

PUBLIC WORKSHOP AGENDA

Florida Department of Revenue

Property Tax Oversight

August 5, 2021, 10:00 a.m., EDT
Building 2, Room 1220, Capital Circle Office Complex
2450 Shumard Oak Blvd., Tallahassee, FL

This meeting is open to the public.

Agenda Topics—Thursday, August 5, 2021

Following the discussion of the Form DR-501, discuss the forms below.

CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES Moderator 5 minutes

Discussion of the following amended and proposed forms:

- Rule 12D-16.002, F.A.C., Index to Forms
 - Amended Form DR-501CC, *Ad Valorem Tax Exemption Application and Return for Proprietary Continuing Care Facility* All Interested Parties Not limited
 - Amended Form DR-504, *Ad Valorem Tax Exemption Application and Return for Charitable, Religious, Scientific, Literary Organizations, Hospitals, Nursing Homes, and Homes for Special Services*
 - New Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*
 - New Form DR-504ED, *Ad Valorem Tax Exemption Application and Return for Educational Property*
 - New Form DR-504W, *Ad Valorem Tax Exemption Application and Return for Not-for-Profit Sewer and Water Company and Not-for-Profit Water and Wastewater Systems*

- Amended Form DR-504CS, *Ad Valorem Tax Exemption Application and Return for Charter School Facilities*
- Amended Form DR-504HA, *Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged*
- Amended Form DR-504S, *Individual Affidavit for Ad Valorem Tax Exemption - Homes for the Aged*

CLOSING COMMENTS

Moderator 5 minutes

Handouts: The meeting agenda and draft rule text are on the Department's website at <http://floridarevenue.com/rules>.

Please submit comments and questions regarding this meeting to DORPTO@floridarevenue.com.

Instructions for Participating in the PTO Public Meeting

You can join this meeting by attending in person or using your computer for a Webinar broadcast (“virtual meeting”).

- To attend the virtual meeting, you must register on the Internet before the meeting. Register at the following link before the meeting:
<https://attendee.gotowebinar.com/register/1245598656568426766>
- Enter your name and contact information and click Register at the bottom of the screen.
- Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address. Please save this email. The email will also provide options for you to add the meeting to your calendar.
- **FOR THE MEETING:** If you save the email, you can open it and click on the link to join the meeting. The link will also be provided in the reminder email.
- To register additional attendees, complete a separate registration at the link above.

Registered Webinar attendees have three options:

1. Using a computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control to let us know you have a comment.
2. Telephone with AUDIO PIN allows you to speak at the meeting. All calls are muted. If you want to ask a question or make a comment, email your request to DORPTO@floridarevenue.com and wait your turn to speak.
3. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to DORPTO@floridarevenue.com. In the subject line, use “August 5 PTO Workshop.” All emails will be acknowledged or read aloud and entered into the transcript.

For Technical Support:

If you have problems accessing the registration before the meeting, contact Anthony Jackson by email at Anthony.Jackson@floridarevenue.com or by phone at 850-617-8878.

Section I

Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: Effective July 1, 2020, subsection 196.081(1)(b), F.S., allows a veteran or a surviving spouse of a veteran to receive a refund of ad valorem taxes paid for a newly acquired property, prorated as of the date of the transfer, if the veteran or surviving spouse received the veteran exemption or veteran's surviving spouse exemption on a property in a given year; the veteran or surviving spouse acquires legal or beneficial title to another property between January 1 and November 1 of the same year; and the veteran or surviving spouse applies for and receives the veteran exemption or veteran's surviving spouse exemption for the newly acquired property in the next tax year.

The purpose of the proposed revision to Rule 12D-16.002(39)(a), F.A.C., is to incorporate amended Form DR-501, Original Application for Homestead and Related Tax Exemptions. The purpose of the proposed revisions to Form DR-501 are to provide sections for the veteran or the surviving spouse of a veteran to apply for the exemption and be made aware they may qualify for a prorated refund as a result of receiving the exemption. Additional changes to Form DR-501 move the sections on page 2 for the first responder who is totally and permanently disabled or his or her spouse to apply for an exemption; relocate information for the applicant to contact the property appraiser for questions about an exemption to under the signature line; move Parcel ID space to before "Legal description;" remove language about the exemption being "\$25,000 to \$50,000;" add "Instrument number" space after Book/Page/Date; add information that the disabled veteran discount carries over to the surviving spouse; and update the reference to the time limit to transfer the assessment difference from two to three years.

Agenda, rule text and draft form are posted on the Department's website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: Amending Form DR-501 to apply for assessment limitation, communicate about the assessment limitation in a previous county, apply for a veteran discount, notify the property appraiser about a carryover of a veteran discount, and apply for the exemption for veterans or surviving spouse.

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114,

193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.081, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: August 5, 2021, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

The agenda for this workshop will include specific information about how to participate in this electronic meeting and will be on the Department's website at <http://floridarevenue.com/rules>. Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at <http://floridarevenue.com/rules>.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of amending Form DR-501CC, Ad Valorem Tax Exemption Application and Return for Proprietary Continuing Care Facility, to clarify questions, update instructions and remove the notarization requirement from the individual affidavit which is not specifically required by Florida law, and to add the penalty of perjury declaration required by section 92.525(2), F.S. When effective, the amendment will reduce taxpayer burden by eliminating the requirement for the affidavit to be notarized. The purpose of amending Form DR-504, Ad Valorem Tax Exemption Application and Return, is to provide clarification to taxpayers and property appraisers on documentation required

to apply for each type of exemption. The simplified application clarifies the filing process for taxpayers. With the amendment to Form DR-504, the Department is creating three new forms for specific ad valorem exemptions: Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property; Form DR-504ED, Ad Valorem Tax Exemption Application and Return for Educational Property; and Form DR-504W, Ad Valorem Tax Exemption Application and Return for Not-for-Profit Sewer and Water Company and Not-for-Profit Water and Wastewater Systems. Form DR-504AFH will reflect section 196.1978(2), F.S., change from a multifamily project discount to an exemption. The purpose of amending Form DR-504CS, Ad Valorem Tax Exemption Application and Return for Charter School Facilities, is to update the title of the application, update a statute reference, remove language explaining how credits are applied to lease payments, and replace the penalty of perjury declaration with a certification statement. The purpose of amending Form DR-504HA, Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged, is to update the title of the application, update a statute citation, clarify instructions, and replace the penalty of perjury declaration with a certification statement. The purpose of amending Form DR-504S, Individual Affidavit for Ad Valorem Tax Exemption Homes for the Aged, is to add the penalty of perjury declaration and remove the notary acknowledgement. The effect of these proposed amendments is that affected parties will have updated forms available that comply with current law. Agenda, rule text and draft forms are posted on the Department's website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: Forms used to apply for ad valorem tax exemptions.

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: August 5, 2021, 10:00 a.m., following discussion of the Form DR-501.

PLACE: 2450 Shumard Oak Blvd., Building 2, Room 1220, Tallahassee, Florida.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at www.floridarevenue.com/rules.

DEPARTMENT OF MANAGEMENT SERVICES

E911 Board

RULE NO.: 60FF1-5.006
RULE TITLE: Requirements for County Carry Forward Funds and Excess Funding

PURPOSE AND EFFECT: The Board proposes the rule amendment to clarify language consistent with statutory provision and insert new address.

SUBJECT AREA TO BE ADDRESSED: Requirements for County Carry Forward Funds and Excess Funding

RULEMAKING AUTHORITY: 365.172(6)(a)11. FS.

LAW IMPLEMENTED: 365.173(2) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Matthew Matney, Chairman, E911 Board, 4030 Esplanade Way, Suite 135F, Tallahassee, Florida 32399-0950.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF MANAGEMENT SERVICES

E911 Board

RULE NO.: 60FF1-5.0035
RULE TITLE: Florida 911 Reporting Forms

PURPOSE AND EFFECT: The Board proposes the creation of a new rule simplifying and allowing easy access to forms.

SUBJECT AREA TO BE ADDRESSED: Reporting Forms

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at <http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2)	through (39)(b)	No change.	
(c)	DR-501CC	Ad Valorem Tax Exemption Application <u>and Return for</u> Proprietary Continuing Care Facility (r. <u>xx/xx 11/12</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref- _____01794	<u>xx/xx</u> <u>11/12</u>
(d)	through (40)	No change.	
(41)(a)	DR-504	Ad Valorem Tax Exemption Application and Return <u>for -</u> <u>Charitable, Religious, Scientific, Literary Organizations,</u>	<u>xx/xx 1/18</u>

Hospitals, Nursing Homes, and Homes for Special Services (r. ~~xx/xx~~ 1/18)

https://www.flrules.org/Gateway/reference.asp?No=Ref-____09023

(b) DR-504AFH Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (n. ~~xx/xx~~) ~~xx/xx~~

https://www.flrules.org/Gateway/reference.asp?No=Ref_____

(c)(b) DR-504CS Ad Valorem Tax Exemption Application and Return for - Charter School Facilities (r. ~~xx/xx~~ n. ~~12/00~~) ~~xx/xx~~ 1/01

https://www.flrules.org/Gateway/reference.asp?No=Ref_____

(d) DR-504ED Ad Valorem Tax Exemption Application and Return for Educational Property (n. ~~xx/xx~~) ~~xx/xx~~

https://www.flrules.org/Gateway/reference.asp?No=Ref_____

(e)(e) DR-504HA Ad Valorem Tax Exemption Application and Return for – Nonprofit Homes for the Aged (r. ~~xx/xx~~ n. ~~11/01~~) ~~xx/xx~~ 12/01

https://www.flrules.org/Gateway/reference.asp?No=Ref_____

(f)(d) DR-504S Individual Affidavit for Ad Valorem Tax Exemption-Homes for the Aged (r. ~~xx/xx~~ 11/12) ~~xx/xx~~ 11/12

https://www.flrules.org/Gateway/reference.asp?No=Ref_____ - 01802

(g) DR-504W Ad Valorem Tax Exemption Application and Return for Not-for-Profit Sewer and Water Company and Not-for-Profit Water ~~xx/xx~~

and Wastewater Systems (n. xx/xx)

<https://www.flrules.org/Gateway/reference.asp?No=Ref>

(42) through (61) No change.

Rulemaking Authority 195.027(1) FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, xx-xx-xx.



AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR PROPRIETARY CONTINUING CARE FACILITY

Section 196.1977, Florida Statutes

DR-501CC
R. xx/xx
Rule 12D-16.002
F.A.C.
Effective xx/xx
Page 1 of 2

This application is for use by certified continuing care facilities that are not qualified for exemption as a nonprofit home for the aged to apply for an ad valorem tax exemption, as provided in section (s.) 196.1977, 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.**

Applicant name		Facility 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, did the applicant hold a valid Certificate of Authority as a Continuing Care Provider, certified by the Florida Office of Insurance Regulation under Chapter 651, F.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a copy of the certification.</p> <p>2. Is the applicant qualified for an exemption under section 196.1975, F.S., as a nonprofit home for the aged or other ad valorem tax exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. On January 1 of the current year, the number of units and apartments that qualify for \$25,000 exemption under s. 196.1977(1) and (2), F.S. _____</p> <p>4. On January 1 of the current year, the number of units and apartments in the facility _____</p> <p><input type="checkbox"/> I have included an affidavit for each eligible resident of a qualified unit or apartment.</p>			

I understand as owner, I must disclose to a qualified resident the amount of the benefit and how he or she will receive it. I affirm the resident will receive the full benefit from this exemption in either an annual or monthly credit to his or her unit's monthly maintenance fee. If a resident later qualifies for the exemption, I will disclose the same information.

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

Signature _____ Print name _____ Date

Title

INSTRUCTIONS

To apply for this exemption, a proprietary continuing care facility must:

- ◆ be certified under Chapter 651, F.S.
- ◆ not qualify for an exemption under section 196.1975, F.S., or similar exemption, on January 1 of the year applied for.

For each qualifying unit or apartment, on January 1 the resident must:

- ◆ hold a continuing care contract under Chapter 651, F.S.
- ◆ reside in and make the unit his or her permanent home
- ◆ not be eligible for any other homestead exemption
- ◆ file an affidavit with the facility.

Include an affidavit (sample on page 2) for each qualifying residents with this application.

INDIVIDUAL AFFIDAVIT FOR AD VALOREM TAX EXEMPTION

PROPRIETARY CONTINUING CARE FACILITY
Section 196.1977, F.S.

DR-501CC
Eff. xx/xx
Page 2 of 2

COMPLETED BY EACH RESIDENT

Resident name _____ Tax Year 20__

Facility name _____ Unit number _____

1. On January 1 of the current year, did you live in this unit or apartment and consider it your permanent home? Yes No

2. Do you have a continuing care contract as defined in Chapter 651, F.S.? Yes No

3. Have you claimed homestead exemption on any other property for the current year? Yes No

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

Signature, resident

Date

NOTICE TO RESIDENT

This facility must tell you how much they will save in taxes from this exemption. The facility must lower your maintenance fee by the full amount. They must lower your fee every month, or lower your fee one time for the entire year.

Any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to 1 year or a fine up to \$ 5,000, or both. (see Section 196.131(2), F.S.)



AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR CHARITABLE, RELIGIOUS, SCIENTIFIC, LITERARY ORGANIZATIONS, HOSPITALS, NURSING HOMES, AND HOMES FOR SPECIAL SERVICES

DR-504
R. XX/XX
Rule 12D-16.002
FAC
Eff. xx/xx

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):

- Charitable Religious Scientific Literary
 Hospital Nursing Home 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.)			
For use by property appraisers		Application Number _____	

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? Yes 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

- Chapter 395, Florida Statutes (F.S.) – Hospital or Ambulatory Surgical Center Yes No
- Chapter 400, F.S. – Nursing Home, Home for Special Services and Related Health Care Facility, or Yes No
- Part I, Chapter 429, F.S. – Assisted Living Facility? Yes 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:

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

- any officer, director, trustee, member, or stockholder, or
- any person, company, or other entity directly or indirectly controlled by the applicant.

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.

c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the

- 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.

d. A schedule of payments or amounts for

- 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).

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.

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.

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

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/PTO/countyofficials



**AD VALOREM TAX EXEMPTION APPLICATION AND RETURN
FOR MULTIFAMILY PROJECT AND
AFFORDABLE HOUSING PROPERTY**
Section 196.1978, Florida Statutes

DR-504AFH
N. XX/XX
Rule 12D-16.002, F.A.C.
Effective XX/XX
Page 1 of 2

This application is for use by owners of affordable housing for persons or families with certain income limits, as provided in section (s.) 196.1978, Florida Statutes (F.S.), to apply for a (select one):

- Affordable Housing Property Exemption Multifamily Project Exemption

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			
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification number or legal description			

Multifamily Project Exemption (Complete this section if you are applying for an exemption for a multifamily project for affordable housing to persons or families with certain income limits.)

- On January 1 of the current year, how many units of the multifamily project are used to provide affordable housing? _____
- Is the property subject to an agreement with the Florida Housing Finance Corporation which provides the property will be used for affordable housing property for extremely-low-income, very-low-income, or low-income limits? Yes No
- Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located? Yes No
- On January 1 of the current year, has at least 15 years of the recorded agreement been completed? Yes No

Affordable Housing Property Exemption (Complete this section if you are applying for an exemption from ad valorem tax on affordable housing property.)

- On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? Yes No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.
- Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.? Yes No
- Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.? Yes No

For use by property appraisers	Application Number _____
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Affordable Housing Property Exemption - Information and Documentation Required

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:
 - 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 for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to
 - any officer, director, trustee, member, or stockholder, or
 - any person, company, or other entity directly or indirectly controlled by the applicant.
 - 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.
 - c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the
 - 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.
 - d. A schedule of payments or amounts for
 - 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).
 - 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.
 - 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.

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**

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/PTO/countyofficials.



AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR EDUCATIONAL PROPERTY

Section 196.198, Florida Statutes

DR-504ED
N. XX/XX
Rule 12D-16.002, F.A.C.
Effective xx/xx
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 _____
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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 or discount 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?

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floridarevenue.com/PTO/countyofficials



**AD VALOREM TAX EXEMPTION APPLICATION
AND RETURN NOT-FOR-PROFIT
SEWER AND WATER COMPANY AND
NOT-FOR-PROFIT WATER AND WASTEWATER SYSTEMS**
Section 196.2001 and 196.2002, Florida Statutes

DR-504W
N. XX/XX
Rule 12D-16.002, F.A.C.
Effective xx/xx
Page 1 of 3

This application is used by not-for-profit owners or operators of a water, sewer, or wastewater system to apply for an ad valorem tax exemption, as provided in sections (ss.) 196.2001 and 196.2002, Florida Statutes (F.S.) (select one):

- Sewer and Water System
 Water, Wastewater, or Water and Wastewater System

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.**

A. General Information (ALL applicants must complete this section)			
Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification or legal description			
Not-for-profit Sewer and Water System (The property appraiser must determine that the sewer and water nonprofit corporation qualifies for exemption and performs a public purpose in the absence of which the expenditures of public funds would be required, as provided in s. 196.2001, F.S.)			
1. On January 1 of the current year, was the applicant a Florida not-for-profit corporation, qualified as exempt from federal income tax under section 115(a), Internal Revenue Code? <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, a copy of the Bylaws, as amended, and a copy of the determination letter issued by the Internal Revenue Service.			
2. Does any net income derived by the corporation benefit any private shareholder or individual? <input type="checkbox"/> Yes <input type="checkbox"/> No			
3. Do the gross receipts of the applicant constitute gross income for federal income tax purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No			
4. Do members of the governing board serve without compensation? <input type="checkbox"/> Yes <input type="checkbox"/> No			
5. Are rates for services established by the governing board of the county where services are provided or by the Public Service Commission? <input type="checkbox"/> Yes <input type="checkbox"/> No			
6. Does ownership of the corporation revert to the county when the company's outstanding indebtedness is retired? <input type="checkbox"/> Yes <input type="checkbox"/> No			
7. 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.			

Not-for-profit Sewer and Water - Information and Documentation Required (Florida not-for-profit corporations owning or operating a water and sewer system 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 the following financial records for the immediately preceding fiscal year:

- Financial statements showing the financial condition and records of operations for the preceding fiscal year, certified by an independent certified public accountant.
- Additional records and information requested by the property appraiser to determine whether the applicant has met the requirements of subsection 196.2001(1), F.S.

2. Provide 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 for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to

- any officer, director, trustee, member, or stockholder, or
- any person, company, or other entity directly or indirectly controlled by the applicant.

3. Provide any contracts between any officer, director, trustee, member, or stockholder of the corporation regarding the:

- rendition of services;
- provision of goods or supplies;
- management of the applicant;
- construction or renovation of the property of the corporation;
- procurement of the real, personal, or intangible property of the corporation; and
- other similar financial interest in the affairs of the corporation.

4. Provide a schedule of payments or amounts for:

- salaries for the operations of the corporation;
- services received;
- supplies and materials;
- reserves for repair, replacement, and depreciation of the property;
- any mortgage, lien, and other encumbrance; and
- other purposes (explain).

Not-for-profit Water, Wastewater, or Water and Wastewater System

1. On January 1 of the current year, was the applicant not-for-profit corporation qualified as exempt from federal income tax under section 501(c)(12), Internal Revenue Code? Yes No

If **yes**, attach a copy of the Articles of Incorporation, as amended, a copy of the Bylaws, as amended, and a copy of the letter ruling issued by the Internal Revenue Service.

2. Is the sole or primary function of the not-for-profit corporation to construct, maintain, or operate a water system, wastewater system, or a water and wastewater system? Yes No

If **yes**, explain.

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 or discount 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?

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floridarevenue.com/PTO/countyofficials



AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR CHARTER SCHOOL FACILITIES

Section 196.1983, Florida Statutes

DR-504CS
R. xx/xx
Rule 12D-16.002, F.A.C.
Effective xx/xx
Page 1 of 2

FLORIDA

This application is for use by any charter school that owns property used as a charter school facility, or any owner of property leased and used as a charter school facility, to apply for an ad valorem tax exemption for property as provided in section 196.1983, Florida Statutes. The owner of the property must file this application to receive the exemption.

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		Charter school name	
Mailing Address		Physical Address, if different	
Business Phone		County where property is located	

1. Parcel identification or legal description

2. Description of property used by the charter school: (Attach additional pages if needed.)

3. On January 1 of the current year, the percentage of property used by the charter school: _____%

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 or discount requested.

Charter School (To be completed by the charter school as owner of the property.)

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

Landlord for Leasehold Properties

(To be completed by the owner of the property leased and used as a charter school.)

I hereby certify that the above charter school has been provided an affidavit certifying that required payments made by the school under the lease, whether paid to the landlord or on behalf of the landlord to a third party, will be reduced to the extent of the exemption received. The full amount of the benefit derived from the exemption has been will be disclosed to the charter school on _____ (date).

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?

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floridarevenue.com/PTO/countyofficials



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

Section 196.1975, Florida Statutes

DR-504HA
R. xx/xx
Rule 12D-16.002, F.A.C.
Effective xx/xx
Page 1 of 2

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 section 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?

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floridarevenue.com/PTO/countyofficials



INDIVIDUAL AFFIDAVIT FOR AD VALOREM TAX EXEMPTION

HOMES FOR THE AGED

Section 196.1975, Florida Statutes

DR-504S
R. xx/xx
Rule 12D-16.002
F.A.C.
Effective xx/xx
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

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/PTO/countyofficials