MARION COUNTY BOARD OF COUNTY COMMISSIONERS

Property Tax Workshop

Monday, July 13th, 2026

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2026 Legislative Action

Bills

- **HB 1329** - Local Government Financial Transparency and Accountability
- **SB 4F** - Property Tax Administration

Joint Resolutions

- **HJR 1215** (Amendment 1) - Ad Valorem Tax Exemption – Tangible Agriculture Property
- **HJR 1F** (Amendment 3) - Homestead Property Exemption Reform

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HB 1329 - Local Government Financial Transparency and Accountability

Effective January 1, 2027

- Increases Web transparency
- Increases publication from 2 days prior to 5 days prior
- Extends the numbers of years documents must remain on our website to 5 years

Calendar must be adopted and posted online by January 31st of each year

Adopted Budget must include schedules and graphics of specific data and will include the next, current and 4 prior fiscal years

HB 1329 - Local Government Financial Transparency and Accountability

Board will hold a Budget Reduction Workshop at least 14 days before final adoption that identifies a 10% reduction without cutting essential services. A video link or document must be published on the website. There is no requirement to adopt any changes.

The Board will publish quarterly a compensation summary to include position, title, name of employee and compensation.

SB 4F – Property Tax Administration

- Effective upon signing, June 24, 2026
- Allows ballot language for Amendment 3 to exceed 75 words
- Strikes previous language regarding the maximum millage and supermajority millages that may be adopted by a board.
- New language states that the rollback rate is the maximum millage that may be adopted by a simple majority of the board.
- A millage up to 1.1x the rollback rate may be adopted by a 2/3rd vote (4 votes) of the board.
- A millage greater then 1.1x may be adopted by a unanimous vote or a voter referendum.

HJR 1215 – Ad Valorem Tax Exemption – Tangible Agriculture Property

Amendment 1 on November 2026 ballot

Proposed language:

- Tangible personal property that meets all of the following conditions shall be exempt from ad valorem taxes:
  - Habitually located or typically present on land classified as agricultural
  - Used in the production of agricultural products or for agritourism activities
  - Owned by the landowner or leaseholder of the agricultural land
- The exemption provided is subject to conditions and limitations of general law

HJR 1F – Homestead Property Exemption Reform

Assessments – Non homesteaded properties will be limited to a 5% increase over prior year assessment

Exemptions

- The original $25,000 and second $25,000 plus CPI exemptions for the non-school portion of the tax bills will be replaced with a $150,000 exemption effective January 2027 and $250,000 in January 2028
- Beginning in January 2029 the $250,000 will increase by the CPI (if positive)
- Must be a Florida resident by December 31, 2026. Otherwise, the homestead exemption is $50,000 until year 5.
- Provides enabling language to prescribe procedures for increasing the exemption

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HJR 1F – Homestead Property Exemption Reform

Ad Valorem taxes shall be used only to:

A. Provide for Public Safety (Law Enforcement, Fire, EMS specifically identified)

B. Provide funding for education and public schools

C. Finance or refinance infrastructure, including roads, bridges and stormwater

D. Finance or refinance natural resource projects including flood control

E. Issue local bonds for uses consistent with this paragraph and to make debt service for existing obligations

F. Meet requirements for retirement benefits of local employees

G. Fund the operations of county officers and commissioners established under Article VIII, the expenditures approved by such county officers or governing bodies except as prohibited by general law

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Fund Structure

Ad Valorem Funds

Marion County Funds

105 Funds

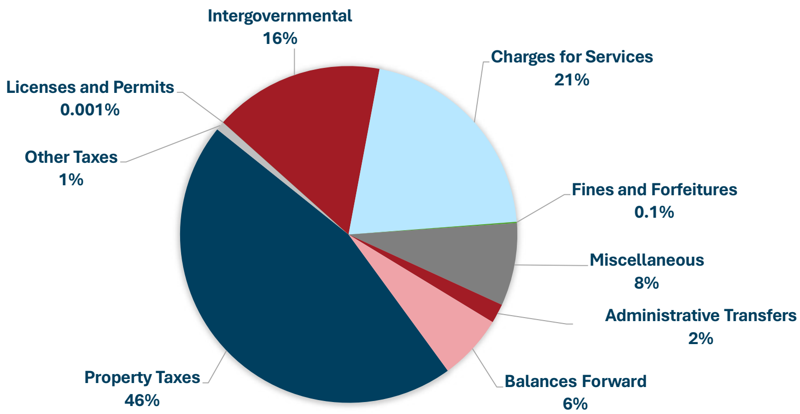
Only 11 levy Ad Valorem Taxes

Countywide (4)	Non-Countywide (6)	Multi-County (1)
• General Fund • Fine and Forfeiture Fund • County Transportation Maintenance Fund • Marion County Health Unit Trust Fund	• MSTU for Law Enforcement • Fire Rescue and EMS Fund • Marion Oaks MSTU • Silver Springs Shores Special Tax District • Hills of Ocala • Rainbow Lakes Estates MSTU	• Rainbow Lakes Estates MSD

- Notably the MSTU for Law Enforcement and Fire, Rescue and EMS Funds provide Public Safety services to unincorporated Marion County
- MSTUs provide General and Recreation services in Marion Oaks MSTU, Silver Spring Shores Special Tax District, Hills of Ocala, and Rainbow Lakes Estates MSTU

FY 2027 Tentative Budget
General Fund

REVENUES



* Budget excludes fund balance revenues and reserve appropriations.

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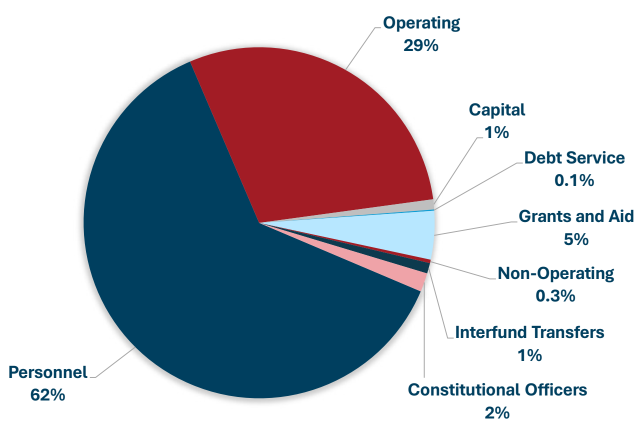
FY 2027 Tentative Budget
General Fund

EXPENDITURES



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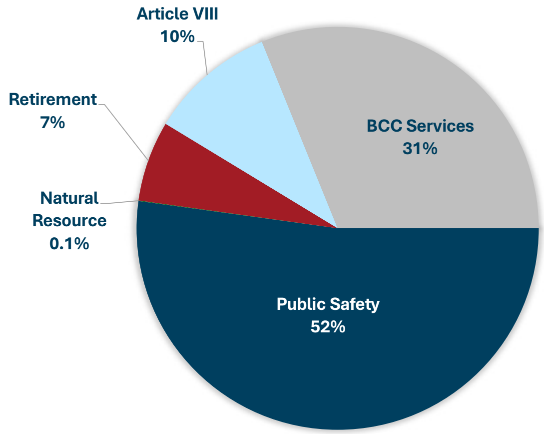
FY 2027 Tentative Budget
General Fund

EXPENDITURES BY HJR 1F CATEGORIES



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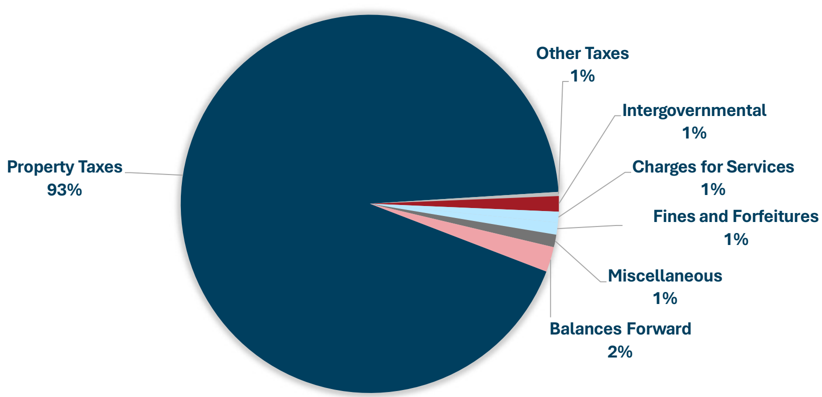
FY 2027 Tentative Budget
Fine and Forfeiture Fund

REVENUES



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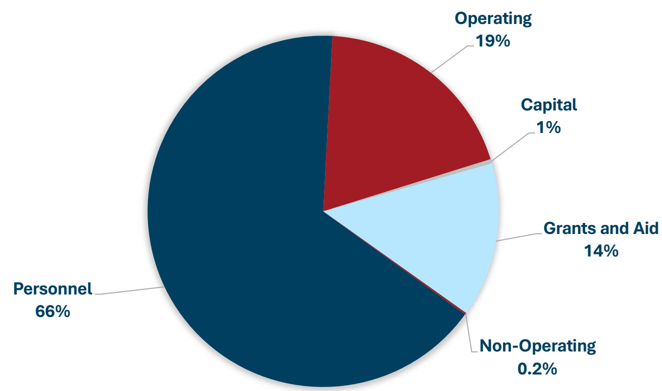
FY 2027 Tentative Budget
Fine and Forfeiture Fund

EXPENDITURES



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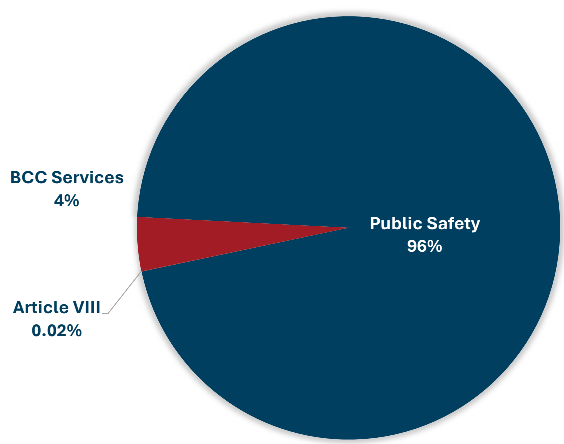
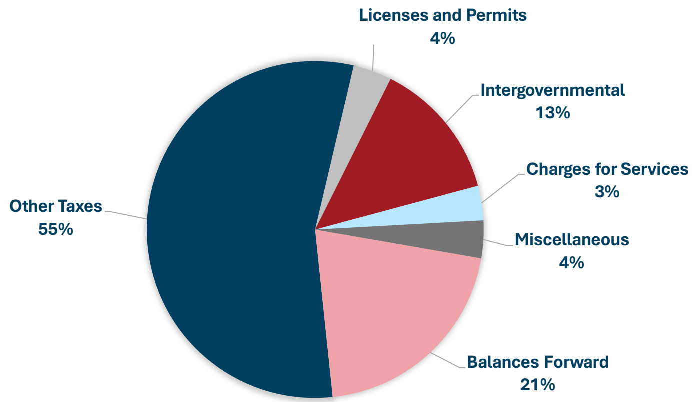
FY 2027 Tentative Budget
Fine and Forfeiture Fund

EXPENDITURES BY HJR 1F CATEGORIES



FY 2027 Tentative Budget
County Transportation Maintenance Fund

REVENUES



*Budget excludes fund balance revenues and reserve appropriations.

** Budget excludes special assessment bond estimates for revenues and expenditures.

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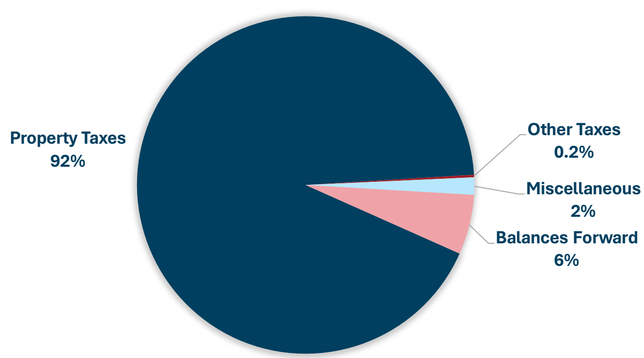
FY 2027 Tentative Budget
Marion County Health Unit Trust Fund

REVENUES



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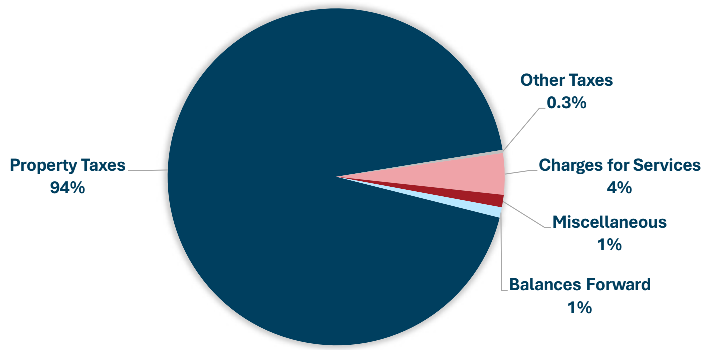
FY 2027 Tentative Budget
MSTU for Law Enforcement

REVENUES



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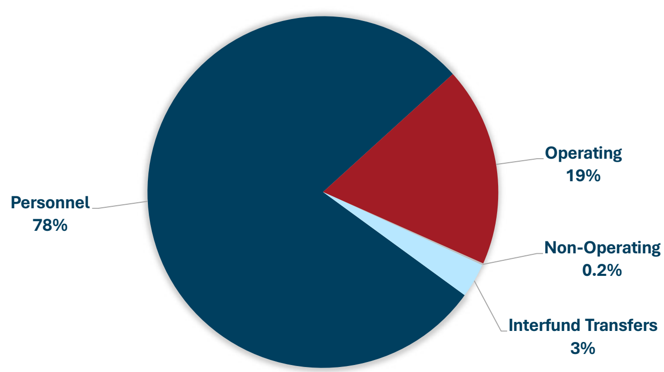
FY 2027 Tentative Budget
MSTU for Law Enforcement

EXPENDITURES



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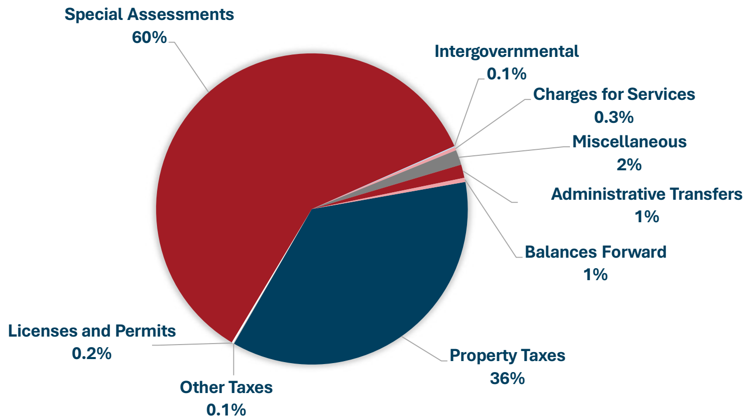
FY 2027 Tentative Budget
Fire Rescue and EMS Fund

REVENUES



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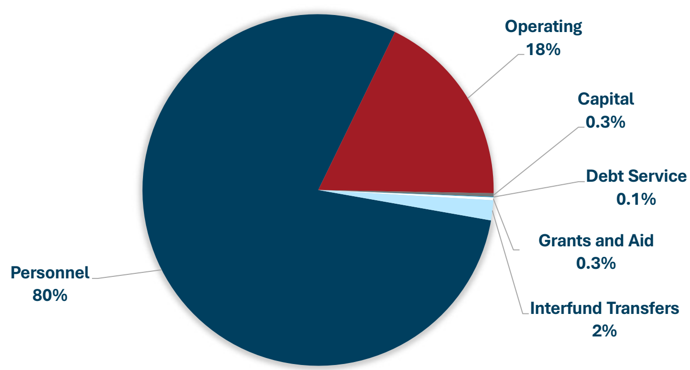
FY 2027 Tentative Budget
Fire Rescue and EMS Fund

EXPENDITURES



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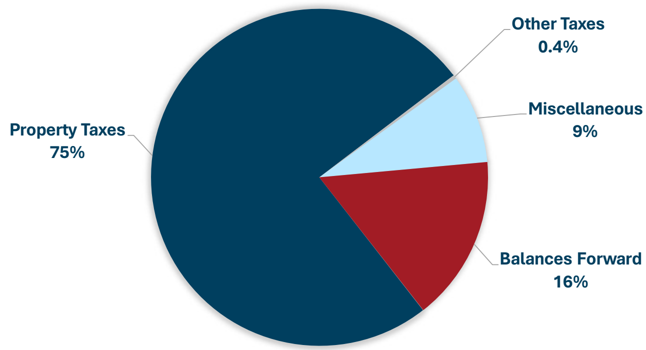
FY 2027 Tentative Budget
Rainbow Lakes Estates MSTU

REVENUES



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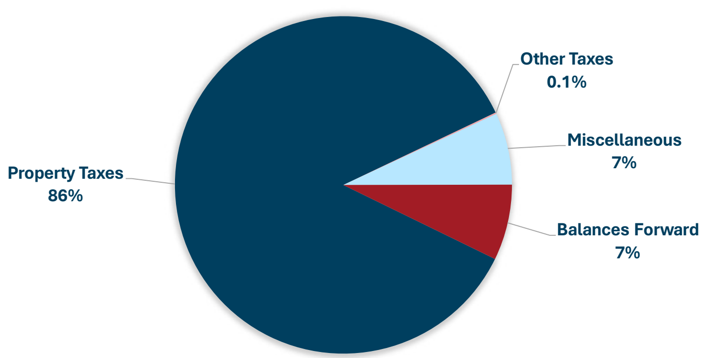
FY 2027 Tentative Budget
Marion Oaks MSTU

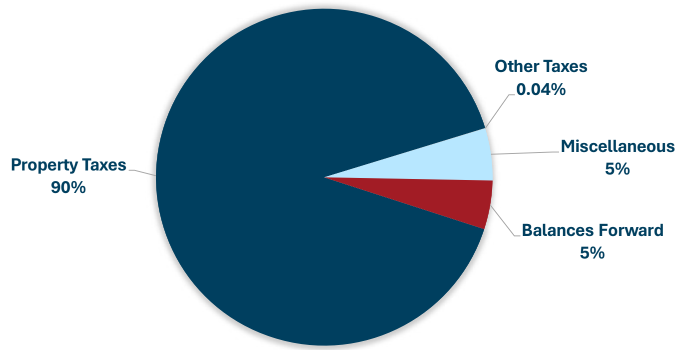
REVENUES



* Budget excludes fund balance revenues and reserve appropriations.

FY 2027 Tentative Budget
Silver Springs Shores Special Tax District

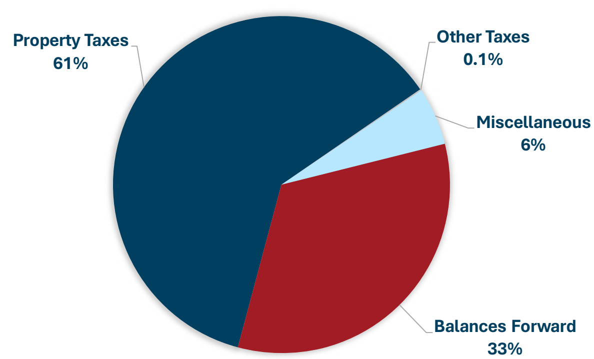
REVENUES



* Budget excludes fund balance revenues and reserve appropriations.

FY 2027 Tentative Budget
Hills of Ocala MSTU for Recreation

REVENUES



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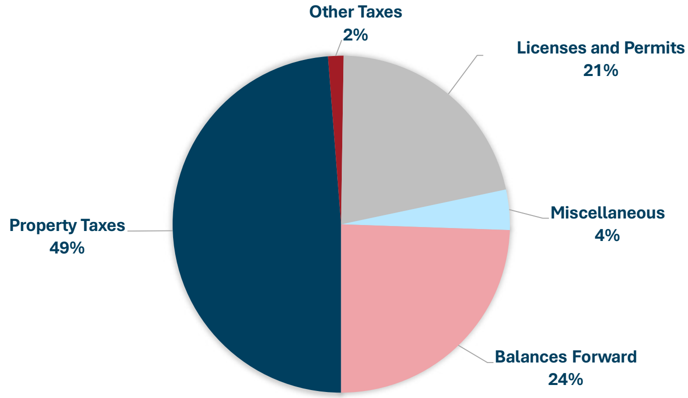
FY 2027 Tentative Budget
Rainbow Lakes Estates MSD

REVENUES



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Impacts of Amendments

HJR 1215 – Amendment 1

HJR 1F – Amendment 3

Calculation of Taxable Value Estimates

- Property Appraiser provided on June 30th an estimate of the impacts to the tax rolls if the exemptions were applicable to the current 2026 tax roll
- Budget applied the percentage of reduction to the FY 2026 roll to forecast the FY 2027 roll
- The forecast does not make any assumptions regarding CPI, new construction or revaluations due to resale of property

Estimated Change in Taxable Values Countywide and Public Safety Non-Countywide

Fund Name	2025 Certified Taxable Value	2026 Certified Taxable Value	2027 $150K Reduction from 2026 Certified	Increase (Decrease) from Prior Year	2028 $250K Reduction from 2027 Estimate	Increase (Decrease) from Prior Year
General Fund	38,129,247,803	41,875,614,722	36,007,761,114	-14.01%	31,367,170,323	-12.89%
Fine and Forfeiture Fund	38,129,247,803	41,875,614,722	36,007,761,114	-14.01%	31,367,170,323	-12.89%
County Transportation Maintenance Fund	38,129,247,803	41,875,614,722	36,007,761,114	-14.01%	31,367,170,323	-12.89%
Health Unit Trust Fund	38,129,247,803	41,875,614,722	36,007,761,114	-14.01%	31,367,170,323	-12.89%
MSTU for Law Enforcement	28,793,433,729	31,809,283,270	26,288,827,565	-17.35%	22,144,588,914	-15.76%
Fire, Rescue and EMS Fund	29,568,040,734	32,660,126,077	27,078,470,280	-17.09%	22,872,237,182	-15.53%

Revenue Impact
Countywide and Public Safety Non-Countywide

	COUNTYWIDE			NON-COUNTYWIDE	
	General Fund 3.49	**Fine and Forfeiture Fund 0.83**	**Health Unit Trust Fund 0.10**	**MSTU for Law Enforcement 3.72**	**Fire, Rescue and EMS Fund 1.11**
FY 2027 Ad Valorem Tax Revenue at 95%	138,838,601	33,018,922	3,978,183	112,414,007	34,440,103
FY 2028 Ad Valorem Tax Revenue at 95%	119,383,732	28,392,120	3,420,737	92,904,717	28,554,247
FY 2029 Ad Valorem Tax Revenue at 95%	103,997,853	24,733,014	2,979,881	78,258,977	24,118,774
Total Change in Revenue from FY 2026-27	(34,840,748)	(8,285,908)	(998,302)	(34,155,030)	(10,321,329)

Estimated Millage to Fund Shortfall

Fund	Fund Name	Tentative Millage FY 2027	Estimated Millage FY 2028	Estimated Millage FY 2029	Millage Cap by Statute / Ordinance
0010	**General Fund**	3.49	4.06	4.66	10.0 CW Combined
1010	**Fine and Forfeiture Fund**	0.83	0.97	1.11	
1020	**County Transportation Maintenance Fund**	0.00	0.00	0.00	
1040	**Health Unit Trust Fund**	0.10	0.12	0.14	
1110	**MSTU for Law Enforcement**	3.72	4.50	5.35	4.00
1120	**Fire, Rescue and EMS Fund**	1.11	1.34	1.59	1.50

Estimated Change in Taxable Values
Non-Countywide and RLE MSD

Fund Name	2025 Certified Taxable Value	2026 Certified Taxable Value	2027 $150K Reduction from 2026 Certified	Increase (Decrease) from Prior Year	2028 $250K Reduction from 2027 Estimate	Increase (Decrease) from Prior Year
Rainbow Lakes Estates MSTU	264,689,435	314,351,450	260,995,624	-16.97%	229,586,844	-12.03%
Marion Oaks MSTU	2,092,894,340	2,417,578,965	2,107,326,504	-12.83%	1,785,966,781	-15.25%
Silver Springs Shores Special Tax District	440,351,368	478,394,106	390,707,618	-18.33%	368,758,533	-5.62%
Hills of Ocala MSTU	411,987,565	511,859,056	447,423,348	-12.59%	346,712,086	-22.51%
Rainbow Lakes Estates MSD	283,004,079	336,218,493	292,510,089	-13.00%	227,619,919	-22.18%

Revenue Impact
MSTUs and RLE MSD

	Rainbow Lakes Estates MSTU 0.85	Marion Oaks MSTU 1.02	Silver Springs Shores Special Tax District 3.00	Hills of Ocala MSTU 0.18	Rainbow Lakes Estates MSD 1.25
FY 2027 Ad Valorem Tax Revenue at 95%	253,839	2,342,634	1,363,423	87,528	399,259
FY 2028 Ad Valorem Tax Revenue at 95%	210,754	2,041,999	1,113,517	76,509	347,356
FY 2029 Ad Valorem Tax Revenue at 95%	185,391	1,730,602	1,050,962	59,288	270,299
Total Change in Revenue from FY 2026-27	(68,448)	(612,032)	(312,461)	(28,240)	(128,960)

Estimated Millage to Fund Shortfall

Fund	Fund Name	Tentative Millage FY 2027	Estimated Millage FY 2028	Estimated Millage FY 2029	Millage Cap by Statute / Ordinance
1301	Rainbow Lakes Estates MSTU	0.85	1.02	1.16	0.88
1310	Marion Oaks MSTU	1.02	1.17	1.38	3.00
1320	Silver Springs Shores Special Tax District	3.00	3.67	3.89	3.00
1330	Hills of Ocala MSTU	0.18	0.21	0.27	0.50
1300	Rainbow Lakes Estates MSD	1.25	1.44	1.85	3.00

FY 2027 Proposed Property Tax Budgets w/ Amendment Loss Estimates

Fund	Fund Name	Proposed Revenue	Property Tax @ 95%	$150K Ex Revenue	$150K Ex Loss	$250K Ex Revenue	$250K Ex Added Loss
0010	General Fund	$330,266,407	$138,838,601	$119,383,732	($19,454,869)	$103,997,853	($15,385,879)
1010	Fine and Forfeiture Fund	$42,922,657	$33,018,922	$28,392,120	($4,626,802)	$24,733,014	($3,659,106)
1040	Marion County Health Unit Trust Fund	$5,770,112	$3,978,183	$3,420,737	($557,446)	$2,979,881	($440,856)
1110	MSTU for Law Enforcement	$142,861,087	$112,414,007	$92,904,717	($19,509,290)	$78,258,977	($14,645,740)
1120	Fire, Rescue and EMS Fund	$132,562,799	$34,440,103	$28,554,247	($5,885,856)	$24,118,774	($4,435,473)
1301	Rainbow Lakes Estates MSTU	$476,107	$253,839	$210,754	($43,085)	$185,391	($25,363)
1310	Marion Oaks MSTU	$3,262,361	$2,342,634	$2,041,999	($300,635)	$1,730,602	($311,397)
1320	Silver Springs Shores Special Tax District	$1,913,264	$1,363,423	$1,113,517	($249,906)	$1,050,962	($62,555)
1330	Hills of Ocala MSTU for Recreation	$167,872	$87,528	$76,509	($11,019)	$59,288	($17,221)
1300	Rainbow Lakes Estates MSD	$1,143,928	$399,259	$347,356	($51,903)	$270,299	($77,057)
		$661,346,594	**$327,136,499**	**$276,445,688**	**($50,690,811)**	**$237,385,041**	**($39,060,647)**

Impacts of SB 4F

Property Tax Administration

Tentative Budget FY 2026-27

FY 2027 Tentative Budget
Maximum Millage Rate Options & Voting Requirements

		FY 2025-2026	*3 Votes*	*4 Votes*	FY 2026-2027
Fund	**Fund Title**	**Adopted Millage**	**Rollback**	**2/3rds Supermajority**	**Tentative Millage**
0010	General Fund	3.09	2.9598	3.2558	3.49
1010	Fine and Forfeiture Fund	0.83	0.7950	0.8745	0.83
1020	County Transportation Maintenance Fund	0.00	0.0000	0.0000	0.00
1040	Health Unit Trust Fund	0.10	0.0958	0.1054	0.10
1110	MSTU Law Enforcement	3.72	3.5629	3.9192	3.72
1120	Fire, Rescue and EMS Fund	1.11	1.0623	1.1685	1.11

* Any levy above 0.00 for Transportation will require a unanimous vote of the Commissioners

FY 2027 Tentative Budget
Maximum Millage Rate Options & Voting Requirements

		FY 2025-2026	*3 Votes*	*4 Votes*	FY 2026-2027
Fund	**Fund Title**	**Adopted Millage**	**Rollback**	**2/3rds Supermajority**	**Tentative Millage**
1301	Rainbow Lakes Estates MSTU	0.85	0.8331	0.9164	0.85
1310	Marion Oaks MSTU	1.02	1.0129	1.1142	1.02
1320	Silver Springs Shores Special Tax District	3.00	2.8480	3.1328	3.00
1330	Hills of Ocala MSTU	0.18	0.1721	0.1893	0.18
1300	Rainbow Lakes Estates MSD	1.25	1.2191	1.3410	1.25

General Fund

Rollback millage at 2.95 will require a reduction of **$21,092,328** in expenditure appropriations from the Tentative Budget

The Supermajority millage at 3.25 will require a reduction of **$9,316,906** in expenditure appropriations from the Tentative Budget

A millage of 3.26 or greater will require a unanimous vote of the Board

General Fund FY 2027 Tentative Budget

Ad Valorem and General Revenue

Category	Revenue
Ad Valorem 3.49 mills @ 95%	$138,838,601
General Revenue	$96,828,190
General Revenue Subtotal	**$235,666,791**
Department Specific Revenue	$94,599,616
	$330,266,407

Expenditures

Category	Expenditure	Revenue	Net
Sheriff	$89,192,226	$4,451,900	$84,740,326
BCC Public Safety	$76,000,095	$55,169,728	$20,830,367
Constitutional Officers w/o Sheriff	$28,268,369	$12,428,871	$15,839,498
Health Services	$9,841,507	-	$9,841,507
Courts and Criminal Justice	$5,652,194	$2,697,180	$2,955,014
Agencies/Businesses	$3,197,746	-	$3,197,746
BCC Public Facing Services	$38,418,464	$4,239,992	$34,178,472
Capital Improvements	$1,213,898	-	$1,213,898
BCC Internal Services	$48,728,340	$15,611,945	$33,116,395
Transfers and Other	$2,955,616	-	$2,955,616
Reserves	$26,797,952	-	$26,797,952
	$330,266,407	**$94,599,616**	**$235,666,791**

Public Safety $105,570,693

Sheriff

Category	Expenditure	Revenue	Net
Emergency Management	$1,300,372	-	$1,300,372
Jail	$87,891,854	$4,451,900	$83,439,954
	$89,192,226	**$4,451,900**	**$84,740,326**

Fire Rescue/PSC

Category	Expenditure	Revenue	Net
Emergency Medical Services	$63,724,214	$48,550,718	$15,173,496
Public Safety Communications	$8,980,042	$5,745,846	$3,234,196
Public Safety Radio	$3,295,839	$873,164	$2,422,675
	$76,000,095	**$55,169,728**	**$20,830,367**

State Obligations $28,636,019

Constitutional Officers w/o Sheriff

Category	Expenditure	Revenue	Net
Clerk of the Court	$6,048,585	$1,523,284	$4,525,301
Property Appraiser	$5,198,595	$9,407	$5,189,188
Supervisor of Elections	$4,237,742	-	$4,237,742
Tax Collector	$12,783,447	$10,896,180	$1,887,267
	$28,268,369	**$12,428,871**	**$15,839,498**

Health Services

Category	Expenditure	Revenue	Net
Medicaid	$9,516,007	-	$9,516,007
Child Protection	$70,000	-	$70,000
Indigent Hospital	$150,000	-	$150,000
Mosquito Control	$20,000	-	$20,000
Unclaimed Decedent Program	$85,500	-	$85,500
	$9,841,507	-	**$9,841,507**

Courts and Criminal Justice

Category	Expenditure	Revenue	Net
Courts and Criminal Justice	**$5,652,194**	**$2,697,180**	**$2,955,014**

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Agencies and Businesses $3,197,746

Outside Agencies

Category	Expenditure	Revenue	Net
CEP	$300,000	-	$300,000
E Central FL Regional Planning Council	$90,614	-	$90,614
Early Learning Coalition	$175,000	-	$175,000
Florida Forest Serv - Fire Cnt	$43,747	-	$43,747
Historical Commission	$9,000	-	$9,000
Marion Senior Services Transit	$1,558,145	-	$1,558,145
Marion Soil Conservation Dist	$190,115	-	$190,115
MC Childrens Alliance	$15,000	-	$15,000
Small Business Develop Council	$185,000	-	$185,000
	$2,566,621	**$0**	**$2,566,621**

Businesses

Category	Expenditure	Revenue	Net
Industry Development	**$631,125**	-	**$631,125**

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Public Facing Services and Capital Projects $35,392,370

Public Facing Services

Category	Expenditure	Revenue	Net
Animal Services	$8,536,291	$963,586	$7,572,705
Assessments - Public Assist	$48,895	-	$48,895
Belleview Sportsplex	$353,112	$50,000	$303,112
Code Enforcement	$2,345,623	$813,425	$1,532,198
Community Services	$387,205	-	$387,205
Cooperative Extension Service	$1,342,093	$1,200	$1,340,893
Marion Cnty Public Library Sys	$12,708,099	$220,000	$12,488,099
Municipal Services	$756,950	$833,591	-$76,641
Parks And Recreation	$6,792,252	$17,000	$6,775,252
Planning And Zoning	$3,246,443	$930,300	$2,316,143
Southeastern Livestock Pav	$997,461	$410,890	$586,571
Veterans Service Office	$904,040	-	$904,040
	$38,418,464	**$4,239,992**	**$34,178,472**

Capital Projects

Category	Expenditure	Revenue	Net
Capital Improvements	**$1,213,898**	-	**$1,213,898**

Internal Services $33,116,395

Internal Services

Category	Expenditure	Revenue	Net
County Administrator	$1,808,660	$810,899	$997,761
County Attorney	$1,813,248	$628,962	$1,184,286
Employee Health Clinic		$171,556	$171,556
Facilities Management	$13,494,020	$1,654,827	$11,839,193
Facilities Management - Health	$350,000	$350,000	-
Finance & Administration	$297,574	$88,665	$208,909
Fleet Management	$10,545,962	$8,416,983	$2,128,979
Human Resources	$1,077,110	$448,033	$629,077
Information Technology	$8,841,222	$1,485,801	$7,355,421
Legislative	$7,442,476	$479,400	$6,963,076
Procurement Services	$1,765,358	$864,454	$900,904
Property Engineering Services	$84,317	-	$84,317
Public Relations	$1,005,612	$212,365	$793,247
Water Resources	$202,781	-	$202,781
	$48,728,340	**$15,611,945**	**$33,116,395**

Transfers & Reserves $29,753,568

Transfers

Category	Expenditure	Revenue	Net
Fire Rescue	$1,289,957	-	$1,289,957
Medical Examiner	$1,665,659	-	$1,665,659
	$2,955,616	-	**$2,955,616**

Reserves

Category	Expenditure	Revenue	Net
Reserves	**$26,797,952**	-	**$26,797,952**

Discussion