

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

County: **VOLUSIA**

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

Taxing Authority: **0160 LAKE HELEN 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

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.)	398,682,226	9,683,402	0	408,365,628	1

Just Value of All Property in the Following Categories

2 Just Value of Land Classified Agricultural (193.461, F.S.)	6,283,620	0	0	6,283,620	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.)	263,576,742	0	0	263,576,742	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	70,418,241	0	0	70,418,241	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	58,403,623	0	0	58,403,623	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.)	111,999,724	0	0	111,999,724	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	10,902,825	0	0	10,902,825	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	5,538,785	0	0	5,538,785	14

Assessed Value of All Property in the Following Categories

15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	104,435	0	0	104,435	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.)	151,577,018	0	0	151,577,018	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	59,515,416	0	0	59,515,416	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	52,864,838	0	0	52,864,838	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)]	264,061,707	9,683,402	0	273,745,109	25
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Exemptions

26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	21,992,988	0	0	21,992,988	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	18,778,811	0	0	18,778,811	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	1,883,588	0	0	1,883,588	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	1,813,607	0	1,813,607	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	15,692,469	708,185	0	16,400,654	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.)	8,989,790	360,788	0	9,350,578	31
32 Widows / Widowers Exemption (196.202, F.S.)	417,655	0	0	417,655	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	5,358,223	0	0	5,358,223	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.)	440,141	0	0	440,141	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	229,513	0	0	229,513	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	380,282	0	0	380,282	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	0	0	0	42

Total Exempt Value

43 Total Exempt Value (add lines 26 through 42)	74,163,460	2,882,580	0	77,046,040	43
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Total Taxable Value

44 Total Taxable Value (line 25 minus 43)	189,898,247	6,800,822	0	196,699,069	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 2024 Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts

County: **VOLUSIA**

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

Taxing Authority: **0160 LAKE HELEN OPER**

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	198,002,470
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)	198,002,470
5	Other Additions to Operating Taxable Value	663,565
6	Other Deductions from Operating Taxable Value	1,966,966
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	196,699,069

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.	6,205
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	28
12	Value of Transferred Homestead Differential	3,240,503

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	1,738	366

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	46	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.)	903	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	391	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	150	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.)	2	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	4	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	5	0

* Applicable only to County or Municipal Local Option Levies