

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

	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.)	6,144,971,003	318,703,513	304,290	6,463,978,806	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	13,284,481	0	0	13,284,481	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	0	0	0	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.)	3,174,108,417	0	0	3,174,108,417	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,010,978,362	0	0	1,010,978,362	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,946,599,743	0	191,901	1,946,791,644	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.)	955,377,786	0	0	955,377,786	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	53,813,730	0	0	53,813,730	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	108,746,580	0	0	108,746,580	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	45,789	0	0	45,789	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	0	0	0	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.)	2,218,730,631	0	0	2,218,730,631	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	957,164,632	0	0	957,164,632	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,837,853,163	0	191,901	1,838,045,064	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)]	5,013,794,215	318,703,513	304,290	5,332,802,018	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	238,301,215	0	0	238,301,215	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	225,391,567	0	0	225,391,567	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	13,646,462	0	0	13,646,462	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	21,160,999	11,829	21,172,828	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	419,256,064	1,141,423	0	420,397,487	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.)	379,214,038	33,514,521	0	412,728,559	31
32	Widows / Widowers Exemption (196.202, F.S.)	3,941,673	0	0	3,941,673	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	119,893,185	0	0	119,893,185	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.) *	298,660	0	0	298,660	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	21,313,600	7,543,485	0	28,857,085	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.)	342,650	0	0	342,650	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	5,889,699	0	0	5,889,699	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	439,053	0	0	439,053	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	2,819,886	0	2,819,886	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	1,427,927,866	66,180,314	11,829	1,494,120,009	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	3,585,866,349	252,523,199	292,461	3,838,682,009	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: 0150 DELAND OPER

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	213,971,893	185,897,345
2	Additions	756,927	679,821
3	Annexations	294,310	223,297
4	Deletions	1,229,797	1,229,797
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)	213,793,333	185,570,666

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.	27,977
9	Just Value of Centrally Assessed Railroad Property Value	242,729
10	Just Value of Centrally Assessed Private Car Line Property Value	61,561

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	297
12	Value of Transferred Homestead Differential	36,080,053

Total Parcels or Accounts

		Column 1 Real Property	Column 2 Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	18,154	3,420

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	15	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.)	8,462	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,941	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	869	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.)	5	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	60	0

* Applicable only to County or Municipal Local Option Levies