

The 2025 Preliminary Recapitulation of the Ad Valorem Assessment Roll  
 Value Data

County: VOLUSIA

Date Certified: 06/24/2025

Check one of the following:  
 County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		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.)	234,619,791	14,254,914	1,353,321	250,228,026	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	35,385,638	0	0	35,385,638	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.)	81,933,528	0	0	81,933,528	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	35,361,016	0	0	35,361,016	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	81,939,609	0	857,965	82,797,574	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	33,538,537	0	0	33,538,537	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	6,103,483	0	0	6,103,483	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	3,780,246	0	0	3,780,246	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	2,762,851	0	0	2,762,851	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.)	48,394,991	0	0	48,394,991	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	29,257,533	0	0	29,257,533	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	78,159,363	0	857,965	79,017,328	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	158,574,738	14,254,914	1,353,321	174,182,973	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	8,168,748	0	0	8,168,748	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	6,300,197	0	0	6,300,197	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	1,365,627	0	0	1,365,627	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	767,490	56,494	823,984	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	46,788,662	19,730	0	46,808,392	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.)	5,362,118	3,641,813	0	9,003,931	31
32	Widows / Widowers Exemption (196.202, F.S.)	163,065	0	0	163,065	32
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	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.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	50,226	0	0	50,226	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	0	0	0	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add lines 26 through 42)	72,290,382	4,429,033	56,494	76,775,909	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (line 25 minus 43)	86,284,356	9,825,881	1,296,827	97,407,064	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 Preliminary Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: VOLUSIA

Date Certified: 06/24/2025

Taxing Authority: 0140 PIERSON OPER

**Additions/Deletions**

		<b>Just Value</b>	<b>Taxable Value</b>
1	New Construction	999,084	767,198
2	Additions	436,629	389,190
3	Annexations	0	0
4	Deletions	254,990	254,990
5	Rehabilitative Improvements Increasing Assessed Value by at Least 100%	0	0
6	Total TPP Taxable Value in Excess of 115% of Previous Year Total TPP Taxable Value	0	666,612
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	1,180,723	1,568,010

**Selected Just Values**

		<b>Just Value</b>
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	3
12	Value of Transferred Homestead Differential	556,134

**Total Parcels or Accounts**

		<b>Column 1</b>	<b>Column 2</b>
		Real Property Parcels	Personal Property Accounts
13	Total Parcels or Accounts	1,288	316

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	283	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.)	340	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	280	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	145	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

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