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

Taxing Authority: 0055 COUNTY -LIBRARY

County: VOLUSIA

Date Certified: 10/07/2026

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

		Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
Just Value						
1	Just Value (193.011, F.S.)	104,085,827,352	5,884,649,830	70,075,854	110,040,553,036	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	1,419,844,506	0	0	1,419,844,506	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.)	5	0	0	5	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	97,480,619	0	97,480,619	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.)	54,492,850,152	0	0	54,492,850,152	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	24,249,028,659	0	0	24,249,028,659	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	23,924,104,030	0	50,523,106	23,974,627,136	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.)	18,185,832,774	0	0	18,185,832,774	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	975,764,475	0	0	975,764,475	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	1,328,477,912	0	0	1,328,477,912	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	43,215,425	0	0	43,215,425	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.)	5	0	0	5	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	9,748,062	0	9,748,062	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.)	36,307,017,378	0	0	36,307,017,378	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	23,273,264,184	0	0	23,273,264,184	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	22,595,626,118	0	50,523,106	22,646,149,224	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)]	82,219,123,110	5,796,917,273	70,075,854	88,086,116,237	25
Exemptions						
26	$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,839,174,974	0	0	3,839,174,974	26
27	Additional $25,000 Homestead Exemption (196.031(1)(b), F.S.)	3,813,322,132	0	0	3,813,322,132	27
28	Additional Homestead Exemption Age 65 and Older up to $50,000 (196.075, F.S.) *	512,116,000	0	0	512,116,000	28
29	Tangible Personal Property $25,000 Exemption (196.183, F.S.)	0	182,474,943	1,674,962	184,149,905	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	3,913,683,361	206,906,125	0	4,120,589,486	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.)	3,423,377,431	301,679,974	0	3,725,057,405	31
32	Widows / Widowers Exemption (196.202, F.S.)	65,130,050	0	0	65,130,050	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	1,912,621,108	0	0	1,912,621,108	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	30,063,510	0	0	30,063,510	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	172,082	0	0	172,082	35
36	Economic Development Exemption (196.1995, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	39,338	0	0	39,338	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	7,624,083	0	0	7,624,083	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	102,576,773	0	0	102,576,773	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	731,522	0	0	731,522	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	29,972,425	0	0	29,972,425	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	122,492,810	0	122,492,810	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	17,650,604,789	813,553,852	1,674,962	18,465,833,603	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	64,568,518,321	4,983,363,421	68,400,892	69,620,282,634	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: 0055 COUNTY -LIBRARY

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	69,588,419,777
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)	69,588,419,777
5	Other Additions to Operating Taxable Value	225,740,124
6	Other Deductions from Operating Taxable Value	193,877,267
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	69,620,282,634

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.	3,506,478
9	Just Value of Centrally Assessed Railroad Property Value	61,342,238
10	Just Value of Centrally Assessed Private Car Line Property Value	8,733,616

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	2,631
12	Value of Transferred Homestead Differential	324,875,798

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	314,920	32,608

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	7,778	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	34
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.)	131,429	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	30,680	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	9,288	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.)	11	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	106	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	1,023	0

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