

The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

Date Certified: 10/08/2025

Taxing Authority: 0210 DAYTONA BEACH OPER

Check one of the following:

☐ County ☒ Municipality
☐ School District ☐ Independent Special District

Separate Reports for MSTU's, Dependent Districts, and Water Management Basins are not required

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.)	15,476,020,628	1,112,510,840	3,251,092	16,591,782,560	1

Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)	146,821,179	0	0	146,821,179	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	325,932	0	325,932	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.)	4,720,936,260	0	0	4,720,936,260	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	3,094,970,546	0	0	3,094,970,546	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,513,292,643	0	2,545,469	7,515,838,112	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11

Assessed Value of Differentials

12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	1,515,444,624	0	0	1,515,444,624	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	216,384,322	0	0	216,384,322	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	319,691,954	0	0	319,691,954	14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,233,168	0	0	1,233,168	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	31,286	0	31,286	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.)	3,205,491,636	0	0	3,205,491,636	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,878,586,224	0	0	2,878,586,224	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,193,600,689	0	2,545,469	7,196,146,158	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24

Total Assessed Value

25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	13,278,911,717	1,112,216,194	3,251,092	14,394,379,003	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	360,131,370	0	0	360,131,370	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	331,451,716	0	0	331,451,716	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	46,265,203	0	0	46,265,203	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	46,295,444	47,582	46,343,026	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	1,094,836,799	80,934,986	0	1,175,771,785	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,594,606,365	125,458,979	0	1,720,065,344	31
32	Widows / Widowers Exemption (196.202, F.S.)	6,533,871	0	0	6,533,871	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	155,557,274	0	0	155,557,274	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	12,669,135	0	0	12,669,135	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.) *	22,418,684	27,502,157	0	49,920,841	36
37	Lands Available for Taxes (197.502, F.S.)	83,557	0	0	83,557	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	49,532	0	0	49,532	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	8,932,000	0	0	8,932,000	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	312,281	0	0	312,281	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	301,203	0	301,203	42

Total Exempt Value

43	Total Exempt Value (add lines 26 through 42)	3,633,847,787	280,492,769	47,582	3,914,388,138	43
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Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	9,645,063,930	831,723,425	3,203,510	10,479,990,865	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 2025 Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: VOLUSIA

Date Certified: 10/08/2025

Taxing Authority: 0210 DAYTONA BEACH OPER

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	10,446,633,026
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)	10,446,633,026
5	Other Additions to Operating Taxable Value	72,286,529
6	Other Deductions from Operating Taxable Value	38,928,690
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	10,479,990,865

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.	77,890
9	Just Value of Centrally Assessed Railroad Property Value	2,951,166
10	Just Value of Centrally Assessed Private Car Line Property Value	299,926

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	467
12	Value of Transferred Homestead Differential	58,881,017

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	35,827	7,602

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	106	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.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	10
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.)	12,545	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	7,353	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	1,377	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.)	6	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	1	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	84	0

* Applicable only to County or Municipal Local Option Levies