014

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 23617 Printed 10/2/2014 12:53:36 PM Taxpayer/Agent

[Signature] (sign)

Date Signed 10/7/14

JEFFREY L. MANDLER, ESQ.

[Signature] (print)







MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Lazaro Solis  
Property Appraiser

**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

WILLIAMS ISLAND VENTURES, LLC  
RENNERT VOGEL MANDLER RODRIGUEZ  
100 SE 2 STREET SUITE 2900  
MIAMI FL 33131

Assessment Tax Year 2013

Agenda(s)  
13-44218

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$7,282,934	\$7,282,934
Total Recommended Real Estate Values	\$363,147	\$363,147
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

Lazaro Solis, Property Appraiser

\*Authorized signature(s) required when applicable.

Recommended By: [Signature]

\*Authorized By: [Signature]

Print Name/Title: Jose Ruiz

Print Name/Title: PELAGIO MATOS

Date: 10/2/2014

Date: 10-2-2014

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 23616 Printed 10/2/2014 12:52:22 PM Taxpayer/Agent

[Signature] (sign)

Date Signed 10/7/14

JEFFREY L. MANDLER, ESQ.

[Signature] (print)



MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Lazaro Solis  
Property Appraiser

VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT

WILLIAMS ISLAND VENTURES LLC  
RENNERT VOGEL MANDLER RODRIGUEZ  
100 SE 2 STREET SUITE 2000  
MIAMI FL 33131

Assessment/Tax Year 2013

Agenda(s)  
13-44219

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$1,496,880	\$1,496,880
Total Recommended Real Estate Values	\$74,844	\$74,844
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

Lazaro Solis, Property Appraiser

\*Authorized signature(s) required when applicable.

Recommended By: [Signature]

\*Authorized By: [Signature]

Print Name/Title: Jose Ruiz

Print Name/Title: PELAYO MADOS

Date: 10/2/2014

Date: ASSISTANCE DIV D. NECKER 10-2-2014

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID:23615 Printed 10/2/2014 12:54:53 PM Taxpayer/Agent

[Signature] (sign)

Date Signed 10/7/14

JEFFREY L. MANDLER, ESQ.

[Signature] (print)



Office of Property Appraiser  
 Administrative Division  
 111 NW 1 ST, Suite 710  
 Miami FL 33128-1984

Phone 305-375-4109  
 Fax 305-375-3024

## VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT

Assessment/Tax Year    2011

WILLIAMS ISLAND VENTURES LLC  
 MIGUEL ECHARTE  
 104 CRANDON BLVD SUITE 306 A  
 KEY BISCAYNE, FL                    33149

Agenda(s)

11-22386

11-22387

11-22388

11-22389

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$5,023,054	\$5,023,054
Total Recommended Real Estate Values	\$3,186,658	\$3,186,658
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

Reviewed By: *[Signature]* Supervisor: *[Signature]* Admin *[Signature]*  
 (print name) Vonnie Cunningham (print name) Thymae Haskins Date: 05/21/2013

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 7118 Printed on 5/21/2013 4:36:13 PM    Taxpayer/Agent

*[Signature]*  
 (sign)



Office of Property Appraiser  
Administrative Division  
111 NW 1 ST. Suite 710  
Miami FI 33128-1984

Phone 305-375-4109  
Fax 305-375-3024

Date  
Signed

*[Signature]*

*Nathan Marshall*  
MIGUEL CHASTE

*Nathan Marshall*  
(print)



Office of Property Appraiser  
 Administrative Division  
 111 NW 1 ST. Suite 710  
 Miami FL 33128-1984

Phone 305-375-4109  
 Fax 305-375-3024

**VALUATION ADJUSTMENT BOARD PETITION  
 WITHDRAWAL AGREEMENT**

Assessment/Tax Year 2012

WILLIAMS ISLAND VENTURES LLC  
 RENNERT VOGEL MANDLER RODRIGUEZ  
 100 SE 2 STREET SUITE 2900  
 MIAMI FL 33131

Agenda(s)

12-29213

12-29221

12-29222

12-29223

12-29224

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$32,906,925	\$32,906,925
Total Recommended Real Estate Values	\$24,483,497	\$24,483,497
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

Reviewed By: Yanique Cunningham Supervisor: Tyquane Haskins Admin: M. E. ...  
 (print name) Yanique Cunningham (print name) Tyquane Haskins Date: 5-24-13

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.



Office of Property Appraiser  
Administrative Division  
111 NW 1 ST, Suite 710  
Miami FL 33128-1984

Phone 305-375-4109  
Fax 305-375-3024

ID 7135 Printed on 5/24/2013 8:14:33  
AM

Date  
Signed

5/29/13  
~~5/24/13~~

Taxpayer/Agent

JEFFREY L. MANDLER, ESQ.

*Jeffrey L. Mandler*  
(sign)

*Jeffrey L. Mandler, Esq.*  
(print)



Office of Property Appraiser  
 Administrative Division  
 111 NW 1 ST, Suite 710  
 Miami FL 33128-1984

Phone 305-375-4109  
 Fax 305-375-3024

## VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT

Assessment/Tax Year 2011

WILLIAMS ISLAND VENTURES LLC  
 MIGUEL ECHARTE  
 104 CRANDON BLVD SUITE 306 A  
 KEY BISCAYNE, FL 33149

Agenda(s)  
 11-22385

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$27,972,224	\$27,972,224
Total Recommended Real Estate Values	\$21,301,016	\$21,301,016
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

Reviewed By: *Venice Shaw* Supervisor: *Tyrone Haskins* Admin: *[Signature]*  
 (print name) Venice Canaries (print name) Tyrone Haskins Date: 05/21/2013

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 5584 Printed on 5/21/2013 4:35:32 PM

Taxpayer/Agent

*[Signature]*  
 (sign)

Date Signed 5/21/13

~~MIGUEL ECHARTE~~

Nathan Mendler  
 (print)



Office of Property Appraiser  
Administrative Division  
111 NW 1 ST. Suite 710  
Miami Fl 33128-1984

Phone 305-375-4109  
Fax 305-375-3024

Settlement Id 5584 Staff ID b1c Last Modified Date 5/21/2013 4:35:03 PM

Settlement Value Details by Folio  
Generated on 5/21/2013 4:35:32 PM

<u>Folio</u>	<u>Agenda</u>	<u>Rec Land</u>	<u>Rec Bldg</u>	<u>Rec Total</u>	<u>Rec Assmt</u>	<u>T-Value</u>	<u>Aq Acres</u>
30-2206-000-0010	11-22385	\$21,301,016	\$0	\$21,301,016	\$21,301,016	\$0	0
Supervisor:				\$21,301,016	\$21,301,016		

*[Handwritten Signature]*





Office of Property Appraiser  
 Administrative Division  
 111 NW 1 ST. Suite 710  
 Miami FL 33128-1984

Phone 305-375-4109  
 Fax 305-375-3024

## VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT

Assessment/Tax Year 2011

MERRICK PARK LLC  
 RENNERT, VOGEL MANDLER RODRIGUEZ  
 100 SE 2 STREET SUITE 2900  
 MIAMI FL 33131

Agenda(s)  
 11-30505

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$58,000,000	\$58,000,000
Total Recommended Real Estate Values	\$52,605,200	\$52,605,200
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

Reviewed By: *[Signature]* Supervisor: *[Signature]* Admin: *[Signature]*  
 (print name) Jose A. Sanchez (print name) Tyrone Haskins Date: 4-22-13

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 6889 Printed on 4/10/2013 2:50:16 PM

Taxpayer/Agent

*[Signature]*  
 (sign)

Date Signed 4/22/13

JEFFREY L. MANDLER, ESQ.

*[Signature]*  
 (print)



Office of Property Appraiser  
Administrative Division  
111 NW 1 ST. Suite 710  
Miami FL 33128-1984

Phone 305-375-4109  
Fax 305-375-3024

Settlement Id 6889 Staff ID cla Last Modified Date 4/10/2013 2:49:44 PM

Settlement Value Details by Folio  
Generated on 4/10/2013 2:50:16 PM

<u>Folio</u>	<u>Agenda</u>	<u>Rec.Land</u>	<u>Rec.Bldg</u>	<u>Rec.Total</u>	<u>Rec.Assmt</u>	<u>T-Value</u>	<u>Ag.Acres</u>
03-4120-067-0041	11-30505	\$0	\$52,605,200	\$52,605,200	\$52,605,200	\$0	0

Supervisor:

*Supervisor Signature*



Office of Property Appraiser  
 Administrative Division  
 111 NW 1 ST. Suite 710  
 Miami FL 33128-1984

Phone 305-375-4109  
 Fax 305-375-3024

**VALUATION ADJUSTMENT BOARD PETITION  
 WITHDRAWAL AGREEMENT**

Assessment\Tax Year 2012

C/O PROPERTY TAX DEPT  
 RENNERT VOGEL MANDLER RODRIGUEZ  
 100 SE 2 STREET SUITE 2900  
 MIAMI FL 33131

Agenda(s)  
 12-28713

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$78,000,000	\$63,800,000
Total Recommended Real Estate Values	\$72,828,900	\$57,866,720
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

Reviewed By: [Signature] Supervisor: [Signature] Admin [Signature]  
 (print name) Jose A Sanchez (print name) Tyrone Hoskins Date: 4-22-13

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 6891 Printed on 4/22/2013 8:50:38 AM

Taxpayer/Agent

[Signature]  
 (sign)

Date Signed 4/22/13

JEFFREY L. MANDLER, ESQ.

J. Mandler  
 (print)



Office of Property Appraiser  
Administrative Division  
111 NW 1 ST. Suite 710  
Miami FL 33128-1984

Phone 305-375-4109  
Fax 305-375-3024

Settlement Id 6891 Staff ID hbt Last Modified Date 4/22/2013 8:48:37 AM

Settlement Value Details by Folio  
Generated on 4/22/2013 8:50:38 AM

<u>Folio</u>	<u>Agenda</u>	<u>Rec Land</u>	<u>Rec Bldg</u>	<u>Rec Total</u>	<u>Rec Assmt</u>	<u>T-Value</u>	<u>Aq Acres</u>
03-4120-067-0041	12-28713	\$0	\$72,828,900	\$72,828,900	\$57,865,720	\$0	0
Supervisor:				\$72,828,900	\$57,865,720		

*Tracyanne Hasbani*



**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

NORTHWESTERN CAPITAL CORPORATION  
RENNERT VOGEL MANDLER RODRIGUEZ  
100 SE 2 STREET SUITE 2900  
MIAMI FL , 33131

Assessment\Tax Year 2012

Agenda(s)  
12-27717

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$58,600,000	\$46,069,210
Total Recommended Real Estate Values	\$49,850,000	\$46,069,210
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

\*Authorized signature(s) required when applicable.

Recommended By: James A. Reeves \*Authorized By: \_\_\_\_\_  
 Print Name/Title: James A. Reeves Print Name/Title: \_\_\_\_\_  
 Date: 11-21-13 Date: \_\_\_\_\_

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 13882 Printed 11/21/2013 12:11:02 PM Taxpayer/Agent \_\_\_\_\_(sign)  
 Date Signed \_\_\_\_\_ JEFFREY L. MANDLER, ESQ. \_\_\_\_\_(print)



MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Carlos Lopez-Cantera  
Property Appraiser

**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

SUNSHINE GASOLINE DISTR INC  
RENNERT VOGEL MANDLER RODRIGUEZ  
100 SE 2 STREET SUITE 2900  
MIAMI FL, 33131

Assessment Tax Year 2012

Agenda(s)  
12-29431

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$792,765	\$792,765
Total Recommended Real Estate Values	\$680,786	\$680,786
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

\*Authorized signature(s) required when applicable.

Recommended By: Emilio Gomez \*Authorized By: \_\_\_\_\_

Print Name/Title: EMILIO GOMEZ Print Name/Title: \_\_\_\_\_

Date: 9-13-13 Date: \_\_\_\_\_

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 9368 Printed 9/11/2013 9:18:29 AM Taxpayer/Agent Nathan Mandler (sign)

Date Signed 9/13/13 JEFFREY L. MANDLER, ESQ. Nathan Mandler (print)



MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Carlos Lopez-Cantera  
Property Appraiser

---

**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

Settlement Id 9368 Staff ID efg Last Modified Date 9/11/2013 9:17:53 AM

**Settlement Value Details by Folio**  
**Generated on 9/11/2013 9:18:33 AM**

<u>Folio</u>	<u>Agenda</u>	<u>Req Land</u>	<u>Req Bldg</u>	<u>Req Total</u>	<u>Req Assmt</u>	<u>T-Value</u>	<u>Ac Acres</u>
30-5031-000-0161	12-29431	\$530,786	\$150,000	\$680,786	\$680,786	\$0	0
Supervisor:				\$680,786	\$680,786		

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MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Carlos Lopez-Cantera  
Property Appraiser

**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

SUNSHINE DADE INVEST LLC  
RENNERT VOGEL MANDLER RODRIGUEZ  
100 SE 2 STREET SUITE 2900  
MIAMI FL 33131

Assessment/Tax Year 2012

Agenda(s)  
12-29612

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Value:	\$1,766,445	\$1,768,445
Total Recommended Real Estate Values	\$1,344,445	\$1,344,445
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

\*Authorized signature(s) required when applicable.

Recommended By: Emilio Gomez

\*Authorized By: [Signature]

Print Name/Title: EMILIO GOMEZ

Print Name/Title: Nathan Mendler

Date: 9-13-13

Date: 9-13-2013

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 9490 Printed 9/13/2013 8:51:40 AM Taxpayer/Agent

[Signature] (sign)

Date Signed 9/13/13 JEFFREY L. MANDLER, ESQ.

Nathan Mendler (print)





MIAMI-DADE COUNTY  
PROPERTY APPRAISER

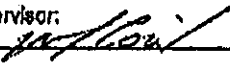
Carlos Lopez-Canters  
Property Appraiser

**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

Settlement Id 9490 Staff ID efg Last Modified Date 9/13/2013 8:51:10 AM

Settlement Value Details by Folio  
Generated on 9/13/2013 8:51:41 AM

<u>Folio</u>	<u>Agenda</u>	<u>Rec Land</u>	<u>Rec Bldg</u>	<u>Rec Total</u>	<u>Rec Assmt</u>	<u>L-Value</u>	<u>Ac Acres</u>
38-8005-001-0410	12-29812	\$1,113,700	\$230,745	\$1,344,445	\$1,344,445	\$0	0
Supervisor:				\$1,344,445	\$1,344,445		

  
\_\_\_\_\_



MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Carlos Lopez-Cantera  
Property Appraiser

**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

SUNSHINE GASOLINE  
RENNERT VOGEL MANDLER RODRIGUEZ  
100 SE 2 STREET SUITE 2900  
MIAMI FL, 33131

Assessment\Tax Year 2012

Agenda(s)  
12-28970

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$770,639	\$770,939
Total Recommended Real Estate Values	\$673,470	\$673,470
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

\*Authorized signature(s) required when applicable.

Recommended By: Emilio Gomez \*Authorized By: \_\_\_\_\_

Print Name/Title: EMILIO GOMEZ Print Name/Title: \_\_\_\_\_

Date: 9-13-13 Date: \_\_\_\_\_

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 9380 Printed 9/11/2013 10:32:47 AM Taxpayer/Agent

Nathan Mandler (sign)

Date Signed 9/13/13 JEFFREY L. MANDLER, ESQ.

Nathan Mandler (print)



MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Carlos Lopez-Cantera  
Property Appraiser

---

**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

Settlement Id 9380 Staff ID efg Last Modified Date 9/11/2013 10:32:06 AM

**Settlement Value Details by Folio**  
**Generated on 9/11/2013 10:32:47 AM**

<u>Folio</u>	<u>Agenda</u>	<u>Rec Land</u>	<u>Rec Bldg</u>	<u>Rec Total</u>	<u>Rec Assmt</u>	<u>T-Value</u>	<u>Ac Acres</u>
10-7907-040-0010	12-28970	\$523,470	\$150,000	\$673,470	\$673,470	\$0	0
Supervisor:				\$673,470	\$673,470		

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MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Carlos Lopez-Cantera  
Property Appraiser

**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

SUNSHINE GASOLINE DIST INC  
RENNERT VOGEL MANDLER RODRIGUEZ  
100 SE 2 STREET SUITE 2900  
MIAMI FL , 33131

Assessment\Tax Year 2012

Agenda(s)  
12-29618

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$2,048,141	\$2,048,141
Total Recommended Real Estate Values	\$1,848,165	\$1,848,155
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

\*Authorized signature(s) required when applicable.

Recommended By: Emilio Gomez \*Authorized By: \_\_\_\_\_

Print Name/Title: EMILIO GOMEZ Print Name/Title: \_\_\_\_\_

Date: 9-13-13 Date: \_\_\_\_\_

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 9379 Printed 9/11/2013 10:27:38 AM Taxpayer/Agent

Nathan Mandler (sign)

Date Signed 9/13/13 JEFFREY L. MANDLER, ESQ.

Nathan Mandler (print)



MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Carlos Lopez-Cantera  
Property Appraiser

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**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

Settlement Id 9379 Staff ID ofg Last Modified Date 9/11/2013 10:27:05 AM

**Settlement Value Details by Folio**  
**Generated on 9/11/2013 10:27:39 AM**

<u>Folio</u>	<u>Agenda</u>	<u>Req Land</u>	<u>Req Bldg</u>	<u>Req Total</u>	<u>Req Assmt</u>	<u>T-Value</u>	<u>Aq Acres</u>
38-8007-025-0020	12-99618	\$1,642,650	\$205,505	\$1,848,155	\$1,848,155	\$0	0
Supervisor:				\$1,848,155	\$1,848,155		

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MIAMI-DADE COUNTY  
PROPERTY APPRAISER

Carlos Lopez-Cantera  
Property Appraiser

**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

YEUNG PROPERTY CORP  
RENNERT VOGEL MANDLER RODRIGUEZ  
100 SE 2 STREET SUITE 2900  
MIAMI FL , 33131

Assessment/Tax Year 2012

Agenda(s)  
12-28695

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$4,955,000	\$4,733,300
Total Recommended Real Estate Values	\$4,500,000	\$4,500,000
Agricultural Classification Exempt value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

\*Authorized signature(s) required when applicable.

Recommended By: James A. Reeves \*Authorized By: \_\_\_\_\_  
 Print Name/Title: James A. Reeves Print Name/Title: \_\_\_\_\_  
 Date: 8/28/13 Date: \_\_\_\_\_

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 8825 Printed 8/28/2013 5:14:20 PM Taxpayer/Agent [Signature] (sign)  
 Date Signed 8/28/2013 JEFFREY L. MANDLER, ESQ. [Signature] (print)



**VALUATION ADJUSTMENT BOARD PETITION WITHDRAWAL AGREEMENT**

H & H YEUNG CORPORATION  
RENNERT VOGEL MANDLER RODRIGUEZ  
100 SE 2 STREET SUITE 2900  
MIAMI FL, 33131

Assessment/Tax Year 2012

Agenda(s)  
12-28726

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$5,700,000	\$5,246,621
Total Recommended Real Estate Values	\$3,900,000	\$3,900,000
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

\*Authorized signature(s) required when applicable.

Recommended By: James A. Reeves

\*Authorized By: [Signature]

Print Name/Title: James A. Reeves

Print Name/Title: Murphy Harris II, Esq.

Date: 8/28/13

Date: 8/28/13

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 8820 Printed 8/28/2013 4:06:08 PM Taxpayer/Agent

[Signature] (sign)

Date Signed 8/28/2013 JEFFREY L. MANDLER, ESQ.

[Signature] (print)



Office of Property Appraiser  
 Administrative Division  
 111 NW 1 ST. Suite 710  
 Miami FL 33128-1984

Phone 305-375-4109  
 Fax 305-375-3024

**VALUATION ADJUSTMENT BOARD PETITION  
 WITHDRAWAL AGREEMENT**

Assessment/Tax Year 2011

TERRA GROVE COMMUNITIES LLC  
 RENNERT VOGEL MANDLER RODRIGUEZ  
 100 SE 2 STREET SUITE 2900  
 MIAMI FL 33131

Agenda(s)  
 11-31476

Dear Taxpayer:

Please be advised that your petition filed with the Dade County Valuation Adjustment Board contesting the value(s) of the referenced property has been reviewed by this department. As a result of this review, the following recommendation is being proposed:

	Market Value	Assessed Value
Total Preliminary Real Estate Values	\$17,334,645	\$17,334,645
Total Recommended Real Estate Values	\$9,964,800	\$9,964,800
Agricultural Classification Exempt Value (T-Value)	\$0 on 0.00 Acres	

Additionally, this proposed recommendation requires that the taxpayer waive any further rights of appeal before the Valuation Adjustment Board and Circuit Court with respect to the market and/or assessed value of the referenced property. If you agree with the proposed recommendation, please sign and date where indicated below.

The Property Appraiser reserves the right to withdraw the proposed recommendation offer at any time prior to acceptance by the taxpayer and proceed with the Value Adjustment Board Hearing scheduled for the referenced property.

CARLOS LOPEZ-CANTERA, Property Appraiser

Reviewed By: James A. Reeves Supervisor: Tyrae Haskins Admin: [Signature]  
 (print name) James A. Reeves (print name) Tyrae Haskins Date: 04/22/2013

To: Miami-Dade County Property Appraiser and Valuation Adjustment Board

I hereby accept the proposed recommendation indicated above regarding the market and/or assessed valuation of the referenced property; and I hereby withdraw the related petition(s) previously filed with the Valuation Adjustment Board, acknowledging that such withdrawal constitutes a waiver of any further rights of appeal. I further acknowledge I am fully authorized to execute this acceptance on behalf of the taxpayer.

ID 7045 Printed on 4/22/2013 10:17:01 AM Taxpayer/Agent

Date Signed 4/22/13

JEFFREY L. MANDLER, ESQ.

[Signature]  
 (sign)  
J. MANDLER  
 (print)





Office of Property Appraiser  
Administrative Division  
111 NW 1 ST. Suite 710  
Miami FI 33128-1984

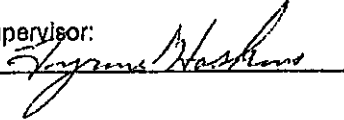
Phone 305-375-4109  
Fax 305-375-3024

Settlement Id 7045 Staff ID hbt Last Modified Date 4/22/2013 10:16:33 AM

Settlement Value Details by Folio  
Generated on 4/22/2013 10:17:01 AM

<u>Folio</u>	<u>Agenda</u>	<u>Rec Land</u>	<u>Rec Bldg</u>	<u>Rec Total</u>	<u>Rec Assmt</u>	<u>T-Value</u>	<u>Ag Acres</u>
01-4122-001-1500	11-31476	\$7,464,800	\$2,500,000	\$9,964,800	\$9,964,800	\$0	0

Supervisor:





# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Page 1 of 2  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year

The Value Adjustment Board of \_\_\_\_\_ County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one.  Real Property  Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

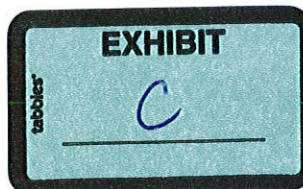
1. Taxable value of <input type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$
2. Net change in taxable value due to actions of the Board	\$
3. Taxable value of <input type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$

\*All values entered should be county taxable values. School and other taxing authority values may differ.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

\_\_\_\_\_  
Date

Continued on page 2



# Certification of the Value Adjustment Board

DR-488  
R. 12/09  
Page 2 of 2

PROCEDURES

Tax Roll Year

The value adjustment board has met the requirements below. Check all that apply.

The board:

<input type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

\_\_\_\_\_  
Signature, chair of the value adjustment board

\_\_\_\_\_  
Date