

DR-403V
R.02/24
Rule 12D-16.002,
F.A.C.
Eff. 02/24
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The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

Date Certified: 10/08/2025

Taxing Authority: 0160 LAKE HELEN OPER

Check one of the following:

County

School District

☒ Municipality

☐ 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.)	426,850,109	10,867,295	0	437,717,404	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	6,400,997	0	0	6,400,997	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.)	275,035,864	0	0	275,035,864	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	73,112,915	0	0	73,112,915	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	72,300,333	0	0	72,300,333	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.)	112,717,124	0	0	112,717,124	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	8,226,029	0	0	8,226,029	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	11,995,362	0	0	11,995,362	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	131,965	0	0	131,965	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.)	162,318,740	0	0	162,318,740	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	64,886,886	0	0	64,886,886	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	60,304,971	0	0	60,304,971	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)]	287,642,562	10,867,295	0	298,509,857	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	22,094,669	0	0	22,094,669	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	19,817,346	0	0	19,817,346	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	1,960,057	0	0	1,960,057	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	1,702,213	0	1,702,213	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	17,065,615	708,153	0	17,773,768	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.)	9,667,333	275,773	0	9,943,106	31
32	Widows / Widowers Exemption (196.202, F.S.)	408,456	0	0	408,456	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	7,236,537	0	0	7,236,537	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.)	324,894	0	0	324,894	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	149,700	0	0	149,700	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	426,518	0	0	426,518	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)	79,151,125	2,686,139	0	81,837,264	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	208,491,437	8,181,156	0	216,672,593	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed pronerpty. Column III should include both real and nersonal centrally assessed values

**The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: VOLUSIA

Date Certified: 10/08/2025

Taxing Authority: 0160 LAKE HELEN OPER

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	215,843,749
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)	215,843,749
5	Other Additions to Operating Taxable Value	1,249,972
6	Other Deductions from Operating Taxable Value	421,128
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	216,672,593

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.	6,205
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

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	18
12	Value of Transferred Homestead Differential	2,626,453

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	1,739	366

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	42	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.)	886	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	336	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	145	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.)	3	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	6	0

* Applicable only to County or Municipal Local Option Levies