revard
C O U N T Y

AGENDA REPORT
July 9, 2019

Approval of Collection Costs for Business Tax Receipts

SUBJECT:
Approval of Administration and Collection Cost for Business Tax Receipts, July 1, 2018 - June 30, 2019.

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 $285,143, which represents an increase of $735 or 0.3%.

DEPT/OFFICE:
Budget

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 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 $285,143 be approved as the cost of collecting business tax receipts for the year July 1, 2018 to June 30, 2019. The proposed cost represents a 0.3% or $735 increase from the previous year.

Categories	FY 2018 Cost	FY 2019 Cost	$ Change	% Change
Data Processing & Production	$57,383	$57,066	($317)	-0.6%
Forms, Envelopes, etc.	$0	$59	$59	
Postage	$9,202	$8,269	($933)	-10.1%
Travel	$415	$407	($8)	-1.9%
Office Supplies	$300	$300	$0	0.0%
Telephone	$200	$200	$0	0.0%

Salaries & Benefits		$216,908	$218,842	$1,934	0.9%
	Total	**$284,408**	**$285,143**	**$735**	**0.3%**

CLERK TO THE BOARD INSTRUCTIONS:
Maintain documents for records retention

ATTACHMENTS:
Description
☐ **Letter Re: Proposed Cost for Collecting County Business Tax Receipts**

July 10, 2019

MEMORANDUM

TO: Jill Hayes, Budget Office Director

RE: Item F.32., Approval of Collection Costs for Business Tax Receipts

The Board of County Commissioners, in regular session on July 9, 2019, approved the proposed cost of $285,143, 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
SCOTT ELLIS, CLERK

Tammy Rowe, Deputy Clerk

cc: Tax Collector
        Finance

BREVARD COUNTY
Office Of The Tax Collector
400 South Street, 6th Floor
Post Office Box 2500, Titusville, FL 32781-2500
Telephone (321) 264-6930, Fax (321) 264-6919

June 4, 2019

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, 2019– June 30, 2020

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	$	57,066
2.	Forms, Envelopes, etc.		59
3.	Office Supplies		300
4.	Postage		8,269
5.	Travel		407
6.	Telephone		200
7.	Salaries & Benefits (5FTE)		218,842
	Total	$	285,143

I respectfully submit the above amount of $285,143 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