

RESOLUTION NO. 2025-

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA, OPPOSING THE IMPOSITION OF FEES BY THE MIAMI-DADE COUNTY TAX COLLECTOR ON THE CITY PURSUANT TO SECTION 192.091(2), FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER TO TRANSMIT A FORMAL RESPONSE TO THE TAX COLLECTOR SEEKING RESCISSION OF THE FEE LETTER; AUTHORIZING THE CITY ATTORNEY AND CITY MANAGER TO INITIATE OR JOIN LITIGATION AS NECESSARY TO PROTECT THE INTERESTS OF THE CITY, ITS RESIDENTS, AND THE CITY COMMISSION; PROVIDING FOR CONFLICTS; PROVIDING FOR SCRIVENER ERRORS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Office of the Miami-Dade County Tax Collector (“Tax Collector”) issued a letter dated December 20, 2024 (the “Fee Letter”) notifying the City of North Miami Beach (“City”) that, effective October 1, 2025, it would begin charging a commission on the amount of all real and tangible personal property taxes and special assessments collected and remitted in Miami-Dade County, citing Section 192.091(2), Florida Statutes (“F.S.”); and

WHEREAS, the City has reviewed the Fee Letter in consultation with its City Attorney’s Office and has determined that the City is not subject to the fees imposed under Section 192.091(2), F.S., as the statute applies to counties, taxing districts, and special assessment districts, and the City does not fall under any of these categories as defined by applicable Florida law; and

WHEREAS, the imposition of such fees would improperly reduce the tax proceeds received by the City, negatively impacting municipal operations, services, and ultimately the residents of North Miami Beach; and

WHEREAS, the Mayor and City Commission find it necessary to take all appropriate legal and administrative steps to oppose the imposition of these fees, including, but not limited to, formally demanding rescission of the Fee Letter and authorizing legal action if necessary; and

WHEREAS, the Mayor and City Commission desire to protect the City’s financial interests and ensure that municipal revenue sources remain unaffected by unauthorized charges imposed by the Tax Collector.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF NORTH MIAMI BEACH, FLORIDA, THAT:

Section 1. The foregoing whereas clauses are true and correct and adopted as the legislative and administrative findings of the City Commission and made a specific part of this Resolution.

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Section 2. The City Manager is hereby authorized and directed to transmit a formal response to the Miami-Dade County Tax Collector requesting rescission of the Fee Letter and confirmation that the City will not be subject to the proposed fees under Section 192.091(2), F.S.

Section 3. The City Attorney and City Manager are hereby authorized to take any and all necessary legal actions, including initiating or joining litigation as needed, to protect the City's interests, as well as those of its residents and the City Commission, against any unlawful fee impositions by the Miami-Dade County Tax Collector.

Section 4. All resolutions or parts of resolutions in conflict with this Resolution are repealed to the extent of such conflict.

Section 5. Any scrivener or typographical errors that do not affect intent may be corrected with notice to, and the authorization of the City Attorney and City Manager without further process.

Section 6. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

Section 7. This Resolution shall take effect immediately upon adoption.

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APPROVED AND ADOPTED by the City of North Miami Beach City Commission at the regular meeting assembled this **15th day of April 2025**.

ATTEST:

ANDRISE BERNARD, MMC
CITY CLERK

MICHAEL JOSEPH
MAYOR

(CITY SEAL)

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR THE USE
AND RELIANCE OF THE CITY OF NORTH MIAMI BEACH ONLY:

GREENSPOON MARDER, LLP.

By: _____
CITY ATTORNEYS

Sponsored by: Mayor & Commission

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