Jimmy H. Cowan, Jr., CFA

Marion County Property Appraiser

2025 TRIM Notice Informational Supplement

AUGUST 2025

Dear Property Owner,

The Property Appraiser, along with the Taxing Authorities, mails each year to all Marion County property owners a 'Notice of Proposed Property Taxes', also known as a "TRIM Notice" (Truth In Millage). This notice serves as an estimate of what your November tax notice will most likely reflect.

2025 Property Values: The Property Appraiser is required by Florida Law to assess all properties at 100% Just Value as of January 1 of each year. In order to arrive at a fair and equitable value, the property appraiser uses a computer assisted mass appraisal system comprised of comparable sales and market data that occurred prior to January 1, 2025.

Value Questions: If you have questions concerning the value estimated for your property **or** if you are considering filing a petition, we encourage you to please call us or come into the property appraiser's office located at 501 S.E. 25th Ave in Ocala to discuss your value. Phone numbers for the property appraiser's office are listed on page 4 of this supplement.

Our mission is to provide you with prompt and courteous service, accurate information, and to make government more accessible to you. For additional information regarding the property tax process and TRIM Notice, visit our website at www.pa.marion.fl.us.

The property appraiser's office will continue to have an open door policy and welcomes you to contact the office with any suggestions, questions, or concerns.

Sincerely,

Jimmy H Cowan Jr

Jimmy H. Cowan, Jr., CFA
Marion County Property Appraiser

"TRIM Notice"

There are three key factors that impact property taxes:
1) property values
2) tax exemptions
3) millage (tax) rates

Changes in any of these factors can impact your annual tax bill.

The sample TRIM Notice located on the third page of this supplement is designed to illustrate the interaction between these elements, so you can understand how your taxes are calculated.

"Taxing Authorities"

These are local government agencies with the power to levy taxes. On page 4 is a listing of taxing authorities along with their phone numbers.

"Non-Ad Valorem"

These assessments are based on a rate schedule set by each governing body. They are **NOT** based on the value of your property. Explanations and phone numbers are provided on page 4.

ASSESSMENT LIMITATIONS

Save Our Homes Cap:
Beginning January 1, 1995, increase in the annual assessed value of homestead properties shall not exceed the lower of either 3% of the assessed value of the prior year **or** the percentage increase in the consumer price index (**SOH Cap 2.9% for 2025**).

This amendment does not apply to new construction in the first year following completion. When the property sells, the process begins again. (F.S. 193.155).

Save Our Homes 'Recapture' Rule:
According to Florida Administrative Code Rule 12D-8.0062(5), Where the current year just value of an individual property exceeds the prior year's assessed value, the property appraiser is required to increase the current year's assessed value.

Recapture Illustration

YEAR	JUST	ASSESSED
2025	229,863	178,812
		2.9%
2024	241,445	173,773

Formula: *Prior Assessed 173,773 X SOH Cap 1.029 = Current Year Assessed Value*

Portability (Save Our Homes Cap):
Portability allows homestead property owners to transfer their Save Our Home Cap or a percentage of the Cap, depending on whether the property owner's new home is more valuable or less valuable than the previous homestead.

Non-Homestead 10% Cap:
This cap limits annual increase in the assessed value of certain non-homestead properties. The cap is automatically applied to qualifying properties. Assessment caps are removed when a property changes ownership or use.

1 **Parcel Identification Number** (PIN): This will identify your property when conferring with the Property Appraiser's office.

2 **Taxing Authorities**: These are the local government agencies that have the power to levy taxes. The size of the agencies' budgets determines the millage rates that will be applied to your property's taxable value, resulting in your annual tax amount.

3 **Your Property Taxes Last Year**: Column # 1 provides you with the prior year taxable value (taxable value is assessed value less any exemptions, such as homestead) millage rate, and tax amount.

4 **Your Taxes This Year If No Budget Change Is Made**: Column # 2 is hypothetical and illustrates what your taxes will be if the taxing authorities do not elect to make the proposed budget changes reflected in column # 3.

5 **Your Taxes This Year If Proposed Budget Change Is Made**: Column # 3 reflects the budget change and millage rate proposed by the taxing authorities. If during the final budget hearings millage rates are decreased, your taxes may decrease from this amount.

6 **Budget Hearings**: This column lists every budget hearing in your tax district, along with location, date and time. You are encouraged to attend.

7 **Non-Ad Valorem Assessments**: Non-Ad Valorem assessments are applicable in some taxing districts and are based on a rate schedule set by each governing body. They are NOT based on the value of your property. Please direct all questions regarding these assessments to the levying authorities, listed under the 'Non-Ad Valorem' section on page 4.

8 **Total Proposed Taxes and Assessments**: This will be the amount of taxes and assessments you will see on your Tax Notice if the Proposed Budget Change is made.

9 **Market Value (also called "Just")**: Is the most probable sale price for your property in a competitive, open market. It is based on a willing buyer and a willing seller, exclusive of reasonable fees and costs of purchase.

10 **Assessed Value**: **Applies To School Millage**: The market (just) value as capped by an assessment cap, such as the Save-Our-Homes Cap or agricultural classification.

11 **Assessed Value**: **Applies To Non-School Millage**: The market (just) value as capped by an assessment cap, such as the Save-Our-Homes Cap, the 10% Cap on non- homestead properties, or agricultural classification.

12 **Assessment Reduction**: Properties can receive an assessment reduction for a number of reasons, such as the Save- Our-Homes cap or the 10% cap for non-homestead properties. Certain types of properties such as agricultural land and land used for conservation are valued at their classified use rather than their just value. Some reductions lower the assessed value only for levies of certain taxing authorities.

13 **Exemptions**: Your exemptions are listed in this column. If you applied for homestead or other personal exemptions (i.e. widow, disabilities, etc.) the amount exempted will be reflected in the current value.

14 **Value Adjustment Board Filing Deadline**: The deadline for filing a petition with the Value Adjustment Board to protest your property value or exemption status is listed here.

Property Taxes or Budgets Questions: The Property Appraiser is **not** a taxing authority and does not set any tax rates. **Budgets and tax rates are set by county, city, school board and other taxing authorities listed on the last page of this supplement**. Each will hold budget hearings soon; the date, time, and place for each hearing is on the notice.

NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR
ADOPTED NON AD VALOREM ASSESSMENTS
MARION COUNTY TAXING AUTHORITY
C/O P.O. BOX 486
OCALA, FL 34478-0486

2025

DO NOT PAY
THIS IS NOT A BILL

The taxing authorities which levy property taxes against your property will soon hold PUBLIC HEARINGS to adopt budgets and tax rates for the next year.

The purpose of these PUBLIC HEARINGS is to receive opinions from the general public and to answer questions on the proposed tax change and budget PRIOR TO TAKING FINAL ACTIONS.

Each taxing authority may AMEND OR ALTER its proposals at the hearing.

1

0000-0000-00
LAST NAME, FIRST NAME
123 SAMPLE ST
CITY, ST 00000-0000

TAXING AUTHORITY INFORMATION

SAMPLE

2 TAXING AUTHORITY (SEE REVERSE SIDE FOR EXPLANATION OF PROPOSED PROPERTY TAXES)	* COLUMN 1 — 3 YOUR PROPERTY TAXES LAST YEAR			* COLUMN 2 — 4 UR TAXES THIS YEAR IF NO UDGET CHANGE IS MADE			* COLUMN 3 — 5 TAXES THIS YEAR IF SED BUDGET CHANGE IS MADE		6 A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD:
	Taxable Value	Millage Rate	Tax Amount	Taxable Value	Millage Rate	Tax Amount	Millage Rate	Tax Amount	
COUNTY GENERAL FUND FINE FORFEITURE TRANSPORTATION TR HEALTH UNIT									
PUBLIC SCHOOL BY STATE LAW BY LOCAL BOARD CAPITAL IMPROVEMENT ADD'L VOTED MILLAGE									
WATER MANAGEMENT									
MUN SERV TAXING UNIT									
TOTAL MILLAGE & AD VALOREM									

NON-AD VALOREM ASSESSMENTS 7

LEVYING AUTHORITY	PURPOSE	UNITS	RATE	AMOUNT	LEVYING AUTHORITY	PURPOSE	UNITS	RATE	AMOUNT

TOTAL PRIOR YEAR NON AD VALOREM ASSESSMENTS		TOTAL PRIOR YEAR TAXES AND ASSESSMENTS	
TOTAL PROPOSED NON AD VALOREM ASSESSMENTS		TOTAL PROPOSED TAXES AND ASSESSMENTS	← 8

PROPERTY APPRAISER VALUE INFORMATION

	9 MARKET VALUE	10 ASSESSED VALUE PLIES TO SCHOOL MILLAGE	11 ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE
PRIOR YEAR			
CURRENT YEAR			

ASSESSMENT REDUCTION 12	APPLIES TO	PRIOR VALUE	CURRENT VALUE
SAVE OUR HOMES BENEFIT	ALL TAXES		
NON-HOMESTEAD 10% CAP BENEFIT	NON-SCHOOL TAXES		
AGRICULTURAL CLASSIFICATION	ALL TAXES		
OTHER	ALL TAXES		
EXEMPTIONS 13			
FIRST HOMESTEAD	ALL TAXES		
ADDITIONAL HOMESTEAD	NON-SCHOOL TAXES		
LIMITED INCOME SENIOR	BELLEVIEW/MCINTOSH		
OTHER	ALL TAXES		

If you feel the market value of the property is inaccurate or does not reflect fair market value as of January 1, or if you are entitled to an exemption or classification that is not reflected, please contact the Marion County Property Appraiser's Office at:

501 S.E. 25th Avenue, Ocala, FL 34471 (352) 368-8300

*If the Property Appraiser's Office is unable to resolve a matter as to the market value, classification, or an exemption, you may file a Petition for adjustment with the Value Adjustment Board. Petition forms are available from the county Property Appraiser or the Clerk of the Circuit Court Office and must be filed with the Clerk of the uit Court on or before:

14 **Value Adjustment Board Filing Deadline**

YOUR FINAL TAX BILL MAY CONTAIN NON AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE, SUCH AS ASSESSMENTS FOR ROADS, FIRE, GARBAGE, LIGHTING, DRAINAGE, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY SPECIAL DISTRICT.

Listed below are the names, phone numbers, and descriptions of all the taxing authorities that levy a millage or assessments in Marion County. Only those appearing on your notice levy tax on your property.

County (352) 438-2300

General Fund—Funds the cost of services provided by the legislative, judicial, and administrative branches of County Government and County Jail.

Fine & Forfeiture—Funds the cost of criminal prosecutions.

Transportation Trust Fund—Funds the cost of road and bridge maintenance.

Health Unit—Helps to fund the cost of the operation of health unit.

MSTU Law (352) 732-8181

Taxing unit created by the Marion County Board of County Commission to provide law enforcement services to unincorporated areas.

MSTU EMS (352) 291-8000

Purpose of funding emergency medical, fire protection, and rescue services.

MSTUs (352) 438-2650

Special taxing units for unincorporated areas of Marion County to provide municipal services.

Silver Springs Shores—Taxing unit for law enforcement, street lighting, and recreational services established in 1980 for Silver Springs Shores.

Rolling Hills/Hills of Ocala—Taxing unit for recreational services and facilities for Rolling Hills/Hills of Ocala.

Marion Oaks—Taxing unit for recreational services and facilities for Marion Oaks.

Rainbow Lakes Estates—Taxing unit for recreational services and facilities for Rainbow Lakes Estates.

PACE Programs

Questions should be directed to the appropriate PACE Agency. **The Municipal Services Department is unable to assist with these inquiries**.

Non-Ad Valorem (352) 438-2650

Fire—Municipal services benefit unit for fire protection within the unincorporated areas of Marion County, Belleview, Dunnellon, McIntosh and Reddick.

County Wide Waste Assessment—Municipal services for solid waste disposal, collections, closed landfills, solid waste recycling, litter, capital and reserves.

Road Assessment—Municipal services benefit unit for unincorporated areas of Marion County to provide road and drainage improvements.

Stormwater Program—Provides stormwater services for maintenance and compliance with Federal and State mandated stormwater programs.

Low Income Assistance—You may qualify for low-income assistance for Fire, Waste, and Stormwater assessments. If approved, this assistance would apply to the 2026 Tax Bill. For more information about the application process and deadline, please contact Community Services at **(352) 671-8770**.

Public Schools (352) 671-7720

By State Law—The Required Local Effort is the millage rate that is set by the State in the current year's General Appropriation Act. The local school district is required to levy this millage to participate in the Florida Education Finance Program (F.S. 1011.71(1)).

By Local Board—Local school board may levy by supermajority vote for critical capital outlay or operating needs (F.S. 1011.71(3) (b)).

Capital Improvement Fund—School board may levy not more than 1.5 mills for school purposes to fund the construction of new schools, maintenance, renovation and repair of existing school plants, school buses, purchases of new equipment and other capital intensive projects. (F.S. 1011.71(2)).

ADD'L Voted Millage—One mill is used to restore specific programs to the schools.

Municipalities

Can levy millage to help provide funds for various municipal operations.

Ocala, DTDD A, B, C **(352) 629-2489**
Downtown Ocala Development Districts established in 1967 to provide additional funding on all matters pertaining to downtown improvements.

Belleview **(352) 233-2117**

Dunnellon **(352) 465-8500**

McIntosh **(352) 591-1047**

Reddick (Does Not Levy)

Independent Special District

Rainbow Lakes Estates **(352) 489-4280**
Special taxing district for various municipal operations established in 1969.

Water Management Districts

Water Management Districts provide funding for the management of related land resources. (Conservation, development, dams, flood protection, soil erosion, preservation of natural resources.)

SWFWMD **(352) 796-7211**
(Southwest FL. Water Mgt. District) All properties west of Interstate 75.

SJRWMD **(386) 329-4500**
(St. Johns River Water Mgt. District) All properties east of Interstate 75.

Community Development Districts

For CDD Bonds Questions

The Villages #4 **(352) 751-3900**

Indigo East/Candler Hills **(407) 841-5524**

Questions about Value, Exemptions, Classified Use, Income Properties, Tangible Personal Property: Call corresponding numbers below: Area Code (352)

Marion County Property Appraiser
McPherson Governmental Complex
501 S.E. 25th Avenue
Ocala, FL 34471
Website: www.pa.marion.fl.us
Email: mcpa@pa.marion.fl.us

Questions About:

Exemptions	368-8300
Personal Property	368-8321
AG Classification	368-8379 or 368-8371
Income Properties	368-8363 or 368-8330
Commercial Vacant	368-8363

Value Questions: PIN (Parcel Identification Number)

PIN	Phone Number
0000-000-000 through 1999-9999-99	368-8396 or 368-8368
2000-000-000 through 3999-9999-99	368-8368 or 368-8316
4000-000-000 through 6999-9999-99	368-8384 or 368-8383
7000-000-000 through 9999-9999-99	368-8368 or 368-8316