

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

Taxing Authority: 0150 DELAND 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.)	5,280,938,989	278,367,818	287,153	5,559,593,960	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	12,938,396	0	0	12,938,396	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	0	0	0	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.)	2,778,202,322	0	0	2,778,202,322	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	861,369,022	0	0	861,369,022	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,628,429,249	0	184,243	1,628,613,492	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.)	1,016,495,033	0	0	1,016,495,033	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	103,480,869	0	0	103,480,869	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	97,289,754	0	0	97,289,754	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	42,098	0	0	42,098	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	0	0	0	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.)	1,761,707,289	0	0	1,761,707,289	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	757,888,153	0	0	757,888,153	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,531,139,495	0	184,243	1,531,323,738	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)]	4,050,777,035	278,367,818	287,153	4,329,432,006	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	217,462,078	0	0	217,462,078	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	194,235,609	0	0	194,235,609	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.)	*	12,907,469	0	12,907,469	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	19,690,451	12,064	19,702,515	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	346,811,154	1,149,549	0	347,960,703	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.)	330,413,505	37,656,766	0	368,070,271	31
32	Widows / Widowers Exemption (196.202, F.S.)	3,825,626	0	0	3,825,626	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	76,713,681	0	0	76,713,681	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.)	*	298,660	0	298,660	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.)	*	17,794,406	10,320,478	28,114,884	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.)	194,347	0	0	194,347	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	3,403,223	0	0	3,403,223	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	389,488	0	0	389,488	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.)	*	0	0	0	41
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	0	0	0	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	1,204,449,246	68,817,244	12,064	1,273,278,554	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	2,846,327,789	209,550,574	275,089	3,056,153,452	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 2023 Preliminary Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: VOLUSIA

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Taxing Authority: 0150 DELAND OPER

Additions/Deletions

	Just Value	Taxable Value
1 New Construction	165,383,896	144,646,202
2 Additions	683,887	470,110
3 Annexations	953,976	905,416
4 Deletions	930,209	930,209
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)	166,091,550	145,091,519

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.	27,977
9 Just Value of Centrally Assessed Railroad Property Value	227,734
10 Just Value of Centrally Assessed Private Car Line Property Value	59,419

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	281
12 Value of Transferred Homestead Differential	24,526,923

Total Parcels or Accounts

	Column 1	Column 2
	Real Property Parcels	Personal Property Accounts
13 Total Parcels or Accounts	16,737	3,244

Property with Reduced Assessed Value

14 Land Classified Agricultural (193.461, F.S.)	20	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	0
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.)	8,396	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,979	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	927	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.)	44	0

* Applicable only to County or Municipal Local Option Levies