



City of Hallandale Beach City Commission Agenda Cover Memo

Meeting Date:	File No.:	Item Type:	1 st Reading	2 nd Reading	
6/22/2026	26-129	<input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Other	Ordinance Reading	N/A	N/A
			Public Hearing	<input type="checkbox"/>	<input type="checkbox"/>
			Advertising Required	<input type="checkbox"/>	<input type="checkbox"/>
			Quasi-Judicial:	<input type="checkbox"/>	<input type="checkbox"/>
Fiscal Impact (\$):	Account Balance (\$):		Funding Source:	Project Number:	
See Below	See Below		N/A	N/A	
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	N/A	Natasha Mazzie Budget and Program Monitoring Director	Budget and Program Monitoring	
Strategic Plan Focus Areas:					
<input checked="" type="checkbox"/> Fiscal Stability	<input type="checkbox"/> Resident Services	<input type="checkbox"/> Public Safety	<input type="checkbox"/> Infrastructure & Mobility	<input type="checkbox"/> Economic Development & Affordable Housing	
Implementation Timeline:					
Estimated Start Date: 10/1/2026			Estimated End Date: 9/30/2027		

SHORT TITLE:

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA, ESTABLISHING THE PROPOSED MILLAGE RATE; ESTABLISHING THE PROPOSED RATE FOR THE DEBT OBLIGATION FOR THE PARKS AND RECREATION GENERAL OBLIGATION (GO) BOND, THREE ISLANDS NON-AD VALOREM ASSESSMENT RATES, FIRE ASSESSMENT NON AD VALOREM RATES, AND LOT MAINTENANCE ASSESSMENT NON AD VALOREM RATES FOR FISCAL YEAR 2026-2027; AND SETTING THE DATE, TIME AND PLACE OF PUBLIC HEARINGS TO CONSIDER THE PROPOSED RATES AND PROPOSED BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

STAFF SUMMARY:

Summary:

This agenda memorandum is to adopt the proposed millage rate for the City and the Parks General Obligation Bonds for FY 2026-27. The millage rates and assessment figures

need to be forwarded to the Broward County Property Appraiser's Office (BCPA) by August 4, 2026. This item will also set the dates for the public hearings in September to adopt the tentative and final millage rates and budget; and Fire Assessment Rates, Lot Maintenance, and Three Islands Non-Ad Valorem Assessment Rates for the upcoming fiscal year (October 1, 2026 – September 30, 2027).

Background:

During the City Commission meeting held on June 18, 2025, the City Commission set the City's General Fund proposed operating millage rate at 7.3952 and the Parks General Obligation Bonds proposed millage rate at 0.3498 for FY 2025-26 and authorized the City Manager to sign the Certification of Taxable Value and advise the appropriate agencies on the proposed millage rate. Two public hearings were held to adopt the budget. At the first public hearing held on September 15, 2025, the City Commission adopted a tentative General Fund millage rate 7.3848 and the Parks General Obligation Bonds at 0.3490 mill. At the second public hearing for final millage/budget adoption held on September 29, 2025, the City Commission adopted these final millage rates, 7.3848 mills and 0.3490, respectively for FY 2025-26.

Current Situation:

The Broward County Property Appraiser's Office (BCPA) has submitted its June 1, 2026, preliminary Certified Property Value. The rolled-back millage will be 7.3501. The City's gross taxable value had an increase of \$206,592,771 (or 2.25%) from \$9,191,171,166 in 2025 to \$9,397,763,937 in 2026. This taxable value increase, when calculated at the proposed millage rate of 7.3848 mills, amounts to an increase of \$770,954 in gross tax revenue from the prior year. Net of the discount and CRA tax increment payment, the tax revenue is -\$173,337. Please note that the amounts provided above will be adjusted once the July 1 Certified Taxable Value figures are released by BCPA.

The City's current operating millage rate is 7.3848 mills. The proposed General Fund (GF) operating millage rate staff recommends providing to the County is 7.3848, which is the same millage rate as the current millage rate. The debt service millage rate will decrease from 0.3490 mill to 0.3445, which is a 0.0045 decrease to cover the debt service payment on the Parks General Obligation (GO) Bonds. Note that in the past it has been the practice of the City to set the proposed millage rate higher than what was adopted to provide flexibility for financial adjustments should they be needed, as once the City sets its proposed millage rate, it cannot go above that rate without re-advertising. It should be noted that the City Manager Recommended Budget is predicated on utilizing 7.7293 (7.3848 GF Operating and 0.3445 GO Bonds) millage rate.

In addition to the millage rate, the City must also advise the Broward County Property Appraiser the date and time of the public hearings and the total amount to be collected from the Fire Assessment, Lot Maintenance Assessment and Three Islands Non-Ad Valorem Special Assessment.

The current Fire Assessment rates recover 95% of the total fire protection service costs. The remaining 5% of these costs are funded by General Fund revenues. The proposed residential rate is \$394.15 per year as well as the rates for the other property types.

The proposed Lot Maintenance Assessment allows the City to recover costs incurred for maintaining non-compliant private properties, including lot clearing, mowing, and debris removal, through the non-ad valorem assessment and collection process. Approval of this item authorizes the assessment of these costs against the responsible properties so they may be collected on the annual tax bill. The Lot Maintenance Assessment amount to be collected for FY 2026-27 is \$9,172.70. However, additional properties may be added to the list.

Three Islands Non-Ad Valorem Assessment for FY 2026-27 will be the second year of the five-year collection term originally adopted by the City Commission on June 18, 2025. Year 1 (FY 2025-26) was collected through direct billing by the City; Year 2 will transition to the property tax bill via the uniform method of collection adopted by Resolution of Intent on December 3, 2025 (§197.3632, F.S.).

The proposed Three Islands assessment rate for FY 2026-27 is \$208.94 per dwelling unit, per year, which is the maximum rate originally approved as part of the five-year program. This rate will appear on TRIM notices as the maximum that may be levied; the actual rate adopted at the September 14, 2026 public hearing is expected to be lower (approximately \$205.00 per dwelling unit) once Year 1 collections are reconciled, including approximately 1,633 parcels that prepaid in full and will be removed from Years 2 through 5. The Year 2 amount being collected (net of prepayments and exempt parcels) is estimated at approximately \$492,000 across the active assessable folios. The Annual Assessment Resolution adopted at the September hearing will establish the final Year 2 rate and certify the roll to the Broward County Tax Collector by September 15, 2026, for inclusion on the November 2026 property tax bill. The approved \$865.05 total per-parcel assessment over the five-year term remains unchanged.

The date of the first public hearing to adopt the proposed millage rate, by law, must be set between September 12, 2026, and September 26, 2026. Further, the public hearing cannot conflict with either the County or the School Board's budget hearings. The County has set its first public hearing for September 10, 2026, and its second public hearing for September 22, 2026. The School Board will hold its hearings July 28, 2026, and September 8, 2026. Also, note the City's public hearings must be held after 5:00 p.m. Accordingly, the first public hearing is scheduled for September 14, 2026, at 5:05 p.m. Also, staff proposes to conduct the Fire Assessment hearing at 5:10 p.m., Lot Maintenance Assessment hearing at 5:15 p.m., and Three Islands hearing at 5:15 p.m. on September 14, 2026, in accordance with State Statute.

Why Action is Necessary:

The Truth-In-Millage (TRIM) Bill legislation requires municipalities to submit the Certification of Taxable Value (Form DR-420) to the County Appraiser by August 4th. Cities are required to certify in this form the rolled-back millage rate, current year proposed millage rate, and the date, time and location of the first public hearing. The rolled-back rate essentially requires any new revenues from year to year caused by inflation in property values rather than new construction, additions and deletions of property to be advertised as a "tax increase". It further requires municipalities that have non-ad valorem assessment(s) to advise the appropriate agencies of the total amount to be collected for that special assessment(s) and the date, time, and location for the public hearings.

Cost Benefit:

The millage rates and assessment fees provide funding for City services. The GO Bond millage pays down the debt on the Parks GO Bonds, which was voted by the citizens of the City for parks infrastructure.

PROPOSED ACTION:

The City Commission considers the attached Resolution.

ATTACHMENT(S):

- Exhibit 1 – Resolution
- Exhibit 2 – Millage Calculation
- Exhibit 3 – Fire Assessment Calculation
- Exhibit 4 – Lot Maintenance Schedule
- Exhibit 5 – Three Islands Assessment Roll Year 2 Summary

Prepared By: *Sharneke Chambers*
Sharneke Chambers
Budget Analyst

Reviewed By: *Natasha Mazzie*
Natasha Mazzie
Budget & Program Monitoring Director

Reviewed By: *Noemy Sandoval*
Noemy Sandoval
Assistant City Manager