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**Office of the Inspector General
Miami-Dade County**

Memorandum

To: The Honorable Carlos Alvarez, Mayor
The Honorable Chairperson Joe Martinez
Members, Board of County Commissioners

From: Christopher Mazzella
Inspector General

Date: July 14, 2005

Re: Homestead Exemption Fraud Arrest

Attached is a news release relating to the arrest of Robert Blanc (Blanc) for Homestead Exemption fraud. Blanc has been receiving the tax benefits provided by the Homestead Exemption while renting a duplex he owns to third parties. The OIG investigation revealed that for the years 2000 through 2003, Blanc cheated the County of \$2,997.24 in taxes.

The Inspector General expresses his appreciation to the County's Property Appraiser's Office for its assistance in the investigation.

cc: Mr. George Burgess, County Manager
Mr. Joel W. Robbins, Director, Property Appraiser's Office
Ms. Cathy Jackson, Director, Audit & Management Services

Clerk of the Board (copy filed)



OFFICE OF THE INSPECTOR GENERAL
MIAMI-DADE COUNTY

HOMESTEAD EXEMPTION FRAUD ARREST

The Office of the Inspector General (OIG) and the Miami-Dade State Attorney's Office announced today the arrest of Robert Blanc (Blanc) in connection with a joint investigation into a fraud perpetrated on the Miami-Dade County Property Appraiser's Office.

Robert Blanc, age 45, of Coral Gables, Fl., was arrested for fraudulently claiming a homestead exemption on property he was renting to others, a duplex located at 4023 S.W. 10 Street and 4025 S.W. 10 Street, Miami, Florida. He was charged with one count of Grand Theft.

Florida law provides a \$25,000 exemption to homeowners as long as the homeowner continuously resides on the property. Additionally, the Florida Constitution's "Save Our Homes" (SOH) provision limits yearly increases of assessed values of properties with homestead exemption to 3%, or at the Consumer Price Index, whichever is less. Without the homestead exemption, a property owner is subject to assessment at market value.

According to an Arrest Warrant Affidavit filed by a Special Agent of the OIG, Blanc owns a duplex in Miami and has rented it out since at least May of 1999. Blanc availed himself of the homestead exemption, despite not living on the property, while collecting rent from various tenants. By fraudulently claiming homestead exemption, Blanc reduced his assessed County taxes. The OIG investigation revealed that for the years 2000 through 2003, Blanc cheated the County of \$2,997.24 in tax revenues.

Inspector General Christopher Mazzella stressed that homestead exemption frauds penalize honest taxpayers because they ultimately pay more than their fair share for services. Mr. Mazzella stated his office is committed to investigating all those who would seek to cheat the County of its revenues. The Inspector General expressed his appreciation to the County's Property Appraiser's Office for its assistance in the investigation.

Copies of the Arrest Warrant and Arrest Affidavit are available at the Inspector General's Office, 19 West Flagler Street, Suite, 220, telephone number (305) 375-1946 and at the State Attorney's Office, c/o Ed Griffith, 1350 N.W. 12 Avenue, telephone number (305) 547-0532.