

Reply To: West Palm Beach

May 8, 2023

Bradley Arnold  
County Administrator  
Board of Sumter County Commissioners  
7375 Powell Road  
Wildwood, FL 34785  
Via Email: [Bradley.Arnold@sumtercountyfl.gov](mailto:Bradley.Arnold@sumtercountyfl.gov)

Dear Mr. Arnold,

This letter is in response to your request for legal clarification on whether a Municipal Service Taxing Unit (“MSTU”) may be used to fund capital projects for Sumter County’s fire protection program.

Florida Law expressly authorizes counties to create MSTUs for any part or all of the unincorporated county for fire protection, along with other essential facilities and municipal services. See Section 125.01(1)(q), *Florida Statutes*. The MSTUs may use service charges, special assessments, and taxes derived from the property within the MSTU to pay for such essential facilities and municipal services. *Id.* No referendum is required to levy ad valorem taxes for providing municipal services within the MSTU. See Section 125.01(1)(r). Further, creation of an MSTU would not require the County to finance construction of capital improvements solely through the MSTU; the County would retain its ability to construct capital improvements and pay for them using the County’s existing general financing authority. See *State v. Sarasota County*, 372 So.2d 1115 (Fla. 1979).

Subject to the consent of the municipality, the MSTU may also include areas within a municipality. The municipality would need to consent by ordinance. Notably, while the statute invokes its authority under Section 9(b), Article VII of the Florida Constitution to allow the County to exceed the County’s 10-mill cap, it also provides that the total millage levied by the MSTU and City cannot exceed 10 mills. In other words, the mills levied by the MSTU would count against the City’s 10-mill cap, not the County’s.

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In short, an MSTU is a statutorily-authorized vehicle to fund fire protection services, including capital expenditures; however, for the MSTU to apply within a municipality the municipality would need to consent by ordinance. Please do not hesitate to reach out if you have any other questions.

Very Truly Yours,

A handwritten signature in blue ink, appearing to read 'Kathryn B. Rossmell', written in a cursive style.

Kathryn B. Rossmell

C: Nilgun Kamp