## 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.

(SEAL)

BOARD OF COUNTY COMMISSIONERS

HENNANDO COUNTY, FLORIDA

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.

> APPROVED AS TO FORM AND LEGAL SUFFICIENCY

County Attorney's Office

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 Replomnt	\$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
	\$87,880.00	
Hern Beach Boatlift		\$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
morgova rodio commi gill	φ 1,1 00,00 1.00	Ψ 1,1 00,001.00

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 \$2022	\$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

d Description	ex	re
PPIOID SETTLEMENT	\$202,286.00	\$202,286.00
orchard Pk III Multi-Purp	\$17,158.00	\$17,158.00
Sprey 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
ainted Bunting Rd Paving	\$19,650.00	\$19,650.00
aramount Area Rd Pv MSBU	\$27,100.00	\$27,100.00
Pelican Ave Rd Pav MSBU	\$19,500.00	\$19,500.00
heasant Ave Rd Paving	\$63,230.00	\$63,230.00
hillips East Rd Pav MSBU	\$29,130.00	\$29,130.00
Phillips Rd Paving MSBU	\$27,150.00	\$27,150.00
rine Warbler Pv MSBU	\$38,830.00	\$38,830.00
riping Plover Paving MSBU	\$28,840.00	\$28,840.00
otterfield Gdn Acr Ltg	\$9,640.00	\$9,640.00
ristine PI 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
tidge Manor Ltg	\$17,180.00	\$17,180.00
tidge Manor W Street Ltng	\$27,140.00	\$27,140.00
tisk Management	\$7,462,924.00	\$7,462,924.00
tisk Mgmt Deduct Reserves	\$0.00	\$0.00
tiver Country Multi-Purp	\$119,480.00	\$119,480.00
loyal Highlands "A" Pav	\$32,370.00	\$32,370.00
loyal Highlands "B" Pav	\$293,100.00	\$293,100.00
loyal Highlands "C" Pav	\$88,700.00	\$88,700.00
loyal Highlands "E" Pav	\$62,350.00	\$62,350.00
oyal Highlands "F" Pav	\$31,580.00	\$31,580.00
oyal Highlands "G" Pav	\$81,570.00	\$81,570.00
oyal Highlands "I" Pav	\$76,070.00	\$76,070.00

1	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

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## 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:

CLERK

JOHN ALLOCCO CHAIRPERSON

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY

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

BOATE

BOATE levy is hereby certified to the Hernando County Property Appraiser for extension on the 2023 tax rolls of

BOARD OF COUNTY COMMISSIONERS

HERNANDO COUNTA, FLORIDA

JOHN ALLOCCO

CHAIRPERSON

APPROVED AS TO FORM

County Attorney's Office

Exhibit "A"

, V P

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) nonad 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.

(SEAL)

"Seasons

DOUG CHORVAT JR.

CLERK

BOARD OF COUNTY COMMISSIONERS

HERNANDO COUNTY, FLORIDA

OHN ALLOCCO

CHAIRPERSON

CERTIFIED TO BE A TRUE COPY DOUG CHORVAT, JR.

CLERK OF COURTS

\_\_ D.C.

THIS 27 DAY OFSept 20 23

APPROVED AS TO FORM AND LIGAL SUFFICIENCY

County Attorney's Office

#### EXHIBIT A

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

Florida Statuta Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the ununcorporated areas of Hermando County for the purpose of providing particular services for a specific seements to enable non-ed valorom assessments to be placed on the tax bits and collected in the same manner or ad valorom taxes. In Hermando County, such Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protectom, acid waste disposal, road paving, fire hydrants and meintenance of common areas such as subdivision entrances and park grees. 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 second. Assessments are levited and callected in the same manner as ad valuem taxes.

The following table is a summary of each of the existing MSBUs in Hernando County as of September 26, 2023.

QUII	Fund No.	No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Yotal Budget	Assessment Amour
.1.	7034.	1	Southwest Household Gerbaum Collection	17-39	44,111.00	NA	\$11,698,456,00	\$19
	7581	3	Ridge Manor West Street Lighting	93-24	368.00	105	\$27,140.00	\$4
3	7591 7571	7	Deerfield Street Luthing	93-23	248,00 132.00	66 45	\$27,550.00 520,490.00	\$5
5	7571	12	Lakeside Acres Street Lightlera Silverthorn Street Lightlera	96-23	- 835.001	266	\$117,890.00	\$3 \$9
	7531	28	Ridge Manor Street Lighting	92-17	1 135.50	102	\$17,180,00	\$1
1	1661	36	Hernando Counti Consolidated Fire	99-11	See Datail	N/A ··	\$47,087,003.00	
-							Baro Foo-oli perceis (105,848 units)	
- 1						u	nimproved Land per parcel (21,967.90 units)	\$1
							acrosgo (8293.83 units)	
- 1							Residence-per unit (67,240 units)	\$30
						Commerci	al Inspection Fee-per business (3,108 units) Agricultural Building-per SF (14,775 units)	\$1-
						Industr	Whitehouse/Gov per SF (7,001,394 units)	
							ches-per SF/\$309.83 mex. (1,626,667 units)	
							Commercial -per SF (14,659,322 units)	
						in	psplias/Nursing Home-per SF (783,608 units)	
- 1							River Run Club House-per unit (119 units)	
- 1							Greenbrier-per unit/Let (100 units) Comp-A-Wyln-per unit/Let (211 units)	5
	7111	. 40	Hemando Beach Units 13 B-C Street Lighting	91-17	424.00	149 T	\$24,450.00	5
	7121	41	Windridge Street Lighton;	91-17	23,00	15	\$9,350.00	\$1
0	7211	46	Regence Caks Multipurprise	5 D1-17	474.00	125	\$86,110.001	
	7231	47	Berkele Manor Multipurcose	97-24	433,00	118	\$61 890.00	5
2	7041	48	Spri - Hill Street Lighting	91-17	33,101.50	4 420	\$735,380 00	
3	7081	.49	Villa (m'al Hill 'N Dale Street Living)	91-17	64,00	15	34,952.00	5
9	7031	50	River Count : Multiprovise	97-22	See Detail	183	\$119,480,00,	
			**	1	469.00	Residential units		\$1 \$
.	7204	67	Delignfield Garrien Street Street Links	91-17	64.Q0 128.00	Commercial units	\$9.640.00	- 3
	7201	55	Potterfield Garden Acres Street Lighting Seven Hills Street Lighting	97-25	1.280.00	387	\$110,530.00	
	7221	. 57	Hill 'N Dale Street Lumber:	91-17	" 622.00	177	\$53,920.00	
	7541	61	Demac Estates Street Lights	92-07	164,00	28	\$12,380.00	
	7312	62	Doxwood Fire Harrant	97-28	236,50	NIA	\$42 598.00	\$1
	7401	65	Hernando Beech Street Lighting	91-17	2 281,50	32	\$9 790.00	
	7381	67	Baron» Woods East Street Lighting Ph 66	91-17	59.001	17	\$7,280.00	5
2	7511	69	Hemendo Beach Boatid Maintenance	92-16 1	947.00	NIA	\$87,880.00	
1	7101	80	Braewood Street U Mrs.	91-17	98 00	11	\$9,275.00	
,	7331	B3	Holland Sprissus Multipurposa	91-37	40.00	24 84	\$20,060,00	
	7521 4411	99	Weeki Wachee Woodfands Street Lighting (Solid Waste Dramosal (Landfel).	92-18	666.50 See Detail	N/A	\$21,850.00 \$16,615,629.00	
-	4417	33	IGUID HEASE DISPUSA (CONSIGN)	1 0001	· OCC DUM		go Femily Rosidonco-par unit (#3,601 units)	- 5
- 1							mily Residence/Condo-per unit (1,775 units)	
- 1						ALUM F.E		
						Milya F E	Class 1 Solid Waste (per ton)  Construction & Demolition Dehris-per ton	
						MUNITA	Class I Sofd Wasia (perion) Construction & Demotion Debris-perion Yord Trash-perion	
						Muqu F a	Chast Solid Waste (per lon) Construction & Demolition Debris-per ten Yerd Tresh-per ten Tire DisposeV16° end under-per ten	\$ \$ \$ \$1
						MUNETE	Class I Sofid Wasta (per lon) Construction & Demolition Debris-per ton Yerd Tresh-per ton Tire Disposavi6* and under-per ton Tire Disposavi6* and under-per ton	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
						Muja Fa	Class I Sofid Waste (per lon) Construction & Demoltion Desiris-per ten Your Trash-per ten Tire Dispose/16* end under-per ten Tire Dispose/OF-Red-per ten Tire Dispose/OF-Red-per ten	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
						Muja F	Class I Soft Waste (per Ion) Construction & Demoition Desiris-per ten Yerd Trast-per ten Tire Disposel/16° and under-per ten Tire Disposel/16° and under-per ten Tire Disposel/16° and under-per ten Tire Oisposel/16° Read-per ten Tire Cisposel/01′ Read-per ten Tirelo/Ti	5 3 3 51 11 52 52
							Class I Safel Walls (per los) Construction & Demolitics per ton Yout Train-per ton The Disposal/Of and under per ton The Disposal/Of and under per ton The Disposal/Of-Raed-per ton The Obsposal/Of-Raed-per ton Train-Train-Train-Of-Train-Of-Train-T	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
						5%	Class I Safel Wash (per lon) Construction & Demolition Debris-per ten Yord Tresh-per ten The Disposal of and under-per ten The Disposal of and under-per ten The Disposal Old-Read-per ten The Disposal Old-Read-per ten Tresel Trailectif Weith Tress file fee Travel Trailectif Weith Tress file fee Signifer-ride Meath (norm without Truss-file fee) Signifer-ride Meath (norm without Truss-file fee)	5 3 3 31 31 52 52 52 54 54
						Sii Doo	Class I Solf Walls (per Int) Construction & Demoking halfs per ten Vert Trest, per ten Tre Disposel/16 end refer per ten Tre Disposel/16 end refer per ten Tre Disposel/16 end refer per ten Tre Disposel/16 end per ten Tre Disposel/16 end per ten Tre Treve Treve/17 with Dreve fer tep Treve Train-GT with Treve fer ten sigle wide Mabile ferme without Treve-dat fee Slight endie Mabile ferme without Treve-dat fee Make-wide Mabile ferme without Treve-dat fee Make-wide Mabile ferme without Treve-dat fee	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
	Zana d	424		02.00	407.00	Sii Doo	Class I Salid Washa (per Inn) Construction & Demoktion Debut's per ten Yord Trash-per ten Tras Disposal of and under-per ten The Disposal of and under-per ten The Disposal of the Andrew per ten Tras Disposal of the Andrew per ten Tras O Trash-Off West of the per Trase I Trash-Off West of the per Trase I Trash-Off West of the per Trase I Trash-Off West of Trash-Off ten Stary ender which terms with Trash-Off for Albe-wide Mobile Home with Trash-Off for Albe-wide Mobile terms with Trash-Off for Debut-wide Mobile terms with Trash-Off for Debut-wide Mobile terms with Trash-Off for Debut-wide Mobile terms with Trash of for	5 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
) 1	7931 #	124	Mikrael  Halphs Steat  Lynte   Foot Oute Steat  Lynte	00-09	107.00 186.00	5h Doi	Class I Solf Wasts for Inn) Construction & Demoking The Marky per ton Vertil Trest, per ton Tres Disposablife and under per ton Tres Disposablife and under per ton Tres Disposablife and under per ton Tres Disposablife American per ton Tres Disposablife American per ton Tres Disposablife Tres-fiel flep Tresed Traise/RIV with Druss data flee Single wide Mobile from without Tres-data flee Single wide Mobile from without Tres-data flee Deutster-wide Mobile through with Tres-data flee Deutster-wide Mobile on terms with Tres-data flee Sep 2,600 CO.	\$ 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
5	7901	125	Fort Dade Street Landing	00-18	164.00	5h Doi - 24 - 37	Class I Solid Washs (per Int) Construction & Demolition Debuts-per ten Yeard Trash-per ten Tras Disposal Vid and under-per ten Tras Disposal Vid and under-per ten Tras Disposal Vid Head-per ten Tras Disposal Vid Head-per ten Tras Original Vid Head-per ten Tras Vid Train Vid Weith Trass dat fee Trass Vid Train Weith Trass dat fee Single-vide Mobile Intras Width IT 1878 dat fee Deutste-vide Mobile Intras without Trass dat fee Deutste-vide Mobile intras without Trass dat fee Solution Vide Vide Vide Vide Vide Vide Vide Vide	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
5			Fort Dade Street Landing The Caks Grounds Maintenance			5h Doi	Class I Solf Wasts for Inn) Construction & Demoking The Marky per ton Vertil Trest, per ton Tres Disposablife and under per ton Tres Disposablife and under per ton Tres Disposablife and under per ton Tres Disposablife American per ton Tres Disposablife American per ton Tres Disposablife Tres-fiel flep Tresed Traise/RIV with Druss data flee Single wide Mobile from without Tres-data flee Single wide Mobile from without Tres-data flee Deutster-wide Mobile through with Tres-data flee Deutster-wide Mobile on terms with Tres-data flee Sep 2,600 CO.	9 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
	7901 : 7941 :	125 126	Fort Dade Street Lafting The Oaks Grounds Maintenance Oakwood Acres Street Lichting	00-16 00-18	164.00 273.00	5ii Coi . 24 . 37 NIA	Class I Solf Wasta (per Inn) Construction & Demoklatin Dalain per ton Viet Trest-per ton Tres Disposablife and under-per ton Tres Disposablife and under-per ton Tres Disposablife and under-per ton Tres Disposablife and per fon Tres Disposablife and per fon Tres Disposablife and Faso-fiel fep Travel Traise/fill with Tress-fiel fep Sough wide Mobile from without Tress-fiel fee Single wide Mobile from without Tress-dat fee Double-wide Mobile trans without Tress-dat fee Double-wide Mobile trans without Tress-dat fee Double-wide Mobile of terms with Tress-dat fee Set 200 CO \$9,100.00 \$23.010.00	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
	7901 7841 : 7102 : 7032 : 7042 :	125 128 144 145 152	Fort Dade Steet Littless The Daks Grounds Maintenance Oakwood Acres Street Littles Orchard Park Phase III Multi-unrose Sever Ridge Street Littles	00-16 00-18 04-22 04-23 05-13	164.00 273.00 167.00 55.00 166.00	24 37 N/A 39 18	Class I Solf Wash (per Int) Construction & Demoktion Debits per ten Two Disposal 16th and under per ten Two Disposal 16th and under per ten Two Disposal 16th and under per ten Two Disposal 16th Anadyper ten Travel Trainer/N without Two-file Inte Travel Trainer/N without Two-file Inte Single-nide Mobile Interes without Two-file Inte Single-nide Mobile Interes without Two-dat Inte Single-nide Mobile Interes without Two-dat Inte Double-mide Mobile Interes without Two-date Interes Double-mide Mobile Of Sold 16th Interes Sold 16th In	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
	7901 7941: 7102: 7032: 7042: 7044	125 126 144 145 152 162	For Dade Steel Lanting The Galas Grounds Maintenance Oakwood Acres Street Lithtine Orchard Park Phase III Multi-unpose Short Ridge Street Lanting South Procksville Luthing	00-18 00-18 04-22 04-23 05-13 09-11	164.00 273.00 187.00 55.00 165.00 376:34	24 37 NIA 39 18 39 64	Class I Solf Waste por Inny Construction & Demoistion Davis por ton Vent Trest-por ton Tres Disposabletie and water-por ton Tres Disposabletie and under-por ton Tres Disposabletie and trest-por ton Tres Disposabletie and present por ton Tres Disposabletie and port of Tres Disposabletie and port of Tres Disposabletie and port of Tres of Tres Desire and Tres of the Tres of Tres of Tres of Tres of the Disposabletie from without Tres dat for Desire of the Market from without Tres dat for Desire of Tres of Tres of Tres of Tres of Section 100 523 of 100 00 S23 of 100 00 S23 of 100 00 S25 of 100 00	3 3 3 3 3 3 5 5 5 5 6 6 6 7 8 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
	7901 7941: 7102: 7032: 7042: 7044: 7987	125 126 144 145 152 162 180	Fort Oade Steet Ladies The Oaks Ground Matterhander Oakswood Acres Street Lishing Orchard Park Phase III Musticuprose Since Ridge Street Lighting South Brooksville Lighting Finitis Rood East Paving	00-18 00-18 04-22 04-23 05-13 09-11 12-14	164.00 273.00 187.00 55.00 165.00 376.34 36.50	5i Doi: 24 37 NIA 39 19 39 94 NIA	Class I Solid Washs (per Int) Construction & Demoktion Debits (per ton) Construction & Demoktion Debits (per ton) The Disposal 10° and Lander per ton The Disposal 10° and Lander per ton The Disposal 10° and Lander per ton The Classos 10° Anne 10° Anne 10° Anne Travel Traisland Weith Trave 10° Into 10° Into Single - night which them with Travel Travel and Into Single - night Mobile Home with Travel and Into Single - night Mobile Home with Travel and Into Double-wide Mobile thems with Travel and Into Single - night Mobile Home with Travel and Into Single - night Mobile Home with Travel Into Single - night Mobile Single - night Single - night Mobile Singl	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
	7901 7941 7102 7032 7042 7044 7987 7688	125 128 144 145 152 162 180 181	Fort Dade Steet Lafting The Oaks Grounds Maintenance Oakwood Azers Street Lafting Orchard Park Phase III Multi-curose Street Riggs Rised Lafting South Procksville Lafting Falling Rood East Founty Polific Rood Park	00-18 00-18 04-22 04-23 05-13 09-11 12-14 12-15	184.00 273.00 187.00 55.00 165.00 376.34 35.50	5/h 24 37 N/A 39 18 39 48 58 64 N/A N/A	Class I Solf Waste (per Int) Construction & Demolition Dain's per ton Vent Trest-per ton Tres Disposabl's en under per ton Tres disposable from en under under ton Tres disposable from en und tres disposable Tres de la constant de la constan	3 3 3 3 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5
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	7901 7941: 7102 7032: 7042 7044 7987 7988 7989	125 126 144 145 152 162 180 181 182 183	Fort Dade Steen Larifus, The Cass Gorouth Americanoe Oaknood Acres Street Lichting Olchard Park Phase III Musti-unpose Street Right Street Lighting South Rocksville Lighting Fallin Road Earl Pann; Pulin Road Park Fulin Roa	3 00-16 2 00-18 5 04-22 7 04-23 95-13 7 09-11 12-14 12-15 12-16 12-17	184.00 273.00 187.00 55.00 185.00 376.34 36.50 6.00, 21.00	24 37 N/A 39 18 29 64 N/A N/A N/A N/A	Class I Solf Wash (per Inn) Construction & Demoktion Debut spect ten Yord Traph-per ten Yord Traph-per ten The Disposal Vid and under per ten The Disposal Vid and under per ten The Disposal Vid and under per ten Tree Disposal Vid Anad-per ten Tree Travel Trainer Vid with Tree file Inp Travel Trainer Vid with Tree file Inp Single-vide Mobile Inner without Tree and fee Single-vide Mobile Inner without Tree and fee Deutschwide Mobile Inner without Tree and fee Deutschwide Mobile Offerno with Tree and fee Deutschwide Mobile Offerno with Tree and fee Single-vide Mobile Single-vide Mobile Single-vide Mobile Single-vide Mobile Single-vide Wood Single-vide Mobile Single-vide Wood Single-vide Wood Single-vide Wood Single-vide Wood Single-vide Wood Single-vide S	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
	7901 7841: 7102: 7032: 7042: 7044: 7987 7988: 7989: 7990:	125 126 144 145 152 162 180 181 182 183 184	Fort Dade Steen Lanfling. The Quals Ground Mannamone Calcinod Aces Street Lathing. Cheard Park Passe III Multi-unique Street Rid of Street Lathing. South Rocksville Lughing. South Rocksville Lughing. Pullin Road Earl Powny. Pullin Road Earl Powny. Harrist Rawk Road Paving. Harrist Rawk Road Paving.	3 00-16 1 00-18 5 04-22 7 04-23 5 05-13 7 09-11 12-14 12-15 12-18 12-17 13-15	184.00 273.00 187.00 55.00 165.00 376.34 36.50 6.00 21.00 63.50	24 97 N/A 39 18 39 4 MA N/A N/A N/A N/A N/A	Class I Solid Wash per Ion) Construction & Demoktion Debits per ten Construction & Demoktion Debits per ten Time Disposablité and under per ten Time Disposablité and under per ten Time Disposablité and under per ten Time Disposablité and per ten Time Time Disposablité and per ten Time Time Time Time Time Time ten ten Time Time Time Time Time Time ten ten ten Single-rides Mobile from with Time Time Time ten Single-rides Mobile from with Times det fees Deuble-wide Mobile from with Times det fees Sign 100.00	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
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	7901 7941: 7102 7032: 7042 7044 7987 7988 7988 7990 7991 7992 7893 7894 7995	125 126 144 145 152 162 180 181 182 183 184 185 188	Fort Dade Steen Landing. The Qals Ground Mannerance Calcinod Acres Street Lithing. Christof Park Papase III Multi-surprise Street Ridge Street Lightha. South Rocksville Lightha. South Rocksville Lightha. Fallian Road Earl Powny. Pullin Road Parket. Grate Friend Road Parket. Harrist Stawk Road Parket. Harrist Stawk Road Parket. Harrist Road Parket. Berns Rouch Road Parket. Crum Road Parke	00-18 00-18 04-22 04-23 05-13 09-11 12-14 12-15 12-18 12-17 13-15 14-02 13-19 13-13 13-13	184,00 273,00 187,00 55,00 185,00 376,34 36,59 6,00 21,00 83,50 8,50 31,25 9,50 25,50	5ii	Class I Solf Wasta (per Inn) Construction & Demoklism Dates of per West Trest, per ten Tree Disposal/Ser and wester-per ten Tree Disposal/Ser and wester-per ten Tree Disposal/Ser and wester-per ten Tree Disposal/Ser and per ten Tree Disposal/Ser and per ten Tree Disposal/Ser and per ten Tree Strates Tree Ser and ten Tree Ser and Tree Tree Tree Ser and Tree Tree Tree Ser and Tree Tree Tree Tree Tree Tree Tree Tree	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
	7901 7941: 7102 7032: 7042 7044 7987 7988 7988 7990 7991 7992 7993 7994 7995 7944	125 128 144 145 152 162 180 181 182 183 184 185 186 187 188	Fort Dade Steen Lartins, The Qass Ground Mannerance Cakende Azers Street Likhline. Orchard Park Phase III Must unrose Storer Ridge Street Lighting. South Rockwitte Lighting. South Rockwitte Lighting. Purin Road Part Pennin Purin Road Part Pennin Purin Road Part Pennin Purin Road Part Pennin Harris Hawk Road Part Pennin Harris Harris 2013-Aser A	00-18 00-18 04-22 04-23 05-13 09-11 12-14 12-15 12-18 12-17 13-15 14-02 13-19 13-19 13-13 13-21 13-21	184.00 273.00 187.00 65.00 185.00 185.00 376.34 35.50 6.00 21.00 63.50 8.50 31.25 9.50 6.00 25.50 6.00 65.50 6.00 65.50	50 24 37 NIA 39 18 39 64 NIA NIA NIA NIA NIA NIA NIA NIA	Class I Solf Wash (per Int) Construction & Demoktion Debut (per Int) Construction & Construction of Constructi	3 3 3 3 3 3 3 3 3 3 3 3 3 4 3 4 3 4 3 4
	7901   7941   7102   7032   7042   7044   7987   7088   7990   7992   7993   7994   7998   79	125 128 144 145 152 162 180 181 182 183 184 185 186 187 188 189	Fort Date Steen Lanfling. The Quas Ground Maintenance Caskwood Aceas Street Lithing. Cohard Park Passa III Multi-purpose Sever Ridge Street Lithing. Cohard Park Passa III Multi-purpose Sever Ridge Street Lithing. Falling Road Earl Powni Poulin Road Park Falling Ro	00-18 00-18 04-22 04-23 05-13 09-11 12-14 12-16 12-17 13-15 14-02 13-19 13-19 13-21 13-25 13-24	184.00 273.00 187.00 55.00 185.00 376.34 36.50 21.00 65.50 378.34 3.50 21.00 65.50 5.50 31.25 9.50 6.00 6.50 5.50 5.50 5.50 6.00 6.50 6.00 6.50 6.00 6.50 6.00	24	Class I Solf Wasta (per Inn) Construction A. Demolibium Data's per ton Tran Disposal/Serial Per Inne Transe Transe-Transe	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
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66	7825	212	Taylor Street Millims	17-11	19.50	N/A	\$13,220.00	\$340,00
67	7703	213	Jackdaw Road Pavi 11	17-19	13,003	N/A	\$15,640,00	\$365.00
68	7706	214	Old Saxaw Ave. Road Pevins	17-20	40.00	N/A	\$26 430.00	\$393,00
69	7939	215	Tinamou Area Road Paving	17-21	53.50?	N/A	.\$35.180.00	\$443.00
70	7940	216	Alberta Street Road Paving	17-23	20.00:	N/A	\$33,385,00	\$598.00
71	7705	217.	Kodiak Wien Road Pavir	17-24	20.00	. N/A	517,170.00	\$359,00
72	7938	218	Wood Owl Ave Road Paving	17+25	38.00	'N/A	\$35,720.00	\$442.00
73	7927	219	Sweet Gum Road Mill* 43	17-34	31.00	N/A	* \$15 710.00	\$340.00
74		220	Nordica Rd Road Pa in .	17-36	16.50	N/A	\$68350.00	\$376.00
. 75	792a	221	March Wren Ave Road Pavi	17-35	9.50	N/A -	\$17,600.00	\$663 DO
78	£ 7930	222	Pier Plover Area Road Paving	17-37	62.0G	NIA	\$28,840.00	\$339.00
77	e 7942 :	223	White Rd Road Paying .	17-38	31.00	N/A	\$40,000,00	\$581.00
78	7960 :	224	Ooleuleb Lane Area	18-03	83.00	N/A	\$27.850,00	5364.00
79 .	7980	225	Royal Highlands Area L	18-04	57.00	N/A	\$35 170,00	\$375 00
80	7919	228	Michalan Ave Pavinii	18-25	39.00	N/A	\$216,950.00	\$447.00
81	7920	228	Hurricane Drive Pavita	18-23	23,00	N/A	\$19.750.00	\$733.00
82	770a	229	Pheasant Ave Paving	1 18-26	135.50	N/A	\$63,230.00	\$412.00
B3	7999	23D	Mandrake/Canary Rd	20-14	16.50	NIA	\$182 407.00	\$993.00
84 .	4614	600	Unsafe Structure Abalement	15-02	11.00	N/A	\$320,933.00	\$0.00
85 .	0011.	605	Nuisance Abatement	20-09	22.00	N/A	\$75,000,00	\$0.00
85	7712	231	Mil ale Ct Pavir	21-25	- 12 50	N/A · · ·	\$0.00	50.00
67	2711	232	Blackbert Ct Paving	22-07	2 50	N/A	\$0.02	50.00
88	7710	233	Warbler Rd Pavin	22-08	15 50	N/A	\$0.00	\$0.00
88	7918	235	Hotsand Stains and Park	22-21	26.00	N/A	\$0.00	50.0D
80 .	7917	236	Penn St/Scaur Duck Pave	22-22	51,00	N/A	\$0.00	\$0.00

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) nonad 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.

(SEAI

**BOARD OF COUNTY COMMISSIONERS** 

HERNANDO COUNTY, FLORIDA

Attest:

CLERK

IOHN ALLOCCO

**CHAIRPERSON** 

OVED AS TO FORM County Attorney's Office

#### EXHIBIT A

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

Florids Statuts Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the undercoprorated areas of Hermando County for the purpose of providing particular services for a specific geographic area. Florids Statute Chapter 197.3652 authorizes the uniform collection and levy of assessments to enable non-advaporem assessments to be placed on the tax bits and collected in the same manner as advalorem taxes. In Hermando County, such Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protections, add 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 Hersendo County's administrative costs, and are deviced 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.

		Phase		Ordinance				w
ount	No.	No.	MSBU Name	No. 17-39	No. of Units	No. of Lights N/A	Total Budget \$11,698 456.00	Assessment Amoun
2	7581	3	outhwest Household Garbs - Collection	93-24	44 111.00 368 00	105	\$27,140.00	\$4
3	7591	6	Deerfield Street Lamin	93-23	248.00	66	\$77.550.00	35
4	7571	7	Lakeside Acres Street L 117	93-22	132.00	45	520 490.00	\$3
5	7671	12	Silverthorn Street (1-1)	95-23	835.001	266	\$117 890.00	\$5
6	7531	28	Rid w Manor Street Light ro	92-17	1 135.50	102	\$17 180.00	\$1
7	1681	36	Harnenco Count Consolidated Fire	99-11	See Detail 1	N/A	\$47,087,003.00	
	1001			-			Base Fee-ed percels (105,548 units)	\$
							Unimproved Land per parcel (21,967.90 units)	5
							acreage (8293,83 units)	- 5
							Residence-par unit (87,240 units)	\$3
						Comme	rciel Inspection Fee-per business (3,108 units)	\$1
						***************************************	Agricultural Building per SF (14,775 units)	
						Inches	triel/Warehouse/Gov-per SF (7.001,384 units)	
							urches-per SF/\$309.83 mex. (1,526,867 units)	
						u,	Commercial -per SF (14,659,322 units)	
							HuspRetNursing Home-per SF (783,608 units)	
							River Run Club House-per unit (119 units) Greenbrier-por units of (100 units)	
	7000	- 10		91-17	424.00	149	Camp A- Myth-per unit/Lot (211 units) \$24,450.00	
8	7111	40	amando Beach Units 13 B-C Street Lightin			15	\$9.350.00	\$1
)	7121	41	Windows Street Lighting	91-17	23.00		\$88 110.00	
0	7211	46	Regence Oaks Multipurprise	91-17	474.00	125		
1	7231	47	Berkele, Manor Mukeur icse	97-24	433 D0	118	\$61 890 00	1
2	7041	48	Spri Hill Street Li min:	91-17	33,101.50	4 420	\$735,380 00	
3	7681	49	Vita = at Hill 'N Date Street	91-17	84.00	15	34,952.00;	
4	7031	50	River Count , Mullipurs =se	97-22	See Detail	183	\$119,450,00	
					469.00	Residential units		- \$1
					64.00	Commercial units		3
5	7201	52	Pollerfield Garden Acres Street Lighting	B1-17	128 00	17	\$9,640.00	
6	7181	55	Seven Hills Street Culting.	97-25	1 280.00	387	110 530 00	- 5
7	7221	57	Hill 'N Dale Street Lighting	91-17	622.001	177	\$53,920.00	
8 1	7541	61	Damac Estates Street Liurii	92-07	164.00%	. 28	\$12,360,00	
	7312	62	Dorwood Fire Harrant	97-28	236,50	N/A	142 596 00	\$1
0	7401	65	ernando Beach Streat Lichti	91-17	2 281,50	32	\$9 790 00	
1	7381	67	Saron . Woods East Street Lightney Ph 66	91-17	59.00	17	\$7,790.00	
2	7511	69	Hemendo Beach Boatlift Maintenance	92-16	947.00	N/A	\$87.880.00	
3	7101	80	Braewood Street Light in	91-17	\$8 00	11	\$9 275.00	5
4	7331	83	olland Spreas Multipurpose	91-37	40 001	24	\$20,060,00	
5	7521	89	Weeki Wachee Woodlands Street Lighti	92-18	666.501	84	121 850 00	
	4411		(Solid Weste Daugsal (Lendii)	00-01	Sec Detail	N/A	\$16.615.629.00	
	4411	) Ja	C. Man Lander Composer (Children)	00-01	DOC DOM		ingle Femily Residence per unit (83,501 units)	
9							Family Residence/Condo-per unal (1,775 units)	
6						Martin A		
6								
9							Class I Solid Waste (per ton)	
16							Construction & Demotton Dehris-per ton	1
							Construction & Demotition Debris-per ton Yard Tresh-per ton	1
.6							Construction & Demoliton Debris-per tan Yard Tresh-per tan Tire Disposel/16 <sup>4</sup> and under-per tan	\$ \$
.5							Construction & Dernoliton Dehris-per ton Yard Tresh-per ton Yes Disposel/16" and under-per ton The Disposel/Semi-per ton	\$1
.5							Construction & Demoition Dehnis-per ton Yard Trest-per ton Yire Disposel/16" end under-per ton Yire Disposel/Sami-per ton Tite Disposel/Oli-Raed-per ton	\$ \$ \$1
.5							Combruction & Demoition Definis-per ton Yard Trash-per ton Tice Disposel/Set end turder-per ton Tice Disposel/Set per ton Tice Disposel/Set per ton Tice Disposel/Oil-Road-per ton Travel Traisleffly without Tices del fee	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
.5							Construction & Dennolston Delnis-per ten Yest Trest-per ten Yes Disposel/16* en under-per ton The Disposel/58* emi-per ten The Disposel/51* Roed-per ton Time Disposel/51* Roed-per ton Times Trestel Fer Travel Trailor/FIV with Trest-flat fee Travel Trailor/FIV with Trest-flat fee	\$1 \$1 \$2 \$2 \$2 \$2
.5							Construction & Denrobton Debris per ten Yard Trustr-pet con Tee Disposal·10 and under-pet con The Disposal·10 and under-pet con The Disposal·10 Read-pet con Travel Trailcrift V without Trass del fer Travel Trailcrift V with Trass del fer Single-wide Nobile interna without Trass del fer Single-wide Nobile interna without Trass del fer	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
6							Construction & Denrollon, Debris per ten; Yard Transper ten Year Disposabilit and under-per ten Year Disposabilit and under-per ten The Disposabilit misper ten; The Disposabilit misper ten; The Disposabilit misper ten; Travel Trainlenff Verthoud Trave dist free Travel Trainlenff Verthoud Trave dist free Travel Trainlenff Verthoud Trave dist free Single-wide Mobile Home Wildood Trave dist fool Single-wide Mobile planne Wildood Trave dist fool Single-wide Mobile planne Wildood Trave dist fool	\$ \$ \$5 \$5 \$5 \$5 \$5 \$4
5							Construction & Denrothon Debris per ton Yard Tresty-pat con Yard Tresty-pat con The Disposary's for under-per ton The Disposary's form-per ton The Disposary's form-per ton Treal States of the Disposary's form-per ton Treal Traileriff vertical Treas diet for Treal Traileriff vertical Treas diet for States for the Disposary's form without Tures diet for Surge-vide Mobile Home without Tures diet for Surge-vide Mobile Home with Tread for Indian Web Tread for Surge-vide Mobile Home without Tures diet for Surge-vide Mobile Home without Surge-vide Mobile Home with Surge-vide Mobile Home without Surge-vide Mobile Home with	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
					70.20		Construction & Denrollon, Debris per ten; Yard Trash pet ten Yard Trash pet ten Yare Disponsiviri end under-pet ten Yare Disponsiviri end under-pet ten Tare Disponsiviri end per ten Tare Disponsiviri end varies dat ten Tarend Trasherfi variebod Trave dat ten Tarend Trasherfi variebod Trave dat ten Single ride sed tendes planne self tene dat ten Single ride sed tendes planne self Trave dat for Single ride sed tendes planne self Trave dat for Southe-wide seducity planne self Trave dat for Dubbehyeld selfon self tene dat Dubbehyeld selfon self tene self for	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
7	7931	124	Witchell Met, his Street Lightling	00-08	107 00	24	Construction & Denroliton Debris per ten Year Tresh-pet con Year Tresh-pet con The Disposel/16" and under-pet con The Disposel/16" and under-pet con The Disposel/16" and under-pet con The Disposel/16" and sept per con Trevel Trailer/16" undfoud Treve diet fee Trevel Trailer/16" undfoud Treve diet fee Trevel Trevel feel feel trevel de food de feel feel feel feel und the Trevel feel feel under which deboths ferom with Trevel feel feel Double-wide deboths ferom with Trevel feel feel Double-wide deboths ferom with Trevel feel feel feel feel feel feel feel	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
7 8	7901	125	Fort Dade Street Lightnis	00-16	164.00	24 37	Construction & Denrollon Debris per ten Yard Travipation Tree Disposals of and under per ten Tree Disposals of and under per ten Tree Disposals of and under per ten Tree Disposals of the Person per ten Tree Disposals of the Person of Travel Trails of the State of the Travel Trails of the Travel Travel Travel Trails of the Travel	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
7 8 9	7901 7941	125 126	Fort Dade Street Lystins. The Oaks Grounds Maintenance	00-18	164.00 273.00	24 37 N/A	Construction & Denrollon (Debris per ten Yard Transpea for The Disposal of and under per ten The Disposal of and under per ten The Disposal of an inper ten The Disposal of the Angelog of the Transper Trainlerfit vertical T	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
7 8 9	7901 7941 7102	125 126 144	Fort Dade Street Lightria. The Oaks Grounds Maintenance Calwood Acres Street Lighting	00-16 00-18 04-22	164 00 273 00 187 00	24 37 N/A 39	Construction & Denrollon Debris per ten Yard Tresh pet ton Yard Tresh pet ton Tree Disposal-10 <sup>th</sup> and turder-pet ton Tree Disposal-10 <sup>th</sup> and turder-pet ton The Disposal-10 <sup>th</sup> entire per ton The Disposal-10 <sup>th</sup> Read-sper ton Tree I Trail-10 <sup>th</sup> pet 10 <sup>th</sup> pet 10 <sup>th</sup> Tree did fee Tree I Trail-10 <sup>th</sup> Tree did fee Single-vide stole Florar without Tree did fee suite Health of the Single-vide stole Florar without Tree did fee subde-vide Mobile Florar with Tree did fee subde-vide Mobile Florar with Tree did fee subde-vide Mobile Florar with Tree Side Florar with Tree Si	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
7 8 9 0	7901 7941 7102 7032	125 126 144 145	Fort Dade Street Lightnis. The Dake Grounds Maintenance Cakwood Acres Street Lighting. Orchard Park Phase III Multinupose	00-18 00-18 04-22 04-23	164 00 273 00 187 00 55 00	24 37 N/A 39 18	Construction & Denrolborn Debris per ten Yard Transpar ten Tee Disposabilité end under par ten Tée Disposabilité end under par ten Tée Disposabilité end under par ten Tée Disposabilité end product par la Transi Transier Té verbout Tere de le res Transi Transier Tére de l'extra de la transier de la transie	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
7 8 9 0 1	7901 7941 7102 7032 7042	125 126 144 145 152	Fort Dade Street Lightne. The Daks Grounds Maintenance Cakwood Acres Street Lighting Crehard Park Phase III Multi-uprose Silver Redge Street Lightin	00-18 00-18 04-22 04-23 08-13	164.00 273.00 187.00 55.00 186.00	24 37 N/A 39 18	Construction & Denrollson Debris per ten Yeard Tresh pet ton Yeard Tresh pet ton Tree Disposal-10 <sup>th</sup> and turder-pet ton The Disposal-80 <sup>th</sup> and turder-pet ton The Disposal-80 <sup>th</sup> Read-sper ton The Disposal-80 <sup>th</sup> Read-sper ton Trees Treshorff V without Trees dist free Travel Treishorff V without Trees dist free Travel Traishorff V without Trees dist free Single-wide Mobile Homes without Trees dist free Cubble-wide Mobile Homes without Trees dist free Cubble-wide Mobile Homes with Trees dist free Single-wide Mobile Homes district Trees district the Single-wide Mobile Homes district Trees district the Single-wide Mobile Homes district Trees district Tree	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
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7 8 9 0 1 1 2	7901 7941 7102 7032 7042	125 126 144 145 152	Fort Dade Street Lightne. The Daks Grounds Maintenance Cakwood Acres Street Lighting Crehard Park Phase III Multi-uprose Silver Redge Street Lightin	00-18 00-18 04-22 04-23 08-13	164.00 273.00 187.00 55.00 186.00	24 37 N/A 39 18	Construction & Denrollson Debris per tens Yead Trays past ten Yea Disposal-10 <sup>th</sup> and under-per ten The Disposal-10 <sup>th</sup> and under-per ten The Disposal-10 <sup>th</sup> earl per tens The Disposal-10 <sup>th</sup> Read-per ten Trays I Trais Disposal-10 <sup>th</sup> Read-per ten Trays I Trais Disposal-10 <sup>th</sup> earl per Trais Disposal-10 <sup>th</sup>	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
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7 8 99 0 1 1 2 3 4 5	7901 7941 7102 7032 704 7044 7887	125 126 144 145 152 162 180	Fort Dade Street Legitus The Dass Grounds Maintenance Calvoned Acres Street Lighting Orchard Pask Phase III Multi-upose Savor Roade Street spitts Savor Roadessite Julia Phales Road Earl Pavil	00-18 00-18 04-22 04-23 06-13 09-11 12-14	184,00 273,00 187,00 55,00 186,00 378,34 36,50	24 37 N/A 39 18 38 64 N/A	Construction & Denrollson Debris per tens Yead Trays past ten Yea Disposal-10 <sup>th</sup> and under-per ten The Disposal-10 <sup>th</sup> and under-per ten The Disposal-10 <sup>th</sup> earl per tens The Disposal-10 <sup>th</sup> Read-per ten Trays I Trais Disposal-10 <sup>th</sup> Read-per ten Trays I Trais Disposal-10 <sup>th</sup> earl per Trais Disposal-10 <sup>th</sup>	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
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7 9 9 9 0 1 1 2 3 4 5 8	7901 7941 7102 7032 704 7044 7987 7088 7988	125 126 144 145 152 162 180 181 182	Fort Dade Steel Light is. The Casis Grounds Maintenance Gokwood Aces Street Lighting Crebard Paste Plazes III Multi-uproce Saver Raige Street Lighting South Rockstelle Lighting Publists Rose Center Pasten Publist Rose Center Pasten Publi	00-18 00-18 04-22 04-23 0-13 09-11 12-14 12-15 12-16 12-17	164 00 273 00 187 00 55 00 185 00 376 34 36 50 6 90 21 00	24 37 N/A 39 18 39 64 N/A N/A N/A	Construction & Denrollson Debris per ten Year Treshpeat on Year Treshpeat on Year Treshpeat on Tree Disposal-01 <sup>th</sup> and Larder-per ten The Disposal-01 <sup>th</sup> and Larder-per ten The Disposal-01 <sup>th</sup> Read-per ten Tree Market Verland Tree Carlon Free Carlon Trees of Tree Trees of Trees	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
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68	7926	212	Ta for Street Mill	17-11	19.50	N/A	\$13,220,00	\$340.00
7	7703	213	Jackdaw Road Pavi	17-19	13,00	N/A	\$15.640.00	\$365.00
8	7706	214	Old Neusw Ave. Road Pevin	17-20	40 00	N/A !	\$26 430.00	\$393.00
9	7939	215	Tronmou Area Road Pavin	17-21	53.50	N/A	\$35 180.00	\$443.00
79	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$33,385.00	3598 00
71	7705	217	Kodiak Wien Road Paving	17-24	20.00	N/A	\$17,170.00	\$359.00
72	7938	216	Wood Owl Ave Road Paving	17-25	38.00	N/A	\$35,720.00	\$442 00
73	7.7927	219	Sweat Gum Road Miller	17-34	31.00	N/A :	\$16 710.00	\$340.0Q
74	€ 7929	220	Nordica Rd Road Pavil	17-36	16,50	N/A	\$66 350 00	\$376.00,
75	7928	221	Marsh Wren Ave Road Pain	17-35	9.50	N/A	\$17,600.00	\$663.00
78	7930	222	P Plover Area Road Pavin	17-37	62.00	N/A	\$28 840.00	\$376 00 \$663 00 \$339.00
77	7942	223	White Rd Road Paving	1 17-38	31.00	N/A	\$40,000.00	\$581.00
78	7960	724	Dolituleb Lane Area	18-03	63.0D	N/A.	\$27 950.00	\$364 00
79	7980	225	Roel Highlands Area L	18-04	57.00	N/A	\$35 170.00	\$375 00
63	1 7919	228	Michigan Ave Paving	18-25	39 00	N/A	\$216 960 00	\$447.00
B1	7920	228	Humicane Drive Pavi	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
B3	7999 :	230	Mindrake/Cane y Rd	20-14	18.50	N/A	\$182 407.00	\$983.00
84	4614	600	Unsele Structure Abatement	15-02	11,00	N/A	\$320,933.00	\$0.00
85	0011	605	Nuisance Abatement	20-09	22.00	N/A	\$75,000 03	\$0.00
86	7712	231	Att ate Ot Paving	21-25	12 50	N/A	\$0.00	\$0.00
87	7711	232	Backberk, Ct Parket	22-07	2.50	N/A	\$0.00,	\$0.00
88	7710	233	Warblar Rd Pavini	22-08	15 50	N/A	\$0.00	\$0.00
8B	7918	235	Holland Springs Ind Park	22-21	26.00	N/A	\$0.00	\$0.00
90	7917	236	Penn SUScaux Duck Pave	22-22	51.00	N/A	\$0.00	\$0.00

### 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 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. <u>Definitions</u>. 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. <u>Authority</u>. 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. <u>Timing and Method of Collection</u>. 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. <u>Public Hearing</u>. 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. <u>Effective Date</u>. This Resolution to be effective immediately upon adoption. This Resolution duly adopted this 26th day of September, 2023.

5

(SEAL)

BOARD OF COUNTY COMMISSIONERS HERNANDO COUNTY, FLORIDA

DOUG CHOR VAT JR.

CLERK

By:

JOHN ALLOCCO

CHAIRPERSON

APPROVED AS TO FORM AND LEGAL SUFFICIENCE

County Attorney's Office

US\_Active\118603232\V-1

### Exhibit A

Number	OWNER NAME	1 FACILITY DESCRIPTION	FACRUTY ADDRESS	PARCEL#	LEGAL DESCRIPTION
1	HERNANDO COUNTY (BRAVERA HEALTH INIQOESVILLE)	Bravere Health Brooksville	17240 Cortez Blvd, Brooksville, FL 34601	R3D 477 19 0000 0030 0000	26 AC MOL IN \$1/2 LYING S OF SR 50 OR8 1673 PG 1438 AKA PAR A IN CLASS D SUS AS APPROVED BY PLANNING DEPT
2	HERMANDO COUNTY (BRAVERA HEALTH SPRING	Servera Health Spring HIII	10461 Quality Dr. Spring Hill, Ft. 846/9	R31 223 19 3521 D000 0030	FEVEN HILLS MEDICAL AND BUSINESS COUTER LOT 3 SUBJECT TO CONSERVATION EASAIT DES IN ORB 2835 PG 1807
3	NEALTHSOUTH OF SPRING HILL THC	Corcumpus Mesito Rehabilitation Mospital of Spring Hill	12440 Contez Blvd, Brooksville, FL 3#633	R32 422 18 0803 0820 0010	A TR BEZZEA/JER/DXNAS FT MOLIN NE/14 OF NEX/4 (YPRIS OF ST NO SO AKA PAR 1 in CLASS D SUB The Existenmost 8.95 acres of the Hordshalt Cond Quarter (MC N) of the Northeast One Quarter (MC N) jring South of Brookedile Acquies Alond (State Most 5/m Section 7), strending 2.50 Mr. Ages (8 Blast, Hordsoc Courte, Photda), being more perfocults described as 1660ver. Commerce at the Hortnesst comer of said Section 32; theree, along the Blast fine of said Section 33, 5 00/00/20° E 35.88 feet to joint on the existing right of way live 3.9, 50 cells point also being the Four First Order (1998) of the Section 33, 2 00/00/20° E 35.88 feet to the said section 5, 00/00/20° E 85.99 feet therein N SETAY WH 44.3.18 feet there N G107220° MR 95.85 feet to a part CROMBING of way fine 5.8.50, Thence, along said right of way line, N 829'60'S F E 44.3.18 feet to the FORT Of EXCHANGE
+	HCA HEATTH SERVICES OF FLINC	Oak HIG Hospita	L1375 Cortes Bivo, Spring Hill, FL 34813	R50 222 18 2507 0010 0000	CAN HILL HOSPITAL PLAT I THE 1 & BLESS A LOT DES ONE 824 PG 48 & TR 4 AND 10 ACMOL DES ONE 891 PG 1137 AND
	I	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	2003 Comp Dd Baratin Dr D 24620	es4 453 \$ # 0000 0040 (DO)	101 / 105 105 N OC NOT (N 1855 533) CT (1851 /) SEACT (1835 571 PG 1518 (1811 1) 19 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	f Florida, Agency for Health Care Administration (the "Agency"), for good and
valuable consid	leration, 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 US.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

- 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.
- 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

 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.
- 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 nonMedicaid, 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 2023-202			
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		FLORIDA, AGENCY FOR CARE ADMINISTRATION
SIGNED BY:	SIGNED BY:	
NAME: John allocco	NAME:	Thomas Wallace
TITLE: Chairman, BOCC	TITLE:	Deputy Secretary, Division of Medicaid
DATE: 9/26/2023	DATE:	

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



THE CHESTS				
Intergovernr	nental Transfers Questionnaire			
IGT Provider Name: Health Care Provider Name:	Hernando County			
IGT Amount: State Fiscal Year Ending:	\$ 6/30/2023		6,387,526.04	
What type of governmental entity is you or other)	1	r, city, hospit	al taxing district,	
County				
If other, please explain				
Does your organization have a relationsl the preamble of the enclosed Letter of A		contribute IC	GTs as named in	
No				
If yes, please describe your relations organization and any other financial				
<ol><li>Please describe the source of the IGT fu from a tax, a provider donation, or other</li></ol>				
So	urce	Α	mount	
Special assessment (CFY2023)		\$	2,830,840	
Special assessment (CFY2024)		\$	4,124,717	
If other, please explain			-	
Verify whether the funds are public 1 funds.	unds as defined by 42 CFR § 433.	51, and excl	lude any federal	
Yes	1			
If no, please explain	*			

4. Does your organization have taxing authority?

a.	a. Is the tax a state, county, city, or hospital district tax?		
	If other, please explain		
	i dulci, picase explain		
h	. What entities are taxed?		
	Licensed non-public hospitals in Hernando County.		
c	. What is the tax structure (i.e. property tax, percentage of revenue	e. assessment.	etc.)?
•	Special assessment		
	And the second s		
Ч	What is the amount or percent of the tax?		
٠.	0.87% of Net Patient Revenue		
	The second second		
	The Application of the Control of th		
	December 1950 (1911) be adapted the Assessment fall as booking		an defined in 40
e.	e. Does at least 85% of the burden of the tax revenue fall on health CFR §433.55? (Provide the total tax revenue and the health care	care providers	as defined in 42
		provider tax b	urderly if so, please
	answer the following questions:	, provider tax a	Amount
		\$	
	answer the following questions:		Amount
	answer the following questions:  CFY2023 Tax Burden		Amount 4,124,717
	answer the following questions:  CFY2023 Tax Burden  Healthcare Provider Tax Burden	5	Amount 4,124,717 100.00%
	answer the following questions:  CFY2023 Tax Burden  Healthcare Provider Tax Burden  i) Is the tax broad based? A broad based tax can be defined as	s a tax that is in	Amount 4,124,717 100.00% nposed on at least
	answer the following questions:  CFY2023 Tax Burden  Healthcare Provider Tax Burden  i) Is the tax broad based? A broad based tax can be defined as all health care items or services in the class or providers of s	s a tax that is in uch items or se	Amount 4,124,717 100.00%  nposed on at least revices furnished by
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	answer the following questions:  CFY2023 Tax Burden  Healthcare Provider Tax Burden  i) Is the tax broad based? A broad based tax can be defined as all health care items or services in the class or providers of s all non-Federal, non-public providers in the State, and is improced by the services of the state of the services of the state of the services of the serv	s a tax that is in uch items or se	Amount 4,124,717 100.00%  nposed on at least revices furnished by
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5. If the source of IGT funding is from taxes, please answer the following questions:

ii)	Is the tax uniform across all entities being taxed? Based on 42 CFF related tax will be considered to be imposed uniformly even if it excepayments (in whole or in part), or both; or in the case of health care revenue or receipts with respect to a class of items or services, if it Medicare revenue with respect to a class of items or services, or both Medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all providers being the medicaid revenue must be applied uniformly to all the medicaid revenue must be applied uniformly to all the medicaid revenue must be applied uniformly to	cludes Medicaid or Medicare t-related tax based on excludes either Medicaid or oth. The exclusion of				
	Yes					
	If no, please explain					
iii)	Is the tax generally redistributive and a waiver of the broad-based of was granted in accordance with 42 CFR §433.68(e)?	or uniform tax requirement				
	No					
	If no, please explain  No waiver was requested					
iv)	Does the tax program comply with the hold harmless provisions inc 433.68(f)?	luded in 42 CFR §				
Yes						
	If no, please explain					
v)	Does every tax paying entity receive a supplemental payment equa	Il to or exceeding its tax cost?				
	if yes, please explain					
	The county is not involved in the distribution of funds following fede in position to speak to the ultimate distribution to hospitals from the organizations.	eral match. The county is not managed care				
	answer the following regarding provider funds received from the he care entities.	althcare entity and/or other				
	e provider voluntary payments or in-kind services received by the org R § 433.52?	ganization as defined in 42				
	No					
	w much of the organization's revenue is received from provider-related the provider-related donation amounts)?					
5	Tatal Danasa	Amount				
	Total Revenue Provider Related Donations	\$ .				
7	Lionidei Velaten Dollationa					

c. Do individual provider donations exceed \$5,000 per year or \$50,000 per year for a health care organizational entity? If yes, please list the provider and payment amount.

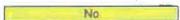
Provider Name	Funding Source Amount	
	5	
	\$	
	S	

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?



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

ı	John Allocco	certify that the statements and information contained
in this	submittal are true, accurate, ar	nd complete.
		1/1/200
		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