FISCAL YEAR END 24/25

PRESENTED BY TAMMY MCCANN

MARION COUNTY TAX COLLECTOR

RISE AGREEMENT INFORMATION SHARING

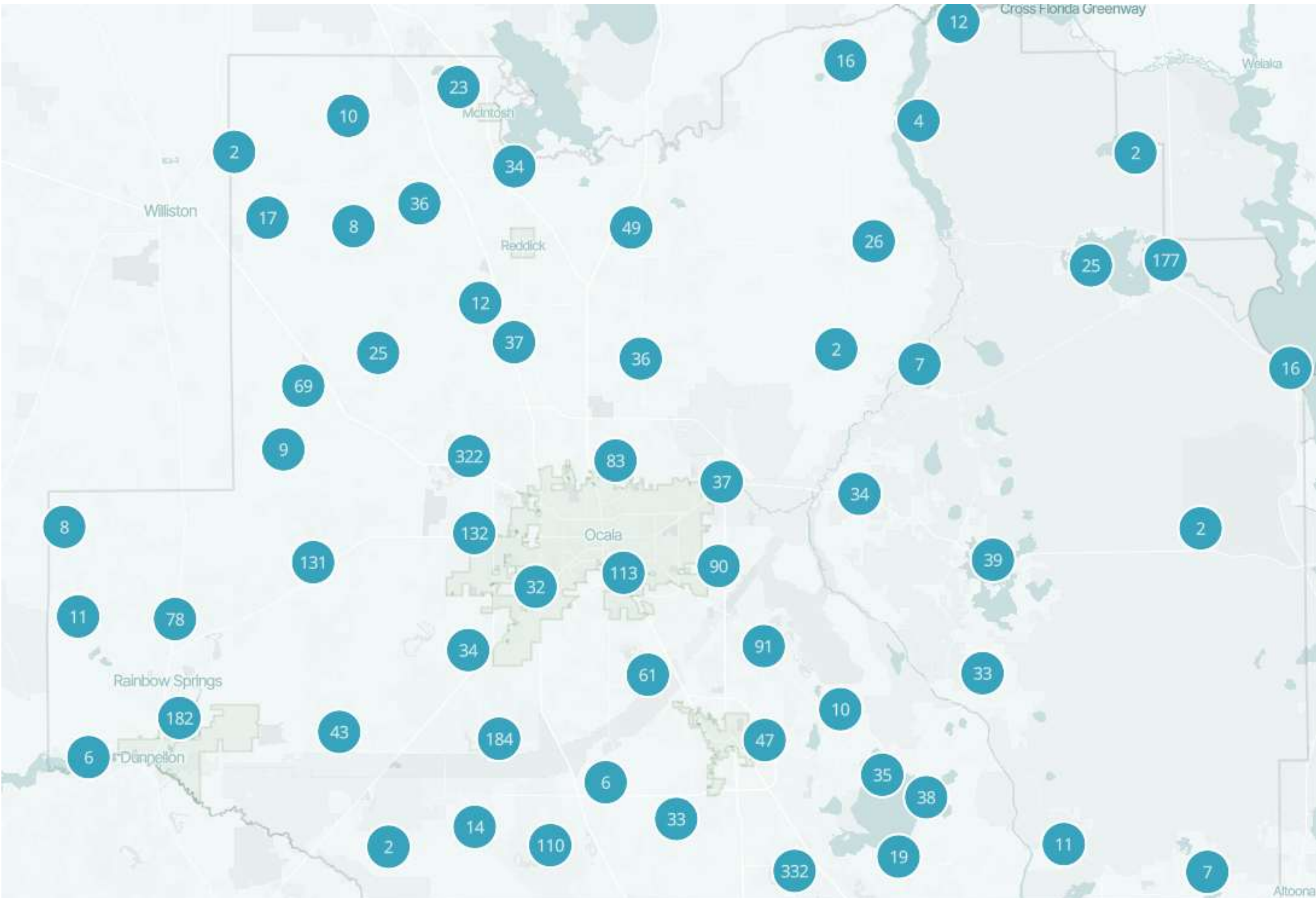
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION

Florida Administrative Code 12-22 (7) “Tax information” means all records of the Department relating to particular taxpayers, including returns, return information, federal tax information, letters of advice, technical assistance advisements, large currency transaction reports, and investigative reports. This term encompasses the status and existence of an account and whether the account is active, inactive, or delinquent.

Florida State Statute 213.053(2)(a) All information contained in returns, reports, accounts, or declarations received by the department, including investigative reports and information and including letters of technical advice, is confidential except for official purposes and is exempt from s. 119.07(1).

SHORT TERM RENTAL MAP

PROVIDED BY DECKARD TECHNOLOGIES, INC



Cross Florida Greenway
Welaka
McIntosh
Williston
Reddick
Ocala
Rainbow Springs
Dunnellon
Altoona
12
16
23
10
4
2
34
2
36
17
8
49
26
25
177
12
37
25
36
2
7
16
69
9
322
83
37
34
8
132
131
113
90
39
2
32
11
78
34
91
61
33
182
43
184
10
47
6
6
35
38
33
14
2
110
332
19
11
7

SHORT TERM RENTAL SITES USED

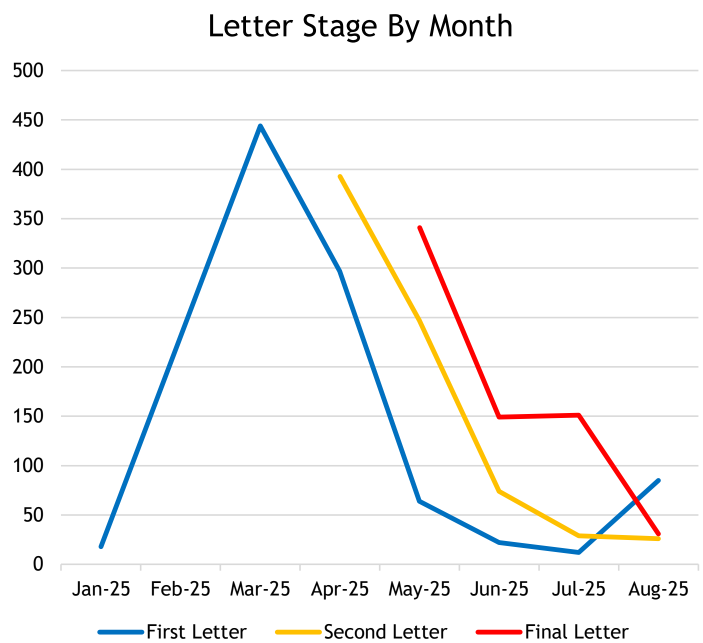
Marion County, FL
Only unincorporated properties shown

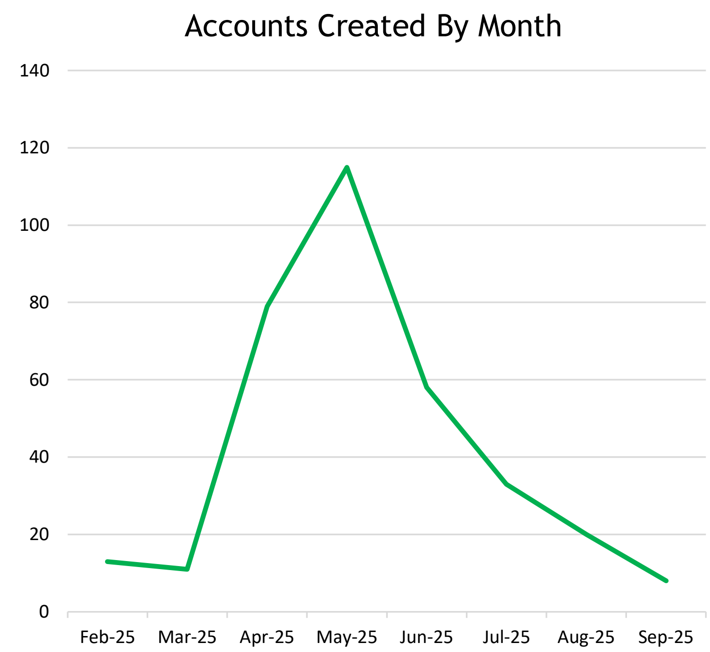
Vrbo 830	Hipcamp 117
Airbnb 2336	MISTERBANDB 210
BOOKING 133	Evolve 78
DREAMDESTINATIONVILL... 1	VACASA 11
HOLIDAYRENTALSBYOW... 12	Flipkey 35
CAMPSPOT 13	HOMEBASEVACATIONRE... 2
LITTLERIDGERANCH.COM 1	MANUAL_GOLDMARKFA... 1

SHORT TERM LETTERS

SENT BY DECKARD TECHNOLOGIES, INC

LETTERS SENT VS ACCOUNTS CREATED





FIRST LETTER

- Revamped this letter since we are no longer using the tax portal with Deckard Technologies, Inc.
- Marion County does not have a contract with the platforms therefore the platforms **DO NOT REMIT TOURIST TAX PAYMENTS TO US.**
- Informing the customer that the tourist taxes are their responsibility.
- Registration date thirty **30** days from the date of the letter.

SECOND LETTER

- Letter is sent 30 days after first letter if no account is set up.
- Informs customer that non-compliance of Statue 125.0101 (8)(a) is a misdemeanor of the first degree.
- Compliance with short-term rental requirements is ultimately the responsibility of the property owner.
- Due date changed from **10** business days to **10 days from date on the letter.**

THIRD LETTER

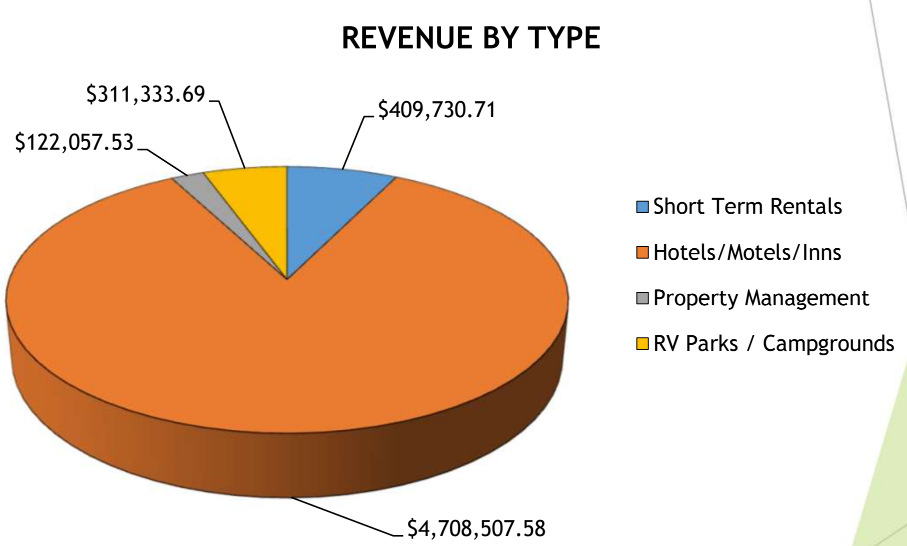
- Final letter is sent 10 days after second letter if no account is set up.
- Changed 10-day grace period to 40-day initial grace period.
- Reduced the 30 days to register to **10** days of the date of this letter before penalties and interest will accrue on the initial amount due.

REVENUE COMPARISONS

COMPARISON BY UNIT TYPE PER FISCAL YEAR 2023/2024

- **OCTOBER 2023 THRU SEPTEMBER 2024**

Short Term Rentals	$409,730.71
Hotels/Motels/Inns	$4,708,507.58
Property Management	$122,057.53
RV Parks / Campgrounds	$311,333.69



COMPARISON BY UNIT TYPE PER FISCAL YEAR 2024/2025

- **OCTOBER 2024 THRU SEPTEMBER 2025**

Short Term Rentals	$582,731.83
Hotels/Motels/Inns	$5,343,758.93
Property Management	$104,286.22
RV Parks / Campgrounds	$305,689.98