



BREVARD COUNTY

Office of the Tax Collector

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March 30, 2010

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

Dear Chairman Moore:

Kendall

The Charter Review Commission is to be commended for the incredible amount of time and work you have so generously put into review of Brevard County's Charter. However, citizens have expressed a concern to me about abolishing the Constitutional Offices.

Abolishing the Constitutional status of the Tax Collector would remove the purity of the tax collection process by making a "Department" under the Board of County Commissioners. This act would result in tax collection being directly controlled by the largest tax levying body in this county. This is not simply an audit issue. It is an issue of public trust. By creating a Tax Collection Department, the Board would be undermining the process. The citizens of Brevard County should elect their Tax Collector. An elected Tax Collector is charged by statute to follow procedure and law without any undue influence from the Board of County Commissioners or any other body that imposes levies, receives or spends tax revenues. Brevard County's Tax Collector must be free of the constraints of any other body, board, or authority to perform their duties. The Tax Collector should answer to the citizens of Brevard County and only the citizens.

The number of checks and balances that exist for the Tax Collection process are numerous. Every taxing authority I work for monitors the accuracy of the collection process. I am audited each and every day by those authorities as well as the Department of Highway Safety and Motor Vehicles, Department of Revenue and the Florida Wildlife Conservation Commission. I also participate in the County audit every year. I open my data and processes to them for review. My budget is approved by the Department of Revenue who enacted even greater measures to ensure I am following the overall wishes of the county with respect to employee pay, expenditures, etc.

The Tax Collector is granted a fee for the collection process. Because this office does exhibit efficiencies, I return used fees each and every year. I take no monies from the general fund of

Brevard County to operate the Tax Collector's Office. My budget starts at zero every October and I hold no reserves.

Constitutional Officers are viewed differently than Charter Officers. Senate Bill 1438 and House Bill 5051 propose language to transition driver license issuance services to Constitutional Tax Collectors. If you change the status of the Brevard County Tax Collector, driver license services would be removed from Brevard County and our citizens would be deprived of a much needed service.

It is with the forgoing in mind, I ask each member of the Charter Review Commission to protect the property rights of Brevard Citizens and vote not to support stripping the Constitutional Officers of their sovereignty to perform their duties.

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

Best regards,

A handwritten signature in cursive script that reads "Lisa Cullen". The signature is written in black ink and has a long, sweeping horizontal line extending to the right.

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