

The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

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

Taxing Authority: **0160 LAKE HELEN 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.)	426,621,734	10,867,295	0	437,489,029 1

Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)	6,498,197	0	0	6,498,197 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.)	275,919,760	0	0	275,919,760 8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	72,131,819	0	0	72,131,819 9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	72,071,958	0	0	72,071,958 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.)	113,151,353	0	0	113,151,353 12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	8,193,853	0	0	8,193,853 13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	11,771,361	0	0	11,771,361 14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	133,253	0	0	133,253 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.)	162,768,407	0	0	162,768,407 21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	63,937,966	0	0	63,937,966 22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	60,300,597	0	0	60,300,597 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)]	287,140,223	10,867,295	0	298,007,518 25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	22,144,669	0	0	22,144,669 26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	19,868,790	0	0	19,868,790 27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	1,935,057	0	0	1,935,057 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.)	403,456	0	0	403,456 32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	7,241,537	0	0	7,241,537 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.)	205,343	0	0	205,343 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)	79,283,212	2,686,139	0	81,969,351 43
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Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	207,857,011	8,181,156	0	216,038,167 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: 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	954,968
6	Other Deductions from Operating Taxable Value	760,550
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	216,038,167

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	Parcels	Personal Property	Accounts
13	Total Parcels or Accounts	1,739		366

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	43	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.)	887	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	334	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.)	4	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	6	0

* Applicable only to County or Municipal Local Option Levies