

2025 County Exemptions

Exemption Title	Amount	Percent \$
Total	\$ 617,187,400,172	
Government property exemption	\$ 197,470,611,626	32.0%
Exemption of homesteads	\$ 129,209,038,520	20.9%
Additional \$25,000 homestead exemption adjusted annually based on the Consumer Price Index	\$ 121,741,283,214	19.7%
Institutional charitable, religious, scientific, or literacy	\$ 50,115,175,774	8.1%
Exemption for serice-connected totally and permanently disabled veteran or surviving spouse; surviving spouse of veteran who died while on active duty	\$ 37,282,662,660	6.0%
Educational property exemption	\$ 23,563,043,279	3.8%
Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services	\$ 16,240,195,320	2.6%
Affordable housing property exemption; Multi-family project used for a charitable purpose (low income families)	\$ 11,013,963,331	1.8%
County additional homestead for persons 65 and older	\$ 8,614,351,057	1.4%
Charter school exemption from ad valorem taxes	\$ 3,779,865,015	0.6%
Exemption for property used by nonprofit homes for the aged	\$ 2,905,203,287	0.5%
Disabled veterans 65 or older homestead discount	\$ 2,611,817,471	0.4%
Florida Housing Finance Corporation (FHFC)-certified new multi-family	\$ 2,261,968,239	0.4%
Property of widows	\$ 1,870,368,826	0.3%
County economic development ad valorem tax exemptions	\$ 1,472,380,674	0.2%
Exemption for totally and permanently disabled persons	\$ 1,034,285,778	0.2%
County senior exemption - age 65 & 25-year resident & income not to exceed \$20,000	\$ 986,256,916	0.2%
Exemption for disabled ex-serice member or surviving spouse	\$ 885,047,884	0.1%
Certain agreements with local governments for use of public property	\$ 783,873,978	0.1%
Property of persons totally & permanantly disabled	\$ 593,301,601	0.1%
Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (full exemption)	\$ 455,668,941	0.1%
Property of widowers	\$ 411,155,224	0.1%
Community centers exemption	\$ 301,308,525	0.0%
County ad valorem exemption for historic property improvements	\$ 296,642,328	0.0%
Exemption for first responder totally and permanently disabled in the line of duty or surviving spouse; surviving spooose of first responder who died in the line of duty	\$ 251,773,932	0.0%
County affordable housing program	\$ 181,478,392	0.0%
Not-for-profit sewer and water company property exemption	\$ 145,546,694	0.0%
Exemption for property used by proprietary continuing care facilities (for each apt. occupied by a person holding a continuing care contract)	\$ 142,605,404	0.0%
Exemption for s. 501©(12) not-for-profit water and wastewater systems	\$ 128,073,750	0.0%
Additional homestead exemption for deployed service members	\$ 119,529,212	0.0%
Labor organization property exemption	\$ 75,291,781	0.0%
Land dedicated in perpetuity for conservation purposes but also used for commercial purposes	\$ 67,130,895	0.0%
Reduction in assessment for living quarters of parents or grandparents	\$ 57,710,806	0.0%
County exemption for historic property used for certain comercial or nonprofit purposes	\$ 43,273,670	0.0%
Exemption for disabled veterans confined to wheelchairs and surviving spouses	\$ 28,627,539	0.0%
Property of blind persons	\$ 18,566,193	0.0%
Exemption for a licensed child care facility operating in an enterprise zone	\$ 16,624,691	0.0%
Land leased by a nonprofit for affordable housing	\$ 8,066,348	0.0%
Land available for taxes	\$ 2,798,767	0.0%
County additional ad valorem tax exemptions for historic properties open to the public	\$ 832,629	0.0%

Note: The percentages calculated from the 2025 total amount of exemptions are applied to the exemption estimates for each year of the forecast.

2025 County Exemptions

Exemption Title	Amount	Percent \$
Homestead Residential	\$ 305,450,305,336	
Exemption of homesteads	\$ 129,209,038,520	42.3%
Additional \$25,000 homestead exemption adjusted annually based on the Consumer Price Index	\$ 121,739,308,927	39.9%
Exemption for serice-connected totally and permanently disabled veteran or surviving spouse; surviving spouse of veteran who died while on active duty	\$ 37,169,253,783	12.2%
County additional homestead for persons 65 and older	\$ 8,613,598,675	2.8%
Disabled veterans 65 or older homestead discount	\$ 2,608,755,409	0.9%
Property of widows	\$ 1,856,323,483	0.6%
Exemption for totally and permanently disabled persons	\$ 1,026,332,592	0.3%
County senior exemption - age 65 & 25-year resident & income not to exceed \$20,000	\$ 986,256,916	0.3%
Exemption for disabled ex-serice member or surviving spouse	\$ 859,821,087	0.3%
Property of persons totally & permanantly disabled	\$ 590,117,802	0.2%
Property of widowers	\$ 408,866,377	0.1%
Additional homestead exemption for deployed service members	\$ 119,341,637	0.0%
Exemption for first responder totally and permanently disabled in the line of duty or surviving spouse; surviving spooose of first responder who died in the line of duty	\$ 108,064,377	0.0%
Reduction in assessment for living quarters of parents or grandparents	\$ 57,578,937	0.0%
County ad valorem exemption for historic property improvements	\$ 40,949,715	0.0%
Property of blind persons	\$ 18,460,261	0.0%
Exemption for disabled veterans confined to wheelchairs and surviving spouses	\$ 14,082,145	0.0%
Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (full exemption)	\$ 8,107,922	0.0%
Institutional charitable, religious, scientific, or literacy	\$ 4,805,505	0.0%
Exemption for property used by nonprofit homes for the aged	\$ 4,101,702	0.0%
Government property exemption	\$ 3,942,817	0.0%
Educational property exemption	\$ 1,499,113	0.0%
Land dedicated in perpetuity for conservation purposes but also used for commercial purposes	\$ 1,115,246	0.0%
Land leased by a nonprofit for affordable housing	\$ 327,521	0.0%
Exemption for a licensed child care facility operating in an enterprise zone	\$ 172,721	0.0%
County exemption for historic property used for certain comercial or nonprofit purposes	\$ 72,346	0.0%
Certain agreements with local governments for use of public property	\$ 9,800	0.0%

Note: The percentages calculated from the 2025 total amount of exemptions are applied to the exemption estimates for each year of the forecast.

2025 County Exemptions

Exemption Title	Amount	Percent \$
Non-Homestead Residential	\$ 5,110,752,458	
Institutional charitable, religious, scientific, or literacy	\$ 2,345,026,614	45.9%
Government property exemption	\$ 842,849,323	16.5%
Exemption for property used by nonprofit homes for the aged	\$ 704,953,685	13.8%
Affordable housing property exemption; Multi-family project used for a charitable purpose (low income families)	\$ 526,871,647	10.3%
Educational property exemption	\$ 223,799,405	4.4%
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	\$ 141,509,363	2.8%
Exemption for serice-connected totally and permanently disabled veteran or surviving spouse; surviving spouse of veteran who died while on active duty	\$ 92,283,876	1.8%
Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services	\$ 44,784,219	0.9%
County ad valorem exemption for historic property improvements	\$ 29,017,283	0.6%
Exemption for disabled ex-serice member or surviving spouse	\$ 24,856,177	0.5%
Exemption for property used by proprietary continuing care facilities (for each apt. occupied by a person holding a continuing care contract)	\$ 24,575,000	0.5%
Charter school exemption from ad valorem taxes	\$ 21,103,417	0.4%
Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (full exemption)	\$ 18,236,028	0.4%
Exemption for disabled veterans confined to wheelchairs and surviving spouses	\$ 13,619,520	0.3%
Property of widows	\$ 13,405,918	0.3%
Community centers exemption	\$ 8,628,203	0.2%
Exemption for totally and permanently disabled persons	\$ 6,804,665	0.1%
Labor organization property exemption	\$ 3,871,901	0.1%
Disabled veterans 65 or older homestead discount	\$ 3,062,062	0.1%
Property of persons totally & permanantly disabled	\$ 3,059,305	0.1%
Florida Housing Finance Corporation (FHFC)-certified new multi-family	\$ 2,325,704	0.0%
Land leased by a nonprofit for affordable housing	\$ 2,265,219	0.0%
Property of widowers	\$ 2,183,564	0.0%
Exemption for a licensed child care facility operating in an enterprise zone	\$ 2,171,538	0.0%
Not-for-profit sewer and water company property exemption	\$ 2,089,424	0.0%
Additional \$25,000 homestead exemption adjusted annually based on the Consumer Price Index	\$ 1,887,593	0.0%
Land available for taxes	\$ 1,484,645	0.0%
Exemption for s. 501©(12) not-for-profit water and wastewater systems	\$ 900,007	0.0%
Certain agreements with local governments for use of public property	\$ 852,374	0.0%
County additional homestead for persons 65 and older	\$ 752,382	0.0%
County exemption for historic property used for certain comercial or nonprofit purposes	\$ 689,539	0.0%
Land dedicated in perpetuity for conservation purposes but also used for commercial purposes	\$ 483,110	0.0%
Additional homestead exemption for deployed service members	\$ 187,575	0.0%
Property of blind persons	\$ 95,932	0.0%
Reduction in assessment for living quarters of parents or grandparents	\$ 66,240	0.0%

Note: The percentages calculated from the 2025 total amount of exemptions are applied to the exemption estimates for each year of the forecast.

2025 County Exemptions

Exemption Title	Amount	Percent \$
Non-Residential: Exemption Title	\$ 305,793,959,195	
Government property exemption	\$ 196,461,175,994	64.2%
Institutional charitable, religious, scientific, or literacy	\$ 47,715,902,588	15.6%
Educational property exemption	\$ 23,336,230,971	7.6%
Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services	\$ 15,865,041,419	5.2%
Affordable housing property exemption; Multi-family project used for a charitable purpose (low income families)	\$ 10,487,091,684	3.4%
Charter school exemption from ad valorem taxes	\$ 3,758,761,599	1.2%
Florida Housing Finance Corporation (FHFC)-certified new multi-family	\$ 2,259,642,535	0.7%
Exemption for property used by nonprofit homes for the aged	\$ 2,196,139,351	0.7%
County economic development ad valorem tax exemptions	\$ 1,325,424,769	0.4%
Certain agreements with local governments for use of public property	\$ 783,011,804	0.3%
Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (full exemption)	\$ 365,833,494	0.1%
Community centers exemption	\$ 292,666,172	0.1%
County ad valorem exemption for historic property improvements	\$ 226,675,330	0.1%
County affordable housing program	\$ 181,478,392	0.1%
Not-for-profit sewer and water company property exemption	\$ 143,352,912	0.0%
Exemption for s. 501©(12) not-for-profit water and wastewater systems	\$ 127,173,743	0.0%
Exemption for property used by proprietary continuing care facilities (for each apt. occupied by a person holding a continuing care contract)	\$ 118,030,404	0.0%
Labor organization property exemption	\$ 71,419,880	0.0%
County exemption for historic property used for certain commercial or nonprofit purposes	\$ 42,511,785	0.0%
Exemption for a licensed child care facility operating in an enterprise zone	\$ 14,280,432	0.0%
Land dedicated in perpetuity for conservation purposes but also used for commercial purposes	\$ 10,273,343	0.0%
Land leased by a nonprofit for affordable housing	\$ 5,473,607	0.0%
Exemption for serice-connected totally and permanently disabled veteran or surviving spouse; surviving spouse of veteran who died while on active duty	\$ 3,556,563	0.0%
Land available for taxes	\$ 1,314,122	0.0%
County additional ad valorem tax exemptions for historic properties open to the public	\$ 832,629	0.0%
Property of widows	\$ 372,990	0.0%
Exemption for disabled ex-serice member or surviving spouse	\$ 189,705	0.0%
Additional \$25,000 homestead exemption adjusted annually based on the Consumer Price Index	\$ 40,684	0.0%
Property of widowers	\$ 40,000	0.0%
Property of persons totally & permanantly disabled	\$ 15,293	0.0%
Property of blind persons	\$ 5,000	0.0%

Note: The percentages calculated from the 2025 total amount of exemptions are applied to the exemption estimates for each year of the forecast.

2025 County Exemptions

Exemption Title	Amount	Percent \$
Agriculture	\$ 832,383,183	
Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services	\$ 330,369,682	39.7%
Government property exemption	\$ 162,643,492	19.5%
County economic development ad valorem tax exemptions	\$ 146,955,905	17.7%
Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (full exemption)	\$ 63,491,497	7.6%
Land dedicated in perpetuity for conservation purposes but also used for commercial purposes	\$ 55,259,196	6.6%
Institutional charitable, religious, scientific, or literacy	\$ 49,441,067	5.9%
Exemption for serice-connected totally and permanently disabled veteran or surviving spouse; surviving spouse of veteran who died while on active duty	\$ 17,568,438	2.1%
Exemption for first responder totally and permanently disabled in the line of duty or surviving spouse; surviving spoose of first responder who died in the line of duty	\$ 2,200,192	0.3%
Educational property exemption	\$ 1,513,790	0.2%
Exemption for totally and permanently disabled persons	\$ 1,148,522	0.1%
Exemption for disabled veterans confined to wheelchairs and surviving spouses	\$ 925,874	0.1%
Property of widows	\$ 266,435	0.0%
Exemption for disabled ex-serice member or surviving spouse	\$ 180,915	0.0%
Property of persons totally & permanantly disabled	\$ 109,201	0.0%
Not-for-profit sewer and water company property exemption	\$ 104,358	0.0%
Reduction in assessment for living quarters of parents or grandparents	\$ 65,629	0.0%
Property of widowers	\$ 65,283	0.0%
Additional \$25,000 homestead exemption adjusted annually based on the Consumer Price Index	\$ 46,010	0.0%
Community centers exemption	\$ 14,150	0.0%
Exemption for property used by nonprofit homes for the aged	\$ 8,548	0.0%
Property of blind persons	\$ 5,000	0.0%

Note: The percentages calculated from the 2025 total amount of exemptions are applied to the exemption estimates for each year of the forecast.