



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 EDUCATIONAL PROPERTY

Section 196.198, Florida Statutes

DR-504ED
N. 11/21
Rule 12D-16.002, F.A.C.
Effective 11/21
Page 1 of 2

This application is used by owners of certain educational institutions to apply for an ad valorem tax exemption for property used exclusively for educational purposes as provided in section (s.) 196.198, Florida Statutes (F.S.), by (select one):

- Educational institutions, including schools, colleges, and universities, as defined in s. 196.012(5), F.S., and their property used exclusively for education purposes as provided in s. 196.198, F.S. (Attach a copy of evidence of the certification, accreditation, membership, or participation as an educational institution as provided in s. 196.012(5), F.S.)
- College or university fraternities and sororities certified by the president of the college or university to the property appraiser as being essential to the educational process. (Attach a copy of the letter issued to the property appraiser.)
- Sheltered workshop providing rehabilitation and retraining of individuals who have disabilities which hold a certificate to employ workers with disabilities at subminimum wages issued under section (14)(c) of the federal Fair Labor Standards Act, as amended. (Attach a copy of the certificate issued by the U.S. Department of Labor, Wage and Hour Division.)
- Public fairs and expositions chartered by Chapter 616, F.S. (Attach a copy of the Fair Permit (Form FDACS-06118) issued by the Florida Department of Agriculture and Consumer 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			
Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification or legal description			
<p>1. On January 1 of the current year, was the applicant a not-for-profit corporation qualified under section 501(c)(3) of the Internal Revenue Code? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, attach 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.</p>			
<p>2. How is the property used exclusively for educational purposes as provided in s. 196.198, F.S? (Attach additional pages if needed.)</p>			

For use by property appraisers

Application Number _____

3. Is any portion of the property used for non-exempt purposes? Yes No

If **yes**, provide a detailed explanation. (Attach additional pages if needed.)

Signature

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

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