

RESOLUTION NO. 2025-3395

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AUTHORIZING THE TOWN TO ISSUE A FORMAL REQUEST TO THE MIAMI-DADE COUNTY TAX COLLECTOR TO RESCIND ITS FEE LETTER AS TO THE TOWN AND TO JOIN OR INITIATE LITIGATION; AUTHORIZING THE TOWN MANAGER OR DESIGNEE TO DO ALL THINGS NECESSARY TO EFFECTUATE THIS RESOLUTION; PROVIDING FOR IMPLEMENTATION, SEVERABILITY, SCRIVENER ERRORS, AND AN EFFECTIVE DATE.

WHEREAS, on December 20, 2024, the Miami-Dade Tax Collector issued correspondence (the "Fee Letter") to the Town of Surfside ("Town") stating that beginning on October 15, 2025, the Miami-Dade County 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" (the "Fee"); and

WHEREAS, pursuant to Section 192.091(2), Florida Statutes ("F.S. 192.091(2)"), the Town is exempt from the Fee, as it is not a County, a taxing district, or a special assessment district pursuant to the applicable Florida Statutes; and

WHEREAS, the Town may already pay a commission to the State of Florida on the amount of all real and tangible personal property taxes and special assessments collected and remitted in Miami-Dade County and, as such, the Fee would constitute double taxation of the Town's residents; and

WHEREAS, the Town Commission wishes to issue a formal request to the Miami-Dade County Tax Collector to rescind the Fee Letter and acknowledge that the Town is exempt from the Fee; and

WHEREAS, the Town Commission wishes to authorize the Town to join or initiate litigation to prevent the Tax Collector from charging and collecting the Fee should same

not be rescinded and/or acknowledged by the Tax Collector prior to the stated implementation date of October 1, 2025;

WHEREAS, the Town Commission finds that such actions are in the best interest and welfare of the Town and its residents.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AS FOLLOWS:

Section 1. Recitals Adopted. Each of the above stated recitals are hereby adopted, confirmed and incorporated herein.

Section 2. Direction and Authorization to Town Manager. The Town Manager or his designee is hereby authorized to (i) issue a formal request on behalf of the Town to the Miami-Dade County Tax Collector to rescind the Fee Letter and acknowledge that the Town is exempt from the Fee; and (ii) initiate or join litigation to prevent the Tax Collector from charging and collecting the Fee.

Section 3. Implementation of Agreement. The Town Manager is hereby authorized to take any and all necessary or further action to effectuate this Resolution.

Section 4. Scrivener Errors. Any scrivener or typographical errors that do not affect intent may be corrected with notice to and the authorization of the Town Attorney and Town Manager without further process.

Section 5. Severability. 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 6. Effective Date. This Resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED on this 8th day of April, 2025.

Motion By: Commissioner Velasquez

Second By: Vice Mayor Paul

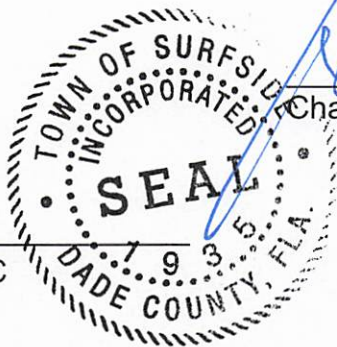
FINAL VOTE ON ADOPTION:

Commissioner Ruben A. Coto	<u>Yes</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Commissioner Gerardo Vildostegui	<u>Yes</u>
Vice Mayor Tina Paul	<u>Yes</u>
Mayor Charles W. Burkett	No

Attest:




Sandra N. McCready, MMC
Town Clerk



Charles W. Burkett, Mayor

Approved as to Form and Legal Sufficiency:



Thais Hernandez, Town Attorney