



**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  
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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.**

<b>A. General Information</b> (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			
<b>Not-for-profit Sewer and Water System</b> (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 <b>yes</b> , 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 <b>yes</b> , 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?**

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](http://floridarevenue.com/PTO/countyofficials)**