

**Taxing Authority: 0270 NEW SMYRNA BEACH OPER**

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

**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 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.)	11,285,339,255	366,099,576	8,536,524	11,659,975,355	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	34,823,889	0	0	34,823,889	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	27,807	0	27,807	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.)	5,785,978,127	0	0	5,785,978,127	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	3,922,709,264	0	0	3,922,709,264	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,541,827,975	0	6,606,152	1,548,434,127	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	2,234,150,936	0	0	2,234,150,936	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	278,929,711	0	0	278,929,711	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	156,774,511	0	0	156,774,511	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	733,045	0	0	733,045	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	2,781	0	2,781	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.)	3,551,827,191	0	0	3,551,827,191	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	3,643,779,553	0	0	3,643,779,553	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,385,053,464	0	6,606,152	1,391,659,616	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	8,581,393,253	366,074,550	8,536,524	8,956,004,327	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	273,247,339	0	0	273,247,339	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	276,282,760	0	0	276,282,760	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	20,170,235	0	0	20,170,235	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	17,212,698	100,281	17,312,979	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	302,222,163	123,568,660	0	425,790,823	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.)	160,029,446	27,827,713	0	187,857,159	31
32	Widows / Widowers Exemption (196.202, F.S.)	5,697,370	0	0	5,697,370	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	126,958,752	0	0	126,958,752	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	220,136	0	0	220,136	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.)	413,580	0	0	413,580	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	18,129,215	0	0	18,129,215	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.) *	2,148,921	0	0	2,148,921	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	59,497,510	0	59,497,510	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add lines 26 through 42)	1,185,519,917	228,106,581	100,281	1,413,726,779	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (line 25 minus 43)	7,395,873,336	137,967,969	8,436,243	7,542,277,548	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:** **0270 NEW SMYRNA BEACH OPER**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	7,536,528,096
<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)	7,536,528,096
<b>5</b>	Other Additions to Operating Taxable Value	22,897,328
<b>6</b>	Other Deductions from Operating Taxable Value	17,147,876
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	7,542,277,548

**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.	354,297
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	7,916,429
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	620,095

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	326
<b>12</b>	Value of Transferred Homestead Differential	51,611,994

**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	23,134	3,718

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	60	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	1
<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.)	10,161	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	4,083	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	766	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.)	7	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	128	0

\* Applicable only to County or Municipal Local Option Levies