



DR-403, R. 6/11  
FAC Rule 12D-16.002

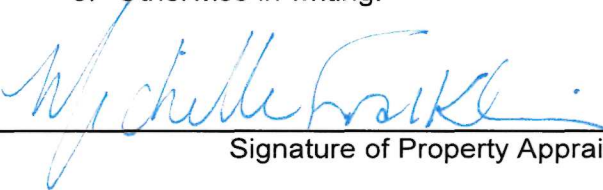
## TAX ROLL CERTIFICATION

I, Michelle Franklin, CFA, the Property Appraiser of Saint Lucie County, Florida, certify that all data reported on this form and accompanying forms DR-403V, DR-403CC, DR-403BM, DR-403PC, and DR-403EB, is a true recapitulation of the values of the assessment rolls of

Saint Lucie, County, Florida

and that every figure submitted is correct to the best of my knowledge. I certify that changes to the values of the assessment rolls, as initially reported on forms DR-489V, DR-489PC, and DR-489EB, are documented or can be verified with

1. A validated change of value or change of exemption order from the value adjustment board (Form DR-485),
2. A document which authorizes official corrections of the assessment rolls (Form DR-409), or
3. Otherwise in writing.

  
\_\_\_\_\_  
Signature of Property Appraiser

February 22, 2024  
Date

### Value Adjustment Board Hearings

The value adjustment board hearings are completed and adjusted values have been included. ☒ Yes ☐ No

The 2023 Final 2 Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: County General Revenue Fund

County: Saint Lucie County

Date Certified: 2/22/2024

Check one of the follow ing:

☐ County ☐ Municipality  
☐ School District ☐ Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value

1	Just Value (193.011, F.S.)	59,947,166,134	6,057,364,781	62,234,416	66,066,765,331	1
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Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)	2,048,013,280	0	0	2,048,013,280	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.)	3,289,984	0	0	3,289,984	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	589,161,943	0	589,161,943	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.)	33,020,035,755	0	0	33,020,035,755	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,840,611,996	0	0	14,840,611,996	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	10,035,215,119	0	49,089,348	10,084,304,467	10
11	Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11

Assessed Value of Differentials

12	Homestead A ssement Differential: Just V Value Minus Capped Value (193.155, F.S.)	14,229,582,050	0	0	14,229,582,050	12
13	Nonhomestead Residential Property Differential: Just V Value Minus Capped Value (193.1554, F.S.)	3,211,307,509	0	0	3,211,307,509	13
14	Certain Res. and Nonres. Real Property differential: Just V Value Minus Capped Value (193.1555, F.S.)	1,853,870,907	0	0	1,853,870,907	14

Assessed Value of All Property in the Following Categories

15	Assessed V alue of Land Classified Agricultural (193.461, F.S.)	90,141,562	0	0	90,141,562	15
16	Assessed V alue of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed V alue of Land Classified and used for Conservation Purposes (193.501, F.S.)	82,131	0	0	82,131	17
18	Assessed V alue of Pollution Control Devices (193.621, F.S.)	0	13,240,502	0	13,240,502	18
19	Assessed V alue of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed V alue of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed V alue of Homestead Property (193.155, F.S.)	18,790,453,705	0	0	18,790,453,705	21
22	Assessed V alue of Non-Homestead Residential Property (193.1554, F.S.)	11,629,304,487	0	0	11,629,304,487	22
23	Assessed V alue of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,181,344,212	0	49,089,348	8,230,433,560	23
24	Assessed V alue of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	24

Total Assessed Value

25	Total Assessed V alue [Line 1 minus (2 through 11) plus (15 through 24)]	38,691,326,097	5,481,443,340	62,234,416	44,235,003,853	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	2,420,095,367	0	0	2,420,095,367	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,162,572,664	0	0	2,162,572,664	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	197,853,147	0	0	197,853,147	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	90,626,703	1,164,964	91,791,667	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	1,597,644,212	993,637,137	0	2,591,281,349	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	580,419,336	51,029,844	0	631,449,180	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	42,530,865	0	0	42,530,865	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	473,826,745	0	0	473,826,745	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	2,271,507	0	0	2,271,507	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.) *	84,689,754	38,625,025	0	123,314,779	36
37	Lands A vailable for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead A ssement Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled V eterans' Homestead Discount (196.082, F.S.)	22,686,049	0	0	22,686,049	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	362,347	0	0	362,347	40
41	A dditional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	254,898,996	0	254,898,996	42

Total Exempt Value

43	Total Exempt V alue (add 26 through 42)	7,584,951,993	1,428,817,705	1,164,964	9,014,934,662	43
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Total Taxable Value

44	Total Taxable V alue (25 minus 43)	31,106,374,104	4,052,625,635	61,069,452	35,220,069,191	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 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: Saint Lucie County

Date Certified: 2/22/2024

Taxing Authority: County General Revenue Fund

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	35,439,669,388
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	10,225,997
4	Subtotal (1 + 2 - 3 = 4)	35,429,443,391
5	Other Additions to Operating Taxable Value	0
6	Other Deductions from Operating Taxable Value	209,374,200
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	35,220,069,191

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.	4,400
9	Just Value of Centrally Assessed Railroad Property Value	57,373,036
10	Just Value of Centrally Assessed Private Car Line Property Value	4,861,380

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	2,806
12	Value of Transferred Homestead Differential	266,346,568

Total Parcels or Accounts

13	Total Parcels or Accounts	183,520	14,430
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Property with Reduced Assessed Value

	Column 1 Real Property Parcels	Column 2 Personal Property Accounts
14	Land Classified Agricultural (193.461, F.S.)	2,484
15	Land Classified High-Water Recharge (193.625, F.S.) *	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	3
17	Pollution Control Devices (193.621, F.S.)	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	16
19	Historically Significant Property (193.505, F.S.)	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	89,106
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	50,287
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	6,103
		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.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	363	0

\* Applicable only to County or Municipal Local Option Levies

The 2023 Final 2 Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: City of Port Saint Lucie

County: Saint Lucie County

Date Certified: 2/22/2024

Check one of the follow ing:

☐ County

☐ Municipality

☐ School District

☐ Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value

1	Just Value (193.011, F.S.)	36,385,488,466	1,271,467,830	752,805	37,657,709,101	1
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Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)	565,849,082	0	0	565,849,082	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	60,022	0	60,022	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.)	23,474,945,942	0	0	23,474,945,942	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	7,844,657,051	0	0	7,844,657,051	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	4,500,036,391	0	606,060	4,500,642,451	10
11	Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11

Assessed Value of Differentials

12	Homestead A sssessment Differential: Just V Value Minus Capped Value (193.155, F.S.)	9,915,277,194	0	0	9,915,277,194	12
13	Nonhomestead Residential Property Differential: Just V Value Minus Capped Value (193.1554, F.S.)	1,597,361,897	0	0	1,597,361,897	13
14	Certain Res. and Nonres. Real Property differential: Just V Value Minus Capped Value (193.1555, F.S.)	746,930,851	0	0	746,930,851	14

Assessed Value of All Property in the Following Categories

15	Assessed V Value of Land Classified Agricultural (193.461, F.S.)	4,190,113	0	0	4,190,113	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	6,002	0	6,002	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.)	13,559,668,748	0	0	13,559,668,748	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	6,247,295,154	0	0	6,247,295,154	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	3,753,105,540	0	606,060	3,753,711,600	23
24	Assessed Value of Working Waterfront Property (Art. Vll, 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)]	23,564,259,555	1,271,413,810	752,805	24,836,426,170	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,682,362,348	0	0	1,682,362,348	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,571,028,242	0	0	1,571,028,242	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	41,634,230	15,059	41,649,289	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	525,297,368	406,810,866	0	932,108,234	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	303,567,124	30,211,599	0	333,778,723	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	25,190,791	0	0	25,190,791	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	368,841,581	0	0	368,841,581	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	98,800	0	0	98,800	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.) *	48,630,800	35,724,766	0	84,355,566	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead A sssessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	17,293,386	0	0	17,293,386	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	362,347	0	0	362,347	40
41	A dditional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	0	0	0	42

Total Exempt Value

43	Total Exempt Value (add 26 through 42)	4,542,672,787	514,381,461	15,059	5,057,069,307	43
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Total Taxable Value

44	Total Taxable Value (25 minus 43)	19,021,586,768	757,032,349	737,746	19,779,356,863	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 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: Saint Lucie County

Date Certified: 2/22/2024

Taxing Authority: City of Port Saint Lucie

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	19,954,514,723
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	2,498,017
4	Subtotal (1 + 2 - 3 = 4)	19,952,016,706
5	Other Additions to Operating Taxable Value	0
6	Other Deductions from Operating Taxable Value	172,659,843
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	19,779,356,863

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.	0
9	Just Value of Centrally Assessed Railroad Property Value	689,920
10	Just Value of Centrally Assessed Private Car Line Property Value	62,885

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	2,035
12	Value of Transferred Homestead Differential	193,740,032

Total Parcels or Accounts

13	Total Parcels or Accounts	112,572	4,899
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Property with Reduced Assessed Value

	Column 1 Real Property Parcels	Column 2 Personal Property Accounts
14	Land Classified Agricultural (193.461, F.S.)	132
15	Land Classified High-Water Recharge (193.625, F.S.) *	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0
17	Pollution Control Devices (193.621, F.S.)	2
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0
19	Historically Significant Property (193.505, F.S.)	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	61,453
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	26,588
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	2,293
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	249

\* Applicable only to County or Municipal Local Option Levies



The 2023 Final 2 Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: City of Fort Pierce

County: Saint Lucie County

Date Certified: 2/22/2024

Check one of the following:  
☐ County ☐ Municipality  
☐ School District ☐ Independent Special District  
Separate Reports for MSTUs, 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.)	6,638,607,079	632,916,894	13,733,893	7,285,257,866	1

Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)	34,031,177	0	0	34,031,177	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.)	2,179,720	0	0	2,179,720	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	1,108,007	0	1,108,007	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.)	2,108,171,917	0	0	2,108,171,917	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,944,010,831	0	0	1,944,010,831	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,550,213,434	0	10,361,971	2,560,575,405	10
11	Just Value of Working Waterfront Property (Art. Vll, 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.)	991,747,769	0	0	991,747,769	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	529,252,331	0	0	529,252,331	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	489,666,352	0	0	489,666,352	14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	10,238,540	0	0	10,238,540	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.)	30,500	0	0	30,500	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	110,800	0	110,800	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.)	1,116,424,148	0	0	1,116,424,148	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,414,758,500	0	0	1,414,758,500	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,060,547,082	0	10,361,971	2,070,909,053	23
24	Assessed Value of Working Waterfront Property (Art. Vll, 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)]	4,601,998,770	631,919,687	13,733,893	5,247,652,350	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	195,844,257	0	0	195,844,257	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	135,480,159	0	0	135,480,159	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	20,850,524	171,736	21,022,260	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	468,286,014	302,743,597	0	771,029,611	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	191,839,125	5,661,350	0	197,500,475	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	4,281,750	0	0	4,281,750	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	21,204,967	0	0	21,204,967	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.) *	216,200	0	0	216,200	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.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	827,585	0	0	827,585	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 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renewable Energy Source Devices Exemption (196.182, F.S.)	0	0	0	0	42

Total Exempt Value

43	Total Exempt Value (add 26 through 42)	1,017,980,057	329,255,471	171,736	1,347,407,264	43
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Total Taxable Value

44	Total Taxable Value (25 minus 43)	3,584,018,713	302,664,216	13,562,157	3,900,245,086	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 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: Saint Lucie County

Date Certified: 2/22/2024

Taxing Authority: City of Fort Pierce

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,942,422,726
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	7,616,366
4	Subtotal (1 + 2 - 3 = 4)	3,934,806,360
5	Other Additions to Operating Taxable Value	0
6	Other Deductions from Operating Taxable Value	34,561,274
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,900,245,086

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.	0
9	Just Value of Centrally Assessed Railroad Property Value	13,039,408
10	Just Value of Centrally Assessed Private Car Line Property Value	694,485

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	207
12	Value of Transferred Homestead Differential	16,087,620

Total Parcels or Accounts

13	Total Parcels or Accounts	21,268	2,241
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Property with Reduced Assessed Value

	Column 1 Real Property Parcels	Column 2 Personal Property Accounts
14	Land Classified Agricultural (193.461, F.S.)	21
15	Land Classified High-Water Recharge (193.625, F.S.) *	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	1
17	Pollution Control Devices (193.621, F.S.)	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	4
19	Historically Significant Property (193.505, F.S.)	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	7,251
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	8,114
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1,511
		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.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	17	0

\* Applicable only to County or Municipal Local Option Levies

The 2023 Final 2 Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Town of Saint Lucie Village

County: Saint Lucie County

Date Certified: 2/22/2024

Check one of the follow ing:  
☐ County ☐ Municipality  
☐ School District ☐ Independent Special District  
Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value

1	Just Value (193.011, F.S.)	174,409,800	1,780,384	1,876,561	178,066,745	1
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Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	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.)	99,887,990	0	0	99,887,990	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	35,043,310	0	0	35,043,310	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	39,478,500	0	1,510,758	40,989,258	10
11	Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11

Assessed Value of Differentials

12	Homestead A sssessment Differential: Just V Value Minus Capped Value (193.155, F.S.)	49,797,409	0	0	49,797,409	12
13	Nonhomestead Residential Property Differential: Just V Value Minus Capped Value (193.1554, F.S.)	5,485,564	0	0	5,485,564	13
14	Certain Res. and Nonres. Real Property differential: Just V Value Minus Capped Value (193.1555, F.S.)	9,619,333	0	0	9,619,333	14

Assessed Value of All Property in the Following Categories

15	Assessed V Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	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.)	50,090,581	0	0	50,090,581	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	29,557,746	0	0	29,557,746	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	29,859,167	0	1,510,758	31,369,925	23
24	Assessed Value of Working Waterfront Property (Art. Vll, 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)]	109,507,494	1,780,384	1,876,561	113,164,439	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	4,620,523	0	0	4,620,523	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	4,347,054	0	0	4,347,054	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	401,430	37,540	438,970	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	4,228,664	0	0	4,228,664	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	0	0	0	0	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	40,000	0	0	40,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	281,038	0	0	281,038	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 A vailable for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead A sssessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled V eterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	A dditional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	0	0	0	42

Total Exempt Value

43	Total Exempt Value (add 26 through 42)	13,517,279	401,430	37,540	13,956,249	43
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Total Taxable Value

44	Total Taxable Value (25 minus 43)	95,990,215	1,378,954	1,839,021	99,208,190	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 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: Saint Lucie County

Date Certified: 2/22/2024

Taxing Authority: Town of Saint Lucie Village

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	100,341,231
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)	100,341,231
5	Other Additions to Operating Taxable Value	0
6	Other Deductions from Operating Taxable Value	1,133,041
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	99,208,190

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.	0
9	Just Value of Centrally Assessed Railroad Property Value	1,719,800
10	Just Value of Centrally Assessed Private Car Line Property Value	156,761

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	6
12	Value of Transferred Homestead Differential	769,756

Total Parcels or Accounts

13	Total Parcels or Accounts	406	44
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Property with Reduced Assessed Value

	Column 1 Real Property Parcels	Column 2 Personal Property Accounts
14	Land Classified Agricultural (193.461, F.S.)	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0
17	Pollution Control Devices (193.621, F.S.)	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0
19	Historically Significant Property (193.505, F.S.)	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	181
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	118
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	51
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0

\* Applicable only to County or Municipal Local Option Levies

The 2023 Final 2 Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Saint Lucie County Fire District

County: Saint Lucie County

Date Certified: 2/22/2024

Check one of the follow ing:

\_\_\_ County

\_\_\_ Municipality

\_\_\_ School District

\_\_\_ Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value

1	Just Value (193.011, F.S.)	59,947,166,134	6,057,364,781	62,234,416	66,066,765,331	1
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Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)	2,048,013,280	0	0	2,048,013,280	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.)	3,289,984	0	0	3,289,984	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	589,161,943	0	589,161,943	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.)	33,020,035,755	0	0	33,020,035,755	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,840,611,996	0	0	14,840,611,996	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	10,035,215,119	0	49,089,348	10,084,304,467	10
11	Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11

Assessed Value of Differentials

12	Homestead A ssement Differential: Just V Value Minus Capped Value (193.155, F.S.)	14,229,582,050	0	0	14,229,582,050	12
13	Nonhomestead Residential Property Differential: Just V Value Minus Capped Value (193.1554, F.S.)	3,211,307,509	0	0	3,211,307,509	13
14	Certain Res. and Nonres. Real Property differential: Just V Value Minus Capped Value (193.1555, F.S.)	1,853,870,907	0	0	1,853,870,907	14

Assessed Value of All Property in the Following Categories

15	Assessed V alue of Land Classified Agricultural (193.461, F.S.)	90,141,562	0	0	90,141,562	15
16	Assessed V alue of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed V alue of Land Classified and used for Conservation Purposes (193.501, F.S.)	82,131	0	0	82,131	17
18	Assessed V alue of Pollution Control Devices (193.621, F.S.)	0	13,240,502	0	13,240,502	18
19	Assessed V alue of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed V alue of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed V alue of Homestead Property (193.155, F.S.)	18,790,453,705	0	0	18,790,453,705	21
22	Assessed V alue of Non-Homestead Residential Property (193.1554, F.S.)	11,629,304,487	0	0	11,629,304,487	22
23	Assessed V alue of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,181,344,212	0	49,089,348	8,230,433,560	23
24	Assessed V alue of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	24

Total Assessed Value

25	Total Assessed V alue [Line 1 minus (2 through 11) plus (15 through 24)]	38,691,326,097	5,481,443,340	62,234,416	44,235,003,853	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	2,420,095,367	0	0	2,420,095,367	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,162,572,664	0	0	2,162,572,664	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	90,626,703	1,164,964	91,791,667	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	1,597,644,212	993,637,137	0	2,591,281,349	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	580,419,336	51,029,844	0	631,449,180	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	42,530,865	0	0	42,530,865	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	473,826,745	0	0	473,826,745	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	2,271,507	0	0	2,271,507	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 A vailable for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead A ssement Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled V eterans' Homestead Discount (196.082, F.S.)	23,333,548	0	0	23,333,548	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	362,347	0	0	362,347	40
41	A dditional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	254,898,996	0	254,898,996	42

Total Exempt Value

43	Total Exempt V alue (add 26 through 42)	7,303,056,591	1,390,192,680	1,164,964	8,694,414,235	43
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Total Taxable Value

44	Total Taxable V alue (25 minus 43)	31,388,269,506	4,091,250,660	61,069,452	35,540,589,618	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 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: Saint Lucie County

Date Certified: 2/22/2024

Taxing Authority: Saint Lucie County Fire District

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	35,756,117,089
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	10,225,997
4	Subtotal (1 + 2 - 3 = 4)	35,745,891,092
5	Other Additions to Operating Taxable Value	0
6	Other Deductions from Operating Taxable Value	205,301,474
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	35,540,589,618

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.	4,400
9	Just Value of Centrally Assessed Railroad Property Value	57,373,036
10	Just Value of Centrally Assessed Private Car Line Property Value	4,861,380

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	2,806
12	Value of Transferred Homestead Differential	266,346,568

Total Parcels or Accounts

13	Total Parcels or Accounts	183,520	14,430
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Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	2,484	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.)	3	0
17	Pollution Control Devices (193.621, F.S.)	0	16
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.)	89,106	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	50,287	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	6,103	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.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	363	0

\* Applicable only to County or Municipal Local Option Levies

The 2023 Final 2 Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: School Required Local Effort

County: Saint Lucie County

Date Certified: 2/22/2024

Check one of the follow ing:

\_\_\_ County

\_\_\_ Municipality

\_\_\_ School District

\_\_\_ Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value

1	Just Value (193.011, F.S.)	59,947,166,134	6,057,364,781	62,234,416	66,066,765,331	1
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Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)	2,048,013,280	0	0	2,048,013,280	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.)	3,289,984	0	0	3,289,984	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	589,161,943	0	589,161,943	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.)	33,020,035,755	0	0	33,020,035,755	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,840,611,996	0	0	14,840,611,996	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	10,035,215,119	0	49,089,348	10,084,304,467	10
11	Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11

Assessed Value of Differentials

12	Homestead A s s e s s m e n t Differential: Just V Value Minus Capped V Value (193.155, F.S.)	14,229,582,050	0	0	14,229,582,050	12
13	Nonhomestead Residential Property Differential: Just V Value Minus Capped V Value (193.1554, F.S.)	0	0	0	0	13
14	Certain Res. and Nonres. Real Property differential: Just V Value Minus Capped V Value (193.1555, F.S.)	0	0	0	0	14

Assessed Value of All Property in the Following Categories

15	Assessed V Value of Land Classified Agricultural (193.461, F.S.)	90,141,562	0	0	90,141,562	15
16	Assessed V Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed V Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	82,131	0	0	82,131	17
18	Assessed V Value of Pollution Control Devices (193.621, F.S.)	0	13,240,502	0	13,240,502	18
19	Assessed V Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed V Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed V Value of Homestead Property (193.155, F.S.)	18,790,453,705	0	0	18,790,453,705	21
22	Assessed V Value of Non-Homestead Residential Property (193.1554, F.S.)	14,840,611,996	0	0	14,840,611,996	22
23	Assessed V Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	10,035,215,119	0	49,089,348	10,084,304,467	23
24	Assessed V Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	24

Total Assessed Value

25	Total Assessed V Value [Line 1 minus (2 through 11) plus (15 through 24)]	43,756,504,513	5,481,443,340	62,234,416	49,300,182,269	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	2,420,095,367	0	0	2,420,095,367	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	90,626,703	1,164,964	91,791,667	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,006,278,381	993,637,137	0	2,999,915,518	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	677,067,181	51,029,844	0	728,097,025	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	42,530,865	0	0	42,530,865	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	474,339,421	0	0	474,339,421	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	2,271,507	0	0	2,271,507	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 A vailable for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead A s s e s s m e n t Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled V eterans' Homestead Discount (196.082, F.S.)	27,263,037	0	0	27,263,037	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	413,097	0	0	413,097	40
41	A dditional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	254,898,996	0	254,898,996	42

Total Exempt Value

43	Total Exempt V Value (add 26 through 42)	5,650,258,856	1,390,192,680	1,164,964	7,041,616,500	43
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Total Taxable Value

44	Total Taxable V Value (25 minus 43)	38,106,245,657	4,091,250,660	61,069,452	42,258,565,769	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 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: Saint Lucie County

Date Certified: 2/22/2024

Taxing Authority: School Required Local Effort

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	42,603,055,308
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	10,225,997
4	Subtotal (1 + 2 - 3 = 4)	42,592,829,311
5	Other Additions to Operating Taxable Value	0
6	Other Deductions from Operating Taxable Value	334,263,542
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	42,258,565,769

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.	4,400
9	Just Value of Centrally Assessed Railroad Property Value	57,373,036
10	Just Value of Centrally Assessed Private Car Line Property Value	4,861,380

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	2,806
12	Value of Transferred Homestead Differential	266,346,568

Total Parcels or Accounts

13	Total Parcels or Accounts	183,520	14,430
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Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	2,484	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.)	3	0
17	Pollution Control Devices (193.621, F.S.)	0	16
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.)	89,106	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	50,287	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	6,103	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.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	363	0

\* Applicable only to County or Municipal Local Option Levies

The 2023 Final 2 Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Children's Services Council SLC

County: Saint Lucie County

Date Certified: 2/22/2024

Check one of the follow ing:

☐ County

☐ Municipality

☐ School District

☐ Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value

1	Just Value (193.011, F.S.)	59,947,166,134	6,057,364,781	62,234,416	66,066,765,331	1
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Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)	2,048,013,280	0	0	2,048,013,280	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.)	3,289,984	0	0	3,289,984	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	589,161,943	0	589,161,943	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.)	33,020,035,755	0	0	33,020,035,755	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,840,611,996	0	0	14,840,611,996	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	10,035,215,119	0	49,089,348	10,084,304,467	10
11	Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11

Assessed Value of Differentials

12	Homestead A s s e s s m e n t Differential: Just V Value Minus Capped V Value (193.155, F.S.)	14,229,582,050	0	0	14,229,582,050	12
13	Nonhomestead Residential Property Differential: Just V Value Minus Capped V Value (193.1554, F.S.)	3,211,307,509	0	0	3,211,307,509	13
14	Certain Res. and Nonres. Real Property differential: Just V Value Minus Capped V Value (193.1555, F.S.)	1,853,870,907	0	0	1,853,870,907	14

Assessed Value of All Property in the Following Categories

15	Assessed V alue of Land Classified Agricultural (193.461, F.S.)	90,141,562	0	0	90,141,562	15
16	Assessed V alue of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed V alue of Land Classified and used for Conservation Purposes (193.501, F.S.)	82,131	0	0	82,131	17
18	Assessed V alue of Pollution Control Devices (193.621, F.S.)	0	13,240,502	0	13,240,502	18
19	Assessed V alue of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed V alue of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed V alue of Homestead Property (193.155, F.S.)	18,790,453,705	0	0	18,790,453,705	21
22	Assessed V alue of Non-Homestead Residential Property (193.1554, F.S.)	11,629,304,487	0	0	11,629,304,487	22
23	Assessed V alue of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,181,344,212	0	49,089,348	8,230,433,560	23
24	Assessed V alue of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	24

Total Assessed Value

25	Total Assessed V alue [Line 1 minus (2 through 11) plus (15 through 24)]	38,691,326,097	5,481,443,340	62,234,416	44,235,003,853	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	2,420,095,367	0	0	2,420,095,367	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,162,572,664	0	0	2,162,572,664	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	90,626,703	1,164,964	91,791,667	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	1,597,644,212	993,637,137	0	2,591,281,349	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	580,419,336	51,029,844	0	631,449,180	31
32	Widow s / Widow ers Exemption (196.202, F.S.)	42,530,865	0	0	42,530,865	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	473,826,745	0	0	473,826,745	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	2,271,507	0	0	2,271,507	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 A vailable for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead A s s e s s m e n t Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled V eterans' Homestead Discount (196.082, F.S.)	23,333,548	0	0	23,333,548	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	362,347	0	0	362,347	40
41	A dditional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renew able Energy Source Devices Exemption (196.182, F.S.)	0	254,898,996	0	254,898,996	42

Total Exempt Value

43	Total Exempt V alue (add 26 through 42)	7,303,056,591	1,390,192,680	1,164,964	8,694,414,235	43
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Total Taxable Value

44	Total Taxable V alue (25 minus 43)	31,388,269,506	4,091,250,660	61,069,452	35,540,589,618	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 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: Saint Lucie County

Date Certified: 2/22/2024

Taxing Authority: Children's Services Council SLC

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	35,756,117,089
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	10,225,997
4	Subtotal (1 + 2 - 3 = 4)	35,745,891,092
5	Other Additions to Operating Taxable Value	0
6	Other Deductions from Operating Taxable Value	205,301,474
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	35,540,589,618

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.	4,400
9	Just Value of Centrally Assessed Railroad Property Value	57,373,036
10	Just Value of Centrally Assessed Private Car Line Property Value	4,861,380

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	2,806
12	Value of Transferred Homestead Differential	266,346,568

Total Parcels or Accounts

13	Total Parcels or Accounts	183,520	14,430
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Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	2,484	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.)	3	0
17	Pollution Control Devices (193.621, F.S.)	0	16
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.)	89,106	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	50,287	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	6,103	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.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	363	0

\* Applicable only to County or Municipal Local Option Levies

The 2023 Final 2 Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: Florida Inland Navigation District

County: Saint Lucie County

Date Certified: 2/22/2024

Check one of the follow ing:  
☐ County ☐ Municipality  
☐ School District ☐ Independent Special District  
Separate Reports for MSTUs, 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.)	59,947,166,134	6,057,364,781	62,234,416	66,066,765,331	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,048,013,280	0	0	2,048,013,280	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.)	3,289,984	0	0	3,289,984	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	589,161,943	0	589,161,943	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.)	33,020,035,755	0	0	33,020,035,755	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,840,611,996	0	0	14,840,611,996	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	10,035,215,119	0	49,089,348	10,084,304,467	10
11 Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11

Assessed Value of Differentials

12 Homestead A s s e s s m e n t Differential: Just V Value Minus Capped V Value (193.155, F.S.)	14,229,582,050	0	0	14,229,582,050	12
13 Nonhomestead Residential Property Differential: Just V Value Minus Capped V Value (193.1554, F.S.)	3,211,307,509	0	0	3,211,307,509	13
14 Certain Res. and Nonres. Real Property differential: Just V Value Minus Capped V Value (193.1555, F.S.)	1,853,870,907	0	0	1,853,870,907	14

Assessed Value of All Property in the Following Categories

15 Assessed V Value of Land Classified Agricultural (193.461, F.S.)	90,141,562	0	0	90,141,562	15
16 Assessed V Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed V Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	82,131	0	0	82,131	17
18 Assessed V Value of Pollution Control Devices (193.621, F.S.)	0	13,240,502	0	13,240,502	18
19 Assessed V Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed V Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed V Value of Homestead Property (193.155, F.S.)	18,790,453,705	0	0	18,790,453,705	21
22 Assessed V Value of Non-Homestead Residential Property (193.1554, F.S.)	11,629,304,487	0	0	11,629,304,487	22
23 Assessed V Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,181,344,212	0	49,089,348	8,230,433,560	23
24 Assessed V Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	24

Total Assessed Value

25 Total Assessed V Value [Line 1 minus (2 through 11) plus (15 through 24)]	38,691,326,097	5,481,443,340	62,234,416	44,235,003,853	25
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Exemptions

26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	2,420,095,367	0	0	2,420,095,367	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,162,572,664	0	0	2,162,572,664	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	90,626,703	1,164,964	91,791,667	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,597,644,212	993,637,137	0	2,591,281,349	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	580,419,336	51,029,844	0	631,449,180	31
32 Widow s / Widow ers Exemption (196.202, F.S.)	42,530,865	0	0	42,530,865	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	473,826,745	0	0	473,826,745	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	2,271,507	0	0	2,271,507	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 A vailable for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead A s s e s s m e n t Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled V eterans' Homestead Discount (196.082, F.S.)	23,333,548	0	0	23,333,548	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	362,347	0	0	362,347	40
41 A dditional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	41
42 R e n e w a b l e Energy Source Devices Exemption (196.182, F.S.)	0	254,898,996	0	254,898,996	42

Total Exempt Value

43 Total Exempt V Value (add 26 through 42)	7,303,056,591	1,390,192,680	1,164,964	8,694,414,235	43
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Total Taxable Value

44 Total Taxable V Value (25 minus 43)	31,388,269,506	4,091,250,660	61,069,452	35,540,589,618	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 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: Saint Lucie County

Date Certified: 2/22/2024

Taxing Authority: Florida Inland Navigation District

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	35,756,117,089
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	10,225,997
4	Subtotal (1 + 2 - 3 = 4)	35,745,891,092
5	Other Additions to Operating Taxable Value	0
6	Other Deductions from Operating Taxable Value	205,301,474
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	35,540,589,618

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.	4,400
9	Just Value of Centrally Assessed Railroad Property Value	57,373,036
10	Just Value of Centrally Assessed Private Car Line Property Value	4,861,380

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	2,806
12	Value of Transferred Homestead Differential	266,346,568

Total Parcels or Accounts

13	Total Parcels or Accounts	183,520	14,430
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Property with Reduced Assessed Value

	Column 1 Real Property Parcels	Column 2 Personal Property Accounts
14	Land Classified Agricultural (193.461, F.S.)	2,484
15	Land Classified High-Water Recharge (193.625, F.S.) *	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	3
17	Pollution Control Devices (193.621, F.S.)	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	16
19	Historically Significant Property (193.505, F.S.)	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	89,106
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	50,287
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	6,103
		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.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	363	0

\* Applicable only to County or Municipal Local Option Levies

The 2023 Final 2 Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: S Florida Water Management Dist

County: Saint Lucie County

Date Certified: 2/22/2024

Check one of the follow ing:  
☐ County ☐ Municipality  
☐ School District ☐ Independent Special District  
Separate Reports for MSTUs, 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.)	59,947,166,134	6,057,364,781	62,234,416	66,066,765,331	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	2,048,013,280	0	0	2,048,013,280	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.)	3,289,984	0	0	3,289,984	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	589,161,943	0	589,161,943	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.)	33,020,035,755	0	0	33,020,035,755	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	14,840,611,996	0	0	14,840,611,996	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	10,035,215,119	0	49,089,348	10,084,304,467	10
11 Just Value of Working Waterfront Property (Art. Vll, s.4(j), State Constitution)	0	0	0	0	11

Assessed Value of Differentials

12 Homestead A ssement Differential: Just V Value Minus Capped Value (193.155, F.S.)	14,229,582,050	0	0	14,229,582,050	12
13 Nonhomestead Residential Property Differential: Just V Value Minus Capped Value (193.1554, F.S.)	3,211,307,509	0	0	3,211,307,509	13
14 Certain Res. and Nonres. Real Property differential: Just V Value Minus Capped Value (193.1555, F.S.)	1,853,870,907	0	0	1,853,870,907	14

Assessed Value of All Property in the Following Categories

15 Assessed V alue of Land Classified Agricultural (193.461, F.S.)	90,141,562	0	0	90,141,562	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.)	82,131	0	0	82,131	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	13,240,502	0	13,240,502	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.)	18,790,453,705	0	0	18,790,453,705	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	11,629,304,487	0	0	11,629,304,487	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,181,344,212	0	49,089,348	8,230,433,560	23
24 Assessed Value of Working Waterfront Property (Art. Vll, 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)]	38,691,326,097	5,481,443,340	62,234,416	44,235,003,853	25
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Exemptions

26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	2,420,095,367	0	0	2,420,095,367	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,162,572,664	0	0	2,162,572,664	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	90,626,703	1,164,964	91,791,667	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,597,644,212	993,637,137	0	2,591,281,349	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	580,419,336	51,029,844	0	631,449,180	31
32 Widow s / Widow ers Exemption (196.202, F.S.)	42,530,865	0	0	42,530,865	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	473,826,745	0	0	473,826,745	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	2,271,507	0	0	2,271,507	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 A ssement Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled V eterans' Homestead Discount (196.082, F.S.)	23,333,548	0	0	23,333,548	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	362,347	0	0	362,347	40
41 A dditional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	41
42 Renew able Energy Source Devices Exemption (196.182, F.S.)	0	254,898,996	0	254,898,996	42

Total Exempt Value

43 Total Exempt Value (add 26 through 42)	7,303,056,591	1,390,192,680	1,164,964	8,694,414,235	43
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Total Taxable Value

44 Total Taxable Value (25 minus 43)	31,388,269,506	4,091,250,660	61,069,452	35,540,589,618	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 2023 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: Saint Lucie County

Date Certified: 2/22/2024

Taxing Authority: S Florida Water Management Dist

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	35,756,117,089
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	10,225,997
4	Subtotal (1 + 2 - 3 = 4)	35,745,891,092
5	Other Additions to Operating Taxable Value	0
6	Other Deductions from Operating Taxable Value	205,301,474
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	35,540,589,618

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.	4,400
9	Just Value of Centrally Assessed Railroad Property Value	57,373,036
10	Just Value of Centrally Assessed Private Car Line Property Value	4,861,380

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	2,806
12	Value of Transferred Homestead Differential	266,346,568

Total Parcels or Accounts

13	Total Parcels or Accounts	183,520	14,430
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Property with Reduced Assessed Value

	Column 1 Real Property Parcels	Column 2 Personal Property Accounts
14	Land Classified Agricultural (193.461, F.S.)	2,484
15	Land Classified High-Water Recharge (193.625, F.S.) *	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	3
17	Pollution Control Devices (193.621, F.S.)	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	16
19	Historically Significant Property (193.505, F.S.)	0
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	89,106
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	50,287
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	6,103
		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.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	363	0

\* Applicable only to County or Municipal Local Option Levies

2023 THE VALUE AND NUMBER OF PARCELS ON THE REAL PROPERTY COUNTYWIDE ASSESSMENT ROLL BY CATEGORY  
Saint Lucie County, Florida  
Date Certified: 2/22/2024

(Locally assessed real property only. Do not include personal property or centrally assessed property.)

		Code 00 Vacant Residential	Code 01 Single Family Residential	Code 02 Mobile Homes	Code 08 Multi-Family Less than 10 Units	Code 03 Multi-Family 10 Units or More	Code 04 Condominiums
1	Just Value	\$ 1,759,586,380	40,237,320,033	783,672,729	389,589,700	950,499,265	4,579,706,300
2	Taxable Value for Operating Purposes	\$ 1,079,866,327	20,267,532,207	407,308,490	248,340,987	534,151,187	3,006,080,122
3	Number of Parcels	# 24,751	118,735	4,542	1,510	78	14,619
		Code 05 Cooperatives	Code 06, 07, and 09 Ret. Homes and Misc. Res.	Code 10 Vacant Commercial	Code 11-39 Improved Commercial	Code 40 Vacant Industrial	Code 41-49 Improved Industrial
4	Just Value	\$ 943,300	39,380,028	474,154,436	3,476,795,338	189,580,100	1,571,049,429
5	Taxable Value for Operating Purposes	\$ 0	23,308,768	329,942,145	2,841,627,852	142,175,488	1,184,642,372
6	Number of Parcels	# 1	2,786	1,438	2,607	390	1,244
		Code 50-69 Agricultural	Code 70-79 Institutional	Code 80-89 Government	Code 90 Leasehold Interests	Code 91-97 Miscellaneous	Code 99 Non-Agricultural Acreage
7	Just Value	\$ 2,243,472,227	818,912,860	1,773,333,700	8,786,800	297,858,884	352,524,625
8	Taxable Value for Operating Purposes	\$ 218,767,126	293,026,509	9,160,169	0	226,186,637	294,257,718
9	Number of Parcels	# 2,476	545	3,821	18	2,811	1,148
10	Total Real Property:	Just Value 59,947,166,134 (Sum lines 1, 4, and 7)	; Taxable Value for Operating Purposes 31,106,374,104 (Sum lines 2, 5, and 8)		; Parcels 183,520 (Sum lines 3, 6, and 9)		

Note: Total real property Just Value above should equal page 1 of County form DR-403V, column I, line 1; Taxable value should equal page 1 of County form DR-403V, column I, line 43; Parcels should equal page 2 of County form DR-403V, column 1, line 13.

\* The following entries are for informational purposes only and are optional. Value amounts and parcel counts should be reported under the proper code above.

		Code H. Header	Code N. Notes	Code S. Spaces
11	Just Value	\$		
12	Taxable Value for Operating Purposes	\$		
13	Number of Parcels	#		
		Time Share Fee	Time Share Non-Fee	Common Area
14	Just Value	\$		
15	Taxable Value for Operating Purposes	\$		
16	Number of Parcels	#		
17	Number of Units per year	#		



Statutory Authority		Property Roll Affected	Type of Exemption	Real Property		Personal Property		
				Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1	196.031(1)(a)	Real	\$25,000 Homestead Exemption	97,159	2,420,095,367	0	0	1
2	196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption	96,965	2,162,572,664	0	0	2
3	196.075	Real	Additional Homestead Exemption Age 65 and Older	8,628	197,853,147	0	0	3
4	196.081	Real	Totally & Pernamently Disabled Veterans & Surviving	2,228	418,905,354	0	0	4
5	196.091	Real	Totally Disabled Veterans Confined to Wheelchairs	0	0	0	0	5
6	196.095	Real	Licensed Child Care Facility in Enterprise Zone	0	0	0	0	6
7	196.101	Real	Quadriplegic, Paraplegic, Hemiplegic& Totally & Permanently Disabled & Blind (Meeting Income Test)	64	7,510,780	0	0	7
8	196.183	Personal	\$25,000 Tangible Personal Property Exemption	0	0	13,683	90,626,703	8
9	196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary	2,881	286,593,761	261	41,048,355	9
10	196.1961	Real	Historic Property for Commercial or Nonprofit Purposes	0	0	0	0	10
11	196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services	10	105,974,976	5	1,386,151	11
12	196.1975	Real & Personal	Charitable Homes for the Aged	1	2,908,000	0	0	12
13	196.1977	Real	Proprietary Continuing Care Facilities	0	0	0	0	13
14	196.1978	Real & Personal	Affordable Housing Property	23	118,286,555	8	1,710,028	14
15	196.198	Real & Personal	Educational Property	35	66,656,044	20	6,885,310	15
16	196.1983	Real & Personal	Charter School	0	0	0	0	16
17	196.1985	Real	Labor Union Education Property	0	0	0	0	17
18	196.1986	Real	Community Center	0	0	0	0	18
19	196.1987	Real & Personal	Biblical History Display Property	0	0	0	0	19
20	196.199(1)(a)	Real & Personal	Federal Government Property	18	42,394,074	1	600,000	20
21	196.199(1)(b)	Real & Personal	State Government Property	893	383,753,604	2	5,277,073	21
22	196.199(1)(c)	Real & Personal	Local Government Property	4,774	1,171,496,534	44	987,760,064	22
23	196.199(2)	Real & Personal	Leasehold Interests in Government Property	0	0	0	0	23
24	196.1993	Real	Agreements with Local Governments for use of Public Property	0	0	0	0	24
25	196.1995	Real & Personal	Parcels Granted Economic Development Exemption	5	84,689,754	6	38,625,025	25
26	196.1997	Real	Historic Property Improvements	0	0	0	0	26
27	196.1998	Real	Historic Property Open to the Public	0	0	0	0	27
28	196.1999	Personal	Space Laboratories & Carriers	0	0	0	0	28
29	196.2001	Real & Personal	Non-for-Profit Sewer & Water Company	0	0	0	0	29
30	196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation	0	0	0	0	30
31	196.202	Real & Personal	Blind Exemption	113	555,500	1	0	31
32	196.202	Real & Personal	Total & Permanent Disability Exemption	5,050	24,947,212	9	0	32
33	196.202	Real & Personal	Widow's Exemption	7,065	34,857,026	218	0	33
34	196.202	Real & Personal	Widower's Exemption	1,547	7,673,839	13	0	34
35	196.24	Real & Personal	Disabled Ex-Service Member Exemption	4,394	21,907,899	18	0	35
36	196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)	8	232,457	0	0	36
37	196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)	2	2,039,050	0	0	37
38	196.173	Real	Deployed Service Member's Homestead Exemption	5	362,347	0	0	38
39	196.075	Real	Additional Homestead Exemption Age 65 and Older & 25 yr Residence	0	0	0	0	39
40	196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse	0	0	0	0	40
41	196.182	Personal	Renewable Energy Source Devices (80% exemption)	0	0	5	254,898,996	41

Note: Centrally assessed property exemptions should be included in this table.

Saint Lucie

COUNTY

Date Certified:

2/22/2024

SHEET NO. 1 OF 1

## RECAPITULATION OF TAXES AS EXTENDED ON THE 2023 TAX ROLLS; MUNICIPALITIES

A.

1. County Commission Levy
2. School Board Levy
3. Independent Special District Levy
4. County Commission Levy for a Dependent Special District
5. MSBU/MSTU

B.

1. County-Wide Levy
2. Less than County-Wide Levy
3. Multi-County District Levying County-Wide
4. Multi-County District Levying Less than County-Wide

C.

1. Operating Millage
2. Debt Service Millage
3. Non-Ad Valorem Assessment Rate / Basis

D.

1. Millage Subject to a Cap
2. Millage not Subject to a Cap
3. Non-Ad Valorem Assessment Rate / Basis

E.

1. Non-Voted Millage
2. Voted Millage
3. Non-Ad Valorem Assessment Rate / Basis

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the four code columns. Be as descriptive as possible; separately list the various millages of each municipal taxing authority according to the characteristics coded above. Total the levies for all municipalities included herein. All dependent special districts and voter approved debt payments should be listed with the appropriate municipality. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES					NAME OF TAXING AUTHORITY & NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other basis of levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO S197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER S. 193.072
A	B	C	D	E						
1	1	1	1	1	County General Revenue Fund	4.27220000	35,220,069,191	0	150,467,199.80	99,939.38
1	1	1	1	1	Saint Lucie County Fine and Forfeiture	2.72940000	35,220,069,191	0	96,129,679.02	63,849.15
1	1	1	1	1	Saint Lucie County Erosion District E	0.10000000	35,220,069,191	0	3,522,016.56	2,340.08
2	1	1	1	1	School Required Local Effort	3.16400000	42,258,565,769	0	133,706,101.84	74,015.66
2	1	1	1	1	School Non-Voted Capital Improvement	1.50000000	42,258,565,769	0	63,387,873.15	35,090.05
2	1	1	1	1	School Discretionary Fund	0.74800000	42,258,565,769	0	31,609,404.34	17,498.74
2	1	1	1	2	School Voted Referendum	1.00000000	42,258,565,769	0	42,258,610.62	23,393.85
3	1	1	1	1	Saint Lucie County Fire District	3.00000000	35,540,589,618	0	106,621,828.98	70,179.29
3	1	1	1	1	Children`s Services Council SLC	0.37900000	35,540,589,618	0	13,469,921.01	8,866.74
3	3	1	1	1	Florida Inland Navigation District	0.02880000	35,540,589,618	0	1,023,572.25	674.51
3	3	1	1	1	S Florida Water Management Dist	0.09480000	35,540,589,618	0	3,369,254.45	2,218.62
3	3	1	1	1	S Florida Water Management Dist Okeechobee Basin	0.10260000	35,540,589,618	0	3,646,493.19	2,401.01
3	3	1	1	1	S Florida Water Management Dist Everglades Project	0.03270000	35,540,589,618	0	1,162,178.88	765.76
4	2	1	1	1	Saint Lucie County Mosquito Control District	0.13520000	34,356,653,991	0	4,645,013.76	3,048.27
5	1	1	1	1	County Parks MSTU	0.00000000	35,343,383,970	0	0.00	0.00
5	1	1	1	1	County Public Transit MSTU	0.25000000	35,220,069,191	0	8,805,112.72	5,849.14
5	2	1	1	1	County Community Development MSTU	0.43000000	11,585,010,703	0	4,981,557.38	4,067.51
5	2	1	1	1	County Law Enforcement MSTU	0.91030000	11,585,010,703	0	10,545,837.17	8,610.59
5	2	1	1	1	Saint Lucie Co Stormwater Management MSTU	0.47310000	11,585,010,703	0	5,480,871.96	4,475.29
5	2	1	1	1	South Hutchinson Island Erosion Control MSTU	0.54000000	1,597,242,838	0	862,511.42	74.56

RECAPITULATION OF TAXES AS EXTENDED ON THE 2023 TAX ROLLS; MUNICIPALITIES

- A.

1. Municipal Levy

2. Municipality Levying for a Dependent Special District that is Municipal Wide

3. Municipality Levying for a Dependent Special District that is Less than Municipal Wide

4. Municipal Levy Less Than Municipal Wide
- B.

1. Operating Millage

2. Debt Service Millage

3. Non-Ad Valorem Assessment Rate / Basis
- C.

1. Millage Subject to a Cap

2. Millage not Subject to a Cap

3. Non-Ad Valorem Assessment Rate / Basis
- D.

1. Non-Voted Millage

2. Voted Millage

3. Non-Ad Valorem Assessment Rate / Basis

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the four code columns. Be as descriptive as possible; separately list the various millages of each municipal taxing authority according to the characteristics coded above. Total the levies for all municipalities included herein. All dependent special districts and voter approved debt payments should be listed with the appropriate municipality. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES				NAME OF MUNICIPALITY OF DISTRICT, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other basis of levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D						
1	1	1	1	City of Fort Pierce	6.90000000	3,900,245,086	0	26,911,693.12	32,162.50
1	1	1	1	City of Port Saint Lucie	4.70570000	19,779,356,863	0	93,075,708.84	43,580.72
1	1	1	1	Town of Saint Lucie Village	1.74500000	99,208,190	0	173,118.29	20.10
2	2	2	2	Port Saint Lucie Voted Debt Service	0.49430000	19,863,712,429	0	9,818,643.88	4,578.29



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

## Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 2023

The Value Adjustment Board of Saint Lucie County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.) ☒ Real Property ☐ Tangible Personal Property

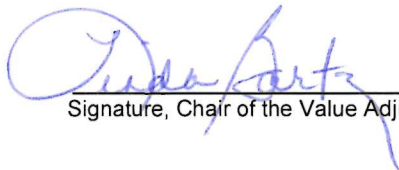
assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 31,362,116,308
2. Net change in taxable value due to actions of the Board	\$ 10,225,997
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 31,351,890,311

\*All values entered should be county taxable values. School and other taxing authority values may differ.

  
\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

February 22, 2024  
\_\_\_\_\_  
Date

Continued on page 2

# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488  
R. 12/09  
Page 2 of 2

## PROCEDURES

Tax Roll Year 2023

The value adjustment board has met the requirements below. Check all that apply.

The board:

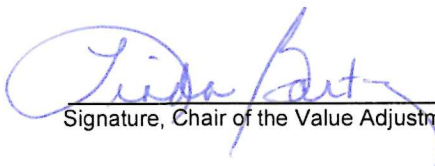
- ☐ 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- ☐ 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- ☐ 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- ☐ 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- ☐ 5. Noticed all meetings as required by section 286.011, F.S.
- ☐ 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- ☐ 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- ☐ 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- ☐ 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- ☐ 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

  
\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

February 22, 2024  
\_\_\_\_\_  
Date



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

## Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 2023

The Value Adjustment Board of Saint Lucie County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

(Check one.) ☐ Real Property ☒ Tangible Personal Property

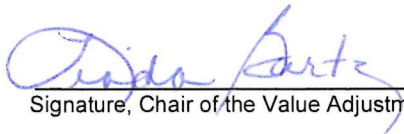
assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 4,016,483,628
2. Net change in taxable value due to actions of the Board	\$ 0
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 4,016,483,628

\*All values entered should be county taxable values. School and other taxing authority values may differ.

  
\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

February 22, 2024  
\_\_\_\_\_  
Date

Continued on page 2



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488  
R. 12/09  
Page 2 of 2

## PROCEDURES

Tax Roll Year 2023

The value adjustment board has met the requirements below. Check all that apply.

The board:

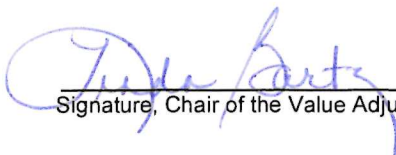
- ☒ 1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
- ☒ 2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
- ☒ 3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
- ☒ 4. Considered only petitions filed by the deadline or found to have good cause for filing late.
- ☒ 5. Noticed all meetings as required by section 286.011, F.S.
- ☒ 6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
- ☒ 7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
- ☒ 8. Ensured that all decisions contained the required findings of fact and conclusions of law.
- ☒ 9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
- ☒ 10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

  
\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

February 22, 2024  
\_\_\_\_\_  
Date



## CERTIFICATE TO ROLL

DR-408  
R. 6/91

I, the undersigned, hereby certify that I am the duly qualified and acting Property Appraiser in and for Saint Lucie County, Florida. As such, I have satisfied myself that all property included or includable on the Real Property\* Property Assessment Roll for the aforesaid county is properly taxed so far as I have been able to ascertain, that the said roll was certified and delivered to me by the Value Adjustment Board on the 22nd day of February, 2024; and that all required extensions on the above described roll to show the tax attributable to all taxable property included therein have been made pursuant to law.

\*those parcels not previously certified

I further certify that, upon completion of this certificate and the attachment of same to the herein described assessment roll as a part thereof, said assessment roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate, caused the same to be attached to and made part of, the above described assessment roll this the 22nd day of February 2024.

  
\_\_\_\_\_  
Property Appraiser of Saint Lucie  
County, Florida



## CERTIFICATE TO ROLL

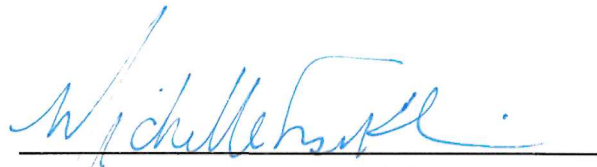
DR-408  
R. 6/91

"I, the undersigned, hereby certify that I am the duly qualified and acting Property Appraiser in and for Saint Lucie County, Florida. As such, I have satisfied myself that all property included or includable on the Tangible Personal Property\* Property Assessment Roll for the aforesaid county is properly taxed so far as I have been able to ascertain, that the said roll was certified and delivered to me by the Value Adjustment Board on the 22nd day of February, 2024; and that all required extensions on the above described roll to show the tax attributable to all taxable property included therein have been made pursuant to law.

\*those parcels not previously certified

I further certify that, upon completion of this certificate and the attachment of same to the herein described assessment roll as a part thereof, said assessment roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate, caused the same to be attached to and made part of, the above described assessment roll this the 22nd day of February 2024.

  
Property Appraiser of Saint Lucie  
County, Florida



# NOTICE

## TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529

R. 12/09

Rule 12D-16.002

Florida Administrative Code

St. Lucie County  
County

Tax Year 

2	0	2	3
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### Members of the Board

Honorable Linda Bartz	Board of County Commissioners, District No. 3
Honorable Jamie Fowler	Board of County Commissioners, District No. 4
Honorable Troy Ingersoll	School Board, District No. 5
Citizen Member Cheryl Handy	Business owner within the school district
Citizen Member Bryan Kelly	Homestead property owner

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

### Summary of Year's Actions

Type of Property	Number of Parcels					Reduction in	Shift in
	Exemptions		Assessments*		Both	County Taxable Value Due to Board Actions	Taxes Due to Board Actions
	Granted	Requested	Reduced	Requested	Withdrawn or settled		
Residential	5	336	7	634	818	\$ 992,115	\$ \$22,197.82
Commercial	0	0	7	167	151	\$ 9,233,882	\$ \$222,877.44
Industrial and miscellaneous	0	2	2	56	53	\$ 0	\$ \$0.00
Agricultural or classified use	0	5	0	1	5	\$ 0	\$ \$0.00
High-water recharge	0	0	0	0	0	\$ 0	\$ \$0.00
Historic commercial or nonprofit	0	0	0	0	0	\$ 0	\$ \$0.00
Business machinery and equipment	0	0	0	38	38	\$ 0	\$ \$0.00
Vacant lots and acreage	0	2	2	97	92	\$ 0	\$ \$0.00
<b>TOTALS</b>	5	345	18	993	1,157	\$ 0	\$ \$0.00

All values should be county taxable values. School and other taxing authority values may differ.

\*Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.

Chair's name Linda Bartz	Phone 772-462-1429	ext.
Clerk's name Angela Riggins	Phone 772-462-1429	ext.