

The 2026 Preliminary Recapitulation of the Ad Valorem Assessment Roll  
 Value Data

County: VOLUSIA

Date Certified: 06/24/2026

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	
<b>1</b>	Just Value (193.011, F.S.)	388,197,200	51,412,571	0	439,609,771	<b>1</b>
<b>Just Value of All Property in the Following Categories</b>						
<b>2</b>	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	<b>2</b>
<b>3</b>	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	<b>3</b>
<b>4</b>	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0	<b>4</b>
<b>5</b>	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	<b>5</b>
<b>6</b>	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	<b>6</b>
<b>7</b>	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	<b>7</b>
<b>8</b>	Just Value of Homestead Property (193.155, F.S.)	16,906,985	0	0	16,906,985	<b>8</b>
<b>9</b>	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	17,292,022	0	0	17,292,022	<b>9</b>
<b>10</b>	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	353,998,193	0	0	353,998,193	<b>10</b>
<b>11</b>	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	<b>11</b>
<b>Assessed Value of Differentials</b>						
<b>12</b>	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	2,079,136	0	0	2,079,136	<b>12</b>
<b>13</b>	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	840,466	0	0	840,466	<b>13</b>
<b>14</b>	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	28,711,963	0	0	28,711,963	<b>14</b>
<b>Assessed Value of All Property in the Following Categories</b>						
<b>15</b>	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	<b>15</b>
<b>16</b>	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	<b>16</b>
<b>17</b>	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	<b>17</b>
<b>18</b>	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	<b>18</b>
<b>19</b>	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	<b>19</b>
<b>20</b>	Assessed Value of Historically Significant Property(193.505, F.S.)	0	0	0	0	<b>20</b>
<b>21</b>	Assessed Value of Homestead Property (193.155, F.S.)	14,827,849	0	0	14,827,849	<b>21</b>
<b>22</b>	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	16,451,556	0	0	16,451,556	<b>22</b>
<b>23</b>	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	325,286,230	0	0	325,286,230	<b>23</b>
<b>24</b>	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	<b>24</b>
<b>Total Assessed Value</b>						
<b>25</b>	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	356,565,635	51,412,571	0	407,978,206	<b>25</b>
<b>Exemptions</b>						
<b>26</b>	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,350,000	0	0	1,350,000	<b>26</b>
<b>27</b>	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	1,399,783	0	0	1,399,783	<b>27</b>
<b>28</b>	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	<b>28</b>
<b>29</b>	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	2,251,144	0	2,251,144	<b>29</b>
<b>30</b>	Governmental Exemption (196.199, 196.1993, F.S.)	95,805,983	1,242,313	0	97,048,296	<b>30</b>
<b>31</b>	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	38,910,747	725,143	0	39,635,890	<b>31</b>
<b>32</b>	Widows / Widowers Exemption (196.202, F.S.)	40,000	0	0	40,000	<b>32</b>
<b>33</b>	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	1,102,360	0	0	1,102,360	<b>33</b>
<b>34</b>	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	<b>34</b>
<b>35</b>	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	<b>35</b>
<b>36</b>	Economic Development Exemption (196.1995, F.S.)*	0	0	0	0	<b>36</b>
<b>37</b>	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	<b>37</b>
<b>38</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	<b>38</b>
<b>39</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	<b>39</b>
<b>40</b>	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	<b>40</b>
<b>41</b>	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	0	0	0	0	<b>41</b>
<b>42</b>	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	235,308	0	235,308	<b>42</b>
<b>Total Exempt Value</b>						
<b>43</b>	Total Exempt Value (add lines 26 through 42)	138,608,873	4,453,908	0	143,062,781	<b>43</b>
<b>Total Taxable Value</b>						
<b>44</b>	Total Taxable Value (line 25 minus 43)	217,956,762	46,958,663	0	264,915,425	<b>44</b>

\* **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 2026 Preliminary Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts**

**County: VOLUSIA**

**Date Certified: 06/24/2026**

**Taxing Authority: 0570 DAYTONA BEACH DOWNTOWN DEV**

**Additions/Deletions**

		<b>Just Value</b>	<b>Taxable Value</b>
1	New Construction	19,596	18,357
2	Additions	42,120	0
3	Annexations	0	0
4	Deletions	212,837	212,837
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)	-151,121	-194,480

**Selected Just Values**

		<b>Just Value</b>
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	4
12	Value of Transferred Homestead Differential	397,153

**Total Parcels or Accounts**

		<b>Column 1</b>		<b>Column 2</b>	
		<b>Real Property</b>		<b>Personal Property</b>	
		<b>Parcels</b>		<b>Accounts</b>	
13	Total Parcels or Accounts	417		385	

**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.)	29	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	16	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	85	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.)	0	0

\* Applicable only to County or Municipal Local Option Levies