

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

Taxing Authority: 0240 DAYTONA BEACH SHORES

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

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	2,754,088,173	41,642,028	0	2,795,730,201
Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0
8	Just Value of Homestead Property (193.155, F.S.)	793,375,694	0	0	793,375,694
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,546,464,611	0	0	1,546,464,611
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	414,247,868	0	0	414,247,868
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0
Assessed Value of Differentials					
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	194,847,023	0	0	194,847,023
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	87,279,507	0	0	87,279,507
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	42,457,172	0	0	42,457,172
Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0
20	Assessed Value of Historically Significant Property(193.505, F.S.)	0	0	0	0
21	Assessed Value of Homestead Property (193.155, F.S.)	598,528,671	0	0	598,528,671
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,459,185,104	0	0	1,459,185,104
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	371,790,696	0	0	371,790,696
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0
Total Assessed Value					
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,429,504,471	41,642,028	0	2,471,146,499
Exemptions					
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	47,880,017	0	0	47,880,017
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	48,621,000	0	0	48,621,000
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	3,870,000	0	0	3,870,000
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	3,991,209	0	3,991,209
30	Governmental Exemption (196.199, 196.1993, F.S.)	32,980,223	0	0	32,980,223
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.)	9,258,139	22,904	0	9,281,043
32	Widows / Widowers Exemption (196.202, F.S.)	1,340,000	0	0	1,340,000
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	18,300,365	0	0	18,300,365
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	2,437,157	0	0	2,437,157
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	0	0	0
Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	164,686,901	4,014,113	0	168,701,014
Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	2,264,817,570	37,627,915	0	2,302,445,485

\* 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: 0240 DAYTONA BEACH SHORES

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	3,563,187	3,492,070
2	Additions	559,902	252,281
3	Annexations	263,880	152,851
4	Deletions	471,244	471,244
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)	3,915,725	3,425,958

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.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

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	48
12	Value of Transferred Homestead Differential	6,485,770

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	6,703	1,320

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	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	0
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.)	1,548	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,637	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	73	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.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	18	0

\* Applicable only to County or Municipal Local Option Levies