

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: 0520 MOSQUITO CONTROL

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

	Column I	Column II	Column III	Column IV		
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property		
1	Just Value (193.011, F.S.)	68,871,677,329	2,781,260,954	48,378,356	71,701,316,639	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	634,918,229	0	634,918,229	2	
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	3	
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	4	0	4	4	
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	2,445,019	2,445,019	5	
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	6	
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	7	
8	Just Value of Homestead Property (193.155, F.S.)	33,797,793,908	0	33,797,793,908	8	
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	18,374,730,624	0	18,374,730,624	9	
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	16,064,234,564	0	37,184,684	16,101,419,248	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.)	12,233,167,410	0	12,233,167,410	12	
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,195,428,352	0	1,195,428,352	13	
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	902,049,658	0	902,049,658	14	
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	14,577,089	0	14,577,089	15	
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	16	
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	4	0	4	17	
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	243,195	243,195	18	
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	19	
20	Assessed Value of Historically Significant Property(193.505, F.S.)	0	0	0	20	
21	Assessed Value of Homestead Property (193.155, F.S.)	21,564,626,498	0	21,564,626,498	21	
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	17,179,302,272	0	17,179,302,272	22	
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	15,162,184,906	0	37,184,684	15,199,369,590	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)]	53,920,690,769	2,779,059,130	48,378,356	56,748,128,255	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	2,177,408,112	0	2,177,408,112	26	
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,117,296,279	0	2,117,296,279	27	
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	317,444,186	0	317,444,186	28	
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	171,158,855	793,173	171,952,028	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,400,840,046	213,163,678	0	2,614,003,724	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.)	2,258,641,394	186,760,254	0	2,445,401,648	31
32	Widows / Widowers Exemption (196.202, F.S.)	41,066,913	0	0	41,066,913	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	914,481,144	0	0	914,481,144	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	15,580,949	0	0	15,580,949	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.) *	233,815	0	0	233,815	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.)	2,187,380	0	0	2,187,380	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	75,440,263	0	0	75,440,263	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	530,042	0	0	530,042	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	20,846,067	0	0	20,846,067	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	60,403,317	0	60,403,317	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	10,342,080,147	631,486,104	793,173	10,974,359,424	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	43,578,610,622	2,147,573,026	47,585,183	45,773,768,831	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: 0520 MOSQUITO CONTROL

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	45,728,929,019
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)	45,728,929,019
5	Other Additions to Operating Taxable Value	167,624,774
6	Other Deductions from Operating Taxable Value	122,784,962
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	45,773,768,831

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.	1,716,105
9	Just Value of Centrally Assessed Railroad Property Value	43,363,319
10	Just Value of Centrally Assessed Private Car Line Property Value	5,015,037

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	1,886
12	Value of Transferred Homestead Differential	252,364,771

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	184,679	36,025

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	4,146	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.)	1	0
17	Pollution Control Devices (193.621, F.S.)	0	31
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.)	79,447	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	29,069	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	5,386	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.)	36	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	711	0

* Applicable only to County or Municipal Local Option Levies