

RESOLUTION NO. 2021-170

**A RESOLUTION TO ADOPT THE 2021 NON-AD VALOREM ASSESSMENT ROLLS AND 2022 BUDGETS FOR NINETY-NINE (99) 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 ninety-nine (99) 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 28, 2021; 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 ninety-nine (99) 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 28th day of September 2021, A.D.

(SEAL)



Attest:

*for* *Heidi Kuyper, D.C.*  
**DOUG CHORVAT JR.**  
CLERK

BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA

By: *[Signature]*

**JOHN AILOCCO**  
CHAIRPERSON

**APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY**

BY: *[Signature]*

**County Attorney's Office**

EXHIBIT A

OVERVIEW OF EXISTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

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 28, 2021.

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
1	7034	1	Southwest Household Garbage Collection	17-39	43,003.00	N/A	\$10,364,239.00	\$185.280
2	7581	3	Ridge Manor West Street Lighting	93-24	368.00	102	\$24,240.00	\$42.000
3	7591	6	Deerfield Street Lighting	93-23	248.00	66	\$27,350.00	\$55.000
4	7571	7	Lakeside Acres Street Lighting	93-22	132.00	45	\$24,130.00	\$45.000
5	7671	12	Silverthorn Street Lighting	96-23	835.00	266	\$120,470.00	\$90.000
6	7531	28	Ridge Manor Street Lighting	92-17	1,136.50	102	\$17,140.00	\$9.000
7	1661	36	Hernando County Consolidated Fire	99-11	See Detail	N/A	\$28,844,960.00	
Base Fee-all parcels (105,243 units)								\$28.870
Unimproved Land per parcel (24,517.40 units acreage (10,229.16 units)								\$74.420
Residence-per unit (84,319 units)								\$224.242
Commercial Inspection Fee-per business (3,065 units)								\$137.933
Agricultural Building-per SF (19,815 units)								\$0.011
Industrial/Warehouse/Gov-per SF (6,762,808 units)								\$0.079
Churches-per SF/\$309.83 max. (1,452,542 units)								\$0.239
Commercial -per SF (14,055,351. units)								\$0.238
Hospital/Nursing Home-per SF (777,134 units)								\$0.595
River Run Club House-per unit (119 units)								\$12.094
Greenbrier-per unit/Lot (100 units)								\$3.972
Camp-A-Wyle-per unit/Lot (211 units)								\$21.895
8	7111	40	Hernando Beach Units 13 B-C Street Lighting	91-17	424.00	149	\$21,895.00	\$32.000
9	7121	41	Windridge Street Lighting	91-17	23.00	15	\$9,465.00	\$155.000
10	7211	46	Regency Oaks Multipurpose	91-17	474.00	124	\$58,895.00	\$60.000
11	7231	47	Berkeley Manor Multipurpose	97-24	432.00	116	\$52,660.00	\$70.000
12	7041	48	Spring Hill Street Lighting	91-17	32,945.50	4,355	\$752,085.00	\$14.000
13	7081	49	Village at Hill 'N Dale Street Lighting	91-17	84.00	15	\$5,190.00	\$30.000
14	7031	50	River Country Multipurpose	97-22	See Detail	170	\$81,370.00	
					469.00	Residential units		\$151.000
					63.00	Commercial units		\$90.000
15	7201	52	Potterfield Garden Acres Street Lighting	91-17	128.00	17	\$9,880.00	\$25.000
16	7181	55	Seven Hills Street Lighting	97-25	1,203.00	387	\$107,120.00	\$52.000
17	7221	57	Hill 'N Dale Street Lighting	91-17	619.00	176	\$53,910.00	\$32.000
18	7541	61	Damac Estates Street Lighting	92-07	164.00	28	\$10,940.00	\$35.000
19	7312	62	Dogwood Fire Hydrant	97-28	236.50	N/A	\$42,598.00	\$177.860
20	7401	65	Hernando Beach Street Lighting	91-17	2,289.50	31	\$10,110.00	\$2.000
21	7381	67	Barony Woods East Street Lighting	91-17	59.00	17	\$8,480.00	\$80.000
22	7511	69	Hernando Beach Boatlift Maintenance	92-16	947.00	N/A	\$355,440.00	\$150.000
23	7101	80	Braewood Street Lighting	91-17	97.00	11	\$9,765.00	\$30.000
24	7331	83	Holland Springs Multipurpose	91-37	49.00	34	\$25,040.00	\$85.000
25	7521	89	Weeki Wachee Woodlands Street Lighting	92-18	667.50	82	\$22,090.00	\$15.000
26	4411	99	Solid Waste Disposal (Landfill)	00-01	See Detail	N/A	\$11,736,620.00	
Single Family Residence-per unit (80,626 units)								\$85.500
Multi Family Residence/Condo-per unit (1,768 units)								\$77.980
Residential Class I Solid Waste (per ton)								\$54.500
Commercial Class I Solid Waste-per ton								\$54.500
Construction & Demolition Debris-per ton								\$54.500
Yard Trash-per ton								\$30.000
Tire Disposal/16" and under-per ton								\$150.000
Tire Disposal/Semi-per ton								\$150.000
Tire Disposal/Off-Road-per ton								\$200.000
Travel Trailer-flat fee								\$200.000
Single-wide Mobile Home-flat fee								\$400.000
Double-wide Mobile Home-flat fee								\$600.000
27	7931	124	Mitchell Heights Street Lighting	00-09	104.00	24	\$12,860.00	\$40.000
28	7901	125	Fort Dade Street Lighting	00-16	164.00	37	\$10,000.00	\$35.000
29	7941	126	The Oaks Grounds Maintenance	00-18	273.00	N/A	\$19,680.00	\$45.000
30	7102	144	Oakwood Acres Street Lighting	04-22	187.00	38	\$13,800.00	\$30.000
31	7032	145	Orchard Park Phase III Multipurpose	04-23	55.00	19	\$15,700.00	\$205.000
32	7042	152	Silver Ridge Street Lighting	06-13	165.00	39	\$27,187.00	\$90.000
33	7044	162	South Brooksville Lighting	09-11	375.34	84	\$14,830.00	\$31.000
34	7972	164	Dotted Wren Road Paving	10-03	0.00	N/A	\$915.00	\$2.426
35	7973	165	Mountain Mockingbird/Marvista Road Paving	10-04	0.00	N/A	\$4,965.00	\$2.678
36	7974	167	Golden Road Paving	10-06	0.00	N/A	\$3,690.00	\$2.566
37	7975	168	Owl Road Paving	10-07	0.00	N/A	\$9,080.00	\$2.353
38	7976	169	Croft Road Paving	10-08	0.00	N/A	\$3,560.00	\$259.958
39	7977	170	Nuzum Road Paving	10-09	0.00	N/A	\$5,530.00	\$1.891
40	7978	172	English Sparrow Road Paving	11-05	12.00	N/A	\$36,006.00	\$494.000
41	7979	173	Flock West Road Paving	11-16	6.00	N/A	\$11,172.00	\$379.000
42	7982	174	Flatwood Road Paving	11-17	24.00	N/A	\$30,213.00	\$334.000
43	7983	175	Lomita Wren Road Paving	11-18	19.00	N/A	\$21,413.00	\$218.000

Count	Fund No.	Phase No.	MSBU Name	Ordinance No.	No. of Units	No. of Lights	Total Budget	Assessment Amount
44	7984	176	Marvelwood Area Road Paving	11-19	60.00	N/A	\$59,692.00	\$280.000
45	7985	177	Phillips Road Paving	11-21	19.00	N/A	\$40,723.00	\$575.000
46	7033	178	State Road Canal Dredging	12-06	90.00	N/A	\$24,665.00	\$151.250
47	7986	179	Flicker Road Paving	12-08	16.00	N/A	\$15,434.00	\$320.320
48	7987	180	Phillips Road East Paving	12-14	36.50	N/A	\$27,056.00	\$370.000
49	7988	181	Puffin Road Paving	12-15	6.00	N/A	\$11,026.00	\$400.000
50	7989	182	Grass Finch Road Paving	12-16	21.00	N/A	\$16,052.00	\$260.000
51	7990	183	Harris Hawk Road Paving	12-17	64.50	N/A	\$28,643.00	\$219.000
52	7991	184	Ostrom/Allen Road Paving	13-15	8.50	N/A	\$21,900.00	\$733.000
53	7992	185	Hancock Lake Road Paving	14-02	33.25	N/A	\$26,084.00	\$463.000
54	7993	186	Benes Roush Road Paving	13-19	9.50	N/A	\$12,781.00	\$496.000
55	7994	187	Crum Road Paving	13-13	26.50	N/A	\$19,299.00	\$346.000
56	7995	188	Eider Road Paving	13-21	5.50	N/A	\$13,156.00	\$563.000
57	7944	189	Royal Highlands 2013-Area A	13-25	59.50	N/A	\$31,103.00	\$233.000
58	7996	190	Helene/Allen Road Paving	13-24	21.50	N/A	\$19,329.00	\$329.000
59	7945	191	Royal Highlands 2013- Area B	13-35	857.00	N/A	\$256,696.00	\$220.000
60	7946	192	Royal Highlands 2013-Area C	13-36	209.00	N/A	\$77,537.00	\$250.000
61	7948	193	Royal Highlands 2013-Area E	13-40	103.50	N/A	\$53,165.00	\$308.000
62	7949	194	Royal Highlands 2013-Area F	13-41	45.50	N/A	\$28,014.00	\$304.000
63	7421	195	West Hernando Street Lighting	13-42	3,256.00	1,192	\$275,120.00	\$50.000
64	7950	196	Royal Highlands Area G	14-20	155.00	N/A	\$90,599.00	\$218.000
65	7998	197	Paramount Area Road Paving	14-21	22.50	N/A	\$30,270.00	\$311.000
66	7997	198	Golden Warbler Road Paving	14-23	17.50	N/A	\$22,455.00	\$268.000
67	7932	199	Pine Warbler Road Paving	15-15	50.50	N/A	\$39,097.00	\$283.000
68	7933	200	Maberly Road Paving	15-16	58.50	N/A	\$22,230.00	\$274.000
69	7934	201	Mexican Canary Road Paving	15-17	16.50	N/A	\$25,316.00	\$473.000
70	7951	202	Royal Highlands Area I	15-18	166.50	N/A	\$74,655.00	\$254.000
71	7935	203	Godwit Area Road Paving	15-19	18.00	N/A	\$26,795.00	\$383.000
72	7936	204	Pelican Ave. Road Paving	15-20	12.00	N/A	\$20,949.00	\$401.000
73	7937	205	Furley Ave. Road Paving	15-21	16.00	N/A	\$22,145.00	\$365.000
74	7322	206	Pristine Place Multipurpose	15-22	703.00	185	\$108,730.00	\$85.000
75	7701	207	Carnes Area Road Paving	16-19	57.50	N/A	\$35,666.00	\$402.000
76	7702	208	Painted Bunting Road Paving	16-20	34.00	N/A	\$17,315.00	\$356.000
77	7943	209	RH Area B Driveway Aprons	17-04	37.00	N/A	\$13,077.00	\$271.000
78	7704	210	Jaybird Road Paving	17-09	50.00	N/A	\$32,043.00	\$364.000
79	7707	211	Quill Ave. Road Paving	17-10	8.00	N/A	\$11,398.00	\$424.000
80	7926	212	Taylor Street Millings	17-11	19.50	N/A	\$14,545.00	\$340.000
81	7703	213	Jackdaw Road Paving	17-19	15.00	N/A	\$13,378.00	\$365.000
82	7706	214	Old Squaw Ave. Road Paving	17-20	40.00	N/A	\$23,826.00	\$393.000
83	7939	215	Tinamou Area Road Paving	17-21	53.50	N/A	\$33,501.00	\$443.000
84	7940	216	Alberta Street Road Paving	17-23	20.00	N/A	\$36,329.00	\$598.000
85	7705	217	Kodiak Wren Road Paving	17-24	20.00	N/A	\$15,553.00	\$359.000
86	7938	218	Wood Owl Ave Road Paving	17-25	38.00	N/A	\$30,360.00	\$442.000
87	7927	219	Sweet Gum Road Millings	17-34	32.00	N/A	\$17,428.00	\$340.000
88	7929	220	Nordica Rd Road Paving	17-36	16.50	N/A	\$65,637.00	\$376.000
89	7928	221	Marsh Wren Ave Road Paving	17-35	10.00	N/A	\$16,319.00	\$663.000
90	7930	222	Piping Plover Area Road Paving	17-37	63.00	N/A	\$263,940.00	\$339.000
91	7942	223	White Rd Road Paving	17-38	31.00	N/A	\$43,436.00	\$581.000
92	7960	224	Dolquieb Lane Area	18-03	64.00	N/A	\$25,879.00	\$364.000
93	7980	225	Royal Highlands Area Paving	18-04	60.00	N/A	\$26,772.00	\$375.000
94	7919	226	Michigan Ave Paving <sup>1</sup>	18-25	41.00	N/A	\$210,980.00	\$447.000
95	7920	228	Hurricane Drive Paving <sup>1</sup>	18-23	23.00	N/A	\$265,480.00	\$773.000
96	N/A	229	Pheasant Ave Paving <sup>1</sup>	18-26	194.50	N/A	\$0.00	\$0.000
97	N/A	230	Mandrake/Canary Rd <sup>1</sup>	20-14	21.00	N/A	\$0.00	\$0.000
98	4614	600	Unsafe Structure Abatement	15-02	4.00	N/A	\$249,929.00	\$0.000
99	0011	605	Nuisance Abatement <sup>1</sup>	20-09	22.00	N/A	\$100,000.00	\$0.000

<sup>1</sup> New MSBUs created in accordance with Florida Statutes and BCC Policy.