

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Value Data

Taxing Authority: 0310 Volusia County MSD

County: Volusia County, Florida

Date Certified: 10/7/2014

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	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.)	8,949,126,875	428,832,482	22,008,967	9,399,968,324	1
<b>Just Value of All Property in the following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	549,719,219	0	0	549,719,219	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.)	4,566,270,212	0	0	4,566,270,212	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,093,993,623	0	0	1,093,993,623	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	211,989,632	0	15,799,179	227,788,811	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	727,057,025	0	0	727,057,025	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	112,623,015	0	0	112,623,015	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	48,617,049	0	1,173,401	49,790,450	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	39,760,554	0	0	39,760,554	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.)	3,839,213,187	0	0	3,839,213,187	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	981,370,608	0	0	981,370,608	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	163,372,583	0	14,625,778	177,998,361	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	7,550,871,121	428,832,482	20,835,566	8,000,539,169	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	773,495,566	0	0	773,495,566	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	575,522,676	0	0	575,522,676	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	92,602,882	0	0	92,602,882	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	28,722,148	930,178	29,652,326	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	621,195,314	9,339,529	0	630,534,843	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	87,390,600	12,821,474	0	100,212,074	31
32	Widows / Widowers Exemption (196.202, F.S.)	1,592,500	29,953	0	1,622,453	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	67,623,273	21,880	0	67,645,153	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,856,785	0	0	1,856,785	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.)	286,265	0	0	286,265	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	1,438,882	0	0	1,438,882	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	6,640,295	0	0	6,640,295	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	183,466	0	0	183,466	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075) *	5,305,147	0	0	5,305,147	41
<b>Total Exempt Value</b>						
42	Total Exempt Value (add 26 through 41)	2,235,133,651	50,934,984	930,178	2,286,998,813	42
<b>Total Taxable Value</b>						
43	Total Taxable Value (25 minus 42)	5,315,737,470	377,897,498	19,905,388	5,713,540,356	43

\* Applicable only to County or Municipality 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 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: Volusia County, Florida

Date Certified: 10/7/2014

Taxing Authority: 0310 Volusia County MSD

**Reconciliation of Preliminary and Final Tax Roll**

	Taxable Value
1 Operating Taxable Value as Shown on Preliminary Tax Roll	5,719,602,628
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)	5,719,602,628
5 Other additions to Operating Taxable Value	22,080,128
6 Other Deductions from Operating Taxable Value	28,142,400
7 Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,713,540,356

**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.	2,630,794
9 Just Value of Centrally Assessed Railroad Property Value	18,370,543
10 Just Value of Centrally Assessed Private Car Line Property Value	3,638,424

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	281
12 Value of Transferred Homestead Differential	4,447,249

	Column 1	Column 2	Column 3	Column 4
	Real Property Parcels	Personal Property Accounts	Centrally Assessed Accounts	Total Count All Parcels
<b>Total Parcels or Accounts</b>				
13 Total Parcel or Accounts	90,687	9,442	365	100,494

**Property with Reduced Assessed Value**

14 Land Classified Agricultural (193.461, F.S.)	6,671	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.)	32,814	0
21 Non-Homestead Residential Property ; Parcels with Capped Value (193.1554, F.S.)	11,282	0
22 Certain Residential and Non-Residential Property ; Parcels with Capped Value (193.1555, F.S.)	1,419	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.)	50	0
25 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	37	0
26 Disabled Veterans' Homestead Discount (196.082, F.S.)	123	0

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