



**CITY OF FORT LAUDERDALE
City Commission Agenda Memo
REGULAR MEETING**

#25-1018

TO: Honorable Mayor & Members of the Fort Lauderdale City Commission

FROM: Rickelle Williams, City Manager

DATE: October 7, 2025

TITLE: Motion Approving Agreement with the Broward County Tax Collector for Uniform Collection of Non-Ad Valorem Special Assessments - **(Commission Districts 1, 2, 3 and 4)**

Recommendation

Staff recommends that the City Commission enter into an agreement with the Broward County Tax Collector, to collect and distribute non-ad valorem special assessments on behalf of the City of Fort Lauderdale.

Background

Broward County now has an elected Tax Collector, a position that was established following the enactment of Florida Constitutional Amendment 10 (2018) and the subsequent results of a 2020 charter amendment approved by voters.

As of January 7, 2025, Abbey Ajayi, became the first elected Tax Collector in Broward County, and assumed responsibility for various duties previously managed by Broward County including collection and distribution of property taxes, including both ad valorem (based upon property value) and non-ad valorem (special assessments). As a part of this transition, any taxing authority wishing to have non-ad valorem assessments included on the annual tax bill must enter into a formal agreement with the Tax Collector.

The City of Fort Lauderdale's non-ad valorem assessments that will be included on the annual tax bill if the proposed agreement is approved include:

- Fire Assessment
- Beach Business Improvement District Assessment
- Underground Utility Assessment
- Stormwater Management Assessment
- Lauderdale Isles Water Management District Assessment

To ensure that the City's non-ad valorem assessments are included on the November 2025 tax bills, we are required to execute an agreement with the Tax Collector's Office. This will allow for accurate billing and timely remittance of funds collected on our behalf.

Utilizing the uniform method of collection as provided in Chapter 197.3632, Florida Statutes allows for the same legal enforcement tools as property taxes, including tax certificates and liens. This method of collection greatly improves collection rates for the assessments.

Resource Impact

The agreement provides that the City will reimburse the Tax Collector for the actual costs of collection of the non-ad valorem assessments, not to exceed 2% of the amount of the assessments collected and remitted.

There is a fiscal impact in the estimated amount of \$2,109,369 for Fiscal Year 2026 in the accounts provided below. Funding is contingent upon the approval of the Consolidated Budget Amendment CAM #25-0723.

| <i>Funds available as of October 1, 2025</i> | | | | | |
|---|---|--|---|--|--------------------|
| ACCOUNT NUMBER | COST CENTER NAME | CHARACTER CODE/ ACCOUNT NAME | AMENDED BUDGET (Character) | AVAILABLE BALANCE (Character) | AMOUNT |
| 10-001-4020-522-30-3199 | Fire Operations | Services/ Materials/ Other Professional Services | \$4,956,186 | \$4,956,186 | \$1,232,337 |
| 10-135-6100-552-30-3199 | Beach Business Improvement District | Services/ Materials/ Other Professional Services | \$267,348 | \$267,348 | \$25,707 |
| 10-354-9100-554-30-3199-P11715 | Las Olas Isles Undergrounding Utilities | Services/ Materials/ Other Professional Services | \$9,181,756 | \$0 | \$10,551 |
| 10-001-2302-513-30-3199 | Budget, CIP and Grants | Services/ Materials/ Other Professional Services | \$291,336 | \$291,336 | \$165 |
| 10-470-7340-538-30-3199 | Stormwater Repair and Right of Way | Services/ Materials/ Other Professional Services | \$2,913,650 | \$2,913,650 | \$840,609 |
| TOTAL AMOUNT → | | | | | \$2,109,369 |

Strategic Connections

This item supports the *Press Play Fort Lauderdale 2029* Strategic Plan, specifically advancing:

- Guiding Principle: Fiscal Responsibility

This item advances the *Fast Forward Fort Lauderdale 2035* Vision Plan: We Are Prosperous.

Attachment

Exhibit 1 – Agreement

Prepared by: Charmaine Crawford, Senior Assistant to the Director

Department Director: Laura Reece, Office of Management and Budget