

RESOLUTION NO. R22-_____

A RESOLUTION OF HILLSBOROUGH COUNTY, FLORIDA, AUTHORIZING AND ADOPTING A NON-AD VALOREM SPECIAL ASSESSMENT FOR THE PURPOSE OF BENEFITING ASSESSED PROPERTIES THROUGH ENHANCED MEDICAID PAYMENTS FOR LOCAL SERVICES; DETERMINING THAT THE REAL PROPERTY TO BE ASSESSED WILL BE SPECIALLY BENEFITTED BY THE ASSESSMENT; PROVIDING FOR THE TIMING AND METHOD OF COLLECTION; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

Upon motion by Commissioner _____, seconded by Commissioner _____, the following resolution was adopted by a vote of _____ to _____, with Commissioner(s) _____ voting "No;" Commissioner(s) _____ being absent.

WHEREAS, on July 20, 2022, the Hillsborough County Board of County Commissioners ("Board") adopted Ordinance No. 22-15, the Hillsborough County Local Provider Participation Fund Ordinance ("the Ordinance") enabling Hillsborough County ("County") to levy a broad based non-ad valorem special assessment, uniformly on and fairly and reasonably apportioned among, Assessed Property within the County's jurisdictional limits for the purpose of benefiting Assessed Property through enhanced Medicaid payments for local services; and

WHEREAS, the County acknowledges that the hospital properties assessed will benefit directly and especially from the assessment as a result of the above-described additional funding provided to said hospitals; and

WHEREAS, the County is proposing a properly apportioned assessment by which all hospitals will be assessed at a uniform rate that is compliant with 42 C.F.R. § 433.68(d); and

WHEREAS, the funding raised by the County assessment will, through intergovernmental transfers ("IGTs") provided consistent with federal guidelines, support additional funding for Medicaid payments to hospitals; and

WHEREAS, the County has an interest in promoting access to health care for its low-income and uninsured residents; and

WHEREAS, imposing an assessment limited to hospital properties to help fund the provision of these services and the achievement of certain quality standards by the hospitals to

residents of the County is a valid public purpose that benefits the health, safety, and welfare of the citizens of the County; and

NOW THEREFORE, be it resolved by the Board of County Commissioners of Hillsborough County, Florida at its regular meeting assembled this ____ day of _____, 2022 as follows:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance, Chapters 125 and 197 of the Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution constitutes the Assessment Resolution, as defined in the Ordinance, for the Fiscal Year beginning on October 1, 2022 ("Fiscal Year 2023"). All capitalized words and terms used in this Resolution shall have the meaning set forth in the Ordinance.

As used in this Resolution, the following terms shall have the following meanings unless the context hereof otherwise requires:

Assessment Coordinator means Hillsborough County's Director of the Health Care Services Department.

SECTION 3. SPECIAL ASSESSMENT. The County has received requests for imposition of Assessments from at least 75% or more of Institutional Health Care Providers in number and at least Institutional Health Care Providers liable for 75% of the total Assessment amount for the forthcoming Fiscal Year, as set forth by Section 9 of the Ordinance. The County has also received documentation from Institutional Health Care Providers satisfying the requirements of Section 21 of the Ordinance. The preliminary Non-Ad Valorem Assessment Roll and a copy of this Resolution were provided to each Institutional Health Care Provider, and the County facilitated the publication and mailing of notice to each Institutional Health Care Provider as required by the Ordinance. The Board conducted the public hearing contemplated by such notices and heard and considered comments, if any, prior to adoption of this Resolution. No Institutional Health Care Provider objected to imposition of the Assessments for Fiscal Year 2023. Accordingly, the Board hereby determines that all prerequisites established by the Ordinance for adoption of this Resolution and imposition of the Assessments for Fiscal Year 2023 have been satisfied.

In adopting this Resolution, the Board has considered various memoranda submitted by the Institutional Health Care Providers, representatives thereof or other interested parties, including the memorandum dated September 11, 2022, entitled Hillsborough County Non-Ad Valorem Special Assessment, the February 28, 2022 letter to the Assessment Coordinator entitled "Compliance of Florida Local Provider Participation Fund Financing with Federal Law," and the opinion letter of OHC Advisors, an appraisal firm specializing in the valuation of healthcare properties, regarding quantification of the special benefit conveyed to Assessed Properties. Such memoranda are on file with the Assessment Coordinator.

The Assessments contemplated herein shall be imposed, levied, collected, and enforced against Assessed Properties to fund the non-federal share of Medicaid and Medicaid managed care payments, thereby specially benefitting the Institutional Health Care Providers subject thereto.

SECTION 4. ASSESSMENT SCOPE, BASIS, AND USE. Funds generated from the Assessment shall be used only to:

1. Provide to the Florida Agency for Health Care Administration the non-federal share for Medicaid managed care hospital directed payments to be made directly or indirectly in support of hospitals serving Medicaid beneficiaries; and
2. Pay or reimburse the County for administrative costs associated with the implementation of the Assessment in the amount of \$150,000, as authorized by the Ordinance.

SECTION 5. TIMING AND METHOD OF COLLECTION. The Assessments shall be collected by direct billing the Institutional Health Care Providers as provided for in the Ordinance.

If the Assessment is not paid in full within thirty (30) days of the due date, the Board does hereby authorize and direct the Assessment Coordinator to record a general notice of the lien resulting from the imposition of the Assessment in the Official Records of Hillsborough County, Florida. The Assessment Coordinator is further authorized and directed to record a release of such lien upon payment in full of the delinquent assessment.

No act of error or omission on the part of the Assessment Coordinator, Board, or their employees shall operate to release or discharge any obligation for payment of the Assessment imposed by the Board under the Ordinance and this Resolution.

SECTION 6. COMPUTATION OF ASSESSMENT. The Assessment shall equal \$24,900 per bed. The amount of the Assessment imposed against each Assessed Property is set forth in the Non-Ad Valorem Assessment Roll attached hereto as Appendix A. The amount of the Assessment required of each Assessed Property does not, when added to the amount of all other Assessments imposed hereunder, exceed the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property have been derived from data contained in the cost reports.

SECTION 7. APPROVAL OF ASSESSMENT ROLL The Assessment Roll, a copy of which is attached hereto as Appendix A, is hereby approved. The Assessment Roll shall be retained by the office of the Assessment Coordinator and shall be available for public inspection.

SECTION 8. RESPONSIBILITY FOR ENFORCEMENT. The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the Assessment by the means provided herein and in the Ordinance.

SECTION 9. SURPLUS AND RETURNED FUNDS. If, at the end of the Fiscal Year, additional amounts remain in the Local Provider Participation Fund, the Board is hereby authorized to make refund to Assessed Properties in proportion to amounts paid in during the Fiscal Year for all or a portion of the unutilized moneys on deposit therein.

SECTION 10. EFFECT OF RESOLUTION. Adoption of this Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method of apportioning the Assessment, the Assessment rate, the Non-Ad Valorem Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the effective date set forth below.

SECTION 11. OTHER AUTHORIZATIONS. The Assessment Coordinator and County staff are hereby authorized to do all things necessary to carry out the terms and conditions of this Resolution, consistent with the intent of the Board, including direct billing of the Assessments.

SECTION 12. SEVERABILITY. If any clause, section, or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereto had not been incorporated herein.

SECTION 13. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this _____ day of _____, 2022.

**STATE OF FLORIDA
COUNTY OF HILLSBOROUGH**

I, Cindy Stuart, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of the Resolution adopted by the Board at its regular meeting of _____, 2022, as the same appears of record in Minute Book _____ of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this ____ day of _____, 2022.

ATTEST:
CINDY STUART,
CLERK OF THE CIRCUIT COURT

By: _____
Deputy Clerk

Approved as to form and
legal sufficiency:
By: _____
Assistant County Attorney

APPENDIX A

**NON-AD VALOREM ASSESSMENT ROLL
FOR FISCAL YEAR 2023**

Facility	Parcel #	Rate	# of Beds	Assessment
AdventHealth Carrollwood	025994-0000	\$24,900 per bed	98	\$ 2,440,200
AdventHealth Tampa	034959-0000	\$24,900 per bed	506	\$ 12,599,400
South Florida Baptist Hosp	208386-0000	\$24,900 per bed	136	\$ 3,386,400
St. Josephs Hosp	106523-0000	\$24,900 per bed	1218	\$ 30,328,200
H. Lee Moffitt Cancer Hosp	036499-0000	\$24,900 per bed	206	\$ 5,129,400
Brandon Regional Hosp	071490-0555	\$24,900 per bed	409	\$ 10,184,100
Memorial Hosp Tampa	116481-0000	\$24,900 per bed	312	\$ 7,768,800
South Bay Hosp	056777-0200	\$24,900 per bed	138	\$ 3,436,200
Kindred Hosp - Bay Area - Tampa	130065-0000	\$24,900 per bed	133	\$ 3,311,700
Kindred Hosp - Central Tampa	105086-0000	\$24,900 per bed	102	\$ 2,539,800
Tampa General Hosp	196285-0050	\$24,900 per bed	898	\$ 22,360,200