

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.)	104,077,543,530	5,863,710,826	70,075,854	110,011,330,210	<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.)	1,439,156,288	0	0	1,439,156,288	<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.)	5	0	0	5	<b>4</b>
<b>5</b>	Just Value of Pollution Control Devices (193.621, F.S.)	0	97,452,751	0	97,452,751	<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.)	54,461,096,352	0	0	54,461,096,352	<b>8</b>
<b>9</b>	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	24,257,917,778	0	0	24,257,917,778	<b>9</b>
<b>10</b>	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	23,919,373,107	0	50,523,106	23,969,896,213	<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.)	18,219,866,408	0	0	18,219,866,408	<b>12</b>
<b>13</b>	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	974,917,748	0	0	974,917,748	<b>13</b>
<b>14</b>	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	1,335,427,759	0	0	1,335,427,759	<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.)	44,864,135	0	0	44,864,135	<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.)	5	0	0	5	<b>17</b>
<b>18</b>	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	9,745,274	0	9,745,274	<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.)	36,241,229,944	0	0	36,241,229,944	<b>21</b>
<b>22</b>	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	23,283,000,030	0	0	23,283,000,030	<b>22</b>
<b>23</b>	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	22,583,945,348	0	50,523,106	22,634,468,454	<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)]	82,153,039,462	5,776,003,349	70,075,854	87,999,118,665	<b>25</b>
<b>Exemptions</b>						
<b>26</b>	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,839,225,471	0	0	3,839,225,471	<b>26</b>
<b>27</b>	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	3,812,696,759	0	0	3,812,696,759	<b>27</b>
<b>28</b>	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	507,540,598	0	0	507,540,598	<b>28</b>
<b>29</b>	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	185,810,786	1,674,962	187,485,748	<b>29</b>
<b>30</b>	Governmental Exemption (196.199, 196.1993, F.S.)	3,900,502,402	206,695,971	0	4,107,198,373	<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.)	3,424,293,696	297,541,801	0	3,721,835,497	<b>31</b>
<b>32</b>	Widows / Widowers Exemption (196.202, F.S.)	64,897,744	0	0	64,897,744	<b>32</b>
<b>33</b>	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)	1,882,781,208	0	0	1,882,781,208	<b>33</b>
<b>34</b>	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	28,698,824	0	0	28,698,824	<b>34</b>
<b>35</b>	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	172,082	0	0	172,082	<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.)	39,758	0	0	39,758	<b>37</b>
<b>38</b>	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	7,432,682	0	0	7,432,682	<b>38</b>
<b>39</b>	Disabled Veterans' Homestead Discount (196.082, F.S.)	102,585,583	0	0	102,585,583	<b>39</b>
<b>40</b>	Deployed Service Member's Homestead Exemption (196.173, F.S.)	731,522	0	0	731,522	<b>40</b>
<b>41</b>	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *	30,475,034	0	0	30,475,034	<b>41</b>
<b>42</b>	Renewable Energy Source Devices 80% Exemption (195.182, F.S.)	0	116,902,005	0	116,902,005	<b>42</b>
<b>Total Exempt Value</b>						
<b>43</b>	Total Exempt Value (add lines 26 through 42)	17,602,073,363	806,950,563	1,674,962	18,410,698,888	<b>43</b>
<b>Total Taxable Value</b>						
<b>44</b>	Total Taxable Value (line 25 minus 43)	64,550,966,099	4,969,052,786	68,400,892	69,588,419,777	<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: 0053 LAW ENFORCEMENT FUND

**Additions/Deletions**

	<b>Just Value</b>	<b>Taxable Value</b>
1 New Construction	1,740,065,394	1,571,404,999
2 Additions	40,499,838	35,190,567
3 Annexations	0	0
4 Deletions	40,193,096	40,193,096
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)	1,740,372,136	1,566,402,470

**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.	3,507,617
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	2,507
12 Value of Transferred Homestead Differential	309,992,425

**Total Parcels or Accounts**

	<b>Column 1</b>	<b>Column 2</b>
	Real Property Parcels	Personal Property Accounts
13 Total Parcels or Accounts	313,582	33,079

**Property with Reduced Assessed Value**

14 Land Classified Agricultural (193.461, F.S.)	7,854	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.)	1	0
17 Pollution Control Devices (193.621, F.S.)	0	33
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.)	131,769	0
21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	30,729	0
22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	9,255	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.)	12	0
25 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	104	0
26 Disabled Veterans' Homestead Discount (196.082, F.S.)	1,028	0

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