

### OUR GOVERNMENT

Miami-Dade County is unique in its structure and has been recognized nationally for our dedication to results-oriented management. Many of our programs and services have received awards based on our service delivery planning and allocation of resources. The County has operated since 1957 under a unique metropolitan system of government known as a "two-tier federation." This was made possible when Florida voters approved a constitutional amendment in 1956 that allowed the people of the County to enact a [Home Rule Charter](#). At that time, the electors of Miami-Dade County were granted the power to revise and amend the Charter by countywide vote. The most recent amendment was in November 2020.

On November 6, 2018, the voters of the State of Florida approved Amendment 10 to the state's constitution, which requires the County to create the constitutional offices of the Supervisor of Elections, the Tax Collector, and the Property Appraiser. It also required the County to reestablish the Office of the Sheriff and transfer custodian of county funds functions to the Clerk of the Court and Comptroller (the Clerk) by January 7, 2025. Additionally, Amendment 10 removes the current ability for the County, by charter, to abolish these constitutional offices, change the length of their four-year terms, transfer their duties to other offices or eliminate the election of the constitutional officers.

Regardless of these changes, the County has home rule powers, subject only to the limitations of the Constitution and general laws of the State. We are, in effect, a regional government with certain powers effective throughout the entire county, including 34 municipalities located within the county and a municipal government for the unincorporated area of the county. Unlike a consolidated city-county, where the city and county governments merge into a single entity, these two entities remain separate. Instead, there are two "tiers" or levels of government: city and county. The County can take over certain activities of a city's operations if the services fall below minimum standards set by the Board of County Commissioners (BCC) of Miami-Dade County or with the consent of the governing body of a particular city. The County can create cities, modify a city's boundaries and dissolve a city with fewer than 20 electors.

Of the county's total population, an estimated 1.2 million or 43.4 percent live in the Unincorporated Municipal Service Area (UMSA), the majority of which is heavily urbanized. For residents living in UMSA, the County fills the role of both tiers of government. All County residents pay a property tax to support regional services, such as transportation, jails and regional parks. Residents within UMSA also pay a property tax for municipal-type services provided by the County such as local sheriff patrol, local parks and local roads. Residents of municipalities do not pay UMSA tax, but rather pay a property tax to the municipality in which they reside for their respective municipal-type services. Each municipality levies taxes against its property tax roll. Municipalities develop and approve their own budgets, which are not part of the County's budget. The following table shows the population and roll value for each municipal taxing jurisdiction.

## FY 2025-26 Proposed Budget and Multi-Year Capital Plan

MIAMI-DADE COUNTY POPULATION AND ASSESSMENT ROLLS				
Jurisdiction	2024 Population *	Percent of Total Population	2025 Assessment Roll Value (in \$1,000) **	Percent of Tax Roll
Aventura	40,104	1.45	\$14,188,776	2.77
Bal Harbour	3,010	0.11	\$7,348,062	1.43
Bay Harbor Islands	5,793	0.21	\$2,346,469	0.46
Biscayne Park	3,030	0.11	\$468,241	0.09
Coral Gables	50,813	1.84	\$26,009,578	5.08
Cutler Bay	45,026	1.63	\$4,314,455	0.84
Doral	82,175	2.97	\$21,884,294	4.27
El Portal	2,236	0.08	\$411,996	0.08
Florida City	17,173	0.62	\$1,540,521	0.30
Golden Beach	981	0.04	\$2,086,793	0.41
Hialeah	230,575	8.34	\$22,176,353	4.33
Hialeah Gardens	22,303	0.81	\$2,568,108	0.50
Homestead	83,997	3.04	\$6,389,200	1.25
Indian Creek	89	0.00	\$1,286,011	0.25
Key Biscayne	14,603	0.53	\$11,708,686	2.29
Medley	1,050	0.04	\$6,502,029	1.27
Miami	464,283	16.78	\$103,705,948	20.24
Miami Beach	83,230	3.01	\$60,299,581	11.77
Miami Gardens	115,364	4.17	\$9,617,813	1.88
Miami Lakes	30,839	1.11	\$5,242,063	1.02
Miami Shores	11,553	0.42	\$2,152,326	0.42
Miami Springs	13,866	0.50	\$1,887,248	0.37
North Bay Village	7,977	0.29	\$1,824,259	0.36
North Miami	59,955	2.17	\$6,407,722	1.25
North Miami Beach	43,575	1.58	\$5,703,242	1.11
Opa-locka	16,560	0.60	\$2,128,865	0.42
Palmetto Bay	25,091	0.91	\$4,875,643	0.95
Pinecrest	18,304	0.66	\$8,320,861	1.62
South Miami	12,018	0.43	\$3,117,747	0.61
Sunny Isles Beach	22,788	0.82	\$19,114,425	3.73
Surfside	5,401	0.20	\$5,401,145	1.05
Sweetwater	21,393	0.77	\$4,480,530	0.88
Virginia Gardens	2,374	0.09	\$413,618	0.08
West Miami	7,257	0.26	\$1,034,608	0.20
Subtotal - cities	1,564,786	56.59	\$376,957,217	73.57
Adjustment for Senior Citizen Exemption, Eastern Shores and Opa-Locka Airport			(48,906)	(0.01)
Unincorporated Area	1,201,375	43.43	135,443,245	26.44
TOTAL - Miami-Dade County	2,766,161	100.02	512,351,556	100.00

\* Official April 1, 2024 Florida Population Estimates by County and Municipality for Revenue Sharing;  
Posted October 15, 2024

\*\* Assessment roll values are based on the Estimate of Taxable Value published by the Office of the  
Property Appraiser on July 1, 2025

## FY 2025-26 Proposed Budget and Multi-Year Capital Plan

The County budgets for four separate taxing jurisdictions: Countywide, UMSA, the Fire Rescue District and the Library System. Each taxing jurisdiction is responsible for different types of services. The Countywide jurisdiction provides regional services such as public health and social services, transportation, regional parks, county roads, support for the court system, regional sheriff services and jails. The UMSA jurisdiction provides municipal services for the residents of the county who do not live in municipalities. These services include local sheriff patrol, local parks and roads, planning and code enforcement. The Fire Rescue District provides fire rescue service for the entire county, except for the cities of Hialeah, Miami, Miami Beach, Key Biscayne and Coral Gables. The Library System jurisdiction includes all municipalities and UMSA, except for Bal Harbour, Hialeah, Homestead, Miami Shores, North Miami, North Miami Beach and Surfside.

The table below shows the value of the property tax roll for each of the County's four taxing jurisdictions.

CERTIFIED TAX ROLLS				
Taxing Unit	Value per Mill of Taxable Property in 2024	Net Change in Value Due to Reassessment	Current Year Net New Construction Taxable Value	Value per Mill of Taxable Property in 2025
Countywide	\$471,525,737	\$32,146,772	\$8,679,048	\$512,351,556
Miami-Dade Fire Rescue Service District	\$265,577,522	\$18,867,081	\$4,050,938	\$288,495,541
Miami-Dade Public Library System	\$420,820,017	\$28,381,310	\$7,608,908	\$456,810,235
Unincorporated Municipal Service Area	\$124,593,170	\$9,141,479	\$1,708,596	\$135,443,245

Notes:

1. Tax roll figures are current Certified Preliminary roll values as of July 1, 2025.
2. The Current Year Net New Taxable Value column represents the value per mill of:  
 new construction + additions + improvements increasing value by at least 100% + annexations from the tax rolls  
 + total tangible personal property taxable value in excess of 115% of the previous year's total taxable value - deletions