

RESOLUTION NO. 2023-201

WHEREAS, the Hernando County Board of County Commissioners has adopted the following Resolutions, to-wit: 2023-197 and 2023-198 and 2023-199 and 2023-200 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 (90) 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 2023-2024 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 26, 2023, 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 \$767,373,154.

ADOPTED in Special Session this 26th day of September 2023, A.D.



BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest:

Handwritten signature of Doug Chorvat, Jr.
DOUG CHORVAT, JR.
CLERK

By:

Handwritten signature of John Allocco, Jr.
JOHN ALLOCCO
CHAIRPERSON

Exhibit A is the Fiscal Year 2023-24 Budget and is available for review in the Clerk's Office, Board of County Commissions records.



Fund Description	ex	re
Amount	\$767,373,154.00	\$767,373,154.00
Addl Court Cost (939.185)	\$777,327.00	\$777,327.00
Addl LOGT 1-5 Gas-Res Rds	\$11,251,330.00	\$11,251,330.00
Affordable Housing	\$30,988.00	\$30,988.00
Airport/Industrial Park	\$6,293,331.00	\$6,293,331.00
Alberta St Rd Pav MSBU	\$33,385.00	\$33,385.00
Alcohol/Drug Abuse Trust	\$68,149.00	\$68,149.00
American Rescue Plan Act	\$500,000.00	\$500,000.00
Barony Woods E Lighting	\$7,280.00	\$7,280.00
Benes Roush Rd Pav MSBU	\$15,590.00	\$15,590.00
Berkeley Manor Multi-Purp	\$61,890.00	\$61,890.00
Blackberry Ct Road Paving	\$0.00	\$0.00
Braewood Lighting	\$9,275.00	\$9,275.00
Carnes Area Rd Paving	\$37,900.00	\$37,900.00
Central Fueling System	\$2,069,226.00	\$2,069,226.00
Closure & LTC Escrow	\$10,316,905.00	\$10,316,905.00
Computer Replacement	\$586,339.00	\$586,339.00
Constitutional Gas Tax	\$14,303,567.00	\$14,303,567.00
County Fuel Tax	\$3,910,397.00	\$3,910,397.00
Court Improvement Fund	\$3,096,784.00	\$3,096,784.00
Court-Related Technology	\$1,510,328.00	\$1,510,328.00
Crime Prevention(775.083)	\$228,359.00	\$228,359.00
Croft Lane Rd Paving MSBU	\$0.00	\$0.00
Crum Rd Pav MSBU	\$20,320.00	\$20,320.00
D Slosberg Driver Ed Sfty	\$978,808.00	\$978,808.00
Damac Estates Ltg	\$12,360.00	\$12,360.00
Deerfield Acres St Ltg	\$27,550.00	\$27,550.00
Dogwood Est Fire Hyd Ph 2	\$42,598.00	\$42,598.00
Dolquieb Paving MSBU	\$27,950.00	\$27,950.00
Dotted Wren Paving MSBU	\$0.00	\$0.00

Fund Description	ex	re
E911 Communication System	\$2,312,880.00	\$2,312,880.00
Eider Rd Pav MSBU	\$13,250.00	\$13,250.00
English Sparrow Pav MSBU	\$26,580.00	\$26,580.00
Fed Forfeit-Justice	\$602,480.00	\$602,480.00
Fed Forfeit-Treasury	\$50,281.00	\$50,281.00
FL Boating Improvemnt Pgm	\$526,909.00	\$526,909.00
Flatwood Rd Paving MSBU	\$20,400.00	\$20,400.00
Fleet Replacement Program	\$13,455,654.00	\$13,455,654.00
Flicker Road Paving MSBU	\$12,660.00	\$12,660.00
Flock Av West-Pav MSBU	\$9,030.00	\$9,030.00
Flock Ave Rd Paving MSBU	\$0.00	\$0.00
Fort Dade Mobile Home-Ltg	\$9,100.00	\$9,100.00
Furley Ave Rd Pav MSBU	\$22,090.00	\$22,090.00
Future Cell Construction	\$5,580,358.00	\$5,580,358.00
General Fund	\$199,322,890.00	\$199,322,890.00
General Fund-Capital Proj	\$2,926,995.00	\$2,926,995.00
Godwit Area Rd Pav MSBU	\$28,210.00	\$28,210.00
Golden Ave Rd Paving MSBU	\$0.00	\$0.00
Golden Warbler Rd Pv MSBU	\$20,840.00	\$20,840.00
Grass Finch Rd Pav MSBU	\$17,650.00	\$17,650.00
H Bch So Units 13-B-C Ltg	\$24,450.00	\$24,450.00
Hancock Lk Rd Pav MSBU	\$28,550.00	\$28,550.00
Harris Hawk Rd Pav MSBU	\$31,210.00	\$31,210.00
HC Fire Rescue - Fire	\$47,087,003.00	\$47,087,003.00
HC Fire Rescue - Rescue	\$34,810,851.00	\$34,810,851.00
HCFR-EMS (New Fund 1691)	\$0.00	
HCFR-Fire (New Fund 1661)	\$0.00	
HCSO Revenue Fund	\$8,375,487.00	\$8,375,487.00
HCUD - Capital	\$67,745,802.00	\$67,745,802.00
HCUD Bond Proceeds	\$0.00	\$0.00
HCUD Connection Fee-Sewer	\$14,328,254.00	\$14,328,254.00

Fund Description	ex	re
HCUD Connection Fee-Water	\$3,119,150.00	\$3,119,150.00
HCUD Renewal and Replcmnt	\$18,574,212.00	\$18,574,212.00
HCUD-Special Proj Funding	\$3,689,800.00	\$3,689,800.00
Health Unit Trust Fund	\$2,119,412.00	\$2,119,412.00
Helen/Allen Rd Pav MSBU	\$20,520.00	\$20,520.00
Hern Beach Boatlift	\$87,880.00	\$87,880.00
Hern Beach Vol Fire Comp	\$1,479.00	\$1,479.00
Hern Co Development Svcs	\$9,415,323.00	\$9,415,323.00
Hernando Beach Lighting	\$9,790.00	\$9,790.00
Hernando County Utilities	\$90,494,963.00	\$90,494,963.00
Hernando/Citrus MPO	\$1,741,489.00	\$1,741,489.00
Hill n Dale Lighting	\$53,920.00	\$53,920.00
Holland Spg Multi-Purpose	\$20,060.00	\$20,060.00
Hurricane Dr Rd Paving	\$19,750.00	\$19,750.00
IF Srchg I-75/SR50	\$171,868.00	\$171,868.00
Impact Fee - Fire-HC Fire	\$2,285,982.00	\$2,285,982.00
Impact Fee - Public Bldgs	\$1,019,637.00	\$1,019,637.00
Impact Fee-Ambulance	\$177,082.00	\$177,082.00
Impact Fee-Fire-Hern Bch	\$66,187.00	\$66,187.00
Impact Fee-Jail	\$98,064.00	\$98,064.00
Impact Fee-Law Enforcemnt	\$663,914.00	\$663,914.00
Impact Fee-Library	\$494,623.00	\$494,623.00
Impact Fee-Park Dist 1	\$48,226.00	\$48,226.00
Impact Fee-Park Dist 2	\$300,000.00	\$300,000.00
Impact Fee-Park Dist 3	\$116,590.00	\$116,590.00
Impact Fee-Park Dist 4	\$131,455.00	\$131,455.00
Impact Fee-Road Dist 1	\$4,679,000.00	\$4,679,000.00
Impact Fee-Road Dist 2	\$815,000.00	\$815,000.00
Impact Fee-Road Dist 3	\$714,000.00	\$714,000.00
Impact Fee-Road Dist 4	\$6,681,000.00	\$6,681,000.00
Intergovtl Radio Comm Pgm	\$1,789,351.00	\$1,789,351.00

Fund Description	ex	re
Jackdaw Road Paving	\$15,640.00	\$15,640.00
Jaybird Road Paving	\$41,350.00	\$41,350.00
Kass Cir Neighborhood CRA	\$75,471.00	\$75,471.00
Kodiak Wren Rd Paving	\$17,170.00	\$17,170.00
Lakeside Acres Street Ltg	\$20,490.00	\$20,490.00
Landscape Enhancement	\$427,530.00	\$427,530.00
Law Enforcement Trust Fnd	\$499,128.00	\$499,128.00
Library Estate Funds	\$7,445.00	\$7,445.00
Local Provider Participa	\$0.00	\$0.00
LOGT 1-6 Fuel-Genl Transp	\$9,320,394.00	\$9,320,394.00
Lomita Wren South Rd Pav	\$16,410.00	\$16,410.00
Maberly Road Paving MSBU	\$21,570.00	\$21,570.00
Mandrake/Canary Rd Pav	\$182,407.00	\$182,407.00
Marsh Wren Paving MSBU	\$17,600.00	\$17,600.00
Marvelwood Area Rd Paving	\$36,270.00	\$36,270.00
Medical Insur Self-Ins	\$20,850,435.00	\$20,850,435.00
Mexican Canary Pav MSBU	\$21,340.00	\$21,340.00
Michigan Ave Rd Paving	\$216,960.00	\$216,960.00
Milgate Ct Rd Paving	\$0.00	\$0.00
Mitchell Heights St Ltg	\$9,260.00	\$9,260.00
Mosquito Control Local	\$1,291,690.00	\$1,291,690.00
Mtn Mockingbird/Marv Pav	\$0.00	\$0.00
Ninth-Ct Fuel Tax-Res Rds	\$4,985,413.00	\$4,985,413.00
Non-Ad Val Ref Rev Bd S10	\$450,197.00	\$450,197.00
NON-AD VAL REV BOND S2022	\$2,781,502.00	\$2,781,502.00
Non-Ad Val Rev Note 2012	\$1,589,080.00	\$1,589,080.00
Nordica Paving MSBU	\$66,350.00	\$66,350.00
Nuzum Road Paving MSBU	\$0.00	\$0.00
Oakwood Acres Street Ltg	\$15,110.00	\$15,110.00
Old Squaw Ave Rd Paving	\$26,430.00	\$26,430.00
Olsen Road Paving MSBU	\$0.00	\$0.00

Fund Description	ex	re
OPIOID SETTLEMENT	\$202,286.00	\$202,286.00
Orchard Pk III Multi-Purp	\$17,158.00	\$17,158.00
Osprey Ave Rd Paving MSBU	\$0.00	\$0.00
Ostrom/Allen Rd Pav MSBU	\$24,610.00	\$24,610.00
Owl Road Paving MSBU	\$0.00	\$0.00
Painted Bunting Rd Paving	\$19,650.00	\$19,650.00
Paramount Area Rd Pv MSBU	\$27,100.00	\$27,100.00
Pelican Ave Rd Pav MSBU	\$19,500.00	\$19,500.00
Pheasant Ave Rd Paving	\$63,230.00	\$63,230.00
Phillips East Rd Pav MSBU	\$29,130.00	\$29,130.00
Phillips Rd Paving MSBU	\$27,150.00	\$27,150.00
Pine Warbler Pv MSBU	\$38,830.00	\$38,830.00
Piping Plover Paving MSBU	\$28,840.00	\$28,840.00
Potterfield Gdn Acr Ltg	\$9,640.00	\$9,640.00
Pristine Pl Mlti Pur MSBU	\$121,680.00	\$121,680.00
Puffin Rd Pav MSBU	\$12,140.00	\$12,140.00
Quill Ave Road Paving	\$10,260.00	\$10,260.00
Regency Oaks Lighting	\$66,110.00	\$66,110.00
Restore Act Fund	\$2,633,692.00	\$2,633,692.00
Ridge Manor Ltg	\$17,180.00	\$17,180.00
Ridge Manor W Street Ltng	\$27,140.00	\$27,140.00
Risk Management	\$7,462,924.00	\$7,462,924.00
Risk Mgmt Deduct Reserves	\$0.00	\$0.00
River Country Multi-Purp	\$119,480.00	\$119,480.00
Royal Highlands "A" Pav	\$32,370.00	\$32,370.00
Royal Highlands "B" Pav	\$293,100.00	\$293,100.00
Royal Highlands "C" Pav	\$88,700.00	\$88,700.00
Royal Highlands "E" Pav	\$62,350.00	\$62,350.00
Royal Highlands "F" Pav	\$31,580.00	\$31,580.00
Royal Highlands "G" Pav	\$81,570.00	\$81,570.00
Royal Highlands "I" Pav	\$76,070.00	\$76,070.00

Fund Description	ex	re
Royal Highlands "L" Pav	\$35,170.00	\$35,170.00
Royal Highlands Drwy Apr	\$11,820.00	\$11,820.00
Scoreboard Sponsorship	\$0.00	\$0.00
Seven Hills Lighting	\$110,530.00	\$110,530.00
Silver Ridge St Ltg MSBU	\$25,630.00	\$25,630.00
Silverthorn Street Light	\$117,890.00	\$117,890.00
Solid Waste And Recycling	\$16,615,629.00	\$16,615,629.00
Solid Waste/Recyc-Capital	\$8,583,382.00	\$8,583,382.00
Solid Wste-Disaster/Debri	\$1,461,516.00	\$1,461,516.00
South Brooksville St Ltg	\$17,760.00	\$17,760.00
Spring Hill Lighting	\$735,380.00	\$735,380.00
St Housing Init Prtnrshp	\$7,216,257.00	\$7,216,257.00
State Mosquito Control	\$198,168.00	\$198,168.00
State Rd Canal Dredg MSBU	\$14,740.00	\$14,740.00
State Revolving Funds-SRF	\$0.00	\$0.00
Stormwater Mgmt MSTU	\$6,918,819.00	\$6,918,819.00
Sweetgum Rd Millings MSBU	\$15,710.00	\$15,710.00
Taylor St Millings MSBU	\$13,220.00	\$13,220.00
The Oaks Ground Maint	\$23,010.00	\$23,010.00
Tinamou Area Rd Pav MSBU	\$35,180.00	\$35,180.00
Tourist Development Tax	\$4,299,610.00	\$4,299,610.00
Transportation Trust Fund	\$18,873,968.00	\$18,873,968.00
Trash Collection MSBU	\$11,698,456.00	\$11,698,456.00
Unsafe Buildings	\$320,933.00	\$320,933.00
Vehicle Maintenance	\$4,353,762.00	\$4,353,762.00
Village At H-N-D Lighting	\$4,952.00	\$4,952.00
W W Woodlands Ltg	\$21,850.00	\$21,850.00
Warbler Road Paving	\$0.00	\$0.00
Waste Mgmt Bond Proceeds	\$20,000,000.00	\$20,000,000.00
West Hernando St Ltg	\$309,390.00	\$309,390.00
White Rd Rd Pav MSBU	\$40,000.00	\$40,000.00

Fund Description	ex	re
Windridge Lighting	\$9,350.00	\$9,350.00
Wood Owl Ave Rd Pav MSBU	\$35,720.00	\$35,720.00
Worker's Comp Self Insur	\$7,242,186.00	\$7,242,186.00
Youth Court	\$139,527.00	\$139,527.00

RESOLUTION NO.: 2023-197

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 2024; 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 2023 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 2023 Tax Rolls of
Hernando County.

ADOPTED in Special Session this 26th day of September 2023, A.D.

(SEAL)

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest:

Heidi Kuege, Deputy Clerk
for DOUG CHORVAT, JR
CLERK

By:



JOHN ALLOCCO
CHAIRPERSON



APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

BY

[Signature]
County Attorney's Office

Exhibit "A"

County Wide Millage Rates	2022/2023 Rates	Rolled-Back Rates	2023/2024 Final Rates	Percentage Over (Under) Roll-Back
BCC General Fund	6.9912	6.2614	6.6997	7.00%
BCC County Health	0.1102	0.0987	0.1102	11.65%
BCC Transportation Trust	0.8091	0.7246	0.8091	11.66%

RESOLUTION NO.: 2023-198

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 2024 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 2023, 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 2023 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 2023, 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 2023 tax rolls of Hernando County.

ADOPTED in Special Session this 26th day of September 2023, A.D.



Attest:

ja

Hiedi Kuyffe, Deputy Clerk
DOUG CHORVAT JR.
CLERK

**BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA**

By: _____

[Signature]
JOHN ALLOCCO
CHAIRPERSON

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

Exhibit "A"

MSTU Millage Rates	2022/2023 Rates	Rolled-Back Rates	2023/2024 Final Rates	Percentage Over (Under) Roll-Back
Emergency Medical Svc MSTU	0.9100	0.8150	0.9100	11.66%
Stormwater MSTU	0.1139	0.1020	0.1139	11.67%

RESOLUTION NO. 2023-199

A RESOLUTION TO ADOPT THE 2023 NON-AD VALOREM ASSESSMENT ROLLS AND 2024 BUDGETS FOR NINETY (90) 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 (90) 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 26, 2023; 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 (90) 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 26th day of September 2023, A.D.



Attest:

Heidi Kuppze, Deputy Clerk
DOUG CHORVAT JR.
CLERK

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

By: *[Signature]*
JOHN ALLOCCO
CHAIRPERSON

CERTIFIED TO BE A TRUE COPY
DOUG CHORVAT, JR.
CLERK OF COURTS



BY: *Heidi Kuppze* D.C.
THIS 27 DAY OF Sept 20 23

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-voter assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, each Municipal Service Benefit Unit (MSBU) has 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 26, 2023.

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	17-36	44,111.00	N/A	\$11,688,456.00	\$194.88
2	7581	3	Ridge Manor West Street Lighting	93-24	368.00	105	\$27,140.00	\$45.00
3	7581	8	Deerfield Street Lighting	93-23	248.00	66	\$27,550.00	\$55.00
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$20,490.00	\$30.00
6	7571	12	Silverthorn Street Lighting	96-23	835.00	266	\$117,690.00	\$90.00
6	7531	20	Ridge Manor Street Lighting	92-17	1,135.50	102	\$17,180.00	\$10.00
7	1881	36	Hernando County Consolidated Fire	99-11	See Detail	N/A	\$47,057,003.00	
							<i>Bus Fee-All parcels (165,948 units)</i>	\$17.86
							<i>Unimproved Land per parcel (21,959 units)</i>	\$16.98
							<i>average (6392.83 units)</i>	\$16.98
							<i>Residence-per unit (87,240 units)</i>	\$302.65
							<i>Commercial Inspection Fee-per business (3,108 units)</i>	\$141.00
							<i>Agricultural Building-per SF (14,775 units)</i>	\$0.00
							<i>Industrial/Workshop/Shop-per SF (7,001,394 units)</i>	\$0.17
							<i>Churches-per SF/309.83 max. (1,026,067 units)</i>	\$0.06
							<i>Commercial-per SF (16,659,322 units)</i>	\$0.16
							<i>Hospital/Nursing Home-per SF (705,806 units)</i>	\$1.04
							<i>River Run Club House-per unit (119 units)</i>	\$3.53
							<i>Greenhouse-per unit/Lot (100 units)</i>	\$3.13
							<i>Camp A-Only-per unit/Lot (211 units)</i>	\$10.75
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$24,450.00	\$42.00
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,350.00	\$155.00
10	7211	45	Regency Oaks Multipurpose	91-17	474.00	125	\$66,110.00	\$62.00
11	7231	47	Bekeley Manor Multipurpose	97-24	433.00	118	\$61,890.00	\$70.00
12	7041	48	Spill Hill Street Lighting	91-17	33,101.50	4,420	\$735,380.00	\$14.00
13	7081	49	Village at Hill 'N Dale Street Lighting	91-17	84.00	16	\$4,852.00	\$43.00
14	7031	50	River County Multipurpose	97-22	See Detail	183	\$119,480.00	
							<i>Residential units</i>	\$151.00
							<i>Commercial units</i>	\$37.00
15	7201	52	Polarfield Garden Acres Street Lighting	91-17	128.00	17	\$9,640.00	\$25.00
16	7181	55	Sawtooth Street Lighting	97-25	1,280.00	387	\$110,530.00	\$52.00
17	7221	57	Hill 'N Dale Street Lighting	91-17	622.00	177	\$53,520.00	\$32.00
18	7541	61	Demac Estates Street Lighting	92-07	164.00	26	\$12,580.00	\$30.00
19	7312	62	Doonwood Fire hydrant	97-29	286.50	N/A	\$42,598.00	\$177.88
20	7401	65	Hernando Beach Street Lighting	91-17	2,281.50	32	\$9,790.00	\$2.00
21	7381	67	Barons Woods East Street Lighting, Ph 66	91-17	58.00	17	\$7,280.00	\$80.00
22	7511	69	Hernando Beach Boatlift Maintenance	92-16	947.00	N/A	\$87,880.00	\$35.00
23	7101	80	Braewood Street Lighting	91-17	98.00	11	\$8,275.00	\$30.00
24	7331	83	Inland Springs Multipurpose	91-37	40.00	24	\$20,060.00	\$70.00
25	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	665.50	84	\$21,850.00	\$15.00
28	4411	99	ISolid Waste Driveway (Landfill)	00-01	See Detail	N/A	\$16,615,629.00	
							<i>Single Family Residence-per unit (69,801 units)</i>	\$84.81
							<i>Multi Family Residence/Condo-per unit (1,775 units)</i>	\$35.78
							<i>Class 1 Solid Waste (per ton)</i>	\$60.50
							<i>Construction & Demolition Debris-per ton</i>	\$76.00
							<i>Yard Trash-per ton</i>	\$64.50
							<i>Tire Disposal/10" and Under-per ton</i>	\$150.00
							<i>Tire Disposal/Semi-per ton</i>	\$140.00
							<i>Tire Disposal/Off-Road-per ton</i>	\$200.00
							<i>Travel Trailer/RV without Tires-tel fee</i>	\$230.00
							<i>Travel Trailer/RV with Tires-tel fee</i>	\$295.00
							<i>Single-wide Mobile Home without Tires-tel fee</i>	\$400.00
							<i>Single-wide Mobile Home with Tires-tel fee</i>	\$450.00
							<i>Double-wide Mobile Home without Tires-tel fee</i>	\$730.00
							<i>Double-wide Mobile Home with Tires-tel fee</i>	\$825.00
27	7831	124	Mitchell Heights Street Lighting	00-09	107.00	24	\$8,260.00	\$40.00
28	7801	125	Fort Dade Street Lighting	00-16	184.00	37	\$9,100.00	\$39.00
29	7841	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$23,010.00	\$45.00
30	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	\$15,110.00	\$30.00
31	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	18	\$17,158.00	\$216.00
32	7042	152	Silver Ridge Street Lighting	05-13	165.00	38	\$25,630.00	\$90.00
33	7044	162	South Evesville Lighting	05-11	376.34	84	\$17,760.00	\$29.00
34	7887	180	Palma Road East Paving	12-14	36.50	N/A	\$29,130.00	\$370.00
35	7868	181	Punta Road Paving	12-16	6.00	N/A	\$400.00	\$400.00
36	7888	182	Oaks Finch Road Paving	12-18	21.00	N/A	\$17,650.00	\$280.00
37	7920	183	Hams Hawk Road Paving	12-17	83.50	N/A	\$31,210.00	\$218.00
38	7891	184	Ostrum/Allen Road Paving	13-15	8.50	N/A	\$24,610.00	\$733.00
39	7892	185	Hancock Lake Road Paving	14-02	31.25	N/A	\$28,650.00	\$483.00
40	7893	186	Benes Roush Road Paving	13-19	9.50	N/A	\$15,580.00	\$496.00
41	7894	187	Crum Road Paving	13-13	25.50	N/A	\$20,320.00	\$348.00
42	7895	188	Elder Road Paving	13-21	5.00	N/A	\$13,250.00	\$583.00
43	7844	189	Royal Highlands 2013-Area A	13-25	58.50	N/A	\$32,370.00	\$233.00
44	7908	180	Helena/Allen Road Paving	13-24	21.50	N/A	\$20,820.00	\$329.00
45	7845	181	Royal Highlands 2013-Area B	13-25	853.00	N/A	\$293,109.00	\$220.00
46	7846	182	Royal Highlands 2013-Area C	13-28	206.00	N/A	\$88,709.00	\$259.00
47	7848	183	Royal Highlands 2013-Area E	13-40	100.50	N/A	\$52,350.00	\$308.00
48	7849	184	Royal Highlands 2013-Area F	13-41	45.60	N/A	\$31,880.00	\$304.00
49	7421	195	West Hernando Street Lighting	13-42	3,256.00	1,192	\$309,390.00	\$60.00
60	7850	196	Royal Highlands Area G	14-20	152.00	N/A	\$81,570.00	\$216.00
51	7898	197	Paramount Area Road Paving	14-21	22.50	N/A	\$27,100.00	\$311.00
52	7897	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$20,840.00	\$268.00
53	7832	199	Pine Warbler Road Paving	15-15	49.60	N/A	\$38,830.00	\$283.00
54	7933	200	Waberi Road Paving	15-16	66.00	N/A	\$21,570.00	\$274.00
55	7834	201	Mexican Canal Road Paving	16-17	18.50	N/A	\$21,340.00	\$473.00
58	7851	202	Wheat Hills Area 1	16-18	160.50	N/A	\$78,070.00	\$294.00
57	7935	203	Kodori Area Road Paving	15-19	18.00	N/A	\$18,210.00	\$383.00
59	7936	204	Palom Area Road Paving	15-20	12.00	N/A	\$19,580.00	\$401.00
59	7937	205	Fufo, Ave. Road Paving	15-21	15.00	N/A	\$22,080.00	\$365.00
60	7322	206	Prisime Place Multipurpose	15-22	703.00	201	\$121,880.00	\$75.00
61	7701	207	Causes Area Road Paving	16-18	58.50	N/A	\$37,800.00	\$402.00
62	7702	208	Painted Bunker Road Paving	16-20	32.00	N/A	\$19,850.00	\$358.00
63	7843	209	RH Area B Driveway Access	17-04	37.00	N/A	\$11,820.00	\$271.00
64	7704	210	Harbird Road Paving	17-09	46.50	N/A	\$41,350.00	\$384.00
65	7707	211	Quail Ave. Road Paving	17-10	8.00	N/A	\$10,280.00	\$474.00

66	7925	212	Taylor Street Milling	17-11	16.50	N/A	\$13,220.00	\$340.00
67	7703	213	Jacobsen Road Paving	17-19	13.00	N/A	\$15,640.00	\$365.00
68	7706	214	Old Sawaw Ave. Road Paving	17-20	40.00	N/A	\$26,430.00	\$393.00
69	7939	215	Texasou Area Road Paving	17-21	53.50	N/A	\$35,180.00	\$443.00
70	7940	216	Alberia Street Road Paving	17-23	20.00	N/A	\$33,385.00	\$596.00
71	7705	217	Kodak Wren Road Paving	17-24	20.00	N/A	\$17,170.00	\$359.00
72	7938	218	Wood Owl Ave Road Paving	17-25	38.00	N/A	\$35,726.00	\$442.00
73	7927	219	Sweet Gum Road Milling	17-34	31.00	N/A	\$19,710.00	\$349.00
74	7928	220	Nordica Rd Road Paving	17-35	16.50	N/A	\$89,350.00	\$376.00
75	7928	221	Marsh Wren Ave Road Paving	17-35	6.60	N/A	\$17,600.00	\$663.00
76	7930	222	Plover Area Road Paving	17-37	62.00	N/A	\$28,640.00	\$339.00
77	7842	223	White Rd Road Paving	17-38	31.00	N/A	\$40,600.00	\$391.00
78	7960	224	Colquhoun Lane Area	18-03	63.00	N/A	\$27,850.00	\$364.00
79	7990	225	Royal Highlands Area L	18-04	57.00	N/A	\$35,170.00	\$375.00
80	7919	226	Machigan Ave Paving	18-25	39.00	N/A	\$216,980.00	\$447.00
81	7920	226	Humane Drive Paving	18-23	23.00	N/A	\$19,750.00	\$733.00
82	7703	229	Pheasant Ave Paving	18-26	135.50	N/A	\$63,230.00	\$412.00
83	7989	230	Mandrill/Carnell Rd	20-14	16.50	N/A	\$162,407.00	\$933.00
84	4814	600	Unsafe Structure Abatement	15-02	11.00	N/A	\$320,833.00	\$6.00
85	6011	605	Nuisance Abatement	20-09	22.00	N/A	\$75,000.00	\$6.00
86	7712	231	Milife Ct Paving	21-25	12.50	N/A	\$6.00	\$6.00
87	7711	232	Blackberry Ct Paving	22-07	2.50	N/A	\$6.00	\$6.00
88	7710	233	Warbler Rd Paving	22-08	15.50	N/A	\$6.00	\$6.00
88	7918	235	Holland Springs Ind Park	22-21	28.00	N/A	\$6.00	\$6.00
90	7817	236	Penn.SU Scout Duck Pave	22-22	51.00	N/A	\$6.00	\$6.00

* New MSBUs created in accordance with Florida Statutes and BCC Policy.

RESOLUTION NO. 2023-199

A RESOLUTION TO ADOPT THE 2023 NON-AD VALOREM ASSESSMENT ROLLS AND 2024 BUDGETS FOR NINETY (90) 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 (90) 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 26, 2023; 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 (90) 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 26th day of September 2023, A.D.



BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

Attest:

Doug Chorvat Jr.
DOUG CHORVAT JR.
CLERK

By:

John Allocco
JOHN ALLOCCO
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 #15-1.

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 26, 2023.

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	17-36	44,111.00	N/A	\$11,698,456.00	\$164.88
2	7581	3	Ridge Manor West Street Lighting	83-24	368.00	105	\$27,140.00	\$45.00
3	7581	6	Deerfield Street Lighting	93-23	248.00	66	\$7,550.00	\$55.00
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$20,480.00	\$50.00
6	7671	12	Silverthorn Street Lighting	95-23	835.00	266	\$11,890.00	\$80.00
6	7531	28	Ridge Manor Street Lighting	82-17	1,135.50	102	\$17,180.00	\$10.00
7	1881	38	Hernando County Consolidated Fire	99-11	See Detail	N/A	\$47,057,003.00	\$17.86
							Base Fee-nd per lot (105,544 units)	\$16.98
							Unimproved Land per parcel (21,997.96 units)	\$16.98
							acreage (4293.83 units)	\$16.98
							Recreation per unit (87,240 units)	\$102.86
							Commercial Inspection Fee-per business (3,108 units)	\$141.00
							Agricultural Building per SF (14,716 units)	\$0.00
							Industrial/Warehouse/Gov per SF (7,001,384 units)	\$0.17
							Churches per SF/309.83 max. (1,626,867 units)	\$0.06
							Commercial-per SF (14,659,322 units)	\$0.16
							Hospital/Nursing Home-per SF (785,605 units)	\$1.04
							River View Club House-per unit (116 units)	\$4.53
							Greenbelt-per unit/lot (100 units)	\$2.13
							Camp A-Rights per unit/lot (211 units)	\$10.75
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	81-17	424.00	149	\$24,450.00	\$42.00
9	7121	41	Windward Street Lighting	81-17	23.00	15	\$9,350.00	\$155.00
10	7211	46	Regency Oaks Multipurpose	81-17	474.00	125	\$86,110.00	\$62.00
11	7231	47	Berkley Manor Multipurpose	87-24	433.00	118	\$61,690.00	\$70.00
12	7041	48	Spruce Hill Street Lighting	81-17	33,101.50	4,420	\$735,380.00	\$14.60
13	7081	49	White at Hill 'N Dale Street Lighting	81-17	84.00	15	\$4,952.00	\$43.00
14	7031	50	River Court Multipurpose	87-22	See Detail	183	\$119,480.00	\$151.00
					469.00	Residential units		\$37.00
					64.00	Commercial units		\$25.00
15	7201	52	Pottersfield Garden Acres Street Lighting	81-17	129.00	17	\$8,640.00	\$52.00
16	7161	55	Seven Hills Street Lighting	87-25	1,280.00	367	\$110,130.00	\$52.00
17	7221	57	Hill 'N Dale Street Lighting	81-17	622.00	177	\$53,520.00	\$32.00
18	7541	61	Damac Estates Street Lighting	82-07	184.00	28	\$12,360.00	\$30.00
19	7312	62	Dorwood Fire Hydrant	87-28	236.50	N/A	\$42,596.00	\$177.86
20	7401	65	Hernando Beach Street Lighting	81-17	2,281.50	32	\$9,790.00	\$2.00
21	7381	67	Baron Woods East Street Lighting Ph 66	81-17	59.00	17	\$7,380.00	\$80.00
22	7511	69	Hernando Beach Boatlift Maintenance	82-18	847.00	N/A	\$87,880.00	\$35.00
23	7401	80	Braewood Street Lighting	81-17	98.00	11	\$9,275.00	\$30.00
24	7331	83	Holland Springs Multipurpose	81-37	40.00	24	\$20,060.00	\$10.00
25	7521	89	Wheeler Weiche Woodlands Street Light	82-18	866.50	84	\$21,850.00	\$15.00
26	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$16,613,629.00	\$64.81
							Single Family Residence per unit (82,801 units)	\$85.78
							Multi Family Residence/Condo per unit (1,775 units)	\$60.90
							Class 1 Solid Waste (per ton)	\$76.00
							Construction & Demolition Debris per ton	\$54.50
							Yard Trash per ton	\$150.00
							Yard Disposal 6' and under per ton	\$176.20
							Tire Disposal 5 max per ton	\$200.00
							Travel Trailer/RV without Taxes fee	\$235.00
							Travel Trailer/RV with Taxes fee	\$400.00
							Single-wide Mobile Home without Taxes fee	\$450.00
							Single-wide Mobile Home with Taxes fee	\$750.00
							Double-wide Mobile Home without Taxes fee	\$825.00
							Double-wide Mobile Home with Taxes fee	\$40.00
27	7831	124	Michell Heights Street Lighting	00-09	107.00	24	\$9,280.00	\$39.00
28	7801	125	Fort Dade Street Lighting	00-16	164.00	37	\$6,100.00	\$39.00
29	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$23,010.00	\$45.00
30	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	\$15,110.00	\$30.00
31	7032	145	Orchard Park Phase II Multipurpose	04-23	55.00	18	\$17,158.00	\$216.00
32	7947	152	Sevier Ridge Street Lighting	06-13	185.00	28	\$25,620.00	\$80.00
33	7844	162	South Brooksville Street Lighting	09-11	376.34	84	\$17,760.00	\$28.00
34	7887	163	Palmetto Road Road Paving	12-14	36.50	N/A	\$24,130.00	\$376.00
35	7868	161	Ruffin Road Paving	12-15	8.00	N/A	\$12,140.00	\$400.00
36	7889	162	Grass Finch Road Paving	12-16	21.00	N/A	\$17,650.00	\$280.00
37	7960	163	Harris Hawk Road Paving	12-17	63.50	N/A	\$31,210.00	\$218.00
38	7991	164	Datron/Allen Road Paving	13-15	8.50	N/A	\$24,610.00	\$733.00
39	7992	165	Hancock Lake Road Paving	14-22	31.25	N/A	\$28,550.00	\$463.00
40	7893	166	Benes Rough Road Paving	13-19	9.50	N/A	\$15,990.00	\$498.00
41	7894	167	Crum Road Paving	13-13	25.50	N/A	\$20,320.00	\$348.00
42	7895	168	Elder Road Paving	13-21	5.00	N/A	\$13,250.00	\$593.00
43	7944	169	Royal Highlands 2013-Area A	13-25	58.50	N/A	\$32,370.00	\$233.00
44	7998	160	Helene/Allen Road Paving	13-24	21.50	N/A	\$20,520.00	\$329.00
45	7945	181	Royal Highlands 2013-Area B	13-25	855.00	N/A	\$253,190.00	\$220.00
46	7946	152	Royal Highlands 2013-Area C	13-26	208.00	N/A	\$86,700.00	\$259.00
47	7946	153	Royal Highlands 2013-Area D	13-40	100.50	N/A	\$22,350.00	\$308.00
48	7946	194	Royal Highlands 2013-Area F	13-41	46.50	N/A	\$31,580.00	\$304.00
49	7421	185	West Hammonds Street Lighting	13-42	3,256.00	1,192	\$309,890.00	\$60.00
50	7950	196	Royal Highlands Area G	14-20	152.00	N/A	\$81,570.00	\$218.00
51	7988	197	Paramount Area Road Paving	14-21	22.50	N/A	\$27,100.00	\$311.00
52	7987	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$20,840.00	\$288.00
53	7832	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$38,930.00	\$283.00
54	7913	200	Mabel Road Paving	15-16	66.00	N/A	\$21,370.00	\$274.00
55	804	201	Mexican Cane Road Paving	15-17	16.50	N/A	\$21,940.00	\$473.00
56	7951	202	Royal Highlands Area I	16-18	160.50	N/A	\$76,070.00	\$254.00
57	7935	203	Kodol Area Road Paving	15-19	18.00	N/A	\$28,210.00	\$383.00
58	7836	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$19,500.00	\$401.00
59	7937	205	Fudge Ave. Road Paving	15-21	15.00	N/A	\$22,090.00	\$365.00
60	7322	206	Pristine Place Multipurpose	15-22	703.00	201	\$121,880.00	\$75.00
61	7701	207	Camel Ave Road Paving	16-19	56.50	N/A	\$37,800.00	\$402.00
62	7702	208	Painted Banner Road Paving	16-20	32.00	N/A	\$19,850.00	\$358.00
63	7943	209	RH Area B Driveways	17-04	37.00	N/A	\$11,920.00	\$271.00
64	7704	210	Landbird Road Paving	17-09	46.50	N/A	\$41,150.00	\$384.00
65	7707	211	Owl Ave Road Paving	17-10	8.00	N/A	\$10,260.00	\$494.00

66	7926	212	Taylor Street Milling	17-11	16.50	N/A	\$13,220.00	\$340.00
67	7703	213	Jackson Road Paving	17-19	13.00	N/A	\$15,640.00	\$385.00
68	7706	214	Old Nassau Ave. Road Paving	17-20	40.00	N/A	\$26,430.00	\$393.00
69	7939	215	Tremont Area Road Paving	17-21	53.50	N/A	\$35,180.00	\$443.00
70	7940	216	Albertha Street Road Paving	17-23	20.00	N/A	\$33,985.00	\$398.00
71	7705	217	Kodak Way Road Paving	17-24	20.00	N/A	\$17,710.00	\$358.00
72	7938	218	Wood Owl Ave Road Paving	17-25	38.00	N/A	\$35,720.00	\$442.00
73	7927	219	Seward Gum Road Milling	17-34	31.00	N/A	\$16,710.00	\$340.00
74	7929	220	Northside Rd Road Paving	17-36	16.50	N/A	\$68,950.00	\$376.00
75	7928	221	March Wren Ave Road Paving	17-35	8.50	N/A	\$17,803.00	\$683.00
76	7930	222	Plover Area Road Paving	17-37	62.00	N/A	\$28,840.00	\$336.00
77	7942	223	White Rd Road Paving	17-38	31.00	N/A	\$46,000.00	\$581.00
78	7950	224	Dobson Lane Area	18-03	63.00	N/A	\$27,850.00	\$364.00
79	7950	225	Royal Highlands Area I	18-04	57.00	N/A	\$15,170.00	\$375.00
80	7919	226	Michigan Ave Paving	18-25	39.00	N/A	\$216,060.00	\$447.00
81	7920	226	Hurricane Drive Paving	18-23	23.00	N/A	\$19,750.00	\$733.00
82	7708	229	Pheasant Ave Paving	18-26	135.50	N/A	\$63,230.00	\$412.00
83	3993	230	Mindrawe/Carpenter Rd	20-14	15.50	N/A	\$182,407.00	\$963.00
84	4614	600	Unsafe Structure Abatement	15-02	11.00	N/A	\$320,833.00	\$0.00
85	6011	605	Unservice Abatement	20-09	22.00	N/A	\$75,000.00	\$0.00
86	7712	231	Melrose Ct Paving	21-25	12.50	N/A	\$0.00	\$0.00
87	7711	232	Blackberry Ct Paving	22-07	2.50	N/A	\$0.00	\$0.00
88	7710	233	Wierbar Rd Paving	22-08	15.50	N/A	\$0.00	\$0.00
89	7918	235	Holland Station Ind Park	22-21	26.00	N/A	\$0.00	\$0.00
90	7917	236	Penn SU/Scaule Duck Pave	22-22	51.00	N/A	\$0.00	\$0.00

* New MSBU's created in accordance with Florida Statutes and BCC Policy

RESOLUTION NO. # 2023-200

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 in 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 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, or (b) if requested to do so by the Assessed Properties, 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.

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 0.87% 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 attached 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. This Resolution duly adopted this 26th day of September, 2023.



Attest

Heidi Krueger, Deputy Clerk
for DOUG CHORVAT JR.
CLERK

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

By: 

JOHN ALLOCCO
CHAIRPERSON



Exhibit A

Number	OWNER NAME	FACILITY DESCRIPTION	FACILITY ADDRESS	PARCEL #	LEGAL DESCRIPTION
1	HERNANDO COUNTY (BRAVERA HEALTH SERVICES, INC.)	Bravera Health Brooksville	17240 Cortez Blvd, Brooksville, FL 34601	R30 422 19 0000 0030 0000	26 AC MOL IN S1/2 LYING S OF SR 50 ORB 1673 PG 1438 AKA PAR A IN CLASS D SUB AS APPROVED BY PLANNING DEPT
2	HERNANDO COUNTY (BRAVERA HEALTH SPRING HILL)	Bravera Health Spring Hill	10451 Quail Pt, Spring Hill, FL 34691	R31 723 18 3521 0000 0030	EVEN HILLS MEDICAL AND BUSINESS CENTER LOT 3 SUBJECT TO CONSERVATION EASEMENT DES IN ORS 2815 PG 1827
3	HEALTHSOUTH OF SPRING HILL INC	Encampment Health Rehabilitation Hospital of Spring Hill	12440 Cortez Blvd, Brooksville, FL 34613	R32 422 18 0000 0020 0020	A TR 8822.44 (20720.44) FT MOL IN NE1/4 OF NE1/4 LYING S OF SR 50 AKA PAR 1 IN CLASS D SUB The Easternmost 8.95 acres of the NorthHalf One Quarter (N1/4) of the Northeast One Quarter (NE1/4) lying South of Brooksville-Alapaha Road (State Road 50) in Section 32, Township 22 South, Range 18 East, Hernando County, Florida, being more particularly described as follows: Commence at the Northwest corner of said Section 32; thence, along the East line of said Section 32, S 00°00'20" E 59.68 feet to a point on the existing right of way line of R. 50 said point also being the POINT OF BEGINNING; thence, continuing along the EAST line of said Section 32, S 00°00'20" E 882.59 feet; thence N 89°34'49" W 443.18 feet; thence N 02°00'20" W 876.83 feet to a point on the existing right of way line S.R. 50; thence, along said right of way line, N 89°40'51" E 443.18 feet to the POINT OF BEGINNING
4	HCA HEALTH SERVICES OF FL INC	Oak Hill Hospital	13375 Cortez Blvd, Spring Hill, FL 34613	R 30 222 18 2807 0010 0000	OAK HILL HOSPITAL PLAT 1792-1 & 3 (ESS A) LOT DES ORB 824 PG 48 & TR 4 AND 10 AC MOL DES ORB 893 PG 4327 AND
5	FLORIDA PROPERTY RESOURCES CORPORATION	Brooksville	7007 Grove Rd, Brooksville, FL 34609	R34 472 18 0000 0040 0000	LOT 2 OF 361.3 AC OF NE1/4 LESS 533A FT OF E1/2 FRAC. ORB 571 PG 1518 ORB 1139 PG 1645

Directed Payment Program Letter of Agreement

THIS LETTER OF AGREEMENT (LOA) is made and entered into in duplicate on the _____ day of _____ 2023, by and between (the "Hernando County LPPF") on behalf of **Region 3**, and the State of Florida, **Agency for Health Care Administration** (the "Agency"), for good and valuable consideration, the receipt and sufficiency of which is acknowledged.

DEFINITIONS

"Intergovernmental Transfers (IGTs)" means transfers of funds from a non-Medicaid governmental entity (e.g., counties, hospital taxing districts, providers operated by state or local government) to the Medicaid agency. IGTs must be compliant with 42 CFR Part 433 Subpart B.

"Medicaid" means the medical assistance program authorized by Title XIX of the Social Security Act, 42 U.S.C. §§ 1396 et seq., and regulations thereunder, as administered in Florida by the Agency.

"Directed Payment Program (DPP)," pursuant to the General Appropriation Act, Laws of Florida 2021-156, is the program that provides direct supplemental payments to eligible public and private entities that provide inpatient and outpatient services to Medicaid managed care recipients.

A. GENERAL PROVISIONS

1. Per Senate Bill 2500, the General Appropriations Act of State Fiscal Year 2023-2024, passed by the 2023 Florida Legislature, the Hernando County LPPF and the Agency agree that the Hernando County LPPF will remit IGT funds to the Agency in an amount not to exceed the total of **\$6,387,526.04**. The Hernando County LPPF and the Agency have agreed that these IGT funds will only be used for the DPP program.
2. The Hernando County LPPF will return the signed LOA to the Agency.
3. The Hernando County LPPF will pay IGT funds to the Agency in an amount not to exceed the total of **\$6,387,526.04**. The Hernando County LPPF will transfer payments to the Agency in the following manner:
 - a. Per Florida Statute 409.908, annual payments for the months of July 2023 through June 2024 are due to the Agency no later than October 31, 2023, unless an alternative plan is specifically approved by the agency.
 - b. The Agency will bill the Hernando County LPPF when payment is due.
4. The Hernando County LPPF and the Agency agree that the Agency will maintain necessary records and supporting documentation applicable to health services covered by this LOA in accordance with public records laws and established retention schedules.

a. AUDITS AND RECORDS

- i. Hernando County LPPF agrees to maintain books, records, and documents (including electronic storage media) pertinent to performance under this LOA in

accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided.

- ii. Hernando County LPPF agrees to assure that these records shall be subject at all reasonable times to inspection, review, or audit by state personnel and other personnel duly authorized by the Agency, as well as by federal personnel.
- iii. Hernando County LPPF agrees to comply with public record laws as outlined in section 119.0701, Florida Statutes.

b. RETENTION OF RECORDS

- i. The Hernando County LPPF agrees to retain all financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to performance under this LOA for a period of six (6) years after termination of this LOA, or if an audit has been initiated and audit findings have not been resolved at the end of six (6) years, the records shall be retained until resolution of the audit findings.
- ii. Persons duly authorized by the Agency and federal auditors shall have full access to and the right to examine any of said records and documents.
- iii. The rights of access in this section must not be limited to the required retention period but shall last as long as the records are retained.

c. MONITORING

- i. Hernando County LPPF agrees to permit persons duly authorized by the Agency to inspect any records, papers, and documents of the Hernando County LPPF which are relevant to this LOA.

d. ASSIGNMENT AND SUBCONTRACTS

- i. The Hernando County LPPF agrees to neither assign the responsibility of this LOA to another party nor subcontract for any of the work contemplated under this LOA without prior written approval of the Agency. No such approval by the Agency of any assignment or subcontract shall be deemed in any event or in any manner to provide for the incurrence of any obligation of the Agency in addition to the total dollar amount agreed upon in this LOA. All such assignments or subcontracts shall be subject to the conditions of this LOA and to any conditions of approval that the Agency shall deem necessary.


5. This LOA may only be amended upon written agreement signed by both parties. The Hernando County LPPF and the Agency agree that any modifications to this LOA shall be in the same form, namely the exchange of signed copies of a revised LOA.
6. Hernando County LPPF confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to redirect any portion of these aforementioned supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.

7. Hernando County LPPF agrees the following provision shall be included in any agreements between Hernando County LPPF and local providers where IGT funding is provided pursuant to this LOA. Funding provided in this agreement shall be prioritized so that designated IGT funding shall first be used to fund the Medicaid program and used secondarily for other purposes.
8. This LOA covers the period of July 1, 2023, through June 30, 2024, and shall be terminated September 30, 2024, which includes the states certified forward period.
9. This LOA may be executed in multiple counterparts, each of which shall constitute an original, and each of which shall be fully binding on any party signing at least one counterpart.

DPP Local Intergovernmental Transfers	
Program / Amount	State Fiscal Year 2023-2024
Estimated IGTs	\$6,387,526.04
Total Funding Not to Exceed	\$6,387,526.04

IN WITNESS WHEREOF, the parties have caused this page Letter of Agreement to be executed by their undersigned officials as duly authorized.

Hernando County LPPF

SIGNED BY: 
 NAME: John Allocco
 TITLE: Chairman, BOCC
 DATE: 9/26/2023

STATE OF FLORIDA, AGENCY FOR HEALTH CARE ADMINISTRATION

SIGNED BY: _____
 NAME: Thomas Wallace
 TITLE: Deputy Secretary, Division of Medicaid
 DATE: _____





Intergovernmental Transfers Questionnaire

IGT Provider Name:	Hernando County
Health Care Provider Name:	N/A
IGT Amount:	\$ 6,387,526.04
State Fiscal Year Ending:	6/30/2023

1. What type of governmental entity is your organization considered? (county, city, hospital taxing district, or other)

County

If other, please explain

2. Does your organization have a relationship with the provider for which you contribute IGTs as named in the preamble of the enclosed Letter of Agreement (LOA)?

No

If yes, please describe your relationship, including services provided to/by the provider to/by the organization and any other financial transactions between the provider and the organization.

3. Please describe the source of the IGT funding for your organization, including whether the source is from a tax, a provider donation, or other funds. Provide the amount of funding from each source.

Source	Amount
Special assessment (CFY2023)	\$ 2,830,840
Special assessment (CFY2024)	\$ 4,124,717

If other, please explain

- a. Verify whether the funds are public funds as defined by 42 CFR § 433.51, and exclude any federal funds.

Yes

If no, please explain

4. Does your organization have taxing authority?

Yes

5. If the source of IGT funding is from taxes, please answer the following questions:

a. Is the tax a state, county, city, or hospital district tax?

County

If other, please explain

b. What entities are taxed?

Licensed non-public hospitals in Hernando County.

c. What is the tax structure (i.e. property tax, percentage of revenue, assessment, etc.)?

Special assessment

d. What is the amount or percent of the tax?

0.87% of Net Patient Revenue

e. Does at least 85% of the burden of the tax revenue fall on health care providers as defined in 42 CFR §433.55? (Provide the total tax revenue and the health care provider tax burden) If so, please answer the following questions:

	Amount
CFY2023 Tax Burden	\$ 4,124,717
Healthcare Provider Tax Burden	100.00%

i) Is the tax broad based? A broad based tax can be defined as a tax that is imposed on at least all health care items or services in the class or providers of such items or services furnished by all non-Federal, non-public providers in the State, and is imposed uniformly, pursuant to 42 CFR § 433.68.

Yes

If no, please explain

ii) Is the tax uniform across all entities being taxed? Based on 42 CFR § 433.68, a health care-related tax will be considered to be imposed uniformly even if it excludes Medicaid or Medicare payments (in whole or in part), or both; or in the case of health care-related tax based on revenue or receipts with respect to a class of items or services, if it excludes either Medicaid or Medicare revenue with respect to a class of items or services, or both. The exclusion of Medicaid revenue must be applied uniformly to all providers being taxed.

Yes

If no, please explain

[Redacted]

iii) Is the tax generally redistributive and a waiver of the broad-based or uniform tax requirement was granted in accordance with 42 CFR §433.68(e)?

No

If no, please explain

No waiver was requested

iv) Does the tax program comply with the hold harmless provisions included in 42 CFR § 433.68(f)?

Yes

If no, please explain

[Redacted]

v) Does every tax paying entity receive a supplemental payment equal to or exceeding its tax cost?

If yes, please explain

The county is not involved in the distribution of funds following federal match. The county is not in position to speak to the ultimate distribution to hospitals from the managed care organizations.

6. Please answer the following regarding provider funds received from the healthcare entity and/or other health care entities.

a. Are provider voluntary payments or in-kind services received by the organization as defined in 42 CFR § 433.52?

No

b. How much of the organization's revenue is received from provider-related donations (Provide the total revenue and the provider-related donation amounts)?

	Amount
Total Revenue	\$ -
Provider Related Donations	\$ -

c. Do individual provider donations exceed \$5,000 per year or \$50,000 per year for a health care organizational entity?

No

If yes, please list the provider and payment amount.

Provider Name	Funding Source	Amount
		\$ -
		\$ -
		\$ -

d. Does any portion of the provider donation constitute as a "bona fide donation" pursuant to 42 CFR § 433.54? 42 CFR § 433.54 requires donations will not be returned to the individual provider, the provider class, or related entity under a hold harmless provision.

e. Is there an agreement between the IGT provider and the health care entity? If so, please specify whether the agreement is written and provide the details.

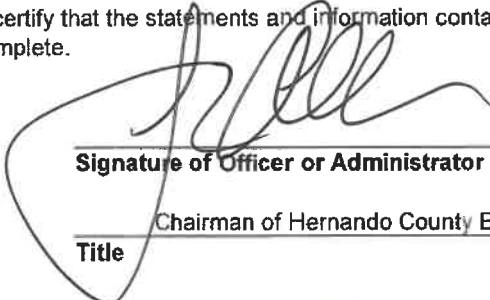
Yes. Hernando County has obtained releases from certain hospitals, committing that those hospitals release any claims they have against the County for any challenges to the local special assessment that is the source of this IGT.

7. Were funds utilized for the IGT specifically appropriated by the organization's board?

No

If yes, provide the board minutes and date of the appropriation.

I John Allocco certify that the statements and information contained in this submittal are true, accurate, and complete.



Signature of Officer or Administrator

Chairman of Hernando County Board

Title

9/26/2023

Date

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY
BY 
County Attorney's Office