

## Darlene Christensen

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**From:** Kerce, Whitley L. <Whitley.Kerce@dos.myflorida.com>  
**Sent:** Wednesday, December 12, 2018 11:08 AM  
**To:** Ordinances  
**Cc:** County Ordinances  
**Subject:** Hernando20181212\_Ordinance2018\_27\_Ack.pdf  
**Attachments:** Hernando20181212\_Ordinance2018\_27\_Ack.pdf

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## FLORIDA DEPARTMENT *of* STATE

**RICK SCOTT**  
Governor

**KEN DETZNER**  
Secretary of State

December 12, 2018

Honorable Don Barbee Jr.  
Hernando County Clerk's Office  
20 North Main Street, Rm. 362  
Brooksville, Florida 34601

Attention: Darlene Christensen

Dear Mr. Barbee:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Hernando County Ordinance No. 2018-27, which was filed in this office on December 12, 2018.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/lb

ORDINANCE NO. 2018 - 27

AN ORDINANCE OF HERNANDO COUNTY, FLORIDA; MAKING CERTAIN LEGISLATIVE FINDINGS; IMPOSING INTERIM NON-AD VALOREM COLLECTION ASSESSMENTS UPON ISSUANCE OF CERTAIN CERTIFICATES OF OCCUPANCY; PROVIDING A PRESCRIBED METHOD OF COLLECTION AND ALTERNATIVE METHODS OF COLLECTION; PROVIDING FOR APPLICABILITY; PROVIDING FOR SEVERABILITY, INCLUSION INTO THE CODE AND AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS, AS FOLLOWS:

SECTION 1. FINDINGS

It is hereby ascertained, determined, and declared that:

A. Chapter 14, Article IV, Division 2, of the Hernando County Code of Ordinances contains a determination that a refuse non-ad valorem collection assessment imparts special benefits upon the real property within such unit for which annual Collection Assessments are authorized, imposed, and collected pursuant to procedures set forth therein, and the Board of County Commissioners hereby ratifies and confirms that determination;

B. The Board of County Commissioners desires to specify that interim non-ad valorem collection assessments may be imposed and collected at the time of issuance of certain Certificates of Occupancy in order to ensure that all improved property which is specifically benefitted by a refuse collection assessment shall be required to share equitably in the cost of providing such special benefits, notwithstanding the inclusion or non-inclusion of such specially benefitted improved property in any Year's annual Collection Assessment roll as an improved property; and

C. Annual Collection Assessments, including any outstanding and unpaid interim assessments, should be collected pursuant to the uniform method provided in the

Uniform Assessment Collection Act as codified in Florida Statutes, or by such other alternative methods as may be authorized by law or ordinance. Annual collection assessments for any year in which the Uniform Assessment Collection Act method is not used for any reason may be filed as liens against the affected real property and shall include an administrative surcharge in the actual amount of costs incurred in filing such liens and interest at a rate of ten (10) percent per annum from the date the assessment became a lien on the property until paid. Such lien may be satisfied at any time by payment thereof including accrued interest and administrative surcharges. Notice of such lien shall be filed in the office of the Clerk of the Circuit Court and recorded in the official records of the County.

## SECTION 2. DEFINITIONS

For purposes of this ordinance, the definitions set forth in Section 14-64.26(b), Hernando County Code of Ordinances shall apply to the terms used herein. In addition to those definitions, the following phrases as used herein shall have the following meanings:

A. "Certificate of Occupancy" means the written certification issued by the County that a building is ready for occupancy for its intended use. For purposes of this ordinance, a set up or tie down permit or its equivalent issued for a mobile home shall be considered a Certificate of Occupancy.

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



### SECTION 3. INTERIM ASSESSMENTS

An interim non-ad valorem collection assessment shall be imposed against all property in the universal refuse collection area for which a certificate of Occupancy is issued after the adoption of the Annual Rate Resolution, if such property is not on the current year's annual Collection Assessment Roll and the use of the property pursuant to the Certificate of Occupancy is such as would qualify the property for inclusion on such Roll if the use had existed in the prior year upon which such Roll is based. The amount of the interim non-ad valorem collection assessment shall be calculated upon a monthly rate, which shall be one-twelfth of the annual rate for garbage collection computed for the year in which the Certificate of Occupancy is issued. Such monthly rate shall be imposed for each full calendar month remaining in the year. In addition to the monthly rate, any applicable interim non-ad valorem collection assessment shall also include an estimate of the subsequent year's Collection Assessment. Issuance of the Certificate of Occupancy without the payment in full of any applicable interim non-ad valorem collection assessments shall not relieve the owner of such property of the obligation of full payment. Any applicable interim non-ad valorem collection assessment not collected prior to the issuance of the Certificate of Occupancy may be collected pursuant to the Uniform Assessment Collection Act as provided in Section 4 of this ordinance or by any other method authorized by law or ordinance. Any interim non-ad valorem collection assessment shall be deemed due and payable on the date the Certificate of Occupancy was issued and shall constitute a lien against such property as of that date. Said lien shall be equal in rank and dignity with the liens of all state, county, district, or municipal taxes and special assessments, and superior in rank and dignity to

all other liens, encumbrances, titles and claims in and to or against the real property involved and shall be deemed perfected upon the issuance of the Certificate of Occupancy.

#### SECTION 4. METHOD OF COLLECTION

A. Unless otherwise directed by the Board, the annual Collection Assessments and any outstanding and unpaid interim non-ad valorem collection assessments shall be collected pursuant to the uniform method provided in the Uniform Assessment Collection Act, and the County shall comply with all applicable provisions of the Uniform Assessment Collection Act. Any hearing or notice required by this ordinance may be combined with any other hearing or notice required by the Uniform Assessment Collection Act or other provision of law.

B. The amount of an annual Collection Assessment to be collected using the uniform method pursuant to the Uniform Assessment Collection Act for any specific parcel of benefitted property may include an amount equivalent to the payment delinquency including any interim non-ad valorem collection assessment, delinquency fees and recording costs for a prior year's assessment for year's assessment for a comparable service, facility, or program provided (1) the collection method used in connection with the prior year's assessment or interim assessment did not employ the use of the uniform method of collection authorized by the Uniform Assessment Collection Act, (2) notice is provided to the owner as required under the Uniform Assessment Collection Act, and (3) any lien on the affected parcel for the prior year's assessment or interim assessment is supplanted and transferred to such annual

Collection Assessment upon certification of a non-ad valorem roll to the Tax Collector by the County.

#### SECTION 5. ALTERNATIVE METHOD COLLECTION

In lieu of utilizing the Uniform Assessment Collection Act, the Board may elect to collect the annual Collection Assessments by any other method which is authorized by law or ordinance.

#### SECTION 6. APPLICABILITY

This ordinance and the Board's authority to impose assessments pursuant hereto shall be applicable throughout the universal area of the refuse collection area of the County within which any property is now or may hereafter be made subject to collection of collection assessments by the County.

#### SECTION 7. ALTERNATIVE METHOD

A. This ordinance shall be deemed to provide an additional and alternative method for the doing of the things authorized hereby and shall be regarded as supplemental and additional to power conferred by other laws or ordinances and shall not be regarded as in derogation of any powers now existing or which may hereafter come into existence. This ordinance, being necessary for the welfare of the inhabitants of the County, shall be liberally construed to affect the purposes hereof.

B. Nothing herein shall preclude the Board from directing and authorizing, by resolution, the combination with each other of (1) any supplemental or additional notice deemed proper, necessary, or convenient by the County, (2) any notice required by this ordinance, or (3) any notice required by law, including the Uniform Assessment Collection Act.



SECTION 8. SEVERABILITY

The provisions of this ordinance are severable; and if any section, subsection, sentence, clause, or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this ordinance shall not be affected thereby.

SECTION 9. INCLUSION IN THE CODE

It is the intention of the Board of County Commissioners of Hernando County, Florida, and it is hereby provided, that the provisions of this ordinance shall become and be made a part of Chapter 14, Article II, Division 3, of the Code of Ordinances of Hernando County, Florida. To this end, the sections of this ordinance may be renumbered or relettered to accomplish such intention, and that the word "ordinance" may be changed to "section", "article", or other appropriate designation.

SECTION 10. EFFECTIVE DATE

The Clerk shall file a certified copy of this ordinance with the Department of State within ten (10) days of its adoption. This ordinance shall take effect on the first day of the month immediately following the last day of the month in which this ordinance is filed with the Department of State, except that no interim non-ad valorem collection assessment as provided for herein shall be due or payable with respect to a certificated improvement for which a building permit was issued prior to the effective date of this ordinance.



ADOPTED BY THE HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS

in Regular Session this 11<sup>th</sup> day of December, 2018.

BOARD OF COUNTY COMMISSIONERS

HERNANDO COUNTY, FLORIDA



Attest: Dalene M. Christie  
for Don Barbee Jr. Clerk

By: [Signature]  
Steve Champion  
Chairman

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY  
BY [Signature]  
County Attorney's Office