

DR-403V
R.02/24
Rule 12D-16.002,
F.A.C.
Eff. 02/24
Page 1 of 2

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

School District

Independent Special District

Municipality

Separate Reports for MSTU's, Dependent Districts, and Water Management Basins are not required

Just Value

| | | | | | | |
|---|----------------------------|-------------|------------|---|-------------|---|
| 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 |
|----|-------------------------------------------------------------------------|-------------|------------|---|-------------|----|

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 |
|----|----------------------------------------------|------------|-----------|---|------------|----|

Total Taxable Value

| | | | | | | |
|----|----------------------------------------|-------------|-----------|---|-------------|----|
| 44 | Total Taxable Value (line 25 minus 43) | 207,857,011 | 8,181,156 | 0 | 216,038,167 | 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: 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 | 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.) | 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