

Just Value		Subsurface Rights	Property	Property	Leasehold Property
1	Just Value (193,011, F.S.)	18,578,388	784	0	18,579,172

2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	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.)	6,947,875	0	0	6,947,875	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	11,630,513	0	0	11,630,513	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	0	0	0	0	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11

12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	1,590,443	0	0	1,590,443	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	0	0	0	0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	0	0	0	0	14

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	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.)	5,357,432	0	0	5,357,432	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	11,630,513	0	0	11,630,513	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	0	0	0	0	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24

25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	16,987,945	784	0	16,988,729	25
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26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	800,000	0	0	800,000	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	823,104	0	0	823,104	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	139,089	0	0	139,089	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	784	0	784	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	0	0	0	0	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.)	0	0	0	0	31
32	Widows / Widowers Exemption (196.202, F.S.)	20,000	0	0	20,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	10,000	0	0	10,000	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.) *	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.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	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	0	0	0	42

43	Total Exempt Value (add lines 26 through 42)	1,792,193	784	0	1,792,977	43
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44	Total Taxable Value (line 25 minus 43)	15,195,752	0	0	15,195,752	44
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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: **0250 FLAGLER BEACH OPER**

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	15,195,752
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)	15,195,752
5	Other Additions to Operating Taxable Value	0
6	Other Deductions from Operating Taxable Value	0
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	15,195,752

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.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

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	1
12	Value of Transferred Homestead Differential	52,615

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	87	2

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	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.)	22	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	0	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	0	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.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

* Applicable only to County or Municipal Local Option Levies