

PROPOSED NAL EXEMPTION CODES for 2011 Roll Submittal

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

Exemptions

Florida Department of Revenue

15-Nov-10

Statute Cite	Real	Description	NAL				
			Applicable To Taxes Levied By:			Amount	Code
			School Districts	Counties	Municipalities		
196.031(1)(a)	Real	Exemption of Homesteads Reporting requirements on tax roll according to s. 196.002(1)	Yes	Yes	Yes	\$25,000	01
196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption	No	Yes	Yes	\$25,000	02
196.075*	Real	County Additional Homestead for persons 65 and older.	No	Yes	No	\$25,000	03
196.075*	Real	Municipality Additional Homestead for persons 65 and older.	No	No	Yes	Up to \$50,000	04
196.081	Real	Exemption for certain permanently and totally disabled veterans for and for surviving spouses of veterans.	Yes	Yes	Yes	Total	05
196.091	Real	Exemption for disabled veterans confined to wheelchairs.	Yes	Yes	Yes	Total	06
196.095	Real	Exemption for a licensed child care facility operating in an enterprise zone.	Yes	Yes	Yes	Total	07
196.101	Real	Exemption for totally and permanently disabled persons.	Yes	Yes	Yes	Total	08
196.196	Real	Constitutional charitable, religious, scientific or literary. S. 196.196, F.S., contains criteria for determining applicability	Yes	Yes	Yes	Total	09
196.1961*	Real	County Exemption for historic property used for certain commercial or nonprofit purposes.	No	Yes	No	50%	10
196.1961*	Real	Municipality Exemption for historic property used for certain commercial or nonprofit purposes.	No	No	Yes		11
196.197	Real	Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services.	Yes	Yes	Yes	Total	12
196.1975	Real	Exemption for property used by nonprofit homes for the aged.	Yes	Yes	Yes	Total	13
196.1977	Real	Exemption for property used by proprietary continuing care facilities.	Yes	Yes	Yes	Apt.	14
196.1978	Real	Affordable housing property exemption.	Yes	Yes	Yes	Total	15
196.198	Real	Educational property exemption.	Yes	Yes	Yes	Total	16
196.1983	Real	Charter school exemption from ad valorem taxes.	Yes	Yes	Yes	Total	17
196.1985	Real	Labor organization property exemption.	Yes	Yes	Yes	Total	18
196.1986	Real	Community centers exemption.	Yes	Yes	Yes	Total	19
196.199	Real	Government property exemption.	Yes	Yes	Yes	Total	20
196.1993	Real	Certain agreements with local governments for use of public property.	Yes	Yes	Yes	Total	21

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196.1995*	Real	County Economic development ad valorem tax exemptions.	No	Yes	No	Total	22	
196.1995*	Real	Municipality Economic development ad valorem tax exemptions.	No	No	Yes		23	
196.1997*	Real	County Ad valorem exemptions for historic properties.	No	Yes	No	Total	24	
196.1997*	Real	Municipality Ad valorem exemptions for historic properties.	No	No	Yes		25	
196.1998*	Real	County Additional ad valorem tax exemptions for historic properties open to the public.	No	Yes	No	Total	26	
196.1998*	Real	Municipality Additional ad valorem tax exemptions for historic properties open to the public.	No	No	Yes		27	
196.1999		Not Currently being used.					28	
196.2001	Real	Not-for-profit sewer and water company property exemption.	Yes	Yes	Yes	Total	29	
196.202	Real	Exemption for s. 501(c)(12) not-for profit water and wastewater systems.	Yes	Yes	Yes	Total	30	
196.202	Real	Property of blind persons	Yes	Yes	Yes	\$500	31	
196.202	Real	Property of widowers.	Yes	Yes	Yes	\$500	32	
196.202	Real	Property of widows.	Yes	Yes	Yes	\$500	33	
196.202	Real	Property of persons totally & permanently disabled.	Yes	Yes	Yes	\$500	34	
196.24	Real	Exemption for disabled ex-service member; evidence of disability	Yes	Yes	Yes	\$5,000	35	
196.26(2)	Real	Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (Full Exemption).	Yes	Yes	Yes	Total	36	
196.26(3)	Real	Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (50% Exemption).	Yes	Yes	Yes	50%	37	
196.173	Real	Additional Homestead for Deployed Homestead Discount.	Yes	Yes	Yes		38	NEW EXEMPTION

NEW
EXEMPTION

Other Codes

196.082	Real	Disabled Veteran's Homestead Discount	Yes	Yes	Yes			80
193.703	Real	Reduction in assessment for living quarters of parents or grandparents.	Yes	Yes	Yes			81