

**TABLE IV
COUNTY OF VOLUSIA, FLORIDA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		PERCENT OF TOT. ASSESS TO TOT. ESTIMAT ACTUA VALU
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
1991	\$13,683,768,522	\$13,683,768,522	\$1,286,151,779	\$1,286,151,779	\$14,969,920,301	\$14,969,920,301	100
1992	14,293,237,801	14,293,237,801	1,288,016,436	1,288,016,436	15,581,254,237	15,581,254,237	100
1993	14,619,795,179	15,071,953,793	1,345,065,484	1,386,665,447	15,964,860,663	16,458,619,240	97
1994	14,791,561,021	15,570,064,233	1,482,561,799	1,560,591,367	16,274,122,820	17,130,655,600	95
1995	15,113,046,843	15,908,470,361	1,557,715,759	1,639,700,799	16,670,762,602	17,548,171,160	95
1996	15,615,286,835	16,265,923,786	1,585,241,298	1,651,293,019	17,200,528,133	17,917,216,805	96
1997	16,196,094,618	16,476,189,845	1,636,069,691	1,664,363,877	17,832,164,309	18,140,553,722	98
1998	16,866,986,753	17,211,210,972	1,716,064,840	1,751,086,571	18,583,051,593	18,962,297,543	98
1999	17,621,889,994	17,799,888,883	1,746,560,512	1,764,202,537	19,368,450,506	19,564,091,420	99
2000	18,547,372,867	18,547,372,867	1,807,249,877	1,807,249,877	20,354,622,744	20,354,622,744	100

Source: County of Volusia Financial Services Group

TABLE V
COUNTY OF VOLUSIA, FLORIDA
PROPERTY TAX LEVIES AND TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

FISCAL YEAR	COUNTY		INDEPENDENT TAXING DISTRICTS	
	GENERAL FUND*	DEPENDENT TAXING DISTRICTS	CITIES	OTHER
<u>T A X L E V I E S</u>				
1991	\$58,359,913	\$15,831,806	\$33,770,931	\$145,954,458
1992	59,505,330	17,523,177	34,744,580	151,975,557
1993	60,893,956	17,986,280	36,754,024	155,611,745
1994	68,821,604	16,364,839	38,177,357	162,871,096
1995	71,574,854	15,866,141	41,439,023	167,397,775
1996	78,791,645	17,196,968	42,554,576	178,055,588
1997	81,910,187	15,487,600	49,491,990	177,534,247
1998	87,897,537	16,499,960	51,076,670	180,488,868
1999	91,324,930	17,101,015	53,015,041	184,422,973
2000	95,759,978	18,335,541	55,433,342	186,450,444

* The tax levy shown for the General Fund includes the County Transportation Trust Fund, Library Fund, and Limited Tax General Obligation Refunding Bonds Debt Service Fund.

TABLE V
COUNTY OF VOLUSIA, FLORIDA
PROPERTY TAX LEVIES AND TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	<u>TAX RATES</u>					<u>TAX RATES</u>				
	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
School Board	9.91700	10.37600	10.48700	10.82100	10.88700	10.27700	9.86900	9.54800	9.54800	9.54800
St. Johns River Water Management	0.48200	0.48200	0.48200	0.48200	0.48200	0.48200	0.47000	0.35800	0.35800	0.35800
Florida Inland Navigation District	0.04400	0.04700	0.05000	0.03800	0.04000	0.04900	0.05100	0.05200	0.05300	0.05500
County of Volusia*	6.37300	6.37800	6.38100	6.21700	6.17200	5.71600	5.62700	5.06300	5.07000	5.19100
Municipalities:										
Daytona Beach	6.11686	6.38384	6.49517	6.59207	6.58049	6.46898	5.98800	5.96700	5.48117	5.56500
Daytona Beach Shores	3.72978	3.57513	3.69000	3.72000	3.72600	3.74600	3.61600	2.98000	2.75946	6.4936
Ormond Beach	3.65699	3.65084	3.62970	3.76710	3.40000	3.57900	3.61100	3.61100	3.61100	3.72600
Holly Hill	5.09007	5.25000	5.51831	5.53591	5.55375	5.46950	5.46950	5.46950	4.43400	4.46300
South Daytona	4.18499	4.18422	4.22592	4.20000	3.64249	3.64249	3.68000	3.68000	3.68000	3.18000
Deltona	4.19800	4.19800	4.19800	4.19800	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Port Orange	4.60315	4.67219	4.40707	4.61340	4.61830	4.59283	4.48230	4.40618	4.41548	4.41700
New Smyrna Beach	5.13361	5.28578	5.32896	5.48694	5.56848	5.62710	5.49548	5.06060	5.12100	5.12300
Edgewater	5.95000	6.29000	6.44000	6.59000	7.10107	5.83979	5.88820	4.60000	4.60000	4.60000
Ponce Inlet	4.37800	4.37800	4.43850	4.08142	4.16257	4.16800	4.24700	4.33250	4.41330	4.66700
Oak Hill	5.01400	5.04800	4.00000	3.58258	3.52222	3.50000	2.95600	3.00000	2.87928	2.50000
Pierson	5.40300	5.49700	4.40300	3.90300	3.85097	3.90300	3.90300	3.90300	3.90300	3.90300
DeLand	6.48700	5.87800	5.90000	5.95000	6.20000	6.49000	6.99000	7.01000	7.00000	7.00000
Orange City	5.37949	5.37949	5.37949	5.50000	5.60000	5.60000	5.60251	5.60251	5.47660	5.70000
Lake Helen	5.20000	4.96586	4.96855	4.89420	4.92220	5.00000	5.00000	5.00000	4.63400	4.34100
DeBary	2.58760	2.58760	2.58760	2.58760	2.58769	2.65250	0.00000	0.00000	0.00000	0.00000
Unincorporated Areas:										
Municipal Service District	1.69100	1.69100	1.69100	1.69100	1.86500	1.60100	1.38400	1.40100	1.41200	1.28500
Special Other Districts:										
Independent:										
Halifax Hospital	2.15174	2.15174	2.18939	2.23060	2.25500	2.26400	2.75000	2.82100	2.81800	2.87400
Southeast Volusia Hospital	2.05229	2.05229	2.13244	2.24742	2.28505	2.29196	2.33213	2.32890	2.21800	2.21800
West Volusia Hospital Authority	1.56918	1.60000	1.87206	1.90000	2.53260	2.62500	2.95351	2.99500	3.10500	3.10500
Daytona Beach Downtown Development	0.99216	0.99027	0.99592	0.99196	0.98166	0.98137	0.96241	0.95815	0.91883	0.9286
Deltona Fire	0.00000	0.00000	0.00000	0.00000	2.00000	1.90000	2.00000	2.00000	2.00000	2.00000
Dependent:										
Northeast Fire Quadrant No. One	2.49200	2.92000	2.92000	2.99900	2.49700	2.38000	2.28600	2.29200	2.32200	2.41100
Southeast Fire Quadrant No. Two	2.49200	1.60300	1.55000	1.46800	0.94500	0.94500	0.95800	0.95900	0.93200	0.95600
Southwest Fire Quadrant No. Three	2.49200	2.52400	2.52400	2.14900	1.62600	1.61200	1.39200	1.50500	1.51800	1.27500
Northwest Fire Quadrant No. Four	2.49200	2.49100	2.49100	2.07800	1.45400	1.45400	1.26400	1.25100	1.03800	1.05400
Mosquito Control	0.23800	0.23800	0.23800	0.23800	0.26200	0.28700	0.31800	0.31500	0.31600	0.32400
Ponce Inlet and Port Authority	0.09000	0.09000	0.09000	0.09300	0.09400	0.09400	0.09400	0.09300	0.09300	0.09500
East Volusia Transportation District	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.31400	0.31000	0.25900
South Peninsula Municipal Service District	2.49200	2.09500	2.09500	2.21400	1.69100	1.69100	1.65100	1.68100	1.68000	1.66100
North Peninsula Municipal Service District	2.49200	1.90000	1.90000	1.92800	1.40500	1.40500	1.38900	1.41500	1.05500	1.08000
Silver Sands/Bethune Beach Municipal Service District	0.03900	0.03800	0.03100	0.03300	0.03400	0.04200	0.05100	0.05100	0.05300	0.02200
West Volusia Hospital District	0.00000	0.00000	0.00000	0.00000	0.10900	0.05600	0.19600	0.19900	0.19900	0.20500
Deltona Municipal Service District	0.00000	0.00000	0.00000	0.00000	0.33300	0.33300	0.33000	0.32300	0.33700	0.35300
Total Range:										
Low	20.97278	21.47060	21.85966	22.04560	22.81029	21.71500	21.10313	20.11790	20.00000	20.03000
High	26.70229	27.13685	27.40848	27.70363	27.75415	26.61935	26.15651	25.48915	25.58600	25.72000

* Includes General Fund, County Transportation Trust Fund, Library Fund, and Limited Tax General Obligation Refunding Bonds Debt Service Funds.

Note: Tax Rates are per \$1,000 of taxable valuation.

Source: County of Volusia Financial Services Group

**TABLE VI
COUNTY OF VOLUSIA, FLORIDA
COLLECTIONS ON SPECIAL ASSESSMENTS FOR IMPROVEMENTS
LAST TEN FISCAL YEARS**

FISCAL YEAR	ASSESSMENTS OUTSTANDING BEGINNING OF YEAR	ADDITIONAL ASSESSMENTS MADE DURING YEAR	ASSESSMENTS COLLECTED DURING YEAR	ASSESSMENTS OUTSTANDING END OF YEAR	COLLECTIONS AS PERCENT OF ASSESSMENTS OUTSTANDING DURING YEAR
1991	\$163,057	\$494,786	\$197,833	\$460,010	30.07
1992	460,010	0	113,592	346,418	24.69
1993	346,418	21,845	75,811	292,452	20.59
1994	292,452	0	48,779	243,673	16.68
1995	243,673	3,950,947	1,381,400	2,813,220	32.93
1996	2,813,220	11,205	407,192	2,417,233	14.42
1997	2,417,233	15,047	337,466	2,094,814	13.87
1998	2,094,814	379,238	433,102	2,040,950	17.51
1999	2,040,950	268,895	369,903	1,939,942	16.01
2000	1,939,942	229,367	470,725	1,698,584	21.70

Note: Assessments are made against parcels of real property to pay for improvements directly benefiting the property. The property owner may elect to pay the assessment in full within thirty days after the assessment roll is delivered, or to pay the assessment in ten equal annual installments. Interest on unpaid assessments is charged at 8%, 8.9%, or 10% per year, depending on the year of the final assessment. Unpaid assessment installments may be paid at any time, in whole or in part, without penalty. Delinquent assessments may be foreclosed by procedures similar to those used to foreclose delinquent property taxes.

**TABLE VII
COUNTY OF VOLUSIA, FLORIDA
RATIO OF NET GENERAL BONDED DEBT TO NET ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA**

**LIMITED TAX GENERAL OBLIGATION BONDS
LAST TEN FISCAL YEARS**

YEAR	ESTIMATED POPULATION (1)	NET ASSESSED VALUE (2)	GROSS GENERAL BONDED DEBT	LESS DEBT SERVICE FUNDS	NET GENERAL BONDED DEBT	NET GENERAL BONDED DEBT	
						TO NET ASSESSED VALUE	PER CAPITA
1991	376,695	\$14,207,308,127	\$20,000,000	\$3,581,642	\$16,418,358	0.12	43.59
1992	383,983	14,573,071,990	17,750,000	146,944	17,603,056	0.12	45.84
1993	390,066	14,829,025,192	16,530,000	23,325	16,506,675	0.11	42.32
1994	396,631	15,169,680,369	15,265,000	146,734	15,118,266	0.10	38.12
1995	402,970	15,572,259,547	13,950,000	360,925	13,589,075	0.09	33.72
1996	407,199	16,121,201,392	12,575,000	627,110	11,947,890	0.07	29.34
1997	413,668	16,804,022,637	11,140,000	964,099	10,175,901	0.06	24.60
1998	420,431	17,499,750,236	9,635,000	1,387,584	8,247,416	0.05	19.62
1999	426,815	18,409,049,681	8,050,000	1,816,922	6,233,078	0.03	14.60
2000	426,815	19,864,671,176	6,380,000	2,380,418	3,999,582	0.02	9.37

This information relates to Limited Tax General Obligation Bond issues which provided funds to acquire certain environmentally sensitive and endangered lands. All taxable property within the County is subject to a tax levy up to one-quarter mill to satisfy these obligations. One bond issue for \$3.5 million, dated November 30, 1987 was for the acquisition of property referred to as the Starke Track. Another issue of \$16.5 million issued in 1988 provided the funds for acquiring all other selected property. These issues were advance refunded in January 1992.

Note: The estimated population figure for the year 1999 was used for the calculations for the year 2000 because the results of the Decennial Census were not available.

Sources: (1) Bureau of Economic and Business Research, University of Florida
(2) County of Volusia Financial Services Group

**TABLE VIII
COUNTY OF VOLUSIA, FLORIDA
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2000**

The Constitution of the State of Florida, Florida Statute 200.181, and the Charter of the County of Volusia set no legal debt margin.