



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.30.

7/6/2021

Subject:

Approval of Administration and Collection Cost for Business Tax Receipts - July 1, 2021 to June 30, 2022

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 \$293,267, which represents an increase of \$5,662 or 2.0%.

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 \$293,267 be approved as the cost of collecting business tax receipts for the year July 1, 2021 to June 30, 2022. The proposed cost represents 2.0% or \$5,662 increase from the previous year.

<u>CATEGORIES</u>	<u>FY2020 COST</u>	<u>FY2021 COST</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
Data Processing & Production	\$ 56,454	\$ 59,088	\$ 2,634	4.7%
Forms, Envelopes, etc.	\$ 62	\$ 45	\$ (17)	-27.4%
Postage	\$ 8,072	\$ 8,116	\$ 44	0.5%
Travel	\$ 125	\$ 45	\$ (80)	-64.0%
Office Supplies	\$ 300	\$ 300	\$ -	0.0%
Telephone	\$ 200	\$ 200	\$ -	0.0%
Salaries & Benefits	\$ 222,392	\$ 225,473	\$ 3,081	1.4%
TOTALS	\$ 287,605	\$ 293,267	\$ 5,662	2.0%

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 7, 2021

M E M O R A N D U M

TO: Jill Hayes, Budget Office Director

RE: Item F.30., Approval of Administration and Collection Cost for Business Tax Receipts –
July 1, 2021 to June 30, 2022

The Board of County Commissioners, in regular session on July 6, 2021, approved the proposed cost, 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
RACHEL M. SADOFF, CLERK

A handwritten signature in cursive script that reads "Kimberly Powell".

Kimberly Powell, Clerk to the Board

/cld

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) 264-6930, Fax (321) 264-6919

May 27, 2021

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, 2021– June 30, 2022

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	\$ 59,088
2. Forms, Envelopes, etc.	45
3. Office Supplies	300
4. Postage	8,116
5. Travel	45
6. Telephone	200
7. Salaries & Benefits (5FTE)	<u>225,473</u>
Total	293,267

I respectfully submit the above amount of \$293,267 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

RECEIVED

JUN - 1 2021

County Manager's
Office

Branch Offices: Titusville Office, 800 Park Ave, Titusville, FL 32780, Merritt Island Office, 1605 N. Courtenay Pkwy, Merritt Island, FL 32953, Melbourne Office, 1515 Sarno Road, Melbourne, FL 32935, Ind Hrb Bch Office, 240 E. Eau Gallie Blvd., Indian Harbour Bch, FL 32937, Viera Office, 2725 Judge Fran Jamieson Way, Suite A 108, Viera, FL 32940, Palm Bay Office, 450 Cogan Drive S.E., Palm Bay, FL 32907