

RESOLUTION NO.: 2023-152

**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:

<b>FY 2024 PROPOSED MSBU RATES</b>					
<b>Category</b>	<b>Units</b>	<b>Current MSBU Rate</b>	<b>Proposed MSBU Rate</b>	<b>Unit of Measure</b>	<b>Proposed Revenue</b>
Unimproved	22,448.00	\$74.420	\$16.980	per Parcel	\$381,167.04
Acreage	992.00	\$74.420	\$16.980	per Parcel	\$16,844.16
Residence	86,640.00	\$224.240	\$302.860	per Parcel	\$26,239,790.40
Commercial	14,666,025.00	\$0.238	\$0.160	Per Sq. Ft.	\$2,346,564.00
Camp-A-Wyle	211.00	\$21.895	\$10.750	per Parcel	\$2,268.25
Hospitals/Nursing	785,985.00	\$0.595	\$1.035	Per Sq. Ft.	\$813,494.48
Church	1,526,867.00	\$0.239	\$0.063	Per Sq. Ft.	\$96,192.62
Industrial/Warehouse/Govt	7,014,114.00	\$0.079	\$0.174	Per Sq. Ft.	\$1,220,455.84
Agriculture	19,815.00	\$0.011	\$0.000	Per Sq. Ft.	\$0.00
River Run Club House	119.00	\$12.094	\$8.526	per Parcel	\$1,014.59
Base Fee	106,730.00	\$28.870	\$17.860	per Parcel	\$1,906,197.80
Commercial Inspection	3,113.00	\$137.933	\$141.000	Per 10,000 Sq. Ft.	\$438,933.00
Greenbrier	100.00	\$3.972	\$3.130	per Parcel	\$313.00
					<b>\$33,463,235.18</b>
Note: Every parcel is charged a base fee in accordance with Florida Statute 125.01(1)(r).					<b>@ 95% Revenue</b>
					<b>\$31,790,073.42</b>

**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 2023, and continuing annually thereafter as allowed by law, or amended or repealed.

**Section 4) 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 5) Conflicting Provisions Repealed.** All resolutions or parts of resolutions in conflict with the provisions of this resolution are hereby repealed.

**Section 6) Effective Date.** This resolution shall take effect immediately.

**BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY** in Regular Session this 11<sup>th</sup> day of July 2023.

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

Attest: Heidi Kuyper, Deputy Clerk  
Douglas Chorvat, Jr.  
Clerk of the Court

By: [Signature]  
John Allocco  
Chairman



Approved for Form and Legal Sufficiency  
[Signature]  
County Attorney