



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.19.

7/12/2022

Subject:

Approval of Administration and Collection Cost for Business Tax Receipts - July 1, 2022 - June 30, 2023

Fiscal Impact:

Pursuant to Chapter 205.0536, Florida Statutes, the cost of collections is deducted from businesses located in municipalities. The Cost of Business Tax Receipts is \$313,971, which represents an increase of \$20,704 or 7.1%.

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:

As required by 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.

As advised in the attached letter, the Tax Collector is requesting the amount of 313,971 be approved as the cost of collecting business tax receipts for the year starting on July 1, 2022 and ending on June 30, 2023. The proposed cost represents 7.1% or \$20,704 increase from the previous year.

<u>CATEGORIES</u>	<u>FY2021 COST</u>	<u>FY2022 COST</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
Data Processing & Production	\$ 59,088	\$ 61,479	\$ 2,391	4.0%
Forms, Envelopes, etc.	\$ 45	\$ -	\$ (45)	-100.0%
Postage	\$ 8,116	\$ 8,198	\$ 82	1.0%
Travel	\$ 45	\$ 45	\$ -	0.0%
Office Supplies	\$ 300	\$ 300	\$ -	0.0%
Telephone	\$ 200	\$ 200	\$ -	0.0%
Salaries & Benefits	\$ 225,473	\$ 243,749	\$ 18,276	8.1%
TOTALS	\$ 293,267	\$ 313,971	\$ 20,704	7.1%

Clerk to the Board Instructions:

Maintain documents for records retention

BREVARD County

BOARD OF COUNTY COMMISSIONERS

FLORIDA'S SPACE COAST

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

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July 13, 2022

MEMORANDUM

TO: Jill Hayes, Budget Office Director

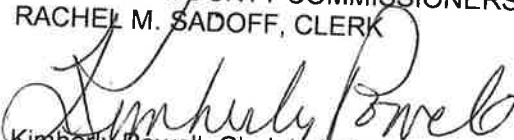
RE: Item F.19., Approval of Administration and Collection Cost for Business Tax Receipts –
July 1, 2022 - June 30, 2023

The Board of County Commissioners, in regular session on July 12, 2022, approved the proposed cost, as submitted by the Tax Collector, for administration and collection of County Business Tax Receipts – July 1, 2022 – June 30, 2023.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK



Kimberly Powell, Clerk to the Board

/pp

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 3, 2022

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, 2022– June 30, 2023

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	\$ 61,479
2. Forms, Envelopes, etc.	0
3. Office Supplies	300
4. Postage	8,198
5. Travel	45
6. Telephone	200
7. Salaries & Benefits (5FTE)	<u>243,749</u>
Total	<u>313,971</u>

I respectfully submit the above amount of \$313,971 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