

# The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

## Value Data

County: VOLUSIA

Date Certified: **01/15/2026**

**Taxing Authority: 0140 PIERSON OPER**

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.)	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
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**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
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**Total Taxable Value**

44	Total Taxable Value (line 25 minus 43)	86,232,610	9,910,913	1,296,827	97,440,350	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: 0140 PIERSON OPER**

**Reconciliation of Preliminary and Final Tax Roll**

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

**Selected Just Values**

		<b>Just Value</b>
<b>8</b>	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	6,000
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	1,058,017
<b>10</b>	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**

<b>11</b>	# of Parcels Receiving Transfer of Homestead Differential	4
<b>12</b>	Value of Transferred Homestead Differential	605,059

**Total Parcels or Accounts**

	<b>Column 1</b>		<b>Column 2</b>	
	Real Property	Parcels	Personal Property	Accounts
<b>13</b>	Total Parcels or Accounts	1,290		317

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	281	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	0
<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.)	342	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	277	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	143	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.)	0	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	2	0

\* Applicable only to County or Municipal Local Option Levies