Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399
floridarevenue.com

October 21, 2025

Kathy Bryant, Chairman
Marion County Board of County Commissioners
Post Office Box 1030
Ocala, FL 34478

Re: Truth in Millage (TRIM) Certification

Dear Chairman Bryant:

The Department of Revenue (Department) has reviewed the millage certification documents that the Marion County Board of County Commissioners submitted under subsections 200.065(1)-(4), (6)-(12), (14), and (15), Florida Statutes (F.S.). The review of millage certification documents found the following infractions:

> Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required by s. 200.065 (3)(a), F.S., were incorrect (see attached copy for correct amount to advertise). The notice overstated last year's initially proposed tax levy and incorrectly stated the tax reductions because of value adjustment board and other assessment changes.
>
> Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement required by s.200.065 (3)(a), F.S., were incorrect (see attached copy for correct amount.) The notice understated last year's actual tax levy. Understatement of the prior year's tax levy results in an overstatement of the increase in the levy.

These infractions may constitute noncompliance with the disclosure requirements in s. 200.065, F.S. However, because these infractions does not materially affect the disclosure requirements of the Truth in Millage (TRIM) laws, the Department accepts the certification.

The consequences of future noncompliance include the loss of state revenue sharing funds and ad valorem revenues in excess of the rolled-back rate. Therefore, the taxing authority must correct similar violations in all future submissions.

This determination applies only to the TRIM certification requirements in the listed subsections of s. 200.065, F.S. The Department will send a determination regarding the maximum millage levy requirements of s. 200.065(5), F.S., in a separate notice.

The Department trusts this information will assist you in preparing for and implementing the 2026 TRIM process. If you have questions or require assistance, please call Dianne Porter at (850) 617-8920 or contact the Property Tax Oversight program at Post Office Box 3000, Tallahassee, Florida 32315-3000.

Sincerely,

Rene Lewis

Rene Lewis, Program Director
Property Tax Oversight

GS/#52.01

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Report: Ukrainian kids held in camps

Abducted children are being 'brainwashed' by Russia, investigators say

A boy holds up a sign during the March for the Children of Ukraine protest in London on June 1. War crimes investigators say Russia's forcible transfer and reeducation of Ukrainian children is occurring at a much larger scale than was previously known. JAIMI JOY/REUTERS

Cybele Mayes-Osterman and Francesca Chambers
USA TODAY

WASHINGTON – Russia is holding tens of thousands of kidnapped Ukrainian children in a sprawling, "potentially unprecedented" network of more than 200 militarization and "brainwashing" camps, according to a Sept. 16 report from a group of war crime investigators.

"What we're seeing is an industrialized network of re-education, aka brainwashing, to turn Ukrainian children into Russians and, in some cases, to turn certain Ukrainian children into soldiers," said Nathaniel Raymond, executive director of the Yale School of Public Health Humanitarian Research Lab, the group behind the report.

Russia's forcible transfer and reeducation of Ukrainian children, and in some cases militarization of them, is occurring at a much larger scale than was previously known, the lab's investigators found. They tracked the children to 210 sites, including summer camps, sanatoriums and military bases inside of Russia and occupied Ukrainian territories.

The youngest Ukrainian children, as young as 4 months old, are held in facilities with names like "forest fairy camp" and "teddy bear camp" where they are taught propaganda like retellings of the Russia-Ukraine war and forced to learn Russian folk songs and fairy tales, Raymond said.

At age 8 and up, they are forced into "cadet schools" and begin receiving junior ROTC-type training and as teenagers, they receive active military and combat training, the researcher said.

At all ages, the children are forbidden from speaking Ukrainian, he said.

The exact number of Ukrainian children who have been abducted by Russia since it launched a full-scale invasion of Ukraine in February 2022 is unknown. Ukraine's government estimates it at nearly 20,000 children, while past reports from the Yale lab have placed it at more than 35,000.

Raymond said the massive Russian operation is rivaled historically only during Nazi Germany and the Soviet Stalin regime. Many Ukrainian children are being held in the same locations – and, in at least one case, the exact same facility – where people abducted from the Baltic states during the Soviet-era "Operation Tidal Wave" in 1949 were also imprisoned, he added.

According to the report, military training was observed at approximately 40 of the locations and the programs included combat training and drone assembly.

While the researchers don't have evidence in hand that Ukrainian children are forced to fight for Russia in the war, Raymond said the lab made an important breakthrough in that direction when it identified a trench carved in the shape of a "Z" at one child militarization camp. "Z trenches," Raymond said, have been used more and more by both sides in the conflict because they guard against blasts from FPV, or first person view, drones.

The lab found that half of the locations they identified are managed by the Russian government. The other half are run by unknown or private operators, but "the true number of facilities affiliated with the government is likely higher," according to the report.

While some children were held at camps and returned home, others were kept indefinitely, the report says, and placed with Russian families who formally adopted them.

The lab sifted through publicly available data and commercially available satellite images to track the facilities.

The "breakthrough" in the investigation, according to Raymond: selfies that local Russian officials snapped with abducted Ukrainian children and posted online. Researchers extracted location data from the photos to track the kids through satellites and reconnaissance.

Ukrainian officials said the report provides irrefutable evidence that Russia is systemically deporting, illegally adopting, reeducating and militarizing children.

"It's now clear Russia plans to use Ukraine's own children as a 'weapon' against us and Europe more broadly," Andriy Yermak, who heads the office of president in Ukraine, said in a statement.

Yale's researchers said they shared the data with the United Nations Security Council, which Russia sits on. The lab has shared past data with the International Criminal Court, which issued arrest warrants in 2023 for Russian President Vladimir Putin and Maria Alekseyevna Lvova-Belova, a Russian official responsible for children's rights.

Russia denies that it is committing war crimes. Without mentioning Ukraine directly, first lady Melania Trump brought up the plight of children in an appeal to Putin in a letter her husband delivered to the Russian leader in August during their Alaskan summit. Ukraine has said the return of children must be part of any deal to end the war.

The research group had received funding through a U.S. State Department program until the Trump administration shut it off earlier this year, along with other programs it said were wasteful or did not align with American interests.

After outraged lawmakers warned the satellite imagery and biometric data used to track stolen children could be lost as a result, the State Department temporarily restored funds to allow for the information to be transferred. Ukrainian authorities hope to use archived data to bring children home and prosecute Russian officials responsible for the unlawful adoptions.

NOTICE OF PROPOSED TAX INCREASE

NPTI At 3.350 Mills

The Marion County Board of County Commissioners has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy....$ **273,753,187**

B. Less tax reductions due to Value Adjustment Board and other assessment changes.............$ ~~160,201,291~~ 1,451,522

C. Actual property tax levy........$ ~~113,551,896~~ 272,301,665

This year's proposed tax levy..$ 307,261,521

All concerned citizens are invited to attend a public hearing on the tax increase to be held on

Monday, September 22, 2025

6:00 P.M.

at

Marion County Commission Chambers 601 S.E. 25th Avenue, Ocala Florida 34471

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

BUDGET SUMMARY
MARION COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 2025-26
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE MARION COUNTY BOARD OF COUNTY COMMISSIONERS ARE 16.9% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

	Millage Per $1000	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
ESTIMATED REVENUES:								
Ad Valorem Taxes								
General Fund	3.350	$ 121,346,332	$ 0	$ 0	$ 0	$ 0	$ 0	$ 121,346,332
Fine & Forfeiture Fund	0.830	0	30,064,913	0	0	0	0	30,064,913
County Transportation Maintenance Fund	0.000	0	0	0	0	0	0	0
Marion County Health Unit Trust Fund	0.110	0	3,984,507	0	0	0	0	3,984,507
Total Countywide Millage	4.290							
MSTU for Law Enforcement	3.720	0	101,755,995	0	0	0	0	101,755,995
MSTU for Fire Protection and Rescue Services	1.110	0	31,179,499	0	0	0	0	31,179,499
Rainbow Lakes Estates - Comm Res MSBU	0.850	0	213,737	0	0	0	0	213,737
Marion Oaks MSTU	1.020	0	2,028,015	0	0	0	0	2,028,015
Silver Springs Shores Special Tax District	3.000	0	1,255,002	0	0	0	0	1,255,002
Hills of Ocala MSTU for Recreation	0.180	0	70,451	0	0	0	0	70,451
Other Taxes		2,224,741	22,450,788	3,923,721	62,306,166	0	0	90,905,416
Permits, Fees and Special Assessments		2,850	169,309,996	583,536	0	34,795,819	0	204,692,201
Intergovernmental Revenues		59,857,001	49,375,463	0	0	14,482,171	0	123,714,635
Charges for Services		48,462,516	10,854,362	0	0	49,641,015	53,502,873	162,460,766
Fines and Forfeitures		374,300	342,950	0	0	0	0	717,250
Miscellaneous Revenues		31,114,525	11,706,609	666	4,668,585	8,088,490	3,970,700	59,549,575
Other Financing Sources		4,713,924	35,237,328	0	0	0	0	39,951,252
Total Revenues and Other Financing Sources		$ 268,096,189	$ 469,829,615	$ 4,507,923	$ 66,974,751	$ 107,007,495	$ 57,473,573	$ 973,889,546
Cash Balances Brought Forward		101,704,299	241,384,730	2,818,211	176,053,595	142,465,774	18,554,073	682,980,682
Total Estimated Revenues and Balances		$ 369,800,488	$ 711,214,345	$ 7,326,134	$ 243,028,346	$ 249,473,269	$ 76,027,646	$ 1,656,870,228
EXPENDITURES / EXPENSES								
General Government Services		$ 101,742,871	$ 7,527,679	$ 0	$ 0	$ 0	$ 65,407,027	$ 174,677,577
Public Safety		144,404,289	242,979,758	0	51,901,641	0	0	439,285,688
Physical Environment		1,756,804	31,145,097	0	0	173,968,587	0	206,870,488
Transportation		2,290,738	204,197,773	0	172,907,063	0	0	379,395,574
Economic Environment		2,532,091	20,509,456	0	0	0	0	23,041,547
Human Services		37,875,281	95,420,564	0	15,150,185	0	0	148,446,030
Culture/Recreation		33,785,441	8,954,789	0	50,337	0	0	42,790,567
Debt Service		336,264	250,001	4,522,877	0	7,541,864	0	12,651,006
Court Related Expenditure		12,650,748	7,970,012	0	0	0	0	20,620,760
Other Financing Uses		8,505,600	4,713,924	0	0	0	0	13,219,524
Total Expenditures / Expenses		$ 345,880,127	$ 623,669,053	$ 4,522,877	$ 240,009,226	$ 181,510,451	$ 65,407,027	$ 1,460,998,761
Reserves		23,920,361	87,545,292	2,803,257	3,019,120	67,962,818	10,620,619	195,871,467
Total Appropriated Expenditures and Reserves		$ 369,800,488	$ 711,214,345	$ 7,326,134	$ 243,028,346	$ 249,473,269	$ 76,027,646	$ 1,656,870,228

OF-42554719

THE TENTATIVE, ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD

Example of Tax Increase Advertisement when Last Year's Actual Levy Less Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement, as in the example below.

NOTICE OF PROPOSED TAX INCREASE

The ___*(name of taxing authority)*___ has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	$	47,969
B. Less tax reductions due to Value Adjustment Board and other assessment changes	$	3,833
C. Actual property tax levy	$	44,136
This year's proposed tax levy	**$**	**49,740**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

To complete the above ***Notice of Proposed Tax Increase*** advertisement, use the information from the following forms:

Last year's proposed tax levy:

A. $47,969 — **Prior year Form DR-420**, line 25

B. $ 3,833 — Subtract line C from line A to calculate line B

C. $44,136 — **Current year Form DR-420**, line 11 (sum of all **Forms DR-420** line 11 if you have MSTUs or dependent special districts)

This year's proposed tax levy:

$49,740 — (current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

If the tentatively adopted millage rate is **the same as** the proposed millage rate, use the current year **Form DR-420**, line 25, as shown on next pages.

NOTICE OF PROPOSED TAX INCREASE

The 52.01 Marion County Board of County Commissioners has tentaiv ely adopted a measure to increase its property tax lev y.

<-------- GREATER THAN 0.00, USE THIS AD

Last year's property tax lev y:

A.	Initially proposed tax lev y	$	273,753,187	(From Prev ious Year General Fund DR-420 Line 25)
B.	Less tax reductions due to Value Adj ustment Board and other assessment changes	$	1,451,522	
C.	Actual property tax lev y	$	272,301,665	(Total of all Current Year DR-420 Line 11s)

This year's proposed tax lev y	$	307,261,522	(Current Year DR-420 Line 25 if adopting proposed millages) - recompute any LOWERED millage ((DR420 Line 4 * lowered millage) / 1000)

All concerned citizens are inv ited to a public hearing on the tax increase to be held on (date and time) at (meeting place, include full address).

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

OR (NOT BOTH)