

EXHIBIT 5
CITY OF HALLANDALE BEACH, FLORIDA
THREE ISLANDS SPECIAL ASSESSMENT
PRELIMINARY ASSESSMENT ROLL
Year 2 – Fiscal Year 2026-27

This Exhibit summarizes the preliminary, not-to-exceed Assessment Roll for the Three Islands Special Assessment for Fiscal Year 2026-27, representing Year 2 of the five-year assessment program. The assessment is levied uniformly on a per-dwelling-unit basis and amortizes the City's net project cost over the four remaining years (Years 2 through 5) at the City's cost of capital of four percent (4%). It is collected using the uniform method for non-ad valorem assessments under Section 197.3632, Florida Statutes.

Assessment Per Dwelling Unit — Year 2 (FY 2026-27)

Component	Amount Per Dwelling Unit
Base Assessment	\$194.31
Collection Costs (7%)	\$14.63
Total Assessment Per Dwelling Unit	\$208.94

The Total Assessment Per Dwelling Unit of \$208.94 is the rate established for the Three Islands Non-Ad Valorem Assessment under the Resolution.

Collection Costs Detail (7% of Total Assessment)

Collection Cost Component	Amount Per Dwelling Unit
BCPA Administrative Charge (2%)	\$4.18
Statutory Early-Payment Discount (4%)	\$8.36
City Administrative Cost (1%)	\$2.09
Total Collection Costs (7%)	\$14.63

Preliminary Assessment Roll Summary

Description	Amount
Number of Assessed Parcels (Dwelling Units)	2,346 *
Total Base Assessment	\$455,851.26
Total Collection Costs	\$34,321.98
Total Preliminary Assessment (Not-to-Exceed)	\$490,173.24

* Reflects only the parcels subject to the Year 2 (FY 2026-27) assessment. Consistent with applicable Florida Statutes, parcels that prepaid the assessment in full and parcels that are statutorily or discretionarily exempt are not included in this Roll.

The parcel-level Assessment Roll — listing each included folio (parcel ID), record owner, situs address, and individual assessment — is on file with the City of Hallandale Beach Finance Department, 400 South Federal Highway, Hallandale Beach, FL 33009, and is incorporated herein by reference.