

The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll  
Value Data

Taxing Authority: 0270 NEW SMYRNA BEACH OPER

County: VOLUSIA

Date Certified: 02/07/2025

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

Just Value

	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
1 Just Value (193.011, F.S.)	10,983,143,964	280,893,564	8,696,760	11,272,734,288	1

Just Value of All Property in the Following Categories

2 Just Value of Land Classified Agricultural (193.461, F.S.)	35,220,269	0	0	35,220,269	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	27,807	0	27,807	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.)	5,552,188,600	0	0	5,552,188,600	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	3,892,588,430	0	0	3,892,588,430	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,503,146,665	0	6,764,086	1,509,910,751	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.)	2,266,790,055	0	0	2,266,790,055	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	500,770,575	0	0	500,770,575	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	181,024,563	0	0	181,024,563	14

Assessed Value of All Property in the Following Categories

15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	698,781	0	0	698,781	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	2,781	0	2,781	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.)	3,285,398,545	0	0	3,285,398,545	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	3,391,817,855	0	0	3,391,817,855	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,322,122,102	0	6,764,086	1,328,886,188	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)]	8,000,037,283	280,868,538	8,696,760	8,289,602,581	25
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Exemptions

26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	269,918,268	0	0	269,918,268	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	264,435,941	0	0	264,435,941	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	20,472,736	0	0	20,472,736	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	17,243,622	100,440	17,344,062	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	283,536,728	108,827,968	0	392,364,696	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	134,294,914	27,061,034	0	161,355,948	31
32 Widows / Widowers Exemption (196.202, F.S.)	5,636,458	0	0	5,636,458	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	104,818,861	0	0	104,818,861	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 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, 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.)	355,955	0	0	355,955	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	16,292,631	0	0	16,292,631	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	29,324	0	0	29,324	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	2,178,196	0	0	2,178,196	41
42 Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	11,893,866	0	11,893,866	42

Total Exempt Value

43 Total Exempt Value (add lines 26 through 42)	1,101,970,012	165,026,490	100,440	1,267,096,942	43
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Total Taxable Value

44 Total Taxable Value (line 25 minus 43)	6,898,067,271	115,842,048	8,596,320	7,022,505,639	44
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\* 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 2024 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: **VOLUSIA**

Date Certified: **02/07/2025**

Taxing Authority: **0270 NEW SMYRNA BEACH OPER**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	7,028,008,771
<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)	7,028,008,771
<b>5</b>	Other Additions to Operating Taxable Value	12,493,532
<b>6</b>	Other Deductions from Operating Taxable Value	17,996,664
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	7,022,505,639

**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.	354,297
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	8,104,795
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	591,965

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	304
<b>12</b>	Value of Transferred Homestead Differential	44,489,596

**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	22,536	3,683

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	67	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	1
<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.)	10,293	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	6,030	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	845	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.)	6	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	122	0

\* Applicable only to County or Municipal Local Option Levies