

The 2024 Ad Valorem Assessment Rolls Exemption Breakdown of VOLUSIA County, Florida Date Certified: 02/07/2025

(Every space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property			
			Number of Exemptions	Value of Exemptions	Number of Exemptions	Value of Exemptions		
1	§196.031(1)(a)	Real	\$25,000 Homestead Exemption	150,532	3,759,155,785	0	0	1
2	§196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption	144,566	3,468,279,832	0	0	2
3	§196.075	Real	Additional Homestead Exemption Age 65 and Older	13,127	513,899,754	0	0	3
4	§196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse	4,763	1,262,133,726	0	0	4
5	§196.091	Real	Totally Disabled Veterans Confined to Wheelchairs	6	965,046	0	0	5
6	§196.095	Real	Licensed Child Care Facility in Enterprise Zone	1	223,967	0	0	6
7	§196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)	187	35,016,541	0	0	7
8	§196.183	Personal	\$25,000 Tangible Personal Property Exemption	0	0	50,213	244,008,993	8
9	§196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary	1,585	917,517,965	511	36,200,688	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	135	901,378,828	76	189,567,785	11
12	§196.1975	Real & Personal	Charitable Homes for the Aged	26	94,336,714	10	2,850,268	12
13	§196.1977	Real	Proprietary Continuing Care Facilities	0	0	0	0	13
14	§196.1978(1)(a)&(2)	Real & Personal	Affordable Housing Property	64	201,399,695	27	3,880,056	14
15	§196.198	Real & Personal	Educational Property	237	739,736,755	119	55,568,682	15
16	§196.1983	Real & Personal	Charter School	7	21,573,085	2	683,050	16
17	§196.1985	Real	Labor Union Education Property	2	1,342,834	0	0	17
18	§196.1986	Real	Community Center	18	4,809,804	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	337	176,216,275	5	814,609	20
21	§196.199(1)(b)	Real & Personal	State Government Property	1,424	591,090,186	11	1,763,174	21
22	§196.199(1)(c)	Real & Personal	Local Government Property	6,869	2,756,602,692	112	211,984,260	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	4	0	5	0	25
26	§196.1997	Real	Historic Property Improvements	4	172,082	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	7	396,317	2	69,838	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	143	713,384	0	0	31
32	§196.202	Real & Personal	Total & Permanent Disability Exemption	5,247	26,039,532	0	0	32
33	§196.202	Real & Personal	Widow's Exemption	11,017	53,157,035	0	0	33
34	§196.202	Real & Personal	Widower's Exemption	2,218	10,968,150	0	0	34
35	§196.24	Real & Personal	Disabled Ex-Service Member Exemption	6,025	30,019,759	0	0	35
36	§196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)	24	24,028,357	0	0	36
37	§196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)	113	1,636,593	0	0	37
38	§196.173	Real	Deployed Service Member's Homestead Exemption	11	952,217	0	0	38
39	§196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence	3,598	29,659,918	0	0	39
40	§196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse	32	8,967,449	0	0	40
41	§196.182	Personal	Renewable Energy Source Devices (80% exemption)	0	0	5	82,954,007	41
42	§196.1978(3)	Real & Personal	Affordable Housing Property (State), Newly Constructed	2	26,054,053	0	0	42
43	§196.1978(1)(b)	Real	Leased Land for Affordable Housing	0	0	0	0	43
44	§196.1979	Real & Personal	Affordable Housing Property (County)	0	0	0	0	44

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