



BREVARD COUNTY

Office of The Tax Collector

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May 01, 2026

Board of County Commissioners
Jim Liesenfelt, County Manager
2725 Judge Fran Jamieson Way
Viera, FL 32940-6699

RE: Proposed Cost for Collecting County Business Tax Receipts
July 1, 2026 – June 30, 2027

Dear Mr. Liesenfelt:

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	\$ 80,598
Office Supplies	300
Postage	10,228
Telephone	200
Salaries & Benefits (5 FTE)	<u>341,610</u>
Total	\$ 432,936

I respectfully submit the above amount of \$432,936 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