

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

Just Value		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.)	10,761,707,600	310,009,702	0	11,071,717,302
Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)	35,717,524	0	0	35,717,524
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.)	7,194,243,790	0	0	7,194,243,790
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,393,554,519	0	0	2,393,554,519
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,138,191,767	0	0	1,138,191,767
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.)	2,738,963,747	0	0	2,738,963,747
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	125,571,150	0	0	125,571,150
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	53,198,831	0	0	53,198,831
Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	202,301	0	0	202,301
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.)	4,455,280,043	0	0	4,455,280,043
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,267,983,369	0	0	2,267,983,369
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,084,992,936	0	0	1,084,992,936
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)]	7,808,458,649	310,009,702	0	8,118,468,351
Exemptions					
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	648,284,894	0	0	648,284,894
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	635,251,782	0	0	635,251,782
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	87,218,527	0	0	87,218,527
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	8,361,480	0	8,361,480
30	Governmental Exemption (196.199, 196.1993, F.S.)	290,556,788	4,645,396	0	295,202,184
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.)	203,425,696	19,086,041	0	222,511,737
32	Widows / Widowers Exemption (196.202, F.S.)	8,335,582	0	0	8,335,582
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	284,802,444	0	0	284,802,444
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	Economic Development Exemption (196.1995, F.S.)*	0	0	0	0
37	Lands Available for Taxes (197.502, F.S.)	2,989	0	0	2,989
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	220,148	0	0	220,148
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	5,083,536	0	0	5,083,536
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	90,159	0	0	90,159
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	2,177,500	0	0	2,177,500
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	39,648	0	39,648
Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	2,165,450,045	32,132,565	0	2,197,582,610
Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	5,643,008,604	277,877,137	0	5,920,885,741

* 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: 0130 DELTONA OPER

Additions/Deletions

		Just Value	Taxable Value
1	New Construction	32,828,556	27,096,470
2	Additions	2,229,758	1,883,239
3	Annexations	0	0
4	Deletions	936,053	936,053
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	40,367,134
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	34,122,261	68,410,790

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.	136,728
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	169
12	Value of Transferred Homestead Differential	17,192,071

Total Parcels or Accounts

		Column 1	Column 2
		Real Property Parcels	Personal Property Accounts
13	Total Parcels or Accounts	40,454	2,451

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	49	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.)	21,450	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	4,098	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	826	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.)	2	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	5	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	98	0

* Applicable only to County or Municipal Local Option Levies