

MARION COUNTY

Board of County Commissioners

Opportunity Zone 2.0

Supporting Document

Census Tract 26.07

West Marion (US 41 / SR 40 Corridor)

GEOID: 12083002607

Prepared by Marion County Board of County Commissioners

April 2026

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Section 1: Census Tract Background

Overview

Census Tract 12083002607 is located in Marion County, Florida. The tract encompasses 12.15 square miles in unincorporated Marion County.

This document provides supporting information for Marion County's nomination of Census Tract 12083002607 under the Opportunity Zone 2.0 program, as authorized by Rev. Proc. 2026-12. The information presented herein demonstrates the tract's eligibility, economic development potential, and alignment with state, regional, and local planning goals.

Economic Distress and Market Conditions

Tract 26.07 has the highest unemployment rate of the proposed tracts (10.19%) and the longest average commute time (37.3 minutes), indicating a near-total lack of local employment opportunity. Commercial infrastructure is limited to the US 41 and SR 40 corridors. Despite strong residential growth -- 326 new single-family residence permits since 2023 -- the area has not attracted the commercial or employment-generating investment needed to match its expanding population.

The tract presents the following indicators of economic distress: Limited new capital investment; Other -- High poverty levels (20.41%).

Strategic Assets and Competitive Advantages

The following existing assets provide a foundation for investment and development within the tract: Proximity to major highways/interstate access; Energy/Electric Utilities; Water/Wastewater Utilities; Broadband; Hospitals.

Tract 26.07 presents a distinctive investment opportunity: MCPA data confirms 4,589 vacant residential parcels -- an extraordinary volume of platted, subdivided lots in an established planned community where infrastructure already exists but private capital has not yet been fully deployed. This represents latent development potential that OZ designation can directly unlock. The 326 new single-family residence permits since 2023 -- the highest residential construction volume of any proposed Marion County OZ tract -- confirm that market demand is active and growing. OZ designation would enable the commercial, retail, and employment-generating investment this rapidly expanding community urgently needs. Priority uses include neighborhood commercial development along US 41 and SR 40 corridors, light industrial and logistics facilities leveraging M-1 Industrial zoning (0.8 ac currently, with expansion opportunity), and workforce services (childcare, healthcare, retail) for the expanding residential population. Reducing the 37.3-minute average commute through local job creation is a direct and measurable community benefit of OZ investment in this tract.

Development Momentum and Investment Pipeline

26 active projects (all 911 Address Records -- new address assignments reflecting active home construction starts) | 765 permits (754 residential, 5 ROW utility, 2 commercial) | 28 plans filed 2023-2026. Land use: 6,907.1 ac Rural Land FLUM (dominant), 53.4 ac Public, 26.0 ac Rural Activity Center, 4.1 ac Commercial (minimal). Zoning: 2,979.6 ac A-1 General Agriculture, 1,870.6 ac R-1 Single-Family Dwelling, 1,759.8 ac A-2 Improved Agriculture, 180.3 ac R-4 Mixed Residential. MCPA data confirms 4,589 vacant residential parcels -- an extraordinary volume of platted but unbuilt lots reflecting a large, planned community with infrastructure in place but capital not yet deployed. 13 vacant commercial parcels. 326 new single-family residence permits, and 54 manufactured/mobile home permits filed 2023-2026 -- the highest residential construction volume of all 7 proposed tracts.

Opportunity Zone Investment Potential

Project Readiness: Permitting stage.

Capital Investment: Very active residential investment with 765 permits, including 326 new single-family residence constructions -- the highest residential permit volume of any proposed Marion County OZ tract. 26 active projects and 28 plans confirm a robust residential investment pipeline. Commercial capital investment is an identified opportunity along US 41 and SR 40 corridors. Specific capital totals to be confirmed with Growth Services.

Business/Developer Interest: High for residential; emerging for commercial. 26 active projects and 765 permits including 326 new single-family residence constructions confirm the strongest residential developer and homebuilder engagement of any proposed OZ tract. Commercial developer interest has not yet materialized on a comparable scale, but the rapidly growing residential population creates compelling demand. OZ designation would provide the incentive needed to attract the commercial investment this community needs.

Investor Interest: Moderate to high. The rapid residential growth trajectory -- 326 new single-family residence permits since 2023 -- signals strong investor confidence in the residential market. The tract's highest unemployment rate (10.19%) and longest average commute (37.3 minutes) among the proposed tracts create a clear investment thesis: commercial and employment-generating investment will be absorbed by a large, underserved residential population. First-mover commercial investors would benefit from OZ tax incentives and a growing customer base.

Stakeholder Engagement

Marion County coordinates development review through Growth Services. 26 active address projects indicate significant homebuilder engagement. Broader commercial stakeholder engagement to be developed.

Risks and Barriers

Commercial investment lags behind residential growth -- the area may not yet have sufficient commercial density to support large-format retail or major employers without OZ incentives. Infrastructure expansion will need to keep pace with residential growth. Limited existing commercial base means OZ projects would be pioneering rather than complementary to existing anchors.

Community Benefits and Strategic Alignment

Expected community impacts include: Job creation, Housing access, Infrastructure investment, Business formation. Marion County coordinates development review through Growth Services. 26 active address projects indicate significant homebuilder engagement. Broader community engagement to be confirmed. Aligns with Marion County Comprehensive Plan.

Section 2: Economic Distress Qualification

Economic Distress Indicators — ACS 5-Year Estimates					
Geography	Population	Poverty Rate	Median Family Income	MFI % of Area Median	Unemployment Rate
United States	332,143,258	12.1%	\$101,265	—	4.6%
Florida (Statewide)	22,898,322	12.0%	\$93,615	—	4.6%
Census Tract 12083002607	4,727	20.41%	\$60,217	81.95%	10.19%

This tract qualifies on the poverty test: poverty rate of 20.41% exceeds the qualifying threshold.

Sources: ACS 2024 5-Year Estimates (Census Reporter, tract-level); ACS 2022 5-Year Estimates S2301 (unemployment, Tracts 8.03 and 13.01). National and statewide figures from ACS 2024 1-Year Estimates.

Section 3: Supporting Documents

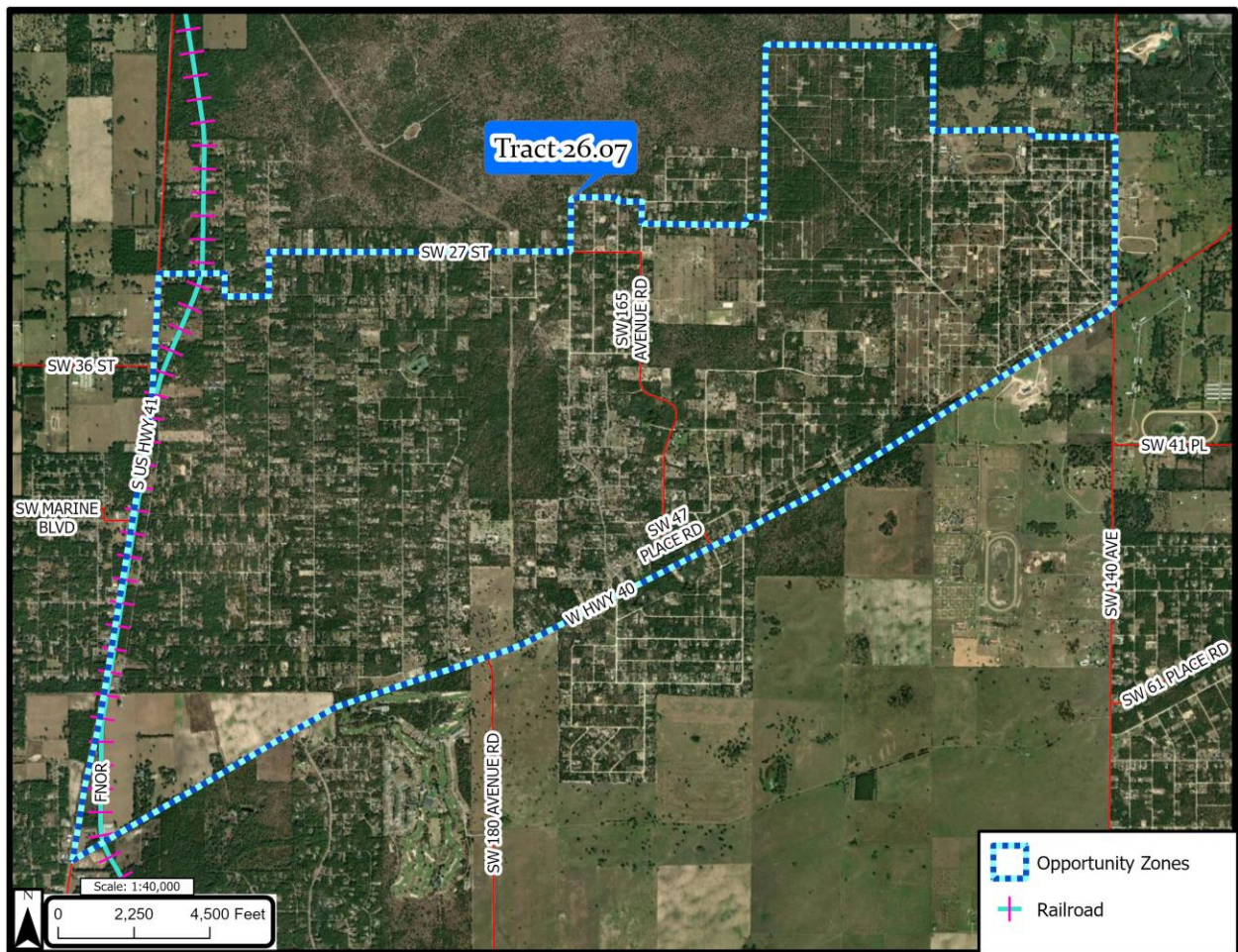
Ref.	Document Name	Description / Source
1	Marion County Comprehensive Plan	Establishes land use policy and development standards for Marion County Available from Marion County Growth Services
2	TPO 2025 List of Priority Projects (LOPP)	Adopted transportation priority list for FY 2027-2031 covering projects in and around the tract www.ocalamariontpo.org/priority-project-list
3	Letter of Support -- Senator Stan McClain, FL Senate District 9	Letter supporting Marion County OZ 2.0 tract designations, dated April 29, 2026 See Exhibit F
4	Letter of Support -- Representative Ryan Chamberlin, FL House District 24	Letter supporting Marion County OZ 2.0 tract designations, dated April 30, 2026 See Exhibit F

Exhibit Reference Table

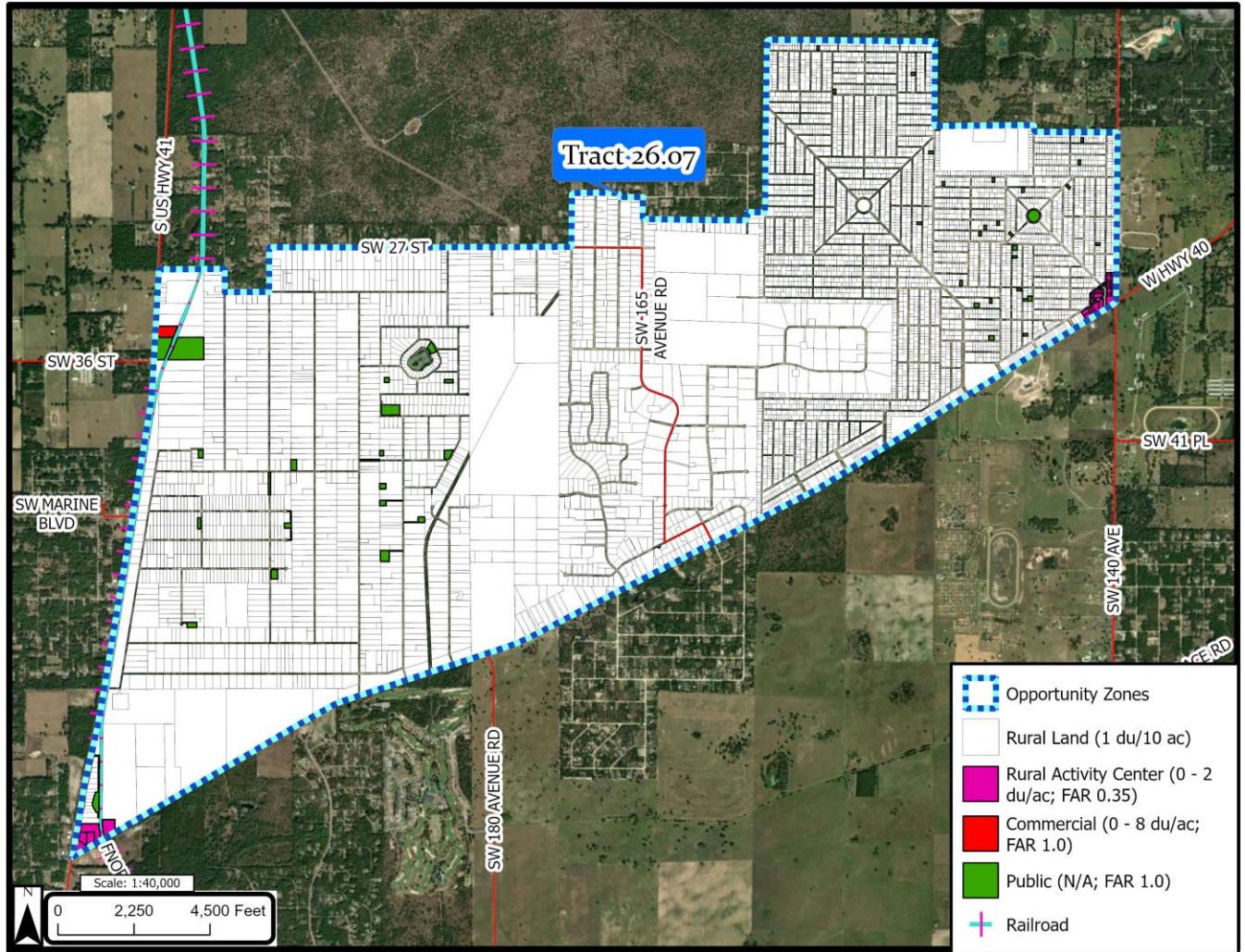
Exhibit	Document Name
A	Maps — Aerial, FLUM, Zoning, Vacant Land, Development Activity
B	Census Tract Data Summary
C	Development Activity (2023-2026) — EPL Data
D	Land Use and Zoning Analysis
E	TPO 2025 List of Priority Projects
F	Letters of Support

Exhibit A: Maps

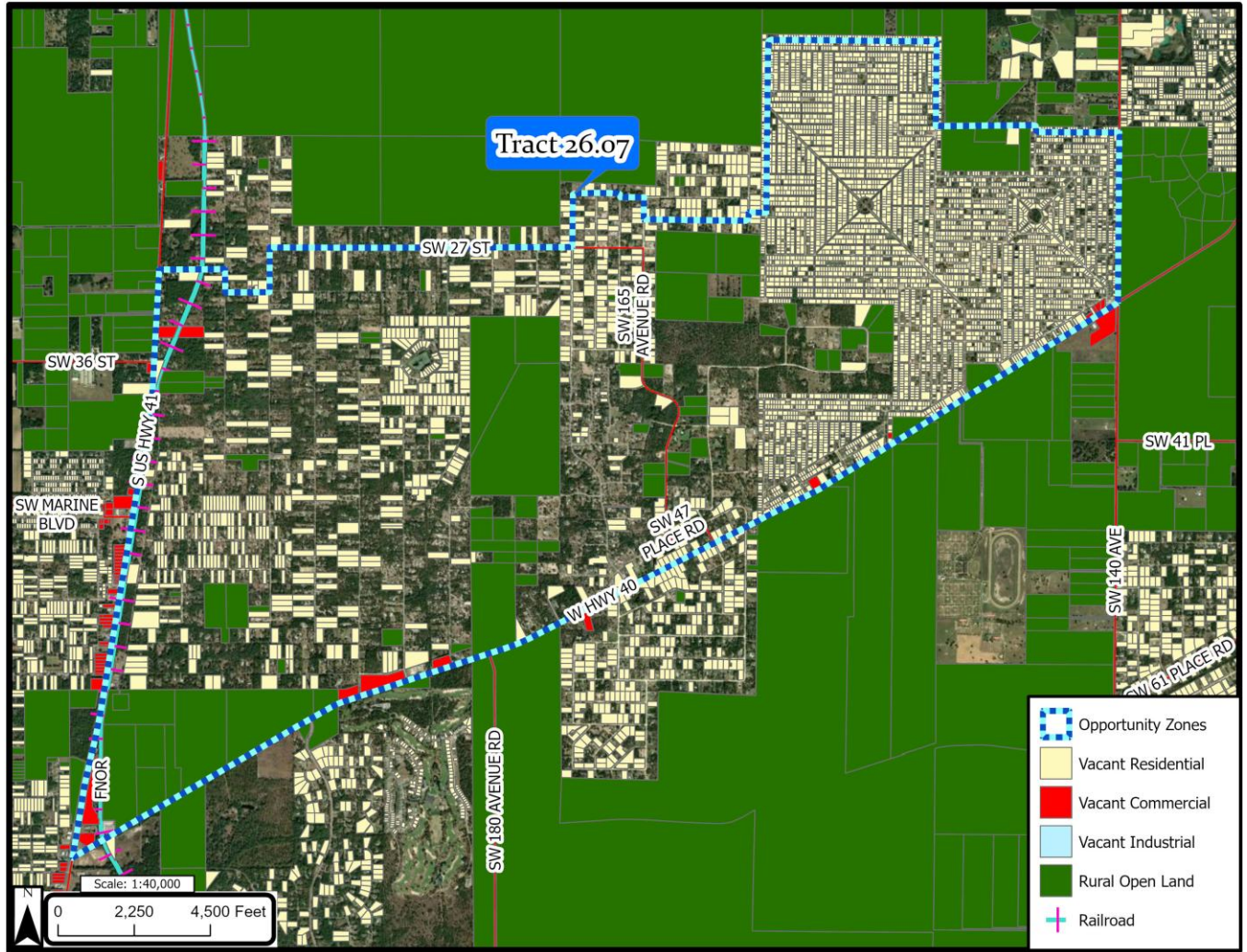
Census Tract 26.07 -- Aerial Boundary Map



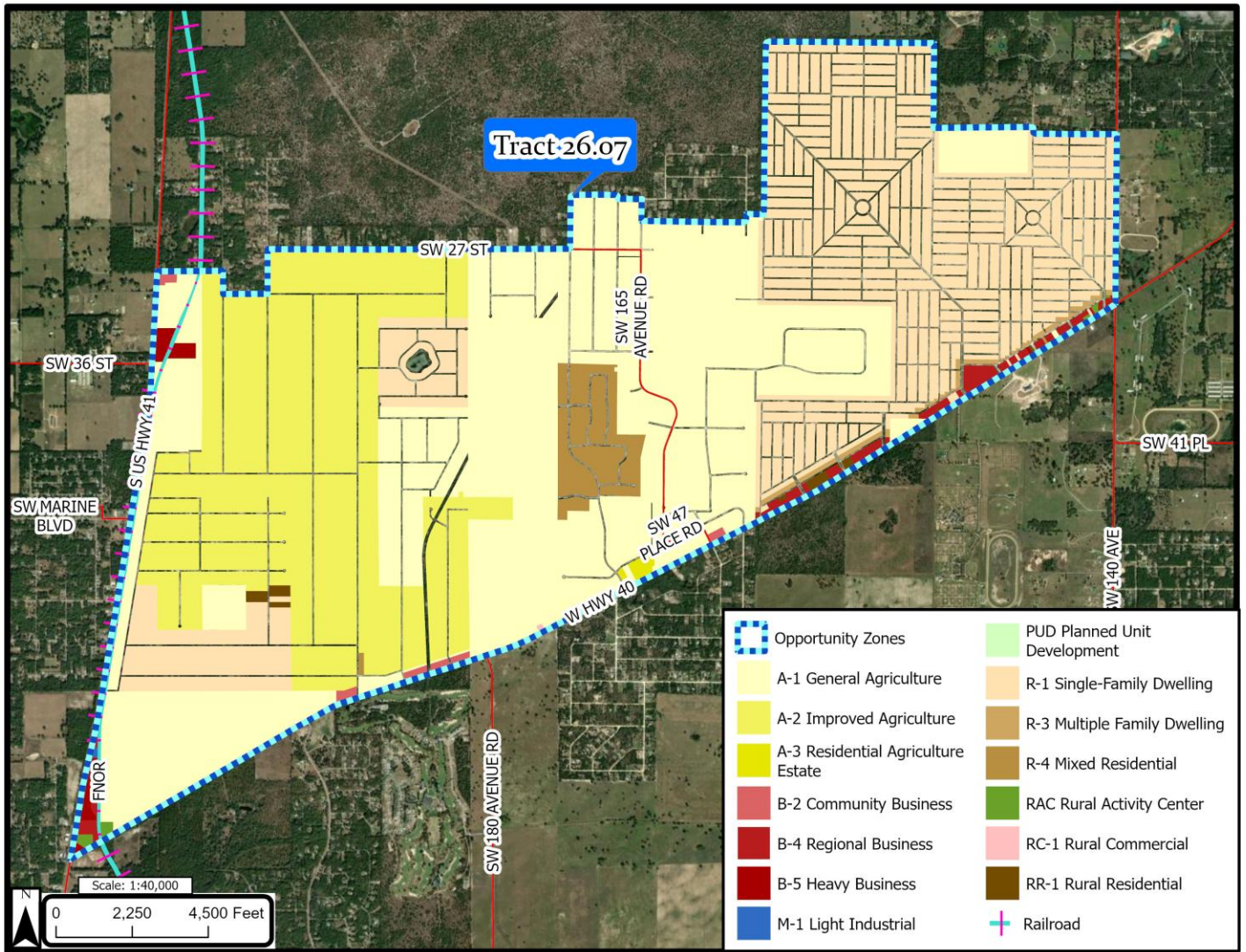
Census Tract 26.07 -- Future Land Use Map (FLUM)



Census Tract 26.07 -- Vacant and Rural Land



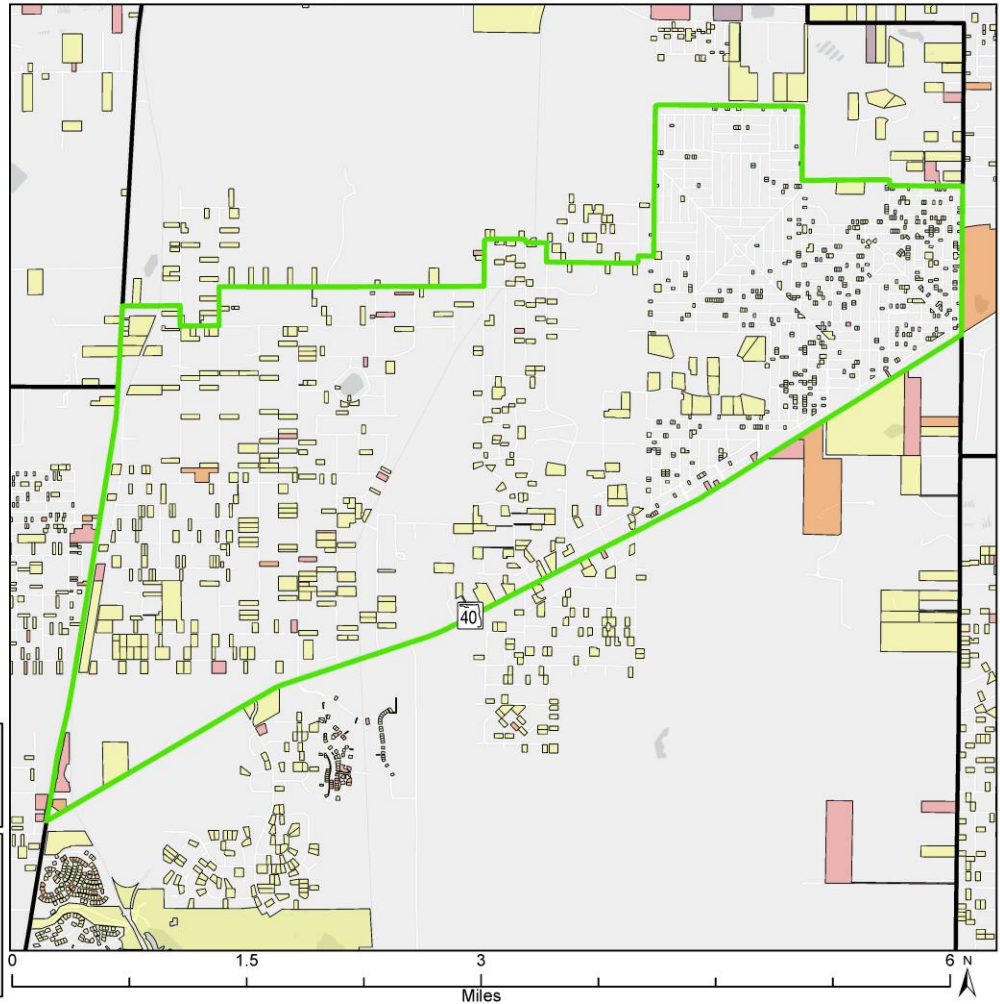
Census Tract 26.07 -- Zoning Map



Census Tract 26.07 -- Developments Started Since 2023

Census Tract 26.07 : Developments Started Since 2023

-  Opportunity Zone Tract Submission
-  2020 Census Tracts
-  Plans
-  Permits
-  Projects
-  Municipalities



Florida Department of Environmental Protection (DEP),
Division of Waste Management, Florida Department of
Environmental Protection (DEP), Division of Waste
Management, BWC, Sources: Esri, TomTom, Garmin, FAO,
NOAA, USGS, (c) OpenStreetMap contributors, and the GIS
User Community

All provided GIS data is to be considered a generalized spatial
representation which is subject to revisions. The feature
boundaries are not to be used to establish legal boundaries.
For specific information contact the appropriate county
department or agency. This information is provided as a visual
representation only and is not intended to be used as a legal or
official representation of legal boundaries.
Created by the Marion County Information Technology GIS
Team

Exhibit B: Census Tract Data Summary

Source: ACS 2024 5-Year Estimates (Census Reporter). Unemployment rate for Tracts 8.03 and 13.01 from ACS 2022 5-Year Estimates S2301.

Indicator	Tract 12083002607	Florida Statewide
Population (Estimated)	4,727	22,898,322
Median Age	38.4	42.1
Per Capita Income	\$23,967	\$37,534
Median Household Income (MHI)	\$57,794	\$77,735
Median Family Income (MFI)	\$60,217	\$93,615
MFI as % of Area Median	81.95%	—
Poverty Rate	20.41%	12.0%
Unemployment Rate	10.19%	4.6%
Tract Area (sq. mi.)	12.15	—
Previously Designated OZ	No	—

Exhibit C: Development Activity (2023-2026)

Source: Marion County Growth Services EPL System (2023-2026). Data reflects activity within the census tract boundary.

EPL Activity Summary (2023-2026)			
Category	Projects	Permits	Plans
Census Tract 12083002607	26	765	28

26 active projects (all 911 Address Records -- new address assignments reflecting active home construction starts) | 765 permits (754 residential, 5 ROW utility, 2 commercial) | 28 plans filed 2023-2026. Land use: 6,907.1 ac Rural Land FLUM (dominant), 53.4 ac Public, 26.0 ac Rural Activity Center, 4.1 ac Commercial (minimal). Zoning: 2,979.6 ac A-1 General Agriculture, 1,870.6 ac R-1 Single-Family Dwelling, 1,759.8 ac A-2 Improved Agriculture, 180.3 ac R-4 Mixed Residential. MCPA data confirms 4,589 vacant residential parcels -- an extraordinary volume of platted but unbuilt lots reflecting a large planned community with infrastructure in place but capital not yet deployed. 13 vacant commercial parcels. 326 new single-family residence permits and 54 manufactured/mobile home permits filed 2023-2026 -- highest residential construction volume of all 7 proposed tracts.

Exhibit D: Land Use and Zoning Analysis

Source: Marion County GIS — Future Land Use Map (FLUM) and Zoning classifications. Vacant parcel data from Marion County Property Appraiser (MCPA).

Future Land Use (FLUM)

FLUM Category	Acreage
Rural Land (RL)	6,907.1 ac
Public (P)	53.4 ac
Rural Activity Center (RAC)	26.0 ac
Commercial (COM)	4.1 ac

Zoning Classifications

Zoning Classification	Acreage
A-1 General Agriculture	2,979.6 ac
A-2 Improved Agriculture	1,759.8 ac
R-1 Single-Family Dwelling	1,870.6 ac
R-4 Mixed Residential	180.3 ac
B-4 Regional Business	68.3 ac
R-3 Multiple Family Dwelling	33.0 ac
B-5 Heavy Business	30.9 ac
RR-1 Rural Residential	21.1 ac

Vacant Land Inventory (MCPA)

Vacant Residential: 4589 parcels | Vacant Commercial: 13 parcels

Exhibit E: TPO 2025 List of Priority Projects

Source: Ocala-Marion Transportation Planning Organization (TPO) 2025 List of Priority Projects (LOPP), adopted June 23, 2025, covering Fiscal Years 2027-2031. Projects listed below are adjacent to or serve Census Tract 12083002607.

Rank/Type	Project Name / Limits	Description	Phase	Funding
Non-SIS Rank 2	US 41 from SW 110th St to SW 99th Place	Widening to four lanes, sidewalks, shared-use path	CST	\$112,358,984
Non-SIS Rank 3	US 41 from SW 99th Place to SR 40	Widening to four lanes, sidewalks, shared-use path	--	\$50,900,000
SIS Rank 2	SR 40 from End of 4 lanes to CR 314	Reconstruction, widening, new bridges, multi-use trail	CST	\$129,751,356
SIS Rank 4	SR 40 from CR 314 to CR 314A	Reconstruction, widening, new bridges, multi-use trail	ROW	\$34,213,393
SIS Rank 5	SR 40 from CR 314A to Levy Hammock	Reconstruction, widening, new bridges, multi-use trail	TBD	TBD

Exhibit F: Letters of Support

The following letters of support were provided by members of the Florida Legislature in support of Marion County's Opportunity Zone 2.0 nominations.

Letter of Support — Senator Stan McClain, Florida Senate District 9



SENATOR STAN MCCLAIN
9th District

THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:
Community Affairs, *Chair*
Appropriations
Appropriations Committee on Agriculture,
Environment, and General Government
Appropriations Committee on Transportation,
Tourism, and Economic Development
Commerce and Tourism
Governmental Oversight and Accountability
Transportation

SELECT COMMITTEE:
Joint Select Committee on Collective Bargaining

JOINT COMMITTEE:
Joint Legislative Auditing Committee

April 29, 2026

Secretary Alex Kelly
Florida Department of Commerce
107 East Madison Street
Caldwell Building
Tallahassee, Florida 32399-4120

Dear Secretary Kelly,

I am writing to express my strong support for Marion County's recommendations regarding the designation of five census tracts as part of Opportunity Zone 2.0.

I support the County's recommended tracts, as they reflect a thoughtful, countywide approach to economic development. These selections include areas within the City of Ocala, the City of Belleview, and unincorporated Marion County, each presenting meaningful opportunities to catalyze private investment, create jobs, and expand economic activity.

Census Tract 12083001500

Located in northwestern Marion County, this tract benefits from strong regional connectivity via Interstate 75 and U.S. Highways 441 and 301. Despite these advantages, the area continues to experience underutilization and limited commercial development. The tract is well-positioned for transformative investment, with active and proposed projects including a 450,000-square-foot manufacturing facility representing approximately \$30 million in investment and 300+ jobs, additional industrial development projected at \$50 million supporting 500 initial jobs with long-term expansion potential, and the tract will also be the future home of a Buc-ee's location.

Census Tract 12083001211

This southeastern Marion County tract consists primarily of established residential and retirement communities, with limited commercial activity concentrated along the Maricamp Road corridor. While the area provides access to essential services, the lack of employment centers presents a clear opportunity for targeted investment to strengthen the local economic base.

REPLY TO:

- 315 SE 25th Avenue, Ocala, Florida 34471 (352) 732-1249
- 5700 SW 34th Street, Suite 225, Gainesville, Florida 32608 (352) 264-4040
- 312 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5009

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

Census Tract 12083001102

Located within the City of Belleview, this tract includes a mix of residential neighborhoods, mobile home communities, and rural land uses. Anchored by State Road 484 and U.S. Highway 441, and supported by rail access, the area has strong infrastructure assets but continues to experience dispersed economic activity and limited business development.

Census Tract 12083000201

Situated in northern Marion County, this predominantly rural tract includes agricultural land and small unincorporated communities. Economic activity is largely confined to highway corridors, and the area's distance from major employment centers has constrained growth. Opportunity Zone designation would help unlock targeted investment and improve access to jobs and services.

Census Tract 12083002607

This western Marion County tract is characterized by rural residential development and agricultural uses, with limited commercial infrastructure. Although anchored by U.S. Highway 41 and State Road 40, the area has not experienced sustained economic investment. Strategic designation would support new development opportunities and enhance economic accessibility for residents.

Census Tract 8.03

This census tract in southeastern Marion County is characterized by a mix of established residential areas, rural homesteads, and lake-oriented communities. The area is anchored by corridors such as U.S. Highway 441 and State Road 25/25A, though commercial activity remains limited and primarily concentrated along these roadways. Much of the tract consists of dispersed housing patterns, natural features, and smaller neighborhood clusters, with residents often relying on nearby areas for employment, retail, and services. The combination of low-density development, environmental constraints, and limited commercial infrastructure presents opportunities for targeted investment to improve connectivity, expand services, and support economic activity.

Census Tract 13.01

This census tract in northeastern Marion County is characterized by a mix of suburban residential neighborhoods, rural land uses, and pockets of agricultural activity. The area is anchored by major corridors such as U.S. Highway 441 and State Road 326, which provide regional connectivity, though commercial development remains limited and largely corridor-focused. Interior portions of the tract consist primarily of residential development and open land, with limited employment centers and supporting services. The combination of growing residential areas and constrained commercial infrastructure presents opportunities for targeted investment to enhance economic development and improve access to jobs and amenities.

REPLY TO:

- 315 SE 25th Avenue, Ocala, Florida 34471 (352) 732-1249
- 5700 SW 34th Street, Suite 225, Gainesville, Florida 32608 (352) 264-4040
- 312 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5009

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore

In summary, these recommended designations represent a balanced and strategic approach to economic development—one that aligns with the goals of the Opportunity Zone program and positions Marion County for long-term growth and investment.

I respectfully urge your support for these recommendations. Thank you for your continued leadership and commitment to strengthening Florida's communities.

Sincerely,



Stan McClain, *Senator*
Senate District 9: Marion, Levy Counties and Part of Alachua

REPLY TO:

- 315 SE 25th Avenue, Ocala, Florida 34471 (352) 732-1249
- 5700 SW 34th Street, Suite 225, Gainesville, Florida 32608 (352) 264-4040
- 312 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5009

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore



Florida House of Representatives
Representative Ryan Chamberlin
District 24

District Office:
315 SE 25th Ave
Ocala, FL 34471
(352) 635-0450

Tallahassee Office:
1401 The Capitol
402 South Monroe Street
Tallahassee, FL 32399
(850) 717-5024

Email: ryan.chamberlin@FLhouse.gov

April 30, 2026

Secretary Alex Kelly
Florida Department of Commerce
107 East Madison Street
Caldwell Building
Tallahassee, Florida 32399-4120

Dear Secretary Kelly:

I write to offer my strong support for Marion County's proposed census tract designations under Opportunity Zone 2.0.

The County's recommendations reflect a comprehensive and well-coordinated approach to economic development, incorporating areas within the City of Ocala, the City of Belleview, and unincorporated portions of Marion County. Each of the identified tracts presents a unique opportunity to attract private investment, expand employment opportunities, and strengthen the local economy.

Census Tract 12083001500

This tract, located in northwestern Marion County, benefits from direct access to Interstate 75 and U.S. Highways 441 and 301. While these transportation assets provide a strong foundation, the area remains underdeveloped. The tract is positioned for significant economic impact, with planned and proposed projects including a 450,000-square-foot manufacturing facility representing approximately \$30 million in investment and more than 300 jobs, additional industrial development projected at \$50 million supporting 500 initial jobs with long-term expansion potential, and a future Buc-ee's location.

Census Tract 12083001211

Located in southeastern Marion County, this tract is largely comprised of established residential and retirement communities, with limited commercial activity concentrated along the Maricamp Road corridor. The absence of major employment centers highlights the need for targeted reinvestment to support long-term economic sustainability.

Census Tract 12083001102

Situated within the City of Belleview, this tract includes a mix of residential neighborhoods, mobile home communities, and rural land uses. Despite access to key corridors such as State Road 484 and U.S. Highway 441, along with nearby rail infrastructure, economic activity remains dispersed and underdeveloped.

Census Tract 12083000201

This northern Marion County tract is predominantly rural, consisting of agricultural lands and small unincorporated communities. Economic activity is largely limited to roadway corridors, and the distance from major employment hubs continues to constrain growth and investment.

Ways & Means Committee, Economic Infrastructure Subcommittee, Human Services Subcommittee, Intergovernmental Affairs Subcommittee, Justice Budget Subcommittee, Select Committee on Property Taxes



Florida House of Representatives
Representative Ryan Chamberlin
District 24

District Office:
315 SE 25th Ave
Ocala, FL 34471
(352) 635-0450

Tallahassee Office:
1401 The Capitol
402 South Monroe Street
Tallahassee, FL 32399
(850) 717-5024

Email: ryan.chamberlin@FLhouse.gov

Census Tract 12083002607

Located in western Marion County, this tract is characterized by rural residential patterns and agricultural uses with minimal commercial infrastructure. Although it is served by U.S. Highway 41 and State Road 40, the area has not seen sustained economic development, presenting an opportunity for strategic investment.

Census Tract 8.03

This tract in southeastern Marion County includes a mix of established residential areas, rural homesteads, and lake-oriented communities. While it benefits from access to U.S. Highway 441 and State Road 25/25A, commercial activity remains limited and concentrated along these corridors. The area's dispersed development pattern and environmental features highlight the need for investment to improve connectivity and expand access to services.

Census Tract 13.01

Located in northeastern Marion County, this tract consists of suburban residential neighborhoods, rural land uses, and agricultural areas. Anchored by U.S. Highway 441 and State Road 326, the tract has strong regional connectivity, though commercial development remains limited. Additional investment would help support economic growth and improve access to jobs and services.

In closing, these recommended tracts represent a strategic and balanced selection that aligns with the objectives of the Opportunity Zone program and supports long-term economic advancement across Marion County.

I respectfully encourage your favorable consideration of these recommendations. Thank you for your continued leadership and dedication to strengthening Florida's communities.

Kindest Regards,

A handwritten signature in black ink, appearing to read "Ryan Chamberlin".

Representative Ryan Chamberlin
House District 24

Ways & Means Committee, Economic Infrastructure Subcommittee, Human Services Subcommittee, Intergovernmental Affairs Subcommittee, Justice Budget Subcommittee, Select Committee on Property Taxes