

The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

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

Taxing Authority: 0150 DELAND OPER

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 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.) | 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 |
|----------|---|----------------------|
| 1 | Operating Taxable Value as Shown on Preliminary Tax Roll | 3,838,682,009 |
| 2 | Additions to Operating Taxable Value Resulting from Petitions to the VAB | 0 |
| 3 | Deductions from Operating Taxable Value Resulting from Petitions to the VAB | 0 |
| 4 | Subtotal (1 + 2 - 3 = 4) | 3,838,682,009 |
| 5 | Other Additions to Operating Taxable Value | 17,685,357 |
| 6 | Other Deductions from Operating Taxable Value | 13,660,296 |
| 7 | Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7) | 3,842,707,070 |

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. | 27,977 |
| 9 | Just Value of Centrally Assessed Railroad Property Value | 242,729 |
| 10 | 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

| | | |
|-----------|---|------------|
| 11 | # of Parcels Receiving Transfer of Homestead Differential | 309 |
| 12 | Value of Transferred Homestead Differential | 37,380,958 |

Total Parcels or Accounts

| | Column 1 | | Column 2 | |
|-----------|---------------------------|-------------------|-----------------|----------|
| | Real Property | Personal Property | Parcels | Accounts |
| 13 | Total Parcels or Accounts | | 18,177 | 3,407 |

Property with Reduced Assessed Value

| | | | |
|-----------|--|-------|---|
| 14 | Land Classified Agricultural (193.461, F.S.) | 13 | 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.) | 8,454 | 0 |
| 21 | Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.) | 1,937 | 0 |
| 22 | Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.) | 853 | 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.) | 5 | 0 |
| 26 | Disabled Veterans' Homestead Discount (196.082, F.S.) | 66 | 0 |

* Applicable only to County or Municipal Local Option Levies