

EXEMPTION CODES for 2008 Roll Submittal
Superseding rule 12D-8.011(1)(o), F.A.C., relating to Real Property and
Rule 12D-8.011(2)(m), F.A.C., relating to Personal Property

r. 03/08
Rule 12DER08-11
Florida Administrative Code
Effective 03/08

NAL File - Real Property

Statute Cite	Description	Applicable To Taxes Levied By:			Code
		School Districts	Counties	Municipalities	
196.031(1)(a)	Exemption of Homesteads Reporting requirements on tax roll according to s. 196.002(1)	Yes	Yes	Yes	01
196.031(1)(b)	Additional \$25,000 Homestead Exemption	No	Yes	Yes	02
196.075*	County Additional Homestead for persons 65 and older.	No	Yes	No	03
196.075*	Municipality Additional Homestead for persons 65 and older.	No	No	Yes	04
196.081	Exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans.	Yes	Yes	Yes	05
196.091	Exemption for disabled veterans confined to wheelchairs.	Yes	Yes	Yes	06
196.095	Exemption for a licensed child care facility operating in an enterprise zone.	Yes	Yes	Yes	07
196.101	Exemption for totally and permanently disabled persons.	Yes	Yes	Yes	08
196.196	Constitutional charitable, religious, scientific or literary. S. 196.196, F.S., contains criteria for determining applicability	Yes	Yes	Yes	09
196.1961*	County Exemption for historic property used for certain commercial or nonprofit purposes.	No	Yes	No	10
196.1961*	Municipality Exemption for historic property used for certain commercial or nonprofit purposes.	No	No	Yes	11
196.197	Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services.	Yes	Yes	Yes	12
196.1975	Exemption for property used by nonprofit homes for the aged.	Yes	Yes	Yes	13
196.1977	Exemption for property used by proprietary continuing care facilities.	Yes	Yes	Yes	14
196.1978	Affordable housing property exemption.	Yes	Yes	Yes	15
196.198	Educational property exemption.	Yes	Yes	Yes	16
196.1983	Charter school exemption from ad valorem taxes.	Yes	Yes	Yes	17
196.1985	Labor organization property exemption.	Yes	Yes	Yes	18
196.1986	Community centers exemption.	Yes	Yes	Yes	19
196.199	Government property exemption.	Yes	Yes	Yes	20
196.1993	Certain agreements with local governments for use of public property.	Yes	Yes	Yes	21
196.1995*	County Economic development ad valorem tax exemptions.	No	Yes	No	22
196.1995*	Municipality Economic development ad valorem tax exemptions.	No	No	Yes	23
196.1997*	County Ad valorem exemptions for historic properties.	No	Yes	No	24
196.1997*	Municipality Ad valorem exemptions for historic properties.	No	No	Yes	25
196.1998*	County Additional ad valorem tax exemptions for historic properties open to the public.	No	Yes	No	26
196.1998*	Municipality Additional ad valorem tax exemptions for historic properties open to the public.	No	No	Yes	27
196.1999	Space laboratories and carriers exemption.	Yes	Yes	Yes	28
196.2001	Not-for-profit sewer and water company property exemption.	Yes	Yes	Yes	29
196.2002	Exemption for s. 501(c)(12) not-for profit water and wastewater systems.	Yes	Yes	Yes	30
196.202	Property of blind persons	Yes	Yes	Yes	31
196.202	Property of widowers.	Yes	Yes	Yes	32
196.202	Property of widows.	Yes	Yes	Yes	33
196.202	Property of persons totally & permanently disabled.	Yes	Yes	Yes	34
196.24	Exemption for disabled ex-service member; evidence of disability	Yes	Yes	Yes	35

Other Codes

196.082	Disabled Veteran's Homestead Discount	Yes	Yes	Yes	36
193.703*	Reduction in assessment for living quarters of parents or grandparents	Yes	Yes	Yes	37

* Local Option

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NAP File - Tangible Personal Property

Statute Cite	Description	Applicable To Taxes Levied By:			Code
		School Districts	Counties	Municipalities	
196.195, 196.196, 196.197	Institutional	Yes	Yes	Yes	A
196.198	Non-Governmental Educational Property other than under Section 196.1985, F.S.	Yes	Yes	Yes	B
196.199(1)(a)	Federal Government Property	Yes	Yes	Yes	C
196.199(1)(b)	State Government Property	Yes	Yes	Yes	D
196.199(1)(c)	Local Government Property	Yes	Yes	Yes	E
196.199(2)	Leasehold Interests in Government Property	Yes	Yes	Yes	F
196.1995	Economic Development	Yes	Yes	Yes	G
196.2001	Not-for-profit Sewer and Water Companies	Yes	Yes	Yes	H
196.202	Blind Exemption	Yes	Yes	Yes	I
196.202	Total and Permanent Disability Exemption	Yes	Yes	Yes	J
196.202	Widow's and Widower's Exemption	Yes	Yes	Yes	K
196.24	Disabled Veteran's Exemption	Yes	Yes	Yes	L
196.183	\$25,000 Tangible Personal Property Exemption	Yes	Yes	Yes	M