

| 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: <u>VOLUSIA</u> Date Certified: 01/15/2026 | | | |
|--|--|---|--|-----------------------------|----|
| Taxing Authority: 0140 PIERSON OPER Check one of the following: County <input checked="" type="checkbox"/> Municipality School District <input type="checkbox"/> 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.) | 234,632,013 | 14,368,224 | 1,353,321 | 250,353,558 | 1 |
| Just Value of All Property in the Following Categories | | | | | |
| 2 Just Value of Land Classified Agricultural (193.461, F.S.) | 35,168,138 | 0 | 0 | 35,168,138 | 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.) | 82,542,692 | 0 | 0 | 82,542,692 | 8 |
| 9 Just Value of Non-Homestead Residential Property (193.1554, F.S.) | 35,119,994 | 0 | 0 | 35,119,994 | 9 |
| 10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.) | 81,801,189 | 0 | 857,965 | 82,659,154 | 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.) | 33,647,512 | 0 | 0 | 33,647,512 | 12 |
| 13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.) | 5,993,293 | 0 | 0 | 5,993,293 | 13 |
| 14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.) | 3,896,718 | 0 | 0 | 3,896,718 | 14 |
| Assessed Value of All Property in the Following Categories | | | | | |
| 15 Assessed Value of Land Classified Agricultural (193.461, F.S.) | 2,755,506 | 0 | 0 | 2,755,506 | 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.) | 48,895,180 | 0 | 0 | 48,895,180 | 21 |
| 22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.) | 29,126,701 | 0 | 0 | 29,126,701 | 22 |
| 23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.) | 77,904,471 | 0 | 857,965 | 78,762,436 | 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)] | 158,681,858 | 14,368,224 | 1,353,321 | 174,403,403 | 25 |
| Exemptions | | | | | |
| 26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.) | 8,243,748 | 0 | 0 | 8,243,748 | 26 |
| 27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.) | 6,377,363 | 0 | 0 | 6,377,363 | 27 |
| 28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) * | 1,367,327 | 0 | 0 | 1,367,327 | 28 |
| 29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.) | 0 | 795,768 | 56,494 | 852,262 | 29 |
| 30 Governmental Exemption (196.199, 196.1993, F.S.) | 46,788,662 | 19,730 | 0 | 46,808,392 | 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.) | 5,362,118 | 3,641,813 | 0 | 9,003,931 | 31 |
| 32 Widows / Widowers Exemption (196.202, F.S.) | 168,065 | 0 | 0 | 168,065 | 32 |
| 33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.) | 4,091,739 | 0 | 0 | 4,091,739 | 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.) | 50,226 | 0 | 0 | 50,226 | 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 |
| Total Exempt Value | | | | | |
| 43 Total Exempt Value (add lines 26 through 42) | 72,449,248 | 4,457,311 | 56,494 | 76,963,053 | 43 |
| Total Taxable Value | | | | | |
| 44 Total Taxable Value (line 25 minus 43) | 86,232,610 | 9,910,913 | 1,296,827 | 97,440,350 | 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: **0140 PIERSON OPER**

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

| | | |
|----------|---|------------|
| 1 | Operating Taxable Value as Shown on Preliminary Tax Roll | 97,407,064 |
| 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) | 97,407,064 |
| 5 | Other Additions to Operating Taxable Value | 615,740 |
| 6 | Other Deductions from Operating Taxable Value | 582,454 |
| 7 | Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7) | 97,440,350 |

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. | 6,000 |
| 9 | Just Value of Centrally Assessed Railroad Property Value | 1,058,017 |
| 10 | Just Value of Centrally Assessed Private Car Line Property Value | 295,304 |

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 | 4 |
| 12 | Value of Transferred Homestead Differential | 605,059 |

Total Parcels or Accounts

| | | Column 1 | Column 2 |
|-----------|---------------------------|----------------------|--------------------------|
| | | Real Property | Personal Property |
| | | Parcels | Accounts |
| 13 | Total Parcels or Accounts | 1,290 | 317 |

Property with Reduced Assessed Value

| | | | |
|-----------|--|-----|---|
| 14 | Land Classified Agricultural (193.461, F.S.) | 281 | 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.) | 342 | 0 |
| 21 | Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.) | 277 | 0 |
| 22 | Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.) | 143 | 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.) | 2 | 0 |

* Applicable only to County or Municipal Local Option Levies