

SENT TO STATE

BOARD OF COUNTY COMMISSIONERS

ORDINANCE NO. 24-26

AN ORDINANCE CREATING THE PARKS, RECREATION, AND NATURAL RESOURCES MUNICIPAL SERVICE TAXING UNIT; PROVIDING FOR BOUNDARIES; PROVIDING FOR LEVY OF AN AD-VALOREM TAX; PROVIDING FOR THE MUNICIPAL SERVICES TO BE FUNDED; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE COUNTY CODE OF ORDINANCES; PROVIDING FOR LIMITATIONS ON ACTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Article VIII, Section 1 of the Florida Constitution, and Section 125.01, Florida Statutes, the Board of County Commissioners (Board) of Pasco County, Florida (the "County"), has all powers of local self-government to perform county and municipal functions and to render services in a manner not inconsistent with general or special law; and

WHEREAS, Sections 125.01(1)(q) and 125.01(1)(r), Florida Statutes, provide specific legislative authorization for counties to establish a municipal service taxing unit for any part or all of the unincorporated areas within its boundaries, within which may be provided essential facilities and municipal services, including recreation services and facilities; and

WHEREAS, the Board has identified the need for an additional dedicated funding source for routine maintenance, capital and non-capital maintenance, improvements, and equipment in order to maintain optimal levels of service and maintenance standards of park facilities; and

WHEREAS, the purpose of this Ordinance is to create a municipal service taxing unit within the unincorporated limits of Pasco County, Florida, to establish an additional dedicated funding source for park facilities; and

WHEREAS, the Board finds that the park facilities described herein are essential facilities and municipal services, and the municipal service taxing unit serves a public purpose; and

WHEREAS, notice of intent to consider this Ordinance was given by publication at least 10 days before the public hearing, pursuant to Chapter 50, Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED by the Pasco County Board of County Commissioners of Pasco County, Florida, that a new Article VIII in Chapter 102 – Taxation, of the Pasco County Code of Ordinances is created as follows:

SECTION 1. FINDINGS.

The recitals set forth above are hereby adopted as legislative findings of the Board, are ratified and confirmed as being true and correct, and are hereby made a specific part of this Ordinance upon adoption.

SECTION 2. CREATION AND BOUNDARIES.

The Parks, Recreation, and Natural Resources Municipal Service Taxing Unit (MSTU) is hereby created, pursuant to Section 125.01(1)(q), Florida Statutes. The boundaries of the MSTU shall include all unincorporated areas of Pasco County, Florida. The MSTU will exist until dissolved by law.

SECTION 3. AUTHORIZATION TO LEVY AD VALOREM TAXES.

The Board is the governing body of the MSTU. The Board is hereby authorized to levy annual ad valorem taxes upon taxable real and personal property within the boundaries of the MSTU. The budget and millage rate for the MSTU shall be approved, levied and collected in the manner provided by general law for the levy of county ad valorem taxes.

SECTION 4. MUNICIPAL SERVICES TO BE FUNDED.

Revenues derived from ad valorem taxes levied within the MSTU shall be used for the provision of park facilities, including: the routine maintenance, capital and non-capital maintenance, improvements, and equipment of park facilities; the actual costs of maintenance, improvements and equipment; all administrative, overhead and staff costs, including, but not limited to, wages, salaries, and benefits; reimbursement or payment for any services, materials or supplies reasonably provided for the benefit of the MSTU; reimbursement of any monies or services provided in advance by the Board for services, supplies, or materials provided for the benefit of the MSTU; and costs of advertising, noticing, conducting hearings and meetings, auditing and recordkeeping, engineering and other professional fees, legal fees, court costs, and enforcing or collecting delinquent or uncollected taxes.

SECTION 5. LIMITATIONS ON ACTIONS.

Any action or proceeding to contest the validity or sufficiency of this Ordinance or any of its provisions must be commenced within thirty (30) days after the adoption of this Ordinance. After the expiration of such period of limitation, no right of action or defense founded upon the invalidity of said Ordinance or any of its provisions shall be asserted, nor shall the validity of this Ordinance or any of its provisions be open to question in any court upon any ground whatever, except in an action or proceeding commenced within such periods.

SECTION 6. SEVERABILITY.

It is declared to be the intent of the Board, that if any section, subsection, sentence, clause, or provision of this Ordinance shall be declared invalid, the remainder of this Ordinance shall be construed as not having contained said section, subsection, sentence, clause, or provision and shall not be affected by such holding.

SECTION 7. INCLUSION IN THE COUNTY CODE OF ORDINANCES.

It is the intent of the Board that the provisions of this Ordinance shall become and be made a part of the Pasco County Code of Ordinances, as a new Article VIII, Parks, Recreation, and Natural Resources Municipal Service Taxing Unit, in Chapter 102 – Taxation, and that the sections of this Ordinance may be renumbered or re-lettered and the word “Ordinance” may be changed to “section,”

“article,” “regulation,” or such other appropriate word or phrase in order to accomplish such intentions.

SECTION 8. EFFECTIVE DATE.

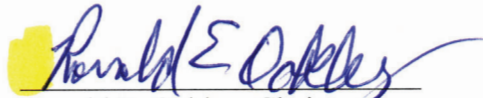
The Pasco County Clerk and Comptroller shall file a copy of this Ordinance with the Florida Department of State by electronic mail within ten (10) days of its adoption, and this Ordinance shall be effective from the date of its filing with the Department of State.

ADOPTED with a quorum present and voting this 4th day of June, 2024.



Nikki Alvarez-Sowles, Esq.
Pasco County Clerk & Comptroller

BOARD OF COUNTY COMMISSIONERS OF
PASCO COUNTY, FLORIDA


Ronald E. Oakley, Chairman

APPROVED
IN SESSION

JUN 04 2024

PASCO COUNTY
BCC



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

June 7, 2024

Nikki Alvarez-Sowles, Esq.
Pasco County Clerk and Comptroller
The East Pasco Governmental Center
14236 6th Street, Suite 201
Dade City, Florida 33523

Dear Nikki Alvarez-Sowles:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Pasco County Ordinance No. 24-26, which was filed in this office on June 7, 2024.

Sincerely,

Matthew Hargreaves
Administrative Code and Register Director

MJH/wlh