

The 2024 Preliminary Recapitulation of the Ad Valorem Assessment Roll  
Value Data

County: VOLUSIA

Date Certified: 07/01/2024

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

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>1</b>	Just Value (193.011, F.S.)	5,748,101,465	298,869,095	290,914	6,047,261,474	<b>1</b>
<b>Just Value of All Property in the Following Categories</b>						
<b>2</b>	Just Value of Land Classified Agricultural (193.461, F.S.)	13,574,394	0	0	13,574,394	<b>2</b>
<b>3</b>	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	<b>3</b>
<b>4</b>	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0	<b>4</b>
<b>5</b>	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	<b>5</b>
<b>6</b>	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	<b>6</b>
<b>7</b>	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	<b>7</b>
<b>8</b>	Just Value of Homestead Property (193.155, F.S.)	2,986,860,436	0	0	2,986,860,436	<b>8</b>
<b>9</b>	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	963,792,929	0	0	963,792,929	<b>9</b>
<b>10</b>	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,783,873,706	0	183,742	1,784,057,448	<b>10</b>
<b>11</b>	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	<b>11</b>
<b>Assessed Value of Differentials</b>						
<b>12</b>	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	988,951,117	0	0	988,951,117	<b>12</b>
<b>13</b>	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	79,714,294	0	0	79,714,294	<b>13</b>
<b>14</b>	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	99,800,100	0	0	99,800,100	<b>14</b>
<b>Assessed Value of All Property in the Following Categories</b>						
<b>15</b>	Assessed Value of Land Classified Agricultural (193.461, F.S.)	34,718	0	0	34,718	<b>15</b>
<b>16</b>	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	<b>16</b>
<b>17</b>	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	<b>17</b>
<b>18</b>	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	<b>18</b>
<b>19</b>	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	<b>19</b>
<b>20</b>	Assessed Value of Historically Significant Property(193.505, F.S.)	0	0	0	0	<b>20</b>
<b>21</b>	Assessed Value of Homestead Property (193.155, F.S.)	1,997,909,319	0	0	1,997,909,319	<b>21</b>
<b>22</b>	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	884,078,635	0	0	884,078,635	<b>22</b>
<b>23</b>	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,684,073,606	0	183,742	1,684,257,348	<b>23</b>
<b>24</b>	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	<b>24</b>
<b>Total Assessed Value</b>						
<b>25</b>	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,566,096,278	298,869,095	290,914	4,865,256,287	<b>25</b>
<b>Exemptions</b>						
<b>26</b>	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	228,936,553	0	0	228,936,553	<b>26</b>
<b>27</b>	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	207,592,821	0	0	207,592,821	<b>27</b>
<b>28</b>	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	13,262,958	0	0	13,262,958	<b>28</b>
<b>29</b>	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	20,043,200	12,722	20,055,922	<b>29</b>
<b>30</b>	Governmental Exemption (196.199, 196.1993, F.S.)	376,445,269	1,142,161	0	377,587,430	<b>30</b>
<b>31</b>	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	349,524,916	35,131,379	0	384,656,295	<b>31</b>
<b>32</b>	Widows / Widowers Exemption (196.202, F.S.)	3,921,327	0	0	3,921,327	<b>32</b>
<b>33</b>	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	97,733,795	0	0	97,733,795	<b>33</b>
<b>34</b>	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	<b>34</b>
<b>35</b>	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	298,660	0	0	298,660	<b>35</b>
<b>36</b>	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	20,001,166	7,565,682	0	27,566,848	<b>36</b>
<b>37</b>	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	<b>37</b>
<b>38</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	277,597	0	0	277,597	<b>38</b>
<b>39</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	4,417,379	0	0	4,417,379	<b>39</b>
<b>40</b>	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	<b>40</b>
<b>41</b>	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	<b>41</b>
<b>42</b>	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	0	0	0	<b>42</b>
<b>Total Exempt Value</b>						
<b>43</b>	Total Exempt Value (add lines 26 through 42)	1,302,412,441	63,882,422	12,722	1,366,307,585	<b>43</b>
<b>Total Taxable Value</b>						
<b>44</b>	Total Taxable Value (line 25 minus 43)	3,263,683,837	234,986,673	278,192	3,498,948,702	<b>44</b>

\* **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 2024 Preliminary Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: VOLUSIA

Date Certified: 07/01/2024

Taxing Authority: 0150 DELAND OPER

**Additions/Deletions**

	<b>Just Value</b>	<b>Taxable Value</b>
1 New Construction	202,392,533	172,137,555
2 Additions	4,106,611	3,731,604
3 Annexations	468,105	468,105
4 Deletions	2,056,195	2,056,195
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	0
7 Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	204,911,054	174,281,069

**Selected Just Values**

	<b>Just Value</b>
8 Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	27,977
9 Just Value of Centrally Assessed Railroad Property Value	230,162
10 Just Value of Centrally Assessed Private Car Line Property Value	60,752

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	310
12 Value of Transferred Homestead Differential	34,733,607

**Total Parcels or Accounts**

	<b>Column 1</b>	<b>Column 2</b>
	Real Property Parcels	Personal Property Accounts
13 Total Parcels or Accounts	17,530	3,319

**Property with Reduced Assessed Value**

14 Land Classified Agricultural (193.461, F.S.)	16	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.)	8,500	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,671	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	800	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.)	4	0
26 Disabled Veterans' Homestead Discount (196.082, F.S.)	50	0

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