



PEDRO J. GARCIA
PROPERTY APPRAISER

EXTENUATING CIRCUMSTANCES FOR LATE-FILED EXEMPTION APPLICATION

Parcel Number: _____

Property Address: _____

Name: _____

For the reason(s) listed below, I did not file my application for exemption by March 1st as required by Section 196.011, Florida Statutes [if March 1st is on a Saturday, Sunday, or legal holiday then the deadline is the next business day. Ref Florida Department of Revenue rule 12D-7.001(2)] I understand that the Miami-Dade County Property Appraiser will process my late application once I have supplied them with all required documentation in order to complete my exemption application, provided the Property Appraiser finds sufficient evidence demonstrating I was unable to apply for the exemption in a timely manner or otherwise finds the circumstances set forth below to be extenuating. If for any reason I do not provide the Property Appraiser with extenuating circumstances or the required documentation on or before the 25th day of the mailing of the Notice of Proposed Property Taxes, I understand my application will be considered next year with no further notification being sent to me.

For the reason(s) listed below, I did not file my application for _____ exemption by March 1st as required by Section 196.011, Florida Statutes:

I hereby solemnly swear or affirm under penalty of law that the reasons and matters set forth as "particular extenuating circumstances" are true in all respects.

Signature of applicant: _____

Date: _____

Initials of PA representative: _____

Section A: Affordable Housing Property Exemption for Non-Profit, section 501(c)(3) Qualified Owners (Complete this section if you are applying for an exemption from ad valorem tax on affordable housing property.) (See section 196.1978(1)(a), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? Yes No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2. On January 1 of the current year, was the property owned entirely by the applicant?

Yes No

3. Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.?

Yes No

4. Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.? Yes No

5. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps. Yes No

If **yes**, attach a copy of documentation of the affirmative steps.

Section B: Affordable Housing Land Exemption for Non-Profit, section 501(c)(3) Qualified Owners (Complete this section if you are applying for an exemption from ad valorem tax on land owned by a not-for-profit corporation but leased and used for affordable housing.) (See s. 196.1978(1)(b), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? Yes No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2. On January 1 of the current year, was the land owned entirely by the applicant and leased for a minimum of 99 years for the purpose of, and predominantly used for providing affordable housing to persons or families meeting the income limits specified in ss. 196.1978(1)(b) and 420.0004, F.S.?

For qualifying purposes the square footage of the improvements used to provide the affordable housing must be greater than 50% of the square footage of all improvements on the land.

Yes No

If **yes**, state the square footage of the improvements used to provide the affordable housing: ____

State the square footage of all improvements on the land:

3. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps. Yes No

If **yes**, attach a copy of documentation of the affirmative steps.

Section C: Multifamily Project Exemption for Recorded Agreement with the Florida Housing Finance Corporation

(Complete this section if you are applying for an exemption for a multifamily project for affordable housing to persons or families with certain income limits.)

(See s. 196.1978(2), F.S., for requirements)

1. On January 1 of the current year, how many units of the multifamily project are used to provide affordable housing?

2. Is the property subject to an agreement with the Florida Housing Finance Corporation which provides the property will be used for affordable housing property for extremely-low-income, very-low-income, or low-income limits? Yes No

3. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located? Yes No
Attach a copy of the agreement or list the official records book and page numbers.

4. On January 1 of the current year, has at least 15 years been completed since the earliest of:
a. recorded agreement or
b. certificate of occupancy or certificate of substantial completion or
c. January 1 of the first year the property was placed in service as an affordable housing property? Yes No

Section D: Newly Constructed Multifamily Project Exemption

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed Multifamily Project substantially completed within the earlier of 5 years before this application or the first application for certification from Florida Housing Finance Corporation, that contains more than 70 units, which will be restricted as affordable housing under the requirements in s. 196.1978(3), F.S. On January 1 of the current year:
(See s. 196.1978(3), F.S., for requirements)

1. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? Yes No

Rent on multifamily units cannot exceed the amount specified by the most recent multifamily rental programs income and rent limit chart.

The rental market study must identify the fair market value rent of each unit for which a property owner seeks an exemption. (S. 196.1978(3)(m), F.S.)

2. How many of the units were occupied by tenants with an income greater than 80% but not more than 120% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

Qualified property receives an ad valorem property tax exemption of 75% of the assessed value.

3. How many of the units were occupied by tenants with an income that does not exceed 80% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

Qualified property is exempt from ad valorem property taxes of the assessed value.

4. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

5. Attach a certification notice determined by the Florida Housing Finance Corporation.

6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? Yes No

Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.

Section E: County & Municipal Affordable Housing Property Exemption on Multifamily Properties

(See s. 196.1979, F.S.) Complete this section if you are applying for an exemption from ad valorem tax based on a county/municipality ordinance.

- Qualified property may receive up to 75% ad valorem tax exemption of the assessed value if fewer than 100% of the multifamily units are used to provide affordable housing.
- Qualified property may receive up to 100% ad valorem tax exemption if 100% of the multifamily units are used to provide affordable housing.

On January 1 of the current year:

1. How many of the units were occupied by tenants with an income greater than 30% but not more than 60% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

2. How many of the units were occupied by tenants with an income that does not exceed 30% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

3. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

4. What is the total number of residential units contained within the multifamily project?
The multifamily project must contain 50 or more units.

5. What percent of the total residential units were used for affordable housing?
The multifamily project must have at least 20% of the total units used to provide affordable housing.

6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? Yes No
Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.

7. Has the property had any of the following:
 Cited for code violations on three or more occasions in the past 24 months before submission of this application? Yes No
 Any code violations that have not been properly remedied by the property owner before the submission of this application? Yes No
 Any unpaid fines or charges relating to the cited code violations? Yes No

8. Attach a copy of the certification of qualified property from the local entity with this application for exemption. Applications for certification are determined by the local entity. If you are applying for both a county and a municipal exemption, attach both certifications.

Affordable Housing Property Exemption - Information and Documentation Required

See Sections 196.1978(1)(a) and 196.1978(1)(b), F.S.

1. Provide a copy of the organization's most recent financial statement.
2. Provide a copy of the organization's most recent federal tax return (if filed).
3. Provide the following fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year:
 - a. A schedule of payments or advances, directly or indirectly, by way of salaries, fees, loans, gifts, bonuses, gratuities, drawing accounts, commissions or other compensation (except for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to
 - any officer, director, trustee, member, or stockholder, or
 - any person, company, or other entity directly or indirectly controlled by the applicant.
 - b. An explanation for the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by the applicant.
 - c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the
 - rendition of services;
 - provision of goods or supplies;
 - management of the applicant;
 - construction or renovation of the property;
 - procurement of the real, personal, or intangible property; and
 - other similar financial interest in the affairs of the applicant.
 - d. A schedule of payments or amounts for
 - salaries for operation;
 - services received;
 - supplies and materials;
 - reserves for repair, replacement, and depreciation of the property;
 - any mortgage, lien, and other encumbrances; and
 - other purposes (explain).
 - e. A schedule of charges for services rendered by the applicant. If the charges for services rendered exceed the value of the services rendered, information on whether the excess is used to pay maintenance and operational expenses furthering its exempt purpose or to provide services to persons unable to pay for the services.
 - f. An affirmative statement that no part of the property, or no part of the proceeds of the sale, lease, or other disposition of the property, will inure to the benefit of its members, directors, or officers, or to any person or firm operating for a profit or for a nonexempt purpose.

Need Help?

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

FloridaRevenue.com/Property/Pages/LocalOfficials.aspx