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IN MY OPINION
FRED GRIMM
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Tax advantage like a beloved family member

I've developed a special facial expression for our times. Ask me about the awful inequities of Florida's property tax system and I nod gravely. Oh, man, I look concerned.

Last year, my next-door neighbor, a Canadian, tells me about his escalating property tax bill. My face assumes the look. I nod. I am soooooo sympathetic.

I listen to this poor fellow who spends only a few weeks a year in the little yellow house next door when he comes down to Florida to see about his export business. He doesn't send his kids to schools here. He hasn't called the cops, summoned the fire department, visited the emergency room, collected welfare, dumped unwanted children into the foster-care system or even used a city park.

His property tax bill is nearly twice mine.

FACE IS FROZEN

Me. I'm dripping with empathy. I'm Mr. Commiseration. My face is frozen in that special expression. If I were honest, I'd just tell the fellow: Ain't no dramatic relief coming. And you can blame me. I may physically resemble an adult, but I'll whine like a baby if the Legislature messes with my favorite homesteader's tax break.

Think of me as a kind of human blockade on the road to property tax reform. Don't get me wrong. I'm all for getting rid of the insane inequities in Florida's system. I know it's unfair, not to mention economic suicide, for Florida to heap a disproportionate tax burden on snowbirds, businesses, investors, first-time home buyers and renters. All while my own tax bill looks as if I've been living in a 1992 time capsule.

But after 15 years, I've grown quite fond of the tax advantage rendered by the Save Our Homes constitutional amendment. I'd say it's like a member of the family, but I've got close relatives not nearly as dear to my heart as what SOH saves me each year.

Year after year, while so many suffer from those awful, ever-increasing tax bills, SOH keeps mine at a level of not much more than inflation.

What's not to love?

END THE UNFAIRNESS

Of course it's unfair. I'm against unfairness. I definitely want the Legislature to put an end to unfairness. Why, I demand something be done about unfairness. I just don't want to sacrifice my own unfair advantage to make it fair for a less fortunate neighbor.

My fervent attachment to the 3 percent tax increase ceiling that comes with my homestead exemption has created a paradox for perplexed legislators heading into a special session to deal with the property tax mess. The math won't work. Thanks to me.

Me and 4.3 million other homesteaders are quite content to let others pick up the tab. Our only complaint is that we longtime residents save so much with the tax cap that moving to another home, one with real-world taxes, can be a shock. We're imprisoned by our own tax dodge.

WE CAN VOTE

Legislators know this. And they know that, unlike snowbirds, we can vote. And, unlike many renters, especially young renters, we do vote. And 60 percent of us aren't likely to approve a tax referendum that meddles with our very unfair but very sacred advantage. Not sober, anyway.

A Zogby International poll found only 47 percent of likely Florida voters were interested in tossing Save Our Homes in favor of something more equitable.

Maybe, if Florida kept those magical vote-devouring touch screen voting machines around for just one more crucial referendum, fairness could win an election. My face, as I write this, has a special expression. I'm so very concerned.

MUSIC | MIAMI BEACH



PHOTOS BY JEROME T. NAKAGAWA/MIAMI HERALD STAFF

AN OBSESSION: Above, guitar-festival impresario Henry Lowenstein shows off his dream instrument, meticulously handcrafted with abalone and mother of pearl inlays. Below, he enjoys being amid his guitar collection in his Miami Beach home.

HIGH-STRUNG

A guitar fanatic has purchased one of the country's premier festivals celebrating the instrument and is bringing it to South Florida

BY ELINOR J. BRECHER
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When Henry Lowenstein was 12, he saw Glen Campbell playing guitar on television and an obsession was born.

It began with a \$17 instrument in 1969 and peaked June 1 when the Miami Beach lawyer — with business partners Ron Hill and Eric Garcia — bought the Newport Guitar Festival.

The 3-year-old Rhode Island event — a convergence of guitar builders, musicians and collectors — moves to the Miami Beach Convention Center in April 2008.

"I want this show to be my gift to the guitar-building community," said Lowenstein. He



MiamiHerald.com: Click on Today's Extras to hear an interview with Henry Lowenstein

plays, composes for and collects guitars — hand-made, vintage and factory-built instruments, acoustic and electric — dating to the mid-1800s.

The show will feature 15-minute mini-concerts by professional musicians playing vendors' guitars, and "quiet rooms" for test-playing instruments.

Lowenstein envisions the event as the Art Basel of the guitar world, with an educational component.

Part of the show "is about ecology and sustainability of woods," Lowenstein said. "Now

•TURN TO GUITARS, 6B

KEY LARGO

Rescued deaf dolphin gets along well with newborn

■ A deaf dolphin found stranded seven months ago near Vero Beach gave birth to a calf in a lagoon in Key Largo.

BY CAMMY CLARK
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Castaway the deaf dolphin is now a new mom.

Just before 3 p.m. Monday, after only 30 minutes of labor, Castaway delivered a calf in a lagoon birthing pen at the Marine Mammal Conservancy in Key Largo.

"Both mother and calf seem to be doing really well," conservancy President Robert Lingensfeldt said. "We are watching and waiting for the first nursing. But they are swimming together really well."

The calf is 42 inches long and around 30 pounds. Its sex is not yet known.

Some staff members have recommended the name Wilson, after the volleyball in Tom Hanks'

•TURN TO DOLPHIN, 2B



BOB CARE/AP

HAPPY FAMILY: A dolphin calf surfaces for air as it swims next to its mother, Castaway, about an hour after being born Monday.

PROPERTY TAXES

Fire chiefs fear critical cuts

■ Five of Miami-Dade's six fire department chiefs warned about the public safety problems they fear tax-cut proposals could bring.

BY CHARLES RABIN
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One by one, senior personnel of five of Miami-Dade County's six fire departments took to the podium under a blazing sun Monday afternoon, warning of dire consequences if Florida residents vote to cut property taxes.

"Stations will close. Units will be out of service, and firemen and paramedics will lose their jobs," said Alfredo Suarez, president of the Fire Chiefs Association of Miami-Dade County.

"We are at the seams. We are breaking," Miami Fire Chief William "Shorty" Bryson said.

"The tax cuts being proposed are indeed going to cut into public safety," Miami-Dade Fire Rescue Chief Herminio Lorenzo piped in. "Magicians we're not."

•TURN TO PROPERTY TAXES, 2B

PRESIDENTIAL RACE

GOP hopefuls snub Hispanic conference

■ Top Democratic contenders for the presidency will attend a conference for Hispanic leaders — but none of the Republican aspirants will.

BY BETH REINHARD
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All of the Republican presidential contenders have turned down an invitation to speak in Orlando to the nation's largest gathering of Hispanic elected officials, at a time when their constituents are poised to be a powerful force in the 2008 election.

Making the GOP field's absence particularly conspicuous, all of the leading Democratic candidates are planning to address NALEO, the National Association of Latino Elected and Appointed Officials, on June 30. The Republicans were asked to participate in a forum the

•TURN TO HISPANICS, 2B