

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		
1	Just Value (193.011, F.S.)				6,379,776,011	322,516,070	295,249	6,702,587,330	1	
Just Value of All Property in the Following Categories										
2	Just Value of Land Classified Agricultural (193.461, F.S.)				4,864,424	0	0	4,864,424	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.)				3,249,053,960	0	0	3,249,053,960	8	
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				1,012,577,101	0	0	1,012,577,101	9	
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				2,113,280,526	0	188,496	2,113,469,022	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.)				853,236,229	0	0	853,236,229	12	
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				31,870,607	0	0	31,870,607	13	
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				98,155,847	0	0	98,155,847	14	
Assessed Value of All Property in the Following Categories										
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				29,745	0	0	29,745	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.)				2,395,817,731	0	0	2,395,817,731	21	
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				980,706,494	0	0	980,706,494	22	
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				2,015,124,679	0	188,496	2,015,313,175	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)]				5,391,678,649	322,516,070	295,249	5,714,489,968	25	
Exemptions										
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)				245,830,017	0	0	245,830,017	26	
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)				241,215,366	0	0	241,215,366	27	
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *				13,702,773	0	0	13,702,773	28	
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)				0	17,976,738	12,019	17,988,757	29	
30	Governmental Exemption (196.199, 196.1993, F.S.)				430,274,995	984,862	0	431,259,857	30	
31	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.)				423,523,020	29,539,467	0	453,062,487	31	
32	Widows / Widowers Exemption (196.202, F.S.)				4,000,361	0	0	4,000,361	32	
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)				143,072,603	0	0	143,072,603	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.) *				916,674	0	0	916,674	35	
36	Economic Development Exemption (196.1995, F.S.)*				20,892,569	11,344,275	0	32,236,844	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.)				358,453	0	0	358,453	38	
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				7,215,672	0	0	7,215,672	39	
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				139,493	0	0	139,493	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	5,031,630	0	5,031,630	42	
Total Exempt Value										
43	Total Exempt Value (add lines 26 through 42)				1,531,141,996	64,876,972	12,019	1,596,030,987	43	
Total Taxable Value										
44	Total Taxable Value (line 25 minus 43)				3,860,536,653	257,639,098	283,230	4,118,458,981	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 2026 Preliminary Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts

County: VOLUSIA

Date Certified: 06/24/2026

Taxing Authority: 0150 DELAND OPER

Additions/Deletions

	Just Value	Taxable Value
1 New Construction	211,442,007	168,970,399
2 Additions	3,439,883	2,841,350
3 Annexations	715,717	464,288
4 Deletions	1,609,219	1,609,219
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)	213,988,388	170,666,818

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.	27,977
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	271
12 Value of Transferred Homestead Differential	32,991,994

Total Parcels or Accounts

	Column 1	Column 2
	Real Property Parcels	Personal Property Accounts
13 Total Parcels or Accounts	18,522	2,735

Property with Reduced Assessed Value

14 Land Classified Agricultural (193.461, F.S.)	12	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.)	7,845	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,153	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	747	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.)	5	0
26 Disabled Veterans' Homestead Discount (196.082, F.S.)	67	0

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