

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.)	11,421,410,722	353,583,617	8,525,174	11,783,519,513	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	35,119,587	0	0	35,119,587	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.)	5,772,405,327	0	0	5,772,405,327	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	3,970,198,113	0	0	3,970,198,113	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,643,687,695	0	6,437,042	1,650,124,737	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.)	2,049,372,451	0	0	2,049,372,451	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	170,385,883	0	0	170,385,883	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	157,936,493	0	0	157,936,493	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	763,010	0	0	763,010	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.)	3,723,032,876	0	0	3,723,032,876	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	3,799,812,230	0	0	3,799,812,230	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,485,751,202	0	6,437,042	1,492,188,244	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)]	9,009,359,318	353,583,617	8,525,174	9,371,468,109	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	272,893,823	0	0	272,893,823	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	283,852,190	0	0	283,852,190	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	19,488,081	0	0	19,488,081	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	15,825,398	108,517	15,933,915	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	318,343,008	118,037,361	0	436,380,369	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.)	169,004,157	23,977,808	0	192,981,965	31
32	Widows / Widowers Exemption (196.202, F.S.)	5,683,243	0	0	5,683,243	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	147,055,356	0	0	147,055,356	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	220,136	0	0	220,136	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Economic Development Exemption (196.1995, F.S.)*	0	0	0	0	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.)	429,785	0	0	429,785	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	19,877,935	0	0	19,877,935	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	2,197,494	0	0	2,197,494	41
42	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	55,129,821	0	55,129,821	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	1,239,045,208	212,970,388	108,517	1,452,124,113	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	7,770,314,110	140,613,229	8,416,657	7,919,343,996	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: 0270 NEW SMYRNA BEACH OPER

Additions/Deletions

	Just Value	Taxable Value
1 New Construction	152,637,640	143,796,414
2 Additions	2,676,642	2,332,947
3 Annexations	1,294,739	912,467
4 Deletions	4,521,378	4,521,378
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)	152,087,643	142,520,450

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.	354,297
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	234
12 Value of Transferred Homestead Differential	34,914,870

Total Parcels or Accounts

	Column 1	Column 2
	Real Property Parcels	Personal Property Accounts
13 Total Parcels or Accounts	23,230	2,772

Property with Reduced Assessed Value

14 Land Classified Agricultural (193.461, F.S.)	64	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.)	9,463	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	2,511	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	706	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.)	7	0
26 Disabled Veterans' Homestead Discount (196.082, F.S.)	131	0

* Applicable only to County or Municipal Local Option Levies