

**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:** Polk

**Population:** 779,317

**Tax Collector**

**Staffing & Personnel**

**Budgeted Full-Time Employees:** 232

**Budgeted Part-Time Employees:** 23

**Are Tax Collector Employees Considered County Employees? If not, please explain:** No. They are employees of the Tax Collector's Office.

**Bargaining Units:** None.

**Funding & Administrative Support**

**Total Adopted Budget (detailed by funding source):** See the following link...

<https://www.polktaxes.com/services/fiscal-year-2022-final-approved-budget/>

**How Much Does Your Office Collect in Fees?** See previous link.

**Value of Total Collections?** See previous link.

**Support Functions Received from the County (IT, Human Resources, Financial Administration, etc.):** Health Care Plan Participation, Facility Services Support, Computer Threat Insurance Coverage.

**Support Functions Provided to the County:** Mail Processing for Water Utilities Billing.

## Operations & Additional Functions

**Number of Satellite/Regional Offices:** One main office in the county seat, three additional service centers, with another service center to open in the latter part of 2022, one IT office, and one call center office, as well as one satellite location that only provides Concealed Weapon License services (within the Sheriff's Northeast District Office).

**Number of Owned/Leased Facilities and Their Purpose:** Main office in the county seat provided by the BoCC; two service center buildings are owned by the Tax Collector's Office; the Tax Collector leases space for another service center facility, the IT office, and the call center; and, the future service center is to be collocated in a BoCC regional complex. Note: Space is provided by the Sheriff for a Concealed Weapon License satellite service operation.

**What Forms of Payment Are Accepted? (Both in person and online):** Cash, check, and credit/debit card transactions are accepted for in person or walk-in transactions. E-check and credit/debit card transactions are accepted for online payments. Checks are accepted for mail-in transactions. Note: Only credit/debit card and e-check payments are accepted at the Concealed Weapon License satellite location.

**If any, List Additional Functions Performed Beyond Statutory Duties:** As previously indicated, our Tax Collector's Office performs mail processing for BoCC water utility billing. Moreover, our office provides similar services for two municipalities within Polk County.

**Contact Person (Name, Title, E-Mail, Phone Number):** Christopher C. Rudolph, Jr., Chief Deputy Tax Collector for Polk County, Florida | [chrisrudolph@polktaxes.com](mailto:chrisrudolph@polktaxes.com) | 863-534-4749.

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

- Table of Organization – See separately attached item accompanying this item via email.
- Any Service Agreement(s) with the County
- Any Agreements with other Constitutional Offices
- Any Agreements with other Jurisdictions