FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION

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ROLE OF THE PROPERTY APPRAISER

Responsibilities:

- Determining the market and assessed value of property.
- Administering homestead exemptions and other property tax exemptions.
- Maintaining property ownership and parcel records.
- Applying assessment limitations required by Florida law.

Our office <u>does not</u>:

- Establish property tax rates (millage rates).
- Adopt government budgets.
- Levy property taxes.
- Create or impose non-ad valorem assessments.

THREE APPROACHES TO VALUE

Sales Comparison Approach

This approach also known as the market approach considers the sales of similar properties to that of the subject property that occur in the year prior to the assessment date of January 1.

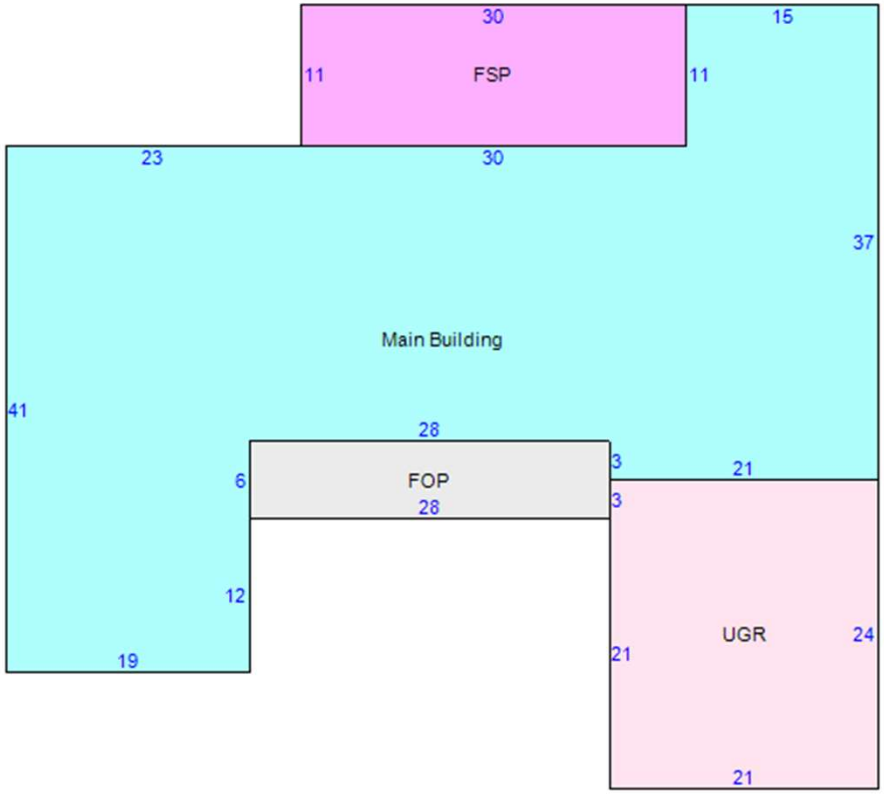
Cost Approach

This approach considers how much it would cost today to build an almost identical structure. If the property is not new, the appraiser must also determine how much the building has lost in value over time. Finally, the value of the land, as if it were vacant, is added to get the value of the entire property.

Income Approach

This approach applies mainly to valuing investment properties that are typically leased to tenants, such as apartment complexes, shopping centers and office buildings. The property's value is determined by measuring the property's annual income after expenses and comparing that to the rates of return for comparable investments.

Oversimplified example of the cost approach:



Main Building: (2,134 square feet) X ($71.79) = $153,200
Finished Open Porch: (168 square feet) X ($24.33) = $4,087
Finished Screen Porch: (330 square feet) X ($38.07) = $12,563
Unfinished Garage: (504 square feet) X ($38.2) = $19,273

Total= $189,123

SALES COMPARISON APPROACH



For instance, consider three different lots of similar size and utility, each selling for similar prices:

Lot A - sells for $50,000
Lot B - sells for $48,000
Lot C- sells for $51,000

From this simple analysis, one can conclude that land in this area has a value of around $50,000.

INCOME APPROACH



Income / Rate = Value

$50,000 / 5% = $1,000,000

Annual Net Operating Income

Capitalization Rate

Property Value

HOW DOES THE APPRAISAL PROCESS WORK?

- Using computer-assisted mass appraisal (CAMA) techniques, each parcel in Volusia County is revalued annually.
- Parcels are grouped into neighborhoods based on:
- Geographic proximity
- Similar market conditions
- Comparable construction characteristics
- Neighborhoods are then revalued as a group to ensure consistency and fairness in assessments.



Do we get eyes on every property?

- Florida Statutes require us to inspect the property within our jurisdiction every five (5) years to ensure that the tax roll meets all the requirements of law. See F.S. 192.023

- To do this the Property Appraiser may appoint deputies to carry out this and other duties prescribed by law. See F.S. 193.024



In the field

Aerial Photography

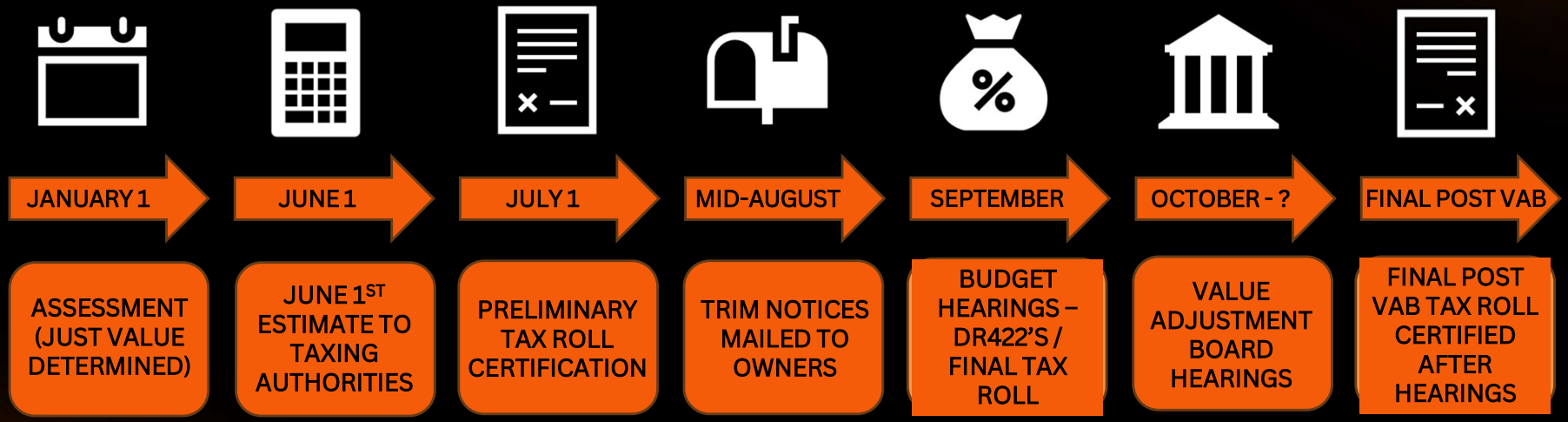


8 FACTORS TO CONSIDER



FLORIDA PROPERTY TAX CALENDAR

KEY DEADLINES



What's Forest Gump's computer password?



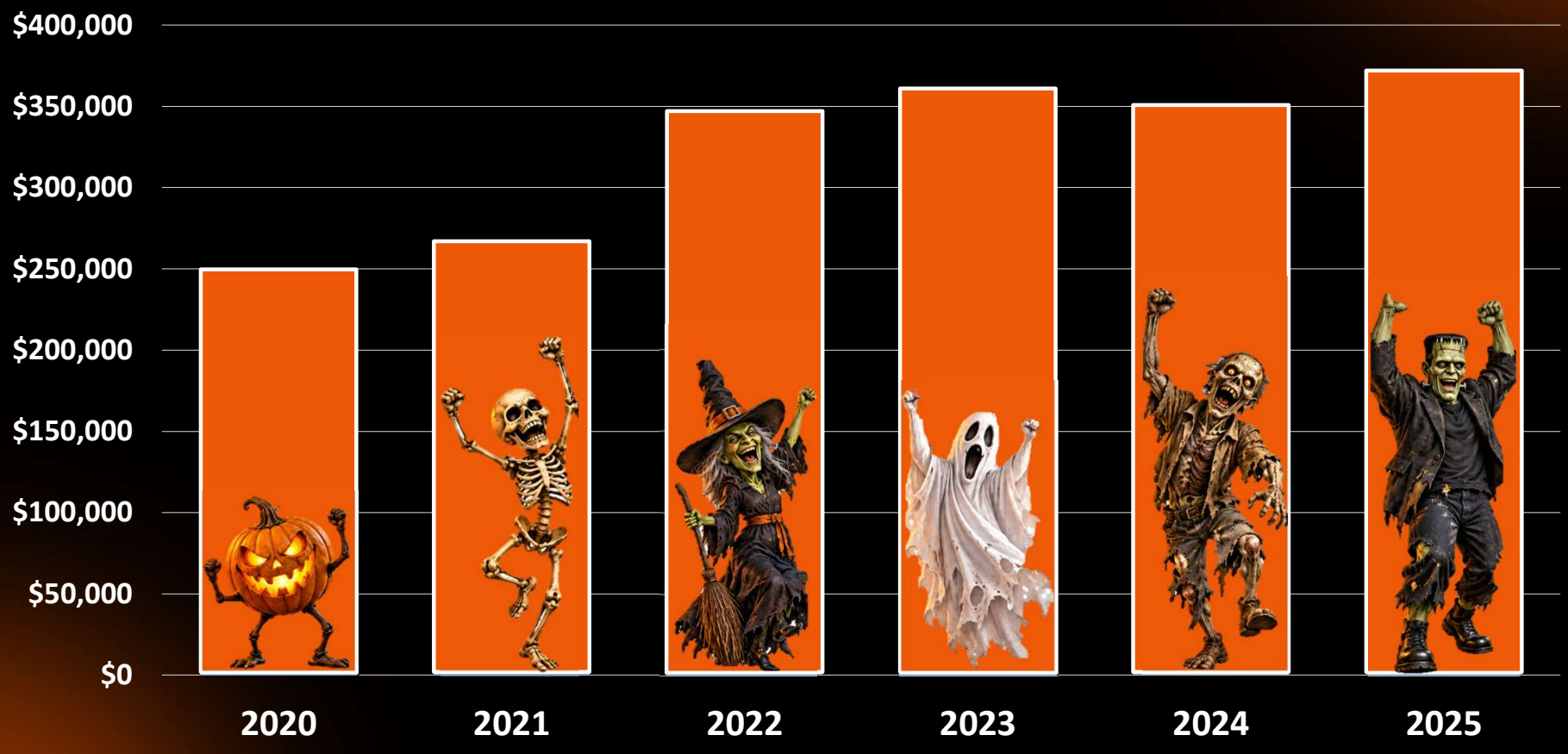
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2026 FINAL TAX ROLL

Taxing Authority	% Change	Taxing Authority	% Change
Countywide	1.4%	New Smyrna Beach	1.1%
Daytona Beach	6.4%	Oak Hill	2.8%
Daytona Beach Shores	-1.7%	Orange City	1.1%
DeBary	2.3%	Ormond Beach	1.3%
DeLand	4.0%	Pierson	4.1%
Deltona	-2.3%	Ponce Inlet	-0.4%
Edgewater	1.1%	Port Orange	-0.9%
Holly Hill	2.7%	South Daytona	-0.7%
Lake Helen	3.6%		

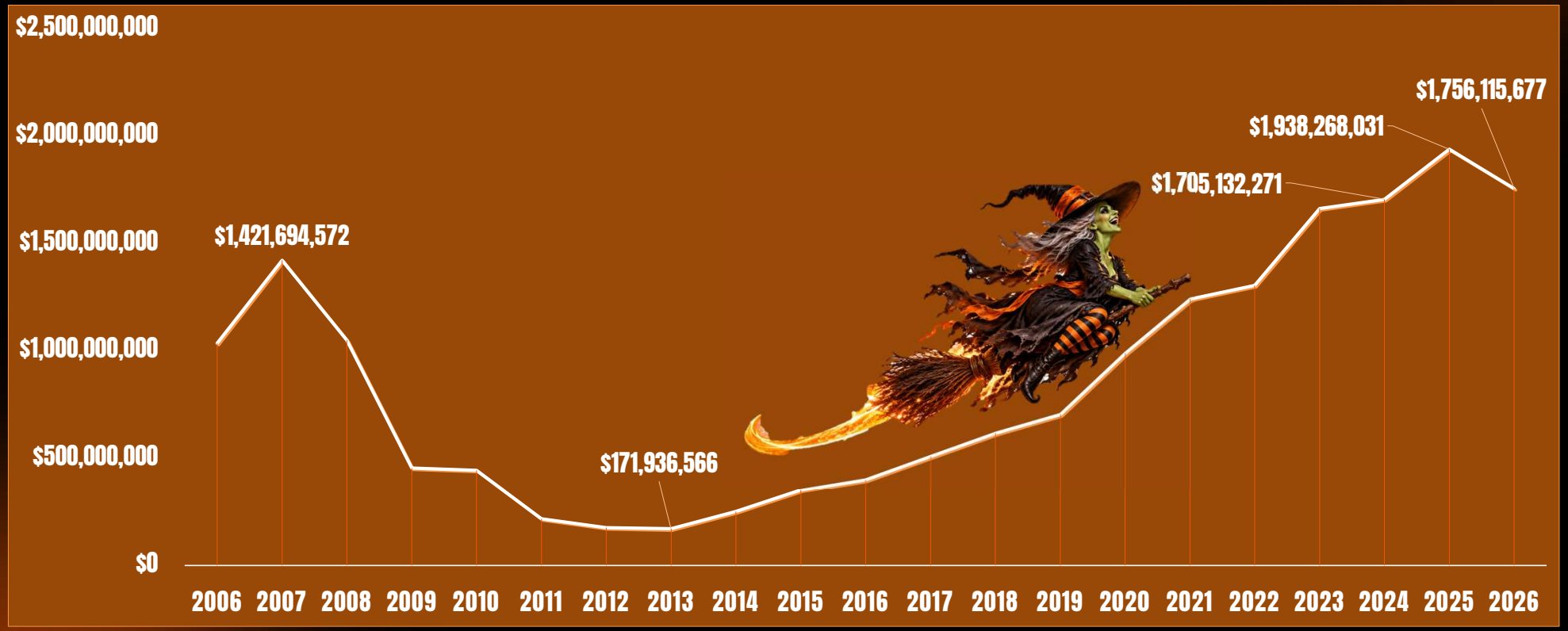
SOURCE: 2026 VOLUSIA COUNTY FINAL TAX ROLL – JUST VALUES

MEDIAN SALES PRICE – SINGLE FAMILY



SOURCE: 2025 VOLUSIA COUNTY FINAL POST-VAB TAX ROLL – JUST VALUES

NEW CONSTRUCTION JUST VALUES
2006 – 2026 TAX ROLLS



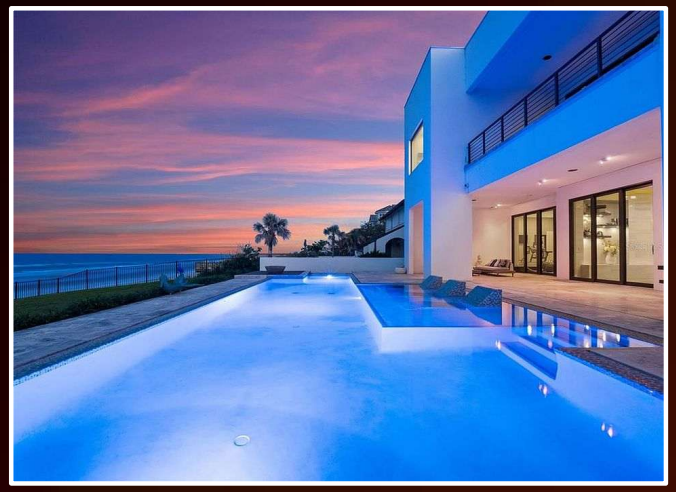
SOURCE: 2026 VOLUSIA COUNTY FINAL TAX ROLL

Have you heard the news about archeology ?



That whole career field is in ruins

TOP RESIDENTIAL SALES OF 2025



4647 Van Kleeck Drive, New Smyrna Beach

Sold for $7,290,000

Custom-built oceanfront estate that offers 4BR/5BA, 3 car garage, 5,700+ square feet of luxury living and nearly 6,600 square feet total of soaring walls of glass, a resort-style pool, private beach access, and panoramic Atlantic views.



472 Desoto Drive, New Smyrna Beach

Sold for $5,700,000

A custom 4BR/6BA waterfront home with open concept living, chef's kitchen, and guest suites designed for luxury and entertaining. Saltwater pool, covered porch, outdoor kitchen, expansive yard, and two docks with lifts and boat ramp.



1010 S Riverside Drive, New Smyrna Beach

Sold for $5,625,000

A striking 5BR/5.5BA waterfront estate spanning .63 acres from the Indian River to Magnolia Street, offering over 6,700 sq. ft. of luxury living with private dock, boat lift, pool, spa, and multiple indoor–outdoor entertaining spaces.

TOP COMMERCIAL SALES OF 2025



100 N Atlantic Avenue, Daytona Beach

Sold for $112,000,000

A premier 733-room Hilton oceanfront resort hotel, featuring expansive coastal views.



2331 N Williamson Blvd, Daytona Bch

Sold for $73,360,000

A 380-unit apartment community offering one-, two-, and three-bedroom residences ranging from 800 to 1,527 square feet, with monthly rents from $1,443 to $3,342.



1479 Shady Place, Daytona Beach

Sold for $53,856,000

Eagle Landing - 768 bedroom off-campus student housing community servicing students at Embry Riddle Aeronautical University with two resort style pools and fitness centers.

PROPERTY TAXES

- Just/Market Value: The Property Appraiser reassesses all parcels countywide each year to determine their Just (Market) Value.
- Assessment Limitations: Florida law limits annual increases in assessed value. Save Our Homes caps increases for homesteaded property at 3% or CPI, whichever is lower, while the 10% Cap limits increases for qualifying non-homesteaded property to 10% annually. These limitations determine the Assessed Value.
- Exemptions: Applicable exemptions are deducted from the Assessed Value to determine the Taxable Value.
- Property Taxes: The Taxable Value is multiplied by the millage rates established by the various taxing authorities to calculate the property taxes due.





My Home

Built: Same Year
Lot/Model: Same
Purchased: **Last Year**
Taxes: **$8,103.16**

On Jan 1st after ownership changes, the homestead and SOH cap expire.



My Neighbor's Home

Built: Same Year
Lot/Model: Same
Purchased: **10 Years Ago**
Taxes: **$3,449.21**

Difference of over $4,600!

Want to hear a joke about chimneys?



I’ve got stacks of them

HOMESTEAD EXEMPTION HISTORY

1934
- Florida voters approve the state's first Homestead Exemption during the Great Depression with a $5,000 exemption.

1960
- Homestead Exemption increases to $10,000.

1980
- Homestead Exemption increases to $25,000 statewide.

1992
- Voters approve Save Our Homes (SOH)
  - Limits annual assessed value increases to 3% or the CPI.

2008
- Florida adds the second $25,000 Homestead Exemption & introduces Portability.

2024
- Voters approve Amendment 5
  - Creates annual inflation adjustments to 2nd homestead exemption.

2026
- Amendment 3???

AMENDMENT 3 PROPOSED CHANGES

The amendment proposes replacing the current homestead exemption structure for qualifying homestead property with:

- A $25,000 exemption applied to school millages.
- Up to $150,000 beginning January 1, 2027 to non-school millages.
- Up to $250,000 beginning January 1, 2028 to non-school millages.
- Annual CPI adjustments to the maximum exemption amount beginning January 1, 2029.
- Residential property owners who are permanent Florida residents as of December 31, 2026, would be eligible for the larger exemption amounts beginning in 2027, subject to the requirements of the Florida Constitution.

AMENDMENT 3 – RESIDENT SAVINGS

The proposed amendment would replace the current homestead exemption structure.

For 2026, the current homestead exemption is $51,411, consisting of:

- $25,000 exemption applicable to all millages.
- $26,411 exemption applicable to non-school millages after CPI adjustments certified by the DOR.

Therefore, the estimated increase in exempt value would be:

Year	Proposed Exemption	Current Exemption Replaced	Additional Exemption
2027	$150,000	$51,411	$98,589
2028	$250,000	$51,411	$198,589

Estimated Savings Based on the Countywide Average Non-School Millage Rate

Year	Additional Exemption	Estimated Savings
2027	$98,589	Approximately $1,164
2028	$198,589	Approximately $2,345

Assumptions

- Assumes the property receives the full exemption amount.
- Uses the 2025 countywide aggregate average non-school millage rate of 11.8092 mills.
- Actual millage rates vary throughout Volusia County based on municipality, fire district, MSTU, and other applicable taxing districts. Therefore, savings may be higher or lower than these examples.
- Assumes no future changes in millage rates.
- Does not include future CPI adjustments to exemption amounts.
- Non-ad valorem assessments are not included.

AMENDMENT 3 FAQ'S

To help address common taxpayer questions regarding Amendment 3 and its potential impact on property taxes, our office has developed a dedicated Frequently Asked Questions (FAQ) page. If taxpayers have questions or would like additional information, please feel free to direct them to this resource.

Visit our Amendment 3 FAQ page: https://vcpa.vcgov.org/info/amendment3

This resource provides answers to commonly asked questions and helps ensure taxpayers receive clear, consistent, and accurate information.



AMENDMENT 3 MUNCIPALITY IMPACT

Taxing Authority	2025 Final Millage Rate	2026 Working Taxable Value	Taxable after $150k Exemption	Taxable after $250k Exemption	Current Tax Revenue	Revenue after $150k Exemption	Revenue after $250k Exemption	Revenue Reduction % ($150k Exemption)	Revenue Reduction % ($250k Exemption)
Daytona Beach	5.9300	11,739,343,588	10,610,043,877	9,930,701,492	$69,614,307.48	$62,917,560.19	$58,889,059.85	9.62%	15.41%
Daytona Beach Shores	4.5880	2,324,954,374	2,148,549,258	2,016,241,037	$10,666,890.67	$9,857,544.00	$9,250,513.88	7.59%	13.28%
DeBary	3.6500	3,528,846,388	2,891,922,526	2,468,867,612	$12,880,289.32	$10,555,517.22	$9,011,366.78	18.05%	30.04%
DeLand	6.1841	4,115,313,679	3,280,206,453	2,692,795,804	$25,449,511.32	$20,285,124.73	$16,652,518.53	20.29%	34.57%
Deltona	6.7000	5,908,053,740	4,117,322,951	3,276,928,155	$39,583,960.06	$27,586,063.77	$21,955,418.64	30.31%	44.53%
Edgewater	6.3300	2,363,682,558	1,813,586,895	1,549,219,746	$14,962,110.59	$11,480,005.05	$9,806,560.99	23.27%	34.46%
Holly Hill	5.8000	1,106,232,921	957,101,516	907,618,848	$6,416,150.94	$5,551,188.79	$5,264,189.32	13.48%	17.95%
Lake Helen	6.8620	235,514,683	172,689,699	139,285,512	$1,616,101.75	$1,184,996.71	$955,777.18	26.68%	40.86%
New Smyrna Beach	4.6370	7,919,301,218	6,928,239,043	6,190,063,120	$36,721,799.75	$32,126,244.44	$28,703,322.69	12.51%	21.84%
Oak Hill	5.6820	252,708,449	200,298,921	172,716,711	$1,435,889.41	$1,138,098.47	$981,376.35	20.74%	31.65%
Orange City	7.2387	1,489,008,115	1,309,074,325	1,213,162,274	$10,778,483.04	$9,475,996.32	$8,781,717.75	12.08%	18.53%
Ormond Beach	4.3202	6,137,756,073	5,046,681,538	4,348,816,892	$26,516,333.79	$21,802,673.58	$18,787,758.74	17.78%	29.15%
Pierson	5.2439	106,272,290	86,845,350	79,179,723	$557,281.26	$455,408.33	$415,210.55	18.28%	25.49%
Ponce Inlet	6.2500	1,423,945,791	1,284,743,966	1,161,614,990	$8,899,661.19	$8,029,649.79	$7,260,093.69	9.78%	18.42%
Port Orange	4.9750	6,067,156,370	4,746,463,480	3,997,931,401	$30,184,102.94	$23,613,655.81	$19,889,708.72	21.77%	34.11%
South Daytona	7.7500	1,106,199,972	881,408,273	789,956,828	$8,573,049.78	$6,830,914.12	$6,122,165.42	20.32%	28.59%

* Based on 2026 working municipal operating taxable values (not including any I&S debts)

MUNCIPALITY IMPACT INFORMATION

A more detailed breakdown of the Amendment 3 municipal impacts presented on the previous slide is available on our website. Additional information includes parcel counts, homestead counts, and expanded calculations illustrating the potential impact on each taxing authority. To access this information, simply visit our website and click the Tax Impact Estimator button pictured below.



SINGLE FAMILY TAXABLE VALUES

Volusia "Single Family Residence" Properties within Taxable Value Ranges					
Range	# of Properties	%	Cum %	County Taxable Value	Estimated Total Taxes*
0 - 49,999	34,386	17.5%	17.5%	689,873,087	$2,139,089.48
50,000 - 99,999	24,463	12.5%	30.0%	1,850,142,742	$5,736,737.60
100,000 - 149,999	27,427	14.0%	43.9%	3,437,406,004	$10,658,364.80
150,000 - 199,999	28,717	14.6%	58.5%	5,024,052,137	$15,578,078.46
200,000 - 299,999	47,457	24.2%	82.7%	11,647,154,797	$36,114,332.88
300,000 - 499,999	25,427	12.9%	95.6%	9,379,920,909	$29,084,320.76
500,000 - 749,999	5,461	2.8%	98.4%	3,242,027,802	$10,052,555.61
750,000 - 999,999	1,413	0.7%	99.1%	1,210,122,762	$3,752,227.65
> 1,000,000	1,714	0.9%	100.0%	2,736,808,796	$8,486,023.03
Total:	**196,465**	**100.0%**		**39,217,509,036**	**$121,601,730.27**

SOURCE: 2026 VOLUSIA COUNTY FINAL TAX ROLL. ESTIMATE OF TOTAL TAXES BASED ON VOLUSIA COUNTY GENERAL FUND ROLLED BACK RATE OF 3.1007.

AMENDMENT 3 – BEYOND EXEMPTIONS

- Non-Homestead Assessment Cap Reduction (10% → 5%)
- Caps revenue growth on commercial, industrial, rental, and second-home properties.
- Dual-Tier Residency Administration: 5-year phase-in requirement for new residents arriving after December 31, 2026.

MUNICIPALITY CONSIDERATIONS

Tax Base Erosion: Substantial reduction in non-school residential taxable value across municipalities.

Non-Homesteaded Property Burden Shift: Maintaining existing municipal revenue levels shifts millage pressure onto non-homesteaded properties (commercial, investment, second homes).

Non-Ad Valorem Fees: Heightened reliance on stormwater, fire protection, and utility special assessments. Will this lead to owners paying more?

WHERE DOES VOLUSIA RANK STATEWIDE?

Appendix 3.
Change in Total County Millage Over Ten Years

2014 to 2024

Rank	County	2014 Millage	2024 Millage	Increase
1	Orange	18.1734	21.3187	3.1453
2	Pasco	17.2550	17.3368	0.0818
3	Marion	16.3824	16.1672	-0.2152
4	Clay	15.9039	15.2732	-0.6307
5	Martin	17.3956	16.7269	-0.6687
6	Nassau	17.0696	16.3817	-0.6879
7	Bay	13.4447	12.6726	-0.7721
8	Lafayette	17.0991	16.2550	-0.8441
9	Jackson	15.1186	14.2248	-0.8938
10	Leon	18.7106	17.7998	-0.9108
11	Broward	20.8988	19.8302	-1.0686
12	Walton	10.3522	9.2545	-1.0977
13	Gadsden	17.3971	16.2562	-1.1409
14	Saint Lucie	22.7153	21.5612	-1.1541
15	Bradford	17.7829	16.5906	-1.1923
16	Hernando	16.3697	15.1245	-1.2452
17	Duval	19.1386	17.8913	-1.2473
18	Putnam	18.4983	17.0695	-1.4288
19	Sumter	12.6176	11.1557	-1.4619
20	Okaloosa	13.7404	12.2670	-1.4734
21	DeSoto	17.8006	16.2845	-1.5161
22	Charlotte	17.3363	15.7775	-1.5588
23	Holmes	16.7979	15.2000	-1.5979
24	Glades	19.8685	18.2563	-1.6122
25	Manatee	16.3337	14.6499	-1.6838
26	Monroe	9.9203	8.2286	-1.6917
27	Collier	11.4896	9.7402	-1.7494
28	Dixie	21.3917	19.6363	-1.7554
29	Hamilton	18.3745	16.6089	-1.7656
30	Dade	20.2134	18.4427	-1.7707
31	Taylor	17.0471	15.2264	-1.8207
32	Suwannee	17.7437	15.9178	-1.8259
33	Sarasota	14.5743	12.7168	-1.8575
34	Gilchrist	17.7277	15.8371	-1.8906
35	Polk	17.2743	15.3806	-1.8937
36	Osceola	16.8070	14.8758	-1.9312
37	Union	18.6672	16.6983	-1.9689
38	Lake	17.7970	15.8028	-1.9942
	Statewide	**18.3703**	**16.3624**	**-2.0080**
39	Calhoun	17.3354	15.3210	-2.0144
40	Citrus	17.5684	15.5066	-2.0618
41	Escambia	15.7669	13.6696	-2.0973
42	Hillsborough	20.0872	17.9860	-2.1012
43	Seminole	16.9350	14.8177	-2.1173
44	Santa Rosa	14.2870	12.1384	-2.1486
45	Levy	17.7803	15.5956	-2.1847
46	Indian River	16.4959	14.1617	-2.3342
47	Flagler	19.6578	17.2605	-2.3973
48	Baker	17.0941	14.6367	-2.4574
49	Liberty	17.7864	15.3141	-2.4723
50	Highlands	16.9521	14.4000	-2.5521
51	Gulf	15.2510	12.6986	-2.5524
52	Jefferson	16.9151	14.2038	-2.7113
53	Palm Beach	20.2224	17.4429	-2.7795
54	Saint Johns	15.8515	13.0651	-2.7864
55	Pinellas	20.8804	18.0621	-2.8183
56	Hardee	17.5040	14.6002	-2.9038
57	Alachua	23.8252	20.8095	-3.0157
58	Columbia	17.7768	14.7596	-3.0172
59	Franklin	13.8419	10.6975	-3.1444
60	Washington	17.9397	14.5767	-3.3630
61	Madison	18.8885	15.4189	-3.4696
62	Lee	17.5672	14.0306	-3.5366
63	Okeechobee	18.1829	14.5023	-3.6806
64	Wakulla	17.1159	13.3851	-3.7308
65	Hendry	21.2557	17.1788	-4.0769
66	Brevard	18.8053	14.7030	-4.1023
67	Volusia	22.7692	17.6266	-5.1426

PROPERTY APPRAISER VALUE INFORMATION

Market Value	Last Year (2025)	This Year (2026)
	513,449	516,398

If you feel the market value of your property is inaccurate or does not reflect fair market value, or if you are entitled to an exemption or classification that is not reflected below, contact the County Property Appraiser at DeLand 386-736-5901 Holly Hill 386-254-4601

Assessment Reductions	Applies To	Value
SAVE OUR HOMES	ALL TAXES	325,763

Exemption	Applies To	Value
HOMESTEAD	NON-SCH TAXES	150,000
ADDITIONAL HOMESTEAD	SCHOOL TAXES	25,000

Taxing Authority	Assessed Value		Exemptions	
	Last Year	This Year	Last Year	This Year
COUNTY	185,083	190,635	50,000	150,000
PUBLIC SCHOOLS	185,083	190,635	25,000	25,000
MUNICIPLAITY	185,083	190,635	50,000	150,000
MUNICIPALITY I&S	185,083	190,635	50,000	150,000
WATER MANAGEMENT	185,083	190,635	50,000	150,000
HOSPITAL DISTRICT	185,083	190,635	50,000	150,000

If the Property Appraiser's office is unable to resolve the matter as to market value, classification, or an exemption, you may file a petition for adjustment with the Value Adjustment Board. Petition forms are available from the Property Appraiser's office. Petitions must be filed with the Clerk of Value Adjustment Board on or before 5:00 PM on [redacted]

For more information about your TRIM notice, go to our website: vcpa.vcgov.org

TAXING AUTHORITY INFORMATION

TAXING AUTHORITY	Your Property Taxes Last Year - 2025			Your Taxes This Year - 2026				
		Prior year tax rates and taxes			Tax rates and taxes this year if proposed budget is adopted		Tax rates and taxes this year if NO budget change is adopted	
*Debt Service	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
	Taxable Value	Tax Rate	Tax Amount	Taxable Value	Tax Rate	Tax Amount	Tax Rate	Tax Amount
LAW ENFORCEMENT FUND	135,083	01.4541	196.42	40,635	01.4541	59.09	01.4541	59.09
COUNTY GENERAL FUND	135,083	03.3958	458.71	40,635	03.3958	137.99	04.4192	179.57
COUNT LIBRARY	135,083	00.4209	56.86	40,635	00.4209	17.10	00.4209	17.10
COUNTY VOL FOREVER	135,083	00.2000	27.02	40,635	00.2000	8.13	00.1818	7.39
COUNTY VOL ECHO	135,063	00.2000	27.02	40,635	00.2000	8.13	00.1818	7.39
MOSQUITO CONTROL	135,063	00.1781	24.06	40,635	00.1781	7.23	00.1622	6.59
P I PORT AUTHORITY	135,063	00.0692	9.35	40,635	00.0692	2.81	00.0692	2.81
SCHOOL- REQ LOCAL EFF	160,063	03.1610	506.02	165,635	03.1610	523.57	02.9206	483.75
SCHOOL - DISCRETIONARY	160,063	00.7480	119.74	165,635	00.7480	123.89	00.6755	111.89
SCHOOL - CAP IMPROVMNT	160,063	01.5000	240.12	165,635	01.5000	248.45	01.3546	224.37
ST JOHNS WMD	135,063	00.1793	24.22	40,635	00.1793	7.29	00.1793	7.29
FLORIDA INLAND NAV DIST	135,063	00.0288	3.89	40,635	00.0288	1.17	00.0288	1.17
HALIFAX HOSP	135,063	00.7878	106.42	40,635	00.7878	32.01	00.7878	32.01
ORMOND BEACH	135,063	03.9260	530.34	40,635	03.9260	159.53	03.4525	140.29
ORMOND BEACH I&S 2010	135,063	00.0800	10.81	40,635	00.0800	3.25	00.0800	3.25
Total Millage Rate & Tax Amount:		16.329	2,341.00		16.3290	1,339.64	14.9142	1,283.96

Total Ad Valorem and Non-Ad Valorem (from reverse side) Tax if Budget Changes are made: 1,339.64

NOTE: Amounts shown on this form do NOT reflect early payment discounts you may receive or may be eligible to receive.
(Discounts are a maximum of 4 percent of the amounts shown on this form.)

Do you think Amendment 3 will pass?



I told my spreadsheet a joke...



It said #VALUE!

OTHER FLORIDA LAW CHANGES

Florida law change will standardize property tax estimates in online listings

Story by Brody Wooddell • 1h • 2 min read

MARKETS TODAY

INX ▼ -0.70% DJI ▼ -0.35% COMP ▼ -1.23%

A new Florida law will change how online real estate listings display estimated property taxes for homes.

Beginning Feb. 1, 2027, online residential real estate listing platforms that choose to show estimated property taxes will have to use a standardized method based on the home's listing price and information from the Florida Department of Revenue.

The days of showing the amount of taxes a current owner is paying is gone....

LIVE LOCAL ACT – OPT OUT REMINDER

- What It Is:
  A state-level ad valorem property tax exemption for affordable multifamily rental developments, commonly called the "Missing Middle" exemption.
- Project Eligibility:
  - Must be a newly constructed multifamily development.
  - Must contain more than 70 affordable units for households up to 120% Area Median Income (AMI).
- Exemption Tiers (Applied to Affordable Units):
  - 100% Exemption: For units serving households below 80% AMI.
  - 75% Exemption: For units serving households from 80% to 120% AMI.
- Opt-Out Eligibility: To be eligible to opt-out, the taxing authority must be in a county where the most recent Shimberg Center for Housing Studies Annual Report shows that the supply of affordable and available units for households earning up to 120% of AMI exceeds the number of households within that income range. *Volusia County taxing authorities are eligible.*



PERMITS AND STATUTE CHANGES

- Permit Exemptions as of 7/1/2026: Certain residential improvements under $7,500 no longer require permits.
- Delayed Discovery: Value-adding improvements (ex. sheds) may go undetected for up to 5 years.
- Tax Roll Impact: Delayed discovery may postpone recognition of additional taxable value.
- Routine Repairs: HVAC, roofing, plumbing, etc., generally have no impact on mass appraisal values.

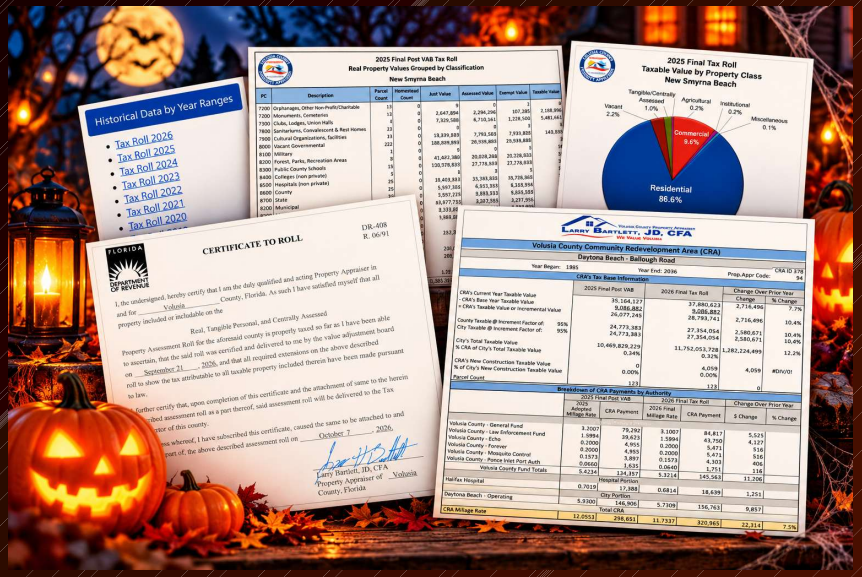


SPEAKING OF PERMITS...



- Streamlining Permit Reporting: Our office has been working with municipal permitting departments to establish a more consistent, efficient, and secure process for submitting permit information.
- New Submission Requirements: Beginning in 2027, all permitting departments will be required to submit permit data through our designated secure FTP upload server, replacing the current practice of submitting monthly files in various formats.
- Municipal Cooperation Is Essential: We may need your assistance in ensuring your permitting departments adopt and comply with these new procedures.
- Compliance Deadline - August 2027: All municipalities must have the new submission process fully implemented no later than August 2027.
- Impact on Property Assessments: Failure to follow the required procedures may prevent our office from identifying and capturing new construction and property improvements in a timely manner.

WEBSITE RESOURCES



Our website provides a comprehensive collection of historical and current tax roll reports, giving taxing authorities access to valuable information throughout the entire tax roll process.

Available resources include just and taxable value reports, Department of Revenue (DOR) documents, CRA information, proposed and rolled-back millage rates, non-ad valorem rates, property values by classification, and much more.

These resources allow your municipality to track changes in taxable values, review historical trends, and access detailed information to assist with budgeting.

Explore our Tax Roll Reports & Historical Data:
https://vcpa.vcgov.org/download/historical/2026


NEW VCPA OFFICE LOCATION
1680 Dunlawton Avenue, Port Orange 32127
COMING SOON!
A larger, centrally located building to consolidate the Holly Hill, New Smyrna Beach, and Orange City offices into a single facility.
With an estimated 2027 opening, we will serve the public from two locations: Port Orange and DeLand at 123 W. Indiana Avenue, Room 102.


VOLUSIA COUNTY
LARRY BARTLETT
We Value Volusia
PROPERTY APPRAISER
THANK YOU!
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