

**The 2025 Ad Valorem Assessment Rolls Exemption Breakdown of VOLUSIA County, Florida Date Certified: 06/24/2025**

(Every space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

	Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property		
				Number of Exemptions	Value of Exemptions	Number of Exemptions	Value of Exemptions	
1	§196.031(1)(a)	Real	\$25,000 Homestead Exemption	152,371	3,805,770,459	0	0	1
2	§196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption	147,211	3,649,665,346	0	0	2
3	§196.075	Real	Additional Homestead Exemption Age 65 and Older	12,778	509,308,727	0	0	3
4	§196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse	5,248	1,476,995,454	0	0	4
5	§196.091	Real	Totally Disabled Veterans Confined to Wheelchairs	5	959,179	0	0	5
6	§196.095	Real	Licensed Child Care Facility in Enterprise Zone	1	233,815	0	0	6
7	§196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)	177	35,648,261	0	0	7
8	§196.183	Personal	\$25,000 Tangible Personal Property Exemption	0	0	50,517	245,138,126	8
9	§196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary	1,555	977,195,640	517	35,596,063	9
10	§196.1961	Real	Historic Property for Commercial or Nonprofit Purposes	0	0	0	0	10
11	§196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services	133	986,391,641	79	197,390,662	11
12	§196.1975	Real & Personal	Charitable Homes for the Aged	24	103,626,455	11	2,816,890	12
13	§196.1977	Real	Proprietary Continuing Care Facilities	0	0	0	0	13
14	§196.1978(1)(a)&(2)	Real & Personal	Affordable Housing Property	71	215,150,421	28	3,960,012	14
15	§196.198	Real & Personal	Educational Property	242	875,587,640	117	54,869,169	15
16	§196.1983	Real & Personal	Charter School	7	23,267,391	2	492,386	16
17	§196.1985	Real	Labor Union Education Property	2	1,379,138	0	0	17
18	§196.1986	Real	Community Center	18	5,087,422	0	0	18
19	§196.1987	Real & Personal	Biblical History Display Property	0	0	0	0	19
20	§196.199(1)(a)	Real & Personal	Federal Government Property	335	184,335,505	5	814,260	20
21	§196.199(1)(b)	Real & Personal	State Government Property	1,455	621,747,492	11	1,762,879	21
22	§196.199(1)(c)	Real & Personal	Local Government Property	6,950	2,933,604,640	112	224,547,942	22
23	§196.199(2)	Real & Personal	Leasehold Interests in Government Property	0	0	0	0	23
24	§196.1993	Real	Agreements with Local Governments for use of Public Property	0	0	0	0	24
25	§196.1995	Real & Personal	Parcels Granted Economic Development Exemption	4	0	5	0	25
26	§196.1997	Real	Historic Property Improvements	4	172,082	0	0	26
27	§196.1998	Real	Historic Property Open to the Public	0	0	0	0	27
28	§196.1999	Personal	Space Laboratories & Carriers	0	0	0	0	28
29	§196.2001	Real & Personal	Non-for-Profit Sewer & Water Company	7	434,376	2	65,667	29
30	§196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation	0	0	0	0	30
31	§196.202	Real & Personal	Blind Exemption	144	719,352	0	0	31
32	§196.202	Real & Personal	Total & Permanent Disability Exemption	5,293	26,295,981	0	0	32
33	§196.202	Real & Personal	Widow's Exemption	11,051	53,239,243	0	0	33
34	§196.202	Real & Personal	Widower's Exemption	2,218	10,988,451	0	0	34
35	§196.24	Real & Personal	Disabled Ex-Service Member Exemption	6,221	31,018,331	0	0	35
36	§196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)	22	23,181,959	0	0	36
37	§196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)	143	2,531,682	0	0	37
38	§196.173	Real	Deployed Service Member's Homestead Exemption	12	1,398,216	0	0	38
39	§196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence	3,515	30,600,990	0	0	39
40	§196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse	33	9,666,776	0	0	40
41	§196.182	Personal	Renewable Energy Source Devices (80% exemption)	0	0	20	131,918,417	41
42	§196.1978(3)	Real & Personal	Affordable Housing Property (State), Newly Constructed	14	26,822,770	0	0	42
43	§196.1978(1)(b)	Real	Leased Land for Affordable Housing	1	35,163	0	0	43
44	§196.1979	Real & Personal	Affordable Housing Property (County)	0	0	0	0	44

Note: Centrally assessed property exemptions should be included in this table.