

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

Taxing Authority: 0011 0012 0017 SCHOOL BOARD

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.)	92,761,741,213	4,923,819,554	77,845,324	97,763,406,091	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	1,253,963,160	0	0	1,253,963,160	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.)	949,019	0	0	949,019	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	76,825,014	0	76,825,014	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.)	49,766,092,463	0	0	49,766,092,463	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	22,693,280,406	0	0	22,693,280,406	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	19,047,456,165	0	58,038,962	19,105,495,127	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.)	20,937,776,274	0	0	20,937,776,274	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	0	0	0	0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	0	0	0	0	14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	42,702,034	0	0	42,702,034	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.)	4	0	0	4	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	7,681,194	0	7,681,194	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.)	28,828,316,189	0	0	28,828,316,189	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	22,693,280,406	0	0	22,693,280,406	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	19,047,456,165	0	58,038,962	19,105,495,127	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)]	70,611,754,798	4,854,675,734	77,845,324	75,544,275,856	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,685,027,443	0	0	3,685,027,443	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	236,672,190	1,615,778	238,287,968	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	3,616,726,155	212,189,228	0	3,828,915,383	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.)	2,718,681,769	288,418,286	0	3,007,100,055	31
32	Widows / Widowers Exemption (196.202, F.S.)	63,234,906	0	0	63,234,906	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	1,116,936,023	0	0	1,116,936,023	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	26,947,778	0	0	26,947,778	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.) *	216,466	0	0	216,466	36
37	Lands Available for Taxes (197.502, F.S.)	527,693	0	0	527,693	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	5,506,875	0	0	5,506,875	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	82,201,390	0	0	82,201,390	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	1,460,634	0	0	1,460,634	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	127,012,454	0	127,012,454	42

Total Exempt Value

43	Total Exempt Value (add lines 26 through 42)	11,317,467,132	864,292,158	1,615,778	12,183,375,068	43
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Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	59,294,287,666	3,990,383,576	76,229,546	63,360,900,788	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: **0011 0012 0017 SCHOOL BOARD**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	63,446,521,739
<b>2</b>	Additions to Operating Taxable Value Resulting from Petitions to the VAB	215,159
<b>3</b>	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	18,492,367
<b>4</b>	Subtotal (1 + 2 - 3 = 4)	63,428,244,531
<b>5</b>	Other Additions to Operating Taxable Value	143,474,497
<b>6</b>	Other Deductions from Operating Taxable Value	210,818,240
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	63,360,900,788

**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.	3,560,941
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	69,144,984
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	8,700,340

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	3,201
<b>12</b>	Value of Transferred Homestead Differential	302,535,912

**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	307,098	50,393

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	7,490	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.)	4	0
<b>17</b>	Pollution Control Devices (193.621, F.S.)	0	22
<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.)	143,608	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	0	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	0	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.)	7	0
<b>25</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	91	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	914	0

\* Applicable only to County or Municipal Local Option Levies