

The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

Date Certified: 01/15/2026

Taxing Authority: 0230 PORT ORANGE 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.)	9,176,833,287	339,842,611	5,577,928	9,522,253,826	1

Just Value of All Property in the Following Categories

2 Just Value of Land Classified Agricultural (193.461, F.S.)	14,125,612	0	0	14,125,612	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	33,084	0	33,084	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.)	5,343,462,956	0	0	5,343,462,956	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,639,140,216	0	0	1,639,140,216	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,180,104,503	0	4,176,638	2,184,281,141	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.)	1,924,236,867	0	0	1,924,236,867	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	70,722,710	0	0	70,722,710	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	122,508,103	0	0	122,508,103	14

Assessed Value of All Property in the Following Categories

15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	178,546	0	0	178,546	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	3,309	0	3,309	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.)	3,419,226,089	0	0	3,419,226,089	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,568,417,506	0	0	1,568,417,506	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,057,596,400	0	4,176,638	2,061,773,038	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)]	7,045,418,541	339,812,836	5,577,928	7,390,809,305	25
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Exemptions

26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	395,635,827	0	0	395,635,827	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	390,951,797	0	0	390,951,797	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	34,743,233	0	0	34,743,233	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	30,698,388	104,731	30,803,119	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	281,657,109	1,964,161	0	283,621,270	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.)	179,686,403	23,268,713	0	202,955,116	31
32 Widows / Widowers Exemption (196.202, F.S.)	7,329,096	0	0	7,329,096	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	174,340,375	0	0	174,340,375	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.)	387,913	0	0	387,913	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	10,420,071	0	0	10,420,071	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	141,114	0	0	141,114	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	375,854	0	375,854	42

Total Exempt Value

43 Total Exempt Value (add lines 26 through 42)	1,475,292,938	56,307,116	104,731	1,531,704,785	43
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Total Taxable Value

44 Total Taxable Value (line 25 minus 43)	5,570,125,603	283,505,720	5,473,197	5,859,104,520	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: 0230 PORT ORANGE OPER

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	5,857,514,423
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)	5,857,514,423
5	Other Additions to Operating Taxable Value	18,304,532
6	Other Deductions from Operating Taxable Value	16,714,435
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,859,104,520

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.	1,509
9	Just Value of Centrally Assessed Railroad Property Value	4,913,669
10	Just Value of Centrally Assessed Private Car Line Property Value	664,259

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	219
12	Value of Transferred Homestead Differential	24,545,369

Total Parcels or Accounts

	Column 1		Column 2	
	Real Property	Parcels	Personal Property	Accounts
13	Total Parcels or Accounts	25,476		6,928

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	35	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	1
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.)	14,683	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,791	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	607	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.)	6	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	113	0

* Applicable only to County or Municipal Local Option Levies