

The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

Date Certified: 01/15/2026

Taxing Authority: 0190 DEBARY 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.)	3,857,342,533	1,291,135,320	3,422,402	5,151,900,255	1

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	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	80,959,310	0	80,959,310	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.)	2,720,898,873	0	0	2,720,898,873	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	669,427,242	0	0	669,427,242	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	451,554,190	0	2,133,269	453,687,459	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.)	984,621,099	0	0	984,621,099	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	40,163,808	0	0	40,163,808	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	63,097,407	0	0	63,097,407	14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	176,662	0	0	176,662	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	8,095,931	0	8,095,931	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.)	1,736,277,774	0	0	1,736,277,774	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	629,263,434	0	0	629,263,434	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	388,456,783	0	2,133,269	390,590,052	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)]	2,754,174,653	1,218,271,941	3,422,402	3,975,868,996	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	184,440,183	0	0	184,440,183	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	179,414,261	0	0	179,414,261	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	11,777,386	0	0	11,777,386	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	6,925,851	111,697	7,037,548	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	44,529,948	42,495	0	44,572,443	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.)	42,882,082	2,462,920	0	45,345,002	31
32	Widows / Widowers Exemption (196.202, F.S.)	2,520,000	0	0	2,520,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	86,349,604	0	0	86,349,604	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.)	1,501	0	0	1,501	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	205,251	0	0	205,251	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	3,040,189	0	0	3,040,189	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.) *	2,128,602	0	0	2,128,602	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	68,695,214	0	68,695,214	42

Total Exempt Value

43	Total Exempt Value (add lines 26 through 42)	557,289,007	78,126,480	111,697	635,527,184	43
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Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	2,196,885,646	1,140,145,461	3,310,705	3,340,341,812	44
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\* 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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts**

**County: VOLUSIA**

**Date Certified: 01/15/2026**

**Taxing Authority: 0190 DEBARY OPER**

**Reconciliation of Preliminary and Final Tax Roll**

		<b>Taxable Value</b>
<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	3,345,140,836
<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)	3,345,140,836
<b>5</b>	Other Additions to Operating Taxable Value	5,187,368
<b>6</b>	Other Deductions from Operating Taxable Value	9,986,392
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,340,341,812

**Selected Just Values**

		<b>Just Value</b>
<b>8</b>	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	68,683
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	2,850,067
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	572,335

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	168
<b>12</b>	Value of Transferred Homestead Differential	19,790,621

**Total Parcels or Accounts**

	<b>Column 1</b>		<b>Column 2</b>	
	Real Property	Parcels	Personal Property	Accounts
<b>13</b>	Total Parcels or Accounts	11,884		1,795

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	16	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	3
<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.)	6,776	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,239	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	272	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.)	1	0
<b>25</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	4	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	33	0

\* Applicable only to County or Municipal Local Option Levies