

Meeting Date
April 5, 2016



AGENDA	
Section	New Business
Item No.	VI F 3

AGENDA REPORT
BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	JLAC AUDIT OF CRA's in Brevard County
DEPT/OFFICE:	Citizen Request / Dale Young

Requested Action:

Request the following item be put on the earliest agenda for Commission action.

Summary Explanation & Background:

Request the Brevard County Commission forward a request to the Florida JLAC for a full audit of any CRA or Development agency receiving county funding for conformance with the state statute, legality as to purpose, accurate reporting and expenditures.

It is grossly apparent there is a major misunderstanding of the purpose and legislative intent of the enabling statutes to the detriment of county ad valorem taxes and the general fund. As currently administered, some CRA's are guilty of double taxation. Please advise as to a date of the agenda item.

DALE YOUNG
 240-1 DAIRY RD.
 MELBOURNE, FL 32904
 321-223-5924
 bethanddale@att.net

Clerk to the Board Instructions:

Exhibits Attached:

Contract /Agreement (If attached): Reviewed by County Attorney Yes No PR

County Manager	Assistant County Manager	Department Director / Extension
Stockton Whitten	Assistant County Manager	



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

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

April 6, 2016

M E M O R A N D U M

TO: Stockton Whitten, County Manager

RE: Item VI.F.3., Citizen Request by Dale Young for Joint Legislative Auditing Committee (JLAC) Audit of Community Redevelopment Agencies (CRAs) in Brevard County

The Board of County Commissioners, in regular session on April 5, 2016, acknowledged a citizen request by Dale Young for Joint Legislative Auditing Committee (JLAC) Audit of Community Redevelopment Agencies (CRAs) in Brevard County.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe
Tammy Rowe, Deputy Clerk

/af

Joint Legislative Auditing Committee

This committee is established by Joint Rule of the Legislature as adopted on November 18, 2014.

Location:
876 Pepper Building

MyFloridaHouse.gov **Mailing Address:**
111 W. Madison Street
Tallahassee, FL 32399-1400
(850) 487-4110

flsenate.gov

House Members:

Alternating Chair: [Representative Daniel D. "Dan" Raulerson \(R\)](#)

- [Representative Debbie Mayfield \(R\)](#)
- [Representative Amanda Murphy \(D\)](#)
- [Representative Ray Wesley Rodrigues \(R\)](#)
- [Representative Cynthia A. Stafford \(D\)](#)

Senate Members:

Alternating Chair: [Senator Joseph Abruzzo \(D\)](#)

- [Senator Lizbeth Benacquisto \(R\)](#)
- [Senator Rob Bradley \(R\)](#)
- [Senator Audrey Gibson \(D\)](#)
- [Senator Wilton Simpson \(R\)](#)

Quick Links

- [NEW Audit Findings Not Corrected - Correspondence](#)
- [Meeting Packets](#)
- [Meeting Summaries](#)
- [Committee Meeting Records](#)
- [About JLAC](#)
- [Financial Emergencies](#)
- [Lobbying Firm Compensation Reports](#)
- [Educational Entity Financial Reporting](#)
- [Local Government Financial Reporting](#)
- [Audit Findings Not Corrected - Overview](#)
- [Six-Month Responses from Agencies](#)
- [Transparency Florida](#)
- [How to Access Audit Reports](#)
- [Contact JLAC](#)

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Staff

- Kathy DuBose,
Coordinator
- Cathy Boyett,
Committee
Administrative
Assistant
- Debbie White,
Legislative Analyst



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Vl.F.3.



TOWN OF PALM SHORES

"The Little Town That Cares"

April 4, 2016

Chairman Jim Barfield and Member of the County Commission:

Once again, we find it necessary to come before this Board to answer unfounded accusations of the way our Community Redevelopment Plans are implemented.

Please note copies of letters sent to you by Tax Collector, Lisa Cullen stating "property owners in the Town of Palm Shores pay Ad Valorem Taxes to the County General Fund".

I have selected six properties ranging from an assessed value of \$87,110 to \$736,060. You will note residents of the Town of Palm Shores pay:

- County General Fund**
- Brevard Library District**
- Brevard Mosquito Control**
- S Brevard Rec Dist 2001=2020**
- School – By State Law**
- School – by Local Board**
- Fire Control - MSTU**
- Law Enforcement – MSTU**
- St. Johns River Water Mgmt Dist**
- Fla. Inland Navigation Dist**
- Sebastian Inlet District**
- Env END LD/WTR Ltd 05-24**
- Env END LTD (DBTP) 05-24**
- S. Brevard Rec Dist (DBTP) 01-02**

Non- Ad Valorem Assessments paid to the County:

- Solid Waste Disposal**
- Fire SP Assessment – County**

Mayor Carmen M. McCormack

5030 Paul Hurtt Lane ♦ Palm Shores, FL 32940
Phone: 321-242-4555 ♦ Fax: 321-254-7883
Visit us at: www.townofpalmshores.org

LISA CULLEN, CFC

BREVARD COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

2015 PAID REAL ESTATE

Pay your taxes online at www.brevardtc.com

TAX ACCOUNT NUMBER	ESCROW CD	MILLAGE CODE
2609684		43J0

RIVERSIDE ROAD
MELBOURNE, FL 32935

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL FUND	4.5497	87,110	50,000	37,110	168.84
BREVARD LIBRARY DISTRICT	0.5555	87,110	50,000	37,110	20.61
BREVARD MOSQUITO CONTROL	0.1995	87,110	50,000	37,110	7.40
S BREVARD REC DIST 2001-2020	0.1841	87,110	50,000	37,110	6.83
SCHOOL - BY STATE LAW	5.0270	87,110	25,000	62,110	312.23
SCHOOL - BY LOCAL BOARD	0.7480	87,110	25,000	62,110	46.46
SCHOOL - CAPITAL OUTLAY	1.5000	87,110	25,000	62,110	93.17
TOWN OF PALM SHORES	0.0000	87,110	50,000	37,110	0.00
FIRE CONTROL MSTU	0.7580	87,110	50,000	37,110	28.13
LAW ENFORCEMENT MSTU	1.2691	87,110	50,000	37,110	47.10
ST JOHNS RIVER WATER MGMT DST	0.3023	87,110	50,000	37,110	11.22
FLA INLAND NAVIGATION DIST	0.0320	87,110	50,000	37,110	1.19
SEBASTIAN INLET DISTRICT	0.1069	87,110	50,000	37,110	3.97
ENV END LD/WTR LTD 05-24	0.0543	87,110	50,000	37,110	2.02
ENV END LD/WTR LTD(DBTP) 05-24	0.1102	87,110	50,000	37,110	4.09
S BREVARD REC DIST (DBTP)01-20	0.4159	87,110	50,000	37,110	15.43
TOTAL MILLAGE 15.8125					AD VALOREM TAXES \$768.69
NON-AD VALOREM ASSESSMENTS					AMOUNT
LEVYING AUTHORITY	RATE				
158 SOLID WASTE DISPOSAL					57.00
166 FIRE SP ASSESSMENT - COUNTY					177.87
PAY ONLY ONE AMOUNT IN BOXES BELOW					NON-AD VALOREM ASSESSMENTS \$234.87
If Paid By	Nov 30, 2015				
Please Pay	\$963.42				

LISA CULLEN, CFC
BREVARD COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS
2015 PAID REAL ESTATE

Pay your taxes online at www.brevardtc.com

TAX ACCOUNT NUMBER	ESCROW CD	MILLAGE CODE
2609734	000101	43J0

SILVER OAK BLVD
MELBOURNE, FL 32935

AD VALOREM TAXES							
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED		
COUNTY GENERAL FUND	4.5497	93,440	50,000	43,440	197.64		
BREVARD LIBRARY DISTRICT	0.5555	93,440	50,000	43,440	24.13		
BREVARD MOSQUITO CONTROL	0.1995	93,440	50,000	43,440	8.67		
S BREVARD REC DIST 2001-2020	0.1841	93,440	50,000	43,440	8.00		
SCHOOL - BY STATE LAW	5.0270	93,440	25,000	68,440	344.05		
SCHOOL - BY LOCAL BOARD	0.7480	93,440	25,000	68,440	51.19		
SCHOOL - CAPITAL OUTLAY	1.5000	93,440	25,000	68,440	102.66		
TOWN OF PALM SHORES	0.0000	93,440	50,000	43,440	0.00		
FIRE CONTROL MSTU	0.7580	93,440	50,000	43,440	32.93		
LAW ENFORCEMENT MSTU	1.2691	93,440	50,000	43,440	55.13		
ST JOHNS RIVER WATER MGMT DST	0.3023	93,440	50,000	43,440	13.13		
FLA INLAND NAVIGATION DIST	0.0320	93,440	50,000	43,440	1.39		
SEBASTIAN INLET DISTRICT	0.1069	93,440	50,000	43,440	4.64		
ENV END LD/WTR LTD 05-24	0.0543	93,440	50,000	43,440	2.36		
ENV END LD/WTR LTD(DBTP) 05-24	0.1102	93,440	50,000	43,440	4.79		
S BREVARD REC DIST (DBTP)01-20	0.4159	93,440	50,000	43,440	18.07		
TOTAL MILLAGE					15.8125	AD VALOREM TAXES	\$868.78

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
158 SOLID WASTE DISPOSAL		57.00
166 FIRE SP ASSESSMENT - COUNTY		222.34
PAY ONLY ONE AMOUNT IN BOXES BELOW		NON-AD VALOREM ASSESSMENTS
		\$279.34

If Paid By	Nov 30, 2015				
Please Pay	\$1,102.20				

LISA CULLEN, CFC
BREVARD COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS
2015 PAID REAL ESTATE

Pay your taxes online at www.brevardtc.com

TAX ACCOUNT NUMBER	ESCROW CD	MILLAGE CODE
2631837	000008	43J0

OKALANI STREET
MELBOURNE, FL 32940

AD VALOREM TAXES						
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED	
COUNTY GENERAL FUND	4.5497	180,310	50,000	130,310	592.87	
BREVARD LIBRARY DISTRICT	0.5555	180,310	50,000	130,310	72.39	
BREVARD MOSQUITO CONTROL	0.1995	180,310	50,000	130,310	26.00	
S BREVARD REC DIST 2001-2020	0.1841	180,310	50,000	130,310	23.99	
SCHOOL - BY STATE LAW	5.0270	180,310	25,000	155,310	780.74	
SCHOOL - BY LOCAL BOARD	0.7480	180,310	25,000	155,310	116.17	
SCHOOL - CAPITAL OUTLAY	1.5000	180,310	25,000	155,310	232.97	
TOWN OF PALM SHORES	0.0000	180,310	50,000	130,310	0.00	
FIRE CONTROL MSTU	0.7580	180,310	50,000	130,310	98.77	
LAW ENFORCEMENT MSTU	1.2691	180,310	50,000	130,310	165.38	
ST JOHNS RIVER WATER MGMT DST	0.3023	180,310	50,000	130,310	39.39	
FLA INLAND NAVIGATION DIST	0.0320	180,310	50,000	130,310	4.17	
SEBASTIAN INLET DISTRICT	0.1069	180,310	50,000	130,310	13.93	
ENV END LD/WTR LTD 05-24	0.0543	180,310	50,000	130,310	7.08	
ENV END LD/WTR LTD(DBTP) 05-24	0.1102	180,310	50,000	130,310	14.36	
S BREVARD REC DIST (DBTP)01-20	0.4159	180,310	50,000	130,310	54.20	
TOTAL MILLAGE 15.8125					AD VALOREM TAXES	\$2,242.41

NON-AD VALOREM ASSESSMENTS		AMOUNT
LEVYING AUTHORITY	RATE	
158 SOLID WASTE DISPOSAL		57.00
166 FIRE SP ASSESSMENT - COUNTY		222.34
PAY ONLY ONE AMOUNT IN BOXES BELOW		NON-AD VALOREM ASSESSMENTS
		\$279.34

If Paid By	Nov 30, 2015			
Please Pay	\$2,420.88			

LISA CULLEN, CFC

BREVARD COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS
2015 PAID REAL ESTATE

Pay your taxes online at www.brevardtc.com

TAX ACCOUNT NUMBER	ESCROW CD	MILLAGE CODE
2614631		43J0

5 HARBOR CITY BLVD N
MELBOURNE, FL 32940

AD VALOREM TAXES						
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED	
COUNTY GENERAL FUND	4.5497	262,810	50,000	212,810	968.22	
BREVARD LIBRARY DISTRICT	0.5555	262,810	50,000	212,810	118.22	
BREVARD MOSQUITO CONTROL	0.1995	262,810	50,000	212,810	42.46	
S BREVARD REC DIST 2001-2020	0.1841	262,810	50,000	212,810	39.18	
SCHOOL - BY STATE LAW	5.0270	262,810	25,000	237,810	1,195.47	
SCHOOL - BY LOCAL BOARD	0.7480	262,810	25,000	237,810	177.88	
SCHOOL - CAPITAL OUTLAY	1.5000	262,810	25,000	237,810	356.72	
TOWN OF PALM SHORES	0.0000	262,810	50,000	212,810	0.00	
FIRE CONTROL MSTU	0.7580	262,810	50,000	212,810	161.31	
LAW ENFORCEMENT MSTU	1.2691	262,810	50,000	212,810	270.08	
ST JOHNS RIVER WATER MGMT DST	0.3023	262,810	50,000	212,810	64.33	
FLA INLAND NAVIGATION DIST	0.0320	262,810	50,000	212,810	6.81	
SEBASTIAN INLET DISTRICT	0.1069	262,810	50,000	212,810	22.75	
ENV END LD/WTR LTD 05-24	0.0543	262,810	50,000	212,810	11.56	
ENV END LD/WTR LTD(DBTP) 05-24	0.1102	262,810	50,000	212,810	23.45	
S BREVARD REC DIST (DBTP)01-20	0.4159	262,810	50,000	212,810	88.51	
TOTAL MILLAGE				15.8125	AD VALOREM TAXES	\$3,546.95
NON-AD VALOREM ASSESSMENTS						
LEVYING AUTHORITY	RATE				AMOUNT	
158 SOLID WASTE DISPOSAL					57.00	
166 FIRE SP ASSESSMENT - COUNTY					311.27	
PAY ONLY ONE AMOUNT IN BOXES BELOW				NON-AD VALOREM ASSESSMENTS	\$368.27	
If Paid By	Nov 30, 2015					
Please Pay	\$3,758.61					

LISA CULLEN, CFC
BREVARD COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS
2015 PAID REAL ESTATE

Corrected

Pay your taxes online at www.brevardtc.com

TAX ACCOUNT NUMBER	ESCROW CD	MILLAGE CODE
2632152		43J0

N HIGHWAY 1
 MELBOURNE, FL 32940-7210

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL FUND	4.5497	493,980	0	493,980	2,247.46
BREVARD LIBRARY DISTRICT	0.5555	493,980	0	493,980	274.41
BREVARD MOSQUITO CONTROL	0.1995	493,980	0	493,980	98.55
S BREVARD REC DIST 2001-2020	0.1841	493,980	0	493,980	90.94
SCHOOL - BY STATE LAW	5.0270	539,970	0	539,970	2,714.43
SCHOOL - BY LOCAL BOARD	0.7480	539,970	0	539,970	403.90
SCHOOL - CAPITAL OUTLAY	1.5000	539,970	0	539,970	809.96
TOWN OF PALM SHORES	0.0000	493,980	0	493,980	0.00
FIRE CONTROL MSTU	0.7580	493,980	0	493,980	374.44
LAW ENFORCEMENT MSTU	1.2691	493,980	0	493,980	626.91
ST JOHNS RIVER WATER MGMT DST	0.3023	493,980	0	493,980	149.33
FLA INLAND NAVIGATION DIST	0.0320	493,980	0	493,980	15.81
SEBASTIAN INLET DISTRICT	0.1069	493,980	0	493,980	52.81
ENV END LD/WTR LTD 05-24	0.0543	493,980	0	493,980	26.82
ENV END LD/WTR LTD(DBTP) 05-24	0.1102	493,980	0	493,980	54.44
S BREVARD REC DIST (DBTP)01-20	0.4159	493,980	0	493,980	205.45
TOTAL MILLAGE				AD VALOREM TAXES	\$8,145.66

NON-AD VALOREM ASSESSMENTS	
LEVYING AUTHORITY	AMOUNT
158 SOLID WASTE DISPOSAL	57.00
166 FIRE SP ASSESSMENT - COUNTY	311.27
NON-AD VALOREM ASSESSMENTS	
\$368.27	

PAY ONLY ONE AMOUNT IN BOXES BELOW	
If Paid By	Nov 30, 2015
Please Pay	\$8,173.37

LISA CULLEN, CFC

BREVARD COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

2015 PAID REAL ESTATE

Pay your taxes online at www.brevardtc.com

TAX ACCOUNT NUMBER	ESCROW CD	MILLAGE CODE
2609622		43J0

22 N HIGHWAY 1
MELBOURNE, FL 32935

AD VALOREM TAXES

TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL FUND	4.5497	736,060	50,000	686,060	3,121.37
BREVARD LIBRARY DISTRICT	0.5555	736,060	50,000	686,060	381.11
BREVARD MOSQUITO CONTROL	0.1995	736,060	50,000	686,060	136.87
S BREVARD REC DIST 2001-2020	0.1841	736,060	50,000	686,060	126.30
SCHOOL - BY STATE LAW	5.0270	736,060	25,000	711,060	3,574.50
SCHOOL - BY LOCAL BOARD	0.7480	736,060	25,000	711,060	531.87
SCHOOL - CAPITAL OUTLAY	1.5000	736,060	25,000	711,060	1,066.59
TOWN OF PALM SHORES	0.0000	736,060	50,000	686,060	0.00
FIRE CONTROL MSTU	0.7580	736,060	50,000	686,060	520.03
LAW ENFORCEMENT MSTU	1.2691	736,060	50,000	686,060	870.68
ST JOHNS RIVER WATER MGMT DST	0.3023	736,060	50,000	686,060	207.40
FLA INLAND NAVIGATION DIST	0.0320	736,060	50,000	686,060	21.95
SEBASTIAN INLET DISTRICT	0.1069	736,060	50,000	686,060	73.34
ENV END LD/WTR LTD 05-24	0.0543	736,060	50,000	686,060	37.25
ENV END LD/WTR LTD(DBTP) 05-24	0.1102	736,060	50,000	686,060	75.60
S BREVARD REC DIST (DBTP)01-20	0.4159	736,060	50,000	686,060	285.33

TOTAL MILLAGE	15.8125	AD VALOREM TAXES	\$11,030.19
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NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	RATE	AMOUNT
158 SOLID WASTE DISPOSAL		57.00
166 FIRE SP ASSESSMENT - COUNTY		311.27

PAY ONLY ONE AMOUNT IN BOXES BELOW	NON-AD VALOREM ASSESSMENTS	\$368.27
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If Paid By	Nov 30, 2015				
Please Pay	\$10,942.52				

TOWN OF PALM SHORES



"The Little Town That Cares"

January 26, 2016

The Honorable Lisa Cullen
Tax Collector
400 South Street
5th Floor
Titusville, Florida 32780

Re: Ad Valorem Taxes

Dear Lisa:

Pursuant to my attendance at today's County Commission meeting, I am requesting your office write an official letter to ALL members of the County Commission explaining the residents and business owners pay their taxes to the County.

I have been challenged on this issue on numerous occasions and would like to put this to rest officially.

Your assistance in this matter will be greatly appreciated. Please forward a copy of this information to me.

Kindest personal regards,

A handwritten signature in cursive script that reads "Carol".

Mayor Carol M. McCormack
Town of Palm Shores

5030 Paul Hurtt Lane ♦ Palm Shores, FL 32940
Phone: 321-242-4555 ♦ Fax: 321-254-7883
Visit us at: www.townofpalmshores.org



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

February 9, 2016

Honorable Jim Barfield
County Commissioner District 2
2575 N. Courtenay Parkway, Suite 200
Merritt Island, FL 32953

Dear Commissioner Barfield:

Mayor Carol M. McCormack has requested that I inform you that the property owners in Town of Palm Shores pay Ad Valorem Taxes to the County General Fund.

The Town of Palm Shores does not levy a millage and the Tax Collector's Office distributes no tax dollars to the municipality.

If you have any questions, please contact me.

Warm Regards,

Lisa Cullen, CFC
Brevard County Tax Collector

LC/km

Cc: Mayor Carol M. McCormack
Town of Palm Shores



RECEIVED FEB 12 2016

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

February 9, 2016

Honorable Robin Fisher
County Commissioner District 1
400 South St. Suite 1A
Titusville, FL 32780

Dear Commissioner Fisher: *Robin*

Mayor Carol M. McCormack has requested that I inform you that the property owners in Town of Palm Shores pay Ad Valorem Taxes to the County General Fund.

The Town of Palm Shores does not levy a millage and the Tax Collector's Office distributes no tax dollars to the municipality.

If you have any questions, please contact me.

Warm Regards,

Lisa Cullen, CFC
Brevard County Tax Collector

LC/km

Cc: Mayor Carol M. McCormack
Town of Palm Shores



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

February 9, 2016

Honorable Trudie Infantini
County Commissioner District 3
113 E. New Haven Ave
Melbourne, FL 32901

Trudie

Dear Commissioner Infantini:

Mayor Carol M. McCormack has requested that I inform you that the property owners in Town of Palm Shores pay Ad Valorem Taxes to the County General Fund.

The Town of Palm Shores does not levy a millage and the Tax Collector's Office distributes no tax dollars to the municipality.

If you have any questions, please contact me.

Warm Regards,

Lisa Cullen

Lisa Cullen, CFC
Brevard County Tax Collector

LC/km

Cc: Mayor Carol M. McCormack
Town of Palm Shores



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

February 9, 2016

Honorable Curt Smith
County Commissioner District 4
2725 Judge Fran Jamieson Way
Building C, Suite 214
Viera, FL 32940

Dear Commissioner Smith: *Curt*

Mayor Carol M. McCormack has requested that I inform you that the property owners in Town of Palm Shores pay Ad Valorem Taxes to the County General Fund.

The Town of Palm Shores does not levy a millage and the Tax Collector's Office distributes no tax dollars to the municipality.

If you have any questions, please contact me.

Warm Regards,

Lisa Cullen, CFC
Brevard County Tax Collector

LC/km

Cc: Mayor Carol M. McCormack
Town of Palm Shores



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

February 9, 2016

Honorable Andy Anderson
County Commissioner District 5
1515 Sarno Rd, Building B
Melbourne, FL 32935

Dear Commissioner Anderson:

Mayor Carol M. McCormack has requested that I inform you that the property owners in Town of Palm Shores pay Ad Valorem Taxes to the County General Fund.

The Town of Palm Shores does not levy a millage and the Tax Collector's Office distributes no tax dollars to the municipality.

If you have any questions, please contact me.

Warm Regards,

Lisa Cullen, CFC
Brevard County Tax Collector

LC/km

Cc: Mayor Carol M. McCormack
Town of Palm Shores

Town of Palm Shores

Community Redevelopment Presentation



Chairman Jim Barfield and Members of the County Commission



TOWN OF PALM SHORES

"The Little Town That Cares"

April 4, 2016

Chairman Jim Barfield and Member of the County Commission:

Once again, we find it necessary to come before this Board to answer unfounded accusations of the way our Community Redevelopment Plans are implemented.

Please note copies of letters sent to you by Tax Collector, Lisa Duffen stating "property owners in the Town of Palm Shores pay Aid Volarem Taxes to the County General Fund".

I have selected six properties ranging from an assessed value of \$87,110 to \$736,060. You will note residents of the Town of Palm Shores pay:

- County General Fund
- Brevard Library District
- Brevard Mosquito Control
- S Brevard Rec Dist 2001-2020
- School - By State Law
- School - My Local Board
- Fire Control - MSTU
- Law Enforcement - MSTU
- St. Johns River Water Mgmt Dist
- Fla. Inland Navigation Dist
- Sebastian Inlet District
- Env END LD/INTR Ltd 05-24
- Env END LTD (DBTP) 05-24
- S. Brevard Rec Dist (DBTP) 01-02

Non-Aid Volarem Assessments paid to the County:

Solid Waste Disposal

Fire-SP Assessment - County

Mayor Carolyn McLoenack

5000 Phil Hart Lane • Palm Shores, FL 32940
Phone: 321-242-4866 • Fax: 321-254-7883
Visit us at: www.townofpalmshores.org

Taxes Paid to Brevard County

LISA CULLEN, CFC NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS
BREVARD COUNTY TAX COLLECTOR 2015 PAID REAL ESTATE
 TAX ACCOUNT NUMBER: 000701 BILLAGE CODE: 4300
 Pay your taxes online at www.brevardtc.com

SILVER OAK BLVD
 MELBOURNE, FL 32936

TAXING AUTHORITY	MILLAGE RATE	AD VALOREM TAXES ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL FUND	4.5487	93,440	50,000	43,440	197.84
BREVARD LIBRARY DISTRICT	0.5555	93,440	50,000	43,440	24.13
BREVARD MOSQUITO CONTROL	0.1895	93,440	50,000	43,440	8.87
S BREVARD REC DIST 2001-2020	0.1841	93,440	50,000	43,440	8.00
SCHOOL - BY STATE LAW	5.0270	93,440	25,000	68,440	343.00
SCHOOL - BY LOCAL BOARD	0.7480	93,440	25,000	68,440	51.13
TOWN OF PALM SHORES	1.5000	93,440	50,000	43,440	102.66
TOWN OF PALM SHORES	0.0000	93,440	50,000	43,440	0.00
FIRE CONTROL MSTU	0.7580	93,440	50,000	43,440	32.92
LAW ENFORCEMENT MSTU	1.2881	93,440	50,000	43,440	55.13
ST JOHNS RIVER WATER MGMT DST	0.3023	93,440	50,000	43,440	13.13
FLA INLAND NAVIGATION DIST	0.0320	93,440	50,000	43,440	1.38
SEBASTIAN INLET DISTRICT	0.1089	93,440	50,000	43,440	4.64
ENV END LDWTR LTD 05-24	0.0543	93,440	50,000	43,440	2.38
ENV END LDWTR LTD(DIST) 05-24	0.1102	93,440	50,000	43,440	4.79
S BREVARD REC DIST (DIST) 01-20	0.4189	93,440	50,000	43,440	18.07
TOTAL VILLAGE	15.8125				\$563.78
LEVING AUTHORITY					AMOUNT
188 SOLID WASTE DISPOSAL					57.00
188 FIRE SP ASSESSMENT - COUNTY					222.34
PAY ONLY ONE AMOUNT IN BOXES BELOW					\$279.34
If Paid By		Nov 30, 2015	NON-AD VALOREM ASSESSMENTS		
Please Pay		\$1,102.20			

LISA CULLEN, CFC NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS
BREVARD COUNTY TAX COLLECTOR 2016 PAID REAL ESTATE
 TAX ACCOUNT NUMBER: 000008 BILLAGE CODE: 4330
 Pay your taxes online at www.brevardtc.com

OKLANI STREET
 MELBOURNE, FL 32840

TAXING AUTHORITY	MILLAGE RATE	AD VALOREM TAXES ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL FUND	4.5487	180,310	50,000	130,310	592.87
BREVARD LIBRARY DISTRICT	0.5555	180,310	50,000	130,310	72.39
BREVARD MOSQUITO CONTROL	0.1895	180,310	50,000	130,310	26.00
S BREVARD REC DIST 2001-2020	0.1841	180,310	50,000	130,310	23.99
SCHOOL - BY STATE LAW	5.0270	180,310	25,000	155,310	780.74
SCHOOL - BY LOCAL BOARD	0.7480	180,310	25,000	155,310	118.17
TOWN OF PALM SHORES	1.5000	180,310	50,000	130,310	232.97
TOWN OF PALM SHORES	0.0000	180,310	50,000	130,310	0.00
FIRE CONTROL MSTU	0.7580	180,310	50,000	130,310	98.77
LAW ENFORCEMENT MSTU	1.2881	180,310	50,000	130,310	166.53
ST JOHNS RIVER WATER MGMT DST	0.3023	180,310	50,000	130,310	38.39
FLA INLAND NAVIGATION DIST	0.0320	180,310	50,000	130,310	4.77
SEBASTIAN INLET DISTRICT	0.1089	180,310	50,000	130,310	13.83
ENV END LDWTR LTD 05-24	0.0543	180,310	50,000	130,310	7.08
ENV END LDWTR LTD(DIST) 05-24	0.1102	180,310	50,000	130,310	14.36
S BREVARD REC DIST (DIST) 01-20	0.4189	180,310	50,000	130,310	54.20
TOTAL VILLAGE	15.8125				\$2,242.41
LEVING AUTHORITY					AMOUNT
188 SOLID WASTE DISPOSAL					57.00
188 FIRE SP ASSESSMENT - COUNTY					222.34
PAY ONLY ONE AMOUNT IN BOXES BELOW					\$279.34
If Paid By		Nov 30, 2015	NON-AD VALOREM ASSESSMENTS		
Please Pay		\$2,420.88			

Taxes Paid to Brevard County

LISA CULLEN, CFC NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS
 BREVARD COUNTY TAX COLLECTOR 2015 PAID REAL ESTATE

TAX ACCOUNT NUMBER: 2509694 ESCROW CD: 43J0 MILLAGE CODE: 43J0

Pay your taxes online at www.brevardtc.com

RIVERSIDE ROAD
 MELBOURNE, FL 32936

LISA CULLEN, CFC NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS
 BREVARD COUNTY TAX COLLECTOR 2015 PAID REAL ESTATE

TAX ACCOUNT NUMBER: 2514831 ESCROW CD: 43J0 MILLAGE CODE: 43J0

Pay your taxes online at www.brevardtc.com

HARBOR CITY BLVD N
 MELBOURNE, FL 32940

TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL FUND	4.5497	87,110	50,000	37,110	189.94
BREVARD LIBRARY DISTRICT	0.5555	87,110	50,000	37,110	20.91
BREVARD MOSQUITO CONTROL	0.1995	87,110	50,000	37,110	7.40
S BREVARD REC DIST 2001-2020	0.1841	87,110	50,000	37,110	6.83
SCHOOL - BY STATE LAW	5.0270	87,110	25,000	62,110	312.23
SCHOOL - BY LOCAL BOARD	0.7480	87,110	25,000	62,110	46.46
SCHOOL - CAPITAL OUTLAY	1.5000	87,110	25,000	62,110	93.17
TOWN OF PALM SHORES	0.0900	87,110	50,000	37,110	0.30
FIRE CONTROL M&TU	0.7380	87,110	50,000	37,110	28.13
LAW ENFORCEMENT M&TU	1.2691	87,110	50,000	37,110	41.10
ST. JOHNS RIVER WATER MGMT DST	0.3023	87,110	50,000	37,110	11.22
FLA INLAND NAVIGATION DIST	0.0320	87,110	50,000	37,110	1.19
SEBASTIAN INLET DISTRICT	0.1059	87,110	50,000	37,110	3.97
ENV END LDWTR LTD 05-24	0.0543	87,110	50,000	37,110	2.02
ENV END LDWTR LTD (DBTP) 05-24	0.1102	87,110	50,000	37,110	4.08
S BREVARD REC DIST (DBTP) 01-20	0.4159	87,110	50,000	37,110	15.43
TOTAL MILLAGE	15.8125				\$769.89
LEVYING AUTHORITY	NON-AD VALOREM ASSESSMENTS RATE	AD VALOREM TAXES	AMOUNT		
168 SOLID WASTE DISPOSAL					57.00
168 FIRE SP ASSESSMENT - COUNTY					177.87
PAY ONLY ONE AMOUNT IN BOXES BELOW					
If Paid By	Nov 30, 2015	NON-AD VALOREM ASSESSMENTS			\$224.87
Please Pay	\$863.42				

TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL FUND	4.5497	262,810	50,000	212,810	981.22
BREVARD LIBRARY DISTRICT	0.5555	262,810	50,000	212,810	118.22
BREVARD MOSQUITO CONTROL	0.1995	262,810	50,000	212,810	42.46
S BREVARD REC DIST 2001-2020	0.1841	262,810	50,000	212,810	38.16
SCHOOL - BY STATE LAW	5.0270	262,810	25,000	237,810	1,195.97
SCHOOL - BY LOCAL BOARD	0.7480	262,810	25,000	237,810	1,791.85
SCHOOL - CAPITAL OUTLAY	1.5000	262,810	25,000	237,810	356.72
TOWN OF PALM SHORES	0.0900	262,810	50,000	212,810	0.00
FIRE CONTROL M&TU	0.7380	262,810	50,000	212,810	161.31
LAW ENFORCEMENT M&TU	1.2691	262,810	50,000	212,810	270.08
ST. JOHNS RIVER WATER MGMT DST	0.3023	262,810	50,000	212,810	64.33
FLA INLAND NAVIGATION DIST	0.0320	262,810	50,000	212,810	6.81
SEBASTIAN INLET DISTRICT	0.1059	262,810	50,000	212,810	22.75
ENV END LDWTR LTD 05-24	0.0543	262,810	50,000	212,810	11.95
ENV END LDWTR LTD (DBTP) 05-24	0.1102	262,810	50,000	212,810	23.45
S BREVARD REC DIST (DBTP) 01-20	0.4159	262,810	50,000	212,810	88.51
TOTAL MILLAGE	15.8125				\$3,546.95
LEVYING AUTHORITY	NON-AD VALOREM ASSESSMENTS RATE	AD VALOREM TAXES	AMOUNT		
168 SOLID WASTE DISPOSAL					57.00
168 FIRE SP ASSESSMENT - COUNTY					311.27
PAY ONLY ONE AMOUNT IN BOXES BELOW					
If Paid By	Nov 30, 2015	NON-AD VALOREM ASSESSMENTS			\$368.27
Please Pay	\$3,758.61				

Taxes Paid to Brevard County

LISA CULLEN, CFC

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

BREVARD COUNTY TAX COLLECTOR

2015 PAID REAL ESTATE

LISA CULLEN, CFC

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

2015 PAID REAL ESTATE

Corrected

TAX ACCOUNT NUMBER	ESCRWVCD	MILLAGE CODE
2809022		43.0

Pay your taxes online at www.brevardtc.com

N HIGHWAY 1
MELBOURNE, FL 32906

N HIGHWAY 1
MELBOURNE, FL 32940-7210

TAXING AUTHORITY	MILLAGE RATE	AD VALOREM TAXES ASSESSMENT VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL FUND	4.6487	736,060	50,000	686,060	3,121.37
BREVARD LIBRARY DISTRICT	0.1995	736,060	50,000	686,060	361.11
S BREVARD REC DIST 2001-2020	0.1841	736,060	50,000	686,060	136.87
SCHOOL - BY STATE LAW	5.0270	736,060	25,000	711,060	1,264.50
SCHOOL - LOCAL BOARD	0.7480	736,060	25,000	711,060	511.87
SCHOOL - CAPITAL OUTLAY	1.2600	736,060	25,000	711,060	1,066.69
TOWN OF PALM SHORES	0.0000	736,060	50,000	686,060	0.00
FIRE CONTROL MSTU	0.7580	736,060	50,000	686,060	520.03
LAW ENFORCEMENT MSTU	1.2691	736,060	50,000	686,060	870.68
ST JOHNS RIVER WATER MGMT DST	0.3023	736,060	50,000	686,060	207.40
FLA INLAND NAVIGATION DIST	0.0320	736,060	50,000	686,060	21.95
SEBASTIAN INLET DISTRICT	0.1068	736,060	50,000	686,060	73.34
ENV END LDWTR LTD 05-24	0.0543	736,060	50,000	686,060	37.23
ENV END LDWTR LTD(OBTP) 05-24	0.1102	736,060	50,000	686,060	75.60
S BREVARD REC DIST (OBTP)01-20	0.4159	736,060	50,000	686,060	295.33
TOTAL MILLAGE	15.8126				\$11,020.19
LEVYING AUTHORITY		AD VALOREM TAXES			AMOUNT
159 SOLID WASTE DISPOSAL					57.00
166 FIRE SP ASSESSMENT - COUNTY					311.27
PAY ONLY ONE AMOUNT IN BOXES BELOW		NON-AD VALOREM ASSESSMENTS			\$368.27
If Paid By	Nov 30, 2015				
Please Pay	\$10,942.52				

TAXING AUTHORITY	MILLAGE RATE	AD VALOREM TAXES ASSESSMENT VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL FUND	4.6487	493,980	0	493,980	2,247.45
BREVARD LIBRARY DISTRICT	0.1995	493,980	0	493,980	276.41
S BREVARD REC DIST 2001-2020	0.1841	493,980	0	493,980	96.55
SCHOOL - BY STATE LAW	5.0270	493,980	0	493,980	90.54
SCHOOL - LOCAL BOARD	0.7480	493,980	0	493,980	2,714.43
SCHOOL - CAPITAL OUTLAY	1.2600	493,980	0	493,980	403.80
TOWN OF PALM SHORES	0.0000	493,980	0	493,980	806.96
FIRE CONTROL MSTU	0.7580	493,980	0	493,980	0.03
LAW ENFORCEMENT MSTU	1.2691	493,980	0	493,980	374.44
ST JOHNS RIVER WATER MGMT DST	0.3023	493,980	0	493,980	826.91
FLA INLAND NAVIGATION DIST	0.0320	493,980	0	493,980	153.33
SEBASTIAN INLET DISTRICT	0.1068	493,980	0	493,980	13.81
ENV END LDWTR LTD 05-24	0.0543	493,980	0	493,980	52.81
ENV END LDWTR LTD(OBTP) 05-24	0.1102	493,980	0	493,980	26.82
S BREVARD REC DIST (OBTP)01-20	0.4159	493,980	0	493,980	54.44
TOTAL MILLAGE	15.8103				\$8,145.66
LEVYING AUTHORITY		AD VALOREM TAXES			AMOUNT
159 SOLID WASTE DISPOSAL					57.00
166 FIRE SP ASSESSMENT - COUNTY					311.27
PAY ONLY ONE AMOUNT IN BOXES BELOW		NON-AD VALOREM ASSESSMENTS			\$368.27
If Paid By	Nov 30, 2015				
Please Pay	\$8,175.37				

Letter to Lisa Cullen Tax Collector



TOWN OF PALM SHORES

"The Little Town That Cares"

January 26, 2016

The Honorable Lisa Cullen
Tax Collector
400 South Street
5th Floor
Titusville, Florida 32780

Re: Ad Valorem Taxes

Dear Lisa:

Pursuant to my attendance at today's County Commission meeting, I am requesting your office write an official letter to ALL members of the County Commission explaining the residents and business owners pay their taxes to the County.

I have been challenged on this issue on numerous occasions and would like to put this to rest officially.

Your assistance in this matter will be greatly appreciated. Please forward a copy of this information to me.

Kindest, personal regards,


Mayor Carol M. McCormack
Town of Palm Shores

9090 Paul Hurst Lane • Palm Shores, FL 32940
Phone: 321-242-4505 • Fax: 321-254-7885
Visit us at: www.townofpalmshores.org

Response to County Commissioners from the Tax Collector



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

February 9, 2016

Honorable Curt Smith
County Commissioner District 4
2725 Judge Fran Jamieson Way
Building C, Suite 214
Viera, FL 32940

Dear Commissioner Smith:

Mayor Carol M. McCormack has requested that I inform you that the property owners in Town of Palm Shores pay Ad Valorem Taxes to the County General Fund.

The Town of Palm Shores does not levy a millage and the Tax Collector's Office distributes no tax dollars to the municipality.

If you have any questions, please contact me.

Warm Regards,

Lisa Cullen
Lisa Cullen, CFC
Brevard County Tax Collector

LC/km

Cc: Mayor Carol M. McCormack
Town of Palm Shores

Seal of Brevard County, Florida, featuring a central figure and the text 'BREVARD COUNTY FLORIDA' and 'JULIEN C. CULL'.
Brevard County, Florida, 400 South Street, 6th Floor, Titusville, FL 32781-2500, Telephone (321) 264-6930, Fax (321) 264-6919.
Office, 1415 Sarno Road, Melbourne, FL 32956, Tel. (321) 264-6930, Fax (321) 264-6919.
Jamaica Way, Suite A 104, Viera, FL 32983, Palm Bay Office, 405 Coplin Drive S.E., Palm Bay, FL 32909.



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

February 9, 2016

Honorable Andy Anderson
County Commissioner District 5
1515 Sarno Rd., Building B
Melbourne, FL 32935

Dear Commissioner Anderson:

Mayor Carol M. McCormack has requested that I inform you that the property owners in Town of Palm Shores pay Ad Valorem Taxes to the County General Fund.

The Town of Palm Shores does not levy a millage and the Tax Collector's Office distributes no tax dollars to the municipality.

If you have any questions, please contact me.

Warm Regards,

Lisa Cullen
Lisa Cullen, CFC
Brevard County Tax Collector

LC/km

Cc: Mayor Carol M. McCormack
Town of Palm Shores

Seal of Brevard County, Florida, featuring a central figure and the text 'BREVARD COUNTY FLORIDA' and 'JULIEN C. CULL'.
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Office, 1415 Sarno Road, Melbourne, FL 32956, Tel. (321) 264-6930, Fax (321) 264-6919.
Jamaica Way, Suite A 104, Viera, FL 32983, Palm Bay Office, 405 Coplin Drive S.E., Palm Bay, FL 32909.