

**The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: VOLUSIA

Date Certified: 01/15/2026

Taxing Authority: 0310 VOLUSIA COUNTY MSD

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	13,247,573,950
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)	13,247,573,950
5	Other Additions to Operating Taxable Value	38,489,125
6	Other Deductions from Operating Taxable Value	51,231,510
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	13,234,831,565

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.	2,502,080
9	Just Value of Centrally Assessed Railroad Property Value	24,004,108
10	Just Value of Centrally Assessed Private Car Line Property Value	4,658,388

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	643
12	Value of Transferred Homestead Differential	82,464,227

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	91,114	8,747

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	6,922	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.)	33,704	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	15,757	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	3,031	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.)	8	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	61	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	242	0

* Applicable only to County or Municipal Local Option Levies