

The 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
 Value Data

Taxing Authority: 0190 DEBARY OPER

County: VOLUSIA

Date Certified: 10/06/2023

Check one of the following:

County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, 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.)	3,466,495,994	1,263,828,250	3,107,064	4,733,431,308	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	15,236,512	0	0	15,236,512	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	76,022,528	0	76,022,528	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.)	2,485,661,615	0	0	2,485,661,615	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	613,710,049	0	0	613,710,049	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	351,887,818	0	1,960,061	353,847,879	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.)	1,048,381,530	0	0	1,048,381,530	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	90,002,333	0	0	90,002,333	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	24,297,552	0	0	24,297,552	14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	164,637	0	0	164,637	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	7,602,253	0	7,602,253	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.)	1,437,280,085	0	0	1,437,280,085	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	523,707,716	0	0	523,707,716	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	327,590,266	0	1,960,061	329,550,327	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)]	2,288,742,704	1,195,407,975	3,107,064	3,487,257,743	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	176,958,091	0	0	176,958,091	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	163,401,047	0	0	163,401,047	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	12,464,796	0	0	12,464,796	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	7,137,527	113,678	7,251,205	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	34,875,743	42,495	0	34,918,238	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.)	25,442,829	2,394,167	0	27,836,996	31
32	Widows / Widowers Exemption (196.202, F.S.)	2,493,714	0	0	2,493,714	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	51,960,210	0	0	51,960,210	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.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	151,563	0	0	151,563	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	1,928,322	0	0	1,928,322	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	169,557	0	0	169,557	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	2,100,523	0	0	2,100,523	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	62,160,661	0	62,160,661	42

Total Exempt Value

43	Total Exempt Value (add lines 26 through 42)	471,946,395	71,734,850	113,678	543,794,923	43
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Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	1,816,796,309	1,123,673,125	2,993,386	2,943,462,820	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 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
 Parcels and Accounts

County: **VOLUSIA**

Date Certified: 10/06/2023

Taxing Authority: **0190 DEBARY OPER**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	2,942,288,370
<b>2</b>	Additions to Operating Taxable Value Resulting from Petitions to the VAB	4,177
<b>3</b>	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
<b>4</b>	Subtotal (1 + 2 - 3 = 4)	2,942,292,547
<b>5</b>	Other Additions to Operating Taxable Value	5,896,617
<b>6</b>	Other Deductions from Operating Taxable Value	4,726,344
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,943,462,820

**Selected Just Values**

**Just Value**

<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	2,554,642
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	552,422

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	176
<b>12</b>	Value of Transferred Homestead Differential	15,014,447

**Total Parcels or Accounts**

		<b>Column 1</b>	<b>Column 2</b>
		<b>Real Property</b>	<b>Personal Property</b>
		<b>Parcels</b>	<b>Accounts</b>
<b>13</b>	Total Parcels or Accounts	11,371	1,774

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	18	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	2
<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.)	6,946	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,102	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	238	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.)	0	0
<b>25</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	3	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	30	0

\* Applicable only to County or Municipal Local Option Levies