

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

Taxing Authority: 0150 DELAND OPER

County: VOLUSIA

Date Certified: 01/15/2026

Check one of the following:

☐ County ☒ Municipality  
☐ School District ☐ Independent Special District

Separate Reports for MSTU's, 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.)	6,144,199,826	318,459,877	304,290	6,462,963,993	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	9,907,813	0	0	9,907,813	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.)	3,179,119,906	0	0	3,179,119,906	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,006,382,655	0	0	1,006,382,655	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,948,789,452	0	191,901	1,948,981,353	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.)	953,919,186	0	0	953,919,186	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	54,248,739	0	0	54,248,739	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	103,893,454	0	0	103,893,454	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	40,641	0	0	40,641	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.)	2,225,200,720	0	0	2,225,200,720	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	952,133,916	0	0	952,133,916	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,844,895,998	0	191,901	1,845,087,899	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)]	5,022,271,275	318,459,877	304,290	5,341,035,442	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	238,423,866	0	0	238,423,866	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	225,451,862	0	0	225,451,862	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	13,666,462	0	0	13,666,462	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	21,053,081	11,829	21,064,910	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	419,297,050	1,141,423	0	420,438,473	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.)	379,214,038	33,514,521	0	412,728,559	31
32	Widows / Widowers Exemption (196.202, F.S.)	3,946,673	0	0	3,946,673	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	123,196,144	0	0	123,196,144	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.) *	909,685	0	0	909,685	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	20,879,991	7,543,485	0	28,423,476	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.)	342,650	0	0	342,650	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	6,476,673	0	0	6,476,673	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	439,053	0	0	439,053	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	2,819,886	0	2,819,886	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	1,432,244,147	66,072,396	11,829	1,498,328,372	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	3,590,027,128	252,387,481	292,461	3,842,707,070	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: **0150 DELAND OPER**

## Reconciliation of Preliminary and Final Tax Roll

### Taxable Value

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	3,838,682,009
<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)	3,838,682,009
<b>5</b>	Other Additions to Operating Taxable Value	17,685,357
<b>6</b>	Other Deductions from Operating Taxable Value	13,660,296
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,842,707,070

## 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.	27,977
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	242,729
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	61,561

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	309
<b>12</b>	Value of Transferred Homestead Differential	37,380,958

## Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
<b>13</b>	Total Parcels or Accounts	18,177	3,407

## Property with Reduced Assessed Value

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	13	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	0
<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.)	8,454	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,937	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	853	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.)	0	0
<b>25</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	5	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	66	0

\* Applicable only to County or Municipal Local Option Levies