

Just Value

1	Just Value (193.011, F.S.)	102,962,745,702	5,463,503,182	69,733,981	108,495,982,865	1
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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

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

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

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
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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

43	Total Exempt Value (add lines 26 through 42)	16,858,517,389	902,755,224	1,600,615	17,762,873,228	43
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44	Total Taxable Value (line 25 minus 43)	61,238,492,835	4,485,678,730	68,133,366	65,792,304,931	44
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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: **0053 LAW ENFORCEMENT 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