

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

Taxing Authority: 0140 PIERSON 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.)	202,845,626	11,666,794	1,292,991	215,805,411	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	27,048,171	0	0	27,048,171	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.)	73,664,574	0	0	73,664,574	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	30,066,800	0	0	30,066,800	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	72,066,081	0	825,054	72,891,135	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.)	32,001,966	0	0	32,001,966	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	5,435,706	0	0	5,435,706	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	4,542,792	0	0	4,542,792	14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	3,333,514	0	0	3,333,514	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.)	41,662,608	0	0	41,662,608	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	24,631,094	0	0	24,631,094	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	67,523,289	0	825,054	68,348,343	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)]	137,150,505	11,666,794	1,292,991	150,110,290	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	8,048,998	0	0	8,048,998	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	5,750,502	0	0	5,750,502	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	1,270,502	0	0	1,270,502	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	774,858	57,653	832,511	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	40,571,510	19,730	0	40,591,240	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 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)	62,900,565	4,437,384	57,653	67,395,602	43
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Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	74,249,940	7,229,410	1,235,338	82,714,688	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: **0140 PIERSON OPER**

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	83,930,478
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	868,240
4	Subtotal (1 + 2 - 3 = 4)	83,062,238
5	Other Additions to Operating Taxable Value	327,946
6	Other Deductions from Operating Taxable Value	675,496
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	82,714,688

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	1,007,956
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	7
12	Value of Transferred Homestead Differential	289,145

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	1,278	312

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	290	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.)	341	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	315	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	180	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

* Applicable only to County or Municipal Local Option Levies