

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: VOLUSIA

Date Certified: 01/15/2026

Taxing Authority: 0210 DAYTONA BEACH OPER

Check one of the following:  

County

School District

☒ Municipality

☐ 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.)	15,470,494,972	1,112,016,906	3,251,092	16,585,762,970	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	146,821,179	0	0	146,821,179	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	325,932	0	325,932	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.)	4,723,433,372	0	0	4,723,433,372	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	3,092,156,614	0	0	3,092,156,614	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,508,083,807	0	2,545,469	7,510,629,276	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.)	1,516,540,200	0	0	1,516,540,200	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	216,263,940	0	0	216,263,940	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	318,988,337	0	0	318,988,337	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,233,168	0	0	1,233,168	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	31,286	0	31,286	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.)	3,206,893,172	0	0	3,206,893,172	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,875,892,674	0	0	2,875,892,674	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,189,095,470	0	2,545,469	7,191,640,939	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)]	13,273,114,484	1,111,722,260	3,251,092	14,388,087,836	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	360,181,370	0	0	360,181,370	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	331,534,450	0	0	331,534,450	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	46,254,601	0	0	46,254,601	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	46,295,444	47,582	46,343,026	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	1,094,817,692	80,934,986	0	1,175,752,678	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.)	1,595,875,390	125,458,979	0	1,721,334,369	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,548,871	0	0	6,548,871	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	158,040,693	0	0	158,040,693	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	12,669,135	0	0	12,669,135	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.) *	22,418,684	27,502,157	0	49,920,841	36
37 Lands Available for Taxes (197.502, F.S.)	83,557	0	0	83,557	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	49,532	0	0	49,532	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	8,932,000	0	0	8,932,000	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	312,281	0	0	312,281	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	301,203	0	301,203	42
Total Exempt Value					
43 Total Exempt Value (add lines 26 through 42)	3,637,718,256	280,492,769	47,582	3,918,258,607	43
Total Taxable Value					
44 Total Taxable Value (line 25 minus 43)	9,635,396,228	831,229,491	3,203,510	10,469,829,229	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 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts**

**County: VOLUSIA**

**Date Certified: 01/15/2026**

**Taxing Authority: 0210 DAYTONA BEACH OPER**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	10,446,633,026
<b>2</b>	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
<b>3</b>	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
<b>4</b>	Subtotal (1 + 2 - 3 = 4)	10,446,633,026
<b>5</b>	Other Additions to Operating Taxable Value	71,026,328
<b>6</b>	Other Deductions from Operating Taxable Value	47,830,125
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	10,469,829,229

**Selected Just Values**

**Just Value**

<b>8</b>	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	77,890
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	2,951,166
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	299,926

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

<b>11</b>	# of Parcels Receiving Transfer of Homestead Differential	468
<b>12</b>	Value of Transferred Homestead Differential	59,017,280

**Total Parcels or Accounts**

		<b>Column 1</b>	<b>Column 2</b>
		<b>Real Property</b>	<b>Personal Property</b>
		<b>Parcels</b>	<b>Accounts</b>
<b>13</b>	Total Parcels or Accounts	35,827	7,602

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	106	0
<b>15</b>	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
<b>16</b>	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
<b>17</b>	Pollution Control Devices (193.621, F.S.)	0	10
<b>18</b>	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
<b>19</b>	Historically Significant Property (193.505, F.S.)	0	0
<b>20</b>	Homestead Property; Parcels with Capped Value (193.155, F.S.)	12,549	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	7,348	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	1,377	0
<b>23</b>	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

<b>24</b>	Lands Available for Taxes (197.502, F.S.)	6	0
<b>25</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	1	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	84	0

\* Applicable only to County or Municipal Local Option Levies