# The 2026 Revised Recapitulation of the Ad Valorem Assessment Roll
## Value Data

**Taxing Authority: 0170 ORANGE CITY OPER**

**County: VOLUSIA**

**Date Certified: 10/07/2026**

Check one of the following:
__ County  x__ Municipality
__ School District  __ Independent Special District
Separate Reports for MSTU's, Dependent Districts, and Water Management Basins are not required

| | | Column I<br>Real Property Including Subsurface Rights | Column II<br>Personal Property | Column III<br>Centrally Assessed Property | Column IV<br>Total Property | |
|---|---|---|---|---|---|---|
| **Just Value** | | | | | | |
| 1 | Just Value (193.011, F.S.) | 2,099,271,733 | 153,443,910 | 0 | 2,252,715,643 | 1 |
| **Just Value of All Property in the Following Categories** | | | | | | |
| 2 | Just Value of Land Classified Agricultural (193.461, F.S.) | 5,014,701 | 0 | 0 | 5,014,701 | 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.) | 671,082,948 | 0 | 0 | 671,082,948 | 8 |
| 9 | Just Value of Non-Homestead Residential Property (193.1554, F.S.) | 203,680,000 | 0 | 0 | 203,680,000 | 9 |
| 10 | Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.) | 1,219,494,084 | 0 | 0 | 1,219,494,084 | 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.) | 213,922,999 | 0 | 0 | 213,922,999 | 12 |
| 13 | Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.) | 11,664,978 | 0 | 0 | 11,664,978 | 13 |
| 14 | Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.) | 46,556,740 | 0 | 0 | 46,556,740 | 14 |
| **Assessed Value of All Property in the Following Categories** | | | | | | |
| 15 | Assessed Value of Land Classified Agricultural (193.461, F.S.) | 65,646 | 0 | 0 | 65,646 | 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.) | 457,159,949 | 0 | 0 | 457,159,949 | 21 |
| 22 | Assessed Value of Non-Homestead Residential Property (193.1554, F.S.) | 192,015,022 | 0 | 0 | 192,015,022 | 22 |
| 23 | Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.) | 1,172,937,344 | 0 | 0 | 1,172,937,344 | 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)] | 1,822,177,961 | 153,443,910 | 0 | 1,975,621,871 | 25 |
| **Exemptions** | | | | | | |
| 26 | $25,000 Homestead Exemption (196.031(1)(a), F.S.) | 59,874,422 | 0 | 0 | 59,874,422 | 26 |
| 27 | Additional $25,000 Homestead Exemption (196.031(1)(b), F.S.) | 57,307,744 | 0 | 0 | 57,307,744 | 27 |
| 28 | Additional Homestead Exemption Age 65 and Older up to $50,000 (196.075, F.S.) * | 4,644,554 | 0 | 0 | 4,644,554 | 28 |
| 29 | Tangible Personal Property $25,000 Exemption (196.183, F.S.) | 0 | 10,277,836 | 0 | 10,277,836 | 29 |
| 30 | Governmental Exemption (196.199, 196.1993, F.S.) | 57,413,054 | 11,793 | 0 | 57,424,847 | 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.) | 225,270,747 | 41,108,489 | 0 | 266,379,236 | 31 |
| 32 | Widows / Widowers Exemption (196.202, F.S.) | 915,000 | 0 | 0 | 915,000 | 32 |
| 33 | Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.) | 28,746,268 | 0 | 0 | 28,746,268 | 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 | Economic Development Exemption (196.1995, 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.) | 0 | 0 | 0 | 0 | 38 |
| 39 | Disabled Veterans' Homestead Discount (196.082, F.S.) | 351,097 | 0 | 0 | 351,097 | 39 |
| 40 | Deployed Service Member's Homestead Exemption (196.173, F.S.) | 0 | 0 | 0 | 0 | 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 | 180,530 | 0 | 180,530 | 42 |
| **Total Exempt Value** | | | | | | |
| 43 | Total Exempt Value (add lines 26 through 42) | 434,522,886 | 51,578,648 | 0 | 486,101,534 | 43 |
| **Total Taxable Value** | | | | | | |
| 44 | Total Taxable Value (line 25 minus 43) | 1,387,655,075 | 101,865,262 | 0 | 1,489,520,337 | 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: 0170 ORANGE CITY OPER**

### Reconciliation of Preliminary and Final Tax Roll

| | | Taxable Value |
|---|---|---|
| 1 | Operating Taxable Value as Shown on Preliminary Tax Roll | 1,488,884,888 |
| 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) | 1,488,884,888 |
| 5 | Other Additions to Operating Taxable Value | 2,353,895 |
| 6 | Other Deductions from Operating Taxable Value | 1,718,446 |
| 7 | Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7) | 1,489,520,337 |

### 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. | 247,339 |
| 9 | Just Value of Centrally Assessed Railroad Property Value | 0 |
| 10 | Just Value of Centrally Assessed Private Car Line Property Value | 0 |

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 | 35 |
| 12 | Value of Transferred Homestead Differential | 3,275,376 |

### Total Parcels or Accounts

| | | Column 1 | Column 2 |
|---|---|---|---|
| | | Real Property | Personal Property |
| | | Parcels | Accounts |
| 13 | Total Parcels or Accounts | 4,772 | 1,332 |

### Property with Reduced Assessed Value

| | | | |
|---|---|---|---|
| 14 | Land Classified Agricultural (193.461, F.S.) | 7 | 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.) | 1,962 | 0 |
| 21 | Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.) | 430 | 0 |
| 22 | Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.) | 358 | 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.) | 0 | 0 |
| 26 | Disabled Veterans' Homestead Discount (196.082, F.S.) | 9 | 0 |

*** Applicable only to County or Municipal Local Option Levies**