

NAP PERSONAL PROPERTY EXEMPTION CODES FOR THE 2026 ROLL SUBMITTAL
Florida Department of Revenue

Reviewed 4/1/2026

Statute Citation	Description	NAP				
		Applicable To Taxes Levied By:			Amount	Code
		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)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 Yes	Yes 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
196.19781	Newly Constructed Multifamily Project on Land Owned by a Governmental Entity	Yes	Yes	Yes	Up to 100%	U
196.19782	Newly constructed multifamily project on land owned by a governmental entity	Yes	Yes	Yes	Up to 100%	V