

FY 2026-27 Proposed Budget and Multi-Year Capital Plan

Tax Collector

MISSION STATEMENT:

Putting people first by delivering exceptional service with accountability, innovation, and integrity.

THE TAX COLLECTOR’S ROLE IN MIAMI-DADE COUNTY:

As a constitutional office, the Miami-Dade County Office of the Tax Collector, led by the elected Tax Collector Dariel Fernandez, is responsible for collecting and distributing ad valorem taxes on real estate and tangible personal property, as well as non-ad valorem special assessments on behalf of all local taxing authorities. Pursuant to Chapter 197, Florida Statutes, the Office also enforces the collection of delinquent taxes through the sale of tax certificates and tax deeds, and issues warrants and manages compliance for unpaid tangible property taxes. As an authorized agent of the Florida Department of Highway Safety and Motor Vehicles, the Tax Collector issues motor vehicle, vessel, and mobile home registrations and titles, along with Florida driver licenses and identification cards that comply with federal Real ID requirements. The Office also administers Local Business Tax Receipts for businesses operating within the County. Additional roles and responsibilities include overseeing contracted private tag agencies, conducting field enforcement and compliance investigations, managing branch offices to improve public access, and leading public information campaigns to prevent fraud and enhance transparency. Through these functions, the Tax Collector’s Office plays a vital role in delivering efficient, accountable, and community-oriented government services; visit <https://mdctaxcollector.gov/> to learn more.

TABLE OF ORGANIZATION

TAX COLLECTOR		
Formulates and directs Tax Collector policy and provides leadership and direction of departmental operations as well as legal services		
	FY 25-26	FY 26-27
	707	707

The FY 2026-27 total number of full-time equivalent positions is 707

ADDITIONAL INFORMATION

- The Miami-Dade Tax Collector's Office transitioned to become the Miami-Dade County Tax Collector under the authority of an independently elected Tax Collector on January 7, 2025; the constitutional office assumed responsibility for all functions previously overseen by the County's Tax Collector's Office, with the exception of Convention and Tourist Development Taxes and Food and Beverage Taxes, which continue to be administered by the County
- The FY 2026-27 Proposed Budget reflects a statutorily mandated commission retained by the Office of the Tax Collector, totaling \$114.543 million, for the collection and remittance of all real and tangible personal property taxes and special assessments for the County; these commissions also include the County’s requirement to fund the commissions for the School Board operating and debt service collections. Commissions for the Fire Rescue District total \$13.848 million and Library District \$2.707 million
- The Miami-Dade County Tax Collector operates as a fee officer, retaining a portion of collected fees to fund office operations, as authorized under Florida law