

Just Value

1	Just Value (193.011, F.S.)	102,987,638,848	5,465,608,810	69,733,981	108,522,981,639	1
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2	Just Value of Land Classified Agricultural (193.461, F.S.)	1,405,028,430	0	0	1,405,028,430	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.)	4	0	0	4	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	83,408,801	0	83,408,801	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.)	54,601,060,529	0	0	54,601,060,529	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	24,610,947,413	0	0	24,610,947,413	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	22,370,602,472	0	50,628,746	22,421,231,218	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11

12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	20,325,637,763	0	0	20,325,637,763	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,767,241,083	0	0	1,767,241,083	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	1,407,651,500	0	0	1,407,651,500	14

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	43,452,487	0	0	43,452,487	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.)	4	0	0	4	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	8,339,573	0	8,339,573	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.)	34,275,422,766	0	0	34,275,422,766	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	22,843,706,330	0	0	22,843,706,330	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	20,962,950,972	0	50,628,746	21,013,579,718	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24

25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	78,125,532,559	5,390,539,582	69,733,981	83,585,806,122	25
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26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,810,680,787	0	0	3,810,680,787	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	3,655,436,632	0	0	3,655,436,632	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	513,385,258	0	0	513,385,258	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	244,068,753	1,600,615	245,669,368	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	3,768,757,022	227,125,081	0	3,995,882,103	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.)	3,249,514,466	299,539,611	0	3,549,054,077	31
32	Widows / Widowers Exemption (196.202, F.S.)	64,472,694	0	0	64,472,694	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	1,616,599,652	0	0	1,616,599,652	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	25,933,777	0	0	25,933,777	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	172,082	0	0	172,082	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.)	427,706	0	0	427,706	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	6,728,444	0	0	6,728,444	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	97,564,155	0	0	97,564,155	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	1,170,930	0	0	1,170,930	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	30,281,646	0	0	30,281,646	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	131,918,417	0	131,918,417	42

43	Total Exempt Value (add lines 26 through 42)	16,841,359,066	902,651,862	1,600,615	17,745,611,543	43
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44	Total Taxable Value (line 25 minus 43)	61,284,173,493	4,487,887,720	68,133,366	65,840,194,579	44
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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: **0053 LAW ENFORCEMENT FUND**

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	65,785,854,138
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)	65,785,854,138
5	Other Additions to Operating Taxable Value	242,386,884
6	Other Deductions from Operating Taxable Value	188,046,443
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	65,840,194,579

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.	3,511,581
9	Just Value of Centrally Assessed Railroad Property Value	60,528,867
10	Just Value of Centrally Assessed Private Car Line Property Value	9,205,114

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	2,934
12	Value of Transferred Homestead Differential	374,004,547

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	311,913	51,957

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	7,693	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	35
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.)	140,423	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	49,472	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	10,258	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.)	18	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	100	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	1,022	0

* Applicable only to County or Municipal Local Option Levies