

Biscayne Building
19 West Flagler St., Suite 220
Miami, FL 33130
Phone: (305) 375-1946
Fax: (305) 579-2656
www.miamidadeig.org

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

Memorandum

To: The Hon. Alex Penelas, Mayor

The Hon. Chairperson Barbara Carey-Shuler, Ed. D.
and Members, Board of County Commissioners

From: Christopher Mazzella
Inspector General

Date: June 23, 2004

Re: Homestead Exemption Fraud Arrest

Attached is a news release relating to the arrest of Wayne W. Sands (Sands) for Homestead Exemption fraud. Sands, a former County employee, has been receiving the tax benefits provided by the Homestead Exemption while renting a house he owns to third parties. The OIG investigation revealed that for the years 2000 through 2003, Sands cheated the County of \$3,327.42 in taxes.

Other pending investigations of similar cases are expected to yield additional arrests. 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. Alex Munoz, Assistant County Manager
Mr. Robert A. Ginsburg, County Attorney
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 Wayne W. Sands (Sands) in connection with a joint investigation into a fraud perpetrated on the Miami-Dade County Property Appraiser's Office.

Wayne W. Sands, age 43, of Miami, Fl., was arrested on one (1) count of Grand Theft for fraudulently claiming a homestead exemption on property he was renting to others.

Florida law provides a \$25,000 exemption to homeowners who continuously reside at a residence. In addition, the "Save Our Homes" (SOH) provision under the Florida Constitution limits yearly increases of assessed values of properties with homestead exemption to 3% or at the Consumer Price Index, whichever is less. These benefits apply as long as a homeowner resides on the property. 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, since at least 1999 Sands has rented out the home that he owns in Homestead, Fl. While not living on the property but receiving rent from various tenants, Sands claimed and availed himself of the homestead exemption, thereby reducing the taxes he paid to the County. The OIG investigation revealed that for the years 2000 through 2003, Sands cheated the County of \$3,327.42 in taxes.

Inspector General Christopher Mazzella stressed that his office is committed to investigating all those who would seek to cheat the County of its tax revenues, thereby causing other taxpayers to pay more than their fair share for services. In this regard, the Inspector General has noticed an increased number of similar homestead exemption fraud cases. Other pending investigations of similar cases are expected to yield additional arrests. 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 for Sands 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.

Questions concerning this arrest should be directed to the OIG at (305) 375-1946.