

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

County: **VOLUSIA**

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

Taxing Authority: **0130 DELTONA 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 Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
Just Value						
1	Just Value (193.011, F.S.)	10,677,979,749	231,555,358	0	10,909,535,107	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	26,545,304	0	0	26,545,304	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.)	7,202,744,442	0	0	7,202,744,442	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,482,755,313	0	0	2,482,755,313	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	965,934,690	0	0	965,934,690	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.)	3,285,708,095	0	0	3,285,708,095	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	374,989,591	0	0	374,989,591	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	74,371,494	0	0	74,371,494	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	202,268	0	0	202,268	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.)	3,917,036,347	0	0	3,917,036,347	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,107,765,722	0	0	2,107,765,722	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	891,563,196	0	0	891,563,196	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)]	6,916,567,533	231,555,358	0	7,148,122,891	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	638,864,470	0	0	638,864,470	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	576,736,490	0	0	576,736,490	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	84,504,317	0	0	84,504,317	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	9,159,020	0	9,159,020	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	260,025,782	5,513,119	0	265,538,901	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.)	176,578,680	23,694,719	0	200,273,399	31
32	Widows / Widowers Exemption (196.202, F.S.)	8,204,589	0	0	8,204,589	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	217,135,988	0	0	217,135,988	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.)	158,827	0	0	158,827	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	4,302,476	0	0	4,302,476	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	166,968	0	0	166,968	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	1,725,563	0	0	1,725,563	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)	1,968,404,150	38,366,858	0	2,006,771,008	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	4,948,163,383	193,188,500	0	5,141,351,883	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	5,146,756,745
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)	5,146,756,745
5	Other Additions to Operating Taxable Value	13,399,389
6	Other Deductions from Operating Taxable Value	18,804,251
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,141,351,883

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.	137,047
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

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	252
12	Value of Transferred Homestead Differential	25,332,134

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	40,183	3,045

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	49	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.)	24,092	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	8,154	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	1,053	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.)	3	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	93	0

* Applicable only to County or Municipal Local Option Levies