

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: 0520 MOSQUITO CONTROL

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

|                                                                                                                                                                                                                                        | Column I                                  | Column II         | Column III                  | Column IV      |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------|-----------------------------|----------------|----|
|                                                                                                                                                                                                                                        | Real Property Including Subsurface Rights | Personal Property | Centrally Assessed Property | Total Property |    |
| Just Value                                                                                                                                                                                                                             |                                           |                   |                             |                |    |
| 1 Just Value (193.011, F.S.)                                                                                                                                                                                                           | 68,855,869,525                            | 2,779,478,901     | 48,378,356                  | 71,683,726,782 | 1  |
| Just Value of All Property in the Following Categories                                                                                                                                                                                 |                                           |                   |                             |                |    |
| 2 Just Value of Land Classified Agricultural (193.461, F.S.)                                                                                                                                                                           | 634,918,229                               | 0                 | 0                           | 634,918,229    | 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.)                                                                                                                                                     | 4                                         | 0                 | 0                           | 4              | 4  |
| 5 Just Value of Pollution Control Devices (193.621, F.S.)                                                                                                                                                                              | 0                                         | 2,445,019         | 0                           | 2,445,019      | 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.)                                                                                                                                                                                     | 33,807,218,907                            | 0                 | 0                           | 33,807,218,907 | 8  |
| 9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)                                                                                                                                                                    | 18,361,264,094                            | 0                 | 0                           | 18,361,264,094 | 9  |
| 10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)                                                                                                                                                     | 16,052,468,291                            | 0                 | 37,184,684                  | 16,089,652,975 | 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.)                                                                                                                                                    | 12,235,317,891                            | 0                 | 0                           | 12,235,317,891 | 12 |
| 13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)                                                                                                                                      | 1,194,746,091                             | 0                 | 0                           | 1,194,746,091  | 13 |
| 14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)                                                                                                                                 | 901,040,289                               | 0                 | 0                           | 901,040,289    | 14 |
| Assessed Value of All Property in the Following Categories                                                                                                                                                                             |                                           |                   |                             |                |    |
| 15 Assessed Value of Land Classified Agricultural (193.461, F.S.)                                                                                                                                                                      | 14,577,089                                | 0                 | 0                           | 14,577,089     | 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.)                                                                                                                                                | 4                                         | 0                 | 0                           | 4              | 17 |
| 18 Assessed Value of Pollution Control Devices (193.621, F.S.)                                                                                                                                                                         | 0                                         | 243,195           | 0                           | 243,195        | 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.)                                                                                                                                                                                | 21,571,901,016                            | 0                 | 0                           | 21,571,901,016 | 21 |
| 22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)                                                                                                                                                               | 17,166,518,003                            | 0                 | 0                           | 17,166,518,003 | 22 |
| 23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)                                                                                                                                                 | 15,151,428,002                            | 0                 | 37,184,684                  | 15,188,612,686 | 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)]                                                                                                                                                             | 53,904,424,114                            | 2,777,277,077     | 48,378,356                  | 56,730,079,547 | 25 |
| Exemptions                                                                                                                                                                                                                             |                                           |                   |                             |                |    |
| 26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)                                                                                                                                                                                  | 2,177,427,589                             | 0                 | 0                           | 2,177,427,589  | 26 |
| 27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)                                                                                                                                                                       | 2,117,387,487                             | 0                 | 0                           | 2,117,387,487  | 27 |
| 28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *                                                                                                                                                    | 317,358,584                               | 0                 | 0                           | 317,358,584    | 28 |
| 29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)                                                                                                                                                                       | 0                                         | 171,115,595       | 793,173                     | 171,908,768    | 29 |
| 30 Governmental Exemption (196.199, 196.1993, F.S.)                                                                                                                                                                                    | 2,400,820,939                             | 213,163,678       | 0                           | 2,613,984,617  | 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.) | 2,261,010,975                             | 186,823,371       | 0                           | 2,447,834,346  | 31 |
| 32 Widows / Widowers Exemption (196.202, F.S.)                                                                                                                                                                                         | 41,096,913                                | 0                 | 0                           | 41,096,913     | 32 |
| 33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)                                                                                                                                           | 923,226,159                               | 0                 | 0                           | 923,226,159    | 33 |
| 34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)                                                                                                                                                               | 15,580,949                                | 0                 | 0                           | 15,580,949     | 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.) *                                                                                                                                  | 233,815                                   | 0                 | 0                           | 233,815        | 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.)                                                                                                                                                          | 2,187,380                                 | 0                 | 0                           | 2,187,380      | 38 |
| 39 Disabled Veterans' Homestead Discount (196.082, F.S.)                                                                                                                                                                               | 74,968,027                                | 0                 | 0                           | 74,968,027     | 39 |
| 40 Deployed Service Member's Homestead Exemption (196.173, F.S.)                                                                                                                                                                       | 530,042                                   | 0                 | 0                           | 530,042        | 40 |
| 41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *                                                                                                                                               | 20,846,067                                | 0                 | 0                           | 20,846,067     | 41 |
| 42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)                                                                                                                                                                       | 0                                         | 60,403,317        | 0                           | 60,403,317     | 42 |
| Total Exempt Value                                                                                                                                                                                                                     |                                           |                   |                             |                |    |
| 43 Total Exempt Value (add lines 26 through 42)                                                                                                                                                                                        | 10,352,758,483                            | 631,505,961       | 793,173                     | 10,985,057,617 | 43 |
| Total Taxable Value                                                                                                                                                                                                                    |                                           |                   |                             |                |    |
| 44 Total Taxable Value (line 25 minus 43)                                                                                                                                                                                              | 43,551,665,631                            | 2,145,771,116     | 47,585,183                  | 45,745,021,930 | 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: 0520 MOSQUITO CONTROL**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

|          |                                                                             |                |
|----------|-----------------------------------------------------------------------------|----------------|
| <b>1</b> | Operating Taxable Value as Shown on Preliminary Tax Roll                    | 45,728,929,019 |
| <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)                                                    | 45,728,929,019 |
| <b>5</b> | Other Additions to Operating Taxable Value                                  | 168,462,064    |
| <b>6</b> | Other Deductions from Operating Taxable Value                               | 152,369,153    |
| <b>7</b> | Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)             | 45,745,021,930 |

**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. | 1,716,105  |
| <b>9</b>  | Just Value of Centrally Assessed Railroad Property Value                                           | 43,363,319 |
| <b>10</b> | Just Value of Centrally Assessed Private Car Line Property Value                                   | 5,015,037  |

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 | 1,887       |
| <b>12</b> | Value of Transferred Homestead Differential               | 252,701,213 |

**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 | 184,679              | 36,025                   |

**Property with Reduced Assessed Value**

|           |                                                                                              |        |    |
|-----------|----------------------------------------------------------------------------------------------|--------|----|
| <b>14</b> | Land Classified Agricultural (193.461, F.S.)                                                 | 4,146  | 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.)                           | 1      | 0  |
| <b>17</b> | Pollution Control Devices (193.621, F.S.)                                                    | 0      | 31 |
| <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.)                                | 79,457 | 0  |
| <b>21</b> | Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)               | 29,057 | 0  |
| <b>22</b> | Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.) | 5,382  | 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.) | 36  | 0 |
| <b>26</b> | Disabled Veterans' Homestead Discount (196.082, F.S.)                      | 709 | 0 |

\* Applicable only to County or Municipal Local Option Levies