

AN ORDINANCE CREATING THE ROAD REHABILITATION SERVICES MUNICIPAL SERVICE TAXING UNIT; PROVIDING FOR BOUNDARIES OF THE UNIT; PROVIDING FOR LEVY OF AN AD-VALOREM TAX; PROVIDING FOR THE MUNICIPAL SERVICES TO BE FUNDED; REPEALING AND REPLACING PASCO COUNTY ORDINANCE NO. 22-64 AND ORDINANCE NO. 23-35; 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 streets and sidewalks; and

WHEREAS, the purpose of this Ordinance is to create the Road Rehabilitation Services Municipal Service Taxing Unit (the “MSTU”) to fund road paving, rehabilitation, and related improvements, sidewalks and drainage facilities; and

WHEREAS, the Board finds that the road improvements and facilities described herein are essential facilities and municipal services, and the MSTU is for a public purpose; and

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

WHEREAS, on December 6, 2022, the Pasco County Board of County Commissioners adopted Ordinance No. 22-64 creating the Local Road Paving Municipal Service Taxing Unit; and

WHEREAS, on September 19, 2023, the Pasco County Board of County Commissioners adopted Ordinance No. 23-35 amending the Local Road Paving Municipal Service Taxing Unit; and

WHEREAS, the Board of County Commissioners has determined it is in the best interest of the public to repeal and replace Ordinance No. 22-64 and Ordinance No. 23-35 to create the MSTU; and

WHEREAS, by adoption of this Ordinance the Board of County Commissioners does not assume the duty to maintain roads not conveyed or dedicated to the County within Pasco County;

and

WHEREAS, no funding received from the MSTU may be spent on infrastructure which has not been accepted by the Board of County Commissioners into the County system for ownership and maintenance unless the County has agreed to maintain the infrastructure pursuant to an interlocal agreement.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Pasco County, Florida, that:

SECTION 1. FINDINGS.

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

SECTION 2. REPEAL

The Local Road Paving Municipal Service Taxing Unit, Ordinance No. 22-64, as amended by Ordinance No. 23-35, is hereby repealed in its entirety and shall be replaced and superseded by this Ordinance.

SECTION 3. CREATION OF CHAPTER 102 ARTICLE VII.

Chapter 102 Taxation, Article VII - Road Rehabilitation Services Municipal Services Taxing Unit, of the Pasco County Code of Ordinances is hereby created as follows:

Article VII - Road Rehabilitation Services Municipal Services Taxing Unit

Section 102-400. CREATION AND BOUNDARIES.

Pursuant to section 125.01(1)(q), there is hereby created a municipal service taxing unit which shall be known and designated as the “Road Rehabilitation Services Municipal Service Taxing Unit,” hereinafter referred to as the “MSTU.” The MSTU shall include all unincorporated areas of Pasco County and will exist until dissolved by law.

Section 102-401. DEFINITIONS.

Unless the context clearly indicates that a different meaning was intended, the following words and terms shall have the following meaning:

- A. “Active PVAS Assessment” means non-ad valorem assessment for the purpose of local road paving and maintenance appearing on the tax bills of the benefited properties, or parcels receiving a separate annual paving assessment billing from the county.
- B. “Costs” mean all costs and expenses associated with roads which have been granted, conveyed, or dedicated to the County or collector roads which the County has agreed to maintain pursuant to an interlocal agreement, including,

but not limited to, the actual costs of road paving, re-paving, reconstruction and related improvements, sidewalks and drainage facilities; amounts necessary due to uncollected or uncollectible taxes and to provide for the enforcement or collection of delinquent taxes; all administrative and overhead costs associated with the creation and affairs of the MSTU, including, but not limited to, wages, salaries, and benefits for personnel and administrators of the MSTU; advertising and conducting hearings and meetings, auditing and recordkeeping expenses, engineering fees and legal fees, and court costs; reimbursement or payment for any services, materials or supplies reasonably provided for the benefit of the MSTU, and 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 any other payments legally required pursuant to the termination of Active PVAS Assessments. Costs shall include the costs or expenses of on-going repair or maintenance of county roads included in MSTU and any other collector roads which the County has agreed to maintain pursuant to an interlocal agreement.

Section 102-402. MUNICIPAL SERVICES TO BE FUNDED.

Revenues derived from ad valorem taxes levied within the MSTU shall be used for Costs, as that term is defined in this Article.

SECTION 4. AUTHORIZATION TO LEVY AD VALOREM TAXES.

The Board is the governing body of the MSTU. The Board is hereby authorized to levy ad valorem taxes upon taxable real and personal property located 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 and collection of County ad valorem 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 of County Commissioners of Pasco County, Florida, 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 of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Pasco County Code of Ordinances, as a new Article VII, Road Rehabilitation Services Municipal Services 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 18th day of June 2024.



BOARD OF COUNTY COMMISSIONERS
OF PASCO COUNTY, FLORIDA

Heather Brimms, D.C.

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

Ronald E Oakley
Ronald E. Oakley, Chairman

