

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	
1	Just Value (193.011, F.S.)	1,598,297,699	64,492,842	2,206,749	1,664,997,290
Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0
8	Just Value of Homestead Property (193.155, F.S.)	855,086,627	0	0	855,086,627
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	338,390,965	0	0	338,390,965
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	404,820,107	0	1,739,286	406,559,393
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0
Assessed Value of Differentials					
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	319,007,589	0	0	319,007,589
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	22,217,047	0	0	22,217,047
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	15,870,688	0	0	15,870,688
Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0
20	Assessed Value of Historically Significant Property(193.505, F.S.)	0	0	0	0
21	Assessed Value of Homestead Property (193.155, F.S.)	536,079,038	0	0	536,079,038
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	316,173,918	0	0	316,173,918
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	388,949,419	0	1,739,286	390,688,705
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0
Total Assessed Value					
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,241,202,375	64,492,842	2,206,749	1,307,901,966
Exemptions					
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	79,191,744	0	0	79,191,744
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	74,502,765	0	0	74,502,765
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	7,441,429	0	0	7,441,429
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	7,211,638	34,554	7,246,192
30	Governmental Exemption (196.199, 196.1993, F.S.)	28,443,598	5,510	0	28,449,108
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.)	25,224,220	431,161	0	25,655,381
32	Widows / Widowers Exemption (196.202, F.S.)	1,399,252	0	0	1,399,252
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	22,418,639	0	0	22,418,639
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	0	0	0	0
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	1,068,938	0	0	1,068,938
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	0	0	0
Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	239,690,585	7,648,309	34,554	247,373,448
Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	1,001,511,790	56,844,533	2,172,195	1,060,528,518

* **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: 0220 SOUTH DAYTONA OPER

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	12,484,229	11,010,336
2	Additions	812,719	746,809
3	Annexations	0	0
4	Deletions	1,362,218	1,362,218
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)	11,934,730	10,394,927

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.	1,600
9	Just Value of Centrally Assessed Railroad Property Value	1,987,787
10	Just Value of Centrally Assessed Private Car Line Property Value	218,962

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	31
12	Value of Transferred Homestead Differential	3,684,476

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	5,715	1,775

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	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.)	2,846	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	917	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	239	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.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	18	0

* Applicable only to County or Municipal Local Option Levies