

DR-403V
R. 01/26
Rule 12D-16.002,
F.A.C.
Eff. 02/26
Page 1 of 2

Taxing Authority: 0150 DELAND 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

The 2026 Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

Date Certified: 10/07/2026

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value						
1	Just Value (193.011, F.S.)	6,395,756,324	325,251,608	295,249	6,721,303,181	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	6,658,634	0	0	6,658,634	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.)	3,247,167,153	0	0	3,247,167,153	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,015,304,736	0	0	1,015,304,736	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,126,625,801	0	188,496	2,126,814,297	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.)	852,221,898	0	0	852,221,898	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	32,092,559	0	0	32,092,559	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	98,364,553	0	0	98,364,553	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	29,960	0	0	29,960	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.)	2,394,945,255	0	0	2,394,945,255	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	983,212,177	0	0	983,212,177	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,028,261,248	0	188,496	2,028,449,744	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)]	5,406,448,640	325,251,608	295,249	5,731,995,497	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	245,455,017	0	0	245,455,017	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	240,794,986	0	0	240,794,986	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	13,787,615	0	0	13,787,615	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	17,408,837	12,019	17,420,856	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	442,377,452	984,862	0	443,362,314	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	423,455,436	31,397,680	0	454,853,116	31
32	Widows / Widowers Exemption (196.202, F.S.)	4,015,361	0	0	4,015,361	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	144,802,916	0	0	144,802,916	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.) *	916,674	0	0	916,674	35
36	Economic Development Exemption (196.1995, F.S.) *	20,892,569	11,344,275	0	32,236,844	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.)	358,453	0	0	358,453	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	7,304,543	0	0	7,304,543	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	139,493	0	0	139,493	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	5,956,968	0	5,956,968	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	1,544,300,515	67,092,622	12,019	1,611,405,156	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	3,862,148,125	258,158,986	283,230	4,120,590,341	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 2026 Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: VOLUSIA

Date Certified: 10/07/2026

Taxing Authority: 0150 DELAND OPER

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,118,458,981
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)	4,118,458,981
5	Other Additions to Operating Taxable Value	11,272,223
6	Other Deductions from Operating Taxable Value	9,140,863
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,120,590,341

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.	27,977
9	Just Value of Centrally Assessed Railroad Property Value	238,498
10	Just Value of Centrally Assessed Private Car Line Property Value	56,751

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	277
12	Value of Transferred Homestead Differential	33,902,042

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	18,736	2,678

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	13	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	0
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.)	7,824	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,152	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	751	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.)	5	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	68	0

* Applicable only to County or Municipal Local Option Levies