



**TRUST FOR
PUBLIC
LAND™**

DRAFT

Marion County, Florida

Public Finance Feasibility Study

May 2026





**Marion County
Board of County Commissioners**

McPherson Governmental Campus

601 SE 25th Ave.
Ocala, FL 34471
Phone: 352-438-2300
Fax: 352-438-2324

District 1 - Craig Curry, Commissioner
District 2 - Kathy Bryant, Commissioner
District 3 - Matt McClain, Vice Chair
District 4 - Carl Zalak III, Chairman
District 5 - Michelle Stone, Commissioner

February 17, 2026

Pegeen Hanrahan, P.E.
Associate Director of Conservation Finance
1834 Hermitage Blvd., Suite 100
Tallahassee, FL 32308

Dear Ms. Hanrahan:

By this letter, the Marion County Board of County Commissioners requests technical advice and assistance from Trust for Public Land in connection with our efforts to develop and sustain reliable, ongoing funding sources for land and water conservation, regional parks and outdoor recreational opportunities, and protection of equestrian, agricultural and forestry lands.

As part of your advice and assistance, we understand you may conduct feasibility research, conduct public opinion surveys, and develop strategies for our consideration in establishing dedicated, ongoing sources of public funds for the purposes described above.

We are interested not only in the factual information that you can provide, but also your opinions and recommendations on public financing options available to Marion County, and strategies to enact such measures. Insights into the public's priorities and attitudes concerning land and water conservation, regional parks and outdoor recreational opportunities, and protection of equestrian, agricultural and forestry lands would be beneficial.

Materials provided to Marion County will be public record as a matter of law. This request does not in any way commit public funds to the efforts of Trust for Public Land related to this request, nor does it require public disclosure of any confidential information of either organization.

This request will continue in effect for any advice you offer or presentations you submit related to such matters. In addition, we would like to take this opportunity to request that you continue to be available to provide technical advice and assistance in this area and on related matters in the future.

Sincerely,

Carl Zalak, III, Chairman

Cc: Marion County Board of County Commissioners
Mounir Bouyounes, P.E. – County Administrator
Angel Roussel, P.E. – Assistant County Administrator
Jim Couillard, PLA, ASLA – Parks & Recreation Director

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Cover photo: Blue Run of Dunnellon Park, <https://www.ocalamarion.com/>

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Introduction

Trust for Public Land (TPL) is a national nonprofit that works to connect everyone to the benefits and joys of the outdoors. As a leader in equitable access to the outdoors, TPL works with communities to create parks and protect public land where they are needed most. Since 1972, TPL has protected more than 4 million acres of public land, created more than 5,504 parks, trails, schoolyards, and iconic outdoor places, helped create \$112 billion in public funding for parks and public lands, and connected nearly 9.7 people to the outdoors.

Quality parks and green spaces are fundamental for sustaining equitable, resilient communities. That's why we work alongside communities across the country to create, protect, and steward the nature-rich places that are vital to human well-being.

Conservation Finance

To help public agencies conserve land, build and improve parks, and fund stewardship and management, TPL assists communities in securing public financing. TPL's conservation finance program offers technical assistance to elected officials, public agencies and community groups to design, pass, and implement public funding measures that reflect popular priorities. Since 1996, TPL has been involved in 686 successful ballot measures and dozens of statewide legislative campaigns creating nearly \$112 billion in new funding for parks, restoration, and land conservation across the nation. Voters have approved 84 percent of the ballot measures supported by TPL. This includes 45 of 52 measures in Florida that have been on the ballot since 1996. Most recently in Florida, TPL supported four successful measures in 2024: Clay County, Lake County, Martin County, and Osceola County.¹

Marion County asked Trust for Public Land to explore public funding options available for land and water conservation, regional parks and outdoor recreational opportunities, and protection of equestrian, agricultural and forestry land in the county. Given the substantial investment of time and resources required for any successful voter approved funding measure, preliminary research is essential to determine the feasibility of such an effort. This research provides a stand-alone, fact-based reference document that can be used to evaluate financing mechanisms from an objective vantage point.^{2,3}

If county officials decide to pursue dedicated funding, then the finance option(s) should match political and fiscal realities in the county. Next steps might include assessing voter attitudes toward a set of funding options.

¹ The Trust for Public Land, LandVote, www.landvote.org

² The contents of this report are based on the best available information at the time of research and drafting, March to May 2026.

³ This feasibility study is not a legal document and should not be relied upon as a legal opinion.

Executive Summary

At the request of the Marion County Board of Commissioners, Trust for Public Land has undertaken a feasibility analysis to explore public funding options to support land and water conservation, outdoor recreational opportunities, parks, protection of equestrian, agricultural and forestry lands, and other related priorities in the county.

In Florida, local government funding for conservation, parks and other capital needs most often takes the form of budget appropriations, property taxes, general obligation bonds backed by property taxes, local sales taxes, and impact fees. This study focuses primarily on general obligation bonds, and property taxes as the most viable opportunities for financing the protection of natural areas and open space in Marion County. See Appendix A for a matrix of revenue options.

- To raise funds for capital improvements of various types, including conservation land acquisition, parks and outdoor recreational opportunities and facilities improvements, local governments in Florida may issue bonds. In Marion County, for example, a \$100 million bond would add about \$7.3 million to the county's annual debt service and would cost approximately \$32 per year for the average homeowner over the life of the bond (20 years). Regulations governing the issuance of tax-exempt bonds limit the use of proceeds to capital purposes. Voter approval is required. Bonds must be single subject. Land acquisition for parks, other recreational purposes and land conservation have frequently been considered together, though additional capital uses such as roads or public safety capital would require more than one ballot question.
 - Debt instruments provide several advantages over pay-as-you-go funding, including the opportunity to make significant land acquisitions and investments in the near term, presumably before the price of land increases. If land prices are increasing faster than the annual interest rate, bonding can be a smart fiscal choice and can help save critical habitat from development. In addition, current and future residents share costs.
 - County bonds for parks, recreation, and natural and agricultural lands conservation have seen widespread support from voters throughout the state.
- In Florida, a single ballot question may authorize bonding authority and a millage levy, the excess of which can be used for operations and maintenance (O&M) for those projects funded by the bonds. The portion of the voted millage necessary to pay debt service must be treated as debt service millage (used only for capital purposes) and the excess portion of the excess millage is treated as general millage (must be used for maintenance and operations of projects acquired with bond funds).
- Alternatively, counties may allocate property tax revenue for conservation or other capital purposes, using a pay-as-you-go strategy. Some Florida counties have opted to seek voter support for a county millage to fund parks and land conservation. In Marion County an additional \$0.25 millage rate would generate approximately \$8.8 million annually for land and water conservation at a cost of roughly \$39 per year for the average homeowner. Current proposals in the state Legislature could impact the viability of local property taxes.

Next steps should include selecting the finance mechanism and amount that best matches the needs of the county and testing voter attitudes toward a specific funding proposal. Trust for Public Land recommends conducting a public opinion survey that tests ballot language, tax tolerance, and program priorities of voters in Marion County.

Overview⁴

Introduction

Marion County is located in north-central Florida and serves as a major inland economic and population center anchored by the City of Ocala. Established in 1844, the county encompasses more than 1,650 square miles and is characterized by a mix of urban development, rural landscapes, and world-class environmentally significant spring systems.

The county occupies a strategic position along major transportation corridors, including Interstate 75, which has supported its emergence as a regional hub for logistics, health care, and equine-related industries. County officials emphasize a dual identity as both a growth-oriented community and a steward of significant natural resources, including springs, forests, and aquifer recharge areas.⁵

Population

Marion County has experienced sustained population growth for many years. The University of Florida's Bureau of Economic and Business Research (BEBR) estimated the county's population at 433,765 as of April 1, 2025. Long-term projections indicate continued expansion. BEBR forecasts the population to reach approximately 471,100 by 2030, and 527,900 by 2040, reflecting steady growth driven by in-migration and regional economic development.⁶

Marion County includes five incorporated municipalities:

- City of Ocala: 71,017
- City of Belleview: 6,121
- City of Dunnellon: 2,022
- Town of Reddick: 466
- Town of McIntosh: 460

The unincorporated portion of the county includes well-defined communities such as The Villages, and accounts for approximately 353,679 residents, representing the large majority of the population.⁷ This distribution highlights the county's governance structure, in which the Board of County Commissioners provides municipal-type services to most residents outside incorporated jurisdictions. The county relies on special districts, including Municipal Service Tax Units (MSTUs), Municipal Service Benefit Units (MSBUs), and Municipal Service Districts (MSDs) to deliver neighborhood-level services, infrastructure, and in some cases broader municipal functions in unincorporated areas. The county reports more than 60 such districts currently in operation.

Economy

Marion County's economy is diverse and anchored by health care, education, retail, logistics, and agriculture, with a particularly strong emphasis on the equine industry. The county is widely known as the "Horse Capital of the World®," with more than 195,000 acres dedicated to horse farms and related uses.

⁴ Written with the help of AI from county and state sources including www.marionfl.gov and edr.state.fl.us.

⁵ Marion County, Florida, "About Marion County," accessed March 2026, <https://www.marionfl.org>

⁶ University of Florida, Bureau of Economic and Business Research, *Projections of Florida Population by County, 2030–2050, with Estimates for 2025* (Gainesville, FL, 2026).

⁷ University of Florida, Bureau of Economic and Business Research, *Florida Population Estimates for Counties and Municipalities, April 1, 2025* (Gainesville, FL, 2025)

This sector supports a broad network of breeders, trainers, veterinarians, and associated service industries.⁸

Major employers identified in the county’s Annual Comprehensive Financial Report include:

- Marion County Public Schools
- AdventHealth Ocala
- HCA Florida Hospitals
- Walmart
- State of Florida
- Publix Super Markets
- FedEx Ground
- Marion County Board of County Commissioners
- City of Ocala
- Lockheed Martin

These employers reflect a balanced economy combining public-sector employment, health care, retail, and logistics.

Budget⁹

Marion County commissioners adopted a \$1.66 billion budget for the 2025-26 fiscal year and cut the countywide millage rate to 4.02 mills down from 4.29 mills for a savings of \$2.70 on every \$1,000 taxable value. For a home assessed at \$300,000 after homestead and other exemptions, that would add up to about \$81 in tax savings. The reduction was possible in part by shifting to the general fund \$7.8 million in interest earned from federal American Rescue Plan Act (ARPA) funds the county received during the COVID pandemic.

In 2024, Commissioners approved increases in the solid waste assessment from \$87 to \$215 and fire rescue from \$199.91 to \$283.97 per dwelling unit while stormwater assessments were unchanged.

County policy targets maintaining unassigned general fund reserves at or above 20 percent of recurring expenditures; actual reserves exceeded this benchmark at approximately 32.5 percent.

Primary revenue sources include balance transfers (41 percent); property taxes (17 percent); special assessments (11 percent) and other taxes, including sales taxes (5.5 percent). Expenditures support public safety (30 percent); transportation (24 percent); physical environment (17 percent); and general government (13 percent). Culture and recreation account for roughly 2.6 percent of the county budget.

TAXING AUTHORITY INFORMATION			LEVY
DIST. #	COUNTY		
010	GENERAL		3.0900
020	FINE & FORFEITURE		0.8300
030	TRANSPORTATION		0.0000
060	HEALTH		0.1000
		TOTAL:	4.0200
SCHOOL			
070	STATE REQUIRED LOCAL EFFORT		3.0720
090	DISCRETIONARY OPERATING		0.7480
095	CAPITAL OUTLAY		1.5000
	ADD'L VOTED MILLAGE		1.0000
		TOTAL:	6.3200
WATER MGMT DISTRICTS			
110	SWFWMD (Southwest FL)		0.1831
140	SJRWMD (St. Johns River)		0.1793
		TOTAL:	
MUNICIPALITIES			
160	OCALA		6.6177
170	DTDD-A		1.7185
180	DTDD-B		1.6332
190	DTDD-C		1.4699
200	BELLEVIEW		5.0000
210	DUNNELLON		4.6850
220	MCINTOSH		1.8525
240	REDDICK (Does Not Levy)		0.0000

⁸ Marion County, Florida, “Horse Capital of the World®,” accessed March 2026, <https://www.marionfl.org/our-county/horse-capital-of-the-world>

⁹ Marion County Clerk of Court and Comptroller, *Fiscal Year 2025–2026 Adopted Budget Summary* (Ocala, FL, 2025 and <https://www.ocalagazette.com/marion-county-lowers-millage-rate/>)

Debt¹⁰

At the end of fiscal year 2024, the County had total debt outstanding of \$111.2 million. Of this amount, \$5.2 million is special assessment debt for which the County is not liable in the event of default by the property owners subject to the assessment. The remainder of the County's debt represents bonds secured solely by specific revenue sources, notes from direct borrowings (i.e. bank loans), subscription-based information technology arrangements (SBITA), and leases payable.

Governing Structure

Marion County operates under a five-member Board of County Commissioners, which serves as the county's primary legislative and policy-making body. Commissioners are elected to four-year terms and represent geographic districts while being elected countywide.⁸ Two seats will be up for election in 2026.

The board is responsible for adopting the county budget, setting policy, and overseeing county administration.

Marion County Board of County Commissioners		
Name	District	Term Expires
Craig Curry	1	2028
Kathy Bryant	2	2026
Matt McClain	3	2028
Carl Zalak III - Chair	4	2026
Michelle Stone	5	2028

Political Environment

Marion County's political environment is generally characterized by stable governance, fiscally conservative policy preferences, and a strong focus on growth management and service delivery. Managing population growth and land use is one of the most significant ongoing policy issues in Marion County. Commissioners regularly consider zoning changes, subdivision approvals, and comprehensive plan amendments as the county continues to experience residential expansion.

Debate in this area typically focuses on balancing economic development and housing demand with preservation of rural character, agricultural lands, and environmentally sensitive areas, particularly those associated with springs and aquifer recharge zones. Infrastructure investment, particularly in transportation, is a recurring policy focus. Rapid growth has increased demand for roadway improvements, traffic management, and long-term capital planning.

In addition, the county's extensive use of Municipal Service Taxing Units (MSTUs) and related districts plays a central role in service delivery. These districts fund localized infrastructure and services, and while generally accepted, they can generate discussion regarding cost allocation and service equity among communities.

Environmental policy, especially the protection of Silver Springs and the Floridan Aquifer, is an ongoing concern. County decisions frequently involve balancing development pressures with water-quality protection and compliance with state environmental regulations.¹¹

¹⁰ Marion County Popular Annual Financial Report 2024.

¹¹ Florida Department of Environmental Protection, "Silver Springs and Basin Management Action Plan," accessed March 2026, <https://floridadep.gov>

Landscape and Natural Features

Marion County is defined by its natural environment, including more than 40 springs, forests, and rolling pasturelands. The county is home to Silver Springs, one of the largest artesian spring systems in the United States and a centerpiece of Silver Springs State Park.¹⁰ The county also maintains an extensive park system with more than 50 parks and recreational facilities, including conservation lands and trail systems.¹²

A significant portion of the county is influenced by the Ocala National Forest, a federally managed area containing hundreds of lakes, rivers, and springs that provide recreation and ecological value. These natural assets support tourism, outdoor recreation, and environmental conservation while contributing to the county's identity and quality of life. They provide recreational opportunities for over 1.4 million visitors each year.

The Florida Wildlife Corridor

The Florida Wildlife Corridor comprises nearly 18 million acres of contiguous wilderness and working lands crucial to the survival of many of Florida's 131 imperiled animal species. In addition to protecting wildlife, conserving wild spaces is crucial to mitigating impacts of climate change, as studies show that natural spaces play a significant role in holding floodwaters, reducing greenhouse gases and guarding against the impacts of increased temperatures.

In 2021, the Florida Wildlife Corridor Act was passed by the state Legislature and formally recognized the geography of the Florida Wildlife Corridor. The Legislature has budgeted nearly \$2 billion for protecting land and 317,000 acres have been approved for protection in or adjacent to the Corridor.¹³

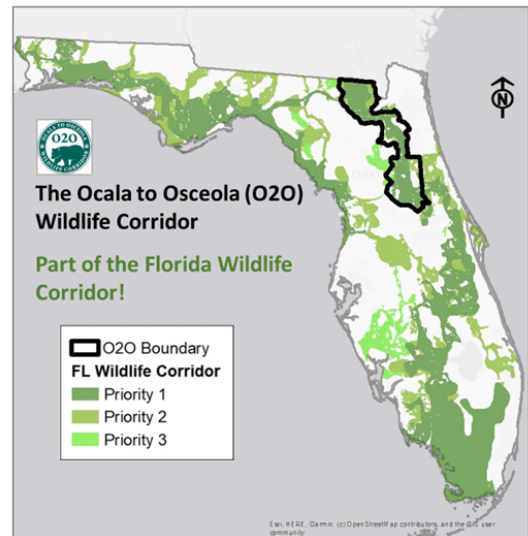
The Florida Wildlife Corridor refers to the conserved lands and opportunity areas defined as Priority 1, 2 and 3 of the Florida Ecological Greenways Network (FEGN). The FEGN is a statewide database that identifies and prioritizes a functionally connected statewide ecological network of public and private conservation lands. It is the primary data layer used to inform Florida Forever, Rural and Family Lands Protection Program and other state, federal, and regional land acquisition programs regarding the most important ecological corridors and intact landscapes across the state for protection of Florida's native wildlife, ecosystem services, and ecological resiliency. It identifies "opportunity areas," which are lands and waters within the wildlife corridor that are not conserved lands, and green spaces within the corridor which lack conservation status and/or are contiguous or between conserved lands.

¹² Marion County, Florida, "Parks and Recreation," accessed March 2026, <https://www.marionfl.org>

¹³ Florida Wildlife Corridor Foundation, <https://floridawildlifecorridor.org/about/about-the-corridor/>

Portions of Marion County within the [Florida Wildlife Corridor](#), particularly areas in the eastern, central, and western rural landscapes, include the Ocala National Forest, the Ocklawaha River basin, the Cross Florida Greenway, and the Withlacoochee River system. These areas form a network of large conservation lands and ecological linkages that connect north and central Florida habitats.

According to the Florida Office of Economic Development's (EDA) Annual Assessment of Florida's Conservation Lands, Marion County has an estimated 350,946 acres of conservation lands, 35 percent of the county land area. Marion County owns a small portion of the conservation lands, with state and regional entities holding more than 98 percent of the conservation acres. There are an estimated 82,797 acres of remaining future conservation lands in Marion County as of 2024 according to the Florida Office of Economic and Demographic Research.¹⁴ See Appendix B for a map of Florida Wildlife Corridor properties.



The Ocala to Osceola (O2O) Wildlife Corridor, part of the Florida Wildlife Corridor (Priority 1, 2, and 3 lands of the FL Ecological Greenways Network)

¹⁴ https://edr.state.fl.us/content/natural-resources/2024_AnnualAssessmentConservationLands_Chapter1.pdf

Choosing a Local Funding Strategy

Generally, there are three primary sources of revenue available to local governments to pay for parks, trails, recreational facilities, conservation lands and other capital needs such as roads and other facilities: discretionary annual spending, creation of dedicated funding streams, and debt financing. The financing options utilized by a community will depend on a variety of factors such as taxing capacity, budgetary resources, voter preferences, and political will.

Significant, dedicated funding generally comes from broad-based taxes and/or the issuance of bonded indebtedness, which often require the approval of voters. In TPL's experience, local governments that create funding via the budget process often provide substantially less funding than those that create funding through ballot measures. As elected officials go through the process of making critical budgetary decisions, funding for parks and land conservation often lags behind other public purposes, and the amount appropriated tends to be less than what voters would support. It is understandably difficult to raise taxes without an indisputable public mandate for the intended purpose.

Ballot measures provide a tangible means to implement a local government's vision. With their own funding, local governments are better positioned to secure scarce funding from state or federal governments or private philanthropic partners. In addition, having a predictable funding source empowers the local jurisdiction to establish long-term parks and recreation priorities that meet important community goals and values.

Nationwide, a range of public financing options has been utilized by local jurisdictions to fund parks, trails, and open space, including general obligation bonds, the local sales tax, and the property tax. The ability of local governments to establish dedicated funding sources depends upon state enabling authority. Ultimately, whether to ask voters to consider one or more of these options is a policy decision of the Board of County Commissioners.

Public Finance Options in Florida

Florida History of Conservation Finance

The State of Florida authorizes local communities to use various revenue sources for conservation and recreation purposes including property taxes, sales and use taxes, general obligation bonds, and the creation of special districts. Voters approved 84 percent of local conservation finance measures (92 of 109) on the ballot in Florida between 1996 and 2024. General obligation bonds are the most popular public finance mechanism in Florida for parks and conservation. The table above illustrates the number and type of conservation finance measures that have gone before voters over the past 28 years.

Local Conservation Finance Mechanisms in Florida				
Summary of local ballot measures from 1996-2024				
Mechanism	# Passed	# Failed	Total	% Passed
Bond	56	8	64	88%
Sales Tax	19	7	26	73%
Property Tax	15	2	17	88%
Other*	2	0	2	100%
Total	92	17	109	84%
<i>*Budget allocations</i>				
<i>Source: TPL LandVote Database - measures that include \$ for land conservator.</i>				

Since 1988, 28 counties in Florida have received voter approval to dedicate funding for land conservation. Many counties, including Alachua, Brevard, Collier, Sarasota, and Volusia counties, have received approval for multiple ballot measures to renew funding for their land conservation programs. Most recently, in 2024, voters in Clay, Lake, Martin, and Osceola counties approved dedicated funding for land conservation. See Appendix C for a list of measures.

General Obligation Bonds

Florida counties are authorized to issue debt for capital projects including conservation and parks in the form of general obligation bonds.¹⁵ The state statutes do not place specific limits on the amount of debt that can be incurred by a community, but do limit the duration of the bonds to a period not exceeding 40 years. When bonds have been issued, the governing body must levy annually a millage dedication upon taxable property in the jurisdiction sufficient to pay the debt service and interest on the bonds.¹⁶

Issuing a general obligation bond in Marion County

Marion County could consider issuing general obligation bonds for land and water conservation and outdoor recreation. The table below illustrates the estimated annual debt service, required property tax rate, and annual household cost of various general obligation bond issue amounts that could be considered by the county. For example, a \$100 million bond would add about \$7.3 million to the county's annual debt service and would cost approximately \$32 per year for the average homeowner over the life of the bond (20 years).

Marion County Bond Financing Estimates						
Bond Issue	Interest Rate	Maturity (Years)	Annual Debt Service	Total Taxable Value*	Mills Required	Annual Cost for Average Single Family Home**
\$60,000,000	4%	20	\$4,414,905	\$35,243,028,347	0.1253	\$19
\$80,000,000	4%	20	\$5,886,540	\$35,243,028,347	0.1670	\$26
\$100,000,000	4%	20	\$7,358,175	\$35,243,028,347	0.2088	\$32
\$120,000,000	4%	20	\$8,829,810	\$35,243,028,347	0.2505	\$39
\$140,000,000	4%	20	\$10,301,445	\$35,243,028,347	0.2923	\$45
<i>*Florida Department of Revenue, Ad Valorem Valuation and Tax Data Book, 2025 Parcel Count Report</i>						
<i>**Average single family residential taxable value = \$155,621 (Florida Department of Revenue, Ad Valorem Valuation and Tax</i>						

¹⁵ Florida Constitution, Article VII, Section 12(a) and Florida Statutes, Section 125.013.

¹⁶ Chapters 100 and 130, and Section 200.181, *Florida Statutes*.

The Trust for Public Land's bond cost calculations provide a basic estimate of debt service, tax increase, and cost to the typical homeowner in the community of potential bond issuances. Assumptions lean toward making a cautious projection and include the following: the entire debt amount is issued in the first year and payments are equal until maturity; 20-year maturity; and a conservative 4.0 percent interest rate. The property tax estimates assume that the jurisdiction would raise property taxes to pay the debt service on bonds. The cost per household represents the maximum estimated annual impact of increased property taxes levied to pay the debt service. The estimates do not take into account growth in the tax base due to new construction, rising property values, or the possibility that the jurisdiction will sell bonds only as needed for specific projects, rather than all at once. The annual debt service and cost per household are the maximum tax impacts that could occur if the entire debt amount is issued at once. The jurisdiction's officials, financial advisors, bond counsel and underwriters would establish the actual terms of any bond.

Implementation

The County Commission must call a referendum election prior to the issuance of bonds.¹⁷ There must be at least 30 days' notice published in the local newspaper of general circulation.¹⁸ Bond elections may be held concurrently with any general or primary election or concurrently on the day of any election of a county, district, or municipality for any purpose other than the purpose of voting on such bonds.¹⁹ General elections are held on the first Tuesday after the first Monday in November of each even numbered year.²⁰

Special elections may also be called after the supervisor of elections consents.²¹ In any special election or referendum not otherwise provided for there shall be at least 30 days' notice of the election or referendum by publication in a newspaper of general circulation in the county. The publication shall be made at least twice, once in the fifth week and once in the third week prior to the week in which the election or referendum is to be held.

Ballot Language

For public measures submitted to voters, a summary must be printed in clear and unambiguous language on the ballot following the list of candidates. The summary shall be an explanatory statement of the chief purpose of the measure, not exceeding 75 words in length, and must be followed by the word "yes" and the word "no" and shall be styled in such a manner that a "yes" vote will indicate approval of the proposal and a "no" vote will indicate rejection. The ballot title shall consist of a caption, not exceeding 15 words in length, by which the measure is commonly referred to or spoken of.²²

Bond referendum ballot—The ballots used in bond referenda shall include a printed description of the issuance of bonds to be voted on as prescribed by the authority calling the referendum. A separate statement of each issue of bonds to be approved, giving the amount of the bonds and interest rate thereon, together with other details necessary to inform the electors, shall be printed on the ballots in connection with the question "For Bonds" and "Against Bonds."²³

In addition, county and municipal bond measures in Florida must abide by the "single subject" rule, such that funding for distinct purposes must appear as separate questions on the ballot unless they are sufficiently related.²⁴

¹⁷ §100.201 and 100.211, F.S.

¹⁸ §100.342, F.S.

¹⁹ §100.261, F.S.

²⁰ §100.031, F.S.

²¹ §100.151, F.S.

²² §101.161.F.S.

²³ §100.341 F.S.

²⁴ The single-purpose rule was adopted by the Florida Supreme Court in *Antuono v. City of Tampa*, 87 Fla. 82, 99 So. 324 (1924). The rule was stated as follows: If there are two or more separate and distinct propositions to be voted on, each proposition should be stated separately and distinctly so that a voter may declare his opinion as to each matter separately, since several propositions

Finally, bond expenditures are limited to capital projects and may not be used for operations and maintenance purposes. Federal regulations governing the issuance of tax-exempt bonds limit the use of proceeds to capital purposes such that only a small fraction (up to 5 percent) of bond funds may be used for maintenance or operations directly related to the funded facilities.²⁵ State and local laws may further limit the use of bond proceeds.

Bonds with Additional Property Tax Authority for Operations

A single ballot question may authorize bonding authority and a millage levy, the excess of which can be used for operations and maintenance. The portion of the voted millage necessary to pay debt service must be treated as debt service millage and the excess portion must be treated as general millage. The portion treated as general millage must be included within the millage levied under the county or municipal 10-mill limitation. Finally, the county may use the surplus revenue for any lawful purpose solely related to the capital project for which the voted millage was approved, including operations and maintenance.

The statutory authority comes from F.S. 200.181:

“200.181 Bond payments; tax levies; restrictions.—

(1) None of the provisions of this chapter or of any other law, whether general, special or local or of the charter of any municipality or county, shall limit or restrict the rate or the amount of the ad valorem taxes levied for the payment of the principal of and the interest on any debt service whether secured by revenue certificates or by bonds for which the full faith and credit of any county, municipality or taxing district may be pledged, and such taxes shall be in addition to all other taxes authorized or limited by law.

(2) Nothing in this section shall prevent any municipality, county or school board from levying at least 5 mills of ad valorem tax during any fiscal year.

(3) A county or municipality may levy voted millage at the maximum millage rate approved by referendum even if the levy would raise revenue in excess of that necessary for debt service as authorized by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution. The county or municipality may use the surplus revenue for any lawful purpose solely related to the capital project for which the voted millage was approved, including operations and maintenance. For purposes of this chapter, the portion of the voted millage necessary to pay debt service must be treated as debt service millage and the excess portion must be treated as general millage. The portion treated as general millage must be included within the millage levied under the county or municipal 10-mill limitation.”

cannot be united in one submission to the voters so as to call for one assenting or dissenting vote upon all the propositions; and elections are invalid where held under such restrictions as to prevent the voter from casting his individual and intelligent vote upon the object or objects sought to be obtained.

²⁵ Treas. Reg. §1.148-6(d)(3)(ii)(A)(5). This “general de minimis exception” applies to a small set of specific expenses, as follows:

(1) Any issuance costs of the issue or any qualified administrative costs within the meaning of §§ 1.148-5(e)(2) (i) or (ii), or § 1.148-5(e)(3)(ii)(A);

(2) Fees for qualified guarantees of the issue or payments for a qualified hedge for the issue;

(3) Interest on the issue for a period commencing on the issue date and ending on the date that is the later of three years from the issue date or one year after the date on which the project is placed in service;

(4) Amounts paid to the United States under §§ 1.148-3, 1.148-5(c), or 1.148-7 for the issue;

(5) Costs, other than those described in paragraphs (d)(3)(ii)(A) (1) through (4) of this section, that do not exceed 5 percent of the sale proceeds of an issue and that are directly related to capital expenditures financed by the issue (e.g., initial operating expenses for a new capital project);

Examples of bonds and operations backed by property tax

1. November 2024 Bond in Clay County, Florida

CLAY COUNTY LAND CONSERVATION REFERENDUM TO PROTECT WATER QUALITY, WILDLIFE HABITAT, FORESTS AND FARMS

To acquire and manage lands that protect water quality in rivers, lakes, creeks, and drinking water sources; conserve wildlife habitat, natural areas, and working forests and farms; reduce flooding; and provide outdoor recreation, shall Clay County issue general obligation bonds up to \$45 million, maturing within 20 years, bearing interest not exceeding legal maximum rates, payable from ad valorem tax up to 0.2 mills, with annual audits, citizen oversight, and full public disclosure of spending? Passed with 73%

- YES, FOR BONDS
- NO, AGAINST BONDS

2. November 2020 Bond in Polk County, Florida

ACQUISITION AND MANAGEMENT OF WATER RESOURCES, ENVIRONMENTAL LANDS AND HISTORIC PRESERVATION BOND REFERENDUM

To acquire, preserve, protect, manage, or restore water resources, environmental lands, important fish and wildlife habitat and historic preservation, shall Polk County levy an additional 0.20 mill ad valorem tax and issue bonds payable therefrom in one or more series in an aggregate principal amount not exceeding \$75 million, excluding previously-authorized indebtedness, maturing no later than 20 years from date of issuance of such bonds, bearing interest not exceeding the maximum lawful rate? Passed with 58%

3. November 2008 Bond in Flagler County, Florida

Clean Water and Environmentally Sensitive Land Preservation

To continue to acquire and improve land to protect drinking water sources, preserve wildlife habitat and environmentally sensitive lands, reduce risk of wildfires, improve water quality of lakes, streams and the Intracoastal Waterway, and seek matching funds, shall Flagler County be authorized to levy 0.25 mill ad valorem tax for twenty years and issue bonds not exceeding \$40 Million at interest rates not exceeding the legal maximum, subject to an annual independent audit? Passed with 65%.

Imposing a mill levy with bond authority in Marion County

The table below illustrates the revenue potential from a \$0.25 mill levy and bonds issued payable from this revenue stream. A \$0.25 mill levy would generate approximately \$8.8 million annually at a cost of roughly \$39 a year for the average homeowner in the county. A \$100 million bond with a 20-year maturity would require approximately \$7.4 million of this annual revenue stream, leaving \$1.4 million per year to support operations, restoration, and maintenance on properties acquired with the bonds.

Marion County Property Tax and Bond Financing Estimates								
Mills	Total Taxable Value*	Annual Revenue	Annual Cost for Average Single Family Home**	Bond Issue	Interest Rate	Maturity (Years)	Annual Debt Service	Remaining Annual Revenue
0.25	\$35,243,028,347	\$8,810,757	\$39	\$60,000,000	4%	20	\$4,414,905	\$4,395,852
				\$80,000,000	4%	20	\$5,886,540	\$2,924,217
				\$90,000,000	4%	20	\$6,622,358	\$2,188,400
				\$100,000,000	4%	20	\$7,358,175	\$1,452,582
				\$110,000,000	4%	20	\$8,093,993	\$716,765

*Florida Department of Revenue, Ad Valorem Valuation and Tax Data Book, 2025 Parcel Count Report
 **Average single family residential taxable value = \$155,621 (Florida Department of Revenue, Ad Valorem Valuation and Tax Data Book, 2025 Parcel Count Report)

Property Tax

Ad valorem taxes, commonly referred to as property taxes, are the single most important revenue source for local governments in Florida, funding schools and many other locally provided government services. Property taxes account for approximately 38 percent of local government funding in Florida. Property taxes are levied by counties, municipalities, schools, and various special taxing authorities such as water management and fire districts.

The “general county millage” is set by the governing body of the local taxing authority.²⁶ Cities, counties, and school districts are subject to a constitutional limit of 10 mills each for operating purposes.²⁷ Exceptions include “debt service millage” and a “voted millage” not to exceed a period of two years. In addition, the maximum tax levy allowed by a majority vote of the governing body is based on the rate of growth in per capita personal income in Florida. Ad valorem taxes may be increased at a greater rate only with a super majority or unanimous vote of the local government governing body or a vote of the electorate.²⁸

The state’s Truth in Millage (TRIM) law provides the process for local government officials to adopt new property tax millage rates and mandates that the starting point is the rolled-back rate. This is the millage rate that would raise the same amount of property tax revenue in the jurisdiction as the previous year, when applied to the new tax roll (minus new construction). If the governing board proposes a millage rate that exceeds the rolled-back rate—even if the proposed rate is the same or lower than the current rate—it must advertise a Notice of Proposed Tax Increase.

Imposing a property tax in Marion County

Marion County’s current general property tax of 4.02 mills is below the Constitutional limit of 10 mills, so, with regard to that limit, the county has room to utilize property taxes to fund land conservation. The table below illustrates the revenue and cost of various millage amounts. For example, based on the county’s total taxable value of \$35 billion for FY2026, an additional \$0.25 millage rate would generate roughly \$8.8 million annually for land conservation at a cost of around \$39 per year for the average homeowner.

Marion County Property Tax Estimates				
Tax Rate Increase (per \$1,000)	Total Taxable Value	Annual Revenue	Average SFR Tax Value	Annual Cost for Average SFR
\$0.150	\$35,243,028,347	\$5,286,454	\$155,620	\$23
\$0.200	\$35,243,028,347	\$7,048,606	\$155,620	\$31
\$0.250	\$35,243,028,347	\$8,810,757	\$155,620	\$39
\$0.300	\$35,243,028,347	\$10,572,909	\$155,620	\$47
<i>Sources: Florida Department of Revenue and Marion County Property Appraiser.</i>				
<i>SFR =Single Family Residence; Source: Florida DOR Ad Valorem Valuation and Tax Data Book, Parcel Count</i>				

Implementation²⁹

Taxing authorities hold public hearings to adopt a budget and levy a millage rate to fund the budget. At their first hearing (also called the tentative budget hearing), taxing authorities may amend their tentative budget and recalculate the millage rate. Additionally, at this hearing, the taxing authority must publicly announce the percentage (if any) by which the recalculated rate exceeds the rolled-back millage rate.

²⁶ §200.001(1)(a), F.S.

²⁷ Florida Constitution, Article VII, Section 9(a) and §200.071(1), F.S.

²⁸ §§200.065(5) and 200.071, F.S..

²⁹ <https://floridarevenue.com/property/Documents/PTSDetail.pdf>

If the first public hearing does not result in an adopted tentative budget and millage rate to fund the budget, taxing authorities recess the hearing and notify the public of the continued hearing date(s). The hearing continuation process may repeat until the tentative budget and millage rate are adopted.

Next, taxing authorities hold final hearings to approve the budget and levy a millage rate to fund the budget two to five days after their public advertisement appears. The approval threshold for the taxing authority varies. The requirements are:

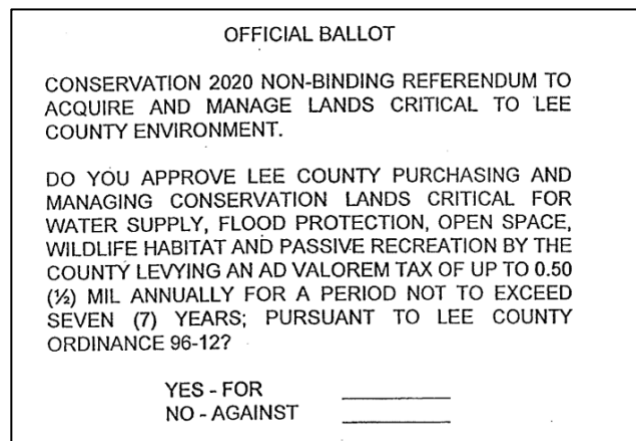
- A simple majority for millage rates equal to the rolled-back millage rate
- 2/3 approval for millage rates up to 110 percent of the rolled-back millage rate
- Unanimous approval or a referendum for millage rates that exceed statutory maximum millage limits

The final adopted millage rate cannot be higher than the millage rate printed on the TRIM notice. See Appendix D for more information about the implementation process and important dates.

Lee County Conservation 20/20

Lee County’s Conservation 20/20 program was established in 1996 through an advisory voter referendum and reaffirmed at the ballot box in 2016, receiving 84 percent majority support from Lee County voters. Conservation 20/20 manages 49 preserves comprising 31,437 acres spread throughout Lee County.

In the early 1990s Lee County had the lowest percentage of conservation lands of all counties on Florida’s Gulf Coast – only 10 percent. With the help of 20/20 acquisitions, publicly owned conservation lands in Lee County are close to 21 percent.



A property tax levy for conservation is relatively easy to implement. Under Florida law, a majority vote of the County Commission is all that is necessary; a referendum is not required to allocate county property tax funds for conservation purposes. Use of the funds is flexible; they can be used both for land conservation and for ongoing stewardship of conservation lands or operations and maintenance of parks.

However, the property tax millage increase may not provide a large pool of capital funding up front to facilitate the acquisition of conservation land. Perhaps most importantly, funds from the property tax may not be truly dedicated. While voter approval of an increase could certainly support the county’s adoption of an ordinance dedicating proceeds to conservation purposes, millage set by a **non-required referendum** is not “voted millage.”³⁰ See Appendix E for ballot language examples for sales tax, bond, and property tax measures.

Proposed Property Tax Changes

Rapid increases in home values have amplified calls to cut or even eliminate the property tax in the State of Florida. Because property taxes rise with home values, homeowners in many parts of the state face significantly larger tax bills. The median bill rose about 30 percent between 2019 and 2024—far short of

³⁰ A referendum that a county chooses to hold for a within-cap tax is not automatically a binding “voted millage” referendum, because such a referendum is not required by law. See Section 200.001(8)(f). Instead, such a referendum is more akin to a straw ballot by which the county may “obtain an expression of elector sentiment with respect to matters of substantial concern.” § 125.01(1)(y), F.S.

soaring home values, but with wide variation. Florida lawmakers are considering constitutional amendments and legislative proposals to reduce or eliminate property taxes, particularly on homesteaded properties. While intended to provide tax relief and address housing affordability, these proposals pose risks to local government operations, especially in rural areas, and threaten the stability of infrastructure financing through municipal bonds.

Eight plans to change the local property tax cleared the House Select Committee on Property Taxes in November 2025 and moved to the State Affairs Committee for consideration. In January 2026, the House State Affairs committee passed CS/HJR 203 Phased Out Elimination of Non-school Property Tax for Homesteads – a proposal that would increase the homestead exemption by \$100,000 every year for the next decade, eventually eliminating non-school property taxes entirely by 2037. The proposal, which would require approval by 60 percent of voters, also would seek to prevent local funding cuts for law enforcement, firefighters and other first responders. The Senate did not take up the proposal. As of the writing of this report, Governor DeSantis intends to propose a phase out of the property tax in the summer session.

Elections

2026 Election Calendar

EARLY VOTING IS OCT 24-31. The dates for 2026 Marion County elections are in the table to the right. Vote-by-Mail ballots must be received by the Supervisor of Elections office no later than 7:00pm on Election Day. See Appendix F for additional information about election deadlines.

2026 Election Dates	
Primary Election	General Election
Election Day August 18	Election Day November 3
Early Voting August 8 - August 15	Early Voting TBD
Voter Reg. Deadline July 20	Voter Reg. Deadline October 5

[Election Dates | Marion County Elections, FL](#)

Election Results History

Election results can often be helpful in gauging voter support for capital projects and tolerance for public spending. Most of the financing options covered in this report require voter approval. While past election results are not necessarily indicative of current voter sentiment on public financing, nor on a particular proposal, an examination of election history on similar fiscal questions can be instructive. A review of election results in Marion County found just a few recent fiscal measures. County voters approved a School Capital Outlay Sales Surtax and a Half-Cent Infrastructure Sales tax extension with 59 percent and 62 percent approval in 2024, and a school mill levy with 65 percent yes in 2022. County voters approved the 2014 statewide Amendment 1 Water and Land Conservation Initiative with 72 percent support.

Marion County Election Results (selected measures)			
Date	Election	Title	Pass
November-24	General	School Capital Outlay Sales Surtax	59% Yes
November-24	General	Half-Cent Infrastructure Sales Surtax Extension	62% Yes
November-22	General	School District Mill Levy	65% Yes
November-14	General	Florida Constitutional Amendment - Florida Water and Land	72% Yes
November-88	General	Pennies for Parks - \$20 Million Bond	Passed

Voter Registration & Turnout

Voter Registration		
Party	Registered	%
Republican	136,495	52%
Democrat	66,425	25%
Minor Party	10,166	4%
No Affiliation	51,167	19%
Total	264,253	100%

[Voter Registration - By County and Party - Division of Elections - Florida Department of State](#)

Marion County Voter Turnout		
Date	Election	% Turnout
Nov-24	General	81%
Aug-24	Primary Election	24%
Mar-24	Pres. Pref. Primary Election	20%
Nov-22	General	58%
Aug-22	Primary	28%
Nov-20	General	78%
Aug-24	Primary Election	27%

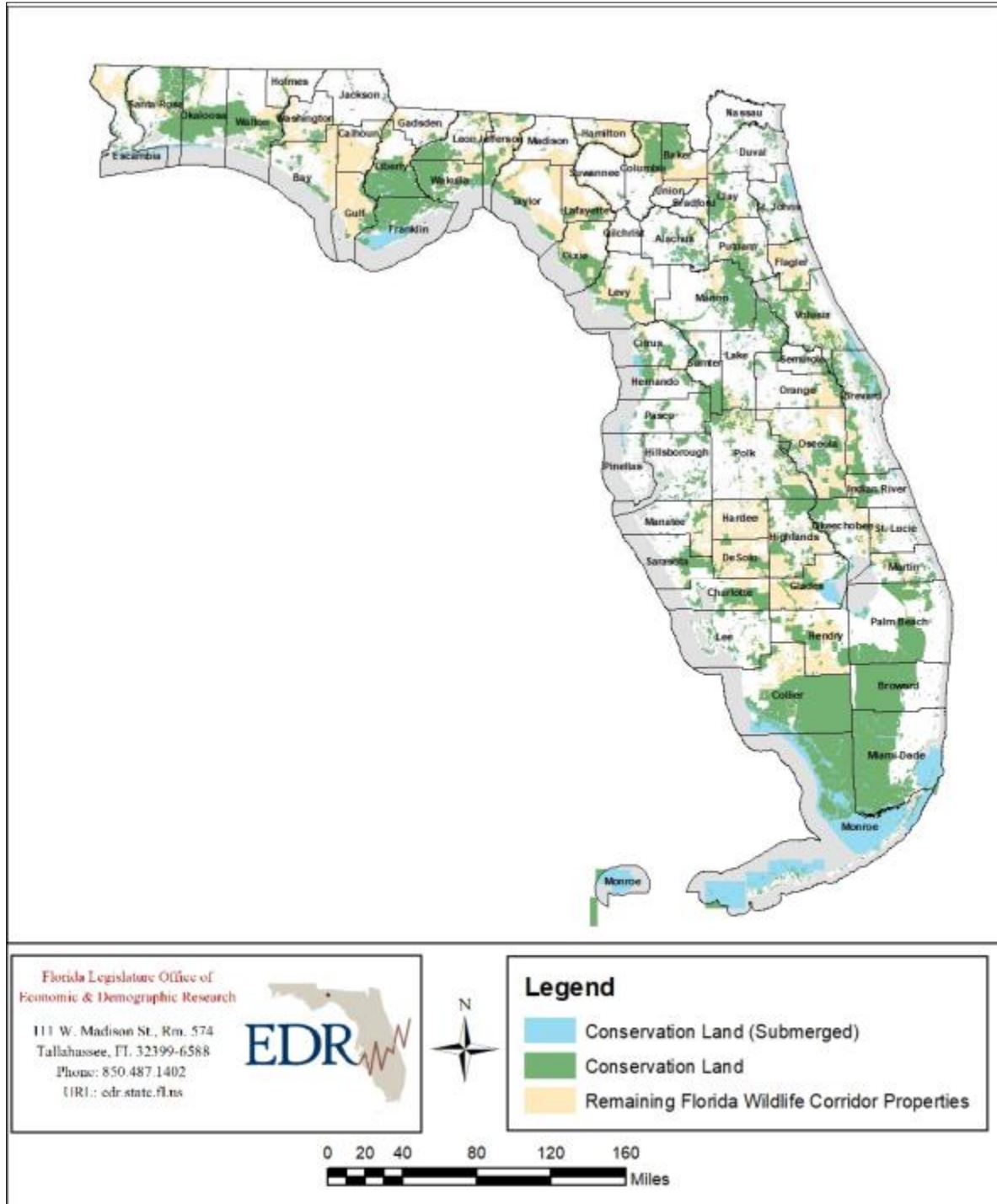
Marion County Supervisor of Elections

At the November 2024 General Election about 68 percent of voters used early voting or vote by mail methods. That figure was 60 percent in the November 2022 General Election. See Appendix G for more information on voting statistics.

Appendix A– Revenue Options Matrix

Revenue Options Summary			
Finance Mechanism	Description	Implementation	Comments
General Obligation (GO) Bonds	Marion County could issue bonds for parks and land conservation. For instance, a \$100 million bond would add about \$7.3 million to the county's annual debt service and cost the typical homeowner in the county about \$32 per year in additional property taxes for 20 years.	Voter approval required. The measure can include an additional mill levy for operations and maintenance.	<p>Bonds raise substantial amounts of money up front, allowing a jurisdiction to make acquisitions now while land is still available.</p> <p>May not be used for operations and maintenance unless an additional millage is included and approved.</p> <p>Costs would be spread out over a long-time horizon and therefore borne by current and future beneficiaries.</p> <p>Interest increases the total cost.</p> <p>Bonds are typically repaid from property taxes, which are somewhat regressive (less equitable), although less regressive than sales taxes. The impact in Florida is mitigated to some extent by homestead exemptions.</p>
Property Tax	Marion County can levy property taxes for general governmental services. For example, 0.25 mills dedicated to parks and conservation would generate roughly \$8.8 million per year at a cost of \$39 for the average homeowner.	Board of County Commissioners can increase millage or dedicate part of existing millage.	<p>Not a necessarily a dedicated funding source; future BOCC could vote not to impose the levy. Must be approved by BOCC each year.</p> <p>Would require a pay-as-you-go approach to financing, or wait to save enough funds for a large project.</p> <p>Dedicating part of the existing millage could divert funding from other county programs, necessitating a decrease in services or need to generate additional funds from another source.</p> <p>Property taxes are usually somewhat regressive, although less regressive than sales taxes. The impact can be mitigated by incorporating homestead exemptions and low-income property tax credits.</p>

Appendix B – Remaining Florida Wildlife Corridor



Appendix C - Florida County Measure History

Florida Conservation Ballot Measures by County 2004-2024					
Jurisdiction Name	Date	Finance Mechanism	Conservation		% Yes
			Funds Approved	Status	
Clay County	Nov-24	Bond	\$45,000,000	Pass	73%
Lake County	Nov-24	Bond	\$50,000,000	Pass	80%
Martin County	Nov-24	Sales tax	\$183,000,000	Pass	64%
Osceola County	Nov-24	Bond	\$70,000,000	Pass	84%
Seminole County	Nov-24	Sales tax	n/a	Pass	73%
Alachua County	Nov-22	Sales tax	\$245,573,575	Pass	52%
Brevard County	Nov-22	Property tax	\$159,000,000	Pass	70%
Indian River County	Nov-22	Bond	\$50,000,000	Pass	78%
Nassau County	Nov-22	Bond	\$30,000,000	Pass	68%
Pasco County	Nov-22	Sales tax	\$140,000,000	Pass	65%
Polk County	Nov-22	Property tax	\$200,000,000	Pass	58%
Collier County	Nov-20	Property tax	\$287,000,000	Pass	76%
Manatee County	Nov-20	Property tax	\$108,000,000	Pass	71%
Volusia County	Nov-20	Property tax	\$146,781,980	Pass	76%
Sarasota County	Nov-18	Bond	\$30,100,000	Pass	71%
Pinellas County	Nov-17	Sales tax	\$64,000,000	Pass	83%
Alachua County	Nov-16	Sales tax	\$41,918,061	Pass	60%
Brevard County	Nov-16	Sales tax	\$340,000,000	Pass	62%
Lee County	Nov-16	Other	n/a	Pass	84%
Pasco County	Nov-12	Sales tax	\$45,180,000	Pass	70%
Alachua County	Nov-08	Sales tax	\$20,000,000	Pass	51%
Flagler County	Nov-08	Property tax	\$40,000,000	Pass	65%
Hillsborough County	Nov-08	Bond	\$200,000,000	Pass	79%
<i>St. Johns County</i>	<i>Nov-08</i>	<i>Sales tax</i>		<i>Fail</i>	<i>45%</i>
Pinellas County	Mar-07	Sales tax	\$75,123,000	Pass	57%
Charlotte County	Nov-06	Bond	\$77,000,000	Pass	53%
Collier County	Nov-06	Property tax	\$123,000,000	Pass	82%
Martin County	Nov-06	Sales tax	\$30,000,000	Pass	55%
<i>Seminole County</i>	<i>Nov-06</i>	<i>Property tax</i>		<i>Fail</i>	<i>49%</i>
Sarasota County	Nov-05	Property tax	\$170,000,000	Pass	80%
<i>Alachua County</i>	<i>Nov-04</i>	<i>Sales tax</i>		<i>Fail</i>	<i>49%</i>
Brevard County	Nov-04	Bond	\$60,000,000	Pass	69%
Collier County	Nov-04	Bond	\$40,000,000	Pass	73%
Indian River County	Nov-04	Bond	\$50,000,000	Pass	67%
Lake County	Nov-04	Bond	\$36,000,000	Pass	71%
<i>Martin County</i>	<i>Nov-04</i>	<i>Sales tax</i>		<i>Fail</i>	<i>48%</i>
Miami-Dade County	Nov-04	Bond	\$90,000,000	Pass	66%
Miami-Dade County	Nov-04	Bond	\$30,000,000	Pass	58%
Miami-Dade County	Nov-04	Bond	\$10,000,000	Pass	65%
Osceola County	Nov-04	Bond	\$60,000,000	Pass	67%
Palm Beach County	Nov-04	Bond	\$50,000,000	Pass	68%
<i>Polk County</i>	<i>Nov-04</i>	<i>Property tax</i>		<i>Fail</i>	<i>48%</i>
<i>Manatee County</i>	<i>Mar-04</i>	<i>Sales tax</i>		<i>Fail</i>	<i>48%</i>
Pasco County	Mar-04	Sales tax	\$36,375,000	Pass	52%

Source: The Trust for Public Land, LandVote database.

Appendix D – Property Tax Dates

PROPERTY TAXES - IMPORTANT DATES

- **July 1**–Property Appraiser certifies property values to taxing authorities
- **August 2**–Taxing authorities notify PA of proposed millage, rolled-back rate, meetings
- **August 24**–PA mails Notice of Proposed Property Taxes (TRIM Notice) to taxpayers
- **September**–Budget and millage rate hearings
- **September 18**–Deadline for Value Adjustment Board petitions
- **October 10**–Taxing authorities finalize millage
- **November 1**–Tax Collector mails tax bills
- **April 1**–Unpaid taxes become delinquent and interest accrues⁴

⁴ Early pay discounts are available in November (4%), December (3%), January (2%), and February (1%).

<https://floridataxwatch.org/>

Appendix E – Ballot Language Examples

Florida Conservation Finance Ballot Language Examples				
Jurisdiction Name	Date	Status	% Yes	Ballot Language
Clay County	11/2024	Pass	73%	<p>CLAY COUNTY LAND CONSERVATION REFERENDUM TO PROTECT WATER QUALITY, WILDLIFE HABITAT, FORESTS AND FARMS</p> <p>To acquire and manage lands that protect water quality in rivers, lakes, creeks, and drinking water sources; conserve wildlife habitat, natural areas, and working forests and farms; reduce flooding; and provide outdoor recreation, shall Clay County issue general obligation bonds up to \$45 million, maturing within 20 years, bearing interest not exceeding legal maximum rates, payable from ad valorem tax up to 0.2 mills, with annual audits, citizen oversight, and full public disclosure of spending?</p>
Lake County	11/2024	Pass	80%	<p>Clean Water Protection, Overdevelopment Prevention, Natural Area Preservation, Parks And Trails General Obligation Bond Referendum</p> <p>To acquire and improve land to protect drinking water sources; preserve natural areas; protect open space from overdevelopment; provide parks and trails; improve the water quality of rivers and lakes; protect springs; and establish a citizen oversight committee with full public disclosure of spending, shall Lake County be authorized to issue unlimited general obligation bonds maturing within 20 years, not exceeding the legal maximum interest rate, not exceeding \$50,000,000 payable from ad valorem taxes?</p>
Indian River County	11/2022	Pass	78%	<p>Acquire Lands To Protect Water Resources, The Indian River Lagoon, Natural Areas, And Wildlife Habitat</p> <p>To acquire and permanently preserve environmentally significant lands to restore the Indian River Lagoon, protect water resources, natural areas, wildlife habitat, drinking water resources, and construct public access improvements related thereto, shall Indian River County be authorized to issue general obligation bonds up to \$50,000,000, maturing within 20 years from each issuance, not exceeding the legal maximum interest rate, payable from ad valorem taxes, with full public disclosure of all spending through annual independent audits?</p>
Nassau County	11/2022	Pass	68%	<p>NASSAU COUNTY GENERAL OBLIGATION BONDS FOR LANDS TO PROTECT WATER QUALITY, WILDLIFE HABITAT, AND RIVERS</p> <p>To acquire lands that improve water quality in rivers, creeks, and drinking water sources; protect natural areas, beaches and the St. Mary's, Nassau and Amelia Rivers; reduce flooding, conserve wildlife habitat, and provide outdoor recreation, shall Nassau County be authorized to issue General Obligation Bonds, not exceeding maximum lawful interest rates, maturing within 30 years, not exceeding 30 million dollars payable from ad valorem taxes, with citizen oversight and full public disclosure of all spending?</p> <p>___ YES, FOR BONDS.</p> <p>___ NO, AGAINST BONDS</p>

Polk County	11/2022	Pass	58%	<p>ACQUISITION AND MANAGEMENT OF WATER RESOURCES, ENVIRONMENTAL LANDS AND HISTORIC PRESERVATION BOND REFERENDUM</p> <p>To acquire, preserve, protect, manage, or restore; water resources, environmental lands, important fish and wildlife habitat and historic preservation, shall Polk County levy an additional 0.20 mill ad valorem tax and issue bonds payable therefrom in one or more series in an aggregate principal amount not exceeding \$75 million, excluding previously-authorized indebtedness, maturing no later than 20 years from date of issuance of such bonds, bearing interest not exceeding the maximum lawful rate?</p> <p><input type="checkbox"/> YES, FOR BONDS <input type="checkbox"/> NO, AGAINST BOND</p>
Manatee County	11/2020	Pass	78%	<p>Manatee County Bond Referendum</p> <p>Water Quality Protection, Fish and Wildlife Habitat Preservation, and Park Ad Valorem Tax and Bonds</p> <p>To finance the acquisition, improvement, and management of land to protect drinking water sources and water quality, preserve fish and wildlife habitat, prevent stormwater runoff pollution, and provide parks, shall Manatee County levy an additional 0.15 mill ad valorem tax and issue general obligation bonds in a total principal amount not exceeding \$50,000,000, maturing within 20 years, bearing interest not exceeding the legal rate, payable from such ad valorem taxes, with annual public audits?</p>

Appendix F – Referendum Draft Schedule

County Referendum Draft Schedule - Trust for Public Land Draft			May 19, 2026
Start Date	End Date	Milestone	Status/Legal citation/Comments
1-Jan-26	15-Jun-26	County to communicate with municipalities and together choose potential projects	
1-Jan-26	15-Jun-26	County to consider initial direction for funding measure - election date, amount, purposes, funding mechanism	No set statutory deadlines
21-Jan-26	1-Jul-26	TPL to complete feasibility report, assist with ballot language development, make recommendations for BOCC consideration.	
1-Jun-26	1-Aug-26	County to finalize ballot language with County Attorney approval; draft ordinance for BOCC to adopt ballot language in two readings	No set statutory deadlines
	10-Aug-26	Submit approved ballot language in all required languages to Elections Supervisor (SOE)	No set statutory deadlines; check with SOE to confirm
1-Jun-26	15-Aug-26	Private citizens to form political action committee for campaign with broad-based steering committee	
1-Jun-26	15-Aug-26	Private citizens to develop campaign plan and budget (mail, perhaps radio, speaking engagements, letter writing, digital) for 50%+1 majority vote in November	Advocacy Campaign MUST be privately funded. County is allowed to educate but not advocate. This can be done by local individuals or organizations. TPL can assist, or not, as desired.
1-Jun-26	1-Nov-26	Citizens to raise private funds for campaign	
May	3-Nov-26	Private citizens to deploy campaign for November approval	
18-Aug-26	18-Aug-26	Primary Election Day	November ballots will not be printed until after this date
	19-Sep-26	Last day for Supervisors of Elections (SOE) to send absentee ballots to absent stateside uniformed and overseas voters (UOCAVA) for the General Election	Section 101.62, F.S. – Not less than 45 days before the general election
24-Sep-26	1-Oct-26	Mandatory mailing of Vote By Mail Ballots	Between 40 and 33 days before the election (per Division of Elections Website)
24-Oct-26	31-Oct-26	County early voting period for the General Election	Section 101.657, F.S. – Early voting shall begin on the 10th day before an election
	27-Oct-26	Last day to mail or email sample ballots to voters for the General Election	Section 101.20, F.S. – At least 7 days prior to any election
	2-Nov-26	Last day for Supervisor of Elections to publish sample ballot in newspaper of general circulation in the county for the General Election	Section 101.20, F.S. – Prior to the day of the election
	3-Nov-26	Election Day	

County To Do
SOE To Do
TPL To Do
PAC To Do

Appendix G - Early Voting & Vote-by-Mail

General Election 2024

Marion	As Of	Republican	Democrat	Other	No Party Affiliation	TOTAL
Vote-by-Mail Provided (Not Yet Returned)	11/20/2024	2,019	1,960	107	844	4,930
Voted Vote-by-Mail	11/20/2024	18,444	18,679	1,013	7,360	45,496
Voted Early	11/5/2024	60,514	22,099	2,587	16,656	101,856

Primary Election 2024

Marion	Republican	Democrat	Other	No Party Affiliation	TOTAL
Vote-by-Mail Provided (Not Yet Returned)	3,465	4,275	215	1,862	9,817
Voted Vote-by-Mail	10,796	9,339	319	2,599	23,053
Voted Early	6,334	1,858	56	487	8,735

Presidential Preference Primary 2024

Marion	Republican	Democrat	Other	No Party Affiliation	TOTAL
Vote-by-Mail Provided (Not Yet Returned)	2,217	0	0	0	2,217
Voted Vote-by-Mail	10,110	0	0	0	10,110
Voted Early	3,317	0	0	0	3,317

General Election 2022

Marion	Republican	Democrat	Other	No Party Affiliation	TOTAL
Vote-by-Mail Provided (Not Yet Returned)	7,957	8,649	352	4,313	21,271
Voted Vote-by-Mail	20,086	18,438	599	7,058	46,181
Voted Early	22,144	8,585	452	5,530	36,711

Primary Election 2022

Marion	Republican	Democrat	Other	No Party Affiliation	TOTAL
Vote-by-Mail Provided (Not Yet Returned)	12,943	12,545	590	7,217	33,295
Voted Vote-by-Mail	13,470	13,733	276	3,270	30,749
Voted Early	5,627	3,060	51	449	9,187

General Election 2020

Marion	As Of	Republican	Democrat	Other	No Party Affiliation	TOTAL
Vote-by-Mail Provided (Not Yet Returned)	11/17/2020	7,466	6,982	206	3,061	17,715
Voted Vote-by-Mail	11/17/2020	28,479	31,661	855	12,816	73,811
Voted Early	11/3/2020	45,324	20,332	906	13,019	79,581

Primary Election 2020

Marion	As Of	Republican	Democrat	Other	No Party Affiliation	TOTAL
Vote-by-Mail Provided (Not Yet Returned)	9/2/2020	10,385	12,494	308	5,167	28,354
Voted Vote-by-Mail	9/2/2020	16,292	17,210	230	4,174	37,906
Voted Early	8/18/2020	3,921	1,340	23	227	5,511

Source: Florida Division of Elections: [Early Voting and Vote-by-Mail Ballot Request Reports - Division of Elections - Florida Department of State](#)

With any questions or for more information please contact:

Pegeen Hanrahan, P.E.

Associate Director of Conservation Finance

The Trust for Public Land

352-665-5939

Pegeen.Hanrahan@tpl.org

or

Wendy Muzzy

National Feasibility Research Director

The Trust for Public Land

206-274-2914

Wendy.muzzy@tpl.org



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