

RESOLUTION NO. 2025-164

A RESOLUTION TO ADOPT THE 2025 NON-AD VALOREM ASSESSMENT ROLLS AND 2026 BUDGETS FOR SEVENTY-SEVEN (77) 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 seventy-seven (77) 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 23, 2025; 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 seventy-seven (77) 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 23rd day of September 2025, A.D.



Attest: 
DOUG CHORVAT, JR.
CLERK

BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY, FLORIDA

By: 
BRIAN HAWKINS
CHAIRMAN

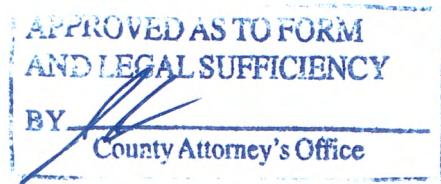


EXHIBIT A

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 23, 2025.

37	7948	193	Royal Highlands 2013-Area E	13-40	0.00	N/A	\$36,000.00	\$0.00
38	7949	194	Royal Highlands 2013-Area F	13-41	0.00	N/A	\$22,000.00	\$0.00
39	7421	195	West Hernando Street Lighting	13-42	3,380.00	1,246	\$362,000.00	\$60.00
40	7950	196	Royal Highlands Area G	14-20	149.00	N/A	\$65,700.00	\$218.00
41	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$24,100.00	\$311.00
42	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$19,300.00	\$268.00
43	7932	199	Pine Warbler Road Paving	15-15	49.50	N/A	\$37,400.00	\$283.00
44	7933	200	Maberry Road Paving	15-16	55.00	N/A	\$19,800.00	\$274.00
45	7934	201	Mexican Canary Road Paving	15-17	15.50	N/A	\$18,000.00	\$473.00
46	7951	202	Royal Highlands Area I	15-18	159.50	N/A	\$64,600.00	\$254.00
47	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$27,600.00	\$383.00
48	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$18,000.00	\$401.00
49	7937	205	Furley Ave. Road Paving	15-21	13.50	N/A	\$20,000.00	\$365.00
50	7322	206	Pristine Place Multipurpose	15-22	703.00	201	\$132,300.00	\$70.00
51	7701	207	Carmes Area Road Paving	16-19	54.50	N/A	\$35,000.00	\$402.00
52	7702	208	Painted Bunting Road Paving	16-20	32.00	N/A	\$17,000.00	\$356.00
53	7943	209	RH Area B Driveway Aprons	17-04	35.00	N/A	\$12,300.00	\$271.00
54	7704	210	Jaybird Road Paving	17-09	46.50	N/A	\$38,600.00	\$364.00
55	7707	211	Quill Ave. Road Paving	17-10	7.50	N/A	\$9,600.00	\$424.00
56	7926	212	Taylor Street Millings	17-11	19.50	N/A	\$11,700.00	\$340.00
57	7703	213	Jackdaw Road Paving	17-19	12.00	N/A	\$14,400.00	\$365.00
58	7706	214	Old Squaw Ave. Road Paving	17-20	39.00	N/A	\$28,800.00	\$393.00
59	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	\$35,600.00	\$443.00
60	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$30,800.00	\$598.00
61	7705	217	Kodiak Wren Road Paving	17-24	19.50	N/A	\$16,900.00	\$359.00
62	7938	218	Wood Owl Ave Road Paving	17-25	36.00	N/A	\$33,900.00	\$442.00
63	7927	219	Sweet Gum Road Millings	17-34	31.00	N/A	\$15,600.00	\$340.00
64	7929	220	Nordica Rd Road Paving	17-36	15.50	N/A	\$8,500.00	\$376.00
65	7928	221	Marsh Wren Ave Road Paving	17-35	9.50	N/A	\$16,300.00	\$663.00
66	7930	222	Piping Plover Area Road Paving	17-37	62.00	N/A	\$28,900.00	\$339.00
67	7942	223	White Rd Road Paving	17-38	30.00	N/A	\$34,000.00	\$581.00
68	7960	224	Dolquieb Lane Area	18-03	63.00	N/A	\$30,200.00	\$364.00
69	7980	225	Royal Highlands Area L	18-04	56.00	N/A	\$33,500.00	\$375.00
70	7919	226	Michigan Ave Paving	18-25	38.00	N/A	\$216,300.00	\$447.00
71	7920	228	Hurricane Drive Paving	18-23	23.00	N/A	\$18,900.00	\$733.00
72	7708	229	Pheasant Ave Paving	18-26	135.00	N/A	\$62,000.00	\$412.00
73	7999	230	Mandrake/Canary Rd	20-14	16.50	N/A	\$181,800.00	\$993.00
74	4614	600	Unsafe Structure Abatement	15-02	7.00	N/A	\$58,630.00	\$0.00
75	0011	605	Nuisance Abatement	20-09	22.00	N/A	\$121,574.00	\$0.00
76	7917	236	Penn St/Scaup Duck Paving	22-22	49.50	N/A	\$666,060.00	\$1,532.00
77	7710	237	Kensington Woods Street Lighting	23-13	139.00	28	\$16,000.00	\$85.00