

RESOLUTION 2025-

**A RESOLUTION OF THE BOARD OF COUNTY  
COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, TO  
RECOGNIZE UNANTICIPATED REVENUE FROM  
THE HOSPITAL NON-AD VALOREM SPECIAL  
ASSESSMENT**

WHEREAS, hospitals in Alachua 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 Medicaid 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 Alachua County (the "County") to impose non-ad valorem special assessments upon certain real property interests held by the Hospitals to help finance the non-federal share of the Medicaid hospital DPP; 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 Medicaid funding for directed payments to Hospitals; and

WHEREAS, the Alachua County Board of County Commissioners Adopted Ordinance 2024-088 on September 24, 2024 to adopt the special assessment within the county limits for the purposes of benefitting assessed properties through enhanced Medicaid payments for local services

WHEREAS, it is necessary to recognize unanticipated revenue for the Hospital Non-Ad Valorem Assessment to account for and administer revenues.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY

COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:

1. That the fiscal year 2026 budget for the Special Revenue Non-Ad Valorem Hospital Assessment fund include the preliminary estimates attached hereto as Exhibit "A".
2. By adoption of this resolution a final hearing will be held on September 23<sup>rd</sup>, 2025 by the Board of County Commissioners of Alachua County, Florida, to finalize any and all adjustments necessary related to the Special Revenue Non-Ad Valorem Hospital Assessment.
3. That this resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this 8th day of July, A.D. 2025.

BOARD OF COUNTY COMMISSIONERS OF  
ALACHUA COUNTY, FLORIDA

By: \_\_\_\_\_  
Charles Chestnut IV, Chair

ATTEST:

\_\_\_\_\_  
J. K. "Jess" Irby,

Esq., Clerk

(SEAL)

APPROVED AS TO FORM

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Sylvia E. Torres, County Attorney

# **EXHIBIT A**

**HCA Florida North Florida Hospital, 6500 W Newberry Road  
Gainesville, FL 32605 Parcel Number [06340-011-000] Alachua  
County Local Provider Participation Fund Assessment Preliminary  
Estimate \$32,476,838.00**

**Select Specialty Hospital- Gainesville, 4714 Gettysburg Road,  
Mechanicsburg, PA 17055 Parcel Number [15505-000-000] Alachua  
County Local Provider Participation Fund Assessment Preliminary  
Estimate \$743,208.00**

**University of Florida Health Rehab Hospital 4714 Gettysburg Road,  
Mechanicsburg, PA 17055 Parcel Number [06757-003-000] Alachua  
County Local Provider Participation Fund Assessment Preliminary  
Estimate \$569,903.00**

**University of Florida Health Shands Hospital PO Box 100336,  
Gainesville FL 32610 Parcel Number [15505-000-000]  
Alachua County Local Provider Participation Fund Assessment  
Preliminary Assessment \$34,182,847.00**

**Total Estimated Budget \$67,972,796.00**