



## City of Hallandale Beach City Commission Agenda Cover Memo

Meeting Date:	File No.:	Item Type:		1 <sup>st</sup> Reading	2 <sup>nd</sup> Reading
<b>1/21/2026</b>	<b>25-570</b>	<input checked="" type="checkbox"/> <b>Resolution</b> <input type="checkbox"/> <b>Ordinance</b> <input type="checkbox"/> <b>Other</b>	Ordinance Reading	<b>N/A</b>	<b>N/A</b>
			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:	
<b>See Below</b>	<b>N/A</b>		<b>See Attached Resolution</b>	<b>N/A</b>	
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	<b>N/A</b>	<b>Dr. Jeremy Earle, City Manager</b>	<b>City Manager Office</b>	
Strategic Plan Focus Areas:					
<input checked="" type="checkbox"/> <b>Fiscal Stability</b>	<input type="checkbox"/> <b>Resident Services</b>	<input type="checkbox"/> <b>Public Safety</b>	<input type="checkbox"/> <b>Infrastructure &amp; Mobility</b>	<input type="checkbox"/> <b>Economic Development &amp; Affordable Housing</b>	
Implementation Timeline:					
Estimated Start Date: 1/21/2026			Estimated End Date: 9/30/2026		

### SHORT TITLE:

**A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA AUTHORIZING AN AGREEMENT WITH THE BROWARD COUNTY TAX COLLECTOR FOR THE COLLECTION OF NON-AD VALOREM ASSESSMENTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

### STAFF SUMMARY:

**Summary:**

Staff seek City Commission approval of agreement with the Broward County Tax Collector for Uniform Collection of Non-Ad Valorem Special Assessments with the Broward County Tax Collector.

### **Background:**

In 1996, the City of Hallandale formally pursued the use of the uniform method of collecting non-ad valorem special assessments to fund fire and emergency medical services within the incorporated area of the City. As part of this process, the City coordinated with the Broward County Property Appraiser to meet statutory deadlines under Section 197.3632, Florida Statutes, including requesting and receiving an extension to allow sufficient time for adoption and filing of the required resolution. The City Commission subsequently adopted Resolution No. 96-3, following a duly advertised public hearing, electing to use the uniform method of collection so that the assessments could be billed annually on the Broward County tax roll beginning in Fiscal Year 1996–97. This process included public notice, legal advertisement, certification to state and county agencies, and formal acknowledgment of the City’s corporate boundaries for assessment purposes.

### **Current Situation:**

Under the Agreement, the Broward County Tax Collector will include the City’s non-ad valorem special assessments (Fire, Three Islands and Stormwater) on the annual property tax notice and will collect and remit those assessments in accordance with Chapter 197, Florida Statutes. The City remains fully responsible for the lawful imposition and levy of the assessments, including compliance with all required notice, public hearing, and certification procedures.

The City will reimburse the Tax Collector for actual and necessary costs associated with the collection and enforcement of the assessments, as permitted by law. These costs are capped at two percent (2%) of amounts collected, along with certain administrative and advertising expenses, and are expected to be offset by the efficiency, reliability, and higher collection rates achieved through inclusion on the property tax bill. The Agreement is effective for calendar year 2025 and automatically renews on an annual basis unless the City elects to discontinue use of the uniform method.

Approval of this Agreement is a procedural requirement to continue using the uniform method of collection. It does not, by itself, impose or increase any assessment, but rather formalizes the terms under which the Tax Collector collects and enforces assessments on the City’s behalf in compliance with applicable statutory and administrative requirements.

### **Why Action is Necessary:**

Approve the Agreement for Uniform Collection of Non-Ad Valorem Special Assessments between the City of Hallandale Beach and the Broward County Tax Collector, authorizing the Tax Collector to collect and enforce certain non-ad valorem special assessments on behalf of the City using the uniform method of collection, as provided by Florida law.

### **Cost Benefit:**

Using the uniform method of collection provides a cost-effective approach for the City. Although the City reimburses the Tax Collector for collection costs, capped at two percent (2%) of amounts collected, this cost is offset by higher collection rates, stronger enforcement, and reduced administrative burden. Collecting assessments through the

property tax bill improves reliability and predictability of revenues while minimizing staff time, legal risk, and the need for separate billing or enforcement processes.

**PROPOSED ACTION:**

The City Commission considers the attached Resolution.

**ATTACHMENT(S):**

Exhibit 1 – Resolution

Exhibit 2 – Agreement for Uniform Collection of Non-Ad Valorem Assessments

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