



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Consent

F.25.

7/7/2020

### Subject:

Approval of Administration and Collection Cost for Business Tax Receipts - July 1, 2020 to June 30, 2021

### Fiscal Impact:

Pursuant to Chapter 205.0536, Florida Statutes, the cost of collections are deducted from businesses located in municipalities. The cost of Business Tax Receipts is \$287,605, which represents an increase of \$2,462 or 0.9%.

### Dept/Office:

Budget Office

### Requested Action:

It is requested that the Board approve the proposed cost, as submitted by the Tax Collector, for administration and collection of County Business Tax Receipts.

### Summary Explanation and Background:

As required by Article II, Section 102-41, Article II of the Brevard County Code of Ordinances appoints that County Business Taxes shall be collected and Business Tax Receipts issued by the Tax Collector.

As advised in the attached letter, the Tax Collector is requesting the amount of \$287,605 be approved as the cost of collecting business tax receipts for the year July 1, 2020 to June 30, 2021. The proposed cost represents 0.9% or \$2,462 increase from the previous year.

Categories	FY 20 19 Co st	FY 2020 Cost	\$ Change	% Change
Data Processing & Production	\$57,066	\$56,454	(\$612)	-1.1%
Forms, Envelopes, etc.	\$59	\$62	\$3	5.1%
Postage	\$8,265	\$8,072	(\$197)	-2.4%

Travel	\$407	\$125	(\$282)	-69.3%
Office Supplies	\$300	\$300	\$0	0.0%
Telephone	\$200	\$200	\$0	0.0%
Salaries & Benefits	\$218,8	\$222,392	\$3,550	1.6%
Total	\$285,1	\$287,605	\$2,462	0.9%

**Clerk to the Board Instructions:**

Maintain documents for records retention



July 8, 2020

**M E M O R A N D U M**

TO: Jill Hayes, Budget Office Director

RE: Item F.25., Approval of Administration and Collection Cost for Business Tax Receipts –  
July 1, 2020 to June 30, 2021

The Board of County Commissioners, in regular session on July 7, 2020, approved the proposed cost as submitted by the Tax Collector, \$287,605 which represents an increase of \$2,462 or 0.9 percent, for administration and collection of County Business Tax Receipts for July 1, 2020 to June 30, 2021.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

Kimberly Powell, Deputy Clerk

cc: Finance



## BREVARD COUNTY

### Office Of The Tax Collector

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Telephone (321) 264-6930, Fax (321) 264-6919

June 2, 2020

Board of County Commissioners  
Frank Abbate, County Manager  
2725 Judge Fran Jamieson Way  
Viera, FL 32940-6699

RE: Proposed Cost for Collecting County Business Tax Receipts  
July 1, 2020– June 30, 2021

Dear Mr. Abbate:

Article II Section 102-41 of the Brevard County Code of Ordinances appoints that county Business Taxes shall be collected and Business Tax Receipts issued by the Tax Collector. The section goes on to stipulate that the Tax Collector shall estimate the cost of collection and administration and further certify those cost to the Board for their adoption.

The proposed cost for the administration and collection of County Business Tax Receipts is submitted to the Board for approval:

1. Data Processing & Production	\$ 56,454
2. Forms, Envelopes, etc.	62
3. Office Supplies	300
4. Postage	8,072
5. Travel	125
6. Telephone	200
7. Salaries & Benefits (5FTE)	<u>222,392</u>
Total	287,605

I respectfully submit the above amount of \$287,605 as the certified amount required by the Tax Collector to administer, collect and distribute the county Business Tax Receipts for the Board. The Board of County Commissioners, in turn will receive 100% of the business tax revenue collected for unincorporated locations in addition to the remaining apportioned revenue from municipal locations.

Regards,

Lisa Cullen, C.F.C.  
Brevard County Tax Collector