

**NAL REAL PROPERTY EXEMPTION CODES FOR THE 2014 ROLL SUBMITTAL**

Superseding Rule 12D-8.011(2)(m), F.A.C. Relating to Exemption Type

Florida Department of Revenue

13-Jan-14

Statute Cite	Description	HXD Related	Applicable To Taxes Levied By:			Amount	Code
			School Districts	Counties	Municipalities		
			NAL				
196.031(1)(a)	Exemption of Homesteads	X	Yes	Yes	Yes	\$25,000	01
196.031(1)(b)	Additional \$25,000 Homestead Exemption	X	No	Yes	Yes	\$25,000	02
196.075*	County Additional Homestead for persons 65 and older	X	No	Yes	No	Up to \$50,000	03
196.075*	Municipality Additional Homestead for persons 65 and older	X	No	No	Yes	Up to \$50,000	04
196.081	Exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans; for surviving spouse of a veteran who died while on active duty and surviving spouse of a first responder who died in the line of duty	X	Yes	Yes	Yes	Total	05
196.091	Exemption for disabled veterans confined to wheelchairs and surviving spouse	X	Yes	Yes	Yes	Total	06
196.095	Exemption for a licensed child care facility operating in an enterprise zone.		Yes	Yes	Yes	Total	07
196.101	Exemption for totally and permanently disabled persons	X	Yes	Yes	Yes	Total	08
196.196	Institutional charitable, religious, scientific or literary. S. 196.196, F.S., contains criteria for determining applicability		Yes	Yes	Yes	Total	09
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	Affordable housing property exemption		Yes	Yes	Yes	Total	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

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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
	Not Currently being used						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	\$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 for Deployed Servicemembers	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

**Other Codes**

196.082	Disabled Veteran's 65 or older homestead discount	X	Yes	Yes	Yes	Percentage equal to percentage disability determined by the U.S.D.V.A.	80
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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	