

DR-403V R.02/24 Rule 12D-16.002, F.A.C. Eff. 02/24 Page 1 of 2		The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll Value Data County: <u>VOLUSIA</u> Date Certified: 10/08/2025			
Taxing Authority: 0140 PIERSON 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.)	234,632,013	14,368,224	1,353,321	250,353,558
Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)	35,168,138	0	0	35,168,138
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0
8	Just Value of Homestead Property (193.155, F.S.)	82,542,692	0	0	82,542,692
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	35,119,994	0	0	35,119,994
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	81,801,189	0	857,965	82,659,154
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0
Assessed Value of Differentials					
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	33,647,512	0	0	33,647,512
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	5,993,293	0	0	5,993,293
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	3,896,718	0	0	3,896,718
Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	2,755,506	0	0	2,755,506
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0
21	Assessed Value of Homestead Property (193.155, F.S.)	48,895,180	0	0	48,895,180
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	29,126,701	0	0	29,126,701
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	77,904,471	0	857,965	78,762,436
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0
Total Assessed Value					
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	158,681,858	14,368,224	1,353,321	174,403,403
Exemptions					
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	8,243,748	0	0	8,243,748
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	6,377,363	0	0	6,377,363
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	1,367,327	0	0	1,367,327
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	795,768	56,494	852,262
30	Governmental Exemption (196.199, 196.1993, F.S.)	46,788,662	19,730	0	46,808,392
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.)	5,362,118	3,641,813	0	9,003,931
32	Widows / Widowers Exemption (196.202, F.S.)	168,065	0	0	168,065
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	4,091,739	0	0	4,091,739
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	50,226	0	0	50,226
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0
Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	72,449,248	4,457,311	56,494	76,963,053
Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	86,232,610	9,910,913	1,296,827	97,440,350

*** 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: **0140 PIERSON OPER**

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	97,407,064
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)	97,407,064
5	Other Additions to Operating Taxable Value	615,740
6	Other Deductions from Operating Taxable Value	582,454
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	97,440,350

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.	6,000
9	Just Value of Centrally Assessed Railroad Property Value	1,058,017
10	Just Value of Centrally Assessed Private Car Line Property Value	295,304

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	4
12	Value of Transferred Homestead Differential	605,059

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	1,290	317

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	281	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.)	342	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	277	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	143	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.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	2	0

* Applicable only to County or Municipal Local Option Levies