RESOLUTION NO. 24-21

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 24h day of September 2024, A.D.

Attest was militinge,

DOUG CHORVAT JR.

CLERK

BOARD OF COUNTY COMMISSIONERS HERNANDO COUNTY, FLORIDA

ELIZABETH NARVERUD

CHAIRPERSON

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

County Attorney's Office

EXHIBIT A

OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

Floride Statute Chapter 125.02 gives the Board of County Commissioners (BCC) the authority to create special taxing units within the unincorporated areas of Hemande County for the purpose of providing particular services for a specific geographic area. Florida Statute Chapter 197.3632 outhorizes the uniform collection and levy of assessments to enable non-ad valuem essessments to be placed on the lax bills and collected in the same manner as ad valuement daves. In Hemande County, such Municipal Service Benefit Units (MSB but) have been created to provide street lighting, fire protection, selfs waste disposal, road paving, fire hydranis and maintenance of common areas such as subdivision enfrances 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,

ount	No.	No.	MSDII Mansa	Ordinance	No of H-H-	No of Links	Total Doubles	Annan
1	7034	1	MSBU Name Sputhwest Household Garbage Collection	No. 17-39	No. of Units	No. of Lights	Total Budget ,	Assessment Amous
2	7581	3		93-24	44 693,00	N/A 105	\$12,101,022.00)	\$2
3	7591		Rid a Manor West Street Limitin Deerfield Street Limitin		368,00		\$27 432.00	
4		6	Deemad Street Limin	93-23	246.00	66	\$26 400,00	
	7571		Lexeside Acres Street Lighting	93-22	132.00	45	\$17,790.001	
5	7671	12	Silverthorn Street Lt - ting	96-23	835.00	266	\$116 700.00	
3	7531	28	Rid Manor Street Limbra	92-17	1 134.50	103	\$16 600.00	
7	1661	36	Hemando Count Consolidated Fire	99-11	See Detail	N/A	\$54,734,623,00	
							Bess Fes-all parcels (107,059 67 units)	
							Unimproved Land per percel (21,658 units)	
							acreage 0 units)	
							Residence-per unit (89,109 units)	
						g		\$:
						Comm	ercial Inspection Fee-per business (3,129 units)	\$
							Agricultural Building-per SF (14,777 units)	
						indu	striaVVVarehousa/Gov-par SF (6,988,192 units)	
							Churches-per SF (1,527,019 units)	
							Commercial -per SF (14,944,842 units)	
							Hospital/Nursing Home-per SF (783,608 units)	
							Rivar Run Club House-per unit (119 units)	
							Greenbrier-per unit/Lot (100 units)	
							Come A-W-re-per unit/Lot (211 units.	
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424,00	149	\$25,550.00	
9	7121	41	Windride Street Limitin	91-17	23.00	15	\$9.814,00	5
0	7211	46	Re ency Oaks Multipurpose	91-17	474.00	125	\$68 250.00	
1	7231	47	Berkeley Manor Multipurpose	97-24	433,00	116		
2	7041						\$82,300,00	
		48	Spring Hill Street Lighting 33101_50	91-17	32,959,00	4,456	\$727,600.00	
3	7081	49	Ville e al Hill 'N Dale Street Lighting	91-17	84.00	15	\$5,590.00	
4.	7031	50	River County Multipurpose	97-22	See Delail	183	\$128 380.00	
- 111					469.00	Residential units		\$
					64.00	Commercial units		
5	7201	52	Potterfield Garden Acres Street Luchting	91-17	128.00	17	\$9 470.00	
6	7181	55	Seven Hills Street Lyntin:	97-25	1 281.00	387	\$118 830,00	
7	7221	57	Hill 'N Dale Street Lighton	91-17	622.00	177	\$56 422.00	
В	7541	61	Damac Estates Street Lighting					
9	7312	62		82-07	164.00	28	\$11 895.00	
			Do y good Fire H drent	97-28	235.50	N/A	\$42 598.00	s
0	7401	65	Hernando Beach Street Lighting	91-17	2 278.50	31	\$9 730.00	
1	7381	67	Baron Woods East Street Lighting Ph 68	91-17	0.00	N/A	\$1 900.00	
2	7511	69	Hernando Beach Bastlift Maintenance	92-16	944.00	N/A	\$97 500.00	
3	7101	80	Breewood Street Lighting	91-17	100,00	11	\$9 075,00	
4	7331	83	Holland Springs Multipurpose	91-37	0.00	N/A	\$15 400.00	
5	7521	89	Weeki Washee Woodlands Street Lightin	92-18	6G7,50	84	\$21 250,00	
		99	A. C. ASSEL C. DO Lat March.					
	4411							
	4411		Solid Waste Disposal (Landfill)	00-01	See Detail	N/A S	\$16,923,801.00 Single Family Residence-per unit (85,204 units)	-
	4411	-	Solid AAste Cistoss (Faudit),	00-01	See Detail	8	Single Family Residence-per unit (85,204 units)	
	4411		Solid Mate Distoral Traudin.	00-01	See Detail	8	linglo Family Residence-per unit (85,204 units) Family Residence/Condo-per unit (1,783 units)	
	4411		Solid Waste Disposal (Landin)	00-01	See Detail	8	Pingle Family Residence-per unit (85,204 units) Family Residence/Condo-per unit (1,783 units) Class I Solid Waste (per Ion)	3
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	4411		Sond Waste Dislosas (Landin)	00-01	See Detail	8	Single Family Residence per unit (\$5,200 units) Family Residence/Conde-per unit (1,725 units) Class I Sold Wasts (per lon) Construction & Demolikics Debns per ten Tree Disposal/Fant Tresh per ten Time Disposal/Fant Uniter-per ten Time Disposal/Fant Per ten Time Disposal/Fant Fant fon Time Disposal/Fant Fant fon Time Time/Fall without Time-fall (se	5 5 5 5 5 5 5 5
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60	7322	206	Pristine Place Mulbipurpose	15-22	703.00	201	\$127,490.00	\$75.00
61	7701	207	Carnes Area Road Pavin *	16-19	54,50	N/A	\$38,500.00	\$402.00
62	7702	208	Painted Buntin Road Pavin	16-20	32.00	N/A	\$18 100.00	\$356,00
63	7943	209	RH Area B Drivews, Aprons	17-04	36.00	N/A	\$11 639.00	\$271.00
64	7704	210	Ja bird Road Paving	17-09	46,50	N/A	\$39 700.00	\$364,00
€5	7707	211	Quill Ave. Road Paving	17-10	7,55	N/A	\$10,400,00	\$424.00
66	7926	212	Te dar Street M Em ps	17-11	19.50	N/A	\$12,400.00	\$340,00
67	7703	213	Jackdaw Road Paving	17-19	13.05	N/A	\$15,000,00	\$365,00
68	7706	214	Old Sauaw Ave. Road Paving	17-20	39.00	N/A	\$28 600,00	\$393,00
69	7939	215	Tinsmou Area Road Paving	17-21	53.50	N/A	\$35 173,00	\$443,00
70	7940	216	Alberta Street Road Pavin	17-23	20.00	N/A	\$32 300,00	\$598.00
71	7705	217	Kodiak Wren Road Pavin	17-24	19.50	N/A	\$17,400,00	\$359.00
72	7938	218	Wood Owl Ave Road Payin	17-25	37.00	N/A	\$34 700,00	\$442.00
73	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A	\$16.800,00	\$340.00
74	7929	220	Nortica Rd Road Pavin	17-36	15,50	N/A	\$88,700.00	\$376,00
75	7928	221	Marsh Wren Ave Road Pavin*	17-35	9.50	N/A	\$17,000,00	\$663,00
78	7930	222	Pipm Plover Area Road Paving	17-37	62.00	N/A	\$28,786.00	\$339,00
77	7942	223	White Rd Road Pavine	17-38	30,00	N/A	\$35,300.00	\$581.00
78	7960	224	Ool quieb Lane Area	18-03	63,00	N/A	\$30,074.00	\$354,00
79	7980	225	Ro al Hi Hands Area L	18-04	57.00	N/A	\$34 400.00	\$375,00
80	7919	226	Michi an Ave Pavin	18-25	38,00	N/A	\$217 900.00	\$447.00
81	7920	228	Hurricane Drive Pavin	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	Mandráke/Cenery Rd	20-14	16.50	N/A	\$181 700.00	\$993,00
84	4614	600	Unsafe Structure Abatement	15-02	11,00	N/A	\$296,728,00	\$0.03
85	0011	605	Nuisance Abatement	20-09	22,00	N/A	\$120,000,00	\$0.00
86	7917	236	Penn St/Sceu Duck Pavin	22-22	51,00	N/A	\$0,00	\$0.03
87	7710	237	Kensin on Woods Street Lighting '	23-13	139,00	28	\$11 600.00	\$98.00

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