



TAXES AND EXEMPTIONS

GOVERNMENT/TAXES

Government in Marion County has a reputation for “rolling out the red carpet, not the red tape.” State and local business assistance programs are designed to be business friendly. All local government jurisdictions strive to create an equitable taxing policy, balancing the needs of residents with fiscal responsibility.

Florida's ever-present growth is also addressed in taxing policies to assure equity as well as preparing for the needs created by that growth.

STATE AND LOCAL TAXES

TAX	STATE	LOCAL CITY & COUNTY
PERSONAL INCOME	None	None – Constitutional Provision
CORPORATE INCOME	5.5% of adjusted gross income apportioned to Florida. First \$5,000.00 exempt.	None
ADVALOREM (Property Tax)	None	County 3.9000 , Ocala 4.9664 , Schools 7.4780 First \$25,000 of value exempt on primary residence. May be eligible for additional \$25,000 for County and City primary residence.
SALES TAX	6.5% of non-exempt sales amount. Many exemptions exist.	Same exemptions as State level sales tax.
PERSONAL PROPERTY	None	None
OCCUPATIONAL LICENSES	None	Varies according to business type and size. City business licenses may be required. In 2006, Marion County eliminated its business license process.
INVENTORY TAX	None	None
TANGIBLE PERSONAL PROPERTY	None	Current millage.
UNEMPLOYMENT COMPENSATION	Form UCT-6. State Dept. of Labor collects 2.7% of first \$7,000 earned. Adjusted after 10 quarters.	None
WORKER'S COMPENSATION	Various rates collected based on job classification.	None
CORPORATE FRANCHISE TAX	None	None

Source: State of Florida. Marion County Board of County Commissioners. City of Ocala

ADVALOREM TAX RATES

Government Jurisdiction	2009	2008	2007	2006	2005	2004	2003	2002
Marion County	3.9000	3.8900	3.4900	4.5700	4.8700	5.3100	5.6400	6.0400
School Board	7.4780	7.4980	7.6070	7.8690	8.0130	8.2720	9.0650	9.4360
City of Ocala	4.9664	4.5228	4.5288	5.6760	5.9260	5.9260	5.6760	5.7784
City of Belleview	2.9544	2.8905	2.8905	3.8188	4.4139	4.4139	4.0272	4.0272
City of Dunnellon	6.4469	5.2266	5.2266	6.5000	6.5000	6.5000	6.5000	6.5000
City of McIntosh	1.9670	1.8050	0.8681	1.0540	1.2611	1.4266	1.4900	1.5800
Water Management District (SJRWMD) ¹	0.4158	0.4158	0.4158	.4620	0.4620	0.4620	0.4220	0.4620
Water Management District (SWFWMD) ²	0.3866	0.3866	0.3866	.4220	0.4620	0.4220	0.4620	0.4220
MSTU (Law Enforcement) ³	2.3300	2.0300	2.0300	2.2800	3.1800	3.2600	3.4200	3.4600
EMS ⁴	0.83000	0.8300	0.8300	1.0400				
EMT ⁵	0.00000	0.0000	0.4000	0.2100				

1 St John River Water Management District

2 Southwest Florida Water Management District

3 Municipal Service Tax Unit

4 Emergency Medical Service Assessed County-Wide

5 Emergency Medical Transportation Assessed County-Wide

Source: Marion County Tax Collector

NON-ADVALOREM ASSESSMENTS

ITEM	CITY OF OCALA		MARION COUNTY																																																																		
Fire Assessment	Residential:	\$12.00 per month = \$144 annually. Based on average residential unit of 2,189 square feet.	Residential:	\$140.43 – availability \$25.56 - service																																																																	
	Non-residential	Average of size range divided by 2,189 then multiplied by \$12.00 then multiplied by 12 for annual assessment SIZE RANGES <table border="1"> <thead> <tr> <th>Sq. Ft. Range</th> <th></th> </tr> </thead> <tbody> <tr><td>1</td><td>2,000</td></tr> <tr><td>2,001</td><td>3,000</td></tr> <tr><td>3,001</td><td>4,000</td></tr> <tr><td>4,001</td><td>5,000</td></tr> <tr><td>5,001</td><td>6,000</td></tr> <tr><td>6,001</td><td>7,000</td></tr> <tr><td>7,001</td><td>8,000</td></tr> <tr><td>8,001</td><td>10,000</td></tr> <tr><td>10,001</td><td>12,000</td></tr> <tr><td>12,001</td><td>14,000</td></tr> <tr><td>14,001</td><td>16,000</td></tr> <tr><td>16,001</td><td>18,000</td></tr> <tr><td>18,001</td><td>20,000</td></tr> <tr><td>20,001</td><td>25,000</td></tr> <tr><td>25,001</td><td>30,000</td></tr> <tr><td>30,001</td><td>35,000</td></tr> <tr><td>35,001</td><td>40,000</td></tr> <tr><td>40,001</td><td>45,000</td></tr> <tr><td>45,001</td><td>50,000</td></tr> <tr><td>50,001</td><td>60,000</td></tr> <tr><td>60,001</td><td>70,000</td></tr> <tr><td>70,001</td><td>80,000</td></tr> <tr><td>80,001</td><td>90,000</td></tr> <tr><td>90,001</td><td>100,000</td></tr> <tr><td>100,001</td><td>120,000</td></tr> <tr><td>120,001</td><td>140,000</td></tr> <tr><td>140,001</td><td>160,000</td></tr> <tr><td>160,001</td><td>180,000</td></tr> <tr><td>180,001</td><td>200,000</td></tr> <tr><td>200,001</td><td>250,000</td></tr> <tr><td>250,001</td><td>300,000</td></tr> <tr><td>300,001</td><td><</td></tr> </tbody> </table>	Sq. Ft. Range		1	2,000	2,001	3,000	3,001	4,000	4,001	5,000	5,001	6,000	6,001	7,000	7,001	8,000	8,001	10,000	10,001	12,000	12,001	14,000	14,001	16,000	16,001	18,000	18,001	20,000	20,001	25,000	25,001	30,000	30,001	35,000	35,001	40,000	40,001	45,000	45,001	50,000	50,001	60,000	60,001	70,000	70,001	80,000	80,001	90,000	90,001	100,000	100,001	120,000	120,001	140,000	140,001	160,000	160,001	180,000	180,001	200,000	200,001	250,000	250,001	300,000	300,001	<	Commercial (capped at 200,000 SF)
Sq. Ft. Range																																																																					
1	2,000																																																																				
2,001	3,000																																																																				
3,001	4,000																																																																				
4,001	5,000																																																																				
5,001	6,000																																																																				
6,001	7,000																																																																				
7,001	8,000																																																																				
8,001	10,000																																																																				
10,001	12,000																																																																				
12,001	14,000																																																																				
14,001	16,000																																																																				
16,001	18,000																																																																				
18,001	20,000																																																																				
20,001	25,000																																																																				
25,001	30,000																																																																				
30,001	35,000																																																																				
35,001	40,000																																																																				
40,001	45,000																																																																				
45,001	50,000																																																																				
50,001	60,000																																																																				
60,001	70,000																																																																				
70,001	80,000																																																																				
80,001	90,000																																																																				
90,001	100,000																																																																				
100,001	120,000																																																																				
120,001	140,000																																																																				
140,001	160,000																																																																				
160,001	180,000																																																																				
180,001	200,000																																																																				
200,001	250,000																																																																				
250,001	300,000																																																																				
300,001	<																																																																				
			Industrial (capped at 200,000 SF)	Square footage divided by 2,332 then multiplied by \$140.42 Plus total square footage times 0.0104																																																																	
			Vacant land (capped at 640 acres)	Number of acres multiplied by \$1.03 First five acres included with building if improved parcel.																																																																	
Solid Waste	None		Residential: \$87.00 unit																																																																		

Clean Water	None	Residential: \$15.00 per unit Commercial: Total square footage divided by 2,275 and multiplied by \$15.00
-------------	------	--

You Won't Find These Taxes in Florida!

NO personal income tax	NO annual corporate franchise tax levied on stock
NO inventory tax	NO property tax on goods in transit up to 180 days
NO sales tax on boiler fuels	NO corporate income tax on subchapter S corporations
NO state level property tax	NO sales tax on raw materials incorporated into product

Source: Florida Department of Revenue

KEY CONTACTS

CONTACT	CITY	COUNTY
Elected Offices	City Council 352-629-8400	County Commission 352-438-2323
Chief Administrative Officer	City Manager 352-629-8401	County Administrator 352-438-2300
Building Department	352-629-8421	352-438-2400
Planning Department	352-629-8529	352-438-2600
Engineering	352-629-8521	352-671-8686
Occupational Licenses	352-629-8326	N/A
Zoning	352-629-8404	352-438-2675
Airports	352-629-8377	352-485-8545
Electric	352-351-6600	N/A
Water & Sewer	352-351-6770	352-671-8510

Source: Marion County Board of County Commissioners, City of Ocala

Revised 11/09