

**PROPOSED**

RESOLUTION NO.

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, IMPOSING A NON-AD VALOREM SPECIAL ASSESSMENT WITHIN BROWARD COUNTY, PURSUANT TO THE BROWARD COUNTY LOCAL PROVIDER PARTICIPATION FUND ORDINANCE, FOR THE PURPOSE OF BENEFITING ASSESSED PROPERTIES THROUGH ENHANCED SUPPLEMENTAL PAYMENTS FOR LOCAL SERVICES; ESTABLISHING THE ASSESSMENT RATE AND ASSESSMENT AMOUNT FOR EACH ASSESSED PROPERTY AND ESTABLISHING AN ASSESSMENT ROLL; AUTHORIZING A METHOD OF COLLECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, hospitals in Broward County ("Hospitals") annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid, but Medicaid on average covers only sixty percent (60%) of the costs of the health care services provided by the Hospitals to Medicaid-eligible persons, leaving such Hospitals with significant uncompensated costs ("Medicaid Shortfall");

WHEREAS, the State of Florida ("State") has received federal authority to establish the Medicaid Hospital Directed Payment Program to offset the Medicaid Shortfall and to improve the quality of care provided to Florida's Medicaid population;

WHEREAS, the State also received federal authority to establish the Low Income Pool Program to increase reimbursement for the charity care costs provided by the Hospitals;

22 WHEREAS, a number of the Hospitals requested that the Broward County Board  
23 of County Commissioners ("Board") impose a non-ad valorem special assessment upon  
24 certain real property interests held by the Hospitals to help finance supplemental  
25 payments to the Hospitals pursuant to the Medicaid Hospital Directed Payment Program  
26 and the Low Income Pool Program;

27 WHEREAS, the Board enacted the Broward County Local Provider Participation  
28 Fund Ordinance ("Ordinance"), Article V of Chapter 16 of the Broward County Code of  
29 Ordinances, authorizing the Board to levy a uniform non-ad valorem special assessment,  
30 which is fairly and reasonably apportioned among the Hospitals' property interests located  
31 within the jurisdictional limits of Broward County (the "County"), for the purpose of  
32 benefiting the Assessed Properties, as defined in the Ordinance, through enhanced  
33 supplemental Medicaid payments for Local Services as set forth in the Ordinance  
34 ("Assessment");

35 WHEREAS, the Ordinance provides that, to levy the Assessment, the Board must  
36 adopt a resolution that describes (a) the supplemental Medicaid payments proposed for  
37 funding from proceeds of the Assessment, (b) the benefits to the Assessed Properties,  
38 (c) the methodology for computing the Assessment, and (d) the method of collection;

39 WHEREAS, only real property interests belonging to the Hospitals will be subject  
40 to the Assessment authorized herein;

41 WHEREAS, the funding raised by the Assessment will, through intergovernmental  
42 transfers ("IGTs") consistent with federal guidelines, support additional funding for  
43 supplemental Medicaid payments to the Hospitals;

WHEREAS, the Board finds that the Hospital properties assessed will benefit directly and specially from the Assessment as a result of the additional funding provided to the Hospitals;

WHEREAS, the Board has determined that a logical relationship exists between the services provided by the Hospitals, services which will be supported by the Assessment, and the special and particular benefit conferred to the Hospitals' real property;

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

WHEREAS, the Board finds that the proposed Assessment is properly apportioned and will be assessed upon all Hospitals at a uniform rate in compliance with 42 C.F.R. § 433.68(d); and

WHEREAS, the Board desires to levy the Assessment to support the provision of additional funding for supplemental payments to the Assessed Properties pursuant to the Ordinance, NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA:

Section 1. Recitals.

The recitals and the findings therein as set forth in the preamble to this Resolution are true, accurate, and incorporated by reference herein as though set forth in full hereunder.

67           Section 2.   Definitions.

68           All capitalized words and terms not otherwise defined herein shall have the  
69 meanings set forth in the Ordinance.

70           Section 3.   Special Assessment.

71           The Assessment shall be imposed, levied, collected, and enforced against the  
72 Assessed Properties located within the County. Proceeds from the Assessment shall be  
73 used to benefit the Assessed Properties through enhanced payments for Local Services  
74 pursuant to the Medicaid Hospital Directed Payment Program and the Low Income Pool  
75 Program.

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

83           Section 4.   Assessment Scope, Basis, and Use.

84           Funds generated from the Assessment shall be used only to:

85           (a)   Provide to the Florida Agency for Health Care Administration (“Agency”) the  
86 non-federal share for the Medicaid Hospital Directed Payment Program and the Low  
87 Income Pool Program to be made directly or indirectly in support of Hospitals serving  
88 Medicaid beneficiaries, the indigent, and uninsured citizens; and

89 (b) Reimburse the County for its administrative costs associated with  
90 implementation of the Assessment authorized by the Ordinance.

91 If, at the end of the Fiscal Year, additional amounts remain in the Local Provider  
92 Participation Fund, the Board is hereby authorized to (1) retain such amounts in the fund  
93 to transfer to the Agency in the following Fiscal Year for use as the non-federal share of  
94 the supplemental Medicaid payments, or (2) refund to the Assessed Properties, in  
95 proportion to amounts paid during the Fiscal Year, all or a portion (as applicable) of the  
96 unutilized Local Provider Participation Fund.

97 If, after the Assessment funds are transferred to the Agency, the Agency returns  
98 some or all of the transferred funding to the County (including, but not limited to, a return  
99 of the non-federal share after a disallowance of matching federal funds), the Board is  
100 hereby authorized to (1) refund to the Assessed Properties, in proportion to amounts paid  
101 during the Fiscal Year, the amount of such returned funds, or (2) retain such amounts in  
102 the Local Provider Participation Fund to transfer to the Agency in the next Fiscal Year for  
103 use as the non-federal share of the supplemental Medicaid payments pursuant to the  
104 Ordinance.

#### 105 Section 5. Computation of Assessment.

106 For the Fiscal Year commencing October 1, 2025, the Assessment shall equal 1.1%  
107 of gross inpatient revenue excluding Medicare and 1.21% of net outpatient revenue for  
108 each Assessed Property specified in the Non-Ad Valorem Assessment Roll attached as  
109 Exhibit A and incorporated herein, which the Board hereby approves. The Assessment  
110 for each Assessed Property may not, when combined with other hospital assessments  
111 levied by the state or local government, exceed 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). The Assessment for each Assessed Property has been derived from data contained in cost reports and/or in the Florida Hospital Uniform Reporting System, as available from the Agency.

Section 6. Timing and Method of Collection.

The amount of the Assessment is to be collected pursuant to the alternative method outlined in Section 197.3631, Florida Statutes, and the procedure outlined in Section 16-132 of the Ordinance. The County shall provide Assessment invoices by first-class mail to each Institutional Health Care Provider which shall promptly pay the Assessment upon receipt of the invoice. No act of error or omission on the part of the County, its officers, employees, or agents 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. Responsibility for Enforcement.

The County shall maintain the duty to enforce the prompt collection of the Assessment through the means provided herein and as provided by law. The duties related to collection of Assessments may be enforced by suit in a court of competent jurisdiction, or by other appropriate proceedings or actions.

Section 8. Administration.

The County Administrator is hereby authorized to execute the required letters of agreement and all other documents required by the Agency and to take all administrative and budgetary actions required for the administration of the Assessment or required for

the County to perform the actions contemplated in this Resolution in connection with the Medicaid Hospital Directed Payment Program and the Low Income Pool Program.

Section 9. Severability.

If any portion of this Resolution is determined by any court to be invalid, the invalid portion will be stricken, and such striking will not affect the validity of the remainder of this Resolution. If any court determines that this Resolution, in whole or in part, cannot be legally applied to any individual, group, entity, property, or circumstance, such determination will not affect the applicability of this Resolution to any other individual, group, entity, property, or circumstance.

Section 10. Effective Date.

This Resolution is effective upon adoption.

ADOPTED this            day of            , 2025.            **PROPOSED**

Approved as to form and legal sufficiency:  
Andrew J. Meyers, County Attorney

By: /s/ Christina A. Price            05/30/2025  
Christina A. Price            (date)  
Senior Assistant County Attorney

By: /s/ Annika E. Ashton            05/30/2025  
Annika E. Ashton            (date)  
Deputy County Attorney

Exhibit A  
Assessment Roll

Organization	Facility	Address	Rate	Payment
Catholic Health Services	St. John's Rehabilitation Hospital d/b/a St. Anthony's Rehab Hospital	3075 NW 35th Ave., Lauderdale Lakes, FL 33311	Gross Inpatient Revenue ex. Medicare: 1.10% Net Outpatient Revenue: 1.21%	\$ 151,470
Cleveland Clinic Health System	Cleveland Clinic Hospital	2950 Cleveland Clinic Blvd., Weston, FL 33331	Gross Inpatient Revenue ex. Medicare: 1.10% Net Outpatient Revenue: 1.21%	\$ 12,141,855
Encompass Health	Encompass Sunrise Rehab Hospital	4399 N Nob Hill Rd., Sunrise, FL 33351	Gross Inpatient Revenue ex. Medicare: 1.10% Net Outpatient Revenue: 1.21%	\$ 339,518
HCA	HCA Florida Northwest Hospital (fka Northwest Med Ctr.)	2801 N State Rd 7, Margate, FL 33063	Gross Inpatient Revenue ex. Medicare: 1.10% Net Outpatient Revenue: 1.21%	\$ 19,529,532
HCA	HCA Florida Woodmont Hospital	7201 N University Dr., Tamarac, FL 33321	Gross Inpatient Revenue ex.	\$ 11,136,488



Exhibit A  
Assessment Roll

			Medicare: 1.10% Net Outpatient Revenue: 1.21%	
HCA	HCA Florida University Hospital	3476 S University Dr., Davie, FL 33328	Gross Inpatient Revenue ex. Medicare: 1.10% Net Outpatient Revenue: 1.21%	\$ 8,713,319
HCA	HCA Florida Westside Hospital (fka Westside Regional Hospital)	8201 W Broward Blvd., Plantation, FL 33324	Gross Inpatient Revenue ex. Medicare: 1.10% Net Outpatient Revenue: 1.21%	\$ 18,871,878
Kindred Healthcare	Kindred Hospital South Florida - Ft. Lauderdale	1516 E Las Olas Blvd., Fort Lauderdale, FL 33301	Gross Inpatient Revenue ex. Medicare: 1.10% Net Outpatient Revenue: 1.21%	\$ 4,185,685
Larkin Community Hospital System	Larkin Community Hospital Behavioral Health Services	1200 N 35 Ave., Hollywood, FL 33021	Gross Inpatient Revenue ex. Medicare: 1.10%	\$ 570,039

Exhibit A  
Assessment Roll

			Net Outpatient Revenue: 1.21%	
Trinity Health	Holy Cross Hospital	4725 N Federal Hwy, Fort Lauderdale, FL 33308	Gross Inpatient Revenue ex. Medicare: 1.10% Net Outpatient Revenue: 1.21%	\$ 11,588,296
UHS	Fort Lauderdale Behavioral Health Center	5757 N Dixie Hwy, Oakland Park, FL 33334	Gross Inpatient Revenue ex. Medicare: 1.10% Net Outpatient Revenue: 1.21%	\$ 1,075,827