



Property Tax Oversight Informational Bulletin
**Changes to the Annual Application Requirement
for Charter School Facilities**

**June 17, 2024
PTO 24-08**

Effective July 1, 2024, Chapter 2024-101, Laws of Florida (HB 1285), creates subsection 196.011(5), F.S., which states it is not necessary for an owner or lessee of charter school property under s. 196.1983, F.S., to annually apply for a property tax exemption. The property appraiser must be promptly notified when the use of the charter school property or the status or condition of the owner or lessee changes. If any owner or lessee of such property fails to notify the property appraiser of changes and the property appraiser determines the owner or lessee was not entitled to the exemption, back taxes are due for any year within the prior 10 years plus interest and penalties. A notice of tax lien will be recorded against any property owned by the person or entity in the county. If such person or entity no longer owns property in the county but owns property in other county or counties, a notice of tax lien can be recorded against property in other county or counties.

Affected Rule and Form:

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-504CS, *Ad Valorem Tax Exemption Application and Return For Charter School Facilities*

Information about the status of the Department's rulemaking is available at <https://floridarevenue.com/rules>.

Questions:

This bulletin is provided by the Department of Revenue for your general information. For questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the implementing law (chapter 2024-101, Laws of Florida) is available at <https://laws.flrules.org/2024/101>.

Implementing Date:

The implementing law is effective July 1, 2024 and first applies to the 2024 tax year.