# 2025 NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS VOLUSIA COUNTY, FLORIDA TAXING AUTHORITIES 123 WEST INDIANA AVE, ROOM 102 DELAND, FL 32720-4270

WERT GLORIA L
ORANGE TREE VILLAGE LOT 218
963 QUAIL DR
DELAND FL 32724

## DO NOT PAY THIS IS NOT A BILL

AK: 5382761 Parcel ID:

Location Address: 924 CITRUS TREE DR

Legal Description:

Millage: 014 Nbhd:

PROPERTY APPRAISER VALUE INFORMATION								
Market	Last Year (2024)	This Year (2025)	If you feel the market value of your property is inaccurate or does not reflect fair market value, or if you are					
Value	3,412	3,324	entitled to an exemption or classification that is not reflected below, contact the County Property Appraiser at					
			DeLand 386-736-5901 Holly Hill 386-254-4601 NSB 386-423-3315 Orange City 386-775-5257					
Assessme	ent Reductions	Applies To	Value	Exemption	Applies To	Value		
				TPP \$25000	ALL TAXES	3,324		

Taxing Authority	Assessed	l Value	Exemptions		If the Property Appraiser's office is unable to resolve the
	Last Year	This Year	Last Year	This Year	matter as to market value, classification, or an
COUNTY	3,412	3,324	3,412	3,324	exemption, you may file a petition for adjustment with
PUBLIC SCHOOLS	3,412	3,324	3,412	3,324	the Value Adjustment Board. Petition forms are
MUNICIPALITY	3,412	3,324	3,412		available from the Property Appraiser's office. Petitions
WATER MANAGEMENT	3,412	3,324	3,412	3,324	must be filed with the Clerk of Value Adjustment Board
HOSPITAL DISTRICT	3,412	3,324	3,412	3,324	on or before 5:00 PM on September 12, 2025
					For more information about your TRIM notice,
					go to our website: vcpa.vcgov.org

**TAXING AUTHORITY INFORMATION Your Taxes This Year - 2025 Your Property Taxes Last Year - 2024** Tax rates and taxes this year if Prior year tax rates and Tax rates and taxes this year if NO budget **TAXING AUTHORITY** proposed budget is adopted change is adopted taxes Column 1 Column 2 Column 3 Column 4 Column 5 Column 6 Column 7 Column 8 \*Debt Service Taxable Value Tax Amount Taxable Value Tax Rate Tax Amount Tax Amount Tax Rate Tax Rate LAW ENFORCEMENT FUND 1.5994 0.00 1.5994 1.5182 0.00 0 0 0.00 **COUNTY GENERAL FUND** 0.00 3.2007 0.00 3.0464 0.00 3.2007 0 0 **COUNTY LIBRARY** 0.00 0.3891 0.3697 0.00 0.3697 0.00 0 0 COUNTY VOL FOREVER 0.2000 0.00 0.2000 0.00 0.1901 0.00 0 0 **COUNTY VOL ECHO** 0.2000 0.00 0.2000 0.1901 0.00 0 0 0.00 SCHOOL - REQ LOCAL EFF 3.0370 0.00 3.0310 0.00 2.9455 0.00 0 0 **SCHOOL - DISCRETIONARY** 0.7480 0.00 0.7480 0.7255 0.00 0 0.00 0 0.00 SCHOOL - CAP IMPROVMNT 1.5000 1.5000 0.00 1.4548 0.00 0 0 ST JOHN'S WMD 0.1793 0.00 0.1793 0.00 0.1703 0.00 0 0 FLORIDA INLAND NAV DIST 0.0288 0.00 0.0288 0.00 0.0270 0 0.00 0 WEST VOLUSIA HOSP 1.0480 0.00 0.9897 0.00 0.9897 0.00 0 0 0.00 **ORANGE CITY** 6.8691 7.8000 0.00 6.5019 0.00 0

Total Ad Valorem and Non-Ad Valorem (from reverse side) Tax if Budget Changes are made:

18.9994

Total Millage Rate & Tax Amount:

0.00

0.00

18.1292

0.00

19.8466

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may receive or may be eligible to receive.

(Discounts are a maximum of 4 percent of the amounts shown on this form.)

0.00

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 the **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 ACTION**. Each Taxing Authority may **AMEND OR ALTER** its proposals at the hearing.

TAXING AUTHORITY	PUBLIC HEARING LOCATION	PHONE	HEARING DATE/TIME	
0050 COUNTY GENERAL FUND	123 W INDIANA AV, DELAND, FL	386 943-7054	SEPT 4, 2025 5:01 PM	
0011 0012 0017 SCHOOL BOARD	200 N CLARA AVE, DELAND, FL	386 734-7190 X20330	SEPT 9, 2025 5:30 PM	
0060 ST JOHN'S WATER MGMT DIST	4049 REID ST, PALATKA 32177	386 329-4500	SEPT 8, 2025 5:05 PM	
0065 FLORIDA INLAND NAV DIST	121 SW FLAGLER AVE, STUART, FL	561 627-3386	SEPT 4, 2025 5:15 PM	
0070 WEST VOLUSIA HOSP AUTH	1640 DR. MARTIN LUTHER KING BLVD, DELTONA, FL	386 626-4870	SEPT 3, 2025 5:05 PM	
0170 ORANGE CITY OPER	201 N HOLLY AV, ORANGE CITY, FL	386 775-5427	SEPT 10, 2025 6:30 PM	

### PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS (NAVA)

Local governments will soon hold public hearings to adopt non-ad valorem assessments for the next year. The purpose of the public hearings is to receive opinions from affected property owners and to answer questions on the proposed non-ad valorem assessments prior to taking action. All property owners have the right to appear at the public hearing and speak or file written objections to the non-ad valorem assessments. The written objection must be filed with the local government within 20 days of the first class notice required by sect. 197.3632, Florida Statutes for county assessments and certain municipal assessments listed below.

		YOUR NAVA	LEVY RATE				
LEVYING AUTHORITY /	YOUR NAVA	IF PROPOSED	PARCEL UNITS &	DATE, TIME, AND LOCATION OF PUBLIC HEARING AND			
PURPOSE OF ASSESSMENT	LAST YEAR	CHANGE IS MADE	UNIT OF MEASUREMENT	TOTAL ASSESSMENT REVENUE TO BE COLLECTED			
TOTAL NON-AD VALOREM ASSESSMENTS:	0.00	0.00					

Ad valorem taxes are set based on the value of property. Non-ad valorem assessments are set based on characteristics including (but not limited to) type of building, lot size, building size, or number of residential units. Non-ad valorem assessments are placed on this notice at the request of the local governing boards. The Volusia County Tax Collector will be including these on your November tax bill. For details on particular non-ad valorem assessments, contact the taxing authorities listed above. The phone number for each is listed in the column with the date, time and location of the public hearing. FAILURE TO PAY TAXES AND NON-AD VALOREM ASSESSMENTS WILL RESULT IN THE ISSUANCE OF A TAX CERTIFICATE AND MAY RESULT IN THE LOSS OF TITLE.

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.

### **EXPLANATION OF "TAXING AUTHORITY INFORMATION" SECTION**

### COLUMN 1 - TAXABLE VALUE - LAST YEAR

This column shows the prior assessed value less all applicable exemptions used in the calculation of taxes for that specific Taxing Authority.

### COLUMNS 2 & 3 - YOUR FINAL TAX RATE AND TAXES LAST YEAR

These columns show the tax rate and taxes that were applied last year to your property. These amounts were based on budgets adopted last year and your property's previous taxable value.

### **COLUMN 4 - TAXABLE VALUE - THIS YEAR**

This column shows the current assessed value less all applicable exemptions used in the calculation of taxes for that specific Taxing Authority. Various taxable values in this column may indicate the impact of the Additional Homestead exemption. Current year taxable values are as of January 1, 2025.

### COLUMNS 5 & 6 - YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE

These columns show what your tax rate and taxes will be this year under the BUDGET ACTUALLY PROPOSED by each Taxing Authority. The proposal is NOT final and may be amended at the public hearings shown at the top of this notice. The difference between columns 6 and 8 is the tax change proposed by each local Taxing Authority and is NOT the result of higher assessments.

### COLUMNS 7 & 8 - YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE

These columns show what your tax rate and taxes will be IF EACH TAXING AUTHORITY DOES NOT CHANGE ITS PROPERTY TAX LEVY. These amounts are based on last year's budget and your current assessment.

# **EXPLANATION OF "PROPERTY APPRAISER VALUE INFORMATION" SECTION**

Market (Just) Value is the most probable sales price for your property in a competitive, open market. It is based on a willing buyer and a willing seller.

### **Assessment Reductions:**

Properties can receive an assessment reduction for a number of reasons. Some of the common reasons are below.

There are limits on how much the assessments of your property can increase each year. The Save Our Homes program and the limitation for non-homestead property are examples. Certain types of property, such as agricultural land and land used for conservation, are valued on their current use rather than their market value. Some reductions lower the assessed value only for levies of certain taxing authorities.

If your assessed value is lower than your market value because limits on increases apply to your property or because your property's value is based on its current use, the amount of the difference are listed in the box titled "Assessment Reductions" on the front page.

Assessed Value is the market value of your property minus any assessment reductions. The assessed value may be different for levies made by different Taxing Authorities.

**Exemptions** are specific dollar or percentage reductions in value based on certain qualifications of the property or property owner, such as the homestead exemption.

**Taxable Value** is the value used to calculate the tax due on your property. Taxable value is the assessed value minus the value of your exemptions.