



**ENTERPRISE ZONE AD VALOREM PROPERTY TAX EXEMPTION  
CHILD CARE FACILITY  
APPLICATION FOR EXEMPTION CERTIFICATION**

DR-418E  
N. 12/99

Section 196.095, Florida Statutes

To be filed with the board of commissioners of the enterprise zone development agency for the enterprise zone in which the child care facility is located by February 1 (suggested date - see instructions) of the year for which exemption is claimed.

<b>PART 1. COMPLETED BY APPLICANT</b>			
Business name		Date you purchased this location	
		Date you began business at this facility	
Mailing address		Date the facility was licensed (Department of Children and Family Services or local licensing authority under s. 402.308, F.S.)	
		A copy of the current license must be attached to this application:	
Owner or person in charge			Phone
Exact location (legal description and street address) of property for which this application is filed			
<p>I do hereby certify that the above facility is owned by the person listed above and is used as a child care facility as defined in s. 402.302, F.S. Further, I declare under penalties of perjury that I have read the foregoing application for exemption and all information above and any attachments to this application are true and correct as of January 1 of this year.</p>			
_____ Signature		_____ Title	_____ Date

<b>PART 2. COMPLETED BY ENTERPRISE ZONE DEVELOPMENT AGENCY, CERTIFICATION</b>			
Agency name		Address	
Phone			
<p>We hereby certify that the child care facility listed above is located and operates in Enterprise Zone # _____, as designated by the Florida Department of Commerce; a copy of the current license issued by the Florida Department of Children and Family Services or local licensing authority was attached to this application; and, therefore, this child care facility meets the eligibility criteria established under section 196.095, F.S.</p>			
_____ Signature		_____ Title	_____ Date

# INSTRUCTIONS

## **PART 1 - TO BE COMPLETED BY APPLICANT**

Complete Part 1 of this form and submit to the Enterprise Zone Development Agency for the enterprise zone in which the child care facility is located. To be eligible for the exemption, the facility must have been owned and used as a child care facility, as defined in section 402.302, Florida Statutes, on January 1 of the year for which exemption is claimed. This application must be submitted to the Enterprise Zone Development Agency on or before February 1 (suggested date - see Part 2 for instructions to provide this application to the property appraiser by March 1), of the year for which exemption is claimed. A copy of the child care facility's license from the Florida Department of Children and Family Services must be attached to this application.

A copy of this application certified by the Enterprise Zone Development Agency and a copy of your license from the Department of Children and Family Services must be submitted by March 1, to the Property Appraiser's office in the county in which the child care facility is located in order to receive the ad valorem property tax exemption.

## **PART 2 - TO BE COMPLETED BY ENTERPRISE ZONE DEVELOPMENT AGENCY**

Section 196.095(2), F.S., requires a review of this application within 10 working days from receipt of the application. Upon your review, please complete Part 2 of this form and forward the certification to the applicant. It is the applicant's duty to provide the property appraiser with this form and required attachments for property tax exemption purposes.

## **STATUTORY AUTHORITY**

196.095 Exemption for a licensed child care facility operating in an enterprise zone.

(1) Any real estate used and owned as a child care facility as defined in s. 402.302 which operates in an enterprise zone pursuant to chapter 290 is exempt from taxation.

(2) To claim an enterprise zone child care property tax exemption authorized by this section, a child care facility must file an application under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the child care center is located. Within 10 working days after receipt of an application, the governing body or enterprise zone development agency shall review the application to determine if it contains all the information required pursuant to this section and meets the criteria set out in this section. The governing body or agency shall certify all applications that contain the information required pursuant to this section and meet the criteria set out in this section as eligible to receive an ad valorem tax exemption. The child care center shall be responsible for forwarding all application materials to the governing body or enterprise zone development agency.

(3) The production by the child care facility operator of a current license by the Department of Children and Family Services or local licensing authority and certification by the governing body or enterprise zone where the child care center is located is prima facie evidence that the child care facility owner is entitled to such exemptions.