

**RESOLUTION No. 25-96**

**A RESOLUTION OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF DORAL, FLORIDA, AUTHORIZING THE CITY ATTORNEY TO TAKE ANY ACTIONS TO PROTECT THE CITY FROM THE TAX COLLECTOR'S ATTEMPT TO IMPROPERLY WITHHOLD CITY TAX DOLLARS; AUTHORIZING THE CITY ATTORNEY TO FILE A LEGAL ACTION ON BEHALF OF THE CITY; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, Florida Statutes § 192.091, provides that the Tax Collector may collect two percent (2%) from Florida County's in order to provide for the cost or tax collection ; and

**WHEREAS**, several Florida Attorney General Opinions have concurred, that the adoption and application of Florida Statute § 192.091 applies specifically to Counties and other taxing districts, and does not apply to municipalities; and

**WHEREAS**, no other County in Florida withholds tax proceeds from any other municipalities; and

**WHEREAS**, the City of Doral ( the "City") Assistant City Attorney, Fernando Casamayor, along with other City Attorneys have met with Miami-Dade County's Tax Collector, Dariel Fernandez (the "Tax Collector") to discuss this matter; and

**WHEREAS**, despite the City's best efforts, the Tax Collector remains entrenched in his position and belief that Miami-Dade County municipalities should have their tax proceeds truncated for the benefit of the Tax Collector's office; and

**WHEREAS**, should the Tax Collector proceed to withhold two percent (2%) of the City's taxes, the City would have to reduce its budgetary outlook; and

**WHEREAS**, this reduction in budgetary funds would necessitate a reduction

in essential services such as public safety; and

**WHEREAS**, due to the immediate impact to the City's life, safety and health, it is necessary that the City authorize the City Attorney to take all necessary action, including the filing of an action in State or Federal Court.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF DORAL, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals.** The above recitals are confirmed, adopted, and incorporated herein and made a part hereof by this reference.

**Section 2. Authorization.** The City Attorney is hereby authorized to take all necessary actions, including the filing of an action in State or Federal Court.

**Section 3. Implementation.** The City Manager and the City Attorney are hereby authorized to take such further action as may be necessary to implement the purpose and the provisions of this Resolution.

**Section 4. Effective Date.** This Resolution shall become effective immediately upon its adoption.

The foregoing Resolution was offered by Councilmember Pineyro who moved its adoption. The motion was seconded by Councilmember Reinoso and upon being put to a vote, the vote was as follows:

Mayor Christi Fraga	Yes
Vice Mayor Maureen Porras	Yes
Councilwoman Digna Cabral	Yes
Councilman Rafael Pineyro	Yes
Councilwoman Nicole Reinoso	Yes

PASSED AND ADOPTED this 16 day of April, 2025.



CHRISTI FRAGA, MAYOR

ATTEST:



CONNIE DIAZ, MMC  
CITY CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY  
FOR THE USE AND RELIANCE OF THE CITY OF DORAL ONLY:



LORENZO COBIELLA  
GASTESI, LOPEZ, MESTRE & COBIELLA, PLLC  
CITY ATTORNEY