

## The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

### Value Data

**Taxing Authority: 0190 DEBARY OPER**

County: **VOLUSIA**

Date Certified: **02/07/2025**

Check one of the following:

County                       Municipality  
 School District             Independent Special District

Separate Reports for MSTU's, 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.)	3,737,944,080	1,293,568,097	3,261,935	5,034,774,112	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	15,462,228	0	0	15,462,228	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	71,860,556	0	71,860,556	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.)	2,648,665,841	0	0	2,648,665,841	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	647,490,866	0	0	647,490,866	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	426,325,145	0	2,042,565	428,367,710	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	1,037,121,321	0	0	1,037,121,321	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	68,072,701	0	0	68,072,701	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	68,066,913	0	0	68,066,913	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	169,345	0	0	169,345	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	7,186,055	0	7,186,055	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.)	1,611,544,520	0	0	1,611,544,520	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	579,418,165	0	0	579,418,165	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	358,258,232	0	2,042,565	360,300,797	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,549,390,262	1,228,893,596	3,261,935	3,781,545,793	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	182,198,911	0	0	182,198,911	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	170,621,293	0	0	170,621,293	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	12,518,479	0	0	12,518,479	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	7,181,515	119,940	7,301,455	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	41,429,529	42,495	0	41,472,024	30
31	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.)	43,485,993	2,510,649	0	45,996,642	31
32	Widows / Widowers Exemption (196.202, F.S.)	2,584,575	0	0	2,584,575	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	69,982,956	0	0	69,982,956	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.)	3,434	0	0	3,434	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	204,475	0	0	204,475	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	2,401,281	0	0	2,401,281	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.) *	2,342,766	0	0	2,342,766	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	67,804,160	0	67,804,160	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add lines 26 through 42)	527,773,692	77,538,819	119,940	605,432,451	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (line 25 minus 43)	2,021,616,570	1,151,354,777	3,141,995	3,176,113,342	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 2024 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: **VOLUSIA**

Date Certified: **02/07/2025**

Taxing Authority: **0190 DEBARY OPER**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	3,181,092,408
<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	0
<b>4</b>	Subtotal (1 + 2 - 3 = 4)	3,181,092,408
<b>5</b>	Other Additions to Operating Taxable Value	4,165,091
<b>6</b>	Other Deductions from Operating Taxable Value	9,144,157
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,176,113,342

**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.	68,683
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	2,697,201
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	564,734

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	164
<b>12</b>	Value of Transferred Homestead Differential	18,376,613

**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	11,887	1,815

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	16	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	3
<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.)	6,973	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,751	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	293	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.)	2	0
<b>25</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	4	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	31	0

\* Applicable only to County or Municipal Local Option Levies