

To: Property Appraisers, Tax Collectors, and Interested Parties  
From: Property Tax Oversight Program  
Date: September 20, 2021  
Bulletin: PTO 21-11

**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Educational Property Exemption**

Section 196.198, Florida Statutes (F.S.), provides that educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes are exempt from taxation.

This act amends section 196.198, F.S., to add that, for property tax exemption purposes, land, buildings, and other improvements to real property used exclusively for educational purposes are deemed owned by an educational institution described in section 212.0602, F.S., if the current use of the land, buildings, and other improvements are for educational purposes. Under a lease, the educational institution is responsible for any taxes owed and for ongoing maintenance and operational expenses for the land, buildings, and other improvements.

Property owned by a house of public worship and used by an educational institution for education limited to students in preschool through grade eight shall be exempt from ad valorem taxes. The provisions related to houses of public worship clarifies existing law and applies to actions pending as of July 1, 2021.

**Questions:** This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Reference:** The full text of the implementing law (chapter 2021-31, Laws of Florida), which amends section 196.198, Florida Statutes, is available at <http://laws.flrules.org/2021/31>.

The implementing law is effective July 1, 2021.