



**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 RETURN FOR CHARITABLE, RELIGIOUS, SCIENTIFIC, LITERARY ORGANIZATIONS, HOSPITALS, NURSING HOMES, AND HOMES FOR SPECIAL SERVICES

Sections 196.195, 196.196 and 196.197, Florida Statutes

This application is for use by nonprofit organizations to apply for an ad valorem tax exemption for property used predominantly for an exempt purpose, as provided in sections (ss.) 196.195, 196.196, and 196.197, Florida Statutes (F.S.) (select all that apply):

- | | | | |
|-------------------------------------|---------------------------------------|---|-----------------------------------|
| <input type="checkbox"/> Charitable | <input type="checkbox"/> Religious | <input type="checkbox"/> Scientific | <input type="checkbox"/> Literary |
| <input type="checkbox"/> Hospital | <input type="checkbox"/> Nursing Home | <input type="checkbox"/> Homes for Special Services | |

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 (All applicants must complete this section.)			
Applicant name		Facility name	
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification number or legal description			
1. On January 1 of the current year, was the applicant a Florida not-for-profit corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , attach a copy of the filing confirmation letter from the Florida Department of State, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended. If qualified as charitable under section 501(c)(3) of the Internal Revenue Code, attach a copy of the determination letter issued by the Internal Revenue Service. If no , attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.			
2. How is the property used? (Attach additional pages if needed.)			
3. Is any portion of the property rented or leased? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a copy of all rental and lease contracts in effect during the last calendar year.			
4. Is any portion of the property used for non-exempt purposes as provided in ss. 196.196 and 196.197, F.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide a detailed explanation. (Attach additional pages if needed.)			
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Hospitals, Nursing Homes, and Homes for Special Services
1. On January 1 of the current year, was the applicant qualified as charitable under section 501(c)(3) of the Internal Revenue Code, as determined by the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , attach a copy of the determination letter from the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended
2. On January 1 of the current year, did the organization hold a valid license issued by the Agency for Health Care Administration under <ul style="list-style-type: none"> ▪ Chapter 395, F.S. – Hospital or Ambulatory Surgical Center <input type="checkbox"/> Yes <input type="checkbox"/> No ▪ Chapter 400, F.S. – Nursing Home, Home for Special Services and Related Health Care Facility, or <input type="checkbox"/> Yes <input type="checkbox"/> No ▪ Part I, Chapter 429, F.S. – Assisted Living Facility? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , attach a copy of the license issued by the Agency for Health Care Administration.
Attachments (All applicants must attach the following information to this application.) On each attachment, include your name, address, and an indication that the information is an attachment to this application.
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:

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| <p>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 reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to</p> <ul style="list-style-type: none"> • any officer, director, trustee, member, or stockholder, or • any person, company, or other entity directly or indirectly controlled by the applicant. |
| <p>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.</p> |
| <p>c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the</p> <ul style="list-style-type: none"> • 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. |
| <p>d. A schedule of payments or amounts for</p> <ul style="list-style-type: none"> • 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). |
| <p>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.</p> |
| <p>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.</p> |

Signature (ALL applicants must complete this section.)

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.

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

Signature

Title

Date