

The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

Date Certified: 01/15/2026

Taxing Authority: 0510 FIRE DISTRICT

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.)	23,493,508,979	865,907,875	31,258,943	24,390,675,797	1

Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)	1,069,034,719	0	0	1,069,034,719	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.)	14,002,984,918	0	0	14,002,984,918	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	5,862,543,142	0	0	5,862,543,142	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,558,946,200	0	21,566,360	2,580,512,560	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.)	5,400,214,846	0	0	5,400,214,846	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	517,393,663	0	0	517,393,663	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	311,160,399	0	0	311,160,399	14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	39,216,657	0	0	39,216,657	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.)	8,602,770,072	0	0	8,602,770,072	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	5,345,149,479	0	0	5,345,149,479	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,247,785,801	0	21,566,360	2,269,352,161	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)]	16,234,922,009	865,901,051	31,258,943	17,132,082,003	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	916,666,006	0	0	916,666,006	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	867,945,777	0	0	867,945,777	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	122,555,604	0	0	122,555,604	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	32,137,431	927,280	33,064,711	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	910,523,578	12,504,617	0	923,028,195	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.)	222,858,564	8,174,708	0	231,033,272	31
32	Widows / Widowers Exemption (196.202, F.S.)	15,341,104	0	0	15,341,104	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	406,699,383	0	0	406,699,383	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.)	14,998	0	0	14,998	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	4,515,327	0	0	4,515,327	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	26,036,191	0	0	26,036,191	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	25,992	0	0	25,992	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	11,227,093	0	0	11,227,093	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	30,500	0	30,500	42

Total Exempt Value

43	Total Exempt Value (add lines 26 through 42)	3,517,454,123	52,847,256	927,280	3,571,228,659	43
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44	Total Taxable Value (line 25 minus 43)	12,717,467,886	813,053,795	30,331,663	13,560,853,344	44
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* 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: 0510 FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	13,574,724,180
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)	13,574,724,180
5	Other Additions to Operating Taxable Value	41,204,770
6	Other Deductions from Operating Taxable Value	55,075,606
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	13,560,853,344

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.	2,508,080
9	Just Value of Centrally Assessed Railroad Property Value	26,157,125
10	Just Value of Centrally Assessed Private Car Line Property Value	5,101,818

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	660
12	Value of Transferred Homestead Differential	84,897,815

Total Parcels or Accounts

	Column 1		Column 2	
	Real Property	Personal Property	Parcels	Accounts
13	Total Parcels or Accounts		94,286	9,316

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	7,260	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.)	34,757	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	16,602	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	3,219	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.)	8	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	61	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	253	0

* Applicable only to County or Municipal Local Option Levies