

Office of Policy and Budgetary Affairs
Board of County Commissioners, Miami-Dade County

Constitutional Office of the Tax Collector

On May 5, 2022, the Miami-Dade County Board of County Commissioners held a Special Meeting to discuss the transition to and implementation of five elected constitutional offices. One of the items adopted at the Special Meeting was Special Item No. 4 which, among other things, directed the Office of Policy and Budgetary Affairs to study the functions, responsibilities and operations of the County Tax Collector for the ten (10) largest counties in Florida.

The questions included below will serve as the basis for the conversation between our office and the appropriate representatives from your County's Tax Collector.

County Demographics

County: Hillsborough

Population: 1,459,762 (based on 2020 census)

Tax Collector

Staffing & Personnel

Budgeted Full-Time Employees: 385

Budgeted Part-Time Employees: 12

Are Tax Collector Employees Considered County Employees? If not, please explain: No, they are Tax Collector employees. We are a separate, independent constitutional office. We have our own compensation plan and benefits. We are also a separate entity under FRS.

Bargaining Units: None

Funding & Administrative Support

Total Adopted Budget (detailed by funding source): See attached.

How Much Does Your Office Collect in Fees? See attached.

Value of Total Collections? See attached.

Support Functions Received from the County (IT, Human Resources, Financial Administration, etc.): We do not receive support functions from the County. However, the County pays half of some of our facilities maintenance and security costs. They also provide assistance related to construction or expansion of facilities or lease negotiations, as appropriate. We also fall under the County workers' comp policy and are part of the County's general, liability, property, and cybersecurity insurance. We remit payment to the County for our portion of these policies.

Support Functions Provided to the County: None

Operations & Additional Functions

Number of Satellite/Regional Offices: We have 9 Locations total throughout Hillsborough County (including 1 Processing Operations Center and 8 branch locations providing customer service). Processing Operations Center is back-office operations only and includes: Contact/Call Center, Mail Center, Warehouse and Facilities Operations. 8 Branch Offices are: 1) Brandon, 2) Downtown (this office includes a branch office plus houses Administration, department directors, and support departments), 3) Drew Park, 4) North Tampa, 5) Plant City, 6) Southshore, 7) AAA/Westshore (no driver license services), and 8) East Tampa (driver license/driving test office only)

Number of Owned/Leased Facilities and Their Purpose: The County owns our buildings, except for North Tampa (leased) and AAA (space provided rent-free by AAA). However, they are independently built and operated at the discretion of the Tax Collector. We have a lease with the County on the Processing Operation Center. While it is a contractual arrangement, it is not a lease in the conventional sense. The amount paid annually (about \$25,000) is the Tax Collector's pro-rated share of paying off the bond issue that was floated to build the building. Other constitutionals that occupy the building – the Clerk of Circuit Court and the Supervisor of Elections – also pay a pro-rated share based on square footage. We also have what are known as “ground leases” with both the State and the County at our East Tampa, Drew Park, Brandon, Plant City, and Southshore branches. These are facilities that, for the most part, we built and paid for but are on County or State land. We pay between \$1 and \$100 a year for the ground leases, which is to protect the County's and State's interest in preserving the land should the Tax Collector ever vacate the building. Our North Tampa branch is leased office space from a private landlord. Our AAA/Westshore is rent-free space provided by AAA for a small branch with limited services. Here is a listing of services provided at each location:

- Driver License and ID Cards - all locations except AAA
- Driving Tests (on closed testing tracks) - Brandon, Plant City and East Tampa branches only
- Motor Vehicle, Vessel, and Mobile Home Registration & Titles – All branches except East Tampa (registration renewals may be accepted at East Tampa)
- Real Estate Property Tax - All branches except East Tampa
- Tangible Personal Property Tax - All branches except East Tampa
- Local Business Tax - All branches except East Tampa
- Vehicle for Hire Permits – East Tampa branch only
- Hunting & Fishing Licenses – All branches except East Tampa
- Concealed Weapon Licenses – North Tampa branch only
- Tourist Development Tax – Online or mail only
- Birth Certificates – All branches except AAA
- CFX and THEA toll clearances – All branches

What Forms of Payment Are Accepted? (Both in person and online): In-Person: cash, check, money order, cashier's check, debit and major credit cards (convenience fees will apply for debit and credit cards), and contactless payments. Online: E-check and major credit cards. E-checks are free, however, a convenience fee applies for credit cards. Wire transfers and bill pay are also accepted for online property tax payments.

If any, List Additional Functions Performed Beyond Statutory Duties: Local business tax, concealed weapons licenses, Florida birth certificates, vehicle for hire permits, CFX and THEA tolls

Contact Person (Name, Title, E-Mail, Phone Number): Jennifer Castro, Chief Deputy Tax Collector, castro@hillstax.org, 813-635-5254

If available, please attach the following documents with your response:

- Table of Organization
- Any Service Agreement(s) with the County
- Any Agreements with other Constitutional Offices
- Any Agreements with other Jurisdictions