1 **EXHIBIT 1** 2 ORDINANCE NO. 2025-3 AN ORDINANCE OF THE CITY OF HALLANDALE BEACH, 4 5 FLORIDA RELATING TO THE FUNDING OF CAPITAL IMPROVEMENTS AND ESSENTIAL SERVICES THROUGH THE 6 7 IMPOSITION OF SPECIAL ASSESSMENTS; REPEALING AND 8 REPLACING CHAPTER 10, ARTICLE IV, 9 ASSESSMENTS." **SECTIONS** 10-101 THROUGH 10 INCLUDING SECTION 10-106; PROVIDING THE PROCEDURE FOR THE IMPOSITION AND COLLECTION OF SUCH SPECIAL 11 12 ASSESSMENTS TO FUND THE COST OF CAPITAL 13 IMPROVEMENTS AND ESSENTIAL SERVICES PROVIDING A SPECIAL BENEFIT TO REAL PROPERTY WITHIN THE CITY; 14 15 **AUTHORIZING THE CREATION OF ASSESSMENT AREAS:** PROVIDING FOR THE OPTIONAL AND MANDATORY 16 OF ASSESSMENTS; **PROVIDING** 17 **PREPAYMENT** 18 ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY UPON ADOPTION OF THE ASSESSMENT ROLLS: 19 20 **AUTHORIZING THE ISSUANCE OF OBLIGATIONS SECURED** BY ASSESSMENTS: PROVIDING THAT SUCH OBLIGATIONS 21 WILL NOT CREATE A GENERAL DEBT OR OBLIGATION OF 22 23 THE CITY; PROVIDING FOR SEVERABILITY; AND PROVIDING 24 AN EFFECTIVE DATE. 25 26 WHEREAS, the City Commission desires to update its Code of Ordinances with 27 respect to special assessments to be consistent with current Florida law on the matter. 28 29 NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND THE CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA: 30 31 **SECTION 1.** Chapter 10, Article IV, "Special Assessments," Sections 10-101 through 32 33 and including Section 10-106, of the City Code is hereby repealed and replaced as follows: 34 **ARTICLE IV- SPECIAL ASSESSMENTS** 35 **DIVISION 1- GENERALLY** 36 37 38 SEC. 10-101. DEFINITIONS. When used in this Article, the following terms shall have 39 the following meanings, unless the context clearly requires otherwise: 40 41 (a) "Annual Assessment Ordinance" means the ordinance described in Sections 10-108 42 and 10-109, approving an Assessment Roll for a specific Fiscal Year. 43 (b) "Assessment" means a special assessment imposed by the Commission pursuant to 44 this Article to fund the Capital Cost of Capital Improvements or the Service Cost of 45 46 Essential Services. The term "Assessment" and the reference to non-ad valorem assessments herein means those assessments which are not based upon millage and 47 which can become a lien against a homestead as permitted by Article X, Section 4 of 48 49 the Florida Constitution.

- (c) "Assessment Area" means any of specific areas created by a Final Assessment Ordinance of the Commission pursuant to Sec. 10-105 hereof, that specially benefit from Capital Improvements or Essential Services.
- (d) "Assessment Coordinator" means the person or entity designated by the Commission to be responsible for coordinating Assessments, or such person's designee.
- (e) "Assessment Roll" means the special assessment roll relating to Capital Improvements or Essential Services containing the information specified in Sec. 10-107 hereof, approved by a Final Assessment Ordinance or an Annual Assessment Ordinance pursuant to Sec. 10-110 or Sec. 10-111 hereof.
- (f) "Assessment Unit" means the apportionment unit utilized to determine the Assessment for each parcel of property, as set forth in the Initial Assessment Resolution. "Assessment Units" may include, by way of example and not limitation, one or a combination of the following: front footage, land area, improvement area, equivalent residential connections or units, permitted land use, trip generation rates, rights to future trip generation capacity under applicable concurrency management regulations, property value or any other physical characteristic or reasonably expected use of the property that is related to the Capital Improvements or Essential Services to be funded from proceeds of the Assessment.
- (g) "Capital Cost" means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, installation, reconstruction, renewal or replacement (including demolition, environmental mitigation and relocation) of Capital Improvements under generally accepted accounting principles; and including reimbursement to the City for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.
- (h) "Capital Improvements" means capital improvements constructed or installed by the City which provide a special benefit to lands within an Assessment Area.
- (i) "City" means the City of Hallandale Beach, Florida, a municipal corporation established by the State of Florida.
- (j) "City Code" means the Hallandale Beach Code of Ordinances.
- (k) "City Manager" means the chief executive officer of the City, or such person's designee.
- (I) "Commission" means the City Commission of the City of Hallandale Beach, Florida.
- (m) "Essential Services" means the services, facilities, or programs which provide a special benefit to, or relieve a burden attributable to, lands within an Assessment Area.
- (n) "Final Assessment Ordinance" means the resolution described in Sec. 10-110 hereof, which shall confirm or modify the terms of the Assessment proposed in the Initial Assessment Resolution and which shall be the final proceeding for the imposition of an Assessment.

101 (o) "Fiscal Year" means the period commencing on October 1 of each year and continuing through the following September 30, or such other period as may be prescribed by law 102 103 as the Fiscal Year for the City. 104 105 (p) "Government Property" means property owned by the United States of America, the State of Florida, a county, a special district, a municipal corporation, or any of their 106 107 respective agencies or political subdivisions. 108 109 (g) "Initial Assessment Resolution" means the resolution described in Sec. 10-106 hereof, which shall be the initial proceeding for the imposition of an Assessment. 110 111 112 (r) "Maximum Assessment Rate" means the highest rate of an Assessment established 113 by the Commission in an Initial Assessment Resolution and included in the notices 114 required by Sec. 10-108 and 10-109 hereof. 115 116 (s) "Obligations" means bonds or other evidence of indebtedness including but not limited to, notes, commercial paper, capital leases or any other obligation issued or incurred 117 to finance Capital Improvements and secured, in whole or in part, by proceeds of the 118 Assessments. 119 120 121 (t) "Ordinance" means this Capital Improvement and Essential Services Procedural Assessment Ordinance. 122 123 124 (u) "Pledged Revenue" means, as to any series of Obligations, (1) the proceeds of such Obligations, including investment earnings, (2) proceeds of the Assessments pledged 125 to secure the payment of such Obligations, and (3) any other legally available non-ad 126 valorem revenue pledged, at the Commission's sole option, to secure the payment of 127 128 such Obligations, as specified by the Ordinance and any resolution authorizing such 129 Obligations. 130 131

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- (v) "Property Appraiser" means the Broward County Property Appraiser.
- (w) "Resolution of Intent" means the resolution expressing the Commission's intent to collect Assessments on the ad valorem tax bill required by the Uniform Assessment Collection Act.
- (x) "Service Cost" means all or any portion of the expenses that are properly attributable to the provision of Essential Services under generally accepted accounting principles; and including reimbursement to the City for any funds advanced for such expenses and interest on any interfund or intrafund loan for such purposes.
- (y) "Tax Collector" means the Broward County Tax Collector.
- (z) "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.
- "Uniform Assessment Collection Act" means sections 197.3632 and 197.3635, (aa) Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

- SEC. 10-102. FINDINGS. It is hereby ascertained, determined and declared as follows:
 - (a) Article VIII, section 2 of the Florida Constitution and Sections 166.21, Florida Statutes, grant to the Commission all powers of local self-government to perform City functions and to render services for City purposes in a manner not inconsistent with general or special law approved by vote of the electors, and such power may be exercised by the enactment of City ordinances.
 - (b) The Assessments authorized herein shall constitute non-ad valorem assessments within the meaning and intent of the Uniform Assessment Collection Act.
 - (c) The Assessments imposed pursuant to this Article will be imposed by the Commission, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Article shall be construed solely as ministerial.

SEC. 10-103. RESERVED.

DIVISION 2. ASSESSMENT

SEC. 10-104. AUTHORITY AND PURPOSE. The Commission is hereby authorized to impose Assessments against property located within an Assessment Area to fund Capital Improvements or Essential Services. The Assessment shall be computed in a manner that fairly and reasonably apportions the Capital Costs or Service Costs among the parcels of property within an Assessment Area, based upon objectively determinable Assessment Units related to the value, use or physical characteristics of the property.

SEC. 10-105. CREATION OF ASSESSMENT AREA.

- (a) The Commission is hereby authorized to create Assessment Areas by ordinance. Each Assessment Area shall encompass only that property specially benefited by the Capital Improvements or Essential Services proposed for funding from the proceeds of Assessments to be imposed therein. Either the Initial Assessment Resolution proposing an Assessment Area or the Final Assessment Ordinance creating an Assessment Area shall include brief descriptions of the Capital Improvements or Essential Services proposed for such area, a description of the property to be included within the Assessment Area, and specific legislative findings that recognize the special benefit to be provided by each proposed Capital Improvement or Essential Service to property within the Assessment Area. Properties in any Assessment Area need not be adjacent or contiguous to any other property in an Assessment Area.
- (b) At its option, the Commission may establish a process pursuant to which the owners of property may petition for creation of an Assessment Area to fund Capital Improvements and Essential Services. Notwithstanding any petition process established pursuant to this section, the Commission shall retain the authority to create Assessment Areas without a landowner petition.
- **SEC. 10--106. INITIAL ASSESSMENT RESOLUTION.** The initial proceeding for imposition of an Assessment shall be the Commission's adoption of an Initial Assessment Resolution. The Initial Assessment Resolution shall:

- (a) describe the proposed Assessment Area;
- describe the Capital Improvements or Essential Services proposed for funding from proceeds of the Assessments;
- (c) estimate the Service Cost or Capital Cost;
- (d) establish a Maximum Assessment Rate if desired by the Commission;
- (e) describe with particularity the proposed method of apportioning the Service Cost or Capital Cost among the parcels of property located within the Assessment Area, such that the owner of any parcel of property can objectively determine the amount of the Assessment, based upon its value, use or physical characteristics;
- (f) include specific legislative findings that recognize the equity provided by the apportionment methodology;
- (g) schedule a public hearing at a meeting of the Commission, which meeting shall be a regular, adjourned or special meeting, at which to hear objections of all interested persons and to consider adoption of the Final Assessment Ordinance and approval of the Assessment Roll; and
- (h) direct the Assessment Coordinator to (1) prepare the Assessment Roll, (2) publish the notice required, and (3) mail the notice required using information then available from the Property Appraiser.

SEC. 10-107. ASSESSMENT ROLL.

- (a) The Assessment Coordinator shall prepare a preliminary Assessment Roll that contains the following information:
 - (1) a summary description of each parcel of property (conforming to the description contained on the Tax Roll) subject to the Assessment;
 - (2) the name of the owner of record of each parcel, as shown on the Tax Roll;
 - (3) the number of Assessment Units attributable to each parcel;
 - if applicable, the estimated maximum annual Assessment to become due in any Fiscal Year for each Assessment Unit; and
 - (5) if applicable, the estimated maximum annual Assessment to become due in any Fiscal Year for each parcel.
- (b) Copies of the Initial Assessment Resolution and the preliminary Assessment Roll shall be on file in the office of the Assessment Coordinator and open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Assessment for each parcel of property can be determined by use of a computer terminal or otherwise accessible through the internet or similar data base.
- **SEC. 10-108. NOTICE BY PUBLICATION.** After filing the Assessment Roll in the office of the Assessment Coordinator, the Assessment Coordinator shall publish once in a newspaper of general circulation within the City a notice stating that at a meeting of the Commission on a certain day and hour, not earlier than 20 calendar days from such

publication, which meeting shall be a regular, adjourned or special meeting, the Commission will hear objections of all interested persons to the Final Assessment Ordinance and approval of the Assessment Roll. The published notice shall conform to the requirements set forth in the Uniform Assessment Collection Act and Section 166.041, Florida Statutes. Such notice shall include:

- (a) a geographic depiction of the property subject to the Assessment;
- (b) the proposed schedule of the Assessment;
- (c) the method by which the Assessment shall be collected:
- (d) the Maximum Assessment Rate in the event one was adopted in the Initial Assessment Resolution; and
- (e) a statement that all affected property owners have the right to appear at the public hearing and to file written objections within 20 days of the publication of the notice.
- **SEC. 10-109. NOTICE BY MAIL.** In addition to the published notice required by Sec. 10-108, the Assessment Coordinator shall provide notice of the proposed Assessment by first class mail to the owner of each parcel of property subject to the Assessment. Notice shall be mailed at least 20 calendar days prior to the hearing to each property owner at such address as is shown on the Tax Roll on the twentieth calendar day prior to the date of mailing. Notice shall be deemed mailed upon delivery thereof to the possession of the U.S. Postal Service. The Assessment Coordinator may provide proof of such notice by affidavit. The mailed notice shall conform to the requirements set forth in the Uniform Assessment Collection Act. Such notice shall include:
- (a) the purpose of the Assessment;
- (b) the rate of Assessment to be levied against each parcel of property including a Maximum Assessment Rate in the event one was adopted by the Initial Assessment Resolution;
- (c) The Assessment Unit to be applied to determine the Assessment;
- (d) the number of such Assessment Units contained in each parcel;
- (e) the total revenue to be collected by the Assessment; and
- (f) a statement that failure to pay the Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings may be instituted, either of which may result in a loss of title to the property;
- (g) a statement that all affected property owners have a right to appear at the hearing and to file written objections with the Commission within 20 days of the notice; and
- (h) the date, time and place of the hearing.
- **SEC. 10-110. ADOPTION OF FINAL ASSESSMENT ORDINANCE.** At the time named in such notices, or to which an adjournment or continuance may be taken, the Commission

shall receive written objections and hear testimony of interested persons and may then, or at any subsequent meeting of the Commission, adopt the Final Assessment Ordinance which shall:

- (a) confirm the terms of the Assessment proposed by the Initial Assessment Resolution or set forth amendments or modifications to such terms, if any, as may be deemed appropriate by the Commission;
- (b) create the Assessment Area;

- (c) establish the maximum amount of the Assessment for each Assessment Unit;
- (d) approve the Assessment Roll, with such amendments as it deems just and right; and
- (e) determine the method of collecting the Assessments.

SEC. 10-111. ANNUAL ASSESSMENT ORDINANCE. The Commission shall adopt an Annual Assessment Ordinance during its budget adoption process for each Fiscal Year in which Essential Services Assessments will be imposed to approve the Assessment Roll for such Fiscal Year. For previously imposed Capital Improvement Assessments, the annual Assessment Roll may be approved by resolution. The Final Assessment Ordinance shall constitute the Annual Assessment Ordinance for the initial Fiscal Year. The Assessment Roll, as prepared in accordance with the Initial Assessment Resolution and confirmed or amended by the Final Assessment Ordinance, shall be confirmed or amended by the Annual Assessment Ordinance (or resolution in the case of Capital Improvement Assessments) to reflect the then applicable portion of the cost of the Capital Improvements or Essential Services, or both, to be paid by Assessments. If the proposed Assessment for any parcel of property exceeds the Maximum Assessment Rate established in the Final Assessment Ordinance for the area and described in the notices provided pursuant to Sections 10-108 and 10-109 or if an Assessment is imposed against property not previously subject thereto, the Commission shall provide notice to the owner of such property in accordance with Sections 10-108 and 10-109 and conduct a public hearing and thereafter adopt an Annual Assessment Ordinance approving the Assessment Roll. Failure to adopt an Annual Assessment Ordinance during the budget adoption process may be cured at any time.

SEC. 10-112. EFFECT OF ASSESSMENT ORDINANCES. The adoption of the Final Assessment Ordinance or of an Annual Assessment, shall be the final adjudication of the issues presented (including, but not limited to, the apportionment methodology, the rate of assessment, the maximum annual Assessment of each parcel, the adoption of the Assessment Roll and the levy and lien of the Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Commission's adoption of the ordinance. The Assessments for each Fiscal Year shall be established upon adoption of the Annual Assessment Ordinance. If the Assessment are to be collected pursuant to the Uniform Assessment Collection Act, the Assessment Roll, as approved by the Annual Assessment Ordinance, shall be certified to the Tax Collector.

SEC. 10-113. PREPAYMENT OF ASSESSMENTS.

- (a) If so authorized in the applicable Final Assessment Ordinance or any Annual Assessment Ordinance, the Assessment imposed against any parcel of property to fund Capital Improvements shall be subject to prepayment at the option of the property owner, as follows:
 - (1) Prior to the issuance of Obligations, the Assessment Coordinator shall provide first class mailed notice to the owner of each parcel of property subject to the Assessment of the Commission's intent to issue such Obligations. On or prior to the date specified in such notice (which shall not be earlier than the thirtieth day following the date on which the notice is delivered to the possession of the U.S. Postal Service), or such later date as the Commission may allow in its sole discretion, the owner of each parcel of property subject to the Assessment shall be entitled to prepay the total Assessment obligation.
 - Following the date specified in the notice provided pursuant to paragraph (1) above, or such later date as the Commission may allow in its sole discretion, the owner of each parcel of property subject to the Assessment shall be entitled to prepay the total remaining Assessment upon payment of an amount equal to the sum of (a) such parcel's share of the principal amount of Obligations then outstanding, (b) the premium associated with redemption of such parcel's share of the principal amount of Obligations then outstanding, and (c) interest on such parcel's share of the principal amount of Obligations then outstanding, from the most recent date to which interest has been paid to the next date following such prepayment on which the City can redeem Obligations after providing all notices required by the ordinance or resolution authorizing issuance of such Obligations; provided however, that 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 Assessments imposed against any parcel of property by the amount of the Assessment certified for collection with respect to such parcel.
- (b) At the City's election, the Assessment imposed against any parcel of property may be subject to acceleration and mandatory prepayment if at any time a tax certificate has been issued and remains outstanding in respect of such property. In such event, the amount required for mandatory prepayment shall be the same as that required for an optional prepayment authorized by Sec. 10-113(b) hereof.
- (c) The amount of all prepayments computed in accordance with this Sec. 10-113(b) shall be final. The City shall not be required to refund any portion of a prepayment if (1) the Capital Cost is less than the amount upon which such prepayment was computed, or (2) annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SEC. 10-114. LIEN OF ASSESSMENTS.

(a) Upon adoption of the Annual Assessment Ordinance for each Fiscal Year, Assessments to be collected under the Uniform Assessment Collection Act shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims,

until paid. The lien shall be deemed perfected upon adoption by the Commission of the Annual Assessment Ordinance and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

- (b) Upon adoption of the Final Assessment Ordinance, Assessments to be collected under the alternative method of collection provided in Sec. 10-119 hereof shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected on the date notice thereof is recorded in the Official Records of Broward County, Florida.
- **SEC. 10-115. REVISIONS TO ASSESSMENTS.** If any Assessment made under the provisions of this Ordinance is either in whole or in part annulled, vacated or set aside by the judgment of any court, or if the Commission is satisfied that any such Assessment is so irregular or defective that the same cannot be enforced or collected, or if the Commission has omitted the inclusion of any property on the Assessment Roll which property should have been so included, the Commission may take all necessary steps to impose a new Assessment against any property benefited by the Capital Improvement or Essential Service, following as nearly as may be practicable the provisions of this Ordinance, and in case such second Assessment is annulled, the Commission may levy and impose other Assessments until a valid Assessment is imposed.
- **SEC. 10-116. PROCEDURAL IRREGULARITIES.** Any informality or irregularity in the proceedings in connection with the levy of any Assessment under the provisions of this Ordinance shall not affect the validity of the same after the approval thereof, and any Assessment as finally approved shall be competent and sufficient evidence that such Assessment was duly levied, that the Assessment was duly made and adopted, and that all proceedings related to such Assessment were duly had, taken and performed as required by this Ordinance; and no variance from the directions hereunder shall be held material unless it be clearly shown that the party objecting was materially injured thereby. Notwithstanding the provisions of this Sec. 10-116, any party objecting to an Assessment imposed pursuant to this Ordinance must file an objection with a court of competent jurisdiction within the time periods prescribed herein.

SEC.10-117. CORRECTION OF ERRORS AND OMISSIONS.

- (a) No act of error or omission on the part of the Commission, Assessment Coordinator, Property Appraiser, Tax Collector, or their deputies or employees, shall operate to release or discharge any obligation for payment of any Assessment imposed by the Commission under the provisions of this Ordinance.
- (b) In the event that the number of Assessment Units attributed to a parcel of property is incorrect under the terms of the apportionment methodology adopted by the Commission for a given Assessment program, the number of Assessment Units attributed to such parcel may be corrected at any time by the Assessment Coordinator, upon presentation of competent substantial evidence by the owner of such parcel. Any such correction which reduces an Assessment shall be considered valid from the date on which the Assessment was imposed and shall in no way affect the enforcement of the Assessment imposed under the provisions of this Ordinance. Any such correction which increases an Assessment or imposes an assessment on omitted property shall first require

notice to the affected owner at the address shown on the Tax Roll notifying the owner of the date, time and place that the Commission will consider confirming the correction and offering the owner an opportunity to be heard.

(c) After the Assessment Roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications or corrections thereto shall be made in accordance with the procedures applicable to errors and insolvencies for ad valorem taxes.

DIVISION 3. COLLECTION OF ASSESSMENTS.

SEC. 10-118. METHOD OF COLLECTION. Unless directed otherwise by the Commission, Assessments (other than Assessments imposed against Government Property) shall be collected pursuant to the Uniform Assessment Collection Act, and the City shall comply with all applicable provisions thereof, including but not limited to (1) entering into a written agreement with the Property Appraiser and the Tax Collector for reimbursement of necessary expenses, (2) certifying the Assessment Roll to the Tax Collector, and (3) adopting a Resolution of Intent after publishing weekly notice of such intent for four consecutive weeks preceding the hearing. The Resolution of Intent may be adopted either prior to or following the Initial Assessment Resolution; provided however, that the Resolution of Intent must be adopted prior to January 1 (March 1 with consent of the Property Appraiser and Tax Collector) of the year in which the Assessments are first collected on the ad valorem tax bill. This section shall not be construed to require adoption of an additional Resolution of Intent, and notice thereof, if a Resolution of Intent was previously adopted and is currently in effect for the area in question. Any hearing or notice required by this Ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act.

SEC. 10-119. ALTERNATIVE METHOD OF COLLECTION. In lieu of using the Uniform Assessment Collection Act, the City may elect to collect the Assessment by any other method which is authorized by law or provided by this Sec. 10-119 as follows:

- (a) The City shall provide Assessment bills by first class mail to the owner of each affected parcel of property, other than Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the Assessment Units used to determine the amount of the Assessment, (3) the number of Assessment Units attributable to the parcel, (4) the total amount of the parcel's Assessment for the appropriate period, (5) the location at which payment will be accepted, (6) the date on which the Assessment is due, and (7) a statement that the Assessment constitutes a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.
- (b) A general notice of the lien resulting from imposition of the Assessments shall be recorded in the Official Records of Broward County, Florida. Nothing herein shall be construed to require that individual liens or releases be filed in the Official Records.
- (c) The City shall have the right to appoint or retain an agent to foreclose and collect all delinquent Assessments in the manner provided by law. An Assessment shall become delinquent if it is not paid within thirty (30) days from the due date. The City or its agent shall notify any property owner who is delinquent in payment of an Assessment within

sixty (60) days from the date such Assessment was due. Such notice shall state in effect that the City or its agent will initiate a foreclosure action and cause the foreclosure of such property subject to a delinquent Assessment in a method now or hereafter provided by law for foreclosure of mortgages on real estate, or otherwise as provided by law.

- (d) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any foreclosure action as described herein shall be included in any judgment or decree rendered therein. At the sale pursuant to decree in any such action, the City may be the purchaser to the same extent as an individual person or corporation. The City may join in one foreclosure action the collection of Assessments against any or all property assessed in accordance with the provisions hereof. All delinquent property owners whose property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the City and its agents, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the City as a result of such delinquent Assessments including, but not limited to, costs paid for draws on a credit facility and the same shall be collectible as a part of or in addition to, the costs of the action.
- (e) In lieu of foreclosure, any delinquent Assessment and the costs, fees and expenses attributable thereto, may be collected pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is provided to the owner in the manner required by law and this Ordinance, and (2) any existing lien of record on the affected parcel for the delinquent Assessment is supplanted by the lien resulting from certification of the Assessment Roll to the Tax Collector.
- **SEC. 10-120 RESPONSIBILITY FOR ENFORCEMENT.** The City and its agents, if any, shall maintain the duty to enforce the prompt collection of Assessments by the means provided herein. The duties related to collection of Assessments may be enforced at the suit of any holder of Obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

SEC. 10-121. GOVERNMENT PROPERTY.

- (a) If Assessments are imposed against Government Property, the City shall provide Assessment bills by first class mail to the owner of each affected parcel of Government Property. The bill or accompanying explanatory material shall include (1) a brief explanation of the Assessment, (2) a description of the Assessment Units used to determine the amount of the Assessment, (3) the number of Assessment Units attributable to the parcel, (4) the total amount of the parcel's Assessment for the appropriate period, (5) the location at which payment will be accepted, and (6) the date on which the Assessment is due.
- (b) Assessments imposed against Government Property shall be due on the same date as Assessments against other property within the Assessment Area and, if applicable, shall be subject to the same discounts for early payment.
- (c) An Assessment shall become delinquent if it is not paid within thirty (30) days from the due date. The City shall notify the owner of any Government Property that is delinquent in payment of its Assessment within sixty (60) days from the date such Assessment was due. Such notice shall state in effect that the City will initiate a mandamus or other appropriate judicial action to compel payment.

- (d) All costs, fees and expenses, including reasonable attorney fees and title search expenses, related to any mandamus or other action as described herein shall be included in any judgment or decree rendered therein. All delinquent owners of Government Property against which a mandamus or other appropriate action is filed shall be liable for an apportioned amount of reasonable costs and expenses incurred by the City or its agents, including reasonable attorney fees, in collection of such delinquent Assessments and any other costs incurred by the City as a result of such delinquent Assessments including, but not limited to, costs paid for draws on a credit facility and the same shall be collectible as a part of, or in addition to, the costs of the action.
- (e) As an alternative to the foregoing, an Assessment imposed against Government Property may be collected on the bill for any utility service provided to such Government Property. The Commission may also contract for such billing services with any utility not owned by the City.

DIVISION 4. ISSUANCE OF OBLIGATIONS.

SEC. 10-122. GENERAL AUTHORITY.

- (a) The Commission shall have the power and is hereby authorized to provide by ordinance or resolution, at one time or from time to time in series, for the issuance of Obligations to fund Capital Improvements and any amounts to be paid or accrued in connection with issuance of such Obligations including but not limited to capitalized interest, transaction costs and reserve account deposits.
- (b) The principal of and interest on each series of Obligations shall be payable from Pledged Revenue. At the option of the Commission, the City may agree, by ordinance or resolution, to budget and appropriate funds to make up any deficiency in the reserve account established for the Obligations or in the payment of the Obligations, from other non-ad valorem revenue sources. The Commission may also provide, by ordinance or resolution, for a pledge of or lien upon proceeds of such non-ad valorem revenue sources for the benefit of the holders of the Obligations. Any such ordinance or resolution shall determine the nature and extent of any pledge of or lien upon proceeds of such non-ad valorem revenue sources.
- **SEC. 10-123. TERMS OF THE OBLIGATIONS.** The Obligations shall be dated, shall bear interest at such rate or rates, shall mature at such times as may be determined by ordinance or resolution of the Commission, and may be made redeemable before maturity, at the option of the City, at such price or prices and under such terms and conditions, all as may be fixed by the Commission. Said Obligations shall mature not later than forty (40) years after their issuance. The Commission shall determine by ordinance or resolution the form of the Obligations, the manner of executing such Obligations, and shall fix the denominations of such Obligations, the place or places of payment of the principal and interest, which may be at any bank or trust company within or outside of the State of Florida, and such other terms and provisions of the Obligations as it deems appropriate. The Obligations may be sold at public or private sale for such price or prices as the Commission shall determine by ordinance or resolution. The Obligations may be delivered to any contractor to pay for the provision of Capital Improvements or may be sold in such manner and for such price as the Commission may determine by ordinance or resolution to be for the best interests of the City.

SEC. 10-124. VARIABLE RATE OBLIGATIONS. At the option of the Commission, Obligations may bear interest at a variable rate.

SEC. 10-125. TEMPORARY OBLIGATIONS. Prior to the preparation of definitive Obligations of any series, the Commission may, under like restrictions, issue interim receipts, interim certificates, or temporary Obligations, exchangeable for definitive Obligations when such Obligations have been executed and are available for delivery. The Commission may also provide for the replacement of any Obligations which shall become mutilated, destroyed or lost. Obligations may be issued without any other proceedings or the happening of any other conditions or things other than those proceedings, conditions or things which are specifically required by this Ordinance.

 SEC. 10-126. ANTICIPATION NOTES. In anticipation of the sale of Obligations, the Commission may, by ordinance or resolution, issue notes and may renew the same from time to time. Such notes may be paid from the proceeds of the Obligations, the proceeds of the Assessments, the proceeds of the notes and such other legally available moneys as the Commission deems appropriate by ordinance or resolution. Said notes shall mature within five (5) years of their issuance and shall bear interest at a rate not exceeding the maximum rate provided by law. The Commission may issue Obligations or renewal notes to repay the notes. The notes shall be issued in the same manner as the Obligations.

SEC. 10-127 TAXING POWER NOT PLEDGED. Obligations issued under the provisions of this Ordinance shall not be deemed to constitute a general obligation or pledge of the full faith and credit of the City within the meaning of the Constitution of the State of Florida, but such Obligations shall be payable only from Pledged Revenue and, if applicable, proceeds of the Assessments, in the manner provided herein and by the ordinance or resolution authorizing the Obligations. The issuance of Obligations under the provisions of this Ordinance shall not directly or indirectly obligate the City to levy or to pledge any form of ad valorem taxation whatsoever. No holder of any such Obligations shall ever have the right to compel any exercise of the ad valorem taxing power on the part of the City to pay any such Obligations or the interest thereon or to enforce payment of such Obligations or the interest thereon against any property of the City, nor shall such Obligations constitute a charge, lien or encumbrance, legal or equitable, upon any property of the City, except the Pledged Revenue.

SEC. 10-128. TRUST FUNDS. The Pledged Revenue received pursuant to the authority of this Ordinance shall be deemed to be trust funds, to be held and applied solely as provided in this Ordinance and in the ordinance or resolution authorizing issuance of the Obligations. Such Pledged Revenue may be invested by the City, or its designee, in the manner provided by the ordinance or resolution authorizing issuance of the Obligations. The Pledged Revenue upon receipt thereof by the City shall be subject to the lien and pledge of the holders of any Obligations or any entity other than the City providing credit enhancement on the Obligations.

SEC. 10-129. REMEDIES OF HOLDERS. Any holder of Obligations, except to the extent the rights herein given may be restricted by the ordinance or resolution authorizing issuance of the Obligations, may, whether at law or in equity, by suit, action, mandamus or other proceedings, protect and enforce any and all rights under the laws of the state or granted hereunder or under such ordinance or resolution, and may enforce and compel the performance of all duties required by this part, or by such ordinance or resolution, to

be performed by the City.

SEC. 10-130. REFUNDING OBLIGATIONS. The City may, by ordinance or resolution of the Commission, issue Obligations to refund any Obligations issued pursuant to this Ordinance, or any other obligations of the City issued to finance Capital Improvements, and provide for the rights of the holders hereof. Such refunding Obligations may be issued in an amount sufficient to provide for the payment of the principal of, redemption premium, if any, and interest on the outstanding Obligations to be refunded. If the issuance of such refunding Obligations results in an annual Assessment that exceeds the estimated maximum annual Assessments set forth in the notice provided pursuant to Sec. 10-109 hereof, the Commission shall provide notice to the affected property owners and conduct a public hearing in the manner required by Article III of this Ordinance.

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SECTION 2. SEVERABILITY. The provisions of this Ordinance are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Ordinance shall not be affected thereby.

SECTION 3. ALTERNATIVE METHOD. This Ordinance shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers or any City ordinances now existing or which may hereafter come into existence. This Ordinance, being necessary for the health, safety and welfare of the inhabitants of the City, shall be liberally construed to effect the purposes hereof.

SECTION 4. PROSPECTIVE EFFECT AND CONFLICT. Any assessment ordinances or resolutions previously adopted under the provisions of Chapter 10, Article IV of the City Code shall remain in full force and effect. However, all other ordinances or parts thereof in conflict herewith are hereby superseded and repealed to the extent of such conflict. The Commission hereby states its intent that this Ordinance is enacted for purposes of modernizing and unifying City procedures and standards for the imposition and collection of special assessments.

SECTION 5. CODIFICATION. The appropriate officers and agents of the City are authorized and directed to codify, include and publish the provisions of this Ordinance within the City Code, and unless a contrary ordinance is adopted within ninety (90) days following such publication, the codification of this Ordinance shall become the final and official record of the matters herein ordained. The provisions of this Ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section," "article" or other appropriate word whenever necessary or convenient to accomplish such codification.

SECTION 6. EFFECTIVE DATE. This Ordinance shall take effect immediately upon its adoption.

APPROVED AND ADOPTED this	day of	, 2025.

JOY F. COOPER

712		MAYOR
713		
714	ATTEST:	
715		
716		
717		
718	JENORGEN GUILLEN	
719	CITY CLERK	
720		
721		
722	APPROVED AS TO LEGAL SUFFICIENCY	
723	AND FORM	
724		
725		
726		
727	JENNIFER MERINO	
728	CITY ATTORNEY	
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