

The 2023 Preliminary Recapitulation of the Ad Valorem Assessment Roll
Value Data

Taxing Authority: 0190 DEBARY OPER

County: VOLUSIA

Date Certified: 07/01/2023

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	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.)	3,465,145,554	1,263,345,019	3,152,589	4,731,643,162
Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)	15,236,512	0	0	15,236,512
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	76,022,528	0	76,022,528
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0
8	Just Value of Homestead Property (193.155, F.S.)	2,476,672,605	0	0	2,476,672,605
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	621,095,693	0	0	621,095,693
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	352,140,744	0	2,005,586	354,146,330
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0
Assessed Value of Differentials					
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	1,048,127,526	0	0	1,048,127,526
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	90,414,702	0	0	90,414,702
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	24,749,368	0	0	24,749,368
Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	164,637	0	0	164,637
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.)	0	0	0	0
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	7,602,253	0	7,602,253
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.)	0	0	0	0
20	Assessed Value of Historically Significant Property(193.505, F.S.)	0	0	0	0
21	Assessed Value of Homestead Property (193.155, F.S.)	1,428,545,079	0	0	1,428,545,079
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	530,680,991	0	0	530,680,991
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	327,391,376	0	2,005,586	329,396,962
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0
Total Assessed Value					
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,286,782,083	1,194,924,744	3,152,589	3,484,859,416
Exemptions					
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	176,383,091	0	0	176,383,091
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	162,827,256	0	0	162,827,256
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.)	12,405,320	0	0	12,405,320
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	6,957,941	113,678	7,071,619
30	Governmental Exemption (196.199, 196.1993, F.S.)	35,476,111	42,495	0	35,518,606
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, 196.1989, 196.2001, 196.2002, F.S.)	25,442,829	2,394,167	0	27,836,996
32	Widows / Widowers Exemption (196.202, F.S.)	2,468,714	0	0	2,468,714
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	51,481,003	0	0	51,481,003
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.)	0	0	0	0
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.)	0	0	0	0
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	151,563	0	0	151,563
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	1,928,322	0	0	1,928,322
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	169,557	0	0	169,557
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.)	2,168,338	0	0	2,168,338
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	62,160,661	0	62,160,661
Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	470,902,104	71,555,264	113,678	542,571,046
Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	1,815,879,979	1,123,369,480	3,038,911	2,942,288,370

* 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 2023 Preliminary Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: VOLUSIA

Date Certified: 07/01/2023

Taxing Authority: 0190 DEBARY OPER

Additions/Deletions

	Just Value	Taxable Value
1 New Construction	79,215,791	67,867,627
2 Additions	895,630	770,234
3 Annexations	0	0
4 Deletions	708,325	708,325
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)	79,403,096	67,929,536

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	2,600,167
10 Just Value of Centrally Assessed Private Car Line Property Value	552,422

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	166
12 Value of Transferred Homestead Differential	14,295,984

Total Parcels or Accounts

	Column 1		Column 2	
	Real Property		Personal Property	
	Parcels		Accounts	
13 Total Parcels or Accounts	11,378		1,776	

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.)	6,947	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,115	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	244	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