

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?

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