MEMORANDUM

Agenda Item No. 11(A)(5)

TO:	Honorable Chairman Anthony Rodriguez and Members, Board of County Commissioners	**DATE:**	September 1, 2026
FROM:	Geri Bonzon-Keenan County Attorney	**SUBJECT:**	Resolution approving extension of 2026 Real and Personal Property Tax Rolls and issuance of tax bills prior to completion of the Value Adjustment Board hearings; and authorizing the Miami-Dade County Office of the Tax Collector to conduct County business at all Tax Collector branch offices

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Danielle Cohen Higgins.

for

Geri Bonzon-Keenan
County Attorney

GBK/wm

MEMORANDUM
(Revised)

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

DATE: September 1, 2026

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 11(A)(5)

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)(5)
9-1-26

RESOLUTION NO. ________________________

RESOLUTION APPROVING EXTENSION OF 2026 REAL AND PERSONAL PROPERTY TAX ROLLS AND ISSUANCE OF TAX BILLS PRIOR TO COMPLETION OF THE VALUE ADJUSTMENT BOARD HEARINGS; AND AUTHORIZING THE MIAMI-DADE COUNTY OFFICE OF THE TAX COLLECTOR TO CONDUCT COUNTY BUSINESS AT ALL TAX COLLECTOR BRANCH OFFICES

WHEREAS, the Property Appraiser of Miami-Dade County will not have completed final certification to the Miami-Dade County Office of the Tax Collector ("Tax Collector"), of the 2026 Real and Tangible Personal Property Tax Rolls until after the Value Adjustment Board concludes all of its hearings; and

WHEREAS, in order to continue the orderly funding of all taxing authorities, tax bills must be mailed on or before November 1; and

WHEREAS, section 197.323(1) of the Florida Statutes authorizes the Board, upon request of the Tax Collector, and by majority vote, to order the roll extended prior to completion of the Value Adjustment Board ("VAB") hearings, if completion of such hearings is the only reason for a delay in the issuance of the tax bills beyond November 1; and

WHEREAS, section 197.323 of the Florida Statutes further provides that, for any parcel for which tax liability is subsequently altered as a result of a VAB hearing, the Tax Collector shall resolve the matter following the procedures used for correction of errors; and

WHEREAS, pursuant to section 197.332(2) of the Florida Statutes, the Tax Collector may hire staff and equip branch offices to conduct County business, if authorized to do so by resolution of this Board,

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

<u>Section 1</u>. The 2026 Real and Personal Property Tax Rolls shall be extended as soon as practically possible and prior to completion of the VAB hearings in order that 2026 tax bills may be mailed on or before November 1st, 2026.

<u>Section 2</u>. For any parcel for which tax liability is subsequently altered as a result of the hearings, the Tax Collector shall resolve the matter following the procedures used for correction of errors in accordance with section 197.323 of the Florida Statutes.

<u>Section 3</u>. The Tax Collector shall be authorized to conduct County business, including but not limited to collecting taxes, at all Tax Collector branch office locations.

The Prime Sponsor of the foregoing resolution is Commissioner Danielle Cohen Higgins. 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 1st day of September, 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