



## City of Hallandale Beach City Commission Agenda Cover Memo

Meeting Date:	File No.:	Item Type:	1 <sup>st</sup> Reading	2 <sup>nd</sup> Reading	
<b>12/3/2025</b>	<b>25-479</b>	<input checked="" type="checkbox"/> <b>Resolution</b> <input type="checkbox"/> <b>Ordinance</b> <input type="checkbox"/> <b>Other</b>	Ordinance Reading	<b>N/A</b>	<b>N/A</b>
			Public Hearing	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			Advertising Required	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			Quasi-Judicial:	<input type="checkbox"/>	<input type="checkbox"/>
Fiscal Impact (\$):	Account Balance (\$):		Funding Source:	Project Number:	
<b>N/A</b>	<b>N/A</b>		<b>N/A</b>	<b>N/A</b>	
Contract Required:	P.O. Required:	RFP/RFQ/Bid Number:	Sponsor Name:	Department:	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>N/A</b>	<b>Geovanne Neste, Finance Director</b>	<b>Finance Department</b>	
Strategic Plan Focus Areas:					
<input checked="" type="checkbox"/> <b>Fiscal Stability</b>	<input checked="" type="checkbox"/> <b>Resident Services</b>	<input type="checkbox"/> <b>Public Safety</b>	<input checked="" type="checkbox"/> <b>Infrastructure &amp; Mobility</b>	<input type="checkbox"/> <b>Economic Development &amp; Affordable Housing</b>	
Implementation Timeline:					
Estimated Start Date: 1/1/2026			Estimated End Date: 9/30/2026		

**SHORT TITLE:**

**A RESOLUTION OF THE CITY OF HALLANDALE BEACH, FLORIDA, ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR MORE THAN ONE YEAR LEVIED ON CERTAIN REAL PROPERTY IN HALLANDALE BEACH, FLORIDA, TO FUND ROAD, CURB, CROSSWALK, LANDSCAPING, GUARDHOUSE AND OTHER TRAFFIC AND SAFETY IMPROVEMENTS IN THE THREE ISLANDS NEIGHBORHOOD; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**STAFF SUMMARY:**

**Summary:**

This item seeks City Commission approval of a Resolution expressing intent (the “Intent Resolution”) to use the uniform method for collecting non-ad valorem assessments for the Three Islands Assessment Area. This action allows the City to place the assessment

on the annual property tax bill beginning in November 2026, in accordance with Florida Statute §197.3632.

**Background:**

On June 18, 2025, the City Commission adopted the final assessment ordinance establishing the Three Islands Special Assessment to fund various capital improvements benefitting the Three Islands neighborhood which may include but are not limited to guardhouse reconstruction, beautification, and traffic calming improvements. The Safe Neighborhood District contributed approximately \$1.1 million toward the total project cost to reduce the assessment to property owners.

During FY25, the City issued direct bills to all affected property owners, with the first installment scheduled for billing by November 1, 2025. The City also offered an early payment option through October 2025, pursuant to which more than 100 residents prepaid their assessments in full to avoid financing costs.

Pursuant to Florida Statute §197.3632, the City must adopt the Intent Resolution by the end of calendar year 2025 to begin utilizing the uniform method of collection. This Resolution enables the placement of remaining installments of the assessment (Years 2–5), together with any payment delinquencies from the first direct billing cycle, on the property tax roll beginning November 2026.

Coordination and review have been conducted with Bryant Miller Olive, P.A. (Bond Counsel) and the City Attorney’s Office to ensure compliance with statutory notice and publication requirements.

**Current Situation:**

The first-year installment was billed directly through the City’s General Billing System in November 2025. Subsequent installments for FY27–FY30 will be placed on the annual property tax bill mailed by the Broward County Tax Collector each November, pursuant to the uniform method of collection.

As required by statute, the Intent Resolution must be adopted prior to December 31, 2025. Four consecutive weekly public hearing notices will be published prior to the December 3, 2025 City Commission meeting. Upon adoption, executed copies of the Intent Resolution will be transmitted to the Broward County Property Appraiser, Broward County Tax Collector, and Florida Department of Revenue by January 10, 2026. Thereafter, the City will enter into a reimbursement agreement with the Tax Collector to reimburse the Tax Collector for expenses associated with tax bill collection (generally up to 2% of the amount collected). Those expenses are typically included in the amount of the annual assessment installment.

**Why Action is Necessary:**

Adoption of this Resolution is required by Florida Statute §197.3632 in order to utilize the property tax bill for the collection of future annual installments for the Three Islands Special Assessment.

**Cost Benefit:**

This action ensures streamlined billing and collection efficiency, reduces administrative costs, and aligns the City's assessment collection process with countywide best practices.

**PROPOSED ACTION:**

Staff recommends that the City Commission adopt the attached Resolution.

**ATTACHMENT(S):**

Exhibit 1 – Resolution

Exhibit 2 - Florida Statute 197.3632

Prepared By:                     **Geovanne Neste**  
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  Finance Director

Reviewed By:                     *Noemy Sandoval*  
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  Assistant City Manager