

RESOLUTION NO. 26-

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, RELATING TO THE PROVISION OF BEACH BUSINESS IMPROVEMENT SERVICES IN CERTAIN PORTIONS OF THE BEACH AREA LOCATED WITHIN THE CITY OF FORT LAUDERDALE, FLORIDA, MORE SPECIFICALLY DESCRIBED HEREIN; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR THE BEACH BUSINESS IMPROVEMENT ASSESSMENT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR RESCISSION OF CONFLICTING PROVISIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Ordinance No. C-06-34, effective October 3, 2006, (hereinafter referred to as the "Ordinance"), authorizes the City Commission to impose Beach Business Improvement Assessments; and

WHEREAS, pursuant to the Ordinance, the reimposition of Beach Business Improvement Assessments for Fiscal Year 2026-2027 requires certain processes such as the preparation of the Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing Beach Business Improvement Assessed Costs against assessed property located within the Assessment Area, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Beach Business Improvement Assessments; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, deems it to be in the best interest of the citizens and residents of the City of Fort Lauderdale to adopt this Preliminary Rate Resolution;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of the Ordinance, the Initial Assessment Resolution (Resolution No. 06-207), the Final Assessment Resolution (Resolution No. 07-26), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This Resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the reimposition of Beach Business Improvement Assessments for the Fiscal Year beginning October 1, 2026. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

“Assessment Area” means the area which includes all Assessed Property pursuant to the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution and this Preliminary Rate Resolution as more particularly described on Appendix A attached hereto and made a part hereof.

“Assessed Value” means the assessed value of a Tax Parcel as determined by the Broward County Property Appraiser’s office.

“Beach Business Improvement Assessed Costs” for purposes of this Resolution means the amount determined by the City Commission to be assessed for the fiscal year beginning October 1, 2026 to fund all or any portion of the cost of the provision of services, facilities and/or programs in the Improvement District Area as more particularly defined in the Ordinance as detailed in Appendix B attached hereto and made a part hereof.

“Business Property” means any real property or structure within the Assessed Area that is used in connection with a business for Commercial Purposes and that is not otherwise exempt pursuant to the Ordinance.

“Commercial Purposes” means Business Property in the Assessed Area that (1) has a classification of commercial on the property tax rolls of the Property Appraiser’s Office; or (2) has been issued a certificate of occupancy, a temporary certificate of occupancy or a partial certificate of occupancy by the City for a non-residential use as defined in the ULDR whether such property is currently in use or not; or (3) has a development permit for a non-residential use as defined in the ULDR that has been approved by the City and a valid building permit that has been issued for development of such use; or (4) such other facts exist, as determined by the City Manager, that

indicate the properties are being operated for a non-residential purpose as defined in the ULDR. If there is a conflict between the Property Appraiser's classification and the use as approved in the development and building permit or certificate of occupancy, then the use as approved in the development and building permit or certificate of occupancy issued by the City shall prevail.

"Estimated Beach Business Improvement Assessment Rate" means the estimated rate of apportionment for the Beach Business Improvement Assessment to be imposed for the Fiscal Year beginning on October 1, 2026, on all Assessed Property which shall be \$0.8525 per \$1,000.00 of Assessed Value.

"Improvement District Area" means the area which includes all Assessed Property and all property that may be improved for a public purpose with the funds collected through the Beach Business Improvement Assessment generally described on Appendix C attached hereto and made a part hereof.

SECTION 3. PROVISION AND FUNDING OF BEACH BUSINESS IMPROVEMENT SERVICES.

(A) Upon the imposition of a Beach Business Improvement Assessment for services, facilities, or programs against Assessed Property located within the City, the City shall provide services, facilities or programs in the Improvement District Area above and beyond any services, facilities and programs the City may currently be providing as more particularly described in Appendix D attached hereto and made a part hereof.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Assessment Area within will be benefited by the provision of beach improvement services, facilities, and programs in an amount not less than the Beach Business Improvement Assessment imposed against such parcel, computed in the manner set forth in this Initial Assessment Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF BEACH BUSINESS IMPROVEMENT ASSESSMENTS. Beach Business Improvement Assessments shall be imposed against all Business Property within the Assessed Area that is used for Commercial Purposes based on the Assessed Value of the Business Property as determined by the Property Appraiser as of July 1, 2026. Beach Business Improvement Assessments imposed for the Fiscal Year beginning October 1, 2026, shall be computed on all assessed Property at the Estimated Beach Business Improvement Assessment Rate of \$0.8525 per \$1,000.00 of Assessed Value.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained and declared that the Beach Business Improvement Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution and that Beach Business Improvement Assessed Costs provide a special benefit to the Assessed Property based upon the following legislative determinations and based upon that Feasibility Study, Analysis, Business Plan and Recommendations study entitled the "Fort Lauderdale Business Improvement District", dated as of June 2006 prepared by Carras Community Investment, Inc. and the report dated as of November 2006 prepared by Harry C. New street & Associates regarding the Beach Business Improvement Assessments.

General

(A) Upon the adoption of this Preliminary Rate Resolution determining the Beach Business Improvement Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Section 1.04 of the Ordinance are hereby ratified and confirmed.

(B) It is fair and reasonable to use development permits, building permits and certificates of occupancy approved by the City to determine the classification of property because the use as approved by the City provides consistency and accurate current information on the approved use of the property. It is also fair and reasonable to use the Property Appraiser's use codes of Assessed Property to determine classification of property because the Tax Roll database employing the use of such property use codes is the most comprehensive information readily available to determine the property use for property within the City.

Cost apportionment/methodology

(C) Pursuant to the findings of the Report, in accordance with the Ordinance and other special assessment law, the methodology of apportioning Beach Business Improvement Assessed Costs among Business Property based on Assessed Value is the fairest and most equitable methodology due to the fact that the amount of the assessment for each parcel of land is not in excess of the proportional benefits as compared to other assessments on other parcels of land and proportional to the special benefit received.

SECTION 6. DETERMINATION OF BEACH BUSINESS IMPROVEMENT ASSESSED COSTS; ESTABLISHMENT OF INITIAL BEACH BUSINESS IMPROVEMENT ASSESSMENTS.

(A) The Beach Business Improvement Assessed Costs to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2026, is based on the Estimated Beach Business Improvement Assessment Rate as described in Section 4 hereof. The approval of the Estimated Beach Business Improvement Assessment Rate by the adoption of this Preliminary Rate Resolution determines the amount of the Beach Business Improvement Assessed Costs.

(B) The Estimated Beach Business Improvement Rate specified herein is hereby established to fund the specified Beach Business Improvement Assessed Costs determined to be assessed.

(C) The estimated Beach Business Improvement Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in this Preliminary Rate Resolution.

(D) The Estimated Beach Business Improvement Assessment Rate is hereby established. The Estimated Beach Business Improvement Assessment Rate shall be applied by the City Manager in the preparation of the Preliminary Assessment Roll.

SECTION 7. ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels determined to be Business Property for Commercial Purposes within the Assessed Area. The City Manager shall apportion the estimated Beach Business Improvement Assessed Cost to be recovered through Beach Business Improvement Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, documentation related to the estimated amount of the Beach Business Improvement Assessed Cost to be recovered through the imposition of Beach Business Improvement Assessments, and the preliminary Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Beach Business Improvement Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Beach Business Improvement Assessments for beach business improvement services as set forth in this Initial Assessment Resolution is a fair and reasonable method of apportioning the Beach Business Improvement Assessed Cost among parcels of Assessed Property located within the City.

SECTION 8. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:01 p.m., or soon thereafter, on September 14, 2026, at The Fort Lauderdale Police Department, Community Room #1004, 1300 West Broward Boulevard, Fort Lauderdale, Florida, at which time the City Commission will receive and consider any comments on the Beach Business Improvement Assessments from the public and affected property owners and consider imposing Beach Business Improvement Assessments and collecting such assessments through the uniform method of non-ad valorem collection.

SECTION 9. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 8. hereof in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 25, 2026, in substantially the form attached hereto as Appendix E.

SECTION 10. NOTICE BY MAIL. The City Manager shall also provide notice by first class mail to the Owner of each parcel of Assessed Property, in the event circumstances described in Section 2.08(E) of the Ordinance so require, in substantially the form attached hereto as Appendix F. Such notices shall be mailed no later than August 25, 2026.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Beach Business Improvement Assessments will be utilized for the provision of beach business improvement services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund beach business improvement services, facilities, and programs.

SECTION 12. COLLECTION OF ASSESSMENTS. The City Commission hereby authorizes the collection of the Beach Business Improvement Assessments through the uniform method provided in the Uniform Assessment Collection Act as contemplated in Section 3.01 of the Ordinance.

SECTION 13. CHANGES TO THE CLASSIFICATION OF PROPERTY. In the event any Business Property in the Assessed Area shall cease to be classified as Business Property during the applicable portion of the Fiscal Year and the Beach Business Improvement Assessment shall have already been assessed and collected against such property, there shall be no refund of such

assessment monies to the property owner, however, the property owner shall notify City and upon proper determination by the City such property shall be reclassified and assessments for future years shall be discontinued for so long as the property remains non Business Property.

SECTION 14. ADJUSTMENTS TO ASSESSED VALUE. In the event Assessed Value is adjusted by the Broward County Value Adjustment Board, then the adjusted value shall be used to recalculate the Beach Business Improvement Assessment to be imposed against the Assessed Property. All Beach Business Improvement Assessments, however, shall be due and payable at the time stated regardless of any dispute regarding the appraised value of Business Property with the Property Appraiser’s Office.

SECTION 15. CLASSIFICATION OF PROPERTY. Classification of property as Business Property for Commercial Purposes as defined herein shall not be considered a determination by the City of whether the use of such property is a legal use or that the development is in conformance with the ULDR.

SECTION 16. CONFLICTS. That any resolution or part of a resolution in conflict herewith be, and is hereby rescinded to the extent of such conflict.

SECTION 17. SEVERABILITY. If any clause, section, part, or application of this Resolution is held by a court of competent jurisdiction to be unconstitutional or invalid, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 18. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

ADOPTED this _____ day of _____, 2026.

Mayor
DEAN J. TRANTALIS

ATTEST:

City Clerk
DAVID R. SOLOMAN

APPROVED AS TO FORM
AND CORRECTNESS:

City Attorney
SHARI L. McCARTNEY

Dean J. Trantalis _____

John C. Herbst _____

Steven Glassman _____

Pamela Beasley-Pittman _____

Ben Sorensen _____

APPENDIX A

DESCRIPTION (IMPACTED PROPERTIES)

LOTS 1 THROUGH 5, LOTS 12 THROUGH 15 AND LOT 25, BLOCK 1 AND LOT 2, BLOCK 2, "ATLANTIC BEACH DEVELOPMENT", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 27, PAGE 1 TOGETHER WITH LOTS 1 AND 5, "RESUBDIVISION OF LOT 1 BLOCK 2, ATLANTIC BEACH DEVELOPMENT", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 29, PAGE 7, BOTH OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

PARCEL "A", "VANDERBILT SUBDIVISION", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 36, PAGE 1, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 1 THROUGH 5, "BARCELONA BEACH", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 29, PAGE 11, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

BLOCK 10, LESS THE WEST 223 FEET; BLOCK "G" LESS THE WEST 160 FEET; BLOCK "F" LESS THE EAST 100 FEET OF THE WEST 200 FEET OF THE NORTH 100 FEET THEREOF, "BIRCH OCEAN FRONT SUBDIVISION NO. 2", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 21, PAGE 22, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOT 1, "RESUBDIVISION OF BLOCK E, BIRCH OCEAN FRONT SUBDIVISION NO. 2", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 26, PAGE 33, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

ALL OF "RESUBDIVISION OF BLOCK B, BIRCH OCEAN FRONT SUBDIVISION", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 26, PAGE 34, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOT 1, BLOCK 3, LOTS 1, 2 AND 3, BLOCK 9, ALL OF BLOCK D AND BLOCK "C" LESS THE WEST 150 FEET THEREOF, "BIRCH OCEAN FRONT SUBDIVISION", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 19, PAGE 26, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 18 THROUGH 24, "BIRCH ESTATES", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 23, PAGE 24, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 1 THROUGH 7, BLOCK 8, "LAUDER DEL MAR", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 7, PAGE 30, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

BEGINNING AT THE NORTHEAST CORNER OF LOT 8 OF SAID BLOCK 8, "LAUDER DEL MAR"; THENCE RUN NORTH PERPENDICULAR TO THE NORTH LINE OF SAID "LAUDER DEL MAR" A DISTANCE OF 100.00 FEET; THENCE RUN EAST, MAKING AN INCLUDED ANGLE OF 90 DEGREES A DISTANCE OF 46.39 FEET; THENCE RUN NORTH MAKING AN INCLUDED ANGLE OF 270 DEGREES A DISTANCE OF 100.00 FEET; THENCE RUN EAST MAKING AN INCLUDED ANGLE OF 90 DEGREES, ALONG A LINE 200 FEET NORTH OF AND PARALLEL TO THE SAID NORTH LINE OF "LAUDER DEL MAR", A DISTANCE OF 351.73 FEET TO THE WEST RIGHT-OF-WAY LINE OF NORTH ATLANTIC BOULEVARD (ALSO KNOWN AS FORT LAUDERDALE BEACH BOULEVARD), THE LAST COURSE BEING COINCIDENT WITH THE SOUTH LINE OF SAID "BIRCH ESTATES"; THENCE RUN SOUTHERLY ALONG SAID WEST RIGHT-OF-WAY LINE A DISTANCE OF 200.58 FEET TO THE NORTH. LINE OF SAID "LAUDER DEL MAR"; THENCE RUN WEST ALONG SAID NORTH LINE A DISTANCE OF 382.90 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH:

LOTS 1 THROUGH 9 AND 15, BLOCK 7, OF SAID "LAUDER DEL MAR"; LESS THOSE PORTIONS TAKEN FOR RIGHT-OF-WAY FOR STATE ROAD A-1-A.

TOGETHER WITH:

LOTS 4 AND 5 OF BLOCK 6 OF SAID "LAUDER DEL MAR"; LESS THOSE PORTIONS TAKEN FOR RIGHT-OF-WAY FOR STATE ROAD A-1-A.

TOGETHER WITH:

LANDS BOUNDED ON THE EAST BY THE WEST RIGHT-OF-WAY LINE OF NORTH ATLANTIC BOULEVARD (ALSO KNOWN AS FORT LAUDERDALE BEACH BOULEVARD), BOUNDED ON THE SOUTH BY THE NORTH RIGHT-OF-WAY LINE OF CORTEZ STREET, BOUNDED ON THE WEST BY THE EAST RIGHT-OF-WAY LINE OF NORTH SEABREEZE BOULEVARD (SOUTH BOUND A-1-A) AND BOUNDED ON THE NORTH BY THE SOUTH RIGHT-OF-WAY LINE OF CASTILLO STREET.

TOGETHER WITH:

LOTS 1 THROUGH 7, BLOCK 1, OF SAID "LAUDER DEL MAR", LESS THOSE PORTIONS TAKEN FOR RIGHT-OF-WAY FOR STATE ROAD A-1-A.

TOGETHER WITH:

LOTS 1 THROUGH 6, BLOCK 4, OF THE "RE-AMENDED PLAT OF BLOCKS A AND 2 OF THE AMENDED PLAT OF LAS OLAS BY THE SEA", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 1, PAGE 16, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LANDS BOUNDED ON THE EAST BY THE WEST RIGHT-OF-WAY LINE OF NORTH ATLANTIC BOULEVARD (ALSO KNOWN AS FORT LAUDERDALE BEACH BOULEVARD), BOUNDED ON THE SOUTH BY THE NORTH RIGHT-OF-WAY LINE OF EAST LAS OLAS BOULEVARD, BOUNDED ON THE WEST BY THE EAST RIGHT-OF-WAY LINE OF NORTH SEABREEZE BOULEVARD (SOUTH BOUND A-1-A) AND BOUNDED ON THE NORTH BY THE SOUTH RIGHT-OF-WAY LINE OF POINSETTIA STREET; LESS LOTS 12 THROUGH 14, BLOCK 6, OF SAID "RE-AMENDED PLAT OF BLOCKS A AND 2 OF THE AMENDED PLAT OF LAS OLAS BY THE SEA".

TOGETHER WITH:

THOSE PORTIONS OF LOTS 2, 3 AND 4, BLOCK 2 OF SAID "RE-AMENDED PLAT OF BLOCKS A AND 2 OF THE AMENDED PLAT OF LAS OLAS BY THE SEA", LYING WEST OF THE WEST RIGHT-OF-WAY LINE OF SEABREEZE BOULEVARD (SOUTH BOUND A-1-A).

TOGETHER WITH:

LANDS BOUNDED ON THE NORTH BY THE SOUTH RIGHT-OF-WAY LINE OF EAST LAS OLAS BOULEVARD; BOUNDED ON THE EAST AND SOUTHEAST BY THE

WEST RIGHT-OF-WAY LINE OF NORTH ATLANTIC BOULEVARD (ALSO KNOWN AS FORT LAUDERDALE BEACH BOULEVARD), AND BOUNDED ON THE WEST AND SOUTHWEST BY THE EAST RIGHT-OF-WAY LINE OF SEABREEZE BOULEVARD (SOUTH BOUND A-1-A).

TOGETHER WITH:

PARCELS 1 THROUGH 34, "BAHIA MAR", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 35, PAGE 39, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 14 THROUGH 18, LOT 28 AND THAT PORTION OF LOT 27 LYING EAST OF A LINE 100 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID LOT 27, "OCEAN HARBOR", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 26, PAGE 39, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

. PARCEL "X", "HARBOR BEACH, A RESUBDIVISION OF A PORTION OF UNIT ONE", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 26, PAGE 32, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 1 AND 2, "HOLIDAY BEACH", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 27, PAGE 39, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

TOGETHER WITH:

LOTS 3 AND 4, "HOLIDAY BEACH - TWO", ACCORDING TO THE PLAT THEREOF, RECORDED IN PLAT BOOK 92, PAGE 42, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

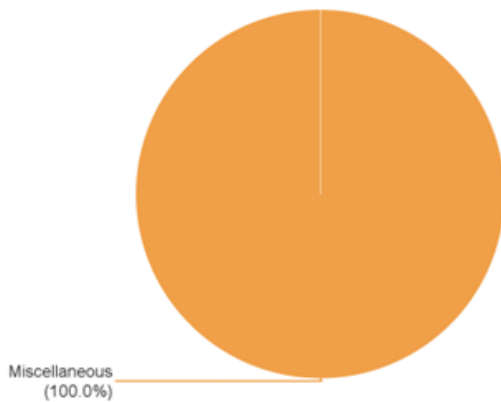
SAID LANDS SITUATE, LYING AND BEING IN THE CITY OF FORT LAUDERDALE, BROWARD COUNTY, FLORIDA.

APPENDIX B

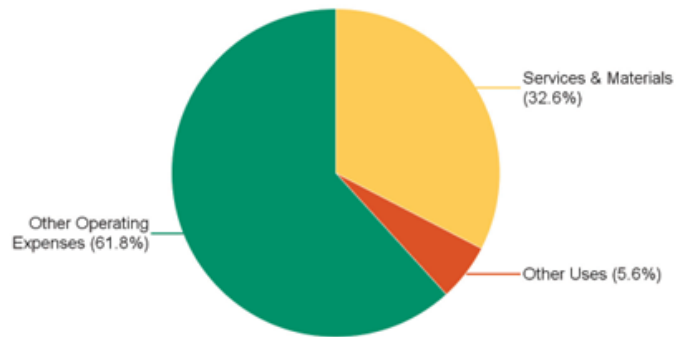
Beach Business Improvement District Fund

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Estimate	FY 2027 Proposed Budget	FY 2026 Adopted vs FY 2027 Proposed Budget	Percent Difference
Revenues						
Miscellaneous	\$ 1,316,781	1,291,543	1,292,023	1,431,948	140,405	10.9%
Total Revenues	1,316,781	1,291,543	1,292,023	1,431,948	140,405	10.9%
Expenditures						
Services & Materials	155,263	267,348	301,977	466,934	199,586	74.7%
Other Operating Expenses	795,347	1,024,195	990,046	884,374	(139,821)	(13.7%)
Transfer Out to Fund Balance	-	-	-	80,640	80,640	100.0%
Total Expenditures	950,609	1,291,543	1,292,023	1,431,948	140,405	10.9%
Surplus/(Deficit)	\$ 366,172	-	-	-	-	0.0%
Changes in Available Net Position						
Beginning Net Position	360,019	343,776	726,191	726,191	382,415	111.2%
Ending Net Position	726,191	343,776	726,191	806,831	463,055	134.7%
Net Change	\$ 366,172	-	-	80,640	80,640	100.0%

FY 2027 Proposed Budget Revenues



FY 2027 Proposed Budget Expenditures



APPENDIX C
IMPROVEMENT DISTRICT AREA

The Improvement District Area includes all Assessed Properties and all property located within the Service Area as identified and described in the Feasibility Study, Analysis, Business Plan, and Recommendations conducted by Carras Community Investment, Inc. (“Carras Report”) as an area that includes all properties along both sides of A1A (also known as Seabreeze Boulevard and South Fort Lauderdale Beach Boulevard) and having the following boundaries:

On the North, the Service Area is bounded by the northernmost part of Sunrise Boulevard, including sidewalks.

On the South, the Service Area is bounded on the east by the southernmost portion of the Best Western Oceanside Inn (Broward County Property Appraiser Property ID: 504213070040) and on the west by the properties adjacent to the southern side of Harbor Drive.

On the East, the Service Area is bounded north of SE 5th Street by the easternmost part of A1A, including sidewalks, and to the south of SE 5th Street, the Service Area includes the South Beach Municipal Lot and the extents of the properties along A1A to Holiday Drive.

On the West, the Service Area includes all properties adjacent to both sides of A1A.

APPENDIX D

BEACH BUSINESS IMPROVEMENT DISTRICT (BBID) PROPOSED SERVICES

Services	BBID Frequency
Marketing the beach	Year-round
Maintaining the BBID website discoverftlbeach.com BBID Management Services	Year-round
Funding of various events	Year-round
Annual holiday lights and displays	November 2026 – January 2027
Beach concerts	At least two concerts each year
Beach cleaning	Supplement City cleaning services during peak periods of the year
Capital Improvement Plan (CIP) funded project – Fort Lauderdale Beach Parking Lot Improvement	As needed

APPENDIX E

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 25, 2026

[INSERT OR ATTACH MAP OF ASSESSMENT AREA]

**NOTICE OF HEARING TO REIMPOSE AND
PROVIDE FOR COLLECTION OF BEACH BUSINESS IMPROVEMENT
ASSESSMENTS**

Notice is hereby given that the City Commission of the City of Fort Lauderdale will conduct a public hearing to consider reimposing beach business improvement assessments for the provision of beach business improvement services within the City of Fort Lauderdale for the Fiscal Year beginning October 1, 2026.

The hearing will be held at 5:01 P.M. on September 14, 2026, at the Fort Lauderdale Police Department Headquarters, 1300 West Broward Boulevard, Community Room #1004, Fort Lauderdale, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's Office at (954) 828-5002, at a minimum of two days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and assessed value of that parcel as determined by the Property Appraiser. The following table reflects the proposed beach business improvement assessment.

BEACH BUSINESS IMPROVEMENT

Property Classification	Rate
Business Property for Commercial Purposes*	\$0.8525 per \$1,000 of assessed value

*As defined in the Initial Assessment Resolution.

Copies of the Beach Business Improvement Assessment Ordinance (Ordinance No. C-06-34), the Initial Assessment Resolution (Resolution No. 06-207), the Final Assessment Resolution (Resolution No. 07-26), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Beach Business Improvement Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's Office, located at 1 East Broward Boulevard, Suite 444, Fort Lauderdale, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Parks and Recreation Department at (954) 828-4796, Monday through Friday between 9:00 A.M. and 5:00 P.M.

CITY CLERK
CITY OF FORT LAUDERDALE, FLORIDA

APPENDIX F

FORM OF NOTICE TO BE MAILED

******* NOTICE TO PROPERTY OWNER *******

**City of Fort Lauderdale
City Hall
101 NE 3rd Avenue, Suite 2100
Fort Lauderdale, Florida 33301**

CITY OF FORT LAUDERDALE, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF BEACH BUSINESS
IMPROVEMENT NON-AD VALOREM ASSESSMENTS
NOTICE DATE: NO LATER THAN
AUGUST 25, 2026

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____

As required by Section 197.3632, Florida Statutes, and the direction of the City Commission, notice is given by the City of Fort Lauderdale that an annual assessment for beach business improvement services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2026 - September 30, 2027. The purpose of this assessment is to fund beach business improvement services benefitting property located within the Improvement District. The total annual beach business improvement assessment revenue to be collected within the City of Fort Lauderdale is estimated to be \$_____. The annual beach business improvement assessment is based on the classification of each parcel of property.

The above parcel is classified as Business Property for Commercial Purposes. The annual beach business improvement assessment for the above parcel is \$_____.

The maximum annual beach business improvement assessment that can be imposed without further notice for Fiscal Year 2026 - 2027 and for future fiscal years for the above parcel is _____.

A public hearing will be held at 5:01 P.M. on September 14, 2026, at the Fort Lauderdale Police Department Headquarters, 1300 West Broward Boulevard, Community Room #1004, Fort Lauderdale, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission

with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (954) 828-5002, at a minimum of two days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Beach Business Improvement Assessment Ordinance (Ordinance No. C-06-34), the Initial Assessment Resolution (Resolution No. 06-207), the Final Assessment Resolution (Resolution No. 07-26), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Beach Business Improvement Assessments, and the preliminary Assessment Roll for the upcoming Fiscal Year are available for inspection at the City Clerk's Office, located at 1 East Broward Boulevard, Suite 444, Fort Lauderdale, Florida.

Both the Beach Business Improvement Assessment non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your Beach Business Improvement Assessment, please contact the Parks and Recreation Department at (954) 828-4796, Monday through Friday between 9:00 A.M. and 5:00 P.M.

* * * * * THIS IS NOT A BILL * * * * *