

As-403V  
R. 02/24  
Rule 12D-16.002,  
F.A.C.  
Eff. 02/24  
Page 1 of 2

Taxing Authority: 0053 LAW ENFORCEMENT FUND

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

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

Date Certified: 02/07/2025

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	99,329,390,324	5,137,254,088	69,688,025	104,536,332,437	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	1,373,801,683	0	0	1,373,801,683	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.)	2,290,073	0	0	2,290,073	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	72,560,525	0	72,560,525	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.)	52,993,986,414	0	0	52,993,986,414	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	24,301,685,798	0	0	24,301,685,798	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	20,657,626,356	0	51,045,233	20,708,671,589	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.)	21,254,589,858	0	0	21,254,589,858	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,884,306,662	0	0	2,884,306,662	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	1,514,310,236	0	0	1,514,310,236	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	42,524,240	0	0	42,524,240	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.)	3,232	0	0	3,232	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	7,254,745	0	7,254,745	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.)	31,739,396,556	0	0	31,739,396,556	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	21,417,379,136	0	0	21,417,379,136	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	19,143,316,120	0	51,045,233	19,194,361,353	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)]	72,342,619,284	5,071,948,308	69,688,025	77,484,255,617	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,759,155,785	0	0	3,759,155,785	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	3,468,279,832	0	0	3,468,279,832	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.)    *	513,899,754	0	0	513,899,754	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	242,346,755	1,662,238	244,008,993	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	3,523,909,153	214,562,043	0	3,738,471,196	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.)	2,908,546,050	288,820,367	0	3,197,366,417	31
32	Widows / Widowers Exemption (196.202, F.S.)	64,125,185	0	0	64,125,185	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	1,363,855,437	0	0	1,363,855,437	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	25,664,950	0	0	25,664,950	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.)    *	172,082	0	0	172,082	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.)    *	223,967	0	0	223,967	36
37	Lands Available for Taxes (197.502, F.S.)	527,659	0	0	527,659	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	5,928,774	0	0	5,928,774	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	82,907,120	0	0	82,907,120	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	952,217	0	0	952,217	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.)    *	29,659,918	0	0	29,659,918	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	82,954,007	0	82,954,007	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	15,747,807,883	828,683,172	1,662,238	16,578,153,293	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	56,594,811,401	4,243,265,136	68,025,787	60,906,102,324	44

**The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts**

**County:** **VOLUSIA**

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

**Taxing Authority:** **0053 LAW ENFORCEMENT FUND**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	60,976,660,636
<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)	60,976,660,636
<b>5</b>	Other Additions to Operating Taxable Value	173,151,240
<b>6</b>	Other Deductions from Operating Taxable Value	243,709,552
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	60,906,102,324

**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.	3,535,947
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	60,766,122
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	8,921,903

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	3,089
<b>12</b>	Value of Transferred Homestead Differential	361,574,970

**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	309,280	51,604

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	7,614	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.)	5	0
<b>17</b>	Pollution Control Devices (193.621, F.S.)	0	24
<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.)	143,622	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	67,395	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	10,693	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.)	15	0
<b>25</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	95	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	975	0

\* Applicable only to County or Municipal Local Option Levies