

#25-0747

**TO**: Honorable Mayor & Members of the

Fort Lauderdale City Commission

**FROM**: Rickelle Williams, City Manager

**DATE**: September 12, 2025

**TITLE**: Public Hearing - Resolution Adopting the Fiscal Year 2026 Non-Ad Valorem

Assessment – Las Olas Utility Undergrounding - (Commission District 2)

#### Recommendation

Staff recommends the City Commission hold a public hearing and adopt a resolution approving the Utility Undergrounding Assessment Roll for Fiscal Year (FY) 2026, beginning October 1, 2025 and ending September 30, 2026.

# **Background**

On May 18, 2010, the City Commission enacted Ordinance C-10-12 creating *Chapter 25, Article IV, Division 2 – Undergrounding* within the Code of Ordinances of the City of Fort Lauderdale (Code) that established a process for communities to underground overhead utilities (i.e., power, telephone, cable TV, etc.) and created a mechanism for the benefited neighborhood to pay the associated costs through a special assessment.

On November 6, 2012, the City Commission (CAM #12-2384) approved amendments to the special assessment program for the undergrounding of overhead utilities. Section 25-129 of the Code requires approval from at least seventy percent (70%) of signed and timely returned ballots from property owners in the assessment area and City Commission approval before a special assessment can be levied upon real properties benefitting from the undergrounding of utilities.

City staff received an application from the Las Olas Isles neighborhood to establish an underground utility line assessment. Staff worked with the utility companies on topographic surveys and designs. In accordance with the ordinance, in 2019, staff issued ballots to property owners within the proposed underground utility assessment area providing an estimate of the total underground utility assessment costs and drawings depicting the location and dimensions of all associated above-grade structures. Almost ninety percent (90%) of those responding supported establishing an underground utility line assessment.

The proposed assessment for FY 2026 is \$527,526.32 or \$1,712.75 per Equivalent Benefit Unit (EBU), which will generate an estimated \$501,150.00 in revenue. This figure represents the FY 2026 debt service payment for a 25-year special obligation bond with a par value of \$7.9 million. Exhibit 1 details the assessment rate per property in the Utility Undergrounding Assessment Roll.

If the City Commission approves the assessment, it will be collected as a part of the property tax bill. Section 25-131.1(a) provides that the underground utility line assessments may be collected pursuant to the uniform method provided in the Uniform Assessment Collection Act, and that the City shall comply with all applicable provisions of the Uniform Assessment Collection Act.

The chair of the local governing board or his or her designee is required, per Section 197.3632(5)(a), Florida Statutes to certify the non-ad valorem assessment roll to the Broward County Tax Collector no later than September 15, 2025.

## **Resource Impact**

This Non-Ad Valorem Assessment will generate approximately \$501,150.00 in revenue to support the FY 2026 debt service.

## **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 United.

#### **Attachments**

Exhibit 1 - Utility Undergrounding Assessment Roll Exhibit 2 - Resolution

Prepared by: Laura Reece, Director, Office of Management and Budget

Charter Officer: Rickelle Williams, City Manager