



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.14.

7/11/2023

Subject:

Approval of Administration and Collection Cost for Business Tax Receipts - July 1, 2023 - June 30, 2024

Fiscal Impact:

The Cost of Business Tax Receipts is \$373,812 for July 1, 2023 - June 30, 2024. 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, 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. 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 \$373,812 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, pursuant to Chapter 205.0536, Florida Statutes.

Clerk to the Board Instructions:

Maintain documents for records retention.



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July 12, 2023

MEMORANDUM

TO: Jill Hayes, Budget Office Director

RE: Item F.14., Approval of Administration and Collection Cost for Business Tax Receipts – July 1, 2023 – June 30, 2024

The Board of County Commissioners, in regular session on July 11, 2023, 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

/tr

cc: County Manager
Tax Collector
Finance



BREVARD COUNTY

Office Of The Tax Collector

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June 16, 2023

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, 2023– June 30, 2024

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	\$ 64,177
2. Forms, Envelopes, etc.	0
3. Office Supplies	300
4. Postage	8,508
5. Travel	970
6. Telephone	200
7. Salaries & Benefits (5FTE)	<u>299,657</u>
Total	<u>373,812</u>

I respectfully submit the above amount of \$373,812 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