

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll  
Value Data

County: **VOLUSIA**

Date Certified: 10/04/2024

Taxing Authority: 0140 PIERSON OPER

Check one of the following:

County  Municipality  
 School District  Independent Special District

Separate Reports for MSTU's, 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.)	220,980,572	12,369,378	1,295,567	234,645,517	1

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

2 Just Value of Land Classified Agricultural (193.461, F.S.)	29,527,388	0	0	29,527,388	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	0	0	0	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.)	79,935,698	0	0	79,935,698	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	33,688,039	0	0	33,688,039	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	77,829,447	0	821,486	78,650,933	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.)	34,102,724	0	0	34,102,724	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	6,437,918	0	0	6,437,918	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	3,894,258	0	0	3,894,258	14

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

15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	2,758,156	0	0	2,758,156	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	0	0	0	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.)	45,832,974	0	0	45,832,974	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	27,250,121	0	0	27,250,121	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	73,935,189	0	821,486	74,756,675	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)]	149,776,440	12,369,378	1,295,567	163,441,385	25
--	-------------	------------	-----------	-------------	----

**Exemptions**

26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	8,141,424	0	0	8,141,424	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	5,954,574	0	0	5,954,574	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	1,321,766	0	0	1,321,766	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	741,606	60,751	802,357	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	44,448,971	19,730	0	44,468,701	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	5,123,456	3,642,431	0	8,765,887	31
32 Widows / Widowers Exemption (196.202, F.S.)	162,275	0	0	162,275	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	3,712,019	0	0	3,712,019	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.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42

**Total Exempt Value**

43 Total Exempt Value (add lines 26 through 42)	68,864,485	4,403,767	60,751	73,329,003	43
---	------------	-----------	--------	------------	----

**Total Taxable Value**

44 Total Taxable Value (line 25 minus 43)	80,911,955	7,965,611	1,234,816	90,112,382	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 2024 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: **VOLUSIA**

Date Certified: 10/04/2024

Taxing Authority: **0140 PIERSON OPER**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	89,356,039
<b>2</b>	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
<b>3</b>	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
<b>4</b>	Subtotal (1 + 2 - 3 = 4)	89,356,039
<b>5</b>	Other Additions to Operating Taxable Value	817,078
<b>6</b>	Other Deductions from Operating Taxable Value	60,735
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	90,112,382

**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.	6,000
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	1,004,189
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	291,378

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	5
<b>12</b>	Value of Transferred Homestead Differential	299,273

**Total Parcels or Accounts**

		<b>Column 1</b>	<b>Column 2</b>
		<b>Real Property</b>	<b>Personal Property</b>
		<b>Parcels</b>	<b>Accounts</b>
<b>13</b>	Total Parcels or Accounts	1,285	324

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	279	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	0
<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.)	336	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	292	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	141	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.)	0	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	1	0

\* Applicable only to County or Municipal Local Option Levies