

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

County: VOLUSIA

Date Certified: 07/01/2024

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.)	3,742,763,858	1,295,073,622	3,261,935	5,041,099,415
Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)	15,462,228	0	0	15,462,228
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	71,860,556	0	71,860,556
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.)	2,638,041,999	0	0	2,638,041,999
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	659,028,201	0	0	659,028,201
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	430,231,430	0	2,042,565	432,273,995
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.)	1,038,999,782	0	0	1,038,999,782
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	69,222,258	0	0	69,222,258
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	70,380,256	0	0	70,380,256
Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	169,345	0	0	169,345
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	7,186,055	0	7,186,055
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.)	1,599,042,217	0	0	1,599,042,217
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	589,805,943	0	0	589,805,943
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	359,851,174	0	2,042,565	361,893,739
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)]	2,548,868,679	1,230,399,121	3,261,935	3,782,529,735
Exemptions					
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	181,548,911	0	0	181,548,911
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	169,967,435	0	0	169,967,435
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	12,420,298	0	0	12,420,298
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	7,087,323	119,940	7,207,263
30	Governmental Exemption (196.199, 196.1993, F.S.)	41,343,624	42,495	0	41,386,119
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.)	43,157,398	2,510,649	0	45,668,047
32	Widows / Widowers Exemption (196.202, F.S.)	2,539,575	0	0	2,539,575
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	67,975,756	0	0	67,975,756
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.)	2,069	0	0	2,069
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	204,475	0	0	204,475
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	2,370,453	0	0	2,370,453
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	2,342,766	0	0	2,342,766
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	67,804,160	0	67,804,160
Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	523,872,760	77,444,627	119,940	601,437,327
Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	2,024,995,919	1,152,954,494	3,141,995	3,181,092,408

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

County: VOLUSIA

Date Certified: 07/01/2024

Taxing Authority: 0190 DEBARY OPER

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	93,267,394	79,394,169
2	Additions	887,438	741,332
3	Annexations	0	0
4	Deletions	353,050	353,050
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)	93,801,782	79,782,451

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	2,697,201
10	Just Value of Centrally Assessed Private Car Line Property Value	564,734

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	153
12	Value of Transferred Homestead Differential	17,584,423

Total Parcels or Accounts

		Column 1	Column 2
		Real Property Parcels	Personal Property Accounts
13	Total Parcels or Accounts	11,888	1,820

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	16	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	3
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.)	6,976	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,779	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	294	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.)	1	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	4	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	31	0

* Applicable only to County or Municipal Local Option Levies