

DR-403V

R.02/24

Rule 12D-16.002, F.A.C.

Eff. 02/24

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The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: **VOLUSIA**

Date Certified: 10/08/2025

Taxing Authority: 0150 DELAND OPER

Check one of the following:

County

School District

X Municipality

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.)	6,145,951,360	318,657,047	304,290	6,464,912,697	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	9,907,813	0	0	9,907,813	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.)	3,179,084,945	0	0	3,179,084,945	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,006,574,921	0	0	1,006,574,921	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,950,383,681	0	191,901	1,950,575,582	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.)	953,662,927	0	0	953,662,927	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	54,256,553	0	0	54,256,553	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	103,893,454	0	0	103,893,454	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	40,641	0	0	40,641	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.)	2,225,422,018	0	0	2,225,422,018	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	952,318,368	0	0	952,318,368	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,846,490,227	0	191,901	1,846,682,128	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)]	5,024,271,254	318,657,047	304,290	5,343,232,591	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	238,398,866	0	0	238,398,866	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	225,507,262	0	0	225,507,262	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	13,666,462	0	0	13,666,462	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	21,079,611	11,829	21,091,440	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	419,297,050	1,141,423	0	420,438,473	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.)	379,214,038	33,514,521	0	412,728,559	31
32 Widows / Widowers Exemption (196.202, F.S.)	3,946,673	0	0	3,946,673	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	122,852,274	0	0	122,852,274	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.) *	909,685	0	0	909,685	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	21,313,600	7,543,485	0	28,857,085	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.)	342,650	0	0	342,650	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	6,476,673	0	0	6,476,673	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	439,053	0	0	439,053	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	2,819,886	0	2,819,886	42
Total Exempt Value					
43 Total Exempt Value (add lines 26 through 42)	1,432,364,286	66,098,926	11,829	1,498,475,041	43
Total Taxable Value					
44 Total Taxable Value (line 25 minus 43)	3,591,906,968	252,558,121	292,461	3,844,757,550	44

* 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: 0150 DELAND OPER

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,838,682,009
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)	3,838,682,009
5	Other Additions to Operating Taxable Value	17,644,429
6	Other Deductions from Operating Taxable Value	11,568,888
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,844,757,550

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.	27,977
9	Just Value of Centrally Assessed Railroad Property Value	242,729
10	Just Value of Centrally Assessed Private Car Line Property Value	61,561

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	309
12	Value of Transferred Homestead Differential	37,380,958

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	18,177	3,407

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	13	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	0
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.)	8,453	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,938	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	853	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.)	5	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	66	0

* Applicable only to County or Municipal Local Option Levies