

MEMORANDUM

PC

Agenda Item No. 2(A)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: March 9, 2026

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution instructing the Miami-Dade County Office of the Tax Collector not to mail tax notices when the taxes due are \$30.00 or less; further instructing the Property Appraiser of Miami-Dade County not to extend the tax roll for any parcel when the taxes due would be \$30.00 or less

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Natalie Milian Orbis.



Geri Bonzon-Keenan
County Attorney

GBK/wm

MDC001



MEMORANDUM

(Revised)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: April 21, 2026

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No.

Please note any items checked.

- _____ **“3-Day Rule” for committees applicable if raised**
- _____ **6 weeks required between first reading and public hearing**
- _____ **4 weeks notification to municipal officials required prior to public hearing**
- _____ **Decreases revenues or increases expenditures without balancing budget**
- _____ **Budget required**
- _____ **Statement of fiscal impact required**
- _____ **Statement of social equity required**
- _____ **Ordinance creating a new board requires detailed County Mayor’s report for public hearing**
- _____ **No committee review**
- _____ **Applicable legislation requires more than a majority vote (i.e., 2/3’s present ____, 2/3 membership ____, 3/5’s ____, unanimous ____, majority plus one ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3) (h) or (4)(c) ____, CDMP 9 vote requirement per 2-116.1(4)(c) (2) ____) to approve**
- _____ **Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No.

RESOLUTION NO. _____

RESOLUTION INSTRUCTING THE MIAMI-DADE COUNTY OFFICE OF THE TAX COLLECTOR NOT TO MAIL TAX NOTICES WHEN THE TAXES DUE ARE \$30.00 OR LESS; FURTHER INSTRUCTING THE PROPERTY APPRAISER OF MIAMI-DADE COUNTY NOT TO EXTEND THE TAX ROLL FOR ANY PARCEL WHEN THE TAXES DUE WOULD BE \$30.00 OR LESS

WHEREAS, section 197.212 of the Florida Statutes provides that, upon the recommendation of the County Tax Collector, the Board of County Commissioners may instruct the County Tax Collector not to mail tax notices when the amount due is \$30.00 or less; and

WHEREAS, Dariel Fernandez, the Tax Collector of Miami-Dade County (“Tax Collector”), sent this Board a letter on January 8, 2026 requesting and recommending that this Board adopt such a resolution pursuant to Section 197.212 (*See Exhibit A to this resolution*); and

WHEREAS, as stated by the Tax Collector, processing these small bills is costly and inefficient, and exercising this Board’s discretion to end the practice of mailing them will protect taxpayers and result in a decrease in tax deed litigation; and

WHEREAS, for the reasons stated in the Tax Collector’s request, and to protect the taxpayers of Miami-Dade County, this Board desires to end the practice of sending tax bills of up to \$30.00,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board:

Section 1. Instructs the Tax Collector not to mail tax notices to a taxpayer if the amount of taxes shown on the tax notice is less than an amount up to \$30.00.

Section 2. Instructs the Property Appraiser of Miami-Dade County to not make an extension on the tax roll for any parcel for which the tax would amount to less than an amount up to \$30.00.

The Prime Sponsor of the foregoing resolution is Commissioner Natalie Milian Orbis. It was offered by Commissioner _____, who moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Anthony Rodriguez, Chairman	
Kionne L. McGhee, Vice Chairman	
Marleine Bastien	Juan Carlos Bermudez
Sen. René García	Oliver G. Gilbert, III
Roberto J. Gonzalez	Keon Hardemon
Danielle Cohen Higgins	Vicki L. Lopez
Natalie Milian Orbis	Raquel A. Regalado
Micky Steinberg	

The Chairperson thereupon declared this resolution duly passed and adopted this 21st day of April, 2026. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

JUAN FERNANDEZ-BARQUIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.



Jorge Martinez-Esteve



January 8, 2026

Chairman Anthony Rodriguez
Stephen P. Clark Center
111 NW 1st. Street, Suite 320
Miami, Florida 33128

Chairman Anthony Rodriguez:

I respectfully ask for your support in adopting a simple, common-sense reform that puts residents first and cuts government waste. Under Florida Statute 197.212, if recommended by the Tax Collector, the Board of County Commissioners can adopt a resolution that ends the printing and mailing of property tax bills up to thirty dollars.

These small bills cost more to process than they collect. Every time we print, mail, and handle them, taxpayers foot the bill for administrative costs that take away from services or money that could help lower taxes. We also anticipate this reform will result in a decrease in tax deed related litigation, a benefit that will be felt by the Tax Collector's Office, the County, and taxpayers alike.

Instead of wasting resources, we can focus our time and funds on priorities that actually serve the public.

By adopting this resolution, Miami-Dade County can waive these low-value bills, protect taxpayers, and demonstrate that we are serious about operating efficiently and responsibly. This is a straightforward reform, but it speaks volumes about how we respect the people who pay the bills and expect good government in return.

Thank you for your time and consideration. Please do not hesitate to reach out if you would like to discuss this proposal further or need additional information. I look forward to working on bringing this proposal to the full board and to bring much needed relief to the residents of our community.

Respectfully,

The Honorable Daniel Fernández
Miami-Dade County Tax Collector

MIAMI-DADE COUNTY OFFICE OF THE TAX COLLECTOR
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