

RESOLUTION NO. 23-_____

**RESOLUTION SUPPORTING POLK COUNTY TAX COLLECTOR REGARDING
PACE SPECIAL ASSESSMENTS**

WHEREAS, in 2010, the Legislature adopted s. 163.08, F.S. which authorizes local governments to fund property owners making qualifying improvements and to establish a financing agreement for the repayment of such costs through annual non-ad valorem property tax assessments.; and

WHEREAS, the legislation is generally referred to as PACE; and

WHEREAS, PACE programs are formed by local governments entering into interlocal agreement; and

WHEREAS, although there has been requests by PACE programs for Polk County to enter into an interlocal agreement, Polk County has chosen not to join a PACE program; and

WHEREAS, Polk County is not a member of the Florida PACE Funding Agency; and

WHEREAS, the Florida PACE Funding Agency has sent correspondence to the Polk County Tax Collector asserting that the Florida PACE Funding Agency is a statewide governmental entity and that tax collectors do not need authority from the city or county to put PACE assessments on local tax rolls based on a bond validation case filed in Leon County; and

WHEREAS, the Polk County Tax Collectors disputes the assertions from the Florida PACE funding agency; and

WHEREAS, the placement of a PACE assessment in unincorporated Polk County without Polk County joining an interlocal agreement would infringe upon Polk County's constitutional and Home Rule authority; and

WHEREAS, the Polk County Board of County Commissioners desires to join litigation that contest the ability to collect non-ad valorem assessments on property located in unincorporated Polk County without Polk County entering into an interlocal agreement authorizing such assessments.

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA, THAT:

1. The County Attorney and outside counsel representing Polk County is hereby authorized upon request by the Polk County Tax Collector to intervene or join lawsuits that contest the ability to collect PACE non-ad valorem assessments on property located in unincorporated Polk County without Polk County entering into an interlocal agreement authorizing such assessments

2. **EFFECTIVE DATE.** This Resolution shall be effective upon adoption.

ADOPTED IN REGULAR SESSION DULY ASSEMBLED THIS 6TH DAY OF JUNE, 2023.

ATTEST:
STACY M. BUTTERFIELD, CLERK

BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA

By: _____
Deputy Clerk

By: _____
George Lindsey, III, Chairman