

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.)	11,289,246,617	363,644,013	8,536,524	11,661,427,1541
Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)	35,951,942	0	0	35,951,9422
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	27,807	0	27,8075
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.)	5,771,588,489	0	0	5,771,588,4898
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	3,937,266,723	0	0	3,937,266,7239
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,544,439,463	0	6,606,152	1,551,045,61510
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.)	2,237,624,605	0	0	2,237,624,60512
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	287,015,364	0	0	287,015,36413
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	157,035,815	0	0	157,035,81514
Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	769,598	0	0	769,59815
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	2,781	0	2,78118
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.)	3,533,963,884	0	0	3,533,963,88421
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	3,650,251,359	0	0	3,650,251,35922
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,387,403,648	0	6,606,152	1,394,009,80023
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)]	8,572,388,489	363,618,987	8,536,524	8,944,544,00025
Exemptions					
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	272,497,339	0	0	272,497,33926
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	275,553,373	0	0	275,553,37327
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	20,134,114	0	0	20,134,11428
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	17,268,689	100,281	17,368,97029
30	Governmental Exemption (196.199, 196.1993, F.S.)	302,187,845	123,568,660	0	425,756,50530
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.)	160,699,073	27,074,522	0	187,773,59531
32	Widows / Widowers Exemption (196.202, F.S.)	5,667,370	0	0	5,667,37032
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	122,616,520	0	0	122,616,52033
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.)	0	0	0	037
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	361,371	0	0	361,37138
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	18,640,316	0	0	18,640,31639
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	040
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	2,148,921	0	0	2,148,92141
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	59,497,510	0	59,497,51042
Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	1,180,506,242	227,409,381	100,281	1,408,015,90443
Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	7,391,882,247	136,209,606	8,436,243	7,536,528,09644

* 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: 0270 NEW SMYRNA BEACH OPER

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	117,602,713	103,832,046
2	Additions	3,991,994	2,381,475
3	Annexations	1,304,683	769,475
4	Deletions	5,819,037	5,819,037
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	2,991,251
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	117,080,353	104,155,210

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.	354,297
9	Just Value of Centrally Assessed Railroad Property Value	7,916,429
10	Just Value of Centrally Assessed Private Car Line Property Value	620,095

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	310
12	Value of Transferred Homestead Differential	49,384,914

Total Parcels or Accounts

		Column 1 Real Property	Column 2 Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	23,125	3,730

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	62	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	1
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.)	10,171	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	4,112	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	770	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.)	6	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	128	0

* Applicable only to County or Municipal Local Option Levies