



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Consent

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F.17.

7/8/2025

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### **Subject:**

Approval of Administration and Collection Cost for Business Tax Receipts - July 1, 2025 - June 30, 2026

### **Fiscal Impact:**

The Cost of Business Tax Receipts is \$406,385 for July 1, 2025 - June 30, 2026. The Board of County Commissioners will receive 100% of the business tax revenue collected for unincorporated locations in addition to the remaining apportioned revenue from municipal locations.

### **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:**

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 costs to the Board for their adoption.

The Tax Collector has submitted the amount of \$406,385 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 will, in turn, receive 100% of the business tax revenue collected for unincorporated locations in addition to the remaining apportioned revenue from municipal locations, pursuant to Chapter 205.0536, Florida Statutes.

### **Clerk to the Board Instructions:**

Maintain documents for records retention.



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

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July 9, 2025

**MEMORANDUM**

**TO:** Jill Hayes, Budget Office Director

**RE:** Item F.17., Approval of Administration and Collection Cost for Business Tax Receipts - July 1, 2025 through June 30, 2026

The Board of County Commissioners, in regular session on July 8, 2025, approved the proposed cost, as submitted by the Tax Collector, for administration and collection of County Business Tax Receipts.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

/ns

cc: Finance  
Budget  
Tax Collector



**BREVARD COUNTY**  
**Office of The Tax Collector**

400 South Street, 6<sup>th</sup> Floor  
Post Office Box 2500, Titusville, FL 32781-2500  
Telephone (321) 264-6920, Fax (321) 264-5398

May 23, 2025

Board of County Commissioners  
Jim Liesenfelt, Interim County Manager  
2725 Judge Fran Jamieson Way  
Viera, FL 32940-6699

RE: Proposed Cost for Collecting County Business Tax Receipts  
July 1, 2025 – June 30, 2026

Dear Mr. Liesenfelt:

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 costs 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:

Data Processing & Production	\$ 71,735
Office Supplies	300
Postage	9,647
Telephone	200
Salaries & Benefits (5 FTE)	<u>324,503</u>
Total	\$ 406,385

I respectfully submit the above amount of \$406,385 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