
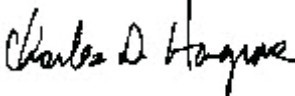




<b>Date:</b> 07/21/2020		<b>AGENDA ITEM</b>				<b>Item: 15</b>	
<input type="checkbox"/> Ordinance		<input checked="" type="checkbox"/> Resolution		<input type="checkbox"/> Budget Resolution		<input type="checkbox"/> Other	
County Goals							
<input type="checkbox"/>	Thriving Communities	<input type="checkbox"/>	Economic & Financial Vitality	<input checked="" type="checkbox"/>	Excellence In Government	<input type="checkbox"/>	NA
<b>Department:</b> Leadership							
<b>Division:</b> Leadership							
<b>Subject:</b> Resolution concerning Amendment 10 transition plan for tax collector.							
Suzanne Konchan Director Leadership  Department Approval				<b>Legal</b> Charles Hargrove Deputy County Attorney 		<b>County Manager's Office</b> Ryan Ossowski Chief Financial Officer 	
Suzanne Konchan Director Leadership  Division Approval				<b>Approved as to Form and Legality</b>			
<b>Council Action:</b>							
<b>Modification:</b>							
<b>Account Number(s):</b> NA							
<b>Total Item Budget:</b> NA							
<b>Staff Contact(s):</b>				<b>Phone:</b>		<b>Ext.</b>	
George Recktenwald, County Manager				386 822 5060		15060	
Jeaniene Jennings, Director of Business Services				386 736 5935		15789	
<b>Summary/Highlights:</b>							
The transition team has worked closely with the Property Appraiser, Sheriff, and Supervisor of Elections, to establish memorandums of agreement in anticipation of Amendment 10 implementation.							
The Tax Collector will be elected in August 2020, however, will not take office until January 5, 2021. The transition team has been diligently working on the transition plan related to the Tax Collector in anticipation of Amendment 10 implementation and in conjunction with the adoption of the 20/21 Budget.							
This presentation is an overview of the transition plan for the Tax Collector.							
<b>Recommended Motion:</b> Adoption of Resolution.							





## EXHIBIT A

### TRANSITION PLAN FOR VOLUSIA COUNTY TAX COLLECTOR

1. This Transition Plan [“Plan”] is established to efficiently and effectively proceed with planning and preparation for the January 5, 2021 effective date of Amendment 10 [“Effective Date”].
2. Since the transition to a county constitutional office of the tax collector will require a reorganization of the existing revenue division, the Volusia County Revenue Division, shall transfer to the Volusia County Tax Collector those services which are statutorily ascribed to the function of a tax collector on the Effective Date.

After the Effective Date, services to be provided by the County Revenue Division shall be those services which are outside of the constitutional duties or services of a tax collector, to include:

- a. Administration of Tourist Development and Convention Development Taxes, including but not limited to, Registration, Collection, and Distribution of Tourist and Convention Development revenues;
  - b. Administration of Business Tax Receipts, including but not limited to, Billing, Collection, and Distribution of Business Tax Receipt revenues;
  - c. Administer the issuance and sell of Itinerant Merchant Licenses;
  - d. Cashier miscellaneous County Funds, Accounts, Receivable, and other transactions as needed as the County Cashier;
  - e. Administer the County’s Domestic Partnership Registry;
  - f. Manage County-Held Tax Certificates and apply for Tax Deeds in accordance with Florida Statutes; and
  - a. Cashier County Water and Utility bills for walk-in payments and via High-Speed Processing for mailed payments.
3. The following shall apply on the Effective Date:
    - a. Transfer of Employees. With the exception of those County employees that shall remain within the restructured County Revenue Division, County employees employed by the County Revenue Division [“Revenue Division Employees”] on

January 4, 2021, shall no longer be employees of the County but shall become employees of the Tax Collector on the Effective Date. Beginning on the Effective Date, employees of the Tax Collector [“Tax Collector Employees”] shall then be subject to the sole direction and control of the Tax Collector.

- i. *Leave.* Leave balances which exist on January 4, 2021, for Revenue Division Employees employed by the County on that date, and employed by the Tax Collector on January 5, 2021, in accordance with Chapter 86 of the Code of Ordinances, County of Volusia (“Code”), shall transfer with said employees. The provision of leave shall be governed by the same personnel rules as county employees until such time as alternative personnel rules are approved by the Tax Collector with the assistance of the County to take effect on or after the Effective Date.
- ii. *Personnel Rules.* Tax Collector Employees shall be subject to the same personnel rules as county employees until such time as alternative personnel rules are established by the Tax Collector to take effect on or after the Effective Date. The County shall assist the Tax Collector with development of these personnel rules, which shall also govern employee work holidays and leave for Tax Collector Employees.

b. Facilities.

- i. *Primary office in county seat.* In accordance with article VIII, section 1(k) of the Florida Constitution, the County will provide necessary office space for the principal office, and location of permanent records, of the Tax Collector without charge, including utilities. The existing space located at 123 W. Indiana Ave., Room 103, DeLand, FL 32720 shall be utilized as the Tax Collector’s primary office.
- ii. *Branch offices.* In accordance with article VIII, section 1(k) of the Florida Constitution, any branch office of the Tax Collector for the conduct of county business may be established outside of the county seat of DeLand if approved by resolution of the Council. The Tax Collector shall be responsible for all costs associated with any branch office and accounted for in the Tax Collector’s adopted budget, including utilities. The Revenue Division currently operates the following branch offices, which have been previously approved by the Council, and will be transferred to the Tax Collector:

1845 Holsonback Drive, Daytona Beach, Florida

111 Canal Street, New Smyrna Beach, Florida  
2744 Enterprise Road, Orange City, Florida

- iii. *Equipment and maintenance.* The Tax Collector shall be responsible for the actual cost of equipping and maintaining the primary, and any branch, office(s) and account for the expenses within the Tax Collector's budget.
- c. Services to be provided by County to Tax Collector.
- i. The Tax Collector shall exclusively utilize, and/or participate in, the following support services from, and programs by, the County on and after the Effective Date unless and until agreement to the contrary is reached by the County Manager and the Tax Collector:
    - a. Central services, including but not limited to, facilities management, custodial services and fleet ownership and maintenance;
    - b. Financial services, including, but not limited to, banking, financial reporting, payroll, accounting, budget and procurement and contract management;
    - c. Human resources services, including, but not limited to, payroll, employee benefits, risk management, safety program and training, employment/background screening services, drug screening services and employee wellness.
    - d. Liability self-insurance programs (general liability, fleet liability and workers' compensation). The terms of participation in these programs shall be set forth in a separate document.
    - e. Employee benefits programs offered to County employees, including the group health program subject to negotiation with the carrier(s). This shall not include employee work holidays or leave. The terms of participation in these programs shall be set forth in a separate document.
    - f. Legal services, including, but not limited, civil and administrative litigation, contracts, personnel matters and general representation.
    - g. Information technology services, including, but not limited to, e-mail, telephones, wide and local area networking (except circuit

costs exclusive to the Property Appraiser), internet access, website hosting, geographic information systems and provision of computers and other technology equipment; and

- h. Internal auditor services.
- i. Community information services, including but not limited to, public records management, press liaison, social media and other related services.
- ii. *Costs.* Unless otherwise stated in paragraph 3.c.i., above, the cost of services to be provided by the County to the Tax Collector (“Administrative Central Services Costs”) shall be accounted for annually in the Tax Collector’s budget. Administrative Central Services Costs of the Tax Collector shall be reimbursed to County by indirect cost distribution. The amount of that indirect cost distribution shall be based on the percentage of the Tax Collector’s operating expenses in the prior fiscal year when compared to the County’s total operating expenses in the prior fiscal year. That percentage shall then apply to the total Administrative Central Services Costs of the County in the prior fiscal year. The resulting amount shall constitute the indirect cost distribution to be paid by the Tax Collector to the County for the next fiscal year. The County Manager shall provide the amount of the indirect cost transfer to the Tax Collector during the budget preparation process. The Tax Collector and County Manager shall confer, as needed, to adjust this methodology to reflect unanticipated operational needs. The County Manager shall have the authority to advance funds as needed to the Tax Collector, and adjust future disbursements, consistent with law.
- iii. *Changes.* The Council prepares its budget each fiscal year beginning on October 1 and ending on September 30. The Tax Collector will continue to utilize and/or participate in the services and programs outlined in paragraph 3.c. unless the Tax Collector provides written notice to the County Manager by April 1 of any given fiscal year or as otherwise set forth in a separate agreement with the Tax Collector to take effect on or after the Effective Date. Upon receipt of timely notice to the County Manager, utilization and/or participation identified in that notice will discontinue on September 30 of that fiscal year or as otherwise set forth in a separate agreement with the Tax Collector to take effect on or after the Effective Date. Otherwise, those services and programs will continue to be provided to the Tax Collector each fiscal year.

*Exhibit A*

*Transition Plan for Volusia County Tax Collector*

