

RESOLUTION NO. 24-211

**A RESOLUTION TO ADOPT THE 2024 NON-AD VALOREM ASSESSMENT ROLLS AND 2025 BUDGETS FOR EIGHTY-SEVEN (87) 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 eight-seven (87) 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 24, 2024; 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 eighty-seven (87) 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 24th day of September 2024, A.D.



Attest *[Signature]*, Deputy Clerk  
*fa* DOUG CHORVAT JR.  
CLERK

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

By: *[Signature]*  
ELIZABETH NARVERUD  
CHAIRPERSON

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

**EXHIBIT A**

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

Florida Statute Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the unincorporated areas of Hernando County for the purpose of providing particular services for a specific geographic area. Florida Statute Chapter 197.3632 authorizes the uniform collection and levy of assessments to enable non-ad valorem assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, such Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protection, solid waste disposal, road paving, fire hydrants and maintenance of common areas such as subdivision entrances and park areas. The BCC creates MSBUs according to the procedures outlined in BCC Policy #16.1.

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

The following table is a summary of each of the existing MSBUs in Hernando County as of September 24, 2024.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-39	44 693.00	N/A	\$12,101,022.00	\$222.66
2	7581	3	Ridge Manor West Street Lighting	93-24	368.00	105	\$27,432.00	\$46.00
3	7591	6	Deerfield Street Lighting	93-23	246.00	66	\$28,400.00	\$55.00
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$17,790.00	\$70.00
5	7871	12	Silverthorn Street Lighting	86-23	835.00	266	\$116,700.00	\$60.00
6	7531	29	Ridge Manor Street Lighting	82-17	1,134.50	103	\$16,600.00	\$10.00
7	1851	38	Hernando County Consolidated Fire	89-11	See Detail	N/A	\$54,734,623.00	
							Base Fee-all parcels (107,059 67 units)	\$20.36
							Unimproved Land per parcel (21,658 units)	\$19.36
							acreage 0 units)	\$0.00
							Residence-per unit (89,109 units)	\$345.28
							Commercial Inspection Fee-per business (3,129 units)	\$160.74
							Agricultural Building-per SF (14,777 units)	\$0.00
							Industrial/Warehouse/Gov-per SF (6,388,192 units)	\$0.20
							Churches-per SF (1,527,019 units)	\$0.07
							Commercial-per SF (14,944,842 units)	\$0.18
							Hospital/Nursing Home-per SF (783,608 units)	\$1.18
							River Run Club House-per unit (119 units)	\$9.70
							Greenbelt-per unit/Lot (100 units)	\$3.57
							Camp A-Ways per unit/Lot (211 units)	\$12.14
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$25,550.00	\$42.00
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$8,814.00	\$159.00
10	7211	46	Revercy Oaks Multipurpose	01-17	474.00	125	\$88,260.00	\$66.00
11	7231	47	Berkely Manor Multipurpose	07-24	433.00	116	\$82,300.00	\$70.00
12	7041	48	Springs Hill Street Lighting 33101.50	91-17	32,859.00	4,456	\$727,600.00	\$14.00
13	7081	49	Wildcat Hill N Dale Street Lighting	91-17	84.00	15	\$5,690.00	\$46.00
14	7031	50	River County Multipurpose	97-22	See Detail	183	\$128,380.00	
					489.00		Residential units	\$151.00
					84.00		Commercial units	\$97.00
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	128.00	17	\$9,470.00	\$26.00
16	7181	55	Seven Hills Street Lighting	97-25	1,281.00	387	\$118,830.00	\$32.00
17	7221	57	Hill N Dale Street Lighting	91-17	622.00	177	\$66,422.00	\$62.00
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$11,895.00	\$30.00
19	7312	62	Dunwoood Fire Hydrant	97-28	285.50	N/A	\$42,588.00	\$177.86
20	7401	65	Hernando Beach Street Lighting	91-17	2,278.50	31	\$9,730.00	\$2.00
21	7361	67	Baron Woods East Street Lighting Ph 66	91-17	0.00	N/A	\$1,900.00	\$0.00
22	7511	69	Hernando Beach Beautif Maintenance	92-16	944.00	N/A	\$97,500.00	\$36.00
23	7101	60	Brewwood Street Lighting	91-17	100.00	11	\$3,075.00	\$30.00
24	7331	83	Holland Springs Multipurpose	91-37	0.00	N/A	\$15,400.00	\$0.00
25	7521	88	Weeks Washco Woodlands Street Lightin	92-18	667.50	84	\$21,250.00	\$16.00
26	4411	96	Solid Waste Disposal Landfill	00-01	See Detail	N/A	\$18,923,801.00	
							Single Family Residence-per unit (83,204 units)	\$88.04
							Multifamily Residence/Condo-per unit (1,783 units)	\$88.81
							Class 1 Solid Waste (per ton)	\$60.50
							Construction & Demolition Debris-per ton	\$76.00
							Yard Trash-per ton	\$64.50
							Tire Disposal/16" and under-per ton	\$150.00
							Tire Disposal/Over-per ton	\$150.00
							Tire Disposal/Off-Road-per ton	\$200.00
							Travel Trailer/RV without Tires-flat fee	\$230.00
							Travel Trailer/RV with Tires-flat fee	\$255.00
							Single-wide Mobile Home without Tires-flat fee	\$400.00
							Single-wide Mobile Home with Tires-flat fee	\$450.00
							Double-wide Mobile Home without Tires-flat fee	\$780.00
							Double-wide Mobile Home with Tires-flat fee	\$825.00
27	7931	124	Mitchell Heights Street Lighting	00-09	106.00	24	\$9,100.00	\$65.00
28	7901	125	Fort Dade Street Lighting	00-16	164.00	37	\$9,600.00	\$45.00
29	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$23,650.00	\$46.00
30	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	\$15,263.00	\$30.00
31	7032	145	Orchard Park Phase III Multipurpose	04-23	65.00	19	\$17,278.00	\$226.00
32	7042	162	Silver Ridge Street Lighting	08-13	165.00	39	\$24,000.00	\$60.00
33	7044	162	South Brookville Lighting	09-11	375.34	84	\$17,968.00	\$29.00
34	7987	160	Phillips Road East Paving	12-14	0.00	N/A	\$17,480.00	\$0.00
35	7988	181	Purfin Road Paving	12-15	0.00	N/A	\$10,400.00	\$0.00
36	7989	182	Grass Finch Road Paving	12-16	0.00	N/A	\$13,450.00	\$0.00
37	7990	183	Hamm Hawk Road Paving	12-17	0.00	N/A	\$18,264.00	\$0.00
38	7991	184	Ostrom/Allen Road Paving	13-16	0.00	N/A	\$20,240.00	\$0.00
39	7992	185	Hancock Lake Road Paving	14-02	31.25	N/A	\$28,514.00	\$463.00
40	7993	188	Benes Roush Road Paving	13-19	0.00	N/A	\$12,200.00	\$0.00
41	7994	187	Crum Road Paving	13-13	25.50	N/A	\$20,078.00	\$346.00
42	7995	188	Elder Road Paving	13-21	0.50	N/A	\$10,395.00	\$563.00
43	7944	189	Royal Highlands 2013-Area A	13-25	0.00	N/A	\$32,370.00	\$0.00
44	7996	190	Helen/Allen Road Paving	13-24	0.00	N/A	\$14,700.00	\$0.00
45	7945	191	Royal Highlands 2013-Area B	13-25	651.00	N/A	\$297,700.00	\$220.00
46	7946	192	Royal Highlands 2013-Area C	13-26	205.00	N/A	\$89,000.00	\$250.00
47	7948	193	Royal Highlands 2013-Area D	13-27	99.50	N/A	\$63,200.00	\$308.00
48	7949	194	Royal Highlands 2013-Area E	13-28	48.00	N/A	\$33,500.00	\$304.00
49	7421	195	West Hernando Street Lighting	13-42	3,380.00	1,182	\$329,700.00	\$55.00
50	7950	196	Royal Highlands Area G	14-20	150.00	N/A	\$73,600.00	\$218.00
51	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$25,600.00	\$311.00
52	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$20,100.00	\$288.00
53	7932	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$38,800.00	\$283.00
54	7933	200	Mabel Road Paving	15-16	65.00	N/A	\$20,900.00	\$274.00
55	7934	201	Mexican Canary Road Paving	15-17	15.50	N/A	\$20,400.00	\$473.00
56	7951	202	Royal Highlands Area I	15-18	180.50	N/A	\$70,500.00	\$254.00
57	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$27,600.00	\$383.00
58	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$18,700.00	\$401.00
59	7937	205	Furley Ave. Road Paving	15-21	13.50	N/A	\$21,400.00	\$365.00

60	7322	206	Pristine Place Multi-Purpose	15-22	703.00	201		\$127,400.00	\$75.00
61	7701	207	Cameo Area Road Paving	16-19	54.50	N/A		\$38,500.00	\$402.00
62	7702	208	Painted Buntings Road Paving	16-20	32.00	N/A		\$18,100.00	\$366.00
63	7943	209	RH Area B Driveway Aprons	17-04	36.00	N/A		\$11,638.00	\$271.00
64	7704	210	Jacob Road Paving	17-08	46.50	N/A		\$38,700.00	\$364.00
65	7707	211	Quill Ave. Road Paving	17-10	7.50	N/A		\$10,400.00	\$424.00
66	7926	212	Taylor Street Milling	17-11	19.50	N/A		\$12,400.00	\$340.00
67	7703	213	Jackson Road Paving	17-18	13.00	N/A		\$15,000.00	\$365.00
68	7706	214	Old Sawaw Ave. Road Paving	17-20	39.00	N/A		\$28,600.00	\$383.00
69	7929	215	Tinslow Area Road Paving	17-21	63.50	N/A		\$35,173.00	\$443.00
70	7940	216	Albarta Street Road Paving	17-23	20.00	N/A		\$22,300.00	\$598.00
71	7705	217	Kodiak Wren Road Paving	17-24	18.50	N/A		\$17,400.00	\$368.00
72	7938	218	Wood Owl Ave Road Paving	17-25	37.00	N/A		\$34,700.00	\$442.00
73	7927	219	Sweet Gum Road Milling	17-34	31.00	N/A		\$16,800.00	\$340.00
74	7929	220	Norica Rd Road Paving	17-36	15.50	N/A		\$88,700.00	\$376.00
75	7928	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A		\$17,000.00	\$683.00
76	7930	222	Pipit Plover Area Road Paving	17-37	62.00	N/A		\$28,786.00	\$339.00
77	7942	223	White Rd Road Paving	17-38	30.00	N/A		\$35,300.00	\$581.00
78	7960	224	Douglas Lane Area	18-03	63.00	N/A		\$30,074.00	\$364.00
79	7980	225	Royal Hands Area L	18-04	57.00	N/A		\$34,400.00	\$376.00
80	7919	226	Michigan Ave Paving	18-25	38.00	N/A		\$217,900.00	\$447.00
81	7920	228	Hurricane Drive Paving	18-23	23.00	N/A		\$19,600.00	\$733.00
82	7708	229	Pheasant Ave Paving	18-26	135.50	N/A		\$60,500.00	\$412.00
83	7999	230	Mandrake/Canary Rd	20-14	15.50	N/A		\$181,700.00	\$993.00
84	4614	600	Unsafe Structure Abatement	15-02	11.00	N/A		\$296,728.00	\$0.00
85	0011	605	Nuisance Abatement	20-08	22.00	N/A		\$120,000.00	\$0.00
86	7917	236	Fern S/Scape Duck Paving	22-22	51.00	N/A		\$0.00	\$0.00
87	7710	237	Kensington Woods Street Lighting	23-13	139.00	28		\$11,600.00	\$88.00

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