



City of North Miami Beach, Florida

Office of the City Manager

March 25, 2025

Gerardo Gomez, Deputy Tax Collector
Office of the Miami-Dade County Tax Collector
200 NW 2nd Avenue
Miami, FL 33128

RE: Inapplicability of Tax Collector Commission for the collection of City of North Miami Beach ad valorem taxes

Mr. Gerardo Gomez:

This letter is in response to your correspondence to the City of North Miami Beach (“NMB”), dated December 20, 2024. In the Fee Letter, you note that beginning on October 1, 2025, “[i]n accordance with Florida Statute 192.091(2), the Office of the Tax Collector will 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.”

NMB is aware that the Tax Collector’s Office has become a “Fee Office.” However, as you note in the Fee Letter, the Tax Collector’s collection authority is governed by Florida Statutes, Section 192.091(2) (“F.S. 192.091(2)”). After review of the Fee Letter by NMB staff and NMB’s City Attorney’s Office, it is NMB’s position that NMB is exempt from the fees imposed under F.S. 192.091(2), and the Tax Collector is not authorized to assess fees as to NMB pursuant to F.S. 192.091(2). Under F.S. 192.091(2), the Tax Collector is limited to collecting fees upon the amount of all real and tangible personal property taxes and special assessments collected and remitted by the County, taxing districts, and special assessment districts. Indeed, NMB is not a County, a taxing district, or a special assessment district pursuant to F.S. 192.091(2). As such, the Tax Collector is not authorized under F.S. 192.091(2), F.S., to assess fees against NMB.

Accordingly, to avoid the need for judicial declaration on the matter, NMB respectfully requests that the Tax Collector rescind its Fee Letter and issue a subsequent letter confirming that the Tax Collector will not be charging the fee against NMB within ten (10) calendar days from receipt of this Letter. We look forward to your response confirming that NMB is not subject to the fees under Section 192.091(2), F.S.

Please do not hesitate to contact us if you wish to discuss this matter in further detail.

Sincerely,



By: _____
Mario Diaz,
City Manager, City of North Miami Beach

Cc: Mayor Michael Joseph
Vice Mayor Lynn Su
Commissioner Jay Chernoff
Commissioner McKenzie Fleurimond
Commissioner Daniela Jean
Commissioner Phyllis Smith
Commissioner Fortuna Smukler
City Attorney - Greenspoon Marder LLP – Joseph Geller
City Attorney - Greenspoon Marder LLP – Ahmand Johnson
City Clerk – Andrise Bernard