

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

County: **VOLUSIA**

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

Taxing Authority: **0150 DELAND OPER**

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

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value						
1	Just Value (193.011, F.S.)	5,749,031,015	299,101,645	290,914	6,048,423,574	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	13,574,394	0	0	13,574,394	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.)	3,006,271,525	0	0	3,006,271,525	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	945,145,883	0	0	945,145,883	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,784,039,213	0	183,742	1,784,222,955	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.)	990,222,679	0	0	990,222,679	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	79,902,230	0	0	79,902,230	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	102,427,278	0	0	102,427,278	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	34,718	0	0	34,718	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.)	2,016,048,846	0	0	2,016,048,846	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	865,243,653	0	0	865,243,653	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,681,611,935	0	183,742	1,681,795,677	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)]	4,562,939,152	299,101,645	290,914	4,862,331,711	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	230,085,159	0	0	230,085,159	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	208,717,722	0	0	208,717,722	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	13,542,294	0	0	13,542,294	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	20,698,675	12,722	20,711,397	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	377,957,955	1,142,161	0	379,100,116	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.)	350,152,662	35,131,379	0	385,284,041	31
32	Widows / Widowers Exemption (196.202, F.S.)	3,946,327	0	0	3,946,327	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	100,927,233	0	0	100,927,233	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.) *	20,001,166	7,565,682	0	27,566,848	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.)	277,597	0	0	277,597	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	4,700,150	0	0	4,700,150	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	2,819,886	0	2,819,886	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	1,310,606,925	67,357,783	12,722	1,377,977,430	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	3,252,332,227	231,743,862	278,192	3,484,354,281	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**

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Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,498,948,702
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	0
4	Subtotal (1 + 2 - 3 = 4)	3,498,948,702
5	Other Additions to Operating Taxable Value	4,669,236
6	Other Deductions from Operating Taxable Value	19,263,657
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,484,354,281

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.	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	327
12	Value of Transferred Homestead Differential	36,269,472

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	17,534	3,317

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.)	8,502	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,662	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	802	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.)	53	0

* Applicable only to County or Municipal Local Option Levies