

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

Taxing Authority: 0150 DELAND OPER

County: VOLUSIA

Date Certified: 01/26/2024

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.)	5,281,436,662	279,175,383	282,971	5,560,895,016	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	13,031,546	0	0	13,031,546	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.)	2,794,655,832	0	0	2,794,655,832	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	848,746,790	0	0	848,746,790	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,625,002,494	0	180,061	1,625,182,555	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.)	1,016,467,342	0	0	1,016,467,342	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	103,170,236	0	0	103,170,236	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	97,313,588	0	0	97,313,588	14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	42,236	0	0	42,236	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.)	1,778,188,490	0	0	1,778,188,490	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	745,576,554	0	0	745,576,554	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,527,688,906	0	180,061	1,527,868,967	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)]	4,051,496,186	279,175,383	282,971	4,330,954,540	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	218,648,404	0	0	218,648,404	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	195,375,965	0	0	195,375,965	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	13,127,745	0	0	13,127,745	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	20,410,347	12,064	20,422,411	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	346,653,587	1,149,549	0	347,803,136	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.)	330,284,615	37,774,752	0	368,059,367	31
32	Widows / Widowers Exemption (196.202, F.S.)	3,865,626	0	0	3,865,626	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	78,748,946	0	0	78,748,946	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.) *	298,660	0	0	298,660	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	17,794,406	10,320,478	0	28,114,884	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.)	194,347	0	0	194,347	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	3,401,723	0	0	3,401,723	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	389,488	0	0	389,488	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)	1,208,783,512	69,655,126	12,064	1,278,450,702	43
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Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	2,842,712,674	209,520,257	270,907	3,052,503,838	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: **01/26/2024**

Taxing Authority: **0150 DELAND OPER**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	3,056,153,452
<b>2</b>	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
<b>3</b>	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	159,397
<b>4</b>	Subtotal (1 + 2 - 3 = 4)	3,055,994,055
<b>5</b>	Other Additions to Operating Taxable Value	9,976,565
<b>6</b>	Other Deductions from Operating Taxable Value	13,466,782
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,052,503,838

**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.	27,977
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	223,552
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	59,419

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	298
<b>12</b>	Value of Transferred Homestead Differential	25,724,903

**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	17,073	3,217

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	21	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	0
<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.)	8,401	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,954	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	922	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.)	44	0

\* Applicable only to County or Municipal Local Option Levies