

The 2022 Preliminary Recapitulation of the Ad Valorem Assessment Roll
Value Data

Taxing Authority: 0190 DEBARY OPER

County: VOLUSIA

Date Certified: 07/01/2022

Check one of the following:
 County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	2,912,972,414	1,252,731,177	3,081,556	4,168,785,147	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	9,522,538	0	0	9,522,538	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.)	*	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	95,063,497	0	95,063,497	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	*	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	2,067,306,512	0	0	2,067,306,512	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	516,996,326	0	0	516,996,326	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	319,147,038	0	0	319,147,038	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	802,312,453	0	0	802,312,453	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	65,855,839	0	0	65,855,839	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	17,880,519	0	0	17,880,519	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	176,670	0	0	176,670	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.)	*	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	9,506,350	0	9,506,350	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.)	*	0	0	0	19
20	Assessed Value of Historically Significant Property(193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	1,264,994,059	0	0	1,264,994,059	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	451,140,487	0	0	451,140,487	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	301,266,519	0	0	301,266,519	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,017,577,735	1,167,174,030	3,081,556	3,187,833,321	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	171,870,319	0	0	171,870,319	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	156,120,386	0	0	156,120,386	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.)	*	12,997,450	0	12,997,450	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	7,161,448	129,663	7,291,111	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	32,377,653	42,495	0	32,420,148	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	22,669,404	2,467,245	0	25,136,649	31
32	Widows / Widowers Exemption (196.202, F.S.)	244,500	5,000	0	249,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	37,401,645	1,500	0	37,403,145	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.)	*	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.)	*	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	110,946	0	0	110,946	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	1,871,570	0	0	1,871,570	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	202,284	0	0	202,284	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.)	*	2,159,429	0	2,159,429	41
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	64,459,158	0	64,459,158	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	438,025,586	74,136,846	129,663	512,292,095	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	1,579,552,149	1,093,037,184	2,951,893	2,675,541,226	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

**The 2022 Preliminary Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

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Additions/Deletions

	Just Value	Taxable Value
1 New Construction	67,205,062	56,843,726
2 Additions	261,761	50,313
3 Annexations	0	0
4 Deletions	219,884	219,884
5 Rehabilitative Improvements Increasing Assessed Value by at Least 100%	0	0
6 Total TPP Taxable Value in Excess of 115% of Previous Year Total TPP Taxable Value	0	0
7 Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	67,246,939	56,674,155

Selected Just Values

	Just Value
8 Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	68,683
9 Just Value of Centrally Assessed Railroad Property Value	2,554,531
10 Just Value of Centrally Assessed Private Car Line Property Value	527,025

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11 # of Parcels Receiving Transfer of Homestead Differential	192
12 Value of Transferred Homestead Differential	11,474,865

Total Parcels or Accounts

	Column 1		Column 2	
	Real Property		Personal Property	
	Parcels		Accounts	
13 Total Parcels or Accounts	11,205		1,718	

Property with Reduced Assessed Value

14 Land Classified Agricultural (193.461, F.S.)	18	0
15 Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16 Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17 Pollution Control Devices (193.621, F.S.)	0	2
18 Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19 Historically Significant Property (193.505, F.S.)	0	0
20 Homestead Property; Parcels with Capped Value (193.155, F.S.)	6,691	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,186	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	265	0
23 Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24 Lands Available for Taxes (197.502, F.S.)	0	0
25 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	3	0
26 Disabled Veterans' Homestead Discount (196.082, F.S.)	30	0

* Applicable only to County or Municipal Local Option Levies