

**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	
Just Value		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	22,826,195,955	843,820,128	28,662,496	23,698,678,579	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	1,039,374,119	0	0	1,039,374,119	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	7,582	0	7,582	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.)	13,619,200,990	0	0	13,619,200,990	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	5,755,313,831	0	0	5,755,313,831	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,412,307,015	0	19,770,591	2,432,077,606	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.)	5,271,855,764	0	0	5,271,855,764	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	495,369,940	0	0	495,369,940	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	307,513,139	0	0	307,513,139	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	36,857,585	0	0	36,857,585	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	758	0	758	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.)	8,347,345,226	0	0	8,347,345,226	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	5,259,943,891	0	0	5,259,943,891	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,104,793,876	0	19,770,591	2,124,564,467	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)]	15,748,940,578	843,813,304	28,662,496	16,621,416,378	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	889,266,585	0	0	889,266,585	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	842,958,136	0	0	842,958,136	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	116,550,617	0	0	116,550,617	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	31,063,687	847,468	31,911,155	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	828,749,276	12,461,657	0	841,210,933	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.)	199,706,444	4,359,004	0	204,065,448	31
32	Widows / Widowers Exemption (196.202, F.S.)	14,726,116	0	0	14,726,116	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	379,815,408	0	0	379,815,408	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	13,044,506	0	0	13,044,506	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.)	10,126	0	0	10,126	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	4,306,653	0	0	4,306,653	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	24,814,623	0	0	24,814,623	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	171,464	0	0	171,464	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	10,960,158	0	0	10,960,158	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)	3,325,080,112	47,914,848	847,468	3,373,842,428	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	12,423,860,466	795,898,456	27,815,028	13,247,573,950	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: 0310 VOLUSIA COUNTY MSD

Additions/Deletions

	Just Value	Taxable Value
1 New Construction	248,484,594	221,931,084
2 Additions	14,754,513	12,962,679
3 Annexations	-4,122,343	-3,677,967
4 Deletions	8,550,910	8,550,910
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	13,904,459
7 Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	250,565,854	236,569,345

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.	2,509,151
9 Just Value of Centrally Assessed Railroad Property Value	24,004,108
10 Just Value of Centrally Assessed Private Car Line Property Value	4,658,388

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	603
12 Value of Transferred Homestead Differential	78,450,290

Total Parcels or Accounts

	Column 1		Column 2	
	Real Property		Personal Property	
	Parcels		Accounts	
13 Total Parcels or Accounts	91,141		8,755	

Property with Reduced Assessed Value

14 Land Classified Agricultural (193.461, F.S.)	7,027	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	1
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.)	33,740	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	15,769	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	3,044	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.)	59	0
26 Disabled Veterans' Homestead Discount (196.082, F.S.)	242	0

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