

MEMORANDUM

Agenda Item No. 11(A)(13)

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

DATE: September 3, 2025

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution expressing support for exploring, in coordination with and subject to the agreement of the Miami-Dade County Tax Collector ("Tax Collector"), the inclusion on or with the annual tax notice of a voluntary contribution option through which taxpayers could support community-based organizations and cultural programs within the County; inviting the Tax Collector to join this Board in advancing this initiative; authorizing the County Mayor to execute an interlocal agreement with the Tax Collector as necessary; and directing the Clerk of the Board to transmit a certified copy of this resolution to the Tax Collector for consideration and potential implementation

Resolution No. R-887-25

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Oliver G. Gilbert, III.


Geri Bonzon-Keenan
County Attorney

GBK/gh

MDC001



MEMORANDUM (Revised)

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

DATE: September 3, 2025

FROM: 
Glen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 11(A)(13)

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. 11(A)(13)
9-3-25

RESOLUTION NO. _____ R-887-25

RESOLUTION EXPRESSING SUPPORT FOR EXPLORING, IN COORDINATION WITH AND SUBJECT TO THE AGREEMENT OF THE MIAMI-DADE COUNTY TAX COLLECTOR (“TAX COLLECTOR”), THE INCLUSION ON OR WITH THE ANNUAL TAX NOTICE OF A VOLUNTARY CONTRIBUTION OPTION THROUGH WHICH TAXPAYERS COULD SUPPORT COMMUNITY-BASED ORGANIZATIONS AND CULTURAL PROGRAMS WITHIN THE COUNTY; INVITING THE TAX COLLECTOR TO JOIN THIS BOARD IN ADVANCING THIS INITIATIVE; AUTHORIZING THE COUNTY MAYOR OR COUNTY MAYOR’S DESIGNEE TO EXECUTE AN INTERLOCAL AGREEMENT WITH THE TAX COLLECTOR AS NECESSARY; AND DIRECTING THE CLERK OF THE BOARD TO TRANSMIT A CERTIFIED COPY OF THIS RESOLUTION TO THE TAX COLLECTOR FOR CONSIDERATION AND POTENTIAL IMPLEMENTATION

WHEREAS, community-based organizations (CBOs) help the County reach residents with important services provided in homes, schools, community centers, churches, parks and more; and

WHEREAS, CBOs provide jobs and contribute to our local economy by mobilizing community resources that add tremendous value to other County investments in our community; and

WHEREAS, through the CBO Grant Program, administered by the Office of Management and Budget, the County allocates more than \$15,000,000.00 annually to support human and social services delivered by nonprofit CBOs; and

WHEREAS, additionally, the County's wide array of cultural programs, including grant opportunities, arts education initiatives, and community-based arts events—all managed by the Department of Cultural Affairs—aim to enrich the lives of residents and visitors by promoting arts, culture, and heritage; and

WHEREAS, events like the Miami Book Fair, Miami Film Festival, and various art festivals celebrating the diverse heritage of the region, foster Miami-Dade County's vibrant arts and cultural scene; and

WHEREAS, this Board believes it would be in the best interests of the County to explore, in partnership with the Miami-Dade County Tax Collector, the inclusion of a voluntary contribution option with the annual tax notice sent to taxpayers, providing a convenient way for residents to support CBOs and cultural programs within the County,

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

Section 1. Expresses its support for exploring, in coordination with and subject to the agreement of the Miami-Dade County Tax Collector, the feasibility and design of including a voluntary contribution option on or with the annual tax notice, enabling taxpayers to make monetary contributions to community-based organizations and cultural programs within the County.

Section 2. Invites the Miami-Dade County Tax Collector to consider joining this Board in advancing this initiative in a manner that is accessible, transparent, and aligned with community priorities, while preserving the Tax Collector's sole discretion over implementation.

Section 3. Authorizes the County Mayor or County Mayor’s designee to execute an interlocal agreement with the Miami-Dade County Tax Collector, as may be necessary and in coordination with the County Attorney’s Office, to effectuate the purposes of this Resolution.

Section 4. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Miami-Dade County Tax Collector.

The Prime Sponsor of the foregoing resolution is Commissioner Oliver G. Gilbert, III. It was offered by Commissioner **Danielle Cohen Higgins**, who moved its adoption. The motion was seconded by Commissioner **Kionne L. McGhee** and upon being put to a vote, the vote was as follows:

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

The Chairperson thereupon declared this resolution duly passed and adopted this 3rd day of September, 2025. 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: Basia Pruna
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

MSM

Michael J. Mastrucci
Michael B. Valdes