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**AGREEMENT FOR UNIFORM COLLECTION OF  
NON-AD VALOREM SPECIAL ASSESSMENTS**

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THIS AGREEMENT made and entered into on \_\_\_\_\_, by and between the City of Hallandale Beach (“City”), whose address is 400 South Federal Highway, Hallandale Beach, Florida 33009, and the Honorable Abbey Ajayi, the state-constitution Tax Collector in and for the Broward County political subdivision, whose address is 115 S. Andrews Avenue, A100, Fort Lauderdale, Florida 33301 (“Tax Collector”).

**SECTION I**  
**Purpose**

1. The City is authorized to impose and to levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology form of collection of, non-ad valorem assessments for certain projects or improvements (“Assessments”), by Chapter 76-441, as amended, Laws of Florida, Sections 197.3631, 197.3632 and 197.3635, Florida Statutes, and rules adopted by the City, and other applicable provision of law.

2. The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall, pursuant to Section 197.3632, Florida Statutes, collect and enforce those certain non-ad valorem special assessments imposed and levied by City.

3. City acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem assessments, including the City’s “Assessments,” and that it is the sole responsibility and duty of the City to follow

all procedural and substantive requirements for the imposition and levy of constitutionally lienable non-ad valorem assessments, including the Assessments.

**SECTION II**  
**Term**

The term of this Agreement shall commence upon execution, effective for 2026, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless the City shall inform the Tax Collector, as well as Property Appraiser and the Department of Revenue, by January 10<sup>th</sup> of that calendar year, that the City intends to discontinue to use the uniform methodology for such Assessments using form DR-412 promulgated by the Florida Department of Revenue.

**SECTION III**  
**Duties and Responsibilities of City**

The City shall:

1. Reimburse the Tax Collector for the actual costs of collection of the non-ad valorem assessments, which reimbursement amount will not exceed two (2) percent of the amount of the Assessments collected and remitted pursuant to Section 197.3632(8)(c), Florida Statutes;
2. Reimburse Tax Collector for necessary administrative costs for the collection and enforcement of the Assessments by the Tax Collector under the uniform methodology, pursuant to Section 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

3. Pay for or alternatively reimburse the Tax Collector for any separate tax bill (not the tax notice) necessitated by any subsequent inability of the Tax Collector to merge the non-ad valorem special assessment roll as certified pursuant to Section 197.3532(7), Florida Statutes, and Rule 12D-18.004(2) Florida Administrative Code.

4. Upon being billed timely, pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to Sections 197.3632 and 197.3635, Florida statutes, and Rule 12D-18.004(2), Florida Administrative Code.

5. Timely certify the applicable non-ad valorem assessment roll to the Tax Collector in accordance with the requirements of Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

6. To the extent provided by law, indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts or administrative agency against Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; City shall pay for or reimburse Tax Collector for fees and costs (including attorney's fees and costs) for services rendered by the Tax Collector with regard to any such legal or quasi-judicial action.

**SECTION IV**  
**Duties of the Tax Collector**

1. The Tax Collector shall take all actions legally required to collect the Assessments pursuant in accordance with Chapter 197, Florida Statutes.

2. The Tax Collector agrees to cooperate with the City in implementation of the uniform methodology for collecting Assessments pursuant to and as limited by Sections 197.3632 and 197.3635, Florida Statutes.

3. If the Tax Collector discovers errors or omissions on such roll, Tax Collector may request that the City file a corrected roll or a correction of the amount of any assessment. The City shall bear the cost of any such error or omission.

4. Tax Collector hereby agrees to accept the intent Resolution No. 2025-0158 and intent Resolution No. 2025-0159, attached hereto and incorporated as part of this agreement as Exhibit A, as required by Section 197.3632(3)(a), Florida Statutes.

**SECTION VI**  
**Miscellaneous**

1. This Agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded, except in writing and signed by the parties hereto.

2. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect.

3. This Agreement shall be governed by the laws of the State of Florida.

4. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original, but all of which together will constitute but one and the same instrument.

5. Written notice shall be given to the parties at the following address, or such other place or person as each of the parties shall designate by similar notice:

a. As to Tax Collector: Hon. Abbey Ajayi  
Broward County Tax Collector  
115 S. Andrews Avenue, A100  
Fort Lauderdale, FL 33301

With a copy to: Timothy R. Qualls, Esq.  
Young Qualls, P.A.  
Post Office Drawer 1833  
Tallahassee, FL 32302-1833

b. As to City: Mayor Joy F. Cooper  
City of Hallandale Beach  
400 South Federal Highway  
Hallandale Beach, Florida 33009

With a copy to: Jennifer Merino, Esq.  
City Attorney  
City of Hallandale Beach  
400 South Federal Highway  
Hallandale Beach, Florida 33009

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[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:

BROWARD COUNTY TAX COLLECTOR

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Abbey Ajayi, Tax Collector

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

ATTEST:

CITY OF HALLANDALE BEACH

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Joy F. Cooper, Mayor

\_\_\_\_\_  
Printed Name

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Date

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**RESOLUTION NO. 2025- 158**

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

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

**SECTION 1. AUTHORITY.** This Resolution of the City of Hallandale Beach, Florida (the "City") is adopted pursuant to Sections 166.021 and 197.3632, Florida Statutes, and other applicable provisions of law.

**SECTION 2. FINDINGS.** It is hereby ascertained, determined and declared as follows:

(A) The City Commission of the City of Hallandale Beach, Florida (the "City Commission"), intends to use the uniform method for collecting non-ad valorem assessments levied against the real property comprising the Three Islands neighborhood located in Hallandale Beach, 33009 (such real property is collectively referred to herein as the "Three Islands Assessment Area"). A description of the Three Islands Assessment Area is attached hereto as Exhibit A and incorporated herein. This Resolution is adopted pursuant to and is authorized by Section 197.3632, Florida Statutes, which will allow such assessments to be collected annually, commencing in November 2026, in the same manner as provided for ad valorem taxes. The assessments will continue from year to year.

(B) The City Commission held a duly advertised public hearing for the purpose of considering the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit B.

**SECTION 3. UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS.**

(A) Commencing with the ad valorem tax bills issued in November 2026, and continuing each year thereafter, the City hereby announces its intention to use the uniform method of collecting non-ad valorem assessments in the Three Islands Assessment Area for more than one year as authorized in Section 197.3632, Florida Statutes, as amended, to fund capital improvements in and for the benefit of the Three Islands neighborhood which may include but are 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 for each parcel to be collected on the November 2026 tax bill will include any payment delinquency associated with that parcel from the prior year.

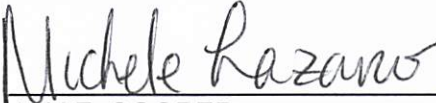
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54 (B) The City hereby determines that the levy of such assessments is needed to fund  
55 the cost of providing such improvements for the special benefit of the real property comprising  
56 the Three Islands Assessment Area.  
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58 (C) Adoption of this Resolution is solely for the purpose of complying with the statutory  
59 requirements that the City publicly announce to the Florida Department of Revenue, the Broward  
60 County Property Appraiser and the Broward County Tax Collector that it may levy non-ad valorem  
61 assessments and use the uniform method of collection. Adoption of this Resolution shall not be  
62 deemed to commit or require the City to impose any assessments.  
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64 (D) Upon adoption, the City Manager, or designee thereof, is hereby directed to send  
65 a copy of this Resolution by United States mail to the Florida Department of Revenue, the Broward  
66 County Property Appraiser and the Broward County Tax Collector.  
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68 **SECTION 4. CONSTRUCTION; EFFECTIVE DATE.** This Resolution shall be  
69 liberally construed to effect the purposes hereof and shall become effective immediately upon  
70 adoption.  
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72 APPROVED AND ADOPTED this 3rd day of December, 2025.

73  
74  for  
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76 \_\_\_\_\_  
77 JOY F. COOPER  
78 MAYOR

79 ATTEST:

80  for  
81  
82 \_\_\_\_\_  
83 JENORGEN GUILLEN  
84 CITY CLERK

85 APPROVED AS TO LEGAL SUFFICIENCY  
86 AND FORM

87  for  
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90 JENNIFER MERINO  
91 CITY ATTORNEY  
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**FINAL VOTE ON ADOPTION**

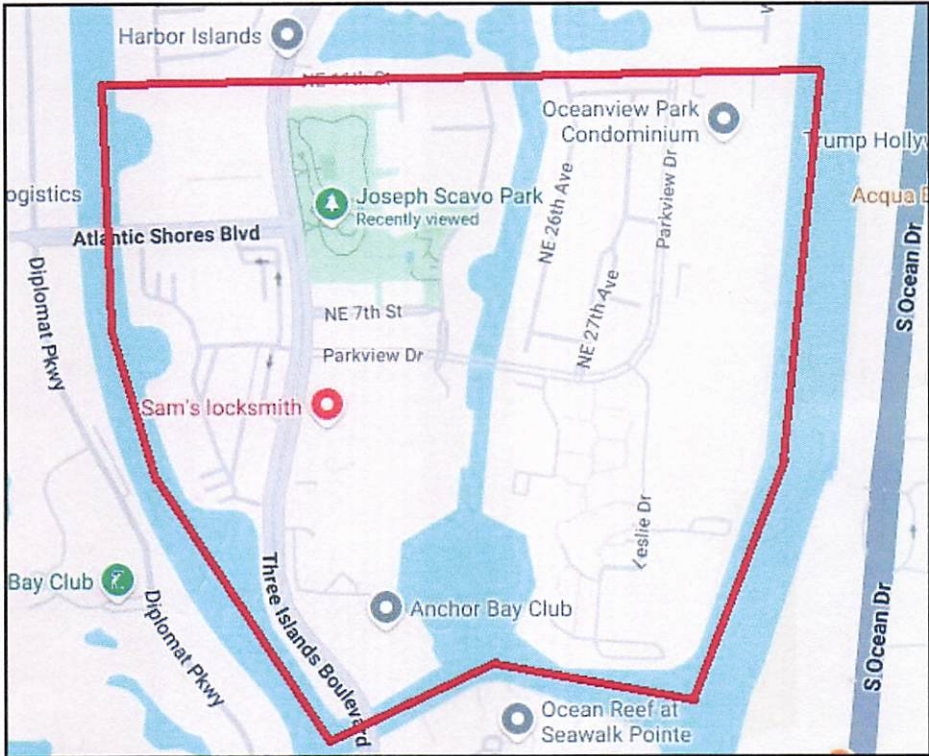
Mayor Cooper	<u>Yes</u>
Vice Mayor Lazarow	<u>Yes</u>
Commissioner Adams	<u>Yes</u>
Commissioner Butler	<u>Yes</u>
Commissioner Lima-Taub	<u>Yes</u>

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EXHIBIT A

DESCRIPTION OF THE 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.



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**EXHIBIT B**

**PROOF OF PUBLICATION**

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**RESOLUTION NO. 2025 - 159**

**A RESOLUTION OF THE MAYOR AND CITY COMMISSION  
OF THE CITY OF HALLANDALE BEACH, FLORIDA,  
SETTING FORTH THE CITY'S INENT TO USE THE UNIFORM  
METHOD FOR COLLECTING NON-AD VALOREM SPECIAL  
ASSESSMENTS TO BE LEVIED UPON REAL PROPERTIES  
LYING WITHIN THE MUNICIPAL BOUNDARIES OF THE CITY  
TO FUND THE CITY'S STORMWATER UTILITY SYSTEM;  
AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission of the City of Hallandale Beach intends to impose a Special Assessment to fund enhancements. Improvements, additions to, and maintenance of the City's Stormwater Utility System; and

**WHEREAS**, in accordance with Section 197.3632, Fla. Stat., the City advertised its intent to use the Uniform Method for the collection of the assessment, commencing with the fiscal year commencing on October 1, 2025, weekly in a newspaper of general circulation for four (4) consecutive weeks preceding the public hearing held the day hereof; and

**WHEREAS**, pursuant to Section 197.3632, Florida Statutes, as amended, the City Commission of the City of Hallandale Beach desires to set forth its intent to use the Uniform Method to fund enhancements, improvements, and additions to the City's Stormwater Utility System serving those properties located within the municipal boundaries of the City more particularly described in Exhibit "A," attached hereto and incorporated herein, because this method provides an economical and efficient process for such special assessments to be collected annually, commencing in November 2025; and

**WHEREAS**, the City Commission of the City of Tamarac, Florida, directs the City Clerk to provide copies of this Resolution to the Broward County Property Appraiser, the Broward County Tax Collector, and the Florida Department of Revenue on or prior to January 10, 2025.

36 NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND THE CITY  
37 COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA:

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39 **SECTION 1. Whereas Clauses.** The foregoing "Whereas" clauses are true and  
40 correct and incorporated herein.

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42 **SECTION 2. Authorization.** Commencing with the Fiscal Year beginning on October  
43 1, 2025, and with the tax statement mailed for such Fiscal Year, the City intends to use the  
44 Uniform Method authorized in Section 197.3632, Florida Statutes, as amended, for collecting  
45 the assessment to fund the costs of improving, enhancing, and adding to, and maintaining,  
46 the City's Stormwater Utility System serving those properties located within the municipal  
47 boundaries of City, more particularly described in Exhibit "A," attached hereto and made a  
48 part hereof.

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50 **SECTION 3.** The City hereby determines that the levy of the assessments is needed  
51 to fund the enhancements, improvements, and additions to, and maintenance of, the City's  
52 Stormwater Utility System within the incorporated area of the City.

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54 **SECTION 4.** Upon adoption, the City Clerk is hereby directed to send a copy of this  
55 Resolution by United States mail to the Florida Department of Revenue, the Broward County  
56 Tax Collector and the Broward County Property Appraiser by January 10, 2025.

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58 **SECTION 5.** All resolutions or parts of resolutions in conflict herewith are hereby  
59 repealed to the extent of such conflict.

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61 **SECTION 6. Effective Date.** This Resolution shall take effect immediately upon its  
62 passage and adoption.

63 APPROVED AND ADOPTED this 3<sup>rd</sup> day of December, 2025.

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JOY F. COOPER  
MAYOR

71 SPONSORED BY: CITY ADMINISTRATION

72 ATTEST:

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*Anastacio De Leon for*  
\_\_\_\_\_  
JENORGEN GUILLEN  
CITY CLERK

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80 APPROVED AS TO LEGAL SUFFICIENCY  
81 AND FORM

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*Jennifer Merino for*  
\_\_\_\_\_  
JENNIFER MERINO  
CITY ATTORNEY

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**FINAL VOTE ON ADOPTION**

Mayor Cooper	<u>Yes</u>
Vice Mayor Lazarow	<u>Yes</u>
Commissioner Adams	<u>Yes</u>
Commissioner Butler	<u>Yes</u>
Commissioner Lima-Taub	<u>Yes</u>

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**EXHIBIT A**  
**LEGAL DESCRIPTION OF CITY OF HALLANDALE BEACH BOUNDARIES**

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116 THAT PART OF THE SOUTH ONE-HALF (S½) OF SECTION 21 LYING EAST OF THE EAST RIGHT-  
117 OF-WAY LINE OF STATE ROAD NUMBER 9;

118 THE SOUTH ONE-HALF (S½) OF SECTION 22;

119 THAT PART OF THE SOUTH ONE-HALF (S½) OF SECTION 23 LYING WEST OF THE WEST RIGHT-  
120 OF-WAY LINE OF THE INTRACOASTAL WATERWAY;

121 ALL THAT PART OF SECTION 25 LYING WESTERLY OF THE MEAN LOW WATER LINE OF THE  
122 ATLANTIC OCEAN AND LYING SOUTHERLY OF THE FOLLOWING DESCRIBED LINE:  
123 COMMENCING AT THE SOUTHEAST CORNER OF THE NORTHEAST ONE-QUARTER (NE¼) OF  
124 THE NORTHEAST ONE-QUARTER (NE¼) OF SECTION 26, ALSO BEING A POINT ON THE WEST  
125 LINE OF GOVERNMENT LOT 1 IN SECTION 25; THENCE RUNNING NORTHERLY ALONG EAST  
126 LINE OF SAID NORTHEAST ONE-QUARTER (NE¼) OF THE NORTHEAST ONE-QUARTER (NE¼)  
127 AND ALONG THE WEST LINE OF SAID GOVERNMENT LOT 1 IN SECTION 25 TO A POINT OF  
128 INTERSECTION WITH THE WESTERLY EXTENSION OF THE NORTH LINE OF BLOCK 3 OF  
129 "SEMINOLE BEACH AMENDED," AS RECORDED IN PLAT BOOK 1, PAGE 15, OF THE PUBLIC  
130 RECORDS OF BROWARD COUNTY, FLORIDA; THENCE EASTERLY ALONG SAID EXTENSION TO  
131 THE NORTHWEST CORNER OF SAID BLOCK 3; THENCE NORTHERLY ALONG THE SOUTHERLY  
132 EXTENSION OF THE WESTERLY LINES OF LOTS 11 AND 12 AND ALONG THE WESTERLY LINES  
133 OF LOTS 11 AND 12, BLOCK 2, OF SAID "SEMINOLE BEACH AMENDED" TO THE NORTHWEST  
134 CORNER OF SAID LOT 11; THENCE EASTERLY ALONG THE NORTH LINE OF SAID LOT 11 AND  
135 ITS EXTENSION TO THE MEAN LOW WATER OF THE ATLANTIC OCEAN;

136 THAT PART OF THE NORTH ONE-QUARTER (N¼) OF SECTION 26 LYING WEST OF THE WEST  
137 RIGHT-OF-WAY LINE OF THE INTRACOASTAL WATERWAY LINE;

138 ALL THAT PART OF THE SOUTH THREE-QUARTERS (S¾) OF SECTION 26 LYING WESTERLY OF  
139 THE MEAN LOW WATER LINE OF THE ATLANTIC OCEAN;

140 ALL OF SECTION 27;

141 THAT PART OF SECTION 28 LYING EAST OF THE EAST RIGHT-OF-WAY LINE OF STATE ROAD  
142 NUMBER 9.

143 ALL THE FOREGOING DESCRIBED LANDS BEING LOCATED IN TOWNSHIP 51 SOUTH, RANGE 42  
144 EAST, BROWARD COUNTY, FLORIDA.

145 TOGETHER WITH A PORTION OF TRACT 2, "REVISED PLAT OF GOLDEN ISLES," ACCORDING TO  
146 THE PLAT THEREOF RECORDED IN PLAT BOOK 34, PAGE 9, OF THE PUBLIC RECORDS OF DADE  
147 COUNTY, FLORIDA, AND A PORTION OF "GOLDEN ISLES ESTATES," ACCORDING TO THE PLAT

148 THEREOF RECORDED IN PLAT BOOK 94, PAGE 94, OF THE PUBLIC RECORDS OF DADE  
149 COUNTY, FLORIDA, AND A PORTION OF "GOLDEN ISLES ESTATES FIRST ADDITION,"  
150 ACCORDING TO THE PLAT THEREOF RECORDED IN PLAT BOOK 103, PAGE 33, OF THE PUBLIC  
151 RECORDS OF DADE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:  
152 BEGINNING AT THE NORTHWEST CORNER OF SECTION 35, TOWNSHIP 51 SOUTH, RANGE 42  
153 EAST, DADE COUNTY, FLORIDA; THENCE SOUTHERLY FOLLOWING THE WEST LINE OF SECTION  
154 35, TOWNSHIP 51 SOUTH, RANGE 42 EAST TO THE INTERSECTION WITH A LINE WHICH IS TWO  
155 HUNDRED THIRTY (230) FEET SOUTH AND PARALLEL TO THE NORTH LINE OF SECTION 35,  
156 TOWNSHIP 51 SOUTH, RANGE 42 EAST; THENCE EASTERLY FOLLOWING THE LINE WHICH IS  
157 TWO HUNDRED THIRTY (230) FEET SOUTH OF AND PARALLEL TO THE NORTH LINE OF  
158 SECTION 35, TOWNSHIP 51 SOUTH, RANGE 42 EAST, TO THE INTERSECTION WITH THE WEST  
159 BOUNDARY LINE OF THE TOWN OF GOLDEN BEACH; THENCE NORTHERLY FOLLOWING THE  
160 WEST BOUNDARY LINE OF THE TOWN OF GOLDEN BEACH TO THE INTERSECTION WITH THE  
161 NORTH LINE OF SECTION 35, TOWNSHIP 51 SOUTH, RANGE 42 EAST; THENCE WESTERLY  
162 FOLLOWING THE NORTH LINE OF SECTION 35, TOWNSHIP 51 SOUTH, RANGE 42 EAST TO THE  
163 POINT OF BEGINNING.

164 (Ord. No. 79-33, § 1, 8-21-1979; Ord. No. 1999-15, § 1, 8-17-1999; Ord. No. 2003-28, § 2, 11-18-  
165 2003; Ord. No. 2003-29, § 2, 11-18-2003)