

Taxing Authority: 0050 COUNTY GENERAL FUND

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

The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

Date Certified: 01/15/2026

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.)	102,962,745,702	5,463,503,182	69,733,981	108,495,982,865	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	1,409,956,570	0	0	1,409,956,570	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.)	4	0	0	4	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	83,408,801	0	83,408,801	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.)	54,616,935,546	0	0	54,616,935,546	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	24,589,029,326	0	0	24,589,029,326	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	22,346,824,256	0	50,628,746	22,397,453,002	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.)	20,330,062,441	0	0	20,330,062,441	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,766,129,834	0	0	1,766,129,834	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	1,403,062,181	0	0	1,403,062,181	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	43,475,548	0	0	43,475,548	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.)	4	0	0	4	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	8,339,573	0	8,339,573	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.)	34,286,873,105	0	0	34,286,873,105	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	22,822,899,492	0	0	22,822,899,492	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	20,943,762,075	0	50,628,746	20,994,390,821	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)]	78,097,010,224	5,388,433,954	69,733,981	83,555,178,159	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,810,769,906	0	0	3,810,769,906	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	3,655,439,834	0	0	3,655,439,834	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	513,240,923	0	0	513,240,923	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	243,981,459	1,600,615	245,582,074	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	3,768,737,915	227,125,081	0	3,995,862,996	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.)	3,253,439,442	299,730,267	0	3,553,169,709	31
32	Widows / Widowers Exemption (196.202, F.S.)	64,512,694	0	0	64,512,694	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	1,630,302,009	0	0	1,630,302,009	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	25,933,777	0	0	25,933,777	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	172,082	0	0	172,082	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	233,815	0	0	233,815	36
37	Lands Available for Taxes (197.502, F.S.)	427,706	0	0	427,706	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	6,784,087	0	0	6,784,087	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	97,070,623	0	0	97,070,623	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	1,170,930	0	0	1,170,930	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	30,281,646	0	0	30,281,646	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	131,918,417	0	131,918,417	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	16,858,517,389	902,755,224	1,600,615	17,762,873,228	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	61,238,492,835	4,485,678,730	68,133,366	65,792,304,931	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: 0050 COUNTY GENERAL FUND

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	65,785,854,138
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)	65,785,854,138
5	Other Additions to Operating Taxable Value	239,905,746
6	Other Deductions from Operating Taxable Value	233,454,953
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	65,792,304,931

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.	3,511,581
9	Just Value of Centrally Assessed Railroad Property Value	60,528,867
10	Just Value of Centrally Assessed Private Car Line Property Value	9,205,114

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	2,939
12	Value of Transferred Homestead Differential	374,901,759

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	311,913	51,956

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	7,704	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.)	1	0
17	Pollution Control Devices (193.621, F.S.)	0	35
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.)	140,442	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	49,445	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	10,249	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.)	18	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	101	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	1,019	0

* Applicable only to County or Municipal Local Option Levies