

**RESOLUTION NO. 2025-\_\_**

**A RESOLUTION OF THE CITY OF HALLANDALE BEACH, FLORIDA, RELATING TO THE IMPOSITION AND COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS TO FUND ROAD, CURB, CROSSWALK, LANDSCAPING, GUARDHOUSE AND OTHER TRAFFIC AND SAFETY IMPROVEMENTS IN THE THREE ISLANDS NEIGHBORHOOD; DESCRIBING THE PROPOSED THREE ISLANDS ASSESSMENT AREA; ESTIMATING THE COST OF THE IMPROVEMENTS; DESCRIBING THE METHOD OF ASSESSING THE COSTS AND BENEFITS OF THE IMPROVEMENTS AGAINST REAL PROPERTY THAT WILL BE SPECIALLY BENEFITTED THEREBY; DIRECTING PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE ASSESSMENTS; DIRECTING THE PROVISION OF NOTICE AND CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.**

**BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA, AS FOLLOWS:**

## ARTICLE I

### DEFINITIONS AND FINDINGS

**SECTION 1.01. AUTHORITY.** This Resolution is adopted pursuant to Sections 166.021 and 166.041, Florida Statutes, the Uniform Assessment Collection Act, and other applicable provisions of law, and the Assessment Ordinance.

**SECTION 1.02. DEFINITIONS.** The following terms shall have the following meanings:

"Assessed Parcels" means Tax Parcels located within the Three Islands Assessment Area which are subject to the Assessments imposed hereunder.

"Assessment Coordinator" means the City Manager or such person's designee.

“Assessment Ordinance” means Chapter 10, Article IV, “Special Assessments,” Section 10-101 through and including Section 10-106 of the City Code.

"Assessment Report" means the Assessment Report dated May 2025 prepared by Lambert Advisory, a copy of which is attached hereto as **Appendix D**.

"Assessment Roll" means the list of Assessed Parcels subject to the Assessments imposed hereunder. References herein to the term "Assessment Roll" shall include, as the context requires, any electronic spreadsheet or database maintained by the City containing a list of Assessed Parcels, the current principal balance imposed against such parcels and

other related information, as well as the "non-ad valorem assessment roll" contemplated by the Uniform Assessment Collection Act which is certified to the Tax Collector for collection of annual installments of the Assessments in accordance therewith.

"Assessments" means special assessments, sometimes called non-ad valorem assessments, imposed by the City hereunder to fund the Project Cost of the Three Islands Improvements.

"City" means the City of Hallandale Beach, Florida, or, as the context requires, it's City Commission.

"City Clerk" means the official custodian of all City records and papers of an official character, or any deputy, interim or acting clerk.

"City Commission" means the City Commission of the City of Hallandale Beach, Florida.

"City Manager" means the administrative and executive head of the City.

"Collection Costs" means the costs and expenses budgeted, incurred or contracted for by the City during any Fiscal Year in connection with annual administration and collection of the Assessments including but not limited to any service charges of the Tax Collector or Property Appraiser pursuant to the Uniform Assessment Collection Act and amounts necessary to off-set any applicable statutory discounts for the early payment of ad valorem taxes and non-ad valorem assessments.

"Debt Obligation" means a bond, note, loan or any other form of debt obligation issued or incurred by the City to finance the Project Cost and secured, in whole or in part, by proceeds of the Assessments.

"Dwelling Unit" means a single-family dwelling unit including a single detached residence, a townhome or condominium unit capable of serving as a single unit of residential living space.

"Final Assessment Ordinance" means the resolution considered at the public hearing established under Section 2.04 hereof which shall confirm, modify or repeal this Initial Assessment Resolution and which shall be the final proceeding for the imposition of the Assessments.

"Fiscal Year" means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the City.

"Initial Assessment Resolution" means this Resolution.

"Project Cost" means the total costs incurred by the City to acquire, construct and install the Three Islands Improvements and to develop and implement the Assessments, including but not limited to design, survey, engineering and permitting costs, professional consulting and legal fees, and other related expenses which are necessary to accomplish the contemplated Improvements and the funding thereof through Assessments.

"Property Appraiser" means the Broward County Property Appraiser.

"Tax Collector" means the Broward County Tax Collector.

"Tax Parcel" means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Three Islands Assessment Area" or "Assessment Area" means the Three Islands Assessment Area described in Section 3.01 and Appendix C hereof.

"Three Islands Improvements" or "Improvements" means the design, permitting, construction, installation and acquisition of capital improvements within and for the benefit of the Three Islands neighborhood including but not limited to milling and resurfacing of roads, new curbs and gutters, accessible ramps and crosswalks, pavement marking and signage, LED street-light conversion, guardhouse improvements, traffic control and traffic calming improvements, electronic speed feedback signs and other safety and security improvements, and irrigation and landscaping improvements, all in accordance with plans and specifications on file with the City.

"Uniform Assessment Collection Act" means Section 197.3632, Florida Statutes, or any successor statute authorizing the levy, imposition, collection and enforcement of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

**SECTION 1.03. INTERPRETATION.** Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

**SECTION 1.04. FINDINGS.** It is hereby ascertained, determined and declared that:

(A) Pursuant to Article VIII, Section 2(b) of the Florida Constitution, and Sections 166.021 and 166.041, Florida Statutes, the City Commission has all powers of local self-government to perform municipal functions except when prohibited by law and such powers may be exercised in the form of City ordinances and resolutions. Such powers include the power to levy and collect non-ad valorem assessments to fund costs associated with the provision of capital improvements.

(B) The City Commission is proposing the Improvements for the benefit of the residents and property owners of the Three Islands neighborhood, and this Initial Assessment Resolution is adopted to commence the process for imposing Assessments to fund costs associated with the Three Islands Improvements against the real property specially benefitted thereby.

118 (C) The Improvements will provide special benefits to the Assessed Parcels  
119 comprising the proposed Three Islands Assessment Area which include, but are not limited  
120 to, the provision of a safe, adequate road and traffic system with traffic control, traffic calming,  
121 safety and other security features, which conforms to sound and generally accepted traffic  
122 standards and principles, promotes sound transportation management, improves  
123 accessibility, increases use and enjoyment of the property, and increases the utility,  
124 marketability and value of the property.

125 (D) As further described in Article III hereof, the Project Cost will be funded by the  
126 Assessments imposed hereunder.

127 (E) The City Commission hereby finds and determines that the Assessments to be  
128 imposed in accordance with this Resolution provide an equitable method of funding the Three  
129 Islands Improvements by fairly and reasonably allocating the costs thereof based on the  
130 special benefit derived by Assessed Parcels in the manner described herein.

131  
132 [Remainder of Page Intentionally Left Blank]  
133

134 **ARTICLE II**  
135 **NOTICE AND PUBLIC HEARING**

136  
137 **SECTION 2.01. ESTIMATED PROJECT COST.** The estimated Project Cost for  
138 the Three Islands Improvements is \$4,600,000. The City intends to fund such cost through  
139 the Assessments contemplated hereunder, calculated in accordance with Article III hereof.

140 **SECTION 2.02. ASSESSMENT ROLL.**

141 (1) The Assessment Coordinator is hereby authorized to direct and facilitate  
142 preparation of a preliminary Assessment Roll for the Three Islands Assessment Area in the  
143 manner provided herein.

144 (2) The Assessments included on such preliminary Assessment Roll shall be  
145 computed and allocated among the Assessed Parcels within the Three Islands Assessment  
146 Area specially benefitted by the Improvements, in accordance with the methodology adopted  
147 in Article III hereof.

148 (3) The Assessment Roll shall be maintained on file in the offices of the City Clerk  
149 and open to public inspection. The foregoing shall not be construed to require that the  
150 Assessment Roll be in printed form if the amount of the Assessment for each Tax Parcel can  
151 be determined by use of a computer terminal or internet access available to the public.

152 **SECTION 2.03. PUBLIC HEARING.** A public hearing will be conducted by the  
153 City Commission at 5:30 p.m. on June 18, 2025, at the Hallandale Beach Commission  
154 Chambers, 400 S. Federal Highway, Hallandale Beach, FL 33009 to consider enactment and  
155 adoption of the Final Assessment Ordinance which will confirm, modify or repeal the terms of  
156 this Initial Assessment Resolution and approve the final Assessment Roll for the Three  
157 Islands Assessment Area.

158 **SECTION 2.04. NOTICE BY PUBLICATION.** The Assessment Coordinator  
159 shall publish once in a newspaper of general circulation within the City a notice stating that at  
160 a public hearing of the City Commission will take place at the time and place established in  
161 Section 2.03 hereof. Such publication shall occur at least 20 calendar days prior to the public  
162 hearing and will indicate that the City Commission will hear comments and objections of all  
163 interested persons to adoption of the Final Assessment Ordinance and approval of the  
164 Assessment Roll. Such published notice shall be in substantially the form attached hereto as  
165 Appendix A.

166 **SECTION 2.05. NOTICE BY MAIL.** In addition to the published notice required  
167 by Section 2.04 hereof, the Assessment Coordinator shall provide notice of the public hearing  
168 and proposed Assessment by first class mail to the owner of each parcel of property subject  
169 to the Assessments. The mailed notice shall be in substantially the form attached hereto as  
170 Appendix B. Notice shall be mailed at least 20 calendar days prior to the public hearing to  
171 each property owner at such address as is shown on the Tax Roll on the twentieth calendar  
172 day prior to the date of mailing. Notice shall be deemed mailed upon delivery thereof to the  
173 possession of the U.S. Postal Service. The Assessment Coordinator may provide proof of  
174 such notice by affidavit.

175 **ARTICLE III**  
176 **ASSESSMENTS**  
177

178 **SECTION 3.01. DESCRIPTION OF ASSESSMENT AREA.** The Three Islands  
179 Assessment Area is described in Appendix C hereto. The geographic depiction of the  
180 Assessment Area therein includes boundary lines which are included for reference purposes  
181 only, and certain Tax Parcels included within the depicted boundaries, including common  
182 areas or elements, public or governmentally owned property, boat slips and/or rights-of-way  
183 which are not specially benefitted by the Improvements are exempted or excluded from the  
184 Assessments contemplated hereunder.

185 **SECTION 3.02. IMPOSITION OF ASSESSMENTS.** Assessments shall be  
186 imposed against Assessed Parcels within the Three Islands Assessment Area, the annual  
187 amount and term of which shall be computed for each Tax Parcel in accordance with this  
188 Article III. When imposed, the Assessment for each Fiscal Year shall constitute a lien upon  
189 Assessed Parcels as provided in Section 4.04 hereof.

190 **SECTION 3.03. APPORTIONMENT METHODOLOGY.**

191 (A) The Assessment Report, a copy of which is attached hereto as Appendix D  
192 and incorporated herein by reference, is hereby approved and adopted and the cost and  
193 benefit allocation methodology set forth therein shall be applied by the Assessment  
194 Coordinator for purposes of apportioning the Project Cost and the special benefits conveyed  
195 by the Three Islands Improvements among Assessed Parcels, and preparation of the  
196 Assessment Roll.

197 (B) In accordance therewith, the apportionment methodology for the Assessments  
198 allocates the benefits and costs of the Improvements on a per Dwelling Unit basis. The  
199 Improvements essentially comprise road and traffic safety improvements serving the  
200 vehicular traffic within the Assessment Area which originates from or travels to the Assessed  
201 Parcels. Vehicular trip generation is commonly used as the basis for traffic studies in Florida,  
202 and cost allocation based on trip generation is a standard and equitable way to determine  
203 road and traffic impacts and the corresponding benefits to Assessed Parcels.

204 (C) The Three Islands Assessment Area is comprised primarily of residential  
205 condominium and townhome dwelling units of substantially similar size and occupant and  
206 traffic-generating capacity, such that each Dwelling Unit is reasonably expected to generate  
207 a substantially similar number of vehicular trips traffic and will receive substantially similar  
208 benefit from the City's provision of the Improvements. The City Commission hereby  
209 determines that imposing the Assessments on a per Dwelling Unit basis is a fair and  
210 reasonable method of approximating and attributing the relative special benefit conveyed by  
211 the Improvements to each Assessed Parcel.

212 (D) The Assessments will therefore be apportioned among Assessed Parcels on  
213 an equal, per Dwelling Unit basis, and the rate of Assessment for each Dwelling Unit shall be  
214 determined as follows:

(1) The total Project Cost is estimated to be \$4,600,000. There are currently a total of 4,061 Assessed Parcels in the Three Islands Assessment Area. Each Assessed Parcel is developed with one (1) Dwelling Unit.

(2) The principal amount of the Assessment imposed against each Assessed Parcel is therefore \$1,132.73 per Assessed Parcel.

(E) Unless determined otherwise in the Final Assessment Ordinance or any subsequent ordinance or resolution of the City Commission, the Assessment for each Assessed Parcel will be collected in five (5) annual installments, and proceeds of the Assessments will be pledged for the security and payment of a Debt Obligation to finance the Project Cost over a term of years corresponding to the term of such Debt Obligation.

(F) At an assumed interest rate of 4.0% per annum for such Debt Obligation, a payment term of five (5) years, and a pro rata share of the Collection Costs incurred by the City each year in collecting the annual installments pursuant to the Uniform Assessment Collection Act, the maximum rate of the annual installment of the Assessments shall be \$272.25 which reflects a principal and interest payment in the amount of \$254.44 per Dwelling Unit plus \$17.81 per Dwelling Unit for Collection Costs.

(G) Certain Tax Parcels are exempt by law from the imposition of non-ad valorem special assessments, are not reasonably expected to receive special benefit from the Three Islands Improvements, or are infeasible or impractical to assess, and therefore shall not be subject to the Assessments contemplated hereunder. Such excluded parcels include the following as indicated by the property usage codes applied by the Property Appraiser or as otherwise determined by the Assessment Coordinator through visual inspection:

- (1) Common areas or elements.
- (2) Rights of way.
- (3) Boat slips.
- (4) Public or governmentally owned property.
- (5) Parcels used solely for lift station or other utility purposes.

(H) The City Commission hereby determines that the apportionment methodology approved and adopted hereunder presents a fair and reasonable basis for allocating the benefits and costs of the Improvements among the specially benefitted properties subject to the Assessment.

**SECTION 3.04. DEBT OBLIGATION TO FINANCE IMPROVEMENTS.** The City intends to issue a Debt Obligation to provide financing for the Three Islands Improvements over an anticipated term of approximately five (5) years. The Debt Obligation may take the form of an interfund or interfund loan sourced from legally available revenues of the City. Unless determined otherwise by the City Commission in the Final Assessment Ordinance or any subsequent ordinance or resolution, the Assessments shall be collected in annual installments over a period not to exceed five (5) years or otherwise generally corresponding with the term of the Debt Obligation, and the proceeds of the Assessments, after paying Collection Costs, shall be used to secure and pay principal and interest on the Debt Obligation as they become due. Accordingly, the City will rely upon the annual revenue stream derived from the Assessments to pay debt service on the Debt Obligation each year.

**SECTION 3.05 METHOD OF COLLECTION; PREPAYMENT.** Unless determined otherwise by the City Commission in the Final Assessment Ordinance or any subsequent ordinance or resolution:

(A) Assessments shall be collected in five (5) annual installments. The first installment shall be direct billed to the owner of each Assessed Parcel, on or before November 7, 2025. Thereafter, the remaining installments and any payment delinquencies from the first annual billing cycle are expected to be pursuant to the Uniform Assessment Collection Act commencing with the tax bill mailed in November 2026. Upon enactment of the Final Assessment Ordinance, the City shall take such steps as may be required by the Uniform Assessment Collection Act in order to utilize the tax bill collection method, including but not limited to adoption of a resolution on or before December 31, 2025, expressing intent to use such collection method. Each annual installment shall be increased as necessary to account for Collection Costs incurred by the City in collecting the annual installments and to account for any applicable early payment discounts. Annual Collection Costs are estimated not to exceed 7% of the principal and interest due on the Debt Obligation each year.

(B) The Assessment imposed against Assessed Parcels may be prepaid in full at any time at the option of affected property owners. In the event prepayment occurs during any period commencing on the date the annual Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the City may reduce the amount required to prepay the Assessment imposed against any parcel of property by the principal amount of the Assessment certified for collection with respect to such parcel.

[Remainder of Page Intentionally Left Blank]



283 **ARTICLE IV**

284 **GENERAL PROVISIONS**

285 **SECTION 4.01. SEVERABILITY.** The provisions of this Resolution are  
286 severable; and if any section, subsection, sentence, clause or provision is held invalid by any  
287 court of competent jurisdiction, the remaining provisions of this Resolution shall not be  
288 affected thereby.

289 **SECTION 4.02. ALTERNATIVE METHOD.** This Resolution shall be deemed to  
290 provide an additional and alternative method for the doing of the things authorized hereby  
291 and shall be regarded as supplemental and additional to other powers conferred by law, and  
292 shall not be regarded as in derogation of any powers now existing or which may hereafter  
293 come into existence. This Resolution, being necessary for the health, safety and welfare of  
294 the inhabitants of the City, shall be liberally construed to effectuate the purposes hereof.

295 **SECTION 4.03. EFFECTIVE DATE.** This Resolution shall become effective  
296 immediately upon adoption.

297 APPROVED AND ADOPTED this 21st day of May, 2025.  
298  
299  
300

301 \_\_\_\_\_  
302 JOY F. COOPER  
303 MAYOR  
304

305 ATTEST:  
306  
307

308 \_\_\_\_\_  
309 JENORGEN GUILLEN  
310 CITY CLERK  
311

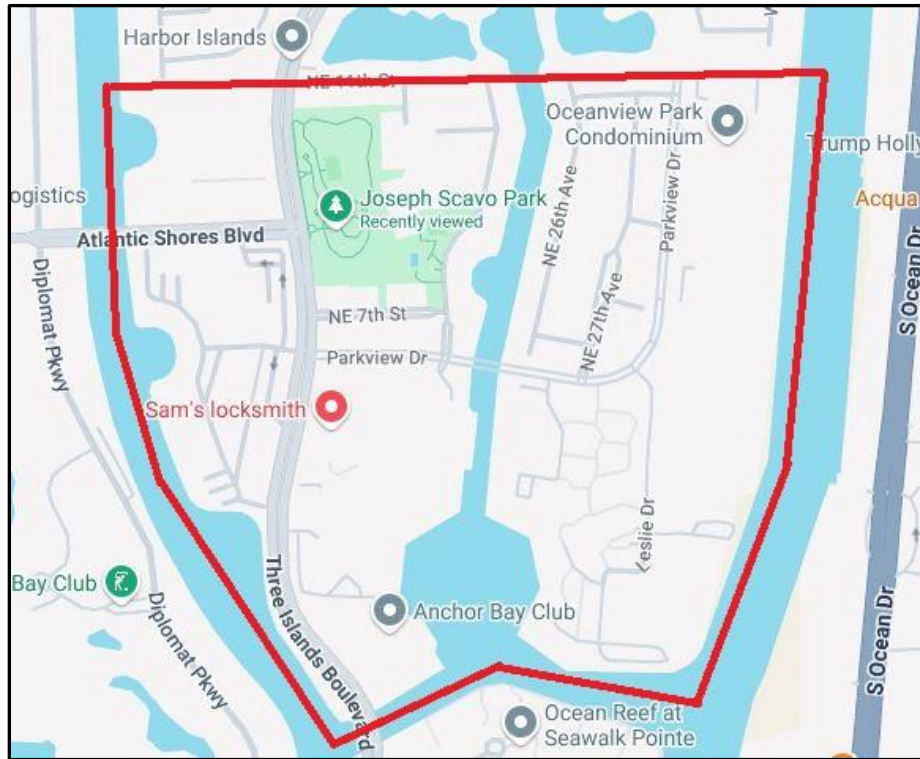
312  
313 APPROVED AS TO LEGAL SUFFICIENCY  
314 AND FORM  
315  
316

317 \_\_\_\_\_  
318 JENNIFER MERINO  
319 CITY ATTORNEY  
320  
321

## APPENDIX A

### FORM OF PUBLISHED NOTICE

To Be Published on or before May 29, 2025



#### NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS IN THE PROPOSED THREE ISLANDS ASSESSMENT AREA

Notice is hereby given that the City Commission of the City of Hallandale Beach, Florida (the "City"), will conduct a public hearing to consider second reading and enactment of an ordinance imposing and providing for collection of non-ad valorem assessments against certain property located within the proposed Three Islands Assessment Area, as shown above. The hearing will be held at 5:30 p.m. on June 18, 2025, at the Hallandale Beach Commission Chambers, 400 S. Federal Highway, Hallandale Beach, FL 33009. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice.

The title of the proposed ordinance (the "Final Assessment Ordinance") is as follows:

**AN ORDINANCE OF THE CITY OF HALLANDALE BEACH, FLORIDA,  
RELATING TO THE IMPOSITION AND COLLECTION OF NON-AD VALOREM  
SPECIAL ASSESSMENTS TO FUND ROAD, CURB, CROSSWALK,  
LANDSCAPING AND OTHER TRAFFIC AND SAFETY IMPROVEMENTS IN  
THE THREE ISLANDS NEIGHBORHOOD; ESTABLISHING THE THREE**

**ISLANDS ASSESSMENT AREA; DETERMINING THAT CERTAIN REAL PROPERTY THEREIN WILL BE SPECIALLY BENEFITED BY THE IMPROVEMENTS; CONFIRMING THE METHOD OF ASSESSING THE COSTS OF THE IMPROVEMENTS AGAINST THE REAL PROPERTY THAT WILL BE SPECIALLY BENEFITED THEREBY; ESTABLISHING OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS; APPROVING THE ASSESSMENT ROLL; IMPOSING ASSESSMENTS UPON ALL TAX PARCELS DESCRIBED IN THE ASSESSMENT ROLL; PROVIDING THE METHOD OF COLLECTION; AND PROVIDING AN EFFECTIVE DATE.**

The assessments have been proposed to fund capital improvements in and for the benefit of the Three Islands neighborhood including but not limited to milling and resurfacing of roads, new curbs and gutters, accessible ramps and crosswalks, pavement marking and signage, LED street-light conversion, guardhouse improvements, electronic speed feedback signs and other safety and security improvements, irrigation, landscaping improvements, traffic control and traffic calming improvements. The assessment will be imposed on a per dwelling unit basis, with each dwelling unit assessed equally. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in Resolution No. \_\_\_\_\_ adopted by the City Commission on May 21, 2025 (the "Initial Assessment Resolution"). Copies of the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the offices of the City Clerk, located at 400 S. Federal Highway, Hallandale Beach, FL 33009, telephone (954) 457-1489.

The assessments will be collected in five (5) annual installments. The City anticipates direct billing of the first annual installment to each affected property owner on or before November 7, 2025. Thereafter, the City intends that the remaining four (4) installments, together with any payment delinquencies from the first billing cycle, will be collected by the uniform collection method authorized by section 197.3732, Fla. Stat. pursuant to which the assessment installments will appear on the annual ad valorem property tax bill mailed by the Broward County Tax Collector each November, commencing with the tax bill to be mailed in November 2026. Failure to pay assessments collected pursuant to the uniform method will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the City Clerk's Office at 400 S. Federal Highway, Hallandale Beach, FL 33009, telephone (954) 457-1489.

A TAPED RECORD OF THIS MEETING IS MADE BY THE CITY FOR ITS CONVENIENCE. THIS RECORD MAY NOT CONSTITUTE AN ADEQUATE RECORD FOR PURPOSES OF APPEAL FROM A DECISION MADE BY THE CITY WITH RESPECT TO THE FOREGOING MATTER. ANY PERSON WISHING TO ENSURE THAT AN ADEQUATE RECORD OF THE PROCEEDINGS IS MAINTAINED FOR APPELLATE PURPOSES IS ADVISED TO MAKE THE NECESSARY ARRANGEMENTS AT HIS OR HER OWN EXPENSE.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THESE PROCEEDINGS SHOULD CONTACT THE CITY CLERK AT LEAST TWO (2) WORKING DAYS IN ADVANCE OF THE MEETING DATE AND TIME AT (954) 457-1489.

CITY OF HALLANDALE BEACH, FLORIDA

## APPENDIX B

### FORM OF MAILED NOTICE

To be mailed on or before May 29, 2025

**[DATE]**

**[Property Owner Name]**  
**[Owner Street Address]**  
**[City, State and Zip]**

Re: Notice of Public Hearing to Consider an Ordinance Imposing Special Assessments  
Tax Parcel Number **[Insert Number]** (the "Subject Parcel")  
Subject Parcel Address: [Insert Address]

Dear Property Owner:

The City Commission of the City of Hallandale Beach (the "City") is considering the imposition of special assessments against the real property located in the proposed Three Islands Assessment Area, including the Subject Parcel identified above. The special assessments will fund capital improvements in and for the benefit of the Three Islands neighborhood including but not limited to milling and resurfacing of roads, new curbs and gutters, accessible ramps and crosswalks, pavement marking and signage, LED street-light conversion, guardhouse improvements, electronic speed feedback signs and other safety and security improvements, irrigation, landscaping improvements, traffic control and traffic calming improvements.

The assessment will be imposed on a per dwelling unit basis, with each dwelling unit assessed equally. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in Resolution No. 2025-\_\_ adopted by the City Commission on May 21, 2025 (the "Initial Assessment Resolution").

The City Commission will hold a public hearing at 5:30 p.m. on June 18, 2025, at the Hallandale Beach Commission Chambers, 400 S. Federal Highway, Hallandale Beach, FL 33009, for the purpose of receiving comments on an ordinance imposing the assessments and providing for the method of collection (the "Final Assessment Ordinance"). You are invited to attend and participate in the hearing. You may also file written objections with the City Commission prior to or during the hearing. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

Copies of the Initial Assessment Resolution, the Final assessment Ordinance, and the preliminary assessment roll describing each parcel subject to the assessments are available for your review at the offices of the City Clerk, located at 400 S. Federal Highway, Hallandale Beach, FL 33009, telephone (954) 457-1489. Information regarding the assessment for the Subject Parcel is included below.

The assessments will be collected in five (5) annual installments. The City anticipates direct billing of the first annual installment to each affected property owner on or before November 7, 2025. Thereafter, the City intends that the remaining four (4) installments, together with any payment

delinquencies from the first billing cycle, will be collected by the uniform collection method authorized by section 197.3732, Fla. Stat. pursuant to which the assessment installments will appear on the annual ad valorem property tax bill mailed by the Broward County Tax Collector each November, commencing with the tax bill to be mailed in November 2026. Failure to pay assessments collected pursuant to the uniform method will cause a tax certificate to be issued against the property which may result in a loss of title.

At the conclusion of the June 18, 2025 public hearing, the City Annual installments will include principal, interest and a share of collection costs.

The total revenue the City expects to collect by the assessments is estimated not to exceed \$4,600,000, plus interest and collection costs. The City Commission may determine at the June 18, public hearing, in its sole discretion, to reduce the total amount to be collected through the assessment in which case the balance of the project cost would be paid by revenues of the City other than the special assessments.

If you have any questions, please contact the City Clerk's office at 400 S. Federal Highway, Hallandale Beach, FL 33009, telephone (954) 457-1489.

A TAPED RECORD OF THIS MEETING IS MADE BY THE CITY FOR ITS CONVENIENCE. THIS RECORD MAY NOT CONSTITUTE AN ADEQUATE RECORD FOR PURPOSES OF APPEAL FROM A DECISION MADE BY THE CITY WITH RESPECT TO THE FOREGOING MATTER. ANY PERSON WISHING TO ENSURE THAT AN ADEQUATE RECORD OF THE PROCEEDINGS IS MAINTAINED FOR APPELLATE PURPOSES IS ADVISED TO MAKE THE NECESSARY ARRANGEMENTS AT HIS OR HER OWN EXPENSE.

PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THESE PROCEEDINGS SHOULD CONTACT THE CITY CLERK AT LEAST TWO (2) WORKING DAYS IN ADVANCE OF THE MEETING DATE AND TIME AT (954) 457-1489.

**[PROPERTY OWNER NAME]**  
**[INSERT TAX PARCEL ID NUMBER]**

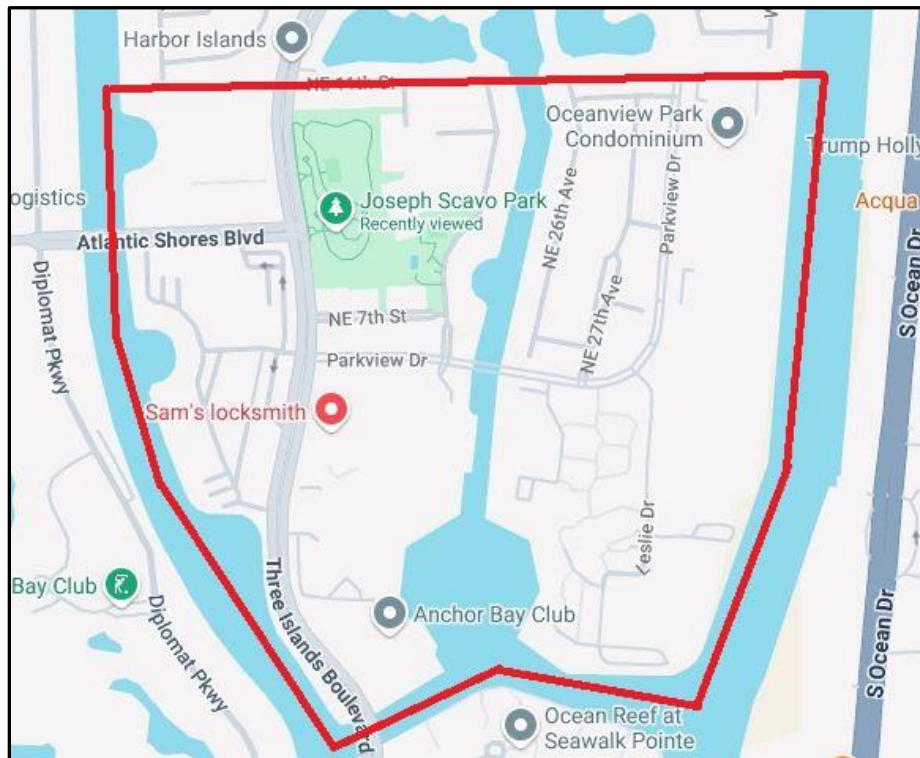
Assessment unit type:	Dwelling Unit
Total number of assessment units attributed to Subject Parcel:	1
Assessment rate per unit:	\$1,132.73
Total assessment amount for Subject Parcel:	\$1,132.73
Estimated annual installment commencing in November 2025: (Includes principal, annual interest at the rate of 4%, and collection costs)	\$272.25
Number of annual installments:	5

\* \* \* SEND NO MONEY NOW. THIS IS NOT AN INVOICE \* \* \*

## APPENDIX C

### DESCRIPTION OF THREE ISLANDS ASSESSMENT AREA

The following is a geographic depiction of the boundaries of the Three Islands Assessment Area. The list of Assessed Parcels within the Assessment Area, each identified by the folio number assigned by the County Property Appraiser, is on file in the office of the City Clerk and incorporated herein by reference.



**APPENDIX D**  
**ASSESSMENT REPORT**



## **Assessment Report Three Islands Improvements May 2025**

Lambert Advisory LLC (Lambert) was engaged by the City of Hallandale Beach (City) to undertake an analysis of the mix and use of parcels, associated taxable values, and improvement program proposed to be funded by a non-ad valorem special assessment within the proposed Three Islands Assessment Area, the boundaries of which generally encompass the Three Islands neighborhood located in the northeast section of the City.

Special assessments are a local government revenue source available to Florida cities, including Hallandale Beach, to fund all or some portion of the costs associated with capital improvements or essential services. Under Florida law there are two basic requirements for a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service funded by the assessment. Second, the assessment must be fairly and reasonably apportioned among the properties receiving the special benefit. With respect to the second requirement, Florida law does not specify the methodology for calculating a special assessment, instead a city can choose any method determined to meet local needs and circumstances so long as the method meets the fair and reasonable standard.

Beyond providing general guidance to the City as to the relative scale and impact of the assessment on property owners in the Assessment Area, Lambert specifically was asked to recommend an apportionment methodology to allocate the cost of the improvements which will be funded by the special assessment to the property owners. Our recommended methodology and the rationale for that methodology is described below following an overview of the assessment area and associated capital improvement project.

### [Use and Current Ad Valorem Profile of Proposed Assessment Area](#)

As of April 23, 2025, based upon data provided by the City and Broward County Property Appraiser, there were 4,121 separate tax folios within the proposed assessment area. With the exception of 3 folios owned by the City, 99 percent of the remaining 4,082 parcels are either residential condominiums, townhomes, or common areas of those communities. The remaining 1 percent are individual boat slips all of which are owned by a resident of the condominium development to which the slip is adjacent. There is no commercial land use in the proposed assessment area.

Of the 4,121 folios, a small proportion, 2.14 percent of the total (88), pay \$0.00 City or County ad valorem tax. Indeed, as the table below indicates, 24 of these are mandatorily fully exempt from paying ad valorem tax or assessment to any taxing entity, 8 are fully exempt but an exemption associated with an assessment is discretionary, while the remaining 56 pay School



and Independent District ad valorem but have exemptions which reduce their City and County tax burden to \$0.00. The remaining 4,033 folios owe taxes to each of the ad valorem taxing authorities each year.

**88 \$0.00 Tax Paying Folios  
Three Islands Assessment Area**

Primary Exemption	# of Folios	Extent of Exemption Impact
<b>Municipal</b>	3	Fully Exempt (Mandatory)
<b>Condominium Common Area</b>	21	Fully Exempt (Mandatory)
<b>Disabled Veteran (03)</b>	4	Fully Exempt (Discretionary)
<b>Disabled Veteran (08)</b>	4	Fully Exempt (Discretionary)
<b>Widowed Person</b>	21	City & County Only
<b>Disability</b>	4	City & County Only
<b>Low Income Long Term Residency Senior</b>	31	City & County Only

As of April 23, 2025, the average taxable value for a condominium in the proposed assessment area was just under \$222,000 while the average taxable value was approximately \$372,000 for a townhome. The assessment area as proposed is a mix of relatively modestly priced housing.

[Proposed Capital Project to Be Funded By Assessment](#)

The project to be funded by the proposed assessment includes the design, permitting, construction, installation and acquisition of capital improvements within and for the benefit of the Three Islands neighborhood including but not limited to milling and resurfacing of roads, new curbs and gutters, accessible ramps and crosswalks, pavement marking and signage, LED street-light conversions, guardhouse improvements, electronic speed feedback signs and other safety and security improvements, irrigation, landscaping improvements, traffic control and traffic calming improvements.

Such improvements are reasonably expected to convey a range of special benefits to the real property comprising the assessment area including, but not limited to, the provision of a safe, adequate road and traffic system with traffic control and, traffic calming, safety and other security features, which conforms to sound and generally accepted traffic standards and principles, promoting sound transportation management, improved accessibility, increases use and enjoyment of the property, and increases the utility, marketability and value of the property.

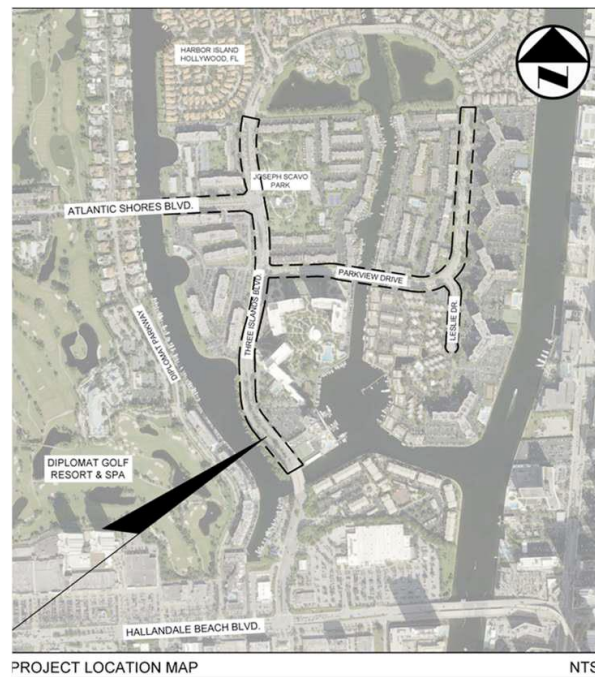
As we understand it, the estimated construction budget for each of the improvements to be paid by the proposed assessment is detailed in the table below.

Category	Improvements	Estimated Cost	% of Total
Roadway & Traffic-Calming Work	Milling/resurfacing, new curb & gutter, crosswalks, speed tables, pavement markings & signage	\$2,033,629	50%
Lighting, Irrigation & Guardhouse/Signage Upgrades	LED street-light conversions, guardhouse gate replacement, monument & speed-feedback signs, irrigation retrofit	1,525,870	37%
Project Overheads & Traffic Control	Mobilization, insurance/bonds, testing/permits, construction layout, Maintenance-of-Traffic plan	223,046	7%
Landscaping & Bioswales	Trees, palms, shrubs/sod, bioswale planting	140,054	3%
Site Prep / Demolition	Saw-cutting, removal of old asphalt, curb, sidewalk, speed tables, catch-basin cleaning	161,366	3%
Total Estimated Construction Cost		\$4,083,965	100%

Inclusive of soft costs, contingency, and other associated set up and legal costs, the total budget associated with the improvements is estimated at \$4.6 million broken down in the table which follows.

Category	Budget
Estimated Construction Cost	\$4,083,965
Contingency (10%)	408,397
Other Costs/Outreach	45,138
Cost Apportionment Methodology Work	25,000
Financial Advisor	12,500
Legal Cost	25,000
Total Project Budget	\$4,600,000

As the aerial which follows indicates, the improvements to be constructed (inside the dotted line) within and for the benefit of the assessment area are focused along the major thoroughfares within Three Islands and as a result benefit all of the residents in the area who must traverse one or more of these roads for ingress and egress to and from the community. Through traffic is limited in the Three Islands Assessment Area, with the large majority of the vehicular traffic within the neighborhood consisting of travel to and from the residential properties therein. As such, the benefits conveyed by the improvement project are attributed to the residential property comprising the assessment area. However, because all of the 36 boat slips which have a unique folio are owned by residents of the condominium adjacent to the pier where they are located, these slip owners do not receive additional benefit from the assessment and therefore we have excluded them from our analysis and recommended apportionment detailed below.



### [Recommended Apportionment Methodology](#)

The project is essentially comprised of road and traffic safety improvements serving the vehicular traffic within the assessment area which originates from or travels to the assessed parcels, each of which is assigned a distinct folio number by the county property appraiser, and which is associated with a single dwelling unit. Vehicular trip generation is commonly used as the basis for traffic studies in Florida, and cost allocation based on trip generation is a standard and equitable way to determine road and traffic impacts and the corresponding benefits to the parcels subject to the assessment.

The Three Islands Assessment Area is comprised primarily of condominium and townhome dwelling units of substantially similar traffic-generating capacity, such that each dwelling unit (and therefore each parcel or folio) is reasonably expected to generate a substantially similar number of vehicular trips and will receive substantially similar benefit from the City's provision of the capital improvements. In our opinion, imposing the assessments on a per folio basis, once

the 36 boat slips owned by adjacent condominium owners are excluded, is a fair and reasonable method of approximating and attributing the relative special benefit conveyed by the improvements to each assessed parcel.

Given that the assessment area is nearly uniform in terms of use with residential condominium and townhome uses (99%), the project as detailed above benefits all residential property owners and residents in a common and similar way. Given the capital improvements are being made within the common right-of-way used by all residents, we recommend that the City apportion the special assessment equally across all of the folios in the area except for the 24 folios which are mandatorily fully exempt from the payment of ad valorem taxes and the aforementioned 36 boat slips. This would leave 4,061 individual folios (4,121 total – 24 exempt-36 boat slips) to equally share in the payment of the \$4.6 million capital investment cost with each folio assessed in the total principal amount of approximately \$1,132.73.

Note the methodology essentially divides the project cost by the number of assessable and benefitted folios to determine the principal amount of the assessment attributed to each folio. The methodology is therefore scalable, and the final assessment rate may vary if the project cost differs from the estimate included herein or if the number of assessed folios increases or decreases.

Certain properties are exempt or immune under state law from the imposition of non-ad valorem special assessments, are not reasonably expected to receive special benefit from the improvements proposed for the Three Islands neighborhood, or are infeasible or impractical to assess. Such properties, which were excluded from consideration for the methodology recommended herein, include condominium common areas or elements, rights of way, boat slips, public or governmentally owned property and property used for lift station or other utility purposes. Folios subject to such mandatory exemption are typically identified by reference to the property usage codes applied by the County Property Appraiser or through site inspection.

Florida law also provides property ad valorem tax exemptions for certain properties used for religious, charitable or non-profit purposes, and in some cases full or partial ad valorem tax exemption for specified groups of property owners including disabled veterans and surviving spouses. Such exemptions are solely for ad valorem taxes, and property exempt from ad valorem taxes is not required to be exempted from non-ad valorem special assessments. Some communities determine, as a matter of local discretion, to exempt such properties from an assessment program based in some instances on the public policy objectives underlying ad valorem exemption. A discretionary exemption recognizes that such properties may benefit from the assessable improvements, and the properties are considered in developing the apportionment methodology, but they are either not assessed at all or assessed at a lower rate. In order to observe the special benefit and fair apportionment requirements for special assessments, the revenue lost by such discretionary exemptions is not made up by increasing the amount of the assessment paid by other properties. Instead, a city would determine the cost of discretionary exemptions and contribute that amount from legally available revenues other than assessments imposed on other property owners.

As noted above, there are 64 folios which are subject to ad valorem tax exemption, but not special assessments. If the City wanted to implement a discretionary exemption in the full amount of the assessment otherwise due from such properties, the City contribution would be \$72,494.72 (64 folios x \$1,132.73).

#### Reducing the Impact of Assessment on Assessment Area Property Owners

While the City intends to begin the capital projects as soon as possible, in order to lessen the one time financial burden on property owners, the City may want to consider spreading out the assessment over five (5) annual installments and passing on the City's annual cost of capital of approximately 4.0% to the assessed property owners, with each annual installment collected either by direct billing or through the uniform collection method authorized by section 197.3632, Florida Statutes, pursuant to which special assessments may be collected on the ad valorem property tax bill mailed by the County Tax Collector each November. Over a five (5) year collection term with a 4.0% cost of carry, this would translate into a base annual assessment rate of \$254.44 per folio.<sup>1</sup> While we would expect that at a relatively modest 4.0% cost the majority of property owners would avail themselves of paying the assessment in installments over a 5 year period, we recommend giving owners the option to pay the full amount outstanding on their assessment at any time if they so desire to avoid annual collection costs and the 4.0% cost of capital so long as prepayment is allowed under the terms of the bond, note or other loan mechanism used by the City to finance the costs of the project.

Although all of the benefits accruing from the project may be reasonably attributed to the real property comprising the assessment area, the City Commission may determine as a matter of policy, in its sole discretion, to contribute legally available funds other than assessments toward the project cost. Such contribution would reduce the impact of the assessment on area property owners. For example, the City could utilize a portion of the cash held in reserves which have built up in the Three Island Safe Neighborhood District fund. The Three Island Safe Neighborhood District shares boundaries with the proposed assessment area. The following table shows the relative reduction in cost to the property owners in the district of using various levels of reserve to write down the cost of the capital investment which would otherwise be passed on to the assessment area property owners.

---

<sup>1</sup> Such assessment rate reflects annual principal and interest due from each folio, exclusive of annual collection costs. The actual amount of each assessment installment should be grossed up as necessary to account for annual collection costs incurred by the City. For instance, assessments collected on the annual tax bill pursuant to the uniform method may be subject to service charges of the County Tax Collector and/or Property Appraiser, and are subject to a maximum 4% discount for early payment. The amount of the annual installment for each folio should be increased as necessary to account for such collection costs and thereby avoid revenue shortfall. Collection costs may vary from one jurisdiction to another and from year to year, though they typically do not exceed 7% of the annual principal and interest payment (of which 4% can be avoided where a property owner pays their tax bill in November).

<b>Amount of Safe Neighborhood District Reserves Applied to Capital Cost</b>	<b>Assessment per folio (4,061 folios)</b>	<b>Annual Payment Over 5 Years with 4.0% Annual Cost of Capital</b>
<b>\$0.00</b>	\$1,132.73	\$254.44
<b>\$500,000</b>	\$1,009.60	\$226.78
<b>\$750,000</b>	\$948.04	\$212.96
<b>\$1,000,000</b>	\$886.48	\$199.13