



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 11, 2024

Michelle Stone, Chairman
Marion County Board of County Commissioners
Post Office Box 1030
Ocala, FL 34478

Re: Truth in Millage (TRIM) Certification

Dear Ms. Stone:

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 infraction:

The ad valorem proceeds in the Budget Summary related to one of the Municipal Service Taxing Units (MSTU) was calculated using less than 95 percent of the gross taxable value, as s. 200.065(2)(a), F.S., requires. The ad valorem proceeds were understated by approximately \$364 (see attached copy for correct calculations). Because the error was insignificant, the understatement of the ad valorem proceeds in the Budget Summary advertisement is an infraction.

This infraction may constitute noncompliance with the disclosure requirements in s. 200.065, F.S. However, because this infraction 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 2024 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, Program Director
Property Tax Oversight

GS/#52.01

PEOPLE IN THE NEWS

Tito Jackson hospitalized for medical emergency prior to death

Late Jackson 5 member Tito Jackson suffered a medical emergency in New Mexico prior to his death.

An officer from the Gallup Police Department was "alerted to an individual requiring medical attention" on Sunday evening, according to a Monday news release from the department.

Jackson was then transferred to a local hospital, where he was pronounced dead upon arrival. Details on Jackson's condition leading up to his hospitalization were not disclosed.

"This information is derived from a preliminary investigation that is still ongoing," the release states. "Investigators are actively interviewing witnesses and examining

both physical and electronic records. The department's understanding of the facts and circumstances may evolve as additional evidence is gathered and analyzed."

Miley Cyrus sued over allegations her hit song copied Bruno Mars

Miley Cyrus is being sued by a company alleging she copied Bruno Mars.

In a lawsuit filed in Los Angeles court Monday, Tempo Music Investments alleged Cyrus copied elements of Mars' track "When I Was Your Man" in her career-defining hit song "Flowers," which was released last year on her ex-husband Liam Hemsworth's birthday.

"Any fan of Bruno Mars' 'When I Was Your Man' knows that Miley Cyrus' 'Flowers' did not achieve all of that success on its own. 'Flowers' duplicates numerous melodic, harmonic, and lyrical elements of

'When I Was Your Man,' the lawsuit alleges.

Tempo Music says Cyrus' song includes "the melodic pitch design and sequence of the verse, the connecting bass-line, certain bars of the chorus, certain theatrical music elements, lyric elements, and specific chord progressions."

Tempo Music owns a share of the copyright from "When I Was Your Man," released as a single in 2013 from Mars' 2012 sophomore studio album "Unorthodox Jukebox," because they acquired the catalog of Philip Lawrence, one of the song's co-writers.

Netflix says 'Baby Reindeer' clearly involved dramatization

"Baby Reindeer" clearly involved dramatization, Netflix said on Tuesday, in re-

sponse to concerns over its compliance standards sparked by online speculation about the real-life people behind the characters in its hit miniseries.

"This is a true story" appears on screen after the opening of the show, the chilling story of a bartender stalked by a customer, written by and starring comedian Richard Gadd.

Netflix was sued in June for at least \$170 million by a Scottish woman who said she had been defamed by her portrayal as a stalker in the global hit, which won best limited series at the Emmys.

Netflix co-CEO Ted Sarandos said on Tuesday the show was Gadd's true story, although elements were clearly dramatized.

"I am very proud of Richard and proud of the story he told, and the way he told it, and it is his true story," he told the Royal Television Society London Convention.

Doctor

Continued from Page 1A

According to FDOH's website, the status of Shaknovsky's medical license is "clear" and "active." However, that doesn't mean an investigation is not underway, it's simply the way the state agency handles complaints. If a complaint against a medical practitioner is filed with FDOH, there is no public record of it until it has been investigated and only if probable cause is found to sustain the complaint will it then become public.

"The Department of Health can either confirm or deny the existence of any ongoing investigation or receipt of a complaint until 10 days after probable cause is found," said Director of Communications for the Florida Department of Health Jae Williams. "Any disciplinary complaints that were filed, they're not going to be available until after the Board of Medicine issues a finding."

The explanation was provided after the News Journal filed a public information request for any public records FDOH has available for Shaknovsky, the 42-year-old surgeon who allegedly removed 70-year-old William "Bill" Bryan's liver instead of his spleen. Bill Bryan died on the operating table on August 21, at Ascension Sacred Heart Emerald Coast Hospital in Miramar Beach, Florida, according to Bryan's widow, Beverly, and her attorney.

Last month, the Bryans were visiting their condo in Destin, in Okaloosa County, when Bill began experiencing pain in his left side. The retired boilermaker was hospitalized over suspected medical problems with his spleen. Although he and his wife said multiple times that they wanted to return to their home in Muscle Shoals, Alabama for surgery, according to medical records, Shaknovsky and the hospital's chief medical officer, Dr. Christopher Bacani, told the Bryans that leaving would be against medical advice because he could experience potential deadly complications, like bleeding, infection or stroke, if he waited.

Beverly Bryan took part in a press conference after her husband's death to warn others. "We do not want this to happen to anyone else by this particular individual especially," said Beverly. "I didn't realize it takes so long for a doctor to lose a license. I thought it would be something, as soon as this was known, it would be immediate, but apparently that is not the case." According to the health department, all

complaints are investigated to determine if there's probable cause that the licensed medical professional operated outside of the standard of care. If the board determines a medical care provider operated outside the standard of care, any disciplinary actions would be carried out at the Florida Board of Medicine's next board meeting.

Public records are available on the FDOH website regarding a case from last year that Shaknovsky settled for \$400,000. According to a report filed with the Florida Office of Insurance Regulation, Shaknovsky mistakenly removed a portion of a patient's pancreas instead of performing surgery on a "mass operation on the left adrenal gland," which caused an "alleged abscess and infection from the pancreas tail."

That surgery was also performed at Ascension Sacred Heart Emerald Coast Hospital in Miramar Beach. The insurance document states the patient suffered "permanent, non-disabling injuries" from the surgery including "loss or damage to organs," and "minor loss of fingers." No details are given as to why the patient's fingers were injured, but the pancreas is responsible for regulating the body's blood sugar.

Beverly Bryan's attorney, Joe Zarzaur of Pensacola, says he has not filed a medical malpractice lawsuit yet because Florida law requires parties to go through a "pre-suit period" where they determine if the issue can be resolved without filing a lawsuit. That process he

said normally takes six to nine months.

The Walton County Sheriff's Office is also looking into Bill Bryan's death and says the investigation is still "active and open" but there's no timeline when it will be complete.

"This is an extremely complex case. I know there is a lot of concern from the public, but these types of cases take time," said Walton County Sheriff's Office Public Information Officer Corey Dobridnia.

In response to the incident involving Bill Bryan, Ascension Sacred Heart released the following statement: "We take allegations like this very seriously, and our leadership team is performing a thorough investigation into this event. Ascension Sacred Heart Emerald Coast has a long-standing history of providing safe, quality care since the hospital opened its doors in 2003. Patient safety is and remains our number one priority. Our thoughts and prayers remain with the family. We hold the privacy of our patients in the highest regard. We do not comment on specific patient cases or active litigation."

In the meantime, the Florida Department of Health expects to release some public records on file for Shaknovsky including his applications for a Florida medical license. According to his physician profile on the FDOH website, Dr. Shaknovsky, an osteopathic physician, graduated from Midwestern University in 2009. He received his license to practice medicine in Florida in 2020.

NOTICE OF PROPOSED TAX INCREASE

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 \$ 239,715,177

B. Less tax reductions due to Value Adjustment Board and other assessment changes \$ 772,707

C. Actual property tax levy \$ 238,942,470

This year's proposed tax levy \$ 273,753,187

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

Monday, September 23, 2024

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 2024-25 THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE MARION COUNTY BOARD OF COUNTY COMMISSIONERS ARE 3.0% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

95 % CALCULATION

Marion County BCC
TAXING AUTHORITY

Marion
COUNTY

2024
YEAR

**CALCULATION 95% AD VALOREM PROCEEDS:
LINE 4 (DR 420) X .95 X TENTATIVE / ADVERTISED MILLAGE =
MINIMUM REQUIREMENT**

<u>\$25,589,887,942</u>	x	.95	x	<u>3.7200</u>	PER \$1000 =	\$90,434,664
TOTAL						\$90,434,664

\$90,434,664 = Minimum Ad Valorem Proceeds to be included in the budget.

\$0 = Minimum Ad Valorem Proceeds to be included in the budget.

\$90,434,664 = Total Minimum Ad Valorem Proceeds to be included in the budget.

	OPERATING	VOTED DEBT SERVICE	
MILLAGE:	<u>0.0000</u>	<u>0.0000</u>	PROPOSED
	<u>3.7200</u>	<u>0.0000</u>	TENTATIVE / ADVERTISED
	<u>3.7200</u>	<u>0.0000</u>	FINAL
	<u>0.0000</u>	<u>0.0000</u>	ROLLED-BACK RATE

Budget Summary Advertisement Requirements

An adjacent **Budget Summary** advertisement meeting the requirements of s. 129.03(3)(b), F.S., must accompany all required TRIM advertisements. This summary will show for each budget and the total of all budgets the proposed tax millages, balances, and reserves. It must also display the total of each major classification of receipts and expenditures, classified according to the classification of accounts prescribed by the appropriate state agency (s. 129.03(3)(b), F.S.).

Note: "Proposed operating budget expenditures" or "operating expenditures" means all monies of local government, including dependent special districts, that the local government:

- Spent or could spend during the applicable fiscal year; or
- Retained or could retain as a balance for future spending in the fiscal year

However, those monies that the local government holds or uses in trust, agency, or internal service funds and expenditures of bond proceeds for capital outlay or for advanced refunded debt principal are excluded (s. 200.065(3)(l), F.S.).

The **Budget Summary** advertisement must present all proposed budgets and state all tentative millages (ss. 200.065(3)(l) and 129.03(3)(b), F.S.). The advertisements must include the statement of increase in operating expenditures in **bold** type if the proposed operating budget expenditures for the upcoming year are greater than those of the current year. There are no size requirements.

The Budget Summary advertisement must:

- Show all tentatively adopted millage rates:
 - General Fund
 - Dependent District
 - MSTU
 - Voted Debt Service
- Show all funds
- Have a balanced budget
 - All funds should balance.
 - The total of all funds should balance.
- Show a line item for Reserves
- Have an adjacent ad (**Notice of Proposed Tax Increase** ad or **Notice of Budget Hearing** ad – **not both**)
- Comply with sections 129 and 166, F.S., and all statutory budget requirements
- **Have at least 95% of ad valorem taxes included in the budget for each millage rate shown.**
- Not be in the legal or classified section of the newspaper

Ad valorem calculations

Ad valorem taxes can be more than 95 percent but not less than 95 percent for each millage rate. Show 100 percent of ad valorem taxes if the overall budget shows **less than 5 percent** for estimated revenues.

Calculation of ad valorem taxes:

Current year gross taxable value for operating purposes
(line 4, **Form DR-420**) x tentatively adopted millage rate

Example:

Line 4 x millage x .95 = Minimum Ad Valorem Taxes
 $\$11,252,100 \times 4.4205 \times .95$ (per \$1,000) = \$47,253

Calculation of ad valorem taxes for debt service:

Current year gross taxable value for operating purposes
(line 4, **Form DR-420DEBT**) x tentatively adopted debt millage rate

Example:

Line 4 x millage x .95 = Minimum Ad Valorem Debt Taxes
 $\$11,252,100 \times 1.0000 \times .95$ (per \$1,000) = \$10,689

Example of Calculation of 95 Percent Ad Valorem Proceeds

Each millage rate must include at least 95 percent ad valorem proceeds in the budget. For example, for a Town in Florida that is a taxing authority, here's the calculation for 95% of ad valorem proceeds:

Line 4 (**DR-420**) x .95 x Tentative/Advertised Millage = MINIMUM REQUIREMENT

Line 4 (**DR-420DEBT**) x .95 x Tentative/Advertised Debt Millage = MINIMUM REQUIREMENT

Line 4, Form **DR-420** Millage
 \$11,252,100 x .95 x 4.4205 per \$1,000 = \$47,253

Line 4, Form **DR-420DEBT**

\$11,252,100 x .95 x 1.0000 per \$1,000 = \$10,689

TOTAL = \$57,942

Minimum ad valorem proceeds to include in the budget:

\$47,253 4.4205 = Millage Rate
\$10,689 1.0000 = Voted Debt Service

\$57,942 = Total minimum ad valorem proceeds included in the budget

MILLAGE	OPERATING	DEP/MSTU/DEBT
Proposed	4.4205	1.0000
Tentative/advertised	4.4205	1.0000

Statement for Budget Increase

Include the following statement (in **bold**) if the proposed operating budget expenditures are more than the prior year's total operating expenditures and the applicable percentage is greater than zero.

Calculation:

$[(\text{Current year budget} - \text{prior year budget}) \div \text{prior year budget}] \times 100$

Is this amount greater than zero? If so, use this statement:

THE PROPOSED OPERATING BUDGET EXPENDITURES OF *(name of taxing authority)* **ARE** *(percent rounded to one decimal place)* **MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.** (s.200.065(3)(i), F.S.)



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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November 7, 2024

Michelle Stone, Chairman
Marion County Board of County Commissioners
Post Office Box 1030
Ocala, FL 34478

RE: Maximum Millage Levy Calculation Final Disclosure

Dear Ms. Stone:

The Department of Revenue (Department) has reviewed the maximum millage levy calculation final disclosure documents submitted by your taxing authority. The review included millage levying process documents and documents relating to the total taxes levied by your principal taxing authority, dependent special districts and municipal service taxing units (for counties). Based on the review of documents submitted for these entities, the Department determined that your taxing authority is in compliance with the requirements of maximum total taxes levied, and thus the maximum millage levy requirements of section 200.065(5), Florida Statutes (F.S.).

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

Sincerely,

Rene Lewis, Program Director
Property Tax Oversight

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