

TAX COLLECTOR SUMMARY

MISSION STATEMENT:

The mission of the Brevard County Tax Collector's Office is to serve our citizens through the collection and distribution of the funds used by local and state governmental agencies to maintain our society. We will use principles of customer oriented service, honesty, efficiency, fairness, accountability and transparency to guide our actions.

PROGRAMS AND SERVICES:

ACCOMPLISHMENTS, INITIATIVES, TRENDS AND ISSUES AND SERVICE LEVEL IMPACTS:

Real Estate Taxes/ Tangible Personal Property Taxes

- Current Taxes
- Delinquent

Non Ad-Valorem Assessments

State Agencies served by the Brevard County Tax Collector

- Department of Highway Safety and Motor Vehicles
 - Florida Title and Registration
 - Florida Driver's License
 - Florida ID Card
- Florida Fish and Wildlife Conservation Commission
- Department of Agriculture and Consumer Services, Concealed Weapons
- Florida Department of Health and Bureau of Vital Statistics, Birth Certificates
- Department of Revenue, Sales Tax

Business Tax Receipts (B T R)

Tourist Development Tax

Personnel Services for 207 Employees

- Hiring
- Training
- Employee Benefits

State of Florida Statutorily Mandated

- Financial Management Accounting and Audit
- Funds Management and Temporary Investments

Federal Agency Assistance

- The first Tax Collector in the State of Florida to be a part of the T S A Universal Enrollment Program; in this program we process “trusted traveler” applications for the Federal Transportation Administration through a third party vendor

Accomplishments:

As of June 1, 2020, FY20, Oct. 1, 2019 – May, 31, 2020, Roll Year 2019

- Billed over 383,610 tax accounts
- Payment Processing Unit processed over 397,152 payments
- Collected and distributed 760,448,516 dollars in ad valorem taxes and non-ad valorem assessments in accordance to law
- Collected and distributed 9,175,973 dollars of Tourist Development Taxes
- Collected and distributed 1,083,310 dollars of Business Tax Receipts
- Our employees processed over 669,289 service transactions for State Agencies while issuing licenses, permits or titles and collecting and distributing 38,888,620 dollars in fees
- Processed 2,653 original concealed weapons applications and 1,584 concealed weapons renewals
- Integrated Florida Department of Health and Vital Statistics work processes into our branch offices and processed 2,793 original birth certificate applications and 443 birth certificate copies
- Lockbox processing of utility payments for the City of Melbourne and Cocoa
- Successful Audit with no management comments or recommendations, this is the eighth year in a row that the Tax Collector received the Award for Excellence in Financial Operations by the Florida Tax Collectors, Inc.
- Partnered with the Clerk of Court to streamline tax deed process
- Partnered with Idemia and the Transportation Security Administration to accept 1,975 applications for T S A Pre-Check Approval, the program provides travelers the opportunity to receive expedited screening at participating U.S. airports
- Conducted external Tourist Tax Audits
- Cleared 8,534 toll violations for Central Florida Expressway Authority
- Collected and distributed \$5,655 dollars of Hope Scholarship funds

Initiatives:

- Signed agreement with Central Florida Expressway Authority to collect payment for toll violations
- Signed agreement with Homeaway to begin collecting tourist development tax for their short term rentals located in Brevard County
- Increased staffing to the Training Department to include: an additional training coordinator and (2) two quality assurance positions

- Increased the training available to employees through an improved internal training curriculum and access to county sponsored training classes. Continuing to send employees to the County's Executive Leadership Institute development program
- Assisted in educating the public regarding the Tourist Development Tax through audios, pamphlets, public speaking events and mail outs.
- Began processing concealed weapons permits in a third office (Titusville Main Office)
- Worked to make the Tax Collector website more user friendly, and A D A compatible, to encourage the use of online services and appointments
- Studying all aspects of our office layouts, types of services offered, employee training and on-line transactions to reduce customer wait times and to improve service times
- Ongoing efforts to increase security/protection of digital data from natural disasters and malicious attacks through enhanced security and data backup systems.

Trends and Issues:

- COVID-19 had minimal impact on delinquent real estate and tangible personal property taxes
- Collection of 19,666,774.13 dollars in revenues and fees from selling 99% of delinquent tax certificates
- Due to COVID-19 we expect to see a significant decrease in TDT revenue this fiscal year
- The workload for personnel services has increased due to the amount of employees we have had out due to COVID-19; at one point we had 34% of our staff out
- Other entities are seeking to have the Tax Collector collect non-ad valorem assessments in accordance with the Florida Statutes, i.e., Property Assessed Clean Energy (P A C E) and municipal special assessments
- Brevard County's population continues to increase negatively impacting service levels
- The number of employees out for COVID-19 testing and other COVID-19 related absences continues to negatively impact service levels
- The threat of malicious attacks on data resources continues to expand

Service Level Impacts:

Due to the population in Brevard continuing to increase it continues to be a challenge for our office to meet the service needs of our customers. That challenge became even greater with COVID-19. Since opening back up to the public May 4, 2020 we have operated by appointment only. We urge anyone who can, to handle their transactions by mail or online. We plan to continue this practice going forward.

The Brevard County Tax Collector's budget is submitted to the Florida Department of Revenue for approval and is fee driven. The Florida Legislature is responsible for creating the fee schedule used by the Tax Collector. The schedule is based on the amount of tax collected by the Tax Collector for the local government authorities. The Tax Collector's Office receives a commission for the performance of a service for the Brevard County Board of Commissioners as prescribed in Florida Statutes 192.091. Payment of this commission, which is recorded as a transfer on the records of the County, is neither

optional nor discretionary. The General Fund transfer reflected in this budget is viewed by the Tax Collector's Office as a charge for service versus an actual transfer of funds. The County's General Fund provides reimbursements to the Tax Collector for postage related to the tax bill mailings.

TAX COLLECTOR'S OFFICE: SUMMARY

Tax Collector's Office Revenue & Expense Category	Actual F Y 2018-2019	Final Budget F Y 2019-2020	Adopted Budget F Y 2020-2021	Difference	% Change
Taxes Revenue	\$0	\$0	\$0	\$0	0.00%
Permits, Fees & Special Assessment Revenue	\$0	\$0	\$0	\$0	0.00%
Intergovernmental Revenue	\$0	\$0	\$0	\$0	0.00%
Charges for Services Revenue	\$0	\$0	\$0	\$0	0.00%
Fines and Forfeits Revenue	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	0.00%
Statutory Reduction	\$0	\$0	\$0	\$0	0.00%
Total Operating Revenues	\$0	\$0	\$0	\$0	0.00%
Balance Forward Revenue	\$0	\$0	\$0	\$0	0.00%
Transfers - General Revenue	\$2,929,244	\$3,054,616	\$3,177,161	\$122,545	4.01%
Transfers - Other Revenue	\$0	\$0	\$0	\$0	0.00%
Other Finance Source Revenue	\$0	\$0	\$0	\$0	0.00%
Total Non-Operating Revenues	\$2,929,244	\$3,054,616	\$3,177,161	\$122,545	4.01%
TOTAL REVENUES	\$2,929,244	\$3,054,616	\$3,177,161	\$122,545	4.01%
Compensation and Benefits Expense	\$0	\$0	\$0	\$0	0.00%
Operating Expense	\$34,007	\$35,000	\$35,000	\$0	0.00%
Capital Outlay Expense	\$0	\$0	\$0	\$0	0.00%
Operating Expenditures	\$34,007	\$35,000	\$35,000	\$0	0.00%
C I P Expense	\$0	\$0	\$0	\$0	0.00%
Debt Service Expense	\$0	\$0	\$0	\$0	0.00%
Reserves-Operating Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Capital Expense	\$0	\$0	\$0	\$0	0.00%
Reserves - Restricted Expense	\$0	\$0	\$0	\$0	0.00%

Tax Collector's Office Revenue & Expense Category	Actual F Y 2018-2019	Final Budget F Y 2019-2020	Adopted Budget F Y 2020-2021	Difference	% Change
Grants and Aid Expense	\$0	\$0	\$0	\$0	0.00%
Transfers Expense	\$2,891,924	\$3,019,616	\$3,142,161	\$122,545	4.06%
Total Non-Operating Expenses	\$2,891,924	\$3,019,616	\$3,142,161	\$122,545	4.06%
TOTAL EXPENDITURES	\$2,925,931	\$3,054,616	\$3,177,161	\$122,545	4.01%

TAX COLLECTOR'S OFFICE: BUDGET VARIANCES

Tax Collector's Office Revenue and Expense Category	Variance	% Variance	Explanation
Taxes Revenue	\$0	0.00%	
Permits, Fees & Special Assessments Revenue	\$0	0.00%	
Intergovernmental Revenue	\$0	0.00%	
Charges for Services Revenue	\$0	0.00%	
Fines and Forfeits Revenue	\$0	0.00%	
Miscellaneous Revenue	\$0	0.00%	
Statutory Reduction	\$0	0.00%	
Balance Forward Revenue	\$0	0.00%	
Transfers - General Revenue	\$122,545	4.01%	
Transfers - Other Revenue	\$0	0.00%	
Other Finance Source Revenue	\$0	0.00%	
Compensation and Benefits Expense	\$0	0.00%	
Operating Expense	\$0	0.00%	
Capital Outlay Expense	\$0	0.00%	
Grants and Aid Expense	\$0	0.00%	
C I P Expense	\$0	0.00%	
Debt Service Expense	\$0	0.00%	
Reserves-Operating Expense	\$0	0.00%	
Reserves - Capital Expense	\$0	0.00%	
Reserves - Restricted Expense	\$0	0.00%	

Tax Collector's Office Revenue and Expense Category	Variance	% Variance	Explanation
Transfers Expense	\$122,545	4.06%	