



BOARD OF COUNTY COMMISSIONERS

15470 FLIGHT PATH DRIVE ♦ BROOKSVILLE, FLORIDA 34604
P 352.754.4002 ♦ F 352.754.4477 ♦ W www.HernandoCounty.us

September 1, 2023

By first class mail

Andrew Wilburn
Encompass Health Rehabilitation Hospital of Spring Hill
9001 Liberty Parkway
Birmingham, AL, 35242

Re: Notice of Proposed Non-Ad Valorem Special Assessment

To Whom It May Concern:

Notice is hereby given that the Board of County Commissioners of Hernando County, Florida, will conduct a public hearing to consider the approval of the imposition and collection of a non-ad valorem special assessment against each private for-profit and not-for-profit hospital that provides inpatient hospital services and that holds a right of possession and right of use to real property in the County through an ownership or leasehold interest (each, an "Assessed Property").

Hearing details

The hearing will be held on September 26, 2023, at 5:01 p.m., or as soon thereafter as the matter can be heard, at the Hernando County Government Center at 20 N. Main St. in Brooksville, FL. At that time, the Board will receive public comments on the proposed special assessment.

At that hearing, a Non-Ad Valorem Assessment Roll, which contains the names of the Assessed Properties and the assessment rate and amount of the special assessment to be imposed against each Assessed Property, will be considered for approval. The Non-Ad Valorem Assessment Roll is available for inspection at Hernando County Office of Management and Budget office during regular business hours from September 12, 2023 through September 26, 2023.

At the date and time set forth in this notice, the Board of County Commissioners may:

- (1) approve the Non-Ad Valorem Assessment Roll, with such amendments as it deems just and right;
- and (2) adopt a resolution (the "Assessment Resolution") that describes (a) the Medicaid payments proposed for funding from proceeds of the assessment, (b) the benefits to the Assessed Properties, (c) the methodology for computing the assessed amounts, and (d) the method of collection, including how and when the assessment is to be paid.

All affected or interested parties have a right to appear at the hearing and to file written objections with the Board in advance of the vote. All objections to the Non-Ad Valorem Assessment Roll being considered for approval must be made in writing, and filed with the Assessment Coordinator, at or before the adjourned time of the hearing. Written objections should be sent to the attention of the Hernando County Office of Management and Budget, 15470 Flight Path Drive, Brooksville, Florida 34604.

Purpose of assessment

The assessment is intended to finance intergovernmental transfers provided consistent with federal guidelines that fund the non-federal share of certain Medicaid and/or Medicaid managed care payments, thus directly and specially benefitting Assessed Properties and supporting the provision of health care services to Medicaid, indigent, and uninsured members of the County's community.

Rate and unit of measurement

The assessment rate set forth in the Non-Ad Valorem Assessment Roll to be levied against the net patient revenue of each Assessed Property, including your hospital, is 0.87%. Assessments for each Assessed Property will be derived from data contained in cost reports and/or the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

Total revenue to be collected

The Board shall set the assessment in amounts that, in the aggregate, will generate sufficient revenue to fund the non-federal share of Medicaid payments to be funded by the Assessment.

The amount of the assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other required assessments, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Properties in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A).

The amount of the assessment is to be collected pursuant an additional and alternative method, as specified in § 197.3631, Fla Stat., for non-ad valorem special assessments. Details will be included in Assessment Resolution.

Failure to pay

Failure to pay the Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property.

Sincerely,



Jeffrey W. Rogers, P.E.
Hernando County Administrator



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Andrew Wilburn
Encompass Health Rehabilitation Hospital of Spring Hill
9001 Liberty Parkway
Birmingham, AL, 35242

Re: Parcel Number [R32 422 18 0000 0020 0010]
Hernando County Local Provider Participation Fund Assessment

Dear Hospital Administrator:

As you may be aware, the County is collecting a non-ad valorem special assessment to fund the Local Provider Participation Fund ("LPPF"). The LPPF will be funded by an assessment against your hospital and non-public hospitals in Hernando County.

The non-ad valorem assessment rate for Fiscal Year 2024 will be set at 0.87% of your net patient revenue. Net patient revenue is based on the Hospital's most recently filed Medicare cost report, which is filed with the Centers of Medicare & Medicaid Services. The payments received from the hospitals will be deposited into the LPPF. These funds will be used for the nonfederal share of a Medicaid supplemental payment program. The LPPF is broad based; it applies to all non-public hospitals located in Hernando County, Florida that provide inpatient hospital services. The formula for calculating the mandatory payments is the same for each hospital. No qualifying hospitals are held harmless or exempt from paying the mandatory payments.

The mandatory payments are assessed annually and paid in accordance with the schedule below:

Quarter	Provider Name	Mandatory Payment	Due Date
1 - 4	Encompass Health Rehabilitation Hospital of Spring Hill	\$276,732	Upon receipt

Attached is your sample invoice for the mandatory payment for the LPPF. Note this is not a bill. Once the resolution passes, you will receive an invoice for the amounts due.

The Board of County Commissioners will hold a public hearing on September 26, 2023, at 5:01 p.m., or as soon thereafter as the matter can be heard, at the John Law Ayers room located on the first floor of the Hernando County Government Center at 20 N. Main St. in Brooksville, FL. At the hearing, the Board will hear public comment on the proposed special assessment.

You are invited to attend and participate in the public hearing. If you are a person with disability who needs any accommodation to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact Jessica Wright, Hernando County Administration, at 352-754-4002, or if hearing impaired at 1-800-676-3777, at least three days prior to the public hearing.

Questions regarding your assessment and the process for collection may be directed to the County at 352-754-4002.



HERNANDO COUNTY LOCAL PROVIDER PARTICIPATION FUND

Encompass Health Rehabilitation Hospital of Spring Hill

Parcel Number [R32 422 18 0000 0020 0010]

Amount of assessment attributed to hospital: \$276,732

Number of annual payments: 1

Total amount of annual payments: \$276,732

Amount Due: \$276,732

Due by Date: Upon receipt of invoice

****** SEND NO MONEY NOW. THIS IS NOT AN INVOICE ******

