

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.)	16,257,083,550	1,397,480,400	3,444,346	17,658,008,296	<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.)	145,515,349	0	0	145,515,349	<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	835,249	0	835,249	<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.)	4,793,152,905	0	0	4,793,152,905	<b>8</b>
<b>9</b>	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	3,037,070,663	0	0	3,037,070,663	<b>9</b>
<b>10</b>	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	8,281,344,633	0	2,644,791	8,283,989,424	<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.)	1,342,853,813	0	0	1,342,853,813	<b>12</b>
<b>13</b>	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	134,009,503	0	0	134,009,503	<b>13</b>
<b>14</b>	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	284,863,689	0	0	284,863,689	<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.)	1,251,534	0	0	1,251,534	<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	83,524	0	83,524	<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.)	3,450,299,092	0	0	3,450,299,092	<b>21</b>
<b>22</b>	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,903,061,160	0	0	2,903,061,160	<b>22</b>
<b>23</b>	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	7,996,480,944	0	2,644,791	7,999,125,735	<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)]	14,351,092,730	1,396,728,675	3,444,346	15,751,265,751	<b>25</b>
<b>Exemptions</b>						
<b>26</b>	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	369,489,637	0	0	369,489,637	<b>26</b>
<b>27</b>	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	353,986,827	0	0	353,986,827	<b>27</b>
<b>28</b>	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	46,247,551	0	0	46,247,551	<b>28</b>
<b>29</b>	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	41,789,278	55,932	41,845,210	<b>29</b>
<b>30</b>	Governmental Exemption (196.199, 196.1993, F.S.)	1,120,545,419	69,160,136	0	1,189,705,555	<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.)	1,647,274,460	140,571,427	0	1,787,845,887	<b>31</b>
<b>32</b>	Widows / Widowers Exemption (196.202, F.S.)	6,737,026	0	0	6,737,026	<b>32</b>
<b>33</b>	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	184,932,256	0	0	184,932,256	<b>33</b>
<b>34</b>	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	12,669,135	0	0	12,669,135	<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.)*	4,468,853	498,530	0	4,967,383	<b>36</b>
<b>37</b>	Lands Available for Taxes (197.502, F.S.)	21,894	0	0	21,894	<b>37</b>
<b>38</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	86,434	0	0	86,434	<b>38</b>
<b>39</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	9,225,781	0	0	9,225,781	<b>39</b>
<b>40</b>	Deployed Service Member's Homestead Exemption (196.173, F.S.)	27,007	0	0	27,007	<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)	3,755,712,280	252,254,679	55,932	4,008,022,891	<b>43</b>
<b>Total Taxable Value</b>						
<b>44</b>	Total Taxable Value (line 25 minus 43)	10,595,380,450	1,144,473,996	3,388,414	11,743,242,860	<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: 0210 DAYTONA BEACH OPER**

**Additions/Deletions**

	<b>Just Value</b>	<b>Taxable Value</b>
1 New Construction	735,157,150	686,646,731
2 Additions	16,165,874	14,125,487
3 Annexations	790,604	112,077
4 Deletions	11,287,138	11,287,138
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	188,560,081
7 Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	740,826,490	878,157,238

**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.	77,890
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	361
12 Value of Transferred Homestead Differential	42,413,715

**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	36,184		6,198	

**Property with Reduced Assessed Value**

14 Land Classified Agricultural (193.461, F.S.)	107	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	11
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.)	12,062	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	4,677	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	1,308	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.)	3	0
25 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	2	0
26 Disabled Veterans' Homestead Discount (196.082, F.S.)	83	0

\* Applicable only to County or Municipal Local Option Levies