



MIAMI-DADE COUNTY
PROPERTY APPRAISER
EXEMPTIONS DIVISION

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: _____



INDIVIDUAL AFFIDAVIT FOR AD VALOREM TAX EXEMPTION
HOMES FOR THE AGED
Section 196.1975, Florida Statutes

DR-504S
R. 11/21
Rule 12D-16.002
F.A.C.
Effective 11/21
Page 1 of 2

PART A. Completed by each resident.

Name _____		Spouse's name _____					
Tax Year 20____	Building name _____	Apt. # _____	Resident		Spouse		
			Yes	No	Yes	No	
1. Did you live in the unit on January 1 of the tax year and consider it your permanent home?			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Have you claimed homestead exemption on any other property for the current year?			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Were you at least 62 years old on January 1 of this year?			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. Are you totally and permanently disabled? If yes, attach documentation of your disability.			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

PART B. Completed by residents who wish to claim the low-income exemption (s. 196.1975(4), F.S.) and whose incomes are at or below the income limit. Couples should include the incomes of both persons.

5. Are you a totally and permanently disabled veteran as defined in s. 196.081, F.S.? If yes, do not include your income below.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Do you survive a spouse you lived with at his or her death and who would have answered yes to question 1 and also to 3 or 4? If yes, include the incomes of both persons.	<input type="checkbox"/>	<input type="checkbox"/>		

Gross Income

Earned income		Rents	
Income from investments		Dividends	
Social Security benefits		Annuities	
Income from retirement plans		Trusts	
Pensions		Estates	
Interest		Inheritances	
Royalties		Direct and indirect gifts	
Gains from disposition of appreciated property		Other: _____	
TOTAL GROSS INCOME			

PART C. Completed by each resident.

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

Under penalties of perjury, I declare that I have read the foregoing affidavit, and that the facts stated in it are true.

_____ Resident	_____ Date	_____ Spouse	_____ Date
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INSTRUCTIONS

This affidavit must be completed by residents who reside in a home for the aged, per section 196.1975(4), F.S. This affidavit is an attachment to the *Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged* (Form DR-504HA, incorporated by reference in Rule 12D-16.002, F.A.C.). The applicant must submit both the application and all affidavits to the county property appraiser.

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.

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