

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

County: **VOLUSIA**

Date Certified: **01/24/2023**

Taxing Authority: **0190 DEBARY OPER**

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

**Just Value**

		Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
1	Just Value (193.011, F.S.)	2,912,553,952	1,252,745,988	3,081,556	4,168,381,496	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	11,682,538	0	0	11,682,538	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	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	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.)	2,080,325,207	0	0	2,080,325,207	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	505,192,429	0	0	505,192,429	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	315,353,778	0	1,956,235	317,310,013	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.)	802,876,521	0	0	802,876,521	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	63,659,552	0	0	63,659,552	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	18,619,273	0	0	18,619,273	14

**Assessed Value of All Property in the Following Categories**

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	178,610	0	0	178,610	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	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	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.)	1,277,448,686	0	0	1,277,448,686	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	441,532,877	0	0	441,532,877	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	296,734,505	0	1,956,235	298,690,740	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)]	2,015,894,678	1,167,188,841	3,081,556	3,186,165,075	25
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**Exemptions**

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	172,889,143	0	0	172,889,143	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	157,072,704	0	0	157,072,704	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	13,292,895	0	0	13,292,895	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	7,047,497	130,167	7,177,664	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	32,564,404	42,495	0	32,606,899	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, 196.1999, 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.)	246,000	5,000	0	251,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	38,823,573	1,500	0	38,825,073	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	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	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.)	125,155	0	0	125,155	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.)	244,639	0	0	244,639	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	2,188,104	0	0	2,188,104	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	64,459,158	0	64,459,158	42

**Total Exempt Value**

43	Total Exempt Value (add lines 26 through 42)	441,987,591	74,022,895	130,167	516,140,653	43
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**Total Taxable Value**

44	Total Taxable Value (line 25 minus 43)	1,573,907,087	1,093,165,946	2,951,389	2,670,024,422	44
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\* **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 Revised Recapitulation of the Ad Valorem Assessment Roll  
 Parcels and Accounts

County: **VOLUSIA**

Date Certified: **01/24/2023**

Taxing Authority: **0190 DEBARY OPER**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	2,675,541,226
<b>2</b>	Additions to Operating Taxable Value Resulting from Petitions to the VAB	35,799
<b>3</b>	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	702,196
<b>4</b>	Subtotal (1 + 2 - 3 = 4)	2,674,874,829
<b>5</b>	Other Additions to Operating Taxable Value	4,887,177
<b>6</b>	Other Deductions from Operating Taxable Value	9,737,584
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,670,024,422

**Selected Just Values**

**Just Value**

<b>8</b>	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	68,683
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	2,554,531
<b>10</b>	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**

<b>11</b>	# of Parcels Receiving Transfer of Homestead Differential	204
<b>12</b>	Value of Transferred Homestead Differential	12,369,735

**Total Parcels or Accounts**

		<b>Column 1</b>	<b>Column 2</b>
		Real Property	Personal Property
		Parcels	Accounts
<b>13</b>	Total Parcels or Accounts	11,379	1,718

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	19	0
<b>15</b>	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
<b>16</b>	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
<b>17</b>	Pollution Control Devices (193.621, F.S.)	0	2
<b>18</b>	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
<b>19</b>	Historically Significant Property (193.505, F.S.)	0	0
<b>20</b>	Homestead Property; Parcels with Capped Value (193.155, F.S.)	6,696	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,124	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	268	0
<b>23</b>	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

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

\* Applicable only to County or Municipal Local Option Levies