

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.)	11,099,232,006	243,363,251	0	11,342,595,2571
Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)	28,752,174	0	0	28,752,1742
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	03
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	04
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	05
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	06
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	07
8	Just Value of Homestead Property (193.155, F.S.)	7,419,337,178	0	0	7,419,337,1788
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,544,379,333	0	0	2,544,379,3339
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,106,763,321	0	0	1,106,763,32110
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	011
Assessed Value of Differentials					
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	3,199,691,762	0	0	3,199,691,76212
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	270,004,206	0	0	270,004,20613
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	61,444,845	0	0	61,444,84514
Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	194,341	0	0	194,34115
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	016
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	017
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	018
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	019
20	Assessed Value of Historically Significant Property(193.505, F.S.)	0	0	0	020
21	Assessed Value of Homestead Property (193.155, F.S.)	4,219,645,416	0	0	4,219,645,41621
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,274,375,127	0	0	2,274,375,12722
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,045,318,476	0	0	1,045,318,47623
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	024
Total Assessed Value					
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	7,539,533,360	243,363,251	0	7,782,896,61125
Exemptions					
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	644,343,127	0	0	644,343,12726
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	607,403,400	0	0	607,403,40027
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	86,090,838	0	0	86,090,83828
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	9,384,841	0	9,384,84129
30	Governmental Exemption (196.199, 196.1993, F.S.)	284,891,142	5,464,006	0	290,355,14830
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.)	189,856,322	22,186,525	0	212,042,84731
32	Widows / Widowers Exemption (196.202, F.S.)	8,263,381	0	0	8,263,38132
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	246,420,883	0	0	246,420,88333
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	034
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	035
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	036
37	Lands Available for Taxes (197.502, F.S.)	2,756	0	0	2,75637
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	176,525	0	0	176,52538
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	4,744,421	0	0	4,744,42139
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	168,733	0	0	168,73340
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	1,902,033	0	0	1,902,03341
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	0	0	042
Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	2,074,263,561	37,035,372	0	2,111,298,93343
Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	5,465,269,799	206,327,879	0	5,671,597,67844

\* 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: 0130 DELTONA OPER

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	188,435,307	170,725,653
2	Additions	3,254,808	2,506,049
3	Annexations	0	0
4	Deletions	897,693	897,693
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)	190,792,422	172,334,009

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.	137,047
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	193
12	Value of Transferred Homestead Differential	19,534,938

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	40,160	3,064

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	49	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.)	24,223	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	6,881	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	937	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.)	2	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	4	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	97	0

\* Applicable only to County or Municipal Local Option Levies