

RESOLUTION NO.: 2021-168

**A RESOLUTION TO ADOPT THE TAX RATE AND CERTIFY THE LEVY TO THE PROPERTY APPRAISER OF HERNANDO COUNTY.**

**WHEREAS**, the provisions of Chapter 129 and Chapter 200, Florida Statutes, provide the procedure for levying ad valorem millage and adopting the County's annual budget for Fiscal Year 2022; and the Board of County Commissioners of Hernando County, Florida, has complied with said laws and has provided for the adoption of said Budget, which said Budget includes all items that are necessary and proper as provided by law for the County; and

**WHEREAS**, the Hernando County Board of County Commissioners, pursuant to the authority vested in them under the laws of the State of Florida, is authorized to levy ad valorem taxes on property within the County; and

**WHEREAS**, the Hernando County Board of County Commissioners has determined that an ad valorem tax levy upon all property of the County subject to County taxes is necessary to provide funds for budgeted expenditures.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1.** That there is hereby levied and assessed as a County tax, as designated by the laws of the State of Florida, on the tax roll for the year 2021 a uniform ad valorem tax on all property in the County of Hernando subject to County taxes hereinafter set forth; as determined for County tax purposes, on the assessed valuation of such property which said ad valorem tax levies are as shown on the attached Exhibit "A".

**SECTION 2.** That the Clerk of Circuit Court is hereby authorized to change the revenue and expenditure items within the above said budget to ensure a balanced budget at such time as the amount of tax revenues available to the County for County purposes on the basis of the attached millage is finally ascertained.

**SECTION 3.** That the said tax levy in the amount set forth on Exhibit "A", is hereby

certified to the Hernando County Property Appraiser for extension on the 2021 Tax Rolls of  
Hernando County.

ADOPTED in Special Session this 28<sup>th</sup> day of September 2021, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest:

*Heide Krupp D.C.*  
for DOUG CHORVAT, JR.  
CLERK

By:

*J. Allocco*  
JOHN ALLOCCO  
CHAIRPERSON

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
BY *[Signature]*  
County Attorney's Office

Exhibit "A"

<b>County Wide Millage Rates</b>	<b>2020/2021 Rates</b>	<b>Rolled-Back Rates</b>	<b>2021/2022 Final Rates</b>	<b>Percentage Over (Under) Roll-Back</b>
BCC General Fund	7.6412	7.2592	7.4412	2.51%
BCC County Health	0.1102	0.1047	0.1102	5.25%
BCC Transportation Trust	0.7091	0.6737	0.8091	20.10%

RESOLUTION NO.: 2021-169

**A RESOLUTION TO ADOPT THE TAX RATE AND CERTIFY THE LEVY TO THE HERNANDO COUNTY PROPERTY APPRAISER FOR THE EMERGENCY MEDICAL SERVICES TAX DISTRICT MSTU AND STORMWATER MANAGEMENT PROGRAM MSTU.**

WHEREAS, the Hernando County Board of County Commissioners, pursuant to Hernando County Ordinance No. 02-08 and §125.01, Florida Statutes, is authorized to levy ad valorem tax on property within the Emergency Medical Services Tax District MSTU; and

WHEREAS, the Hernando County Board of County Commissioners, pursuant to Hernando County Ordinance No. 03-07 and pursuant to §125.01, Florida Statutes, is authorized to levy ad valorem taxes on property within the Stormwater Management Program MSTU; and

WHEREAS, the Hernando County Board of County Commissioners has determined that a tax levy, as provided for in said Hernando County Ordinance No. 02-08, in the amount set forth below upon all property of the MSTU lying within the Emergency Medical Services Tax District MSTU subject to County taxes is necessary to provide funds for budgeted expenditures; and

WHEREAS, the Hernando County Board of County Commissioners has determined that a tax levy, as provided for in said Ordinances No. 03-07, in the amount set forth below on all property of the Stormwater Management Program MSTU lying within said MSTU subject to County taxes is necessary to provide funds for budgeted expenditures; and

WHEREAS, the Hernando County Board of County Commissioners has approved by formal action, the required tax levies for the two MSTU's; and have provided for the adoption of the 2022 annual budgets for the two MSTU's all pursuant to the provisions of Chapter 129, Chapter 200, and other provisions of law.

**NOW, THEREFORE, BE IT RESOLVED BY THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS AS FOLLOWS:**

**SECTION 1.** That there is hereby levied and assessed within the Emergency Medical Services Tax District MSTU on the tax roll for the year 2021, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax



levy is hereby certified to the Hernando County Property Appraiser for extension on the 2021 tax rolls of Hernando County.

**SECTION 2.** That there is hereby levied and assessed within the Stormwater Management Program MSTU on the tax roll for the year 2021, a uniform ad valorem tax on all property within said MSTU subject to County taxes, in an amount as set forth in the attached Exhibit "A". Said ad valorem tax levy is hereby certified to the Hernando County Property Appraiser for extension on the 2021 tax rolls of Hernando County.

**ADOPTED** in Special Session this 28th day of September 2021, A.D.



BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest:

*Susan Burns, Deputy Clerk*

By:

JOHN ALLOCCO  
CHAIRPERSON

FOR  
DOUG CHORVAT JR.  
CLERK

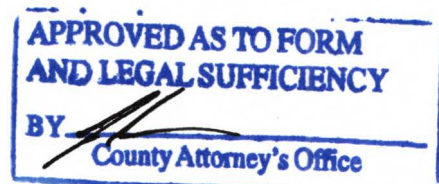


Exhibit "A"

MSTU Millage Rates	2020/2021 Rates	Rolled-Back Rates	2021/2022 Final Rates	Percentage Over (Under) Roll-Back
Emergency Medical Svc MSTU	0.9100	0.8645	0.9100	5.26%
Stormwater MSTU	0.1139	0.1082	0.1139	5.27%

RESOLUTION NO. 2021-170

**A RESOLUTION TO ADOPT THE 2021 NON-AD VALOREM ASSESSMENT ROLLS AND 2022 BUDGETS FOR NINETY-NINE (99) MUNICIPAL SERVICE BENEFIT UNITS AND CERTIFYING SAID ASSESSMENT ROLLS FOR COLLECTION BY THE HERNANDO COUNTY TAX COLLECTOR AS AUTHORIZED BY FLORIDA STATUTES, CHAPTERS 125 & 197.**

WHEREAS, pursuant to Chapter 125.01 and Chapter 197.3632, Florida Statutes, and pursuant to the Hernando County ordinances listed on the attached Exhibit "A," the Hernando County Board of County Commissioners has created Municipal Service Benefit Units as listed on the attached Exhibit "A," which is attached hereto and is incorporated as a part of this document.

WHEREAS these ninety-nine (99) Municipal Service Benefit units have adopted and submitted budgets for the same year which said budget was approved by the Hernando County Board of County Commissioners on September 28, 2021; and

WHEREAS, a non-ad valorem assessment roll has been prepared for each of the units listed on the attached Exhibit "A" which shows the lots and lands assessed, the amount of assessment against each lot or parcel, and the manner of repayment of said assessment; and

WHEREAS, the Board of County Commissioners desires to approve these ninety-nine (99) non-ad valorem assessments in order to provide funds for budgeted expenditures; and

WHEREAS, the Board of County Commissioners desires to impose an interest rate of 12 percent (12%) per year for delinquent payments; and

WHEREAS, said non-ad valorem assessments are to be included on the annual ad valorem tax bill mailed by the Tax Collector.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1.** The non-ad valorem assessment rolls, as filed with the Clerk of the Circuit Court for the Municipal Service Benefit Units listed on Exhibit "A" are hereby confirmed, approved, ratified and adopted.

**SECTION 2.** Each of the non-ad valorem assessment rolls shall be recorded by the Clerk of the Circuit Court in a special assessment book for each of the Municipal Service Benefit Units. This Resolution shall be recorded in the O.R. Books of Hernando County and shall constitute notice of the levying of the non-ad valorem taxes against each of the parcels reflected in the special assessment books.

**SECTION 3.** The assessments shall constitute a lien upon all real property of the unit as of the date ad valorem taxes become liens. Unless fully paid and discharged or barred by law, said annual service charges shall remain liens equal in rank and dignity with the lien of County ad valorem taxes and superior in rank and dignity to all other liens, encumbrances, titles and claims in, to or against the real property involved. If the annual assessment levied on a lot is not paid, a tax certificate pertaining to the property may be sold by the tax collector as set forth in Chapter 197, Florida Statutes.

**SECTION 4.** The assessment rolls, identified in Section 1 hereof, are hereby certified to the Hernando County Tax Collector for mailing and collection.

**ADOPTED** in Special Session this 28th day of September 2021, A.D.

(SEAL)



Attest: Heidi Kuyper, D.C.  
*for* DOUG CHORVAT JR.  
CLERK

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

By: [Signature]  
JOHN AILOCCO  
CHAIRPERSON

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
BY: [Signature]  
County Attorney's Office

**EXHIBIT A**

**OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)**

Florida Statute Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the unincorporated areas of Hernando County for the purpose of providing particular services for a specific geographic area. Florida Statute Chapter 197.3632 authorizes the uniform collection and levy of assessments to enable non-ad valorem assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, such Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protection, solid waste disposal, road paving, fire hydrants and maintenance of common areas such as subdivision entrances and park areas. The BCC creates MSBUs according to the procedures outlined in BCC Policy #16-1.

Assessments are calculated based upon the total operating cost for the MSBU, including Hernando County's administrative costs, and are divided equally among all units of record. Assessments are levied and collected in the same manner as ad valorem taxes.

The following table is a summary of each of the existing MSBUs in Hernando County as of September 28, 2021.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-39	43,003.00	N/A	\$10,364,239.00	\$185.280
2	7581	3	Ridge Manor West Street Lighting	93-24	368.00	102	\$24,240.00	\$42.000
3	7591	6	Deerfield Street Lighting	93-23	248.00	66	\$27,350.00	\$55.000
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$24,130.00	\$45.000
5	7671	12	Silverthorn Street Lighting	96-23	835.00	266	\$120,470.00	\$90.000
6	7531	28	Ridge Manor Street Lighting	92-17	1,136.50	102	\$17,140.00	\$9.000
7	1661	36	Hernando County Consolidated Fire	99-11	See Detail	N/A	\$28,844,960.00	
							<i>Base Fee-all parcels (105,243 units)</i>	\$28.870
							<i>Unimproved Land per parcel (24,517.40 units acreage (10,229.16 units)</i>	\$74.420
							<i>Residence-per unit (84,319 units)</i>	\$224.242
							<i>Commercial Inspection Fee-per business (3,065 units)</i>	\$137.933
							<i>Agricultural Building-per SF (19,815 units)</i>	\$0.011
							<i>Industrial/Warehouse/Gov-per SF (6,762,808 units)</i>	\$0.079
							<i>Churches-per SF/\$309.83 max. (1,452,542 units)</i>	\$0.239
							<i>Commercial -per SF (14,055,351. units)</i>	\$0.238
							<i>Hospital/Nursing Home-per SF (777,134 units)</i>	\$0.595
							<i>River Run Club House-per unit (119 units)</i>	\$12.094
							<i>Greenbrier-per unit/Lot (100 units)</i>	\$3.972
							<i>Camp-A-Wyle-per unit/Lot (211 units)</i>	\$21.895
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$21,895.00	\$32.000
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,465.00	\$155.000
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	124	\$58,895.00	\$60.000
11	7231	47	Berkeley Manor Multipurpose	97-24	432.00	116	\$52,660.00	\$70.000
12	7041	48	Spring Hill Street Lighting	91-17	32,945.50	4,355	\$752,085.00	\$14.000
13	7081	49	Village at Hill 'N Dale Street Lighting	91-17	84.00	15	\$5,190.00	\$30.000
14	7031	50	River Country Multipurpose	97-22	See Detail	170	\$81,370.00	
					469.00		<i>Residential units</i>	\$151.000
					63.00		<i>Commercial units</i>	\$90.000
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	128.00	17	\$9,880.00	\$25.000
16	7181	55	Seven Hills Street Lighting	97-25	1,203.00	387	\$107,120.00	\$52.000
17	7221	57	Hill 'N Dale Street Lighting	91-17	619.00	176	\$53,910.00	\$32.000
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$10,940.00	\$35.000
19	7312	62	Dogwood Fire Hydrant	97-28	236.50	N/A	\$42,598.00	\$177.860
20	7401	65	Hernando Beach Street Lighting	91-17	2,289.50	31	\$10,110.00	\$2.000
21	7381	67	Barony Woods East Street Lighting	91-17	59.00	17	\$8,480.00	\$80.000
22	7511	69	Hernando Beach Boatlift Maintenance	92-16	947.00	N/A	\$355,440.00	\$150.000
23	7101	80	Braewood Street Lighting	91-17	97.00	11	\$9,765.00	\$30.000
24	7331	83	Holland Springs Multipurpose	91-37	49.00	34	\$25,040.00	\$85.000
25	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	667.50	82	\$22,090.00	\$15.000
26	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$11,736,620.00	
							<i>Single Family Residence-per unit (80,626 units)</i>	\$85.500
							<i>Multi Family Residence/Condo-per unit (1,768 units)</i>	\$77.980
							<i>Residential Class I Solid Waste (per ton)</i>	\$54.500
							<i>Commercial Class I Solid Waste-per ton</i>	\$54.500
							<i>Construction &amp; Demolition Debris-per ton</i>	\$54.500
							<i>Yard Trash-per ton</i>	\$30.000
							<i>Tire Disposal/16" and under-per ton</i>	\$150.000
							<i>Tire Disposal/Semi-per ton</i>	\$150.000
							<i>Tire Disposal/Off-Road-per ton</i>	\$200.000
							<i>Travel Trailer-flat fee</i>	\$200.000
							<i>Single-wide Mobile Home-flat fee</i>	\$400.000
							<i>Double-wide Mobile Home-flat fee</i>	\$600.000
27	7931	124	Mitchell Heights Street Lighting	00-09	104.00	24	\$12,860.00	\$40.000
28	7901	125	Fort Dade Street Lighting	00-16	164.00	37	\$10,000.00	\$35.000
29	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$19,680.00	\$45.000
30	7102	144	Oakwood Acres Street Lighting	04-22	187.00	38	\$13,800.00	\$30.000
31	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	19	\$15,700.00	\$205.000
32	7042	152	Silver Ridge Street Lighting	06-13	165.00	39	\$27,187.00	\$90.000
33	7044	162	South Brooksville Lighting	09-11	375.34	84	\$14,830.00	\$31.000
34	7972	164	Dotted Wren Road Paving	10-03	0.00	N/A	\$915.00	\$2.426
35	7973	165	Mountain Mockingbird/Marvista Road Paving	10-04	0.00	N/A	\$4,965.00	\$2.678
36	7974	167	Golden Road Paving	10-06	0.00	N/A	\$3,690.00	\$2.566
37	7975	168	Owl Road Paving	10-07	0.00	N/A	\$9,080.00	\$2.353
38	7976	169	Croft Road Paving	10-08	0.00	N/A	\$3,560.00	\$259.958
39	7977	170	Nuzum Road Paving	10-09	0.00	N/A	\$5,530.00	\$1.891
40	7978	172	English Sparrow Road Paving	11-05	12.00	N/A	\$36,006.00	\$494.000
41	7979	173	Flock West Road Paving	11-16	6.00	N/A	\$11,172.00	\$379.000
42	7982	174	Flatwood Road Paving	11-17	24.00	N/A	\$30,213.00	\$334.000
43	7983	175	Lomita Wren Road Paving	11-18	19.00	N/A	\$21,413.00	\$218.000



Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
44	7984	176	Marvelwood Area Road Paving	11-19	60.00	N/A	\$59,692.00	\$280.000
45	7985	177	Phillips Road Paving	11-21	19.00	N/A	\$40,723.00	\$575.000
46	7033	178	State Road Canal Dredging	12-06	90.00	N/A	\$24,665.00	\$151.250
47	7986	179	Flicker Road Paving	12-08	16.00	N/A	\$15,434.00	\$320.320
48	7987	180	Phillips Road East Paving	12-14	36.50	N/A	\$27,056.00	\$370.000
49	7988	181	Puffin Road Paving	12-15	6.00	N/A	\$11,026.00	\$400.000
50	7989	182	Grass Finch Road Paving	12-16	21.00	N/A	\$16,052.00	\$260.000
51	7990	183	Harris Hawk Road Paving	12-17	64.50	N/A	\$28,643.00	\$219.000
52	7991	184	Ostrom/Allen Road Paving	13-15	8.50	N/A	\$21,900.00	\$733.000
53	7992	185	Hancock Lake Road Paving	14-02	33.25	N/A	\$26,084.00	\$463.000
54	7993	186	Benes Roush Road Paving	13-19	9.50	N/A	\$12,781.00	\$496.000
55	7994	187	Crum Road Paving	13-13	26.50	N/A	\$19,299.00	\$346.000
56	7995	188	Eider Road Paving	13-21	5.50	N/A	\$13,156.00	\$563.000
57	7944	189	Royal Highlands 2013-Area A	13-25	59.50	N/A	\$31,103.00	\$233.000
58	7996	190	Helene/Allen Road Paving	13-24	21.50	N/A	\$19,329.00	\$329.000
59	7945	191	Royal Highlands 2013- Area B	13-35	857.00	N/A	\$256,696.00	\$220.000
60	7946	192	Royal Highlands 2013-Area C	13-36	209.00	N/A	\$77,537.00	\$250.000
61	7948	193	Royal Highlands 2013-Area E	13-40	103.50	N/A	\$53,165.00	\$308.000
62	7949	194	Royal Highlands 2013-Area F	13-41	45.50	N/A	\$28,014.00	\$304.000
63	7421	195	West Hernando Street Lighting	13-42	3,256.00	1,192	\$275,120.00	\$50.000
64	7950	196	Royal Highlands Area G	14-20	155.00	N/A	\$90,599.00	\$218.000
65	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$30,270.00	\$311.000
66	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$22,455.00	\$268.000
67	7932	199	Pine Warbler Road Paving	15-15	50.50	N/A	\$39,097.00	\$283.000
68	7933	200	Maberly Road Paving	15-16	58.50	N/A	\$22,230.00	\$274.000
69	7934	201	Mexican Canary Road Paving	15-17	16.50	N/A	\$25,316.00	\$473.000
70	7951	202	Royal Highlands Area I	15-18	166.50	N/A	\$74,655.00	\$254.000
71	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$26,795.00	\$383.000
72	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$20,949.00	\$401.000
73	7937	205	Furley Ave. Road Paving	15-21	16.00	N/A	\$22,145.00	\$365.000
74	7322	206	Pristine Place Multipurpose	15-22	703.00	185	\$108,730.00	\$85.000
75	7701	207	Carnes Area Road Paving	16-19	57.50	N/A	\$35,666.00	\$402.000
76	7702	208	Painted Bunting Road Paving	16-20	34.00	N/A	\$17,315.00	\$356.000
77	7943	209	RH Area B Driveway Aprons	17-04	37.00	N/A	\$13,077.00	\$271.000
78	7704	210	Jaybird Road Paving	17-09	50.00	N/A	\$32,043.00	\$364.000
79	7707	211	Quill Ave. Road Paving	17-10	8.00	N/A	\$11,398.00	\$424.000
80	7926	212	Taylor Street Millings	17-11	19.50	N/A	\$14,545.00	\$340.000
81	7703	213	Jackdaw Road Paving	17-19	15.00	N/A	\$13,378.00	\$365.000
82	7706	214	Old Squaw Ave. Road Paving	17-20	40.00	N/A	\$23,826.00	\$393.000
83	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	\$33,501.00	\$443.000
84	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$36,329.00	\$598.000
85	7705	217	Kodiak Wren Road Paving	17-24	20.00	N/A	\$15,553.00	\$359.000
86	7938	218	Wood Owl Ave Road Paving	17-25	38.00	N/A	\$30,360.00	\$442.000
87	7927	219	Sweet Gum Road Millings	17-34	32.00	N/A	\$17,428.00	\$340.000
88	7929	220	Nordica Rd Road Paving	17-36	16.50	N/A	\$65,637.00	\$376.000
89	7928	221	Marsh Wren Ave Road Paving	17-35	10.00	N/A	\$16,319.00	\$663.000
90	7930	222	Piping Plover Area Road Paving	17-37	63.00	N/A	\$263,940.00	\$339.000
91	7942	223	White Rd Road Paving	17-38	31.00	N/A	\$43,436.00	\$581.000
92	7960	224	Dolquieb Lane Area	18-03	64.00	N/A	\$25,879.00	\$364.000
93	7980	225	Royal Highlands Area Paving	18-04	60.00	N/A	\$26,772.00	\$375.000
94	7919	226	Michigan Ave Paving <sup>1</sup>	18-25	41.00	N/A	\$210,980.00	\$447.000
95	7920	228	Hurricane Drive Paving <sup>1</sup>	18-23	23.00	N/A	\$265,480.00	\$773.000
96	N/A	229	Pheasant Ave Paving <sup>1</sup>	18-26	194.50	N/A	\$0.00	\$0.000
97	N/A	230	Mandrake/Canary Rd <sup>1</sup>	20-14	21.00	N/A	\$0.00	\$0.000
98	4614	600	Unsafe Structure Abatement	15-02	4.00	N/A	\$249,929.00	\$0.000
99	0011	605	Nuisance Abatement <sup>1</sup>	20-09	22.00	N/A	\$100,000.00	\$0.000

<sup>1</sup> New MSBUs created in accordance with Florida Statutes and BCC Policy.

RESOLUTION NO. # 2021-171

**AN ASSESSMENT RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA, AUTHORIZING AND ADOPTING A NON-AD VALOREM SPECIAL ASSESSMENT WITHIN THE COUNTY LIMITS FOR THE PURPOSE OF BENEFITING ASSESSED PROPERTIES THROUGH ENHANCED MEDICAID PAYMENTS FOR LOCAL SERVICES; FINDING AND DETERMINING THAT CERTAIN REAL PROPERTY IS SPECIALLY BENEFITED BY THE ASSESSMENT; COLLECTING THE ASSESSMENT AGAINST THE REAL PROPERTY; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENT AND THE METHOD OF ITS COLLECTION; AUTHORIZING AND DIRECTING THE PUBLICATION OF NOTICES IN CONNECTION THEREWITH; PROVIDING FOR CERTAIN OTHER AUTHORIZATIONS AND DELEGATIONS OF AUTHORITY AS NECESSARY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS, hospitals in Hernando County's jurisdiction (the "Hospitals") annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and**

**WHEREAS, the State of Florida (the "State") received federal authority to establish the Statewide Medicaid Managed Care Hospital directed payment program (the "DPP") to offset hospitals' uncompensated Medicaid costs and improve quality of care provided to Florida's Medicaid population; and**

**WHEREAS, Hospitals have asked Hernando County (the "County") to impose a non-ad valorem special assessment upon certain real property interests held by the Hospitals to help finance the non-federal share of the State's Medicaid program; and**

**WHEREAS, the only real properties interests that will be subject to the non-ad valorem assessments authorized herein are those belonging to the Hospitals; and**

**WHEREAS, the County recognizes that one or more of the Hospitals within the County's boundaries may be located upon real property leased from governmental entities and that such Hospitals may be assessed because courts do not make distinctions on the application of special assessments based on "property interests" but rather on the distinction of the classifications of real property being assessed; and**

**WHEREAS**, the funding raised by the County assessment will, through intergovernmental transfers (“IGTs”) provided consistent with federal guidelines, support additional funding for Medicaid payments to Hospitals; and

**WHEREAS**, the County acknowledges that the Hospital properties assessed will benefit directly and especially from the assessment as a result of the above-described additional funding provided to said Hospitals; and

**WHEREAS**, the County has determined that a logical relationship exists between the services provided by the Hospitals, which will be supported by the assessment, and the special and particular benefit to the real property of the Hospitals; and

**WHEREAS**, the County has an interest in promoting access to health care for its low-income and uninsured residents; and

**WHEREAS**, leveraging additional federal support through the above-described IGTs to fund Medicaid payments to the Hospitals for health care services directly and specifically benefits the Hospitals’ property interests and supports their continued ability to provide those services; and

**WHEREAS**, imposing an assessment limited to Hospital properties to help fund the provision of these services and the achievement of certain quality standards by the Hospitals to residents of the County is a valid public purpose that benefits the health, safety, and welfare of the citizens of the County; and

**WHEREAS**, the assessment ensures the financial stability and viability of the Hospitals providing such services; and

**WHEREAS**, the Hospitals are important contributors to the County’s economy, and the financial benefit to these Hospitals directly and specifically supports their mission, as well as their ability to grow, expand, and maintain their facilities in concert with the population growth in the jurisdiction of the County; and

**WHEREAS**, the Board finds the assessment will enhance the Hospitals’ ability to grow, expand, maintain, improve, and increase the value of their Hernando County properties and facilities under all present circumstances and those of the foreseeable future; and

**WHEREAS**, the County is proposing a properly apportioned assessment by which all Hospitals will be assessed at a uniform rate that is compliant with 42 C.F.R. § 433.68(d); and

**WHEREAS**, on August 24, 2021, the Board of County Commissioners adopted Ordinance 2021-16, enabling the County to levy a uniform non-ad valorem special assessment, which is fairly and reasonably apportioned among the Hospitals’ property interests within the County’s jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-federal share of Medicaid payments, thus directly and specially benefitting Hospital properties.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA:**

**Section 1. Definitions.** As used in this Resolution, the following capitalized terms, not otherwise defined herein or in the Ordinance, shall have the meanings below, unless the context otherwise requires.

*Assessed Property* means the real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessment.

*Assessment* means a non-ad valorem special assessment imposed by the County on Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care payments that will benefit hospitals providing Local Services in the County.

*Assessment Coordinator* means the person appointed to administer the Assessment imposed pursuant to this Article, or such person's designee.

*Board* means the Board of County Commissioners of Hernando County, Florida.

*Comptroller* means the Hernando County Comptroller, ex officio Clerk to the Board, or other such person as may be duly authorized to act on such person's behalf.

*County* means Hernando County, Florida.

*Fiscal Year* means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

*Institutional Health Care Provider* means a private for-profit or not-for-profit hospital that provides inpatient hospital services.

*Local Services* means the provision of health care services to Medicaid, indigent, and uninsured members of the Hernando County community.

*Non-Ad Valorem Assessment Roll* means the special assessment roll prepared by the County.

*Ordinance* means the Hernando County Local Provider Participation Fund Ordinance codified as Chapter 15, Article II, of the Hernando County Code of Ordinances.

*Tax Collector* means the Hernando County Tax Collector.

**Section 2. Authority.** Pursuant to Article VIII, Section 1(F) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and the Hernando County Local Provider Participation Fund Ordinance, the Board is hereby authorized to impose a special assessment



against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services.

**Section 3. Special Assessment.** The non-ad valorem special assessment discussed herein shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessment shall be used to benefit Assessed Properties through a directed payment program that will benefit the Assessed Properties for Local Services.

When imposed, the Assessment shall constitute a lien upon the Assessed Properties owned by Hospitals and/or a lien upon improvements on the Property made by Hospital leaseholders equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Payments made by Assessed Properties may not be passed along to patients of the Assessed Property as a surcharge or as any other form of additional patient charge. Failure to pay may cause foreclosure proceedings, which could result in loss of title, to commence.

**Section 4. Assessment Scope, Basis, and Use.** Funds generated from the Assessment shall be used only to:

1. Provide to the Florida Agency for Health Care Administration the non-federal share for Medicaid managed care hospital directed payments to be made directly or indirectly in support of hospitals serving Medicaid beneficiaries; and
2. Reimburse the County for administrative costs associated with the implementation of the Assessment authorized by the Ordinance.

If, at the end of the Fiscal Year, additional amounts remain in the local provider participation fund, the Board is hereby authorized either (a) to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, all or a portion of the unutilized local provider participation fund, or (b) if requested to do so by the Assessed Properties, to retain such amounts in the fund to transfer to the Agency in the next fiscal year for use as the non-federal share of Medicaid hospital payments.

If, after the Assessment funds are transferred to the Agency, the Agency returns some or all of the transferred funding to the County (including, but not limited to, a return of the non-federal share after a disallowance of matching federal funds), the Board is hereby authorized to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, the amount of such returned funds.

**Section 5. Computation of Assessment.** The Assessment shall equal 3.53% of net patient revenue for each Assessed Property specified in the Non-Ad Valorem Assessment Roll that is attached hereto as Exhibit "A." The amount of the Assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in cost reports and/or



in the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

**Section 6. Timing and Method of Collection.** The amount of the assessment is to be collected pursuant to the Alternative Method outlined in §197.3631, Fla. Stat.

The County shall provide Assessment bills by first class mail to the owner of each affected Hospital. The bill or accompanying explanatory material shall include: (1) a reference to this Resolution, (2) the total amount of the hospital's Assessment for the appropriate period, (3) the location at which payment will be accepted, (4) the date on which the Assessment is due, and (5) a statement that the Assessment constitutes a lien against assessed property and/or improvements equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

No act of error or omission on the part of the Comptroller, Property Appraiser, Tax Collector, Assessment Coordinator, Board, or their deputies or employees shall operate to release or discharge any obligation for payment of the Assessment imposed by the Board under the Ordinance and this resolution.

**Section 7. Public Hearing.** The Board has heard and considered objections of all interested persons prior to rendering a decision on the Assessment and the Non-Ad Valorem Assessment Roll that is attached hereto as Exhibit "A."

**Section 8. Responsibility for Enforcement.** The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the Assessment by the means provided herein. The duties related to collection of assessments may be enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

**Section 9. Severability.** If any clause, section, or provision of this resolution is declared unconstitutional or invalid for any reason or cause, the remaining portion hereof shall be in full force and effect and shall be valid as if such invalid portion thereof had not been incorporated herein.

**Section 10. Effective Date.** This Resolution to be effective immediately upon adoption.

**(The Remainder of this Page Has Been Intentionally Left Blank)**

ADOPTED in Special Session this 28th day of September 2021, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: Susan Buew, Deputy Clerk  
for **DOUG CHORVAT JR.**  
**CLERK**

By: [Signature]  
**JOHN ALLOCCO**  
**CHAIRPERSON**



**APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY**  
BY [Signature]  
**County Attorney's Office**

Exhibit A

MCD ID #	Organization	Facility	Hospital Address	Rate	Mandatory Payment
10087100	CHS	Bayfront Health Brooksville	17240 Cortez Blvd Brooksville, FL 34601	3.53% NPR	\$4,507,002
	CHS	Bayfront Health Spring Hill	10461 Quality Dr, Spring Hill, FL 34609	3.53% NPR	(Included in above sum)
10355100	Encompass Health	Encompass Health Rehabilitation Hospital of Spring Hill	12440 Cortez Blvd Brooksville, FL 34613	3.53% NPR	\$1,245,933
12007300	HCA	Oak Hill Hospital	11375 Cortez Blvd Spring Hill, FL 34613	3.53% NPR	\$9,232,669
16552600	Oglethorpe, Inc.	Springbrook Hospital	7007 Grove Rd Brooksville, FL 34609	3.53% NPR	\$559,707

County Phone Number: (352) 754-4002

BCC Address: John Law Ayers room located on the first floor of the Government Center at 20 North Main Street in Brooksville

Ordinance Date: August 24, 2021.

Resolution Date: September 28, 2021 at 9 a.m.

Disability Contact: ADA Coordinator at ADA\_Coordinator@hemandocounty.us.

Mandatory Payments Due Date: October 15, 2021.

RESOLUTION NO. 2021-172

WHEREAS, the Hernando County Board of County Commissioners has adopted the following Resolutions, to-wit: 2021-168 and 2021-169 and 2021-170

and 2021-171 authorizing the levy of ad valorem taxes within Hernando County for County purposes; authorizing the levy of ad valorem taxes within the Emergency Medical Services Tax District MSTU, and the Stormwater Management Program MSTU; authorizing the levy of special assessments within ninety-nine (99) MSBU's; authorizing the levy of special assessment for the Local Providers Participation Fund; and

WHEREAS, the Hernando County Board of County Commissioners has conducted its budget hearings pursuant to Chapter 129 and 200, Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS AS FOLLOWS:

SECTION 1. There is hereby adopted as the Hernando County Budget for the Fiscal Year 2021-2022 the document filed with the Clerk of Circuit Court at the public hearing conducted pursuant to Section 200.065, Florida Statutes and Section 129.03, Florida Statutes, held on September 28, 2021, as summarily depicted on the document attached hereto and made a part hereof, labeled Exhibit A, incorporated by reference *in haec verba*; having a total budget of \$623,106,376.

ADOPTED in Special Session this 28th day of September 2021, A.D.



(SEAL)

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

Attest: Susan Burns, Deputy Clerk By: John Allocco  
DOUG CHORVAT, JR. CLERK JOHN ALLOCCO  
CHAIRPERSON

Exhibit A is the Fiscal Year 2021-22 Budget and is available for review in the Clerk's Office, Board of County Commissions records.

Exhibit A

Hernando County, Florida FY 2021-22 Budget By Fund		
Fund Description		Final FY 21/22 Budget
0011	GENERAL FUND	180,313,663
0012	GENERAL FUND-CAPITAL PROJ	-
1011	TRANSPORTATION TRUST FUND	12,677,098
1013	CONSTITUTIONAL GAS TAX	11,304,439
1015	COUNTY FUEL TAX	3,314,191
1017	LOGT 1-6 FUEL-GENL TRANSP	10,938,213
1022	ADDL LOGT 1-5 GAS-RES RDS	12,139,598
1024	NINTH-CT FUEL TAX-RES RDS	3,420,496
1031	HERNANDO/CITRUS MPO	1,722,642
1051	FL BOATING IMPROVEMNT PGM	404,690
1101	INTERGOVTL RADIO COMM PGM	1,067,262
1141	HEALTH UNIT TRUST FUND	1,448,852
1171	MOSQUITO CONTROL LOCAL	955,916
1181	STATE MOSQUITO CONTROL	53,708
1201	LAW ENFORCEMENT TRUST FND	376,911
1202	CRIME PREVENTION(775.083)	236,179
1203	HCSO REVENUE FUND	5,610,563
1204	HCSO CONTRACTS FUND	-
1205	HCSO FED FORFEIT DOJ	574,987
1206	HCSO FED FORFEIT TREASURY	49,403
1231	SENSITIVE LANDS	-
1242	ADDL COURT COST (939.185)	718,822
1245	ALCOHOL/DRUG ABUSE TRUST	39,718
1248	YOUTH COURT	91,000
1251	E911 COMMUNICATION SYSTEM	1,865,325
1261	TOURIST DEVELOPMENT TAX	1,582,616
1271	ST HOUSING INIT PRTRNSHP	2,771,032
1273	AFFORDABLE HOUSING	9,212
1278	KASS CIR NEIGHBORHOOD CRA	76,088
1431	LANDSCAPE ENHANCEMENT	418,500
1481	COURT IMPROVEMENT FUND	14,074,298
1482	COURT-RELATED TECHNOLOGY	1,111,224
1555	AMERICAN RESCUE PLAN ACT	2,429,214
1661	HC CONSOLIDATED FIRE	40,871,099
1691	HC FIRE RESCUE - RESCUE	26,127,340
1741	D SLOSBERG DRIVER ED SFTY	785,532
1781	LIBRARY ESTATE FUNDS	18,711
2071	NON-AD VAL REF REV BD S10	541,585
2081	BANK LOAN 2012	1,606,237
3135	RESTORE ACT FUND	515,676
3302	IF SRCHG I-75/SR50	90,803
3321	IMPACT FEE - PUBLIC BLDGS	1,537,500
3331	IMPACT FEE-ROAD DIST 1	3,270,000
3332	IMPACT FEE-ROAD DIST 2	655,000
3333	IMPACT FEE-ROAD DIST 3	615,000
3334	IMPACT FEE-ROAD DIST 4	5,095,640
3341	IMPACT FEE-PARK DIST 1	499,757
3342	IMPACT FEE-PARK DIST 2	1,916,900
3343	IMPACT FEE-PARK DIST 3	52,718
3344	IMPACT FEE-PARK DIST 4	1,130,507



**Hernando County, Florida  
FY 2021-22 Budget By Fund**

Fund Description		Final FY 21/22 Budget
3351	IMPACT FEE-LIBRARY	296,626
3361	IMPACT FEE-LAW ENFORCEMNT	237,505
3362	IMPACT FEE-JAIL	59,514
3373	IMPACT FEE-FIRE-HERN BCH	38,563
3375	IMPACT FEE - FIRE-HC FIRE	1,733,202
3381	IMPACT FEE-AMBULANCE	87,858
4111	HERNANDO COUNTY UTILITIES	73,538,611
4121	HCUD RENEWAL AND REPLCMNT	9,907,364
4132	HCUD CONNECTION FEE-WATER	5,420,717
4133	HCUD CONNECTION FEE-SEWER	11,470,606
4142	STATE REVOLVING FUNDS-SRF	-
4143	HCUD-BOND 2021B	3,118,330
4144	HCUD - CAPITAL	33,993,296
4311	AIRPORT/INDUSTRIAL PARK	8,541,984
4411	SOLID WASTE AND RECYCLING	14,248,081
4431	CLOSURE & LTC ESCROW	10,355,126
4461	FUTURE CELL CONSTRUCTION	10,138,343
4471	SOLID WASTE/RECYC-CAPITAL	7,153,313
4481	SOLID WASTE - DISASTER DEBRIS	886,805
4611	HERN CO DEVELOPMENT SVCS	6,805,192
4614	UNSAFE BUILDINGS	249,929
5011	CENTRAL FUELING SYSTEM	1,634,765
5021	RISK MANAGEMENT	7,064,358
5031	WORKER'S COMP SELF INSUR	3,331,687
5061	COMPUTER REPLACEMENT	567,384
5071	VEHICLE MAINTENANCE	2,952,700
5081	FLEET REPLACEMENT PROGRAM	8,449,504
5121	MEDICAL INSUR SELF-INS	19,739,468
7029	HERNANDO BEACH VOL FIRE	1,481
7031	RIVER COUNTRY MULTI-PURP	81,370
7032	ORCHARD PK III MULTI-PURP	15,700
7033	STATE RD CANAL DREDG MSBU	24,665
7034	TRASH COLLECTION MSBU	10,364,239
7041	SPRING HILL LIGHTING	752,085
7042	SILVER RIDGE ST LTG MSBU	27,187
7044	SOUTH BROOKSVILLE ST LTG	14,830
7081	VILLAGE AT H-N-D LIGHTING	5,190
7101	BRAEWOOD LIGHTING	9,765
7102	OAKWOOD ACRES STREET LTG	13,800
7111	H BCH SO UNITS 13-B-C LTG	21,895
7121	WINDRIDGE LIGHTING	9,465
7181	SEVEN HILLS LIGHTING	107,120
7201	POTTERFIELD GDN ACR LTG	9,880
7211	REGENCY OAKS LIGHTING	58,895
7221	HILL N DALE LIGHTING	53,910
7231	BERKELEY MANOR MULTI-PURP	52,660
7312	DOGWOOD EST FIRE HYD PH 2	42,598
7322	PRISTINE PL MLTI PUR MSBU	108,730
7331	HOLLAND SPG MULTI-PURPOSE	25,040
7381	BARONY WOODS E LIGHTING	8,480

**Hernando County, Florida  
FY 2021-22 Budget By Fund**

<b>Fund Description</b>		<b>Final FY 21/22 Budget</b>
7401	HERNANDO BEACH LIGHTING	10,110
7421	WEST HERNANDO ST LTG	275,120
7511	HERN BEACH BOATLIFT	355,440
7521	W W WOODLANDS LTG	22,090
7531	RIDGE MANOR LTG	17,140
7541	DAMAC ESTATES LTG	10,940
7552	STORMWATER MGMT MSTU	8,749,518
7571	LAKESIDE ACRES STREET LTG	24,130
7581	RIDGE MANOR W STREET LTNG	24,240
7591	DEERFIELD ACRES ST LTG	27,350
7671	SILVERTHORN STREET LIGHT	120,470
7701	CARNES AREA RD PAVING	35,666
7702	PAINTED BUNTING RD PAVING	17,315
7703	JACKDAW ROAD PAVING	13,378
7704	JAYBIRD ROAD PAVING	32,043
7705	KODIAK WREN RD PAVING	15,553
7706	OLD SQUAW AVE RD PAVING	23,826
7707	QUILL AVE ROAD PAVING	11,398
7901	FORT DADE MOBILE HOME-LTG	10,000
7919	MICHIGAN AVE RD PAVING	210,980
7920	HURRICANE DR RD PAVING	265,480
7926	TAYLOR ST MILLINGS MSBU	14,545
7927	SWEETGUM RD MILLINGS MSBU	17,428
7928	MARSH WREN PAVING MSBU	16,319
7929	NORDICA PAVING MSBU	65,637
7930	PIPING PLOVER PAVING MSBU	263,940
7931	MITCHELL HEIGHTS ST LTG	12,860
7932	PINE WARBLER PV MSBU	39,097
7933	MABERLY ROAD PAVING MSBU	22,230
7934	MEXICAN CANARY PAV MSBU	25,316
7935	GODWIT AREA RD PAV MSBU	26,795
7936	PELICAN AVE RD PAV MSBU	20,949
7937	FURLEY AVE RD PAV MSBU	22,145
7938	WOOD OWL AVE RD PAV MSBU	30,360
7939	TINAMOU AREA RD PAV MSBU	33,501
7940	ALBERTA ST RD PAV MSBU	36,329
7941	THE OAKS GROUND MAINT	19,680
7942	WHITE RD PAV MSBU	43,436
7943	ROYAL HIGHLANDS DRWY APR	13,077
7944	ROYAL HIGHLANDS "A" PAV	31,103
7945	ROYAL HIGHLANDS "B" PAV	256,696
7946	ROYAL HIGHLANDS "C" PAV	77,537
7948	ROYAL HIGHLANDS "E" PAV	53,165

**Hernando County, Florida  
FY 2021-22 Budget By Fund**

Fund Description		Final FY 21/22 Budget
7949	ROYAL HIGHLANDS "F" PAV	28,014
7950	ROYAL HIGHLANDS "G" PAV	90,599
7951	STRINGER ROAD PAVING	74,655
7960	DOLQUIEB PAVING MSBU	25,879
7972	DOTTED WREN PAVING MSBU	915
7973	MTN MOCKINGBIRD/MARV PAV	4,965
7974	GOLDEN AVE RD PAVING MSBU	3,690
7975	OWL ROAD PAVING MSBU	9,080
7976	CROFT LANE RD PAVING MSBU	3,560
7977	NUZUM ROAD PAVING MSBU	5,530
7978	ENGLISH SPARROW PAV MSBU	36,006
7979	FLOCK AV WEST-PAV MSBU	11,172
7980	ROYAL HIGHLANDS L PAV MSBU	26,772
7982	FLATWOOD RD PAVING MSBU	30,213
7983	LOMITA WREN SOUTH RD PAV	21,413
7984	MARVELWOOD AREA RD PAVING	59,692
7985	PHILLIPS RD PAVING MSBU	40,723
7986	FLICKER ROAD PAVING MSBU	15,434
7987	PHILLIPS EAST RD PAV MSBU	27,056
7988	PUFFIN RD PAV MSBU	11,026
7989	GRASS FINCH RD PAV MSBU	16,052
7990	HARRIS HAWK RD PAV MSBU	28,643
7991	SUN ROAD PAVING MSBU	21,900
7992	HANCOCK LK RD PAV MSBU	26,084
7993	BENES ROUSH RD PAV MSBU	12,781
7994	CRUM RD PAV MSBU	19,299
7995	EIDER RD PAV MSBU	13,156
7996	HELEN/ALLEN RD PAV MSBU	19,329
7997	GOLDEN WARBLER RD PV MSBU	22,455
7998	PARAMOUNT AREA RD PV MSBU	30,270
<b>Total - All County Funds</b>		<b>623,106,376</b>