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September 1, 2023

Michael A. Moran  
Executive Director  
Florida PACE Funding Agency  
4411 Bee Ridge Road, #134  
Sarasota, FL 34233  
[infor@FloridaPACE.gov](mailto:infor@FloridaPACE.gov)

Dear Mr. Moran:

On behalf of the Sumter County Tax Collector, I am writing with regard to an email received on August 16, 2023 from Will Saba, Vice President, DT, seeking to have PACE assessments collected by the Sumter County Tax Collector. Please be advised as stated in my letter, dated August 9, 2023, to the PACE Funding Agency, PACE does not have an Interlocal Agreement with the Sumter County Board of County Commissioners to provide such financing within the corporate limits of the County, and no agreement is in place with the Sumter County Tax Collector to collect PACE assessments using the uniform method of collection.

As outlined in my prior correspondence, while Section 163.08, Florida Statutes, may provide for a separate legal entity for the administration of PACE financing programs, that entity must be created consistent with Section 163.01(7), Florida Statutes, which limits the authority of the separate legal entity to that which is specified in the interlocal agreement and may only exercise that authority in the manner or according to the method provided in the agreement. Furthermore, no separate legal entity created by an interlocal agreement shall possess the power or authority to levy any type of tax within the boundaries of any governmental unit participating in the interlocal agreement, to issue any type of bond in its own name, or in any way to obligate financially a governmental unit participating in the interlocal agreement.

Section 163.08(4), Florida Statutes, provides in relevant part that, “[a] non-ad valorem assessment shall be collected pursuant to s. 197.3632 and, notwithstanding s. 197.3632(8)(a), shall not be subject to discount for early payment.” Section 197.3631 specifically requires that a local government shall enter into a written agreement with the property appraiser and tax collector providing for reimbursement of necessary administrative costs incurred under this section.” By definition, PACE is a local government, and PACE does not have a written agreement with the Sumter County Property Appraiser or the Sumter County Tax Collector. PACE has also failed to comply with the provisions of Section 197.3631(3)(a) which prescribes the procedural requirements necessary to use the uniform method of collecting assessment.

Therefore, in the absence of an interlocal agreement by and between PACE and the Sumter County Board of County Commissioners, absent a written agreement between PACE and the Sumter County Tax Collector and Sumter County Property Appraiser, and absent demonstration of the procedural requirements for using the uniform method of collection for assessment within Sumter County, PACE has no lawful authority to operate within Sumter County. Given PACE’s failure to adhere to statutory requirements for imposing assessments within Sumter County, and

the failure to adhere to the statutory requirements for uniform collection of taxes, the Sumter County Tax Collector will not be collecting the assessments outlined in the spreadsheet attached to the email.

Should you wish to discuss this matter further, please feel free to contact me directly.

Sincerely,



Jarrod Prater, Esq.

cc: The Honorable Randy Mask, Sumter County Tax Collector