

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.)	9,082,941,557	357,186,303	5,534,422	9,445,662,282	<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.)	14,781,759	0	0	14,781,759	<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.)	5,216,934,182	0	0	5,216,934,182	<b>8</b>
<b>9</b>	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,599,300,973	0	0	1,599,300,973	<b>9</b>
<b>10</b>	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,251,924,643	0	4,051,546	2,255,976,189	<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.)	1,665,209,392	0	0	1,665,209,392	<b>12</b>
<b>13</b>	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	30,127,731	0	0	30,127,731	<b>13</b>
<b>14</b>	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	116,101,306	0	0	116,101,306	<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.)	181,603	0	0	181,603	<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.)	3,551,724,790	0	0	3,551,724,790	<b>21</b>
<b>22</b>	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,569,173,242	0	0	1,569,173,242	<b>22</b>
<b>23</b>	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,135,823,337	0	4,051,546	2,139,874,883	<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)]	7,256,902,972	357,186,303	5,534,422	7,619,623,697	<b>25</b>
<b>Exemptions</b>						
<b>26</b>	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	394,684,568	0	0	394,684,568	<b>26</b>
<b>27</b>	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	401,848,023	0	0	401,848,023	<b>27</b>
<b>28</b>	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	34,170,208	0	0	34,170,208	<b>28</b>
<b>29</b>	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	18,349,611	113,555	18,463,166	<b>29</b>
<b>30</b>	Governmental Exemption (196.199, 196.1993, F.S.)	283,756,585	1,669,297	0	285,425,882	<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.)	180,559,070	23,041,126	0	203,600,196	<b>31</b>
<b>32</b>	Widows / Widowers Exemption (196.202, F.S.)	7,326,196	0	0	7,326,196	<b>32</b>
<b>33</b>	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	196,366,066	0	0	196,366,066	<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.)	480,126	0	0	480,126	<b>38</b>
<b>39</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	9,236,967	0	0	9,236,967	<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	307,261	0	307,261	<b>42</b>
<b>Total Exempt Value</b>						
<b>43</b>	Total Exempt Value (add lines 26 through 42)	1,508,427,809	43,367,295	113,555	1,551,908,659	<b>43</b>
<b>Total Taxable Value</b>						
<b>44</b>	Total Taxable Value (line 25 minus 43)	5,748,475,163	313,819,008	5,420,867	6,067,715,038	<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: 0230 PORT ORANGE OPER

**Additions/Deletions**

		<b>Just Value</b>	<b>Taxable Value</b>
1	New Construction	59,456,942	55,739,703
2	Additions	1,072,144	908,176
3	Annexations	0	0
4	Deletions	3,160,515	3,160,515
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)	57,368,571	53,487,364

**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.	1,509
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	224
12	Value of Transferred Homestead Differential	22,762,309

**Total Parcels or Accounts**

		<b>Column 1</b>	<b>Column 2</b>
		Real Property Parcels	Personal Property Accounts
13	Total Parcels or Accounts	25,499	2,725

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	35	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.)	13,837	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,219	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	507	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.)	108	0

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