Date: 07/21/2020 AGENDA ITEM						<b>Item:</b> 15		
[] Ordinance		[X] Resolution		[] Budget Resolution		[] Other		
County Goals								
[]	Thriving Communities	[]	Economic & Financial Vitality	[X]	Excellence In Government	[]	NA	
Department: Leadership Division: Leadership								
Subject: Resolution concerning Amendment 10 transition plan for tax collector.								
Suzanne Konchan Director Leadership Suzame Konch				Legal Charles Hargrove Deputy County Attorney		<b>County Manager's Office</b> Ryan Ossowski Chief Financial Officer		
Department Approval Suzanne Konchan				Charles D Hagrane		Bf.		
Director Leadership Suzame Konch					oved as to Form egality		0	
Division Approval								
Council Action:								
Modification:								
Account Number(s): NA Total Item Budget: NA								
Staff Contact(s): George Recktenwald, County Manager Jeaniene Jennings, Director of Business Services			Phone:Ext.386822506015060386736593515789					
Summary/Highlights: 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.								

Recommended Motion: Adoption of Resolution.

## RESOLUTION 2020-\_\_\_\_ A RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, APPROVING AMENDMENT 10 TRANSITION PLAN FOR THE VOLUSIA COUNTY TAX COLLECTOR AND RELATED

9 WHEREAS, the County is one of twenty charter counties in Florida and governed by the
10 Volusia County Charter ("Charter") enacted by special act of the Florida Legislature, and adopted
11 by Volusia County voters, in 1970;

**MATTERS; PROVIDING AN EFFECTIVE DATE.** 

WHEREAS, the Charter abolished the constitutional offices of property appraiser, sheriff,
 supervisor of elections and tax collector and transferred those duties to Volusia County
 government ("County");

WHEREAS, Amendment 10 to the Florida Constitution takes effect on January 5, 2021
("Effective Date"), absent a ruling from a court that it does not apply retroactively to the County;

WHEREAS, section 403 of the Volusia County Charter requires the County Manager to
be responsible to the County council for the proper administration of all affairs of the County;

WHEREAS, the County is committed to an orderly transition in the event that Amendment
10 is found to apply to the County by the court;

WHEREAS, the County Manager and the Property Appraiser, Sheriff and Supervisor of
 Elections have successfully worked together to arrive at Memorandums of Agreement to outline
 applicable operational and structural changes to the County which begin on the Effective Date;

WHEREAS, by virtue of the Charter, the County does not currently have a tax collector
and the County has been performing those duties that would otherwise be performed by the tax
collector;

# WHEREAS, the Volusia County Tax Collector will not take office pursuant to Amendment 10 of the Florida Constitution until January 5, 2021;

WHEREAS, the transition to a county constitutional office of the tax collector will involve
 a reorganization of the existing County Revenue Division, which shall continue to exist after the
 transfer of those certain statutory functions of a tax collector from the County Revenue Division
 to the Volusia County Tax Collector; and,

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1	WHEREAS, the County Council understands that in order to perform his or her official
2	duties, certain services and resources must be established and in place to enable the tax collector
3	to perform his or her official duties beginning on January 5, 2021.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF 4 VOLUSIA COUNTY, FLORIDA, IN OPEN MEETING DULY ASSEMBLED IN THE 5 COUNTY COUNCIL CHAMBERS AT THE THOMAS C. KELLY ADMINISTRATION 6 CENTER, 123 WEST INDIANA AVENUE, DELAND, FLORIDA, THIS 21st DAY OF 7 JULY, 2020, A.D., AS FOLLOWS: 8

#### 9 **SECTION I.** Transition Plan.

The transition plan for the tax collector set forth in Exhibit "A" attached hereto is approved. 10

**SECTION II.** County Manager Authority. 11

Consistent with the transition plan approved herein, and to enable the tax collector to have 12 the services and resources in place at such time as the tax collector is sworn in to perform his or 13 her official duties, the County Manager shall take such action and execute such agreements as 14 15 necessary or required, in anticipation of and in preparation for, election of a tax collector for the 16 County of Volusia. As the Effective Date approaches, and following the election of a tax collector, the County Manager shall work with the tax collector to confirm the tax collector's agreement to 17 18 be bound by any action taken and agreements executed by, the County Manager, through such other written agreements as may be required by third parties. 19

- 20 SECTION III. Effective Date.
- This Resolution shall go into effect immediately upon its passage and adoption. 21

DONE AND ORDERED IN OPEN MEETING. 23 24 25 ATTEST: COUNTY COUNCIL 26 27 VOLUSIA COUNTY, FLORIDA 28 29 30 31 George Recktenwald

County Manager 32

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Ed Kelley County Chair

## 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. <u>Transfer of Employees</u>. 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. <u>Services to be provided by County to Tax Collector.</u>
  - 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, email, telephones, wide and local area networking (except circuit

Exhibit A Transition Plan for Volusia County Tax Collector Page 3 of 4 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 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.