

NAL REAL PROPERTY EXEMPTION CODES FOR THE 2020 ROLL SUBMITTAL

Florida Department of Revenue

Revised 1/29/2020

| Statute Citation | Description | HXD Related | NAL | | | | Amount | Code |
|------------------------------|---|-------------|--------------------------------|------------|----------------|--|--------|------|
| | | | Applicable To Taxes Levied By: | | | | | |
| | | | School Districts | Counties | Municipalities | | | |
| 196.031(1)(a) | Exemption of homesteads | X | Yes | Yes | Yes | \$25,000 | 1 | |
| 196.031(1)(b) | Additional \$25,000 homestead exemption | X | No | Yes | Yes | \$25,000 | 2 | |
| 196.075 | County additional homestead for persons 65 and older | X | No | Yes | No | Up to \$50,000 | 3 | |
| 196.075 | Municipality additional homestead for persons 65 and older | X | No | No | Yes | Up to \$50,000 | 4 | |
| 196.081 | Exemption for service-connected totally and permanently disabled veteran or surviving spouse; surviving spouse of veteran who died while on active duty | X | Yes | Yes | Yes | Total | 5 | |
| 196.091 | Exemption for disabled veterans confined to wheelchairs and surviving spouses | X | Yes | Yes | Yes | Total | 6 | |
| 196.095 | Exemption for a licensed child care facility operating in an enterprise zone | | Yes | Yes | Yes | Total | 7 | |
| 196.101 | Exemption for totally and permanently disabled persons | X | Yes | Yes | Yes | Total | 8 | |
| 196.196 | Institutional charitable, religious, scientific, or literary. | | Yes | Yes | Yes | Total | 9 | |
| 196.1961 | County exemption for historic property used for certain commercial or nonprofit purposes | | No | Yes | No | Up to 50% | 10 | |
| 196.1961 | Municipality exemption for historic property used for certain commercial or nonprofit purposes | | No | No | Yes | Up to 50% | 11 | |
| 196.197 | Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services | | Yes | Yes | Yes | Total | 12 | |
| 196.1975 | Exemption for property used by nonprofit homes for the aged | | Yes | Yes | Yes | Total | 13 | |
| 196.1977 | Exemption for property used by proprietary continuing care facilities (for each apt. occupied by a person holding a continuing care contract) | | Yes | Yes | Yes | \$25,000 | 14 | |
| 196.1978 (1) 196.1978 (2) | Affordable housing property exemption; Multi-family project used for a charitable purpose (low income families) | | Yes Yes | Yes Yes | Yes Yes | Total 50% Discount | 15 | |
| 196.198 | Educational property exemption | | Yes | Yes | Yes | Total | 16 | |
| 196.1983 | Charter school exemption from ad valorem taxes | | Yes | Yes | Yes | Total | 17 | |
| 196.1985 | Labor organization property exemption | | Yes | Yes | Yes | Total | 18 | |
| 196.1986 | Community centers exemption | | Yes | Yes | Yes | Total | 19 | |
| 196.199 | Government property exemption | | Yes | Yes | Yes | Total | 20 | |
| 196.1993 | Certain agreements with local governments for use of public property | | Yes | Yes | Yes | Total | 21 | |
| 196.1995 | County economic development ad valorem tax exemptions | | No | Yes | No | Up to 100% (10 year expiration) | 22 | |
| 196.1995 | Municipality economic development ad valorem tax exemptions | | No | No | Yes | Up to 100% (10 year expiration) | 23 | |
| 196.1997 | County ad valorem exemptions for historic properties | | No | Yes | No | Up to 100% (improvements only; up to 10 years) | 24 | |
| 196.1997 | Municipality ad valorem exemptions for historic properties | | No | No | Yes | Up to 100% (improvements only; up to 10 years) | 25 | |
| 196.1998 | County additional ad valorem tax exemptions for historic properties open to the public | | No | Yes | No | Total | 26 | |
| 196.1998 | Municipality additional ad valorem tax exemptions for historic properties open to the public | | No | No | Yes | Total | 27 | |
| | Currently not in use | | | | | | 28 | |
| 196.2001 | Not-for-profit sewer and water company property exemption | | Yes | Yes | Yes | Total | 29 | |
| 196.2002 | Exemption for s. 501(c)(12) not-for-profit water and wastewater systems | | Yes | Yes | Yes | Total | 30 | |

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| | | | Applicable To Taxes Levied By: | | | | | | |
| | | | School Districts | Counties | Municipalities | | | | |
| 196.202 | Property of blind persons | | Yes | Yes | Yes | \$500 | 31 | | |
| 196.202 | Property of widowers | | Yes | Yes | Yes | \$500 | 32 | | |
| 196.202 | Property of widows | | Yes | Yes | Yes | \$500 | 33 | | |
| 196.202 | Property of persons totally & permanently disabled | | Yes | Yes | Yes | \$500 | 34 | | |
| 196.24 | Exemption for disabled ex-service member or surviving spouse | | Yes | Yes | Yes | \$5,000 | 35 | | |
| 196.26(2) | Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (full exemption) | | Yes | Yes | Yes | Total | 36 | | |
| 196.26(3) | Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (50% exemption) | | Yes | Yes | Yes | 50% | 37 | | |
| 196.173 | Additional homestead exemption for deployed service members | X | Yes | Yes | Yes | Taxable value of homestead x number of days deployed / 365 | 38 | | |
| 196.075 | County senior exemption - age 65 & 25-year resident & income not to exceed \$20,000 | X | No | Yes | No | Total | 39 | | |
| 196.075 | Municipality senior exemption - age 65 & 25-year resident & income not to exceed \$20,000 | X | No | No | Yes | Total | 40 | | |
| 196.081(6) 196.102 | Exemption for first responder totally and permanently disabled in the line of duty or surviving spouse; surviving spouse of first responder who died in the line of duty | X | Yes | Yes | Yes | Total | 41 | | |
| Other Codes | | | | | | | | | |
| 196.082 | Disabled veterans 65 or older homestead discount | X | Yes | Yes | Yes | Percentage equal to percentage disability determined by the USDVA | 80 | | |
| 193.703 | Reduction in assessment for living quarters of parents or grandparents | X | Yes | Yes | Yes | The lesser of the cost of construction or reconstruction of the property or 20% of the total assessed value as improved | 81 | | |
| 197.502 | Land available for taxes | | Yes | Yes | Yes | Total | 82 | | |