



# ANTHONY RODRIGUEZ

CHAIRMAN

BOARD OF COUNTY COMMISSIONERS, DISTRICT 10

111 NW 1ST STREET, SUITE 220, MIAMI, FL 33128

## MEMORANDUM

TO: Honorable Daniella Levine Cava, Mayor

DATE: July 25, 2025

FROM: Honorable Anthony Rodriguez, Chairman,  
Board of County Commissioners

SUBJECT: Budget Relief Commitment  
from Miami-Dade Tax  
Collector for FY 2025-2026

As Chairman of the Board of County Commissioners, I remain fully committed to identifying and pursuing every feasible solution to address Miami-Dade County's projected budget shortfall, which currently exceeds \$402 million. This significant financial challenge requires bold leadership, creative problem-solving, and strong intergovernmental cooperation.

In pursuit of this goal, I have held in-depth conversations and negotiations with Miami-Dade County Tax Collector Daniel Fernandez to explore the possibility of advancing funds to provide near-term relief to the County's General Fund. I am pleased to report that, following these discussions, the Tax Collector has agreed to advance a minimum of \$38 million in previously withheld revenues. These funds will be released in strategic phases, with full disbursement scheduled to be completed by April 2026.

Although this advancement alone does not resolve the entire shortfall, it represents a significant step forward in stabilizing our finances and reflects a shared commitment to responsible fiscal stewardship. This proactive measure will help alleviate immediate budgetary pressures and buy valuable time as we continue to develop long-term solutions.

I want to express my sincere appreciation to Miami-Dade County Tax Collector Daniel Fernandez for his leadership, responsiveness, and partnership during this critical time.

As we continue through the upcoming budget process, I remain committed to working closely with my colleagues on the Commission, County administration, and other key stakeholders to ensure we prioritize essential services, protect our most vulnerable residents, and maintain the financial health of our County.

For your reference, I have attached a letter from Mr. Fernandez outlining the specific actions and considerations his office is undertaking to support our fiscal planning process.

CC: Honorable Kionne L. McGhee, Vice Chairman, and Members, Board of County Commissioners  
Honorable Juan Fernandez Barquin, Clerk of Court and Comptroller  
Geri Bonzon-Keenan, County Attorney  
Jess McCarty, Executive Assistant County Attorney  
Yinka Majekodunmi, Commission Auditor  
Basia Pruna, Director, Clerk of the Board



**DANIEL FERNANDEZ**  
TAX COLLECTOR  
MIAMI-DADE COUNTY

July 25<sup>th</sup>, 2025

The Honorable Anthony Rodriguez, Chairman  
Board of County Commissioners  
111 NW 1st Street, Suite 220  
Miami, FL 33128

Dear Chairman Rodriguez:

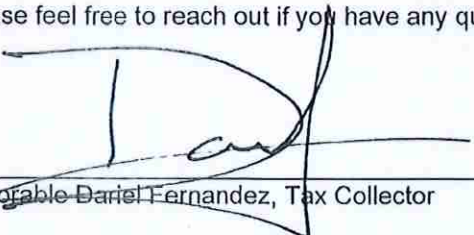
As per our conversation, I want to formally confirm the key steps our office is taking to support Miami-Dade County during this challenging budget year:

- We have submitted a budget to the Florida Department of Revenue projecting a 61% return to the taxing authorities from which we are authorized by statute to collect.
- We are forgoing a \$12 million prepayment in commissions authorized under Florida Statute §192.102 for the upcoming year, a significant financial sacrifice that will require internal belt-tightening.
- We are accelerating the return of \$20 million in surplus collections, moving the transfer up by more than six months to April 2026 to help ease immediate budget pressures.
- We are returning approximately \$6 million in additional support from our current budget as part of our broader effort to assist the County.
- We have elected not to collect nearly \$37 million from municipalities, and an additional \$5 million from the Unincorporated Municipal Service Area (UMSA), by waiving the 2% commission we are authorized to retain from the municipal tax roll, providing direct relief to municipal budgets and immediate fiscal relief to the County through UMSA.
- We have distributed over \$9.5 billion this year to support cities, schools, first responders, and public infrastructure throughout Miami-Dade.
- We have identified nearly \$4 million in operational efficiencies and continue to explore ways to further reduce costs.

While no other Tax Collector in Florida is making contributions of this scale, we've stepped up to support the County during this transition. That said, please understand this is a one-time exception, not a precedent. County administrators have known since 2018 that constitutional offices would take effect and had ample time to prepare.

Finally, we are offering impacted County employees the opportunity to apply for open positions within our office. Each employee hired saves the County separation and unemployment costs—beyond the human cost of job loss. Every candidate will receive a fair and honest opportunity to join our growing team and be part of our success story.

Please feel free to reach out if you have any questions or need additional information.

  
Honorable Daniel Fernandez, Tax Collector

MIAMI-DADE COUNTY OFFICE OF THE TAX COLLECTOR  
200 NW 2nd Avenue | Miami, Florida 33128