



**BREVARD COUNTY**  
**Office Of The Tax Collector**  
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February 2, 2010

Kendall Moore, Esq.  
Chairman  
Brevard County Charter Review Commission  
2725 Judge Fran Jamieson Way, Room 301  
Viera, FL 32940

Dear Chairman *Kendall Moore*:

First let me thank the Charter Review Commission for allowing me to speak on the proposal of the possible creation of a Brevard County Comptroller.

After hearing the presentations and much consideration of the Commission's comments, I would like to offer some additional insights and thoughts about the duties and responsibilities that would be faced by the Comptroller should the Office of Tax Collector be selected.

The Office of Tax Collector is established as a separate office in the Florida Constitution along with four other Constitutional Offices. Budget approval for the Tax Collector is via the Department of Revenue. That approval carries with it oversight provisions for each budget year. The Tax Collector's Office is funded through a fee structure outlined in Florida Statutes for tax collection and additionally performs work for the State of Florida at the county level as an agent of Department of Highway Safety and Motor Vehicles, Florida Wildlife Conservation Commission and the Department of Revenue. The Tax Collector's Office is under no undue influence from the Board of County Commissioners or any other body that imposes, levies, receives or spends tax revenues. The collection process must remain pristine and pure to continue to garner and maintain the public trust of those served by the Tax Collector.

While I was asked whether I could perform the duties of Comptroller, I was not asked if I "should" perform those duties. My answer to that unasked question is an unequivocal resounding NO. If the Tax Collector were to assume County Finance functions, which are now entrusted to another public office, a significant portion of financial functions would transfer to the Tax Collector. The Tax Collector would then collect property taxes, distribute those collections

to the Tax Collector as Comptroller, write the checks for expenditures and finally conduct the audit function for Brevard County. My feeling is that this would create the appearance of influence and control over a majority of Brevard County's financial processes. From working with this Commission, I don't believe that any of you would advocate that as an option.

While I support the concept of a Comptroller, I do not believe the Tax Collector should hold that authority in Brevard County. Again I refer to the Florida Constitution and the wisdom of having the Office of Tax Collector created in such a way to provide equal protection under the law and to ensure due process for all. Neither the Tax Collector nor their official duties should ever give the appearance, if not the reality, of unnecessary influence on or control over any portion of local government funds.

This county's economic uncertainty must also be considered by this Commission. The tax base in Brevard County will most likely sustain a downward turn for the next several years. Creating additional government bureaucracy will almost never gather majority support. I am opposed to creating any position that would increase expenditures.

Whether the Charter Review Commission endorses the creation of an additional elected office or recommends that the Board of County Commissioners oversee the services of a Comptroller many issues will undoubtedly be created. I do not envy any of you in the task that you have ahead but will offer myself for any clarification that I can bring to your meetings and your decision making process.

Providing citizen centered government should be the goal for all of us.

Best regards,

A handwritten signature in black ink, appearing to read 'Lisa Cullen', with a long, sweeping underline that extends to the right.

Lisa Cullen, C.F.C.  
Brevard County Tax Collector