

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

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