

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

Taxing Authority: 0053 LAW ENFORCEMENT FUND

County: VOLUSIA

Date Certified: 10/04/2024

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

| | | Column I | Column II | Column III | Column IV | |
|---|---|---|-------------------|-----------------------------|-----------------|----|
| | | Real Property Including Subsurface Rights | Personal Property | Centrally Assessed Property | Total Property | |
| Just Value | | | | | | |
| 1 | Just Value (193.011, F.S.) | 99,346,431,942 | 5,138,464,349 | 69,688,025 | 104,554,584,316 | 1 |
| Just Value of All Property in the Following Categories | | | | | | |
| 2 | Just Value of Land Classified Agricultural (193.461, F.S.) | 1,372,657,933 | 0 | 0 | 1,372,657,933 | 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.) | 2,290,073 | 0 | 0 | 2,290,073 | 4 |
| 5 | Just Value of Pollution Control Devices (193.621, F.S.) | 0 | 72,560,525 | 0 | 72,560,525 | 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.) | 52,979,164,229 | 0 | 0 | 52,979,164,229 | 8 |
| 9 | Just Value of Non-Homestead Residential Property (193.1554, F.S.) | 24,324,887,940 | 0 | 0 | 24,324,887,940 | 9 |
| 10 | Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.) | 20,667,431,767 | 0 | 51,045,233 | 20,718,477,000 | 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.) | 21,250,682,455 | 0 | 0 | 21,250,682,455 | 12 |
| 13 | Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.) | 2,887,655,120 | 0 | 0 | 2,887,655,120 | 13 |
| 14 | Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.) | 1,509,647,787 | 0 | 0 | 1,509,647,787 | 14 |
| Assessed Value of All Property in the Following Categories | | | | | | |
| 15 | Assessed Value of Land Classified Agricultural (193.461, F.S.) | 42,506,215 | 0 | 0 | 42,506,215 | 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.) | 3,232 | 0 | 0 | 3,232 | 17 |
| 18 | Assessed Value of Pollution Control Devices (193.621, F.S.) | 0 | 7,254,745 | 0 | 7,254,745 | 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.) | 31,728,481,774 | 0 | 0 | 31,728,481,774 | 21 |
| 22 | Assessed Value of Non-Homestead Residential Property (193.1554, F.S.) | 21,437,232,820 | 0 | 0 | 21,437,232,820 | 22 |
| 23 | Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.) | 19,157,783,980 | 0 | 51,045,233 | 19,208,829,213 | 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)] | 72,366,008,021 | 5,073,158,569 | 69,688,025 | 77,508,854,615 | 25 |
| Exemptions | | | | | | |
| 26 | \$25,000 Homestead Exemption (196.031(1)(a), F.S.) | 3,759,334,302 | 0 | 0 | 3,759,334,302 | 26 |
| 27 | Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.) | 3,468,546,377 | 0 | 0 | 3,468,546,377 | 27 |
| 28 | Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) * | 514,085,955 | 0 | 0 | 514,085,955 | 28 |
| 29 | Tangible Personal Property \$25,000 Exemption (196.183, F.S.) | 0 | 242,336,172 | 1,662,238 | 243,998,410 | 29 |
| 30 | Governmental Exemption (196.199, 196.1993, F.S.) | 3,523,721,777 | 214,562,043 | 0 | 3,738,283,820 | 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.) | 2,907,333,611 | 288,820,367 | 0 | 3,196,153,978 | 31 |
| 32 | Widows / Widowers Exemption (196.202, F.S.) | 64,147,122 | 0 | 0 | 64,147,122 | 32 |
| 33 | Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.) | 1,348,890,133 | 0 | 0 | 1,348,890,133 | 33 |
| 34 | Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.) | 25,631,741 | 0 | 0 | 25,631,741 | 34 |
| 35 | Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) * | 172,082 | 0 | 0 | 172,082 | 35 |
| 36 | Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) * | 223,967 | 0 | 0 | 223,967 | 36 |
| 37 | Lands Available for Taxes (197.502, F.S.) | 527,659 | 0 | 0 | 527,659 | 37 |
| 38 | Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.) | 5,928,774 | 0 | 0 | 5,928,774 | 38 |
| 39 | Disabled Veterans' Homestead Discount (196.082, F.S.) | 82,868,068 | 0 | 0 | 82,868,068 | 39 |
| 40 | Deployed Service Member's Homestead Exemption (196.173, F.S.) | 952,217 | 0 | 0 | 952,217 | 40 |
| 41 | Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) * | 29,620,181 | 0 | 0 | 29,620,181 | 41 |
| 42 | Renewable Energy Source Devices 80% Exemption (196.182, F.S.) | 0 | 82,954,007 | 0 | 82,954,007 | 42 |
| Total Exempt Value | | | | | | |
| 43 | Total Exempt Value (add lines 26 through 42) | 15,731,983,966 | 828,672,589 | 1,662,238 | 16,562,318,793 | 43 |
| Total Taxable Value | | | | | | |
| 44 | Total Taxable Value (line 25 minus 43) | 56,634,024,055 | 4,244,485,980 | 68,025,787 | 60,946,535,822 | 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: **0053 LAW ENFORCEMENT FUND**

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

| | | |
|---|---|----------------|
| 1 | Operating Taxable Value as Shown on Preliminary Tax Roll | 60,976,660,636 |
| 2 | Additions to Operating Taxable Value Resulting from Petitions to the VAB | 0 |
| 3 | Deductions from Operating Taxable Value Resulting from Petitions to the VAB | 0 |
| 4 | Subtotal (1 + 2 - 3 = 4) | 60,976,660,636 |
| 5 | Other Additions to Operating Taxable Value | 167,486,393 |
| 6 | Other Deductions from Operating Taxable Value | 197,611,207 |
| 7 | Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7) | 60,946,535,822 |

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. | 3,535,947 |
| 9 | Just Value of Centrally Assessed Railroad Property Value | 60,766,122 |
| 10 | Just Value of Centrally Assessed Private Car Line Property Value | 8,921,903 |

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 | 3,080 |
| 12 | Value of Transferred Homestead Differential | 360,146,483 |

Total Parcels or Accounts

| | | Column 1 | Column 2 |
|----|---------------------------|---------------|-------------------|
| | | Real Property | Personal Property |
| | | Parcels | Accounts |
| 13 | Total Parcels or Accounts | 309,281 | 51,606 |

Property with Reduced Assessed Value

| | | | |
|----|--|---------|----|
| 14 | Land Classified Agricultural (193.461, F.S.) | 7,611 | 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.) | 5 | 0 |
| 17 | Pollution Control Devices (193.621, F.S.) | 0 | 24 |
| 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.) | 143,601 | 0 |
| 21 | Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.) | 67,446 | 0 |
| 22 | Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.) | 10,690 | 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.) | 15 | 0 |
| 25 | Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.) | 95 | 0 |
| 26 | Disabled Veterans' Homestead Discount (196.082, F.S.) | 980 | 0 |

* Applicable only to County or Municipal Local Option Levies