



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: _____



AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR NONPROFIT HOMES FOR THE AGED

Section 196.1975, Florida Statutes

DR-504HA
R. 11/21
Rule 12D-16.002, F.A.C.
Effective 11/21
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This application is for use by nonprofit homes for the aged to apply for an ad valorem tax exemption for property, as provided in section (s.) 196.1975, Florida Statutes (F.S.).

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

General Information			
Applicant name		Facility name	
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification number or legal description			
<p>Is the applicant a not-for-profit corporation or a limited partnership? (check one)</p> <p><input type="checkbox"/> The applicant is a Florida corporation not-for-profit pursuant to Chapter 617, F.S., and is exempt from federal income tax under s. 501(c)(3), Internal Revenue Code.</p> <p><input type="checkbox"/> The applicant is a Florida limited partnership and the sole general partner is a corporation not-for-profit pursuant to Chapter 617, F.S., and exempt from federal income tax under s. 501(c)(3), Internal Revenue Code.</p> <p>Attach a copy of the filing confirmation letter from the Florida Department of State and a copy of the determination letter from the Internal Revenue Service.</p>			
Facility Information			
<p>1. On January 1 of the current year, did the organization hold a valid license as an assisted living facility?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, attach a copy of the license issued by the Agency for Health Care Administration.</p>			
<p>2. On January 1 of the current year, what percentage of the occupants are over the age of 62 years or totally and permanently disabled? %</p>			
<p>3. What portion of the property is devoted exclusively to conduct religious services or to render nursing or medical services? %</p>			
<p>4. What portion of the property is used for non-exempt purposes? %</p> <p>Provide a detailed explanation of the non-exempt use of the property. (Attach additional pages, if needed.)</p>			
<p>5. What portion of the property is leased or rented to nonresidents? %</p> <p>Attach a copy of all rental and lease contracts in effect during the last calendar year.</p>			

Residential Unit Information	
1. On January 1 of the current year, the number of units and apartments (“units”) in the facility, excluding non-resident units.	_____
2. On January 1 of the current year, the number of units that qualify for the exemption provided in s. 196.1975(4), F.S. <i>See Instructions.</i>	_____
3. Percent of the units that are exempt (line 2 divided by line 1)	_____ %
4. On January 1 of the current year, the number of units qualifying for the \$25,000 exemption under s. 196.1975(9)(a), F. S.	_____
Signature	
<p>Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.</p> <p>I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.</p>	
_____	_____
Signature	Title

	Date

INSTRUCTIONS

In addition to the general requirements specified in s. 196.195, F.S., a unit or apartment (“unit”) must be occupied by the following classes of persons as of January 1 of the year to qualify for the exemption. Each person must also meet the income limitations provided in s. 196.1975(4), F.S.

- Persons that are age 62 years of age or older
- Persons that are totally and permanently disabled
- Couples, one of whom must be 62 years old or older
- Couples, one or both of whom are totally and permanently disabled

The Department publishes the annual maximum income limitation in the publication, *Cost of Living*, available at <https://floridarevenue.com/property/Documents/CostofLivingAdjust.pdf>. These income limitations do not apply to totally and permanently disabled veterans who meet the requirements of s. 196.081, F.S.

Occupant Affidavits Required

Each person occupying a unit to which an ad valorem tax exemption applies must issue an *Individual Affidavit for Ad Valorem Tax Exemption Homes for the Aged* (Form DR-504S, incorporated by reference in Rule 12D-16.002, F.A.C.) stating the person occupies the unit and the person’s annual income. Attach the affidavits to this application.

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