

NAL REAL PROPERTY EXEMPTION CODES FOR THE 2026 ROLL SUBMITTAL

Florida Department of Revenue

Revised 4/1/2026

| 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 adjusted annually based on the Consumer Price Index   | X           | No                             | Yes        | Yes            | \$26,411                                       | 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)<br>196.1978 (2) | Affordable housing property exemption; Multi-family project used for a charitable purpose (low income families)   |             | Yes<br>Yes                     | Yes<br>Yes | Yes<br>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 |        |      |
| 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 |        |      |

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|                            |   |             | School Districts               | Counties   | Municipalities |   |    |        |      |
| 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)<br>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)<br>196.1978(4) | Florida Housing Finance Corporation (FHFC) – certified new multi-family Multifamily Project Subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation or Housing Finance Authority |             | Yes<br>Yes                     | Yes<br>Yes | Yes<br>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 |        |      |
| 196.19781                  | Newly Constructed Multifamily Project on Land Owned by a Governmental Entity  |             | Yes                            | Yes        | Yes            | Up to 100%  | 47 |        |      |
| 196.19782                  | Newly constructed multifamily project on land owned by a governmental entity  |             | Yes                            | Yes        | Yes            | Up to 100%  | 48 |        |      |
| Other Codes                |   |             |                                |            |                |   |    |        |      |
| 196.082                    | Disabled veterans 65 or older homestead discount; surviving spouse carryover  | X           | Yes                            | Yes        | Yes            | Percentage equal to percentage disability determined by the USDVA; or last dollar amount exempted from the previous residence | 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 |        |      |