



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.17.

7/9/2024

Subject:

Approval of Administration and Collection Cost for Business Tax Receipts - July 1, 2024 - June 30, 2025

Fiscal Impact:

The Cost of Business Tax Receipts is \$391,278 for July 1, 2024 - June 30, 2025. 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 \$391,278 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.



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

Telephone: (321) 637-2001
Fax: (321) 264-6972
Kimberly.Powell@brevardclerk.us

July 10, 2024

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

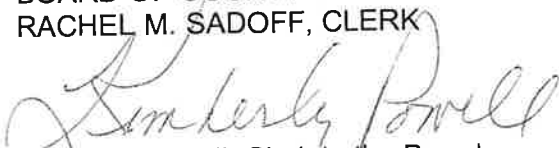
RE: Item F.17., Approval of Administration and Collection Cost for Business Tax Receipts for July 1, 2024 – June 30, 2025

The Board of County Commissioners, in regular session on July 9, 2024, approved the proposed cost of \$391,278, as submitted by the Tax Collector, for administration and collection of County Business Tax Receipts for July 1, 2024 – June 30, 2025.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK


Kimberly Powell, Clerk to the Board

/sm

cc: Finance
Tax Collector



BREVARD COUNTY

Office of The Tax Collector

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

June 11, 2024

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, 2024 – June 30, 2025

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 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	\$ 69,871
Office Supplies	300
Postage	9,120
Travel	991
Telephone	200
Salaries & Benefits (5 FTE)	<u>310,796</u>
Total	\$ 391,278

I respectfully submit the above amount of \$391,278 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