



**Volusia County Property Appraiser**  
 123 W. Indiana Ave., Rm. 102  
 DeLand, FL. 32720  
 Phone: (386) 736-5901 Web: vcpa.vcgov.org

## Property Summary

**Alternate Key:** 3378440  
**Parcel ID:** 530401060060  
**Township-Range-Section:** 15 - 33 - 04  
**Subdivision-Block-Lot:** 01 - 06 - 0060  
**Business Name:** THE SPOT  
**Owner(s):** S & P HOLDINGS OF DAYTONA LLC - FS - Fee Simple - 100%  
**Mailing Address On File:** 835 N BEACH ST  
 DAYTONA BEACH FL 32114  
**Physical Address:** 901 MAIN ST, DAYTONA BEACH 32118  
**Building Count:** 1  
**Neighborhood:** 7244 - DAYTONA BEACH- MAIN ST  
**Subdivision Name:**  
**Property Use:** 1100 - STORES 1 STORY  
**Tax District:** 204-DAYTONA BEACH  
**2023 Proposed Millage Rate:** 17.9279  
**Homestead Property:** No  
**Agriculture Classification:** No  
**Short Description:** LOTS 6 7 & 8 BLK 6 ROGERS SEABREEZE DB O PG 301 PER OR 3886  
 PG 2099 PER OR 5270 PG 3412

## Property Values

Tax Year:	2023 Working	2022 Final	2021 Final
<b>Valuation Method:</b>	1-Market Oriented Cost	1-Market Oriented Cost	1-Market Oriented Cost
<b>Improvement Value:</b>	\$1,520,347	\$1,302,998	\$1,125,821
<b>Land Value:</b>	\$680,064	\$680,064	\$637,560
<b>Just/Market Value:</b>	\$2,200,411	\$1,983,062	\$1,763,381

## Working Tax Roll Values by Taxing Authority

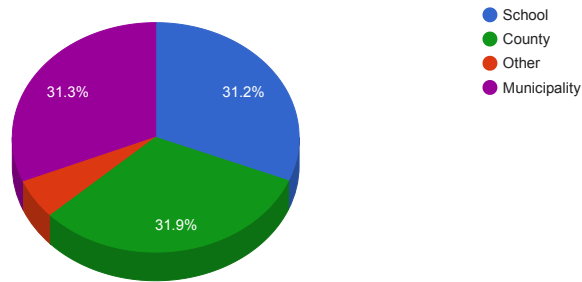
Values shown below are the 2023 WORKING TAX ROLL VALUES that are subject to change until certified. Millage Rates below that are used in the calculation of the Estimated Taxes are the 2023 PROPOSED MILLAGE RATES. The Just/Market listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

Tax Authority	Just/Market Value	Assessed Value	Ex/10CAP	Taxable Value	Millage Rate	Estimated Taxes
0017 CAPITAL IMPROVEMENT	\$2,200,411	\$2,200,411	\$0	\$2,200,411	1.5000	\$3,300.62
0012 DISCRETIONARY	\$2,200,411	\$2,200,411	\$0	\$2,200,411	0.7480	\$1,645.91
0011 REQ LOCAL EFFORT	\$2,200,411	\$2,200,411	\$0	\$2,200,411	3.1610	\$6,955.50
0050 GENERAL FUND	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	3.3958	\$7,245.59
0055 LIBRARY	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	0.4209	\$898.07
0520 MOSQUITO CONTROL	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	0.1781	\$380.01
0530 PONCE INLET PORT AUTHORITY	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	0.0692	\$147.65
0053 PUBLIC SAFETY FUND	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	1.4541	\$3,102.60
0058 VOLUSIA ECHO	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	0.2000	\$426.74
0057 VOLUSIA FOREVER	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	0.2000	\$426.74
0065 FLORIDA INLAND NAVIGATION DISTRICT	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	0.0288	\$61.45
0100 HALIFAX HOSPITAL AUTHORITY	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	0.7878	\$1,680.92
0060 ST JOHN'S WATER MANAGEMENT DISTRICT	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	0.1793	\$382.57
0210 DAYTONA BEACH	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	5.4300	\$11,585.94
0211 DAYTONA BEACH I&S 2004	\$2,200,411	\$2,133,691	\$66,720	\$2,133,691	0.1749	\$373.18
					17.9279	\$38,613.49

## Non-Ad Valorem Assessments

Project	#Units	Rate	Amount	Estimated Ad Valorem Tax:	\$38,613.49
				Estimated Non-Ad Valorem Tax:	\$0.00
				<b>Estimated Taxes:</b>	<b>\$38,613.49</b>
				Estimated Tax Amount without SOH/10CAP ②	\$39,448.75

**Where your tax dollars are going:**



### Previous Years Certified Tax Roll Values

Year	Land Value	Impr Value	Just Value	Non-Sch Asstd	County Exemptions	County Taxable	HX Savings
2022	\$680,064	\$1,302,998	\$1,983,062	\$1,939,719	\$0	\$1,939,719	\$0
2021	\$637,560	\$1,125,821	\$1,763,381	\$1,763,381	\$0	\$1,763,381	\$0
2020	\$637,560	\$1,117,648	\$1,755,208	\$1,755,208	\$0	\$1,755,208	\$0
2019	\$637,560	\$1,053,218	\$1,690,778	\$1,690,778	\$0	\$1,690,778	\$0
2018	\$637,560	\$1,040,562	\$1,678,122	\$1,678,122	\$0	\$1,678,122	\$0
2017	\$637,560	\$1,015,809	\$1,653,369	\$1,653,369	\$0	\$1,653,369	\$0
2016	\$637,560	\$993,187	\$1,630,747	\$1,630,747	\$0	\$1,630,747	\$0
2015	\$637,560	\$908,849	\$1,546,409	\$1,546,409	\$0	\$1,546,409	\$0
2014	\$637,560	\$938,097	\$1,575,657	\$1,575,657	\$0	\$1,575,657	\$0

## Land Data

#	Land Use	Ag	Type	Units	Acres	Sq Feet	FF	Depth	Rate	Just Value
1	1100-STORE 1FLR	N	S-SQUARE FEET			12,144			32.00	\$680,064
								<b>Total Land Value:</b>		\$680,064

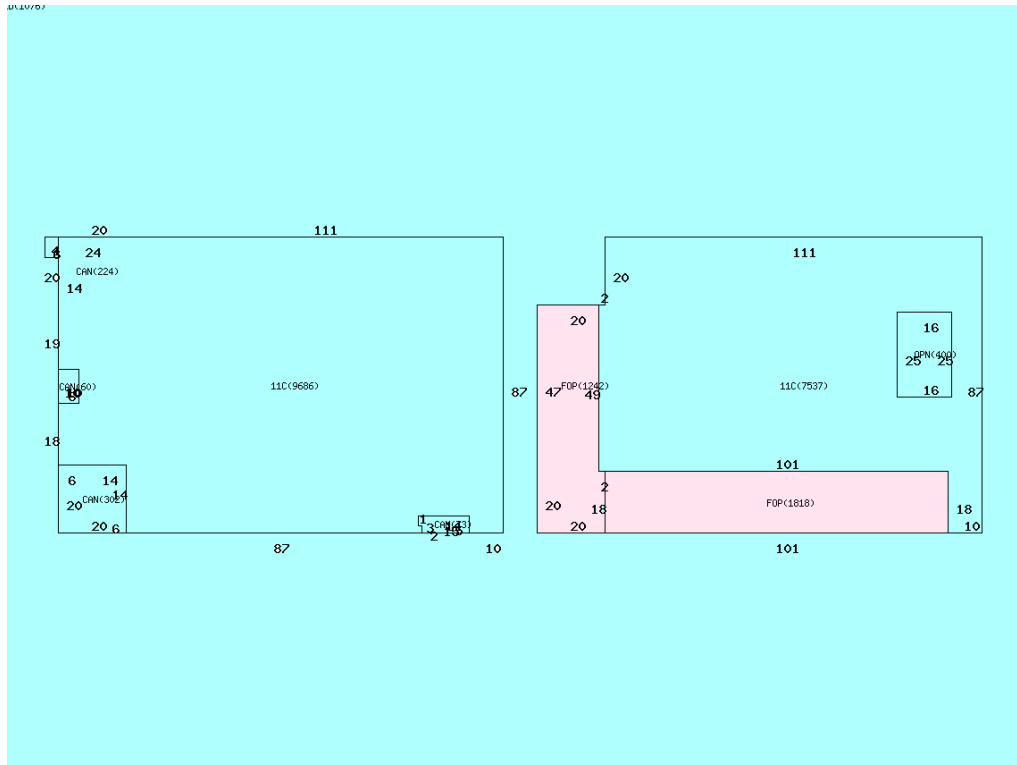
Building(s) - Commercial

## Card (Bldg) #1

<b>Structure Code:</b>	C - CONCRETE/MASONRY	<b>Base RCN</b>	\$1,969,567
<b>Class:</b>	-	<b>Percent Good</b>	77 %
<b>Grade:</b>	350	<b>Total RCNLD</b>	\$1,516,566
<b>Built / Effective</b>	2001 / 2006	<b>Market (NBHD)</b>	1
<b>Year:</b>		<b>Factor</b>	
<b>Total / Business Area</b>	22418 / 18299	<b>Cost Value</b>	\$1,516,566

### Summary of Commercial Sections Data

Line #	From-To Floor	Section Finish	Stories	Area	Total Area	Business Area	Year Blt
1	01-01	11C - RETAIL STORE	1	9,686	9,686	9,686	
2	01-01	41D - LIGHT MANUFACTURING, MIN FIN	1	1,076	1,076	1,076	
3	01-01	CAN - CANOPY	1	224	224	N/A	
4	01-01	CAN - CANOPY	1	60	60	N/A	
5	01-01	CAN - CANOPY	1	302	302	N/A	
6	01-01	CAN - CANOPY	1	73	73	N/A	
7	01-01	FOP - PORCH, OPEN FINISHED	1	1,818	1,818	N/A	
8	01-01	FOP - PORCH, OPEN FINISHED	1	1,242	1,242	N/A	
9	01-01	OPN - Open Area	1	400	400	N/A	
10	01-01	11C - RETAIL STORE	1	7,537	7,537	7,537	
					22,418	18,299	



Miscellaneous Improvement(s)

#	Type	Year	Area	Units	L x W	Depreciated Value
1	WFN-FENCE, WOOD	1998	350	1		\$1,351
2	PVC-PAVING CONCRETE	2001	870	1		\$2,430
Total Miscellaneous Value:						\$3,781

Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description and/or recorded and indexed with the Clerk of the Court.

Book/Page	Instrument No.	Sale Date	Deed Type	Qualified/Unqualified	Vacant/Improved	Sale Price
5270 / 3412	<a href="#">2004051360</a>	02/23/2004	WD-WARRANTY DEED	UNQUALIFIED	IMPROVED	\$3,200,000
3886 / 2099	<a href="#">1993189837</a>	12/15/1993	CT-CERTIFICATE OF TITLE	UNQUALIFIED	IMPROVED	\$500,000
3237 / 1634	<a href="#">1988161745</a>	12/15/1988	QC-QUIT CLAIM DEED	UNQUALIFIED	IMPROVED	\$100
1751 / 1001		10/15/1974	WD-WARRANTY DEED	UNQUALIFIED	IMPROVED	\$45,000

Property Description

NOTE: This property description may be a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Volusia County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property descriptions found on this site.

Legal Description	Millage Group	Township-Range-Section	Subdivision-Block-Lot	Date Created
LOTS 6 7 & 8 BLK 6 ROGERS SEABREEZE DB O PG 301 PER OR 3886 PG 2099 PER OR 5270 PG 3412	204	15 - 33 - 04	01 - 06 - 0060	28-DEC-81

Permit Summary

NOTE: Permit data does not originate from the Volusia County Property Appraiser's office. For details or questions concerning a permit, please contact the building department of the tax district in which the property is located.

Date	Number	Description	Amount
12/11/2012	C1212-017	EXISTING BLDG REPAIR	\$9,200
01/02/2002	19990817053	IMPACT CITY	\$0
01/28/1992	92 0199	ADDITIONS/ALTERATION	\$10,000
12/10/1991	911933	ADDITIONS/ALTERATION	\$9,600
09/20/1991	911488	ADDITIONS/ALTERATION	\$9,600
10/01/1986	861761	FIRE DOOR & CEILING VENT	\$1,000
10/01/1986	861674	CODE CORRECTIONS EGD-GC	\$1,650
03/01/1985	850290	DOORWAYS	\$1,000
04/01/1984	841787	EXT. STUCCO CB-BB 4-3-85	\$2,000
02/01/1984	840240	FIRE WALL	\$2,000