#### **RESOLUTION # 22-443R**

AN ASSESSMENT RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA, AUTHORIZING AND ADOPTING A NON-AD VALOREM SPECIAL ASSESSMENT WITHIN THE COUNTY LIMITS FOR THE PURPOSE OF BENEFITING ASSESSED PROPERTIES THROUGH ENHANCED MEDICAID PAYMENTS FOR LOCAL SERVICES; FINDING AND DETERMINING THAT CERTAIN REAL PROPERTY IS SPECIALLY BENEFITED BY THE ASSESSMENT; COLLECTING THE ASSESSMENT AGAINST THE REAL PROPERTY; ESTABLISHING A PUBLIC HEARING **IMPOSITION** OF THE **PROPOSED** CONSIDER TO ASSESSMENT AND THE METHOD OF ITS COLLECTION; AUTHORIZING AND DIRECTING THE PUBLICATION OF NOTICES IN CONNECTION THEREWITH; PROVIDING FOR CERTAIN OTHER AUTHORIZATIONS AND DELEGATIONS OF AUTHORITY AS NECESSARY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, hospitals in Osceola County's jurisdiction (the "Hospitals") annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and

WHEREAS, the State of Florida (the "State") received federal authority to establish the Statewide Medicaid Managed Care Hospital directed payment program (the "DPP") to offset hospitals' uncompensated Medicaid costs and improve quality of care provided to Florida's Medicaid population; and

WHEREAS, Hospitals have asked Osceola County (the "County") to impose a non-ad valorem special assessment upon certain real property interests held by the Hospitals to help finance the non-federal share of the State's Medicaid program; and

WHEREAS, the only real properties interests that will be subject to the non-ad valorem assessments authorized herein are those belonging to the Hospitals; and

WHEREAS, the County recognizes that one or more of the Hospitals within the County's boundaries may be located upon real property leased from governmental entities and that such Hospitals may be assessed because courts do not make distinctions on the application of special assessments based on "property interests" but rather on the distinction of the classifications of real property being assessed; 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 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 has determined that a logical relationship exists between the services provided by the Hospitals, which will be supported by the assessment, and the special and particular benefit to the real property of the Hospitals; and

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

WHEREAS, leveraging additional federal support through the above-described IGTs to fund Medicaid payments to the Hospitals for health care services directly and specifically benefits the Hospitals' property interests and supports their continued ability to provide those services; 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

WHEREAS, the assessment ensures the financial stability and viability of the Hospitals providing such services; and

WHEREAS, the Hospitals are important contributors to the County's economy, and the financial benefit to these Hospitals directly and specifically supports their mission, as well as their ability to grow, expand, and maintain their facilities in concert with the population growth in the jurisdiction of the County; and

WHEREAS, the Board finds the assessment will enhance the Hospitals' ability to grow, expand, maintain, improve, and increase the value of their Osceola County properties and facilities under all present circumstances and those of the foreseeable future; 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, on June 6, 2022, the Board of County Commissioners adopted Ordinance #2022-67, enabling the County to levy a uniform non-ad valorem special assessment, which is fairly and reasonably apportioned among the Hospitals' property interests within the County's jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-federal share of Medicaid payments, thus directly and specially benefitting Hospital properties.

# NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

Section 1. <u>Definitions</u>. As used in this Resolution, the following capitalized terms, not otherwise defined herein or in the Ordinance, shall have the meanings below, unless the context otherwise requires.

Assessed Property means the real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessment.

Assessment means a non-ad valorem special assessment imposed by the County on Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care payments that will benefit hospitals providing Local Services in the County.

Assessment Coordinator means the person appointed to administer the Assessment imposed pursuant to this Article, or such person's designee.

Board means the Board of County Commissioners of Osceola County, Florida.

Comptroller means the Osceola County Comptroller, ex officio Clerk to the Board, or other such person as may be duly authorized to act on such person's behalf.

County means Osceola County, Florida.

Fiscal Year means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

Institutional Health Care Provider means a private for-profit or not-for-profit hospital that provides inpatient hospital services.

Local Services means the provision of health care services to Medicaid, indigent, and uninsured members of the Osceola County community.

Non-Ad Valorem Assessment Roll means the special assessment roll prepared by the County.

Ordinance means the Osceola County Local Provider Participation Fund Ordinance codified in 2022-67 of the Osceola County Code of Ordinances.

Tax Collector means the Osceola County Tax Collector.

Section 2. <u>Authority</u>. Pursuant to Article VIII, Section 1(g) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and the Osceola County Local Provider Participation Fund Ordinance, the Board is hereby authorized to impose a special assessment

against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services.

Section 3. <u>Special Assessment</u>. The non-ad valorem special assessment discussed herein shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessment shall be used to benefit Assessed Properties through a directed payment program that will benefit the Assessed Properties for Local Services.

When imposed, the Assessment shall constitute a lien upon the Assessed Properties owned by Hospitals and/or a lien upon improvements on the Property made by Hospital leaseholders equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Payments made by Assessed Properties may not be passed along to patients of the Assessed Property as a surcharge or as any other form of additional patient charge. Failure to pay may cause foreclosure proceedings, which could result in loss of title, to commence.

# 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. Reimburse the County for administrative costs associated with the implementation of the Assessment authorized by the Ordinance.

If, at the end of the Fiscal Year, additional amounts remain in the local provider participation fund, the Board is hereby authorized either (a) to retain such amounts in the fund to transfer to the Agency in the next fiscal year for use as the non-federal share of Medicaid hospital payments, or (b) if requested to do so by the Assessed Properties, to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, all or a portion of the unutilized local provider participation fund.

If, after the Assessment funds are transferred to the Agency, the Agency returns some or all of the transferred funding to the County (including, but not limited to, a return of the non-federal share after a disallowance of matching federal funds), the Board is hereby authorized to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, the amount of such returned funds.

Section 5. <u>Computation of Assessment.</u> The Assessment shall equal 0.26% of gross patient revenue for each Assessed Property specified in the attached Non-Ad Valorem Assessment Roll. The amount of the Assessment required of each Assessed Property may not exceed an amount that, when added to the amount of other hospital assessments levied by the state or local government, exceeds 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 will be derived from data contained in cost reports and/or in the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

Section 6. <u>Timing and Method of Collection</u>. The amount of the assessment is to be collected pursuant to the Alternative Method outlined in §197.3631, Fla Stat.

The County shall provide Assessment bills by first class mail to the owner of each affected Hospital. The bill or accompanying explanatory material shall include: (1) a reference to this Resolution, (2) the total amount of the hospital's Assessment for the appropriate period, (3) the location at which payment will be accepted, (4) the date on which the Assessment is due, and (5) a statement that the Assessment constitutes a lien against assessed property and/or improvements equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

No act of error or omission on the part of the Comptroller, Property Appraiser, Tax Collector, Assessment Coordinator, Board, or their deputies or 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 7. <u>Public Hearing</u>. Per the notice provided on August 28, 2022 the Board has heard and considered objections of all interested persons prior to rendering a decision on the Assessment and attached Non-Ad Valorem Assessment Roll.
- 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. The duties related to collection of assessments may be enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.
- Section 9. Severability. If any clause, section, or provision of this resolution is declared unconstitutional or invalid for any reason or cause, the remaining portion hereof shall be in full force and effect and shall be valid as if such invalid portion thereof had not been incorporated herein.
- Section 10. <u>Effective Date</u>. This Resolution to be effective immediately upon adoption. This Resolution duly adopted this 19th day of September, 2022.

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#### **DULY ADOPTED** this 19<sup>th</sup> day of September, 2022.

BOARD OF COUNTY COMMISSIONERS	
OF OSCEOLA COUNTY, FLORIDA	
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ATTEST: OSCEOLA COUNTY CLERK OF THE BOAR

Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of County Commissioners meeting of:

09/19/2022 Resolution #-22-443R

# APPENDIX A SPECIAL ASSESSMENT RATE SCHEDULE FISCAL YEAR 2022-2023

# APPENDIX A

# SPECIAL ASSESSMENT RATE SCHEDULE

### FISCAL YEAR 2022-2023

Provider Name	Assessment Amount
Osceola Regional Medical Center	\$10,514,188
Poinciana Medical Center	\$2,768,219
St. Cloud Regional Medical Center	\$1,359,331
The Blackberry Center	\$54,272

# APPENDIX B AFFIDAVIT OF MAILING

# APPENDIX B AFFIDAVIT OF MAILING

#### STATE OF FLORIDA COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority, personally appeared Matthew Fuhrer, who, after being duly sworn, deposes and says:

- 1. I, Matthew Fuhrer, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Local Provider Participation Fund Assessment Area and property located within the Osceola Regional Medical Center, Poinciana Medical Center, The Blackberry Center, St. Cloud Regional Medical Center;
- 2. On or before August 30, 2022, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Local Provider Participation Fund Assessment Area by first class mail at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by the ordinances and resolutions authorizing imposition of the Local Provider Participation Fund Assessments and other applicable provisions of law.

Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhrer who is personally as identification and did (did not) take an oath.

WITH CALL WAS SIGNATURE 10, 2022.

Signature of person taking acknowledgment

Alberta Alberta Name of acknowledger (printed)

# APPENDIX C PROOFS OF PUBLICATION



633 North Orange Avenue MP 130 Orlando, FL 32801

Account Name: Osceola County Office of

Account Number: CU00107223

To Whom It May Concern:

This is to confirm that the advertisement for Osceola County Office of published in *The Orlando Sentinel* on the following dates.

Publication Date: Aug 28, 2022

Ad Caption: public hearing September 19, 2022 at 5:3

Section: Osceola Zone

Size: 4/9 (4 x 14)

Order ID: 7275360

Cost: \$596.36

Should you need further information, please feel free to contact me.

Sincerely,

Rose Williams

Account Representative Assistant

The Orlando Sentinel

/mdu

State of Florida County of Orange

The foregoing instrument was acknowledged before me this 1 day of September, 2022, by <u>Rose Williams</u>, who is personally known to me.

Lane Rollins



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Barraic in the Library: The Latin-pop band, La Calle Band delivers the quintessential Latin street party — a seamless bland of music and dance, 11 a.m. Sept. 17, Orlando Public Library, 101 E. Gentral Shvd., Orlando, rue, 407-813-7323.

Puerto Rican Arts & Custome Five Years After Maria: Learn how Hurricans Maria affected customs expression of people a Puerto Rico and in the disspor two ugh language, mulaic, perf mance and interature from a p

Eleads Ror Beats SK Wittershood B48 provides support to children and familias facing chronic, ter-minal, or developmental linesses: 745 a.m. Sept. 24, Dr. R Philips Community Park, 8240 Bushanis Orangologists.

Estate Planning Live Webbarn Attorney Kathleen Flamma and

Dave's House Party: Therewill be festive entertainment, food,

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#### NOTICE OF HEARING REGARDING IMPOSING AND COLLECTING A NON-AD VALOREM SPECIAL ASSESSMENT

#### FROM SPECIFIED HOSPITAL PROPERTIES

Notice is hereby given that the Board of County Commissioners of Oscoola County, Florida, will conduct a public hearing pursuant to Ordinance No. 2022-97 to consider the approval of the imposition and collection of a non-advalorme special assessment against each private for-profit and not-for-profit hospital that provides inpatient nexpital services and that holds a right of possession and right of use to real property in Oscoola County (each, an "Assessed Property"). The list of affected hospitals is included at the conclusion of this notice.

The assessment is intended to finance intergovernmental transfers, provided consistent with federal guidelines, that fund the non-federal stars of certain Medicaid and/or Medicaid managed care payments. As a result, the assessment directly and specially benefits Assessed Properties and supports the provision of health care services to Medicaid, indigent, and uninsured members of the County's community.

The public hearing will be held at the Board of County Commissioners chambers at Administration Building, 1 Counthouse Square, Suite 4700, Kissimmee, FL 34741, on September 19, 2022 at 5:30 p.m., or as soon thereafter as the matter can be heard. At that time, the Board will receive public comment on the proposed special assessment.

proble comment on the proposed spaceal assessment. The Osceola County office has prepared the Non-Ad Valorem Assessment Roll being considered for approval. The roll contains the names of the Assessed Properties, the assessment rate, and the amount of the special assessment to be imposed against each Assessment Property. The Non-Ad Valorem Assessment Roll is available for inspection at the Oscoola County budget office during regular business hours from August 22, 2022 through September 19, 2022. The assessment rate set forth in the Non-Ad Valorem Assessment Roll to be levied against the gross patient revenue of each Assessed Property is 0.2696.

each Assessed Property is 0.20%.
At the date and time set forth in this notice, the Board of County Commissioners may: (1) approve the Non-Ad Valorem Assessment Roll, with such amendments as it deems just and right, and (2) adopt a resolution; the "Assessment Resolution;") that describes: (a) the Medicald payments proposed for funding from proceeds of the assessment, (b) the benefits to the Assessed Properties, (c) the methodology for computing the assessed amounts, and (d) the method of collection, including how and when the assessment is to be paid.

All interested persons here a right to appear at the hearing and to file written objections with the Board prior to the resolution vote. All affected property owners have a right to be heard at the hearing and to file written objections with the County Commission within 20 days of this notice. Written objections should be sent to the attention of the Osceda County office at 1 Courthouse Square, Suite 4700, Kledimmes, FL 94741.

The amount of the assessment is to be collected pursuant to an additional and alternative method, as specified in § 197,3631, Fia Stat. details will be included in the Assessment Resolution.

as specified in § 197/3637. He Sait desire will be included in the Accession to County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Flights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (Le., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County Shart VI Coordinator (Le.) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA/Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Pursuant to § 288.0106. Fia Stat., if a person decides to appeal any decision of the Board of County Commissioners on any matter considered at the public hearing, he or she will need a record of the proceedings. For such purpose, a person appealing the decision may need to ensure the creation of a verballm record, which captures the testimony and evidence upon which the appeal is based.

Osceola County, FLORIDA

List of Affected Properties:

The apocial assessment is to be levied against each private for-profit and not-for-profit hospital operating under a florida hospital ilcense affiliated with the following providers of inputient hospital services that holds a right of possession and right of use to real property in Osceola County, Florida:

Hospital Name: Osceola Regional Medical Center Hospital Address: 700 W Oak St. Kissimmes, FL 34741 Parcel ID: 212529187400010010

Hospital Name: Polnolana Medical Center Hospital Address: 325 Oppress Plavy, Kissimmee, FL 94759 Parcel ID: 112728000000400000

Hospital Name: The Blackburry Center Hospital Address: 91 Beehive Cir Dr, St Cloud, FL 34769 Parcel ID: 042630001 1000100A1

Hospital Name: St. Cloud Regional Medical Center Hospital Address: 2008 17th St. St Cloud, FL 34789 Parcel ID: 10283000U000220000

#### APPENDIX D

# FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

# FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Local Provider Participation Fund Assessment Area, Osceola Regional Medical Center, Poinciana Medical Center, The Blackberry Center, St. Cloud Regional Medical Center;

(the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

> BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

> > By:

Chair/Vice Chair