

PROPOSED

RESOLUTION NO.

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

10

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

16 WHEREAS, the State of Florida (“State”) has received federal authority to establish
17 the Medicaid Hospital Directed Payment Program to offset the Medicaid Shortfall and to
18 improve the quality of care provided to Florida’s Medicaid population;

19 WHEREAS, the State also received federal authority to establish the Low Income
20 Pool Program to increase reimbursement for the charity care costs provided by the
21 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;

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

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

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

55 WHEREAS, the Board finds that the proposed Assessment is properly apportioned
56 and will be assessed upon all Hospitals at a uniform rate in compliance with
57 42 C.F.R. § 433.68(d); and

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

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

63 Section 1. Recitals.

64 The recitals and the findings therein as set forth in the preamble to this Resolution
65 are true, accurate, and incorporated by reference herein as though set forth in full
66 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

112 net patient revenue of all Assessed Hospitals in the County permitted by 42 C.F.R.
113 § 433.68(f)(3)(i)(A). The Assessment for each Assessed Property has been derived from
114 data contained in cost reports and/or in the Florida Hospital Uniform Reporting System,
115 as available from the Agency.

116 Section 6. Timing and Method of Collection.

117 The amount of the Assessment is to be collected pursuant to the alternative
118 method outlined in Section 197.3631, Florida Statutes, and the procedure outlined in
119 Section 16-132 of the Ordinance. The County shall provide Assessment invoices by first-
120 class mail to each Institutional Health Care Provider which shall promptly pay the
121 Assessment upon receipt of the invoice. No act of error or omission on the part of the
122 County, its officers, employees, or agents shall operate to release or discharge any
123 obligation for payment of the Assessment imposed by the Board under the Ordinance
124 and this Resolution.

125 Section 7. Responsibility for Enforcement.

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

130 Section 8. Administration.

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

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

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			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

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			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