

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.)	22,826,195,955	843,820,128	28,662,496	23,698,678,5791
Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)	1,039,374,119	0	0	1,039,374,1192
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	7,582	0	7,5825
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.)	13,619,200,990	0	0	13,619,200,9908
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	5,755,313,831	0	0	5,755,313,8319
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,412,307,015	0	19,770,591	2,432,077,60610
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.)	5,271,855,764	0	0	5,271,855,76412
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	495,369,940	0	0	495,369,94013
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	307,513,139	0	0	307,513,13914
Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	36,857,585	0	0	36,857,58515
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	758	0	75818
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.)	8,347,345,226	0	0	8,347,345,22621
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	5,259,943,891	0	0	5,259,943,89122
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,104,793,876	0	19,770,591	2,124,564,46723
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)]	15,748,940,578	843,813,304	28,662,496	16,621,416,37825
Exemptions					
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	889,266,585	0	0	889,266,58526
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	842,958,136	0	0	842,958,13627
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	116,550,617	0	0	116,550,61728
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	31,063,687	847,468	31,911,15529
30	Governmental Exemption (196.199, 196.1993, F.S.)	828,749,276	12,461,657	0	841,210,93330
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.)	199,706,444	4,359,004	0	204,065,44831
32	Widows / Widowers Exemption (196.202, F.S.)	14,726,116	0	0	14,726,11632
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	379,815,408	0	0	379,815,40833
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	13,044,506	0	0	13,044,50634
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.)	10,126	0	0	10,12637
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	4,306,653	0	0	4,306,65338
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	24,814,623	0	0	24,814,62339
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	171,464	0	0	171,46440
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	10,960,158	0	0	10,960,15841
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	30,500	0	30,50042
Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	3,325,080,112	47,914,848	847,468	3,373,842,42843
Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	12,423,860,466	795,898,456	27,815,028	13,247,573,95044

* **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: 0310 VOLUSIA COUNTY MSD

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	248,484,594	221,931,084
2	Additions	14,754,513	12,962,679
3	Annexations	-4,122,343	-3,677,967
4	Deletions	8,550,910	8,550,910
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	13,904,459
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	250,565,854	236,569,345

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.	2,509,151
9	Just Value of Centrally Assessed Railroad Property Value	24,004,108
10	Just Value of Centrally Assessed Private Car Line Property Value	4,658,388

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	603
12	Value of Transferred Homestead Differential	78,450,290

Total Parcels or Accounts

		Column 1	Column 2
		Real Property	Personal Property
		Parcels	Accounts
13	Total Parcels or Accounts	91,141	8,755

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	7,027	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.)	33,740	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	15,769	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	3,044	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.)	6	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	59	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	242	0

* Applicable only to County or Municipal Local Option Levies