

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.)	68,858,144,143	2,769,604,970	48,378,356	71,676,127,469	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	646,283,385	0	0	646,283,385	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.)	4	0	0	4	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	2,439,019	0	2,439,019	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.)	33,703,115,935	0	0	33,703,115,935	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	18,462,565,813	0	0	18,462,565,813	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	16,046,179,006	0	37,184,684	16,083,363,690	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.)	12,244,131,767	0	0	12,244,131,767	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,203,496,323	0	0	1,203,496,323	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	988,544,278	0	0	988,544,278	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	14,897,189	0	0	14,897,189	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.)	4	0	0	4	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	242,595	0	242,595	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.)	21,458,984,168	0	0	21,458,984,168	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	17,259,069,490	0	0	17,259,069,490	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	15,057,634,728	0	37,184,684	15,094,819,412	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)]	53,790,585,579	2,767,408,546	48,378,356	56,606,372,481	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	2,173,543,238	0	0	2,173,543,238	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,113,083,491	0	0	2,113,083,491	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	314,614,225	0	0	314,614,225	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	170,140,480	793,173	170,933,653	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,371,809,852	213,163,678	0	2,584,973,530	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.)	2,225,287,041	182,411,492	0	2,407,698,533	31
32	Widows / Widowers Exemption (196.202, F.S.)	40,836,913	0	0	40,836,913	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	896,412,675	0	0	896,412,675	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	15,360,813	0	0	15,360,813	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.) *	233,815	0	0	233,815	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.)	2,143,787	0	0	2,143,787	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	75,335,631	0	0	75,335,631	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	618,966	0	0	618,966	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	21,169,218	0	0	21,169,218	41
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	60,403,317	0	60,403,317	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	10,250,531,322	626,118,967	793,173	10,877,443,462	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	43,540,054,257	2,141,289,579	47,585,183	45,728,929,019	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: 0520 MOSQUITO CONTROL

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	1,245,901,711	1,091,440,223
2	Additions	67,777,389	21,513,729
3	Annexations	0	0
4	Deletions	27,257,930	27,257,930
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)	1,286,421,170	1,085,696,022

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.	1,716,148
9	Just Value of Centrally Assessed Railroad Property Value	43,363,319
10	Just Value of Centrally Assessed Private Car Line Property Value	5,015,037

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	1,791
12	Value of Transferred Homestead Differential	240,644,814

Total Parcels or Accounts

		Column 1 Real Property	Column 2 Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	184,456	36,200

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	4,187	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.)	1	0
17	Pollution Control Devices (193.621, F.S.)	0	30
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.)	79,576	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	29,170	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	5,407	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.)	35	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	707	0

* Applicable only to County or Municipal Local Option Levies