

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

Taxing Authority: 0140 PIERSON OPER

County: VOLUSIA

Date Certified: 07/01/2023

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

		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.)	202,733,544	11,741,948	1,312,153	215,787,645	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	26,070,001	0	0	26,070,001	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.)	73,354,606	0	0	73,354,606	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	30,757,411	0	0	30,757,411	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	72,551,526	0	844,216	73,395,742	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.)	31,832,082	0	0	31,832,082	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	5,526,048	0	0	5,526,048	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	4,478,619	0	0	4,478,619	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	3,277,224	0	0	3,277,224	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.)	41,522,524	0	0	41,522,524	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	25,231,363	0	0	25,231,363	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	68,072,907	0	844,216	68,917,123	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)]	138,104,018	11,741,948	1,312,153	151,158,119	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	8,033,249	0	0	8,033,249	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	5,705,498	0	0	5,705,498	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.)	1,226,104	0	0	1,226,104	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	783,680	57,653	841,333	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	40,499,878	19,730	0	40,519,608	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.)	4,533,664	3,642,796	0	8,176,460	31
32	Widows / Widowers Exemption (196.202, F.S.)	141,481	0	0	141,481	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	2,583,908	0	0	2,583,908	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.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	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 Year Residence (196.075, F.S.)	0	0	0	0	41
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	0	0	0	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	62,723,782	4,446,206	57,653	67,227,641	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	75,380,236	7,295,742	1,254,500	83,930,478	44

* 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 Preliminary Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: VOLUSIA

Date Certified: 07/01/2023

Taxing Authority: 0140 PIERSON OPER

Additions/Deletions

	Just Value	Taxable Value
1 New Construction	1,474,906	1,297,877
2 Additions	154,391	146,145
3 Annexations	0	0
4 Deletions	58,916	58,916
5 Rehabilitative Improvements Increasing Assessed Value by at Least 100%	0	0
6 Total TPP Taxable Value in Excess of 115% of Previous Year Total TPP Taxable Value	0	644,900
7 Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	1,570,381	2,030,006

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.	6,000
9 Just Value of Centrally Assessed Railroad Property Value	1,027,118
10 Just Value of Centrally Assessed Private Car Line Property Value	285,035

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	5
12 Value of Transferred Homestead Differential	172,527

Total Parcels or Accounts

	Column 1		Column 2	
	Real Property		Personal Property	
	Parcels		Accounts	
13 Total Parcels or Accounts	1,275		317	

Property with Reduced Assessed Value

14 Land Classified Agricultural (193.461, F.S.)	282	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.)	339	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	322	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	176	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.)	0	0
25 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26 Disabled Veterans' Homestead Discount (196.082, F.S.)	1	0

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