

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 |    |
| <b>Just Value</b>                                                 |                                                                                                                                                                                                                                                           |                                           |                   |                             |                |    |
| 1                                                                 | Just Value (193.011, F.S.)                                                                                                                                                                                                                                | 1,578,459,380                             | 73,507,747        | 2,135,461                   | 1,654,102,588  | 1  |
| <b>Just Value of All Property in the Following Categories</b>     |                                                                                                                                                                                                                                                           |                                           |                   |                             |                |    |
| 2                                                                 | Just Value of Land Classified Agricultural (193.461, F.S.)                                                                                                                                                                                                | 0                                         | 0                 | 0                           | 0              | 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.)                                                                                                                                                                                                          | 835,213,122                               | 0                 | 0                           | 835,213,122    | 8  |
| 9                                                                 | Just Value of Non-Homestead Residential Property (193.1554, F.S.)                                                                                                                                                                                         | 333,096,307                               | 0                 | 0                           | 333,096,307    | 9  |
| 10                                                                | Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)                                                                                                                                                                           | 410,149,951                               | 0                 | 1,655,275                   | 411,805,226    | 10 |
| 11                                                                | Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)                                                                                                                                                                          | 0                                         | 0                 | 0                           | 0              | 11 |
| <b>Assessed Value of Differentials</b>                            |                                                                                                                                                                                                                                                           |                                           |                   |                             |                |    |
| 12                                                                | Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)                                                                                                                                                                          | 275,923,484                               | 0                 | 0                           | 275,923,484    | 12 |
| 13                                                                | Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)                                                                                                                                                            | 9,353,105                                 | 0                 | 0                           | 9,353,105      | 13 |
| 14                                                                | Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)                                                                                                                                                       | 10,886,038                                | 0                 | 0                           | 10,886,038     | 14 |
| <b>Assessed Value of All Property in the Following Categories</b> |                                                                                                                                                                                                                                                           |                                           |                   |                             |                |    |
| 15                                                                | Assessed Value of Land Classified Agricultural (193.461, F.S.)                                                                                                                                                                                            | 0                                         | 0                 | 0                           | 0              | 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.)                                                                                                                                                                                                      | 559,289,638                               | 0                 | 0                           | 559,289,638    | 21 |
| 22                                                                | Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)                                                                                                                                                                                     | 323,743,202                               | 0                 | 0                           | 323,743,202    | 22 |
| 23                                                                | Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)                                                                                                                                                                       | 399,263,913                               | 0                 | 1,655,275                   | 400,919,188    | 23 |
| 24                                                                | Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)                                                                                                                                                                      | 0                                         | 0                 | 0                           | 0              | 24 |
| <b>Total Assessed Value</b>                                       |                                                                                                                                                                                                                                                           |                                           |                   |                             |                |    |
| 25                                                                | Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]                                                                                                                                                                                   | 1,282,296,753                             | 73,507,747        | 2,135,461                   | 1,357,939,961  | 25 |
| <b>Exemptions</b>                                                 |                                                                                                                                                                                                                                                           |                                           |                   |                             |                |    |
| 26                                                                | \$25,000 Homestead Exemption (196.031(1)(a), F.S.)                                                                                                                                                                                                        | 78,080,978                                | 0                 | 0                           | 78,080,978     | 26 |
| 27                                                                | Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)                                                                                                                                                                                             | 76,226,067                                | 0                 | 0                           | 76,226,067     | 27 |
| 28                                                                | Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *                                                                                                                                                                          | 7,349,108                                 | 0                 | 0                           | 7,349,108      | 28 |
| 29                                                                | Tangible Personal Property \$25,000 Exemption (196.183, F.S.)                                                                                                                                                                                             | 0                                         | 5,461,948         | 37,425                      | 5,499,373      | 29 |
| 30                                                                | Governmental Exemption (196.199, 196.1993, F.S.)                                                                                                                                                                                                          | 29,213,214                                | 4,685             | 0                           | 29,217,899     | 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.) | 25,635,841                                | 367,983           | 0                           | 26,003,824     | 31 |
| 32                                                                | Widows / Widowers Exemption (196.202, F.S.)                                                                                                                                                                                                               | 1,356,660                                 | 0                 | 0                           | 1,356,660      | 32 |
| 33                                                                | Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)                                                                                                                                                                 | 27,456,846                                | 0                 | 0                           | 27,456,846     | 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.)                                                                                                                                                                                                     | 903,862                                   | 0                 | 0                           | 903,862        | 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                                         | 374,024           | 0                           | 374,024        | 42 |
| <b>Total Exempt Value</b>                                         |                                                                                                                                                                                                                                                           |                                           |                   |                             |                |    |
| 43                                                                | Total Exempt Value (add lines 26 through 42)                                                                                                                                                                                                              | 246,222,576                               | 6,208,640         | 37,425                      | 252,468,641    | 43 |
| <b>Total Taxable Value</b>                                        |                                                                                                                                                                                                                                                           |                                           |                   |                             |                |    |
| 44                                                                | Total Taxable Value (line 25 minus 43)                                                                                                                                                                                                                    | 1,036,074,177                             | 67,299,107        | 2,098,036                   | 1,105,471,320  | 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:** **0220 SOUTH DAYTONA OPER**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

|          |                                                                             |               |
|----------|-----------------------------------------------------------------------------|---------------|
| <b>1</b> | Operating Taxable Value as Shown on Preliminary Tax Roll                    | 1,105,007,572 |
| <b>2</b> | Additions to Operating Taxable Value Resulting from Petitions to the VAB    | 0             |
| <b>3</b> | Deductions from Operating Taxable Value Resulting from Petitions to the VAB | 0             |
| <b>4</b> | Subtotal (1 + 2 - 3 = 4)                                                    | 1,105,007,572 |
| <b>5</b> | Other Additions to Operating Taxable Value                                  | 3,418,307     |
| <b>6</b> | Other Deductions from Operating Taxable Value                               | 2,954,559     |
| <b>7</b> | Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)             | 1,105,471,320 |

**Selected Just Values**

**Just Value**

|           |                                                                                                    |           |
|-----------|----------------------------------------------------------------------------------------------------|-----------|
| <b>8</b>  | Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S. | 1,600     |
| <b>9</b>  | Just Value of Centrally Assessed Railroad Property Value                                           | 1,921,458 |
| <b>10</b> | Just Value of Centrally Assessed Private Car Line Property Value                                   | 214,003   |

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

|           |                                                           |           |
|-----------|-----------------------------------------------------------|-----------|
| <b>11</b> | # of Parcels Receiving Transfer of Homestead Differential | 36        |
| <b>12</b> | Value of Transferred Homestead Differential               | 3,123,675 |

**Total Parcels or Accounts**

|           |                           | <b>Column 1</b>      | <b>Column 2</b>          |
|-----------|---------------------------|----------------------|--------------------------|
|           |                           | <b>Real Property</b> | <b>Personal Property</b> |
|           |                           | <b>Parcels</b>       | <b>Accounts</b>          |
| <b>13</b> | Total Parcels or Accounts | 5,716                | 1,142                    |

**Property with Reduced Assessed Value**

|           |                                                                                              |       |   |
|-----------|----------------------------------------------------------------------------------------------|-------|---|
| <b>14</b> | Land Classified Agricultural (193.461, F.S.)                                                 | 0     | 0 |
| <b>15</b> | Land Classified High-Water Recharge (193.625, F.S.) *                                        | 0     | 0 |
| <b>16</b> | Land Classified and Used for Conservation Purposes (193.501, F.S.)                           | 0     | 0 |
| <b>17</b> | Pollution Control Devices (193.621, F.S.)                                                    | 0     | 0 |
| <b>18</b> | Historic Property used for Commercial Purposes (193.503, F.S.) *                             | 0     | 0 |
| <b>19</b> | Historically Significant Property (193.505, F.S.)                                            | 0     | 0 |
| <b>20</b> | Homestead Property; Parcels with Capped Value (193.155, F.S.)                                | 2,583 | 0 |
| <b>21</b> | Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)               | 516   | 0 |
| <b>22</b> | Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.) | 141   | 0 |
| <b>23</b> | Working Waterfront Property (Art. VII, s.4(j), State Constitution)                           | 0     | 0 |

**Other Reductions in Assessed Value**

|           |                                                                            |    |   |
|-----------|----------------------------------------------------------------------------|----|---|
| <b>24</b> | Lands Available for Taxes (197.502, F.S.)                                  | 0  | 0 |
| <b>25</b> | Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.) | 0  | 0 |
| <b>26</b> | Disabled Veterans' Homestead Discount (196.082, F.S.)                      | 13 | 0 |

\* Applicable only to County or Municipal Local Option Levies