

# NAL REAL PROPERTY EXEMPTION CODES FOR THE 2025 ROLL SUBMITTAL

Florida Department of Revenue

Revised 3/18/2025

			NAL				
Statute Citation	Description	HXD Related	Applicable To Taxes Levied By:			Amount	Code
			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 adjusted annually based on the Consumer Price Index	X	No	Yes	Yes	\$25,722	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	100% 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
196.202	Property of blind persons		Yes	Yes	Yes	\$5,000	31

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196.202	Property of widowers		Yes	Yes	Yes	\$5,000	32
196.202	Property of widows		Yes	Yes	Yes	\$5,000	33
196.202	Property of persons totally & permanently disabled		Yes	Yes	Yes	\$5,000	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
196.1987	Biblical History Display Property		Yes	Yes	Yes	Total	42
196.1978 (3)	Florida Housing Finance Corporation (FHFC) – certified new multi-family		Yes	Yes	Yes	Up to 100%	43
196.1978 (1)(b)	Land leased by a nonprofit for affordable housing		Yes	Yes	Yes	100%	44
196.1979	County affordable housing program		No	Yes	No	Up to 100%	45
196.1979	Municipal affordable housing program		No	No	Yes	Up to 100%	46
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