



Intergovernmental Transfers Questionnaire

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|----------------------------|---|
| IGT Provider Name: | Pinellas County Board of County Commissioners |
| Health Care Provider Name: | Region 5 Providers |
| IGT Amount: | \$ 41,699,564.00 |
| State Fiscal Year Ending: | 6/30/2025 |

1. What type of governmental entity is your organization considered? (county, city, hospital taxing district, or other)

County

If other, please explain

2. Does your organization have a relationship with the provider for which you contribute IGTs as named in the preamble of the enclosed Letter of Agreement (LOA)?

Yes

If yes, please describe your relationship, including services provided to/by the provider to/by the organization and any other financial transactions between the provider and the organization.

Pinellas County collaborates with many of our hospital partners on a range of efforts to enhance access to care for our residents separate and apart from the Low Income Pool Program. Pinellas contracts with several hospital partners (Baycare, Advent, Bayfront) to help deliver specialty care services and enable care coordination for our health program clients. Pinellas also collaborates on various community efforts with area hospitals to elevate substance abuse and mental health navigation, service access, and connection to follow-up care.

3. Please describe the source of the IGT funding for your organization, including whether the source is from a tax, a provider donation, or other funds. Provide the amount of funding from each source.

| Source | Amount |
|---|----------------|
| County Property Tax Non-Ad Valorem Special Assessment | \$ 151,115,221 |
| LPPF rollover balance to be used for the IGT | \$ 4,230,038 |
| | \$ - |

If other, please explain

County has the authority to levy a non-ad valorem special assessment. This special assessment complies with healthcare related tax rules. From the federal perspective, a non-ad valorem special assessment is a provider tax pursuant to 42CFR Part 433 Subpart B.

- a. Verify whether the funds are public funds as defined by 42 CFR § 433.51, and exclude any federal funds.

Yes

If no, please explain

4. Does your organization have taxing authority?

Yes

5. If the source of IGT funding is from taxes, please answer the following questions:

a. Is the tax a state, county, city, or hospital district tax?

County

If other, please explain

County has the authority to levy a non-ad valorem special assessment. This special assessment complies with healthcare related tax rules. From the federal perspective, a non-ad valorem special assessment is a provider tax pursuant to 42CFR Part 433 Subpart B.

b. What entities are taxed?

Institutional Health Care Providers defined as private-for-profit or not-for-profit hospitals that provide hospital services on assessed properties in Pinellas County are subject to the special assessment.

c. What is the tax structure (i.e. property tax, percentage of revenue, assessment, etc.)?

Special Assessment based on Percentage of Revenue

d. What is the amount or percent of the tax?

Net patient revenue without Medicare (Inpatient hospital services): 8.68%. Net patient revenue without Medicare (outpatient hospital services): 5.70%

e. Does at least 85% of the burden of the tax revenue fall on health care providers as defined in 42 CFR §433.55? (Provide the total tax revenue and the health care provider tax burden) If so, please answer the following questions:

| | | Amount |
|--------------------------------|----|-------------|
| Total Tax Burden | \$ | 151,115,221 |
| Healthcare Provider Tax Burden | \$ | 151,115,221 |
| | | 100.00% |

i) Is the tax broad based? A broad based tax can be defined as a tax that is imposed on at least all health care items or services in the class or providers of such items or services furnished by all non-Federal, non-public providers in the State, and is imposed uniformly, pursuant to 42 CFR § 433.68.

Yes

If no, please explain

ii) Is the tax uniform across all entities being taxed? Based on 42 CFR § 433.68, a health care-related tax will be considered to be imposed uniformly even if it excludes Medicaid or Medicare payments (in whole or in part), or both; or in the case of health care-related tax based on revenue or receipts with respect to a class of items or services, if it excludes either Medicaid or Medicare revenue with respect to a class of items or services, or both. The exclusion of Medicaid revenue must be applied uniformly to all providers being taxed.

Yes

If no, please explain

iii) Is the tax generally redistributive and a waiver of the broad-based or uniform tax requirement was granted in accordance with 42 CFR §433.68(e)?

No

If no, please explain

No waiver was requested.

iv) Does the tax program comply with the hold harmless provisions included in 42 CFR § 433.68(f)?

Yes

If no, please explain

v) Does every tax paying entity receive a supplemental payment equal to or exceeding its tax cost?

If yes, please explain

While we believe this to be the case for the Directed Payment Program, the County is not involved in the distribution of funds following federal match. The County is not in a position to speak to the ultimate distribution to hospitals.

6. Please answer the following regarding provider funds received from the healthcare entity and/or other health care entities.

a. Are provider voluntary payments or in-kind services received by the organization as defined in 42 CFR § 433.52?

No

b. How much of the organization's revenue is received from provider-related donations (Provide the total revenue and the provider-related donation amounts)?

| | Amount |
|----------------------------|--------|
| Total Revenue | \$ - |
| Provider Related Donations | \$ - |

c. Do individual provider donations exceed \$5,000 per year or \$50,000 per year for a health care organizational entity?

No

If yes, please list the provider and payment amount.

| Provider Name | Funding Source | Amount |
|---------------|----------------|--------|
| | | \$ - |
| | | \$ - |
| | | \$ - |

- d. Does any portion of the provider donation constitute as a "bona fide donation" pursuant to 42 CFR § 433.54? 42 CFR § 433.54 requires donations will not be returned to the individual provider, the provider class, or related entity under a hold harmless provision.

No

- e. Is there an agreement between the IGT provider and the health care entity? If so, please specify whether the agreement is written and provide the details.

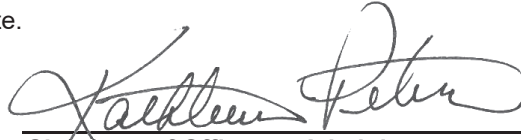
The County has contractual relationships with some of the Institutional Health Care Providers separate and apart from the Low Income Pool Program. Pinellas County has obtained releases or indemnity agreements from certain hospitals, committing that those hospitals release any claims they may have against the County and/or agreeing to indemnify the County against any challenges related to this program and the local special assessment that is the source of this IGT.

7. Were funds utilized for the IGT specifically appropriated by the organization's board?

Yes

If yes, provide the board minutes and date of the appropriation.

I Kathleen Peters certify that the statements and information contained in this submittal are true, accurate, and complete.



Signature of Officer or Administrator

Board of County Commissioner, Chair

Title

September 25, 2024.

Date

ATTEST: KEN BURKE, CLERK

By: 



APPROVED AS TO FORM

By: Cody J. Ward
Office of the County Attorney