

DR-489V
R. 02/24
Rule 12D-16.002, FAC
Eff. 02/24
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The 2025 Preliminary Recapitulation of the Ad Valorem Assessment Roll

Value Data

County: VOLUSIA

Date Certified: 06/24/2025

Check one of the following:

☐ County

☒ Municipality

☐ School District

☐ Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value

1	Just Value (193.011, F.S.)	15,467,847,595	1,111,169,469	3,251,092	16,582,268,156	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	151,548,039	0	0	151,548,039	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	325,932	0	325,932	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.)	4,698,160,178	0	0	4,698,160,178	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	3,122,352,128	0	0	3,122,352,128	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,495,787,250	0	2,545,469	7,498,332,719	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.)	1,516,975,143	0	0	1,516,975,143	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	216,827,741	0	0	216,827,741	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	397,721,518	0	0	397,721,518	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,250,020	0	0	1,250,020	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	31,286	0	31,286	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.)	3,181,185,035	0	0	3,181,185,035	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,905,524,387	0	0	2,905,524,387	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,098,065,732	0	2,545,469	7,100,611,201	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)]	13,186,025,174	1,110,874,823	3,251,092	14,300,151,089	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	359,249,188	0	0	359,249,188	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	330,542,146	0	0	330,542,146	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	45,358,553	0	0	45,358,553	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	46,178,602	47,582	46,226,184	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	1,074,639,726	80,934,986	0	1,155,574,712	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.)	1,563,530,232	124,087,597	0	1,687,617,829	31
32	Widows / Widowers Exemption (196.202, F.S.)	6,498,871	0	0	6,498,871	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	150,372,105	0	0	150,372,105	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	12,669,135	0	0	12,669,135	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.) *	22,418,684	27,502,157	0	49,920,841	36
37	Lands Available for Taxes (197.502, F.S.)	81,657	0	0	81,657	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	49,532	0	0	49,532	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	8,743,826	0	0	8,743,826	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	312,281	0	0	312,281	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	41
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	301,203	0	301,203	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	3,574,465,936	279,004,545	47,582	3,853,518,063	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	9,611,559,238	831,870,278	3,203,510	10,446,633,026	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 2025 Preliminary Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts

County: VOLUSIA

Date Certified: 06/24/2025

Taxing Authority: 0210 DAYTONA BEACH OPER

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	649,604,426	547,923,084
2	Additions	44,845,446	2,767,360
3	Annexations	1,521,407	1,439,659
4	Deletions	5,797,113	5,797,113
5	Rehabilitative Improvements Increasing Assessed Value by at Least 100%	0	0
6	Total TPP Taxable Value in Excess of 115% of Previous Year Total TPP Taxable Value	0	0
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	690,174,166	546,332,990

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.	77,890
9	Just Value of Centrally Assessed Railroad Property Value	2,951,166
10	Just Value of Centrally Assessed Private Car Line Property Value	299,926

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	446
12	Value of Transferred Homestead Differential	56,419,621

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	35,797	7,660

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	108	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.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	10
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.)	12,571	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	7,383	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	1,395	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.)	5	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	1	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	84	0

* Applicable only to County or Municipal Local Option Levies