

# MEMORANDUM

Agenda Item No. 11(A)(8)

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

**DATE:** April 21, 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when the taxes due would be \$30.00 or less; and providing that the policy enacted herein shall remain in effect until rescinded or modified by the Board

**This item was amended at the March 9, 2026 Policy Council Committee to provide that the policy enacted by the Resolution shall remain in effect unless modified or rescinded by the Board and makes conforming changes to the title.**

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/uw

MDC001



**MEMORANDUM**  
(Revised)

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

**DATE:** April 21, 2026

**FROM:**   
Cliff Bonzon-Keenan  
County Attorney

**SUBJECT:** Agenda Item No. 11(A)(8)

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**
- \_\_\_\_\_ **Requires more than a majority vote (i.e., 2/3’s present \_\_\_\_, 2/3 membership \_\_\_\_, 3/5’s \_\_\_\_, unanimous \_\_\_\_, majority plus one \_\_\_\_, CDMP 7 votes (majority of membership) \_\_\_\_, CDMP 2/3 members present but not less than 7 votes (majority of membership) \_\_\_\_, CDMP 9 votes (2/3 membership) \_\_\_\_\_) 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. 11(A)(8)  
4-21-26

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; AND PROVIDING THAT THE POLICY ENACTED HEREIN SHALL REMAIN IN EFFECT UNTIL RESCINDED OR MODIFIED BY THE BOARD

**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.

>>**Section 3.** The policy enacted herein shall remain in effect unless modified or rescinded by this Board.<<<sup>1</sup>

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	

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<sup>1</sup> Committee amendments are indicated as follows: Words stricken through and/or [[double bracketed]] are deleted, words underscored and/or >>double arrowed<< are added.

The Chairperson thereupon declared this resolution duly passed and adopted this 21<sup>st</sup> 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



EXHIBIT A



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

January 8, 2026

Chairman Anthony Rodriguez  
Stephen P. Clark Center  
111 NW 1<sup>st</sup>. 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  
200 NW 2nd Avenue | Miami, Florida 33128

(305) 375-5448 [mdctaxcollector.gov](http://mdctaxcollector.gov)       @mdctaxcollector

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