

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

Taxing Authority: 0310 VOLUSIA COUNTY MSD

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.)	22,152,722,061	728,082,596	28,173,445	22,908,978,102	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	992,578,679	0	0	992,578,679	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	7,582	0	7,582	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.)	13,229,063,363	0	0	13,229,063,363	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	5,677,113,973	0	0	5,677,113,973	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,253,966,046	0	19,592,735	2,273,558,781	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.)	5,431,181,596	0	0	5,431,181,596	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	735,391,761	0	0	735,391,761	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	293,605,062	0	0	293,605,062	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	35,552,650	0	0	35,552,650	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	758	0	758	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.)	7,797,881,767	0	0	7,797,881,767	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	4,941,722,212	0	0	4,941,722,212	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,960,360,984	0	19,592,735	1,979,953,719	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)]	14,735,517,613	728,075,772	28,173,445	15,491,766,830	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	881,429,960	0	0	881,429,960	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	803,599,127	0	0	803,599,127	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *	117,373,751	0	0	117,373,751	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	31,035,232	894,742	31,929,974	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	796,120,320	12,543,065	0	808,663,385	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.)	188,173,273	4,455,727	0	192,629,000	31
32	Widows / Widowers Exemption (196.202, F.S.)	14,635,553	0	0	14,635,553	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	324,736,311	0	0	324,736,311	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	11,476,679	0	0	11,476,679	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.)	5,442	0	0	5,442	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	3,665,111	0	0	3,665,111	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	19,601,969	0	0	19,601,969	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	452,200	0	0	452,200	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *	10,742,151	0	0	10,742,151	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)	0	0	0	0	42
<b>Total Exempt Value</b>						
43	Total Exempt Value (add lines 26 through 42)	3,172,011,847	48,034,024	894,742	3,220,940,613	43
<b>Total Taxable Value</b>						
44	Total Taxable Value (line 25 minus 43)	11,563,505,766	680,041,748	27,278,703	12,270,826,217	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 2024 Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: **VOLUSIA**

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

Taxing Authority: **0310 VOLUSIA COUNTY MSD**

**Reconciliation of Preliminary and Final Tax Roll**

**Taxable Value**

<b>1</b>	Operating Taxable Value as Shown on Preliminary Tax Roll	12,289,561,209
<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)	12,289,561,209
<b>5</b>	Other Additions to Operating Taxable Value	30,261,114
<b>6</b>	Other Deductions from Operating Taxable Value	48,996,106
<b>7</b>	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	12,270,826,217

**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.	2,526,127
<b>9</b>	Just Value of Centrally Assessed Railroad Property Value	23,621,805
<b>10</b>	Just Value of Centrally Assessed Private Car Line Property Value	4,551,640

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	772
<b>12</b>	Value of Transferred Homestead Differential	94,569,339

**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	90,908	8,743

**Property with Reduced Assessed Value**

<b>14</b>	Land Classified Agricultural (193.461, F.S.)	6,830	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.)	34,467	0
<b>21</b>	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	20,555	0
<b>22</b>	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	3,253	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.)	7	0
<b>25</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	54	0
<b>26</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	223	0

\* Applicable only to County or Municipal Local Option Levies