

TAX COLLECTOR

The Tax Collector bills, collects, and distributes all taxes for the County, municipalities, Tourist Development Council, School Board, and taxing districts. The Tax Collector issues licenses and titles for cars, trucks, boats, and mobile homes; issues fishing and hunting licenses; processes applications for Concealed Weapons Licenses; issues Drivers Licenses and Birth Certificates; and takes application for voter ID cards. This budget reflects the funds associated with the Tax Collector fees related to the collection of the Countywide and Unincorporated area (MSTU) millage. The Tax Collector is elected by the citizens of Pinellas County every four years.

Commissions

In accordance with Florida Statute 192.091, the fees associated with the School Board and municipalities are paid for by the County and are included in the appropriations shown below. The amount the Board must budget as fees and commissions for the Tax Collector is set by statutory formula. In general, the formula calls for fees of 3.0% on taxes collected up to an assessed valuation of \$50.0M, and 2.0% on the balance above \$50.0M. The Tax Collector's total budget request is approved by the Florida Department of Revenue (not the Board of County Commissioners). Statutory fees and commissions shown below reflect those in the General Fund only. Those fees of other property tax levying funds (Emergency Medical Service, Fire Districts, etc.) are shown separately within their fund budgets. Statutory fees and commissions not expended by the Tax Collector are returned proportionately to the taxing authorities and are often referred to as excess fees.

Budget Summary

The FY20 Estimate and FY21 Budget request does not include any COVID-19 impacts.

Expenditures General Fund:

	FY17 Actuals	FY18 Actual	FY19 Actuals	FY20 Budget	FY21 Total Request	Budget to Budget Change	Budget to Budget % Change
Trans To Tax Collector	17,563,093	18,404,523	19,371,309	21,108,310	22,025,800	917,490	4.3%
Trans To Tax Coll-Mstu	678,868	721,201	749,616	830,600	866,290	35,690	4.3%
Total	18,241,961	19,125,724	20,120,925	21,938,910	22,892,090	953,180	4.3%

Revenues General Fund:

	FY17 Actuals	FY18 Actual	FY19 Actuals	FY20 Budget	FY21 Total Request	Budget to Budget Change	Budget to Budget % Change
Cnty Off Fees-Tax Coll	9,047,271	9,105,492	9,408,077	7,842,410	8,223,350	380,940	4.9%
Cnty Off Fees-TC-MSTU	224,183	231,490	245,796	207,550	223,370	15,820	7.6%
Total	9,271,454	9,336,982	9,653,873	8,049,960	8,446,720	396,760	4.9%

Total General Fund (GF) fee transfers are expected to increase \$953,180, or 4.3% to \$22,892,090. The return of unused commissions is expected to increase \$396,760, or 4.9% to \$8,446,720.

Please note, the above estimates are based on the use of forecast assumption of property value increases of 5.5% Countywide and 4.0% Municipal Service Taxing Unit (MSTU). The final post Value Adjustment Board (VAB) property values, on which FY21 fees will be based, were completed in late May 2020, after the development of this material, but the change is not material. Further adjustments will take place when the June 1st and July 1st estimates are distributed by the Property Appraiser.

The fees will be used to support the Tax Collector's budget totaling \$29,242,021, submitted on April 28th. The overall operating budget reflects a net decrease of \$431,994, or 1.5% from the FY20 Budget and is lower than the inflationary increase expected. This includes funding of state mandates such as DMV related transactions. The total budget supports 281 positions, which remains unchanged from FY20. Excess fees are expected to increase \$396,760, or 4.9% to \$8,446,720.

The first supporting detail document is the summary page from the Tax Collector's operating budget submission showing the dollar and percentage change by expenditure class. The large decrease in capital outlay for FY21 is due to one-time expenditures related to the South County Service Center, which are expected to be incurred by the end of FY20.

Related Supporting Detail

- Summary Expense Table
- Transfers
- Organizational Chart