

**RESOLUTION NO. # \_\_\_\_\_**

**AN ASSESSMENT RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF POLK 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 TO CONSIDER IMPOSITION OF THE PROPOSED 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 Polk 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 Polk 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 Polk 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 May 3, 2022, the Board of County Commissioners adopted Ordinance 2022-029, 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 POLK COUNTY, FLORIDA:**

**Section 1. Definitions.** 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 Polk County, Florida.

*Comptroller* means the Polk 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 Polk 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 Polk County community.

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

*Ordinance* means Polk County Ordinance No. 22-029, the Polk County Local Provider Participation Fund Ordinance.

*Tax Collector* means the Polk County Tax Collector.

**Section 2. Authority.** Pursuant to Article VIII, Section 1(g) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and the Polk 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. Special Assessment.** 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. Computation of Assessment.** The Assessment shall equal 0.34% of gross patient revenue for each Assessed Property set forth on the Non-Ad Valorem Assessment Roll attached hereto and incorporated herein as Appendix "A." 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. Timing and Method of Collection.** 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. Public Hearing.** Per the notice provided in accordance with the Ordinance on or before August 31, 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. A copy of the Proof of Publication of Notice is attached hereto as Appendix "B."

**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. Effective Date.** This Resolution is to be effective immediately upon adoption. This Resolution duly adopted this 20th day of September 2022.

**DULY ADOPTED** this 20th day of September, 2022.

ATTEST:  
STACY M. BUTTERFIELD, Clerk

BOARD OF COUNTY COMMISSIONERS  
POLK COUNTY, FLORIDA

By: \_\_\_\_\_  
Deputy Clerk

By: \_\_\_\_\_  
Dr. Martha Santiago, Chair

**Appendix “A”**  
**Non-Ad Valorem Assessment Roll**

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

**Hospital Name:** AdventHealth Heart of Florida  
**Hospital Address:** 40100 US-27, Davenport, FL 33837  
**Parcel ID:** 27-26-31-708500-010210

**Hospital Name:** AdventHealth Lake Wales Medical Center  
**Hospital Address:** 410 S 11<sup>th</sup> Street, Lake Wales, FL 33853  
**Parcel ID:** 27-30-01-000000-022010

**Hospital Name:** Bartow Regional Medical Center  
**Hospital Address:** 2200 Osprey Blvd, Bartow, FL 33830  
**Parcel ID:** 25-29-31-000000-011030

**Hospital Name:** Winter Haven Hospital  
**Hospital Address:** 200 Avenue F NE, Winter Haven, FL 33881  
**Parcel ID:** 26-28-21-583000-000010

**Hospital Name:** Lakeland Regional Medical Center  
**Hospital Address:** 1324 Lakeland Hills Blvd, Lakeland, FL 33805  
**Parcel ID:** 24-28-07-000000-043020

**Appendix “B”**  
**Proof of Publication**





The Gainesville Sun | The Ledger  
Daily Commercial | Ocala StarBanner  
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

## PROOF OF PUBLICATION

Lisa Conran  
Polk Cty - Brd Of Cty Comm  
PO BOX 9005 DRAWER AT01  
BARTOW FL 33831

### STATE OF WISCONSIN, COUNTY OF BROWN

The Ledger-News Chief, a newspaper printed and published in the city of Lakeland, and of general circulation in the County of Polk, State of Florida, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue dated or by publication on the newspaper's website, if authorized, on:

08/28/2022

and that the fees charged are legal.  
Sworn to and subscribed before on 08/28/2022

Legal Clerk

Notary, State of WI, County of Brown

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SARAH BERTELSEN  
Notary Public  
State of Wisconsin

### NOTICE OF HEARING REGARDING IMPOSING AND COLLECTING A NON-AD VALOREM SPECIAL ASSESSMENT FROM SPECIFIED HOSPITAL PROPERTIES

Notice is hereby given that the Polk County Board of County Commissioners will conduct a public hearing pursuant to Polk County Ordinance No. 22-029 to consider the approval of the imposition and collection of a non-ad valorem special assessment against each private for-profit and not-for-profit hospital that provides inpatient hospital services and that holds a right of possession and right of use to real property in Polk County, Florida (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 share 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 in the Commission Board Room, 1st Floor of the County Administration Building, 330 W. Church Street, Bartow, Florida, on September 20, 2022, at 9:00 a.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.

The Polk County Health & Human Services Division 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 Assessed Property. The Non-Ad Valorem Assessment Roll is available for inspection at the office of the County Clerk located in the Polk County Administration Building, 330 W. Church Street, Bartow, Florida. 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 0.34%.

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 Medicaid 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 have a right to appear at the hearing and to file written objections with the Board of County Commissioners within 20 days of the publication of this notice. Written objections should be sent to the attention of the County Manager, 330 W. Church Street, Bartow, Florida 33830.

The amount of the assessment is to be collected pursuant to an additional and alternative method, as specified in § 197.3631, Fla Stat. Details will be included in the Assessment Resolution.

If you are a person with disability who needs any accommodation to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the County Clerk at (863) 534-6000 at least seven days prior to the date of the public hearing if you need special accommodations.

Pursuant to § 286.0105, Fla 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 verbatim record, which captures the testimony and evidence upon which the appeal is based.

If you have any questions, please contact the Polk County Health & Human Services Division at (863) 534-5203.

#### BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA

##### List of Affected Properties:

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

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Address: 40100 US-27, Davenport, FL 33837  
Parcel ID: 27-26-31-708500-010210

Hospital Name: Advent Health Lake Wales Med Ctr  
Address: 410 S 11th St, Lake Wales, FL 33853  
Parcel ID: 27-30-01-000000-022010

Hospital Name: Bartow Regional Med Ctr  
Address: 2200 Osprey Blvd, Bartow, FL 33830  
Parcel ID: 25-29-31-000000-011030

Hospital Name: Winter Haven Hosp  
Address: 200 Ave F NE, Winter Haven, FL 33881  
Parcel ID: 26-28-21-563000-000010

Hospital Name: Lakeland Regional Med Ctr  
Address: 1324 Lakeland Hills Blvd, Lakeland, FL 33805  
Parcel ID: 24-28-07-000000-043020  
August 28, 2022 #7705690