

RESOLUTION NO. 2023-199

A RESOLUTION TO ADOPT THE 2023 NON-AD VALOREM ASSESSMENT ROLLS AND 2024 BUDGETS FOR NINETY (90) MUNICIPAL SERVICE BENEFIT UNITS AND CERTIFYING SAID ASSESSMENT ROLLS FOR COLLECTION BY THE HERNANDO COUNTY TAX COLLECTOR AS AUTHORIZED BY FLORIDA STATUTES, CHAPTERS 125 & 197.

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

WHEREAS, these ninety (90) Municipal Service Benefit units have adopted and submitted budgets for the same year which said budget was approved by the Hernando County Board of County Commissioners on September 26, 2023; and

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

WHEREAS, the Board of County Commissioners desires to approve these ninety (90) non-ad valorem assessments in order to provide funds for budgeted expenditures; and

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

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

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

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

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

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

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

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



Attest:

Douglas Chorvat Jr.
DOUG CHORVAT JR.
CLERK

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

John Allocco
By: JOHN ALLOCCO
CHAIRPERSON

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

EXHIBIT A

OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

Florida Statute Chapter 125 G2 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 187.3632 authorizes the uniform collection and levy of assessments to enable non-ed voters to make assessments to be placed on the tax bills and collected in the same manner as ad valorem taxes. In Hernando County, such Municipal Service Benefit Units (MSBUs) have been created to provide street lighting, fire protection, solid waste disposal, road paving, fire hydrants and maintenance of common areas such as subdivision entrances and park areas. The BCC creates MSBUs according to the procedures outlined in BCC Policy #15-1.

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

The following table is a summary of each of the existing MSBUs in Hernando County as of September 28, 2023.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-38	44,111.00	N/A	\$11,696,456.00	\$154.88
2	7561	3	Ridge Manor West Street Lighting	83-24	388.00	105	\$27,140.00	\$45.00
3	7561	5	Deerfield Street Lighting	93-23	248.00	86	\$27,550.00	\$55.00
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$20,480.00	\$30.00
5	7671	12	Seventhorn Street Lighting	96-23	835.00	266	\$117,890.00	\$80.00
6	7531	28	Ridge Manor Street Lighting	82-17	1,135.50	102	\$17,180.00	\$10.00
7	1861	36	Hernando County Consolidated Fire	99-11	See Detail	N/A	\$47,067,003.00	
							Base Fee-all parcels (1,001,548 units)	\$17.86
							Unimproved Land per parcel (21,967.80 units)	\$16.58
							acreage (4293.83 units)	\$18.88
							Recreation-per unit (87,240 units)	\$302.86
							Commercial Inspection Fee-per business (3,108 units)	\$141.00
							Agricultural Building per SF (14,776 units)	\$0.00
							Industrial/Manufacture/Gov per SF (7,001,384 units)	\$0.17
							Churches-per SF/300.83 max. (1,626,867 units)	\$0.06
							Commercial-per SF (14,859,322 units)	\$0.16
							Hospital/Nursing Home-per SF (783,806 units)	\$1.04
							River Run Club House-per unit (119 units)	\$6.53
							Gravel-lot per unit/lot (100 units)	\$3.13
							Camp-A High-per unit/lot (21 units)	\$10.75
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	81-17	424.00	149	\$24,450.00	\$42.80
9	7121	41	Meadridge Street Lighting	81-17	23.00	15	\$9,350.00	\$156.00
10	7211	46	Regency Oaks Multipurpose	81-17	474.00	125	\$68,110.00	\$62.00
11	7231	47	Berkley Manor Multipurpose	87-24	433.00	118	\$81,880.00	\$70.00
12	7041	48	Spring Hill Street Lighting	81-17	33,101.50	4,420	\$735,380.00	\$14.00
13	7061	49	Village at Hill 'N Dale Street Lighting	81-17	84.00	15	\$4,852.00	\$43.00
14	7031	50	River County Multipurpose	87-22	See Detail	183	\$119,480.00	
					469.00	Residential units		\$151.00
					84.00	Commercial units		\$37.00
15	7201	52	Potterfield Garden Acres Street Lighting	81-17	129.00	17	\$9,640.00	\$57.00
16	7161	55	Seven Hills Street Lighting	87-25	1,280.00	387	\$110,530.00	\$52.00
17	7221	57	Hill 'N Dale Street Lighting	81-17	622.00	177	\$53,620.00	\$32.00
18	7541	61	Damac Estates Street Lighting	82-07	164.00	28	\$12,380.00	\$30.00
19	7312	62	Dogwood Fire Hall/ant	87-28	236.50	N/A	\$42,680.00	\$177.88
20	7401	65	Hernando Beach Street Lighting	81-17	2,281.50	32	\$9,790.00	\$2.00
21	7381	67	Barony Woods East Street Lighting Ph 66	81-17	58.00	17	\$7,280.00	\$80.00
22	7511	69	Hernando Beach Boatlift Maintenance	82-16	847.00	N/A	\$87,880.00	\$35.00
23	7101	80	Braewood Street Lighting	81-17	88.00	11	\$8,275.00	\$30.00
24	7331	83	Holland Springs Multipurpose	81-37	40.00	24	\$20,060.00	\$70.80
25	7521	89	Wetzel Waychae Woodlands Street Lighting	82-18	866.50	84	\$21,850.00	\$15.00
26	4411	88	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$16,815,529.00	
							Single Family Residence per unit (83,861 units)	\$84.81
							Multi Family Residence/Condo per unit (1,775 units)	\$55.78
							Class 1 Solid Waste (per ton)	\$60.50
							Construction & Demolition Debris-per ton	\$78.00
							Yard Trash-per ton	\$54.50
							Tire Disposal/10" and under-per ton	\$150.00
							Tire Disposal/5 and over-per ton	\$188.90
							Tire Disposal/ODI-Road-per ton	\$200.00
							Travel Trailer/RV without Tax-fee fee	\$230.00
							Travel Trailer/RV with Tax-fee fee	\$255.00
							Single wide Mobile Home without Tax-fee fee	\$400.00
							Double wide Mobile Home without Tax-fee fee	\$450.00
							Double wide Mobile Home without Tax-fee fee	\$750.00
							Double wide Mobile Home with Tax-fee fee	\$825.00
27	7831	124	Michelle Heights Street Lighting	00-08	107.00	24	\$8,260.00	\$40.00
28	7801	125	Fort Deer Black Lighting	00-16	184.00	37	\$6,100.00	\$38.00
29	7841	128	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$23,010.00	\$45.00
30	7102	144	Oakwood Acres Street Lighting	04-22	187.00	39	\$16,110.00	\$30.00
31	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	19	\$17,158.00	\$218.00
32	7842	152	Silver Ridge Street Lighting	06-13	186.00	38	\$25,830.00	\$80.00
33	7844	162	South Brockville Lighting	06-11	378.34	84	\$17,760.00	\$28.00
34	7887	180	Phillips Road East Paving	12-14	36.50	N/A	\$26,130.00	\$370.00
35	7888	181	Puffin Road Paving	12-15	6.00	N/A	\$12,140.00	\$400.00
36	7889	182	Grass Finish Road Paving	12-16	21.00	N/A	\$17,850.00	\$280.00
37	7890	183	Harris Hawk Road Paving	12-17	83.50	N/A	\$31,210.00	\$218.00
38	7891	184	Osborn/Allen Road Paving	13-15	8.50	N/A	\$24,810.00	\$738.00
39	7892	185	Hencock Lake Road Paving	14-02	31.25	N/A	\$28,550.00	\$483.00
40	7893	186	Benes Rough Road Paving	13-19	9.50	N/A	\$15,590.00	\$496.00
41	7894	187	Crain Road Paving	13-13	25.50	N/A	\$20,320.00	\$348.00
42	7895	188	Ester Road Paving	13-21	5.00	N/A	\$13,250.00	\$563.00
43	7844	189	Royal Highlands 2013-Area A	13-25	58.50	N/A	\$32,370.00	\$733.00
44	7896	180	Helene/Allen Road Paving	13-24	21.50	N/A	\$20,620.00	\$328.00
45	7845	181	Royal Highlands 2013-Area B	13-35	853.00	N/A	\$293,100.00	\$220.00
46	7846	182	Royal Highlands 2013-Area C	13-38	208.00	N/A	\$88,700.00	\$250.00
47	7848	183	Royal Highlands 2013-Area E	13-40	100.50	N/A	\$62,350.00	\$328.00
48	7848	184	Royal Highlands 2013-Area F	13-41	45.50	N/A	\$11,585.00	\$304.00
49	7421	195	West Hernando Street Lighting	13-42	3,256.00	1,192	\$308,390.00	\$80.00
50	7850	196	Royal Highlands Area G	14-20	152.00	N/A	\$81,570.00	\$218.00
51	7848	197	Panorama Area Road Paving	14-21	22.50	N/A	\$27,100.00	\$311.00
52	7897	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$20,840.00	\$288.00
53	7832	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$36,830.00	\$283.00
54	7833	200	Meberly Road Paving	15-16	66.00	N/A	\$21,570.00	\$274.00
55	7834	201	Mexican Canari Road Paving	16-17	16.50	N/A	\$21,340.00	\$473.00
56	7851	202	Royal Highlands Area I	16-18	160.50	N/A	\$76,070.00	\$254.00
57	7835	203	Godwin Area Road Paving	15-19	18.00	N/A	\$28,210.00	\$383.00
58	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$15,500.00	\$401.00
59	7937	205	Gulfco Ave. Road Paving	15-21	15.00	N/A	\$22,080.00	\$363.00
60	7322	208	Prosperia Place Multi-purpose	15-22	703.00	261	\$121,880.00	\$75.00
61	7701	207	Carnes Area Road Paving	16-18	98.58	N/A	\$37,808.00	\$402.00
62	7702	208	Painted Bunting Road Paving	16-20	32.00	N/A	\$19,650.00	\$358.00
63	7843	209	RH Area B Driveway-Runways	17-04	37.00	N/A	\$11,820.00	\$271.00
64	7704	210	Laybird Road Paving	17-09	46.50	N/A	\$41,350.00	\$384.00
65	7707	211	Quail Ave. Road Paving	17-10	8.00	N/A	\$10,280.00	\$424.00

66	7626	212	Taylor Street Milling	17-11	16.00	N/A	\$13,220.00	\$340.00
67	7703	213	Jackson Road Paving	17-10	13.00	N/A	\$15,640.00	\$365.00
68	7708	214	Old Sussex Ave Road Paving	17-20	40.00	N/A	\$26,430.00	\$390.00
69	7939	215	Tremou Area Road Paving	17-21	53.00	N/A	\$36,180.00	\$443.00
70	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$33,385.00	\$399.00
71	7705	217	Kodak View Road Paving	17-24	20.00	N/A	\$17,170.00	\$359.00
72	7938	218	Wood Owl Ave Road Paving	17-25	38.00	N/A	\$35,720.00	\$442.00
73	7927	219	Breed Gum Road Milling	17-34	31.00	N/A	\$16,710.00	\$340.00
74	7929	220	Nordica Rd Road Paving	17-36	16.50	N/A	\$68,350.00	\$376.00
75	7928	221	Marsh View Ave Road Paving	17-35	9.50	N/A	\$17,600.00	\$693.00
76	7930	222	Pony Plains Area Road Paving	17-37	82.00	N/A	\$28,040.00	\$339.00
77	7942	223	White Rd Road Paving	17-38	31.00	N/A	\$40,000.00	\$581.00
78	7990	224	Dorcas Lane Area	18-03	63.00	N/A	\$27,950.00	\$364.00
79	7990	225	Royal Highlands Area L	18-04	57.00	N/A	\$35,170.00	\$376.00
80	7919	228	Michigan Ave Paving	18-25	39.00	N/A	\$216,980.00	\$447.00
81	7920	228	Humaine Drive Paving	18-23	23.00	N/A	\$19,750.00	\$733.00
82	7708	229	Pheasant Ave Paving	18-26	135.50	N/A	\$83,230.00	\$412.00
83	7989	230	Mandrake/Carney Rd	20-14	18.50	N/A	\$182,407.00	\$983.00
84	4614	600	Unsafe Structure Abatement	15-02	11.00	N/A	\$320,833.00	\$0.00
85	0011	605	Nuisance Abatement	20-09	22.00	N/A	\$73,000.00	\$0.00
86	7712	231	Milagro Ct Paving	21-26	12.50	N/A	\$0.00	\$9.00
87	7711	232	Blackberry Ct Paving	22-07	2.50	N/A	\$0.00	\$0.00
88	7710	233	Warrior Rd Paving	22-08	15.50	N/A	\$0.00	\$0.00
89	7818	235	Robend Springs Ind Park	22-21	26.00	N/A	\$0.00	\$0.00
90	7817	236	Penn St/Sausal Duck Paving	22-22	51.00	N/A	\$0.00	\$0.00

* New MSSUs created in accordance with Florida Statutes and BCC Policy