

DR-489V
R. 02/24
Rule 12D-16.002, FAC
Eff. 02/24
Page 1 of 2

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	
Just Value					
1 Just Value (193.011, F.S.)	2,174,252,842	4,021,605	0	2,178,274,447	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	313,148	0	0	313,148	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.)	749,650,008	0	0	749,650,008	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,376,921,382	0	0	1,376,921,382	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	47,368,304	0	0	47,368,304	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.)	304,793,867	0	0	304,793,867	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	146,971,416	0	0	146,971,416	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	2,804,774	0	0	2,804,774	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	4,518	0	0	4,518	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.)	444,856,141	0	0	444,856,141	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,229,949,966	0	0	1,229,949,966	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	44,563,530	0	0	44,563,530	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)]	1,719,374,155	4,021,605	0	1,723,395,760	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	25,275,000	0	0	25,275,000	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	26,004,942	0	0	26,004,942	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	2,937,452	0	0	2,937,452	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	774,506	0	774,506	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	40,347,442	0	0	40,347,442	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.)	157,495	523	0	158,018	31
32 Widows / Widowers Exemption (196.202, F.S.)	490,000	0	0	490,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	7,526,385	0	0	7,526,385	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.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	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.)	70,320	0	0	70,320	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	1,228,306	0	0	1,228,306	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	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	0	0	0	42
Total Exempt Value					
43 Total Exempt Value (add lines 26 through 42)	104,037,342	775,029	0	104,812,371	43
Total Taxable Value					
44 Total Taxable Value (line 25 minus 43)	1,615,336,813	3,246,576	0	1,618,583,389	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: 0360 SILVER SANDS-BETHUNE BEACH MSD

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	7,461,243	7,022,363
2	Additions	766,927	751,001
3	Annexations	0	0
4	Deletions	582,398	582,398
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)	7,645,772	7,190,966

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	20
12	Value of Transferred Homestead Differential	3,715,816

Total Parcels or Accounts

		Column 1 Real Property	Column 2 Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	3,448	457

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	1	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.)	935	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	991	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	28	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.)	1	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	9	0

* Applicable only to County or Municipal Local Option Levies