



AGENDA REPORT
July 10, 2018

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 decreasing by \$402.

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 \$284,408 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 (0.1%) or \$402 decrease from the previous year.

Categories	FY 2017 Cost	FY 2018 Cost	\$ Change	% Change
Data Processing & Production	\$55,014	\$57,383	\$2,369	4.3%
Forms, Envelopes, etc.	\$1,488	\$0	(\$1,488)	-100.0%
Postage	\$8,971	\$9,202	\$231	2.6%
Travel	\$1,006	\$415	(\$591)	-58.7%
Office Supplies	\$300	\$300	\$0	0.0%
Telephone	\$200	\$200	\$0	0.0%

Salaries & Benefits	\$217,831	\$216,908	(\$923)	-0.4%
Total	\$284,810	\$284,408	(\$402)	-0.1%

CLERK TO THE BOARD INSTRUCTIONS:

Maintain documents for records retention

ATTACHMENTS:

Description

- **Letter Re: Proposed Cost for Collecting Business Tax Receipts**



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

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Tammy.Rowe@brevardclerk.us

July 11, 2018

MEMORANDUM

TO: Jill Hayes, Budget Office Director

RE: Item F.27., Approval of Administration and Collection Costs for Business Tax Receipts – July 1, 2018 – June 30, 2019

The Board of County Commissioners, in regular session on July 10, 2018, approved the proposed cost, as submitted by the Tax Collector, for administration and collection of County Business Tax Receipts – July 1, 2018 – June 30, 2019. Enclosed is the Agenda Report for your action.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe, Deputy Clerk

/ds

Encls. (a/s)

cc: County Manager
Tax Collector
Finance



BREVARD COUNTY

Office Of The Tax Collector

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June 4, 2018

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, 2018 – June 30, 2019

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	\$ 57,383
2. Forms, Envelopes, etc.	0
3. Office Supplies	300
4. Postage	9,202
5. Travel	415
6. Telephone	200
7. Salaries & Benefits (5FTE)	<u>216,908</u>
Total	\$ 284,408

I respectfully submit the above amount of \$284,408 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