

RESOLUTION NO.: 2025-_____

A RESOLUTION OF THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS TO AMEND THE NON-AD VALOREM (SPECIAL) ASSESSMENT RATES TO BE LEVIED BY THE HERNANDO COUNTY MUNICIPAL BENEFIT UNIT FOR FIRE RESCUE SERVICES; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF CONFLICTING PROVISIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Hernando County Board of County Commissioners (“the Board”), pursuant to Fla. Stat. Ch. 125 and Hernando County Code Ch. 12, has created the Hernando County Municipal Benefit Unit for Fire Rescue Services in order to annually levy non-ad valorem assessments against properties that are benefitted by Hernando County’s provision of fire rescue services, facilities, and programs; and,

WHEREAS, pursuant to Hernando County Code Ch. 12, Division 2, the Board utilizes the “uniform method” to levy, collect, and enforce the non-ad valorem assessments; and,

WHEREAS, pursuant to the uniform method, the Hernando County Tax Collector will include the non-ad valorem assessment on the ad valorem tax notice/bill and will utilize the collection methodology used for ad valorem taxes including the issuance and sale of tax certificates (which can result in the loss of title); and,

WHEREAS, the amended non-ad-valorem assessments set forth herein exceed the rates that the Board has previously authorized; and,

WHEREAS, the Board has provided the public with notice of the amended rates by means of a newspaper advertisement, and additionally, by providing individual notice to each affected property owner by first-class mail, mailed at least 20 days prior to the public hearing; and,

WHEREAS, the Board has considered the written comments of interested persons and the testimony at the hearing concerning these non-ad valorem assessments.

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

Section 1) Incorporation of Recitals. The recitals above are incorporated herein by reference and made a part hereof.

Section 2) Adoption of Amended Rates. Following a duly-noticed public hearing, the Board adopts the following non-ad valorem assessment rates for the Hernando County Municipal Benefit Unit for Fire Rescue Services, at the units of assessment and rates set forth below:

PROPOSED FY 2026 FIRE MSBU RATES					
Category	Units	Current Rate	FY 2026 Proposed Rate	Unit of Measure	Revenue
Unimproved	21,740.00	19.357	85.805	per Parcel	\$1,865,400.70
Residence	90,566.00	345.260	337.024	per Parcel	\$30,522,915.58
Commercial	14,976,104.00	0.182	0.202	Per Sq. Ft.	\$3,025,173.01
Camp-A-Wyle	211.00	12.140	16.120	per Parcel	\$3,401.32
Hospitals/Nursing	783,608.00	1.180	1.726	Per Sq. Ft.	\$1,352,507.41
Church	1,536,112.00	0.072	0.154	Per Sq. Ft.	\$236,561.25
Industrial/Warehouse	3,085,685.00	0.198	0.080	Per Sq. Ft.	\$246,854.80
Government	4,261,846.00	0.198	0.217	Per Sq. Ft.	\$924,820.58
Agriculture	14,777.00	9.701	0.000	Per Sq. Ft.	\$0.00
River Run Club House	119.00	9.700	10.678	per Parcel	\$1,270.68
Base Fee	108,038.00	20.360	25.360	per Parcel	\$2,739,843.68
Commercial Inspector	3,181.00	160.740	165.030	Per 10,000 Sq. Ft.	\$524,960.43
Greenbrier	100.00	3.569	3.849	per Parcel	\$384.90
					\$41,444,094.34
Note: Every parcel is charged a base fee in accordance with Florida Statute 125.01(1)(r). @ 95% Revenue					\$39,371,889.62

Section 3) Application of Amended Rates to Assessment Roll. These non-ad valorem assessments, at their new revised rates, will be applied to the assessment roll and submitted to the Hernando County Property Appraiser and the Hernando County Tax Collector within the time required by law for inclusion on the (combined) Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments for 2025, and continuing annually thereafter as allowed by law, or amended or repealed.

Section 4) Maximum Rate Increase. The Board has determined the maximum for which the rate may increase will be 5.75% year-over-year for the next five years.

Section 5) Severability. It is declared to be the intent of the Board of County Commissioners that if any section, subsection, clause, sentence, phrase, or provision of

this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of the remaining portions of this resolution.

Section 6) Conflicting Provisions Repealed. All resolutions or parts of resolutions in conflict with the provisions of this resolution are hereby repealed.

Section 7) Effective Date. This resolution shall take effect immediately.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY in Regular Session this 10th day of June 2025.

**BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA**

Attest:_____

Douglas Chorvat, Jr.
Clerk of the Court

By:_____

Brian Hawkins
Chairman

Approved for Form and Legal Sufficiency



County Attorney's Office