



# Hillsborough County Florida Agenda Item Cover Sheet

Agenda Item N<sup>o</sup>: D-3

Meeting Date 7/20/2022

Consent Section

Regular Section

Public Hearing

Subject: Public Hearing to Consider Enacting an Ordinance enabling the County to impose and collect an annual non-ad valorem special assessment levied solely on property owned or leased by hospitals to fund the Hospital Directed Payment Program (DPP).

Department Name: County Attorney's Office

Contact Person: Katherine Benson Contact Phone: 813-272-5670

| Sign-Off Approvals               |          |
|----------------------------------|----------|
| Christine Beck                   | 7/8/2022 |
| County Attorney                  | Date     |
| Irma Muka                        | 7/8/2022 |
| Management and Budget – Approved | Date     |
| as to Financial Impact Accuracy  |          |
| Samuel Hamilton                  | 7/8/2022 |
| Managing County Attorney         | Date     |
| Christine Beck                   | 7/8/2022 |
| Joint Department Director        | Date     |
| Katherine Benson                 | 7/5/2022 |
| Assistant County Attorney        | Date     |

Staff's Recommended Board Motion:  
Conduct a public hearing to consider enacting an ordinance enabling the County to impose and collect an annual non-ad valorem special assessment levied solely on property owned or leased by hospitals to fund the Hospital Directed Payment Program (DPP). If an annual Hospital DPP Special Assessment is ultimately approved and levied by the Board, the draft ordinance provides that the assessment is to be structured to include the County's costs associated with the development, levy, administration and collection of the assessment.

Financial Impact Statement:  
If an annual Hospital DPP Special Assessment is ultimately approved and levied by the Board, the draft ordinance provides that the assessment is to be structured to include the County's costs associated with the development, levy, administration and collection of the assessment.

Background:  
The Hospital Directed Payment Program (DPP) offers an opportunity to leverage federal dollars to increase Medicaid managed care payments to hospitals providing care to Medicaid patients. The DPP is a supplemental program that is meant to bridge the difference between Medicaid reimbursement rates and the actual costs of providing the care. The DPP allows local governments to establish a non-ad valorem special assessment that is levied solely on property owned or leased by hospitals. Revenue generated through the special assessment is placed into a Local Provider Participation Fund (LPPF) and is matched with federal funds to provide Florida's hospitals with the supplemental Medicaid reimbursement. Every hospital operating within Hillsborough County has requested the County enact an ordinance to provide for the annual imposition and collection of the special assessment and have stated that costs associated with the assessment will not be passed along to their patients.

On February 16, 2022, the Board directed the County Attorney's Office to collaborate with County Administration and various stakeholders to draft, for the Board's consideration, an ordinance enabling the County to impose and collect a special assessment from every hospital in Hillsborough County to fund the DPP. On June 15, 2022, the Board scheduled a public hearing for July 20, 2022, at 10:00 a.m., to

consider enactment of such ordinance.

The proposed Ordinance enables the County to impose and collect the non-ad valorem special assessment from the hospitals located within Hillsborough County. Once the Ordinance is in place, the hospitals would need to make an annual request for imposition of the assessment after which an Assessment Resolution would be set for public hearing.

List Attachments:

Draft Ordinance

ORDINANCE NO. 22- \_\_\_\_\_

1  
2       **AN ORDINANCE OF THE HILLSBOROUGH COUNTY BOARD OF**  
3       **COUNTY COMMISSIONERS ESTABLISHING A LOCAL PROVIDER**  
4       **PARTICIPATION FUND; AUTHORIZING IMPOSITION OF AN**  
5       **ANNUAL NON-AD VALOREM SPECIAL ASSESSMENT TO BE LEVIED,**  
6       **COLLECTED, AND ENFORCED AGAINST REAL PROPERTY OWNED**  
7       **OR LEASED BY PRIVATE FOR-PROFIT AND NOT-FOR-PROFIT**  
8       **HOSPITALS TO FUND THE NON-FEDERAL SHARE OF MEDICAID**  
9       **AND MEDICAID MANAGED CARE PAYMENTS BENEFITTING**  
10       **HOSPITALS PROVIDING HEALTHCARE SERVICES TO MEDICAID,**  
11       **INDIGENT, AND UNINSURED MEMBERS OF THE HILLSBOROUGH**  
12       **COUNTY COMMUNITY; SPECIFYING THE PROCEDURE FOR**  
13       **ADOPTING THE ANNUAL NON-AD VALOREM SPECIAL**  
14       **ASSESSMENT TO BE DEPOSITED INTO THE LOCAL PROVIDER**  
15       **PARTICIPATION FUND; SPECIFYING AUTHORIZED USES FOR THE**  
16       **FUND PROCEEDS; PROVIDING FOR INCLUSION IN THE**  
17       **HILLSBOROUGH COUNTY CODE AND PROVIDING AN EFFECTIVE**  
18       **DATE.**

19       **WHEREAS**, private for-profit and not-for-profit hospitals in Hillsborough County's  
20 jurisdiction (the "Hospitals") annually provide millions of dollars of uncompensated care to  
21 uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only  
22 sixty percent (60%) of the costs of the health care services actually provided by Hospitals to  
23 Medicaid-eligible persons, leaving Hospitals with significant uncompensated costs; and

24       **WHEREAS**, the State of Florida (the "State") received federal authority to establish  
25 Medicaid Managed Care hospital directed payment programs to offset Hospitals' uncompensated  
26 Medicaid costs and improve quality of care provided to Florida's Medicaid population; and

27       **WHEREAS**, impacted Hospitals have asked Hillsborough County (the "County") to  
28 impose a special assessment upon certain real property owned or leased by the Hospitals (the  
29 "Hospital Properties") to help finance the non-federal share of the State's Medicaid program; and

30       **WHEREAS**, the Board of County Commissioners of Hillsborough County (the "Board")  
31 recognizes that one or more Hospitals within the County's boundaries may be located upon real  
32 property leased from governmental entities and that such Hospitals may be assessed because courts  
33 do not make distinctions on the application of special assessments based on "property interests"  
34 but rather on the distinction of the classifications of real property being assessed; and

35           **WHEREAS**, the funding raised by the County assessment will, through intergovernmental  
36 transfers ("IGTs") provided consistent with federal guidelines, support additional funding for  
37 Medicaid and Medicaid managed care payments to Hospitals; and

38           **WHEREAS**, based upon the requests and representations of participating Hospitals, the  
39 Board has determined that (i) the Hospital Properties to be assessed will benefit directly and  
40 especially from the assessment as a result of the above-described additional Medicaid funding  
41 provided for said Hospitals, (ii) a logical relationship exists between the services provided and the  
42 special and particular benefit to Hospital Properties, (iii) leveraging additional federal support  
43 through the above-described IGTs to fund Medicaid payments to the Hospitals for health care  
44 services directly and specifically adds value to the Hospital Properties and supports the Hospitals'  
45 continued ability to provide those services, and (iv) the assessment will ensure the financial  
46 stability and viability of the Hospitals providing such services; and

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

49           **WHEREAS**, imposing an assessment limited to the Hospital Properties to help fund the  
50 provision of healthcare services and the achievement of certain quality standards by the Hospitals  
51 to residents of the County is a valid public purpose that benefits the health, safety, and welfare of  
52 the citizens of the County; and

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

57           **WHEREAS**, the Board finds the assessment will enhance the Hospitals' ability to grow,  
58 expand, maintain, improve, and increase the value of their properties and facilities under all present  
59 circumstances and those of the foreseeable future; and

60           **WHEREAS**, the County is proposing a properly apportioned assessment by which all  
61 Hospital Properties will be assessed a uniform amount that is compliant with 42 C.F.R. §  
62 433.68(d); and

63           **WHEREAS**, only Hospital Properties shall be subject to Assessments imposed hereunder;  
64 and

65           **WHEREAS**, the Board desires to enact this Ordinance to authorize the County to levy a  
66 uniform non-ad valorem special assessment pursuant to the procedure described herein, which  
67 assessment is fairly and reasonably apportioned among the Hospital Properties within the County's  
68 jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-

69 federal share of Medicaid payments, thus directly and specially benefitting such Hospital  
70 Properties; and

71           **WHEREAS**, such action is in the best interest of the County and serves both a County and  
72 a public purpose.

73           **NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY**  
74 **COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA THAT:**

75 **SECTION 1. Title.**

76 This Ordinance shall be known and may be cited as the "Hillsborough County Local Provider  
77 Participation Fund Ordinance."

78

79 **SECTION 2. Authority.**

80 This Ordinance is enacted pursuant to Article VIII, Section 1(g) of the Constitution of the State of  
81 Florida, Chapter 125, Florida Statutes, the Charter, 42 C.F.R. § 433.68, and other applicable  
82 provisions of law. The Board is hereby authorized to impose an annual special assessment against  
83 Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care  
84 payments associated with Local Services.

85 **SECTION 3. Purpose.**

86 The Assessment authorized by this Ordinance shall be imposed, levied, collected, and enforced  
87 against Assessed Properties. Proceeds from the Assessment shall be used to benefit Assessed  
88 Properties through enhanced Medicaid and Medicaid managed care payments for Local Services.  
89 When imposed, the Assessment shall constitute a lien upon the Assessed Properties equal in rank  
90 and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem  
91 assessments. Failure to pay the Assessment may result in foreclosure proceedings and loss of title.  
92 The Assessment shall be computed and assessed only in the manner provided in this Ordinance.

93 **SECTION 4. Alternative Method.**

94 This Ordinance shall be deemed to provide an additional and alternative method for the doing of  
95 the things authorized hereby and shall be regarded as supplemental and additional to the  
96 Hillsborough County Code, and any powers conferred by other laws, and shall not be regarded as  
97 in derogation of any powers now existing or which may hereafter come into existence. This  
98 Ordinance, being necessary for the health, safety and welfare of the inhabitants of Hillsborough  
99 County, shall be liberally construed to effect the purposes hereof.

100 **SECTION 5. Definitions.**

101 When used in this Ordinance, the following terms shall have the following meanings, unless the  
102 context clearly requires otherwise:

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

106 *Assessment* means a non-ad valorem special assessment imposed by the County on  
107 Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care  
108 payments that will benefit Institutional Health Care Providers providing Local Services.

109 *Assessment Coordinator* means the person appointed to administer the Assessment  
110 imposed pursuant to this Ordinance, or such person's designee.

111 *Assessment Resolution* means the resolution described in Section 9 hereof approving the  
112 Non-Ad Valorem Assessment Roll for a Fiscal Year.

113 *Board* means the Board of County Commissioners of Hillsborough County, Florida.

114 *Charter* means the home rule charter of Hillsborough County, Florida.

115 *County* means Hillsborough County, Florida.

116 *Directed Payment Programs* means the Statewide Medicaid Managed Care hospital  
117 directed payment program and other hospital directed payment programs established by the State  
118 of Florida and approved by the Centers for Medicaid and Medicare Services to offset Institutional  
119 Health Care Providers' uncompensated Medicaid costs and improve quality of care provided to  
120 Florida's Medicaid population.

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

124 *Institutional Health Care Provider* means a private for-profit or not-for-profit hospital that  
125 provides inpatient hospital services on Assessed Property.

126 *Local Provider Participation Fund* means the Hillsborough County Local Provider  
127 Participation Fund created under Section 7 of this Ordinance.

128 *Local Services* means the provision of health care services to Medicaid, indigent, and  
129 uninsured members of the Hillsborough County community.

130 *Non-Ad Valorem Assessment Roll or Assessment Roll* means the special assessment roll  
131 prepared by the County.

132           *Ordinance* means the Hillsborough County Local Provider Participation Fund Ordinance.

133           *Tax Collector* means the Hillsborough County Tax Collector.

134           *Uniform Assessment Collection Act* means sections 197.3632 and 197.3635, Florida  
135 Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the  
136 same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

137    **SECTION 6. Interpretation.**

138    Unless the context indicates otherwise, the terms "hereof," "hereby," "herein," "hereto,"  
139 "hereunder" and similar terms refer to this Article. Plural terms shall include the singular and vice  
140 versa. The term "hereafter" means after, and the term "heretofore" means before the effective date  
141 of the Ordinance.

142    **SECTION 7. Scope of Assessment.**

143    Pursuant to section 125.01, Florida Statutes, and this Ordinance, the Board is hereby authorized to  
144 impose and collect the Assessment that shall be collected from and enforced against Assessed  
145 Property to fund the non-federal share of Medicaid and Medicaid managed care payments  
146 benefitting Assessed Properties providing Local Services in the County. There is hereby created a  
147 separate, earmarked fund called the "Hillsborough County Local Provider Participation Fund."  
148 Funds generated as a result of the Assessment shall be held in such fund and shall be available to  
149 and used only to (1) provide to the Florida Agency for Health Care Administration the non-federal  
150 share for Medicaid and Medicaid managed care payments to be made directly or indirectly in  
151 support of Institutional Health Care Providers serving Medicaid and low income patients and (2)  
152 reimburse the County for administrative costs associated with the development, implementation  
153 and administration of the non-ad valorem assessment program established by this Ordinance as  
154 further specified in the Assessment Resolution.

155    The Assessment shall be broad based, and the amount of the Assessment shall be uniformly  
156 imposed on each Assessed Property. In accordance with 42 U.S.C. §1396b(w), the Assessment  
157 may not hold harmless any Institutional Health Care Provider. As set forth in Section 3, the  
158 Assessment shall constitute a lien upon the Assessed Properties equal in rank and dignity with the  
159 liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. The  
160 County may enforce payment of the Assessment in any manner authorized by law.

161    Creation and implementation of the Assessment will not result in any additional pecuniary  
162 obligation on the County, the Board, or County residents. The Assessment shall be imposed,  
163 levied, collected, and enforced against only Assessed Properties, and the Assessment Resolution  
164 shall provide that the County's administrative costs shall be reimbursed from the collected  
165 amounts. The County's administrative costs shall not exceed \$150,000 annually or as otherwise  
166 provided in an Assessment Resolution. Any reasonable expenses the County incurs to collect

167 delinquent Assessments, including any attorney’s fees incurred as a result of contracting with an  
168 attorney to represent the County in defending any challenges to the Assessment or this Ordinance  
169 or seeking and enforcing the collection of delinquent Assessments, are not subject to the limitation  
170 on administrative costs set forth above or in an Assessment Resolution.

171 **SECTION 8. Computation of Assessment.**

172 The annual Assessment shall be specified for each Assessed Property. The Board shall set the  
173 Assessment in amounts that in the aggregate will generate sufficient revenue to fund the non-  
174 federal share of Medicaid and Medicaid managed care payments associated with Local Services  
175 to be funded by the Assessment.

176 The amount of the Assessment required of each Assessed Property may not exceed an amount that,  
177 when added to the amount of other hospital assessments levied by the state or the County, exceeds  
178 the maximum percentage of the aggregate net patient revenue of all Institutional Health Care  
179 Providers in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each  
180 Assessed Property will be derived from data contained in hospital cost reports and/or the Florida  
181 Hospital Uniform Reporting System, as available from the Florida Agency for Health Care  
182 Administration.

183 **SECTION 9. Annual Proceedings for Adopting an Assessment Resolution.**

184 The Board may adopt an annual Assessment Resolution for each Fiscal Year during which  
185 Assessments are to be imposed and collected. The Assessment Resolution may be adopted  
186 following the procedures described in Sections 9 through 13 hereof.

187 The annual process for adoption of an Assessment Resolution shall commence with the  
188 Assessment Coordinator's receipt of written requests requesting the imposition of the Assessment  
189 from at least (1) seventy-five percent (75%) or more of Institutional Health Care Providers in  
190 number, or (2) Institutional Health Care Providers liable for seventy-five (75%) of the total  
191 Assessment amount for the forthcoming Fiscal Year. The written requests shall include a  
192 description or parcel identification number for the Assessed Property.

193 Upon receipt of such requests by the Assessment Coordinator, the Assessment Coordinator shall  
194 prepare the preliminary Non-Ad Valorem Assessment Roll and Assessment Resolution and  
195 provide copies of such to all Institutional Health Care Providers.

196 Within twenty (20) calendar days after the Assessment Coordinator has provided such  
197 documentation to the Institutional Health Care Providers, the Institutional Health Care Providers  
198 shall provide the Assessment Coordinator documentation sufficient to satisfy the requirements of  
199 Section 21 of this Ordinance. Upon receipt by the Assessment Coordinator of documentation  
200 satisfying the requirements of Section 21 of this Ordinance from the Institutional Health Care



201 Providers, the Assessment Coordinator shall request the Board to schedule a public hearing to  
202 consider adoption of the Assessment Resolution.

203 **SECTION 10. Non-Ad Valorem Assessment Roll.** The Non-Ad Valorem Assessment Roll shall  
204 contain:

205 a) The names of the Institutional Health Care Providers and addresses and/or parcel  
206 identification number of Assessed Properties; and

207 b) The Assessment rate and amount of the Assessment to be imposed against each  
208 Assessed Property.

209 The Non-Ad Valorem Assessment Roll shall be retained by the Assessment Coordinator and shall  
210 be open to public inspection. The foregoing shall not be construed to require that the Assessment  
211 Roll be in printed form if the amount of the Assessment for each Assessed Property can be  
212 determined by use of a computer terminal available to the public.

213 **SECTION 11. Notice by Publication.**

214 Once the Board schedules the public hearing to consider adoption of the Assessment Resolution,  
215 the Assessment Coordinator shall publish once in a newspaper of general circulation within the  
216 County a notice stating that the Board shall, not earlier than twenty (20) calendar days from such  
217 publication, conduct a public hearing to receive objections from all interested parties. Such notice  
218 shall include:

219 a) The Assessment rate;

220 b) The procedure for objecting to the Assessment rate;

221 c) The method by which the Assessment will be collected;

222 d) A statement that the Non-Ad Valorem Assessment Roll is available for inspection  
223 at the office of the Assessment Coordinator; and

224 e) The date, time and place of the hearing.

225 **SECTION 12. Notice by Mail.**

226 In addition to the published notice required by Section 11 of this Ordinance, the Assessment  
227 Coordinator shall provide notice of the proposed Assessment by first class mail to the owners of  
228 Assessed Properties. Such notice shall include:

229 a) The purpose of the Assessment;

230 b) The Assessment rate to be levied against each Assessed Property;

- 231 c) The unit of measurement applied to determine the Assessment;
- 232 d) The total revenue to be collected by the County from the Assessment;
- 233 e) A statement that failure to pay the Assessment may cause a tax certificate to be  
234 issued against the property or foreclosure proceedings, either of which may result in a loss of title  
235 to the property;
- 236 f) A statement that all affected and/or interested parties have a right to appear at the  
237 hearing and to file written objections with the Board within twenty (20) calendar days of the notice;  
238 and
- 239 g) The date, time, and place of the hearing.

240 Notice shall be mailed at least twenty (20) calendar days prior to the hearing to each owner of  
241 Assessed Property at such address as is shown on the Assessment Roll. Notice shall be deemed  
242 mailed upon delivery thereof to the possession of the United States Postal Service. The Assessment  
243 Coordinator may provide proof of such notice by affidavit. Failure of the owner(s) of Assessed  
244 Property to receive such notice, because of mistake or inadvertence, shall not affect the validity of  
245 the Assessment Roll or release or discharge any obligation for payment of the Assessment imposed  
246 by the Board pursuant to this Ordinance.

247 **SECTION 13. Adoption of Assessment Resolution and Non-Ad Valorem Assessment Roll.**

248 At the date, time and place provided in the notice, the Board shall receive and consider any written  
249 objections submitted by Institutional Health Care Providers or other interested parties. All  
250 objections to the Assessment Resolution and Non-Ad Valorem Assessment Roll shall be made in  
251 writing and filed with the Assessment Coordinator at or before the time or adjourned time of such  
252 hearing. At the date, time and place provided in the notice, after receiving comments from any  
253 interested parties, the Board may adopt the Assessment Resolution which shall:

- 254 a) Describe the Medicaid and Medicaid managed care payments proposed for funding  
255 from proceeds of the Assessment and the methodology for computing the Assessment  
256 for each Assessed Property;
- 257 b) Set the rate of the Assessment to be imposed;
- 258 c) Approve the Non-Ad Valorem Assessment Roll, with such amendments as the Board  
259 deems just and right; and

260 Federal regulations currently require the assessment of all Institutional Health Care Providers in  
261 the County as a condition for eligibility for federal matching funds. Notwithstanding anything  
262 herein to the contrary, in the event that one or more Institutional Health Care Providers object to  
263 imposition of the Assessment for the forthcoming Fiscal Year, then the Board shall not adopt an

264 Assessment Resolution for such year and no Assessment shall be levied, imposed or collected for  
265 such year.

266 **SECTION 14. Revisions to the Assessment Roll.**

267 The Board may revise the Non-Ad Valorem Assessment Roll one or more times during the Fiscal  
268 Year to modify the Assessment rate through the adoption of an additional Assessment Resolution,  
269 following the procedures described in Sections 9 through 13.

270 **SECTION 15. Effect of the Assessment Resolution.**

271 The adoption of an Assessment Resolution shall be the final adjudication of the issues presented  
272 (including, but not limited to, the method of apportioning the Assessment, the Assessment rate,  
273 the Non-Ad Valorem Assessment Roll, and the levy and lien of the Assessments), unless proper  
274 steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20)  
275 calendar days from the date of Board action on the Assessment Resolution.

276 **SECTION 16. Method of Collection.**

277 Unless determined otherwise by the Board in the Assessment Resolution, the Assessments shall  
278 be collected by direct billing the owners of Assessed Property as follows:

279 a) The Assessment Coordinator shall provide Assessment bills by first class mail to  
280 each Institutional Health Care Provider. The bill or accompanying explanatory material shall  
281 include (1) a brief explanation of the Assessment, (2) a description of the calculation method used  
282 to determine the amount of the Assessment, (3) the total amount of the parcel's Assessment for the  
283 appropriate period, (4) the location at which payment will be accepted, (5) the date on which the  
284 Assessment is due, and (6) a statement that the Assessment constitutes a lien against assessed  
285 property equal in rank and dignity with the liens of all state, county, district or municipal taxes and  
286 other non-ad valorem assessments.

287 b) The County shall have the right to appoint or retain an agent to foreclose and collect  
288 all delinquent Assessments in the manner provided by law. An Assessment shall become  
289 delinquent if it is not paid within thirty (30) calendar days from the due date. The County or its  
290 agent shall notify any Institutional Health Care Provider who is delinquent in payment of an  
291 Assessment within sixty (60) calendar days from the date such Assessment was due. Such notice  
292 shall state in effect that the County or its agent will initiate a foreclosure action and cause the  
293 foreclosure of such property subject to a delinquent Assessment in a method now or hereafter  
294 provided by law for foreclosure of mortgages on real estate, or otherwise as provided by law.

295 c) All costs, fees and expenses, including reasonable attorney fees and title search  
296 expenses, related to any foreclosure action as described herein shall be included in any judgment  
297 or decree rendered therein. At the sale pursuant to decree in any such action, the County may be  
298 the purchaser to the same extent as an individual person or corporation. The County may join in

299 one foreclosure action the collection of Assessments against any or all property assessed in  
300 accordance with the provisions hereof. All delinquent Institutional Health Care Providers whose  
301 property is foreclosed shall be liable for an apportioned amount of reasonable costs and expenses  
302 incurred by the County and its agents, including reasonable attorney fees, in collection of such  
303 delinquent Assessments and any other costs incurred by the County as a result of such delinquent  
304 Assessments including, but not limited to, costs paid for draws on a credit facility and the same  
305 shall be collectible as a part of or in addition to, the costs of the action.

306 d) In lieu of foreclosure, any delinquent Assessment and the costs, fees and expenses  
307 attributable thereto, may be collected by any method authorized by law including but not limited  
308 to the Uniform Assessment Collection Act; provided however, that in the event the Uniform  
309 Assessment Collection Act is used, (1) notice shall be provided to the owner in the manner required  
310 by law and this Ordinance, and (2) any existing lien of record on the affected parcel for the  
311 delinquent Assessment is supplanted by the lien resulting from certification of the Assessment Roll  
312 to the Tax Collector.

313 **SECTION 17. Refunds.**

314 If, at the end of the Fiscal Year, additional amounts remain in the Local Provider Participation  
315 Fund, the Board is hereby authorized to make refund to Assessed Properties in proportion to  
316 amounts paid in during the Fiscal Year for all or a portion of the unutilized moneys on deposit  
317 therein.

318 **SECTION 18. Responsibility for Enforcement.**

319 The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the  
320 Assessment by the means provided herein. The duties related to collection of Assessments may be  
321 enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus  
322 or other appropriate proceedings or actions.

323 **SECTION 19. Correction of Errors and Omissions.**

324 No act of error or omission on the part of the County, the Board, Assessment Coordinator or their  
325 deputies, employees or agents shall operate to release or discharge any obligation for payment of  
326 the Assessment imposed pursuant to this Ordinance.

327 **SECTION 20. Limitations on Surcharges.**

328 Payments made by Assessed Properties under this Ordinance may not be passed along to patients  
329 of the Assessed Property as a surcharge or as any other form of additional patient charge.

330 **SECTION 21. Release and/or Release indemnification.**

331 The Institutional Health Care Providers whose Assessed Properties are subject to the Assessments  
332 imposed pursuant to this Ordinance have requested adoption of this Ordinance and have given  
333 assurances to the County that the objectives and procedures addressed in this Ordinance are proper  
334 and lawful. Accordingly, each such Institutional Health Care Provider shall, as a prerequisite for  
335 the County imposing Assessments hereunder, forever release the County and its officers,  
336 employees, agents and instrumentalities from any and all liability relating to the imposition of the  
337 Assessments. As an additional prerequisite for the County imposing Assessments hereunder,  
338 Institutional Health Care Providers liable for at least sixty percent (60%) of the total Assessment  
339 amount for the forthcoming Fiscal Year shall indemnify and hold harmless the County and its  
340 officers, employees, agents and instrumentalities from any and all liability, losses, disallowances,  
341 or damages, including attorneys' fees and costs of defense, which the County or its officers,  
342 employees, agents or instrumentalities may incur as a result of any claims, demands, suits, causes  
343 of actions or administrative proceedings of any kind or nature arising out of or relating to the  
344 Assessments; provided, however, the entirety of any such liability, losses, disallowances or  
345 damages shall be prorated amongst all the Institutional Health Care Providers which provided the  
346 indemnification according to their respective share of the total amount of the Assessment  
347 applicable to such Institutional Health Care Providers. To the extent that an Institutional Health  
348 Care Provider is a public instrumentality entitled to the protections afforded by Section 768.28,  
349 Florida Statutes, the release and indemnification shall not be construed as a waiver of sovereign  
350 immunity beyond the waiver provided in such release and indemnification. The release and  
351 indemnification shall be in a form approved by the Assessment Coordinator and submitted to the  
352 Assessment Coordinator within the timeframe set forth in Section 9 of this Ordinance.

353 **SECTION 22. Applicability.**

354 It is hereby intended that this Ordinance shall constitute a uniform law applicable in all  
355 unincorporated areas of Hillsborough County, Florida, and to all incorporated areas of  
356 Hillsborough County where there is no existing conflict of law or municipal ordinance.

357 **SECTION 23. Severability.**

358 If any portion of this Ordinance is held invalid or declared to be unconstitutional, inoperative, or  
359 void by any court of competent jurisdiction, such holdings shall not affect the validity of the  
360 remainder of this Ordinance.

361 **SECTION 24. Resolution of Conflict of Laws.**

362 In all instances where Florida law, as evidenced by the Florida Administrative Code, Florida  
363 Statutes, applicable case law or otherwise, mandates standards or requirements that are stricter  
364 than the provisions of this Ordinance, or where a matter is addressed by Florida law that is not  
365 addressed by this Ordinance, then said law shall govern. In situations where this Ordinance

366 addresses a matter in a manner that is stricter than that of Florida law, the provisions of this  
367 Ordinance shall control.

368 **SECTION 25. Inclusion in The Hillsborough County Code.**

369 The provisions of this Ordinance shall be included and incorporated in the Hillsborough County  
370 Code, as an addition or amendment thereto, and shall be appropriately renumbered to conform to  
371 the uniform numbering system of the Hillsborough County Code.

372 **SECTION 26. Filing.**

373 The Clerk is directed to file a certified copy of this Ordinance with the Florida Department of State  
374 within ten (10) days after enactment.

375 **SECTION 27. Effective Date.**

376 This Ordinance shall be effective upon filing with the Florida Department of State.  
377

378 STATE OF FLORIDA

379 COUNTY OF HILLSBOROUGH

380 I, Cindy Stuart, Clerk of the Circuit Court and Ex Officio Clerk of the Board of County  
381 Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing  
382 is a true and correct copy of an ordinance enacted by the Board at its public hearing held on  
383 \_\_\_\_\_, 2022, as the same appears of record in Minute Book \_\_\_\_\_, of the Public  
384 Records of Hillsborough County, Florida.

385  
386 WITNESS my hand and official seal this \_\_\_ day of \_\_\_\_\_, 2022.  
387  
388

389 CINDY STUART, CLERK

390  
391  
392 By: \_\_\_\_\_  
393 Deputy Clerk

394 Approved as to form  
395 and legal sufficiency:  
396  
397

398 By: \_\_\_\_\_  
399 Katherine Benson  
400 Assistant County Attorney