

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

		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.)	1,906,203,850	21,553,546	0	1,927,757,396	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	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.)	973,837,700	0	0	973,837,700	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	867,579,586	0	0	867,579,586	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	64,786,564	0	0	64,786,564	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.)	348,440,480	0	0	348,440,480	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	43,917,662	0	0	43,917,662	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	3,080,691	0	0	3,080,691	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	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.)	625,397,220	0	0	625,397,220	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	823,661,924	0	0	823,661,924	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	61,705,873	0	0	61,705,873	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)]	1,510,765,017	21,553,546	0	1,532,318,563	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	36,100,000	0	0	36,100,000	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	37,144,484	0	0	37,144,484	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	1,845,000	0	0	1,845,000	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	909,387	0	909,387	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	32,939,301	0	0	32,939,301	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.)	5,765,109	5,981	0	5,771,090	31
32	Widows / Widowers Exemption (196.202, F.S.)	640,000	0	0	640,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	18,487,195	0	0	18,487,195	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.)	2,875,392	0	0	2,875,392	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.) *	758,531	0	0	758,531	41
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	30,500	0	30,500	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	136,555,012	945,868	0	137,500,880	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	1,374,210,005	20,607,678	0	1,394,817,683	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: 0260 PONCE INLET OPER

Additions/Deletions

	Just Value	Taxable Value
1 New Construction	11,053,374	10,402,457
2 Additions	552,290	522,991
3 Annexations	0	0
4 Deletions	286,333	286,333
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	0
7 Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	11,319,331	10,639,115

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.	0
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	32
12 Value of Transferred Homestead Differential	7,478,650

Total Parcels or Accounts

	Column 1		Column 2	
	Real Property		Personal Property	
	Parcels		Accounts	
13 Total Parcels or Accounts	3,599		410	

Property with Reduced Assessed Value

14 Land Classified Agricultural (193.461, F.S.)	0	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.)	1,351	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	704	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	10	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.)	11	0

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