

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

**Value Data**

**County: VOLUSIA**

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

**Taxing Authority: 0260 PONCE INLET 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.)	1,907,205,551	21,566,001	0	1,928,771,552 1

**Just Value of All Property in the Following Categories**

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.)	973,524,695	0	0	973,524,695 8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	868,898,977	0	0	868,898,977 9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	64,781,879	0	0	64,781,879 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.)	348,038,767	0	0	348,038,767 12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	43,899,772	0	0	43,899,772 13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	3,080,691	0	0	3,080,691 14

**Assessed Value of All Property in the Following Categories**

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.)	625,485,928	0	0	625,485,928 21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	824,999,205	0	0	824,999,205 22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	61,701,188	0	0	61,701,188 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)]	1,512,186,321	21,566,001	0	1,533,752,322 25
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**Exemptions**

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	36,075,000	0	0	36,075,000 26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	37,118,762	0	0	37,118,762 27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	1,845,000	0	0	1,845,000 28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	959,424	0	959,424 29
30	Governmental Exemption (196.199, 196.1993, F.S.)	32,934,616	0	0	32,934,616 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.)	5,765,109	5,981	0	5,771,090 31
32	Widows / Widowers Exemption (196.202, F.S.)	645,000	0	0	645,000 32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	18,944,745	0	0	18,944,745 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.)	2,875,392	0	0	2,875,392 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.) *	721,878	0	0	721,878 41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	30,500	0	30,500 42

**Total Exempt Value**

43	Total Exempt Value (add lines 26 through 42)	136,925,502	995,905	0	137,921,407 43
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**Total Taxable Value**

44	Total Taxable Value (line 25 minus 43)	1,375,260,819	20,570,096	0	1,395,830,915 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: 0260 PONCE INLET OPER.**

**Reconciliation of Preliminary and Final Tax Roll**

		<b>Taxable Value</b>
<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	1,394,817,683
<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)	1,394,817,683
<b>5</b>	Other Additions to Operating Taxable Value	2,592,352
<b>6</b>	Other Deductions from Operating Taxable Value	1,579,120
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,395,830,915

**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.	0
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	0
<b>10</b>	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**

<b>11</b>	# of Parcels Receiving Transfer of Homestead Differential	34
<b>12</b>	Value of Transferred Homestead Differential	7,787,096

**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	3,597		411

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	0	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.)	1,351	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	705	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	10	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.)	11	0

\* Applicable only to County or Municipal Local Option Levies