

**NAP PERSONAL PROPERTY EXEMPTION CODES FOR THE 2026 ROLL SUBMITTAL**

Florida Department of Revenue

Reviewed 1/20/2026

Statute Citation	Description	NAP				Amount	Code
		Applicable To Taxes Levied By:					
		School Districts	Counties	Municipalities			
196.195, 196.196, 196.197, 196.1975	Institutional (charitable, religious, scientific, or literary; hospitals, nursing homes, and homes for special services; homes for the aged)	Yes	Yes	Yes	Total	A	
196.198, 196.1983	Non-governmental educational property other than under section 196.1985, F.S., and charter schools	Yes	Yes	Yes	Total	B	
196.199(1)(a)	Federal government property	Yes	Yes	Yes	Total	C	
196.199(1)(b)	State government property	Yes	Yes	Yes	Total	D	
196.199(1)(c)	Local government property	Yes	Yes	Yes	Total	E	
196.199(2)	Leasehold interests in government property (conditions apply)	Yes	Yes	Yes	Total	F	
196.1995	County economic development	No	Yes	No	Total	G	
196.2001	Not-for-profit sewer and water company property (not for profit)	Yes	Yes	Yes	Total	H	
196.202	Blind exemption	Yes	Yes	Yes	\$5,000	I	
196.202	Total and permanent disability exemption	Yes	Yes	Yes	\$5,000	J	
196.202	Widows and widowers exemption	Yes	Yes	Yes	\$5,000	K	
196.24	Disabled ex-service member or surviving spouse exemption	Yes	Yes	Yes	\$5,000	L	
196.183	\$25,000 tangible personal property exemption	Yes	Yes	Yes	\$25,000	M	
196.1999	Space laboratories and carrier exemption	Yes	Yes	Yes	Total	N	
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	Total 100%	O	
196.1995	Municipality economic development	No	No	Yes	Total	P	
196.182	Renewable Energy Source Device	Yes	Yes	Yes	80% of Assessed Value	Q	
196.1978 (3)	Florida Housing Finance Corporation (FHFC) – certified new multi-family	Yes	Yes	Yes	Up to 100%	R	
196.1979	County affordable housing program	No	Yes	No	Up to 100%	S	
196.1979	Municipal affordable housing program	No	No	Yes	Up to 100%	T	