



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 3.8900 , Ocala 5.9332 , Schools 7.7080 May be eligible for additional \$25,000 of value exempt on primary residence. (Does not apply to school taxes.)
SALES TAX	6% 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	2011	2010	2009	2008	2007	2006	2005	2004
Marion County	3.8900	3.8900	3.9000	3.8900	3.4900	4.5700	4.8700	5.3100
School Board	7.7080	7.4870	7.4780	7.4980	7.6070	7.8690	8.0130	8.2720
City of Ocala	5.9332	5.6183	4.9664	4.5228	4.5288	5.6760	5.9260	5.9260
City of Belleview	3.9912	3.3472	2.9544	2.8905	2.8905	3.8188	4.4139	4.4139
City of Dunnellon	7.1408	6.9101	6.4469	5.2266	5.2266	6.5000	6.5000	6.5000
City of McIntosh	2.2988	2.1344	1.9670	1.8050	0.8681	1.0540	1.2611	1.4266
Water Management District (SJRWMD) ¹	0.3313	0.4158	0.4158	0.4158	0.4158	.4620	0.4620	0.4620
Water Management District (SWFWMD) ²	0.3928	0.3770	0.3866	0.3866	0.3866	.4220	0.4620	0.4220
Withlacoochee River Basic ⁶	0.0000	0.2308	0.2308	0.2308	0.2308	0.2308	0.2650	0.2650
MSTU (Law Enforcement) ³	2.8100	2.8100	2.3300	2.0300	2.0300	2.2800	3.1800	3.2600
EMS ⁴	0.7700	0.8300	0.8300	0.8300	0.8300	1.0400		
EMT ⁵	0.0000	0.0000	0.0000	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

6 By resolution, on May 31, 2011 Withlacoochee River Basic combined into SWFWMD

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	Commercial (capped at 200,000 SF)	Square footage divided by 2,332 then multiplied by \$140.42 Plus total square footage times 0.0533																																																																
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			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 06/11