

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: 0130 DELTONA OPER

Check one of the following:

County

School District

☒ 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.)	11,099,584,676	243,669,216	0	11,343,253,892	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	24,776,794	0	0	24,776,794	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.)	7,427,450,876	0	0	7,427,450,876	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,536,939,027	0	0	2,536,939,027	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,110,417,979	0	0	1,110,417,979	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.)	3,192,737,748	0	0	3,192,737,748	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	269,077,569	0	0	269,077,569	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	59,035,862	0	0	59,035,862	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	184,008	0	0	184,008	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.)	4,234,713,128	0	0	4,234,713,128	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,267,861,458	0	0	2,267,861,458	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,051,382,117	0	0	1,051,382,117	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)]	7,554,140,711	243,669,216	0	7,797,809,927	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	644,368,127	0	0	644,368,127	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	607,628,369	0	0	607,628,369	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	86,812,663	0	0	86,812,663	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	9,382,827	0	9,382,827	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	284,891,142	5,464,006	0	290,355,148	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.)	189,970,657	22,186,525	0	212,157,182	31
32	Widows / Widowers Exemption (196.202, F.S.)	8,253,381	0	0	8,253,381	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	253,666,471	0	0	253,666,471	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 Available for Taxes (197.502, F.S.)	2,756	0	0	2,756	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	176,525	0	0	176,525	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	4,651,429	0	0	4,651,429	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	175,843	0	0	175,843	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	1,965,004	0	0	1,965,004	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	2,082,562,367	37,033,358	0	2,119,595,725	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	5,471,578,344	206,635,858	0	5,678,214,202	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed pronerpty. 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: 0130 DELTONA OPER

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	5,671,597,678
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)	5,671,597,678
5	Other Additions to Operating Taxable Value	24,551,834
6	Other Deductions from Operating Taxable Value	17,935,310
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,678,214,202

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.	136,728
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

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	201
12	Value of Transferred Homestead Differential	20,437,989

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	40,286	3,062

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	42	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.)	24,150	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	6,849	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	937	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.)	2	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	4	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	96	0

* Applicable only to County or Municipal Local Option Levies