

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.)  | 23,012,073,929                            | 782,971,669       | 28,932,454                  | 23,823,978,052 | <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.)  | 1,039,505,445                             | 0                 | 0                           | 1,039,505,445  | <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   | 79,891            | 0                           | 79,891         | <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.)  | 13,803,993,348                            | 0                 | 0                           | 13,803,993,348 | <b>8</b>  |
| <b>9</b>  | Just Value of Non-Homestead Residential Property (193.1554, F.S.)   | 5,653,500,671                             | 0                 | 0                           | 5,653,500,671  | <b>9</b>  |
| <b>10</b>   | Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)   | 2,515,074,465                             | 0                 | 20,045,301                  | 2,535,119,766  | <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.)  | 4,909,734,139                             | 0                 | 0                           | 4,909,734,139  | <b>12</b> |
| <b>13</b>   | Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)  | 284,824,591                               | 0                 | 0                           | 284,824,591    | <b>13</b> |
| <b>14</b>   | Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)   | 292,853,230                               | 0                 | 0                           | 292,853,230    | <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.)  | 35,916,277                                | 0                 | 0                           | 35,916,277     | <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   | 7,989             | 0                           | 7,989          | <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.)  | 8,894,259,209                             | 0                 | 0                           | 8,894,259,209  | <b>21</b> |
| <b>22</b>   | Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)   | 5,368,676,080                             | 0                 | 0                           | 5,368,676,080  | <b>22</b> |
| <b>23</b>   | Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)   | 2,222,221,235                             | 0                 | 20,045,301                  | 2,242,266,536  | <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)]   | 16,521,072,801                            | 782,899,767       | 28,932,454                  | 17,332,905,022 | <b>25</b> |
| <b>Exemptions</b>   |   |   |                   |                             |                |           |
| <b>26</b>   | \$25,000 Homestead Exemption (196.031(1)(a), F.S.)  | 892,153,070                               | 0                 | 0                           | 892,153,070    | <b>26</b> |
| <b>27</b>   | Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)   | 876,418,442                               | 0                 | 0                           | 876,418,442    | <b>27</b> |
| <b>28</b>   | Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *  | 115,600,120                               | 0                 | 0                           | 115,600,120    | <b>28</b> |
| <b>29</b>   | Tangible Personal Property \$25,000 Exemption (196.183, F.S.)   | 0   | 20,296,509        | 872,664                     | 21,169,173     | <b>29</b> |
| <b>30</b>   | Governmental Exemption (196.199, 196.1993, F.S.)  | 869,255,009                               | 10,744,178        | 0                           | 879,999,187    | <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.) | 220,435,214                               | 3,839,668         | 0                           | 224,274,882    | <b>31</b> |
| <b>32</b>   | Widows / Widowers Exemption (196.202, F.S.)   | 14,876,675                                | 0                 | 0                           | 14,876,675     | <b>32</b> |
| <b>33</b>   | Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)   | 460,635,431                               | 0                 | 0                           | 460,635,431    | <b>33</b> |
| <b>34</b>   | Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)   | 15,809,553                                | 0                 | 0                           | 15,809,553     | <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.)   | 13,224                                    | 0                 | 0                           | 13,224         | <b>37</b> |
| <b>38</b>   | Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)  | 4,905,822                                 | 0                 | 0                           | 4,905,822      | <b>38</b> |
| <b>39</b>   | Disabled Veterans' Homestead Discount (196.082, F.S.)   | 27,300,635                                | 0                 | 0                           | 27,300,635     | <b>39</b> |
| <b>40</b>   | Deployed Service Member's Homestead Exemption (196.173, F.S.)   | 207,102                                   | 0                 | 0                           | 207,102        | <b>40</b> |
| <b>41</b>   | Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *   | 10,600,346                                | 0                 | 0                           | 10,600,346     | <b>41</b> |
| <b>42</b>   | Renewable Energy Source Devices 80% Exemption (195.182, F.S.)   | 0   | 0                 | 0                           | 0              | <b>42</b> |
| <b>Total Exempt Value</b>   |   |   |                   |                             |                |           |
| <b>43</b>   | Total Exempt Value (add lines 26 through 42)  | 3,508,210,643                             | 34,880,355        | 872,664                     | 3,543,963,662  | <b>43</b> |
| <b>Total Taxable Value</b>  |   |   |                   |                             |                |           |
| <b>44</b>   | Total Taxable Value (line 25 minus 43)  | 13,012,862,158                            | 748,019,412       | 28,059,790                  | 13,788,941,360 | <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: 0310 VOLUSIA COUNTY MSD**

**Additions/Deletions**

|  | <b>Just Value</b> | <b>Taxable Value</b> |
|--|-------------------|----------------------|
| 1 New Construction   | 208,978,594       | 183,987,360          |
| 2 Additions  | 10,212,520        | 9,087,814            |
| 3 Annexations  | -2,983,293        | -2,053,337           |
| 4 Deletions  | 9,275,849         | 9,275,849            |
| 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)  | 206,931,972       | 181,745,988          |

**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. | 2,497,756         |
| 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 | 571        |
| 12 Value of Transferred Homestead Differential               | 79,943,958 |

**Total Parcels or Accounts**

|                              | <b>Column 1</b>      |  | <b>Column 2</b>          |  |
|------------------------------|----------------------|--|--------------------------|--|
|                              | <b>Real Property</b> |  | <b>Personal Property</b> |  |
|                              | <b>Parcels</b>       |  | <b>Accounts</b>          |  |
| 13 Total Parcels or Accounts | 91,391               |  | 4,593                    |  |

**Property with Reduced Assessed Value**

|   |        |   |
|---|--------|---|
| 14 Land Classified Agricultural (193.461, F.S.)   | 7,074  | 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      | 2 |
| 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.)                                | 32,500 | 0 |
| 21 Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)               | 10,693 | 0 |
| 22 Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.) | 2,477  | 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.)                                  | 6   | 0 |
| 25 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.) | 62  | 0 |
| 26 Disabled Veterans' Homestead Discount (196.082, F.S.)                      | 258 | 0 |

\* Applicable only to County or Municipal Local Option Levies