



# AD VALOREM TAX EXEMPTION APPLICATION AND RETURN

Sections 196.195, 196.196, 196.197, 196.1978,  
196.198, 196.2001, 196.2002, Florida Statutes

Application # \_\_\_\_\_

DR-504  
R. 01/18  
Rule 12D-16.002  
FAC  
Eff. 01/18

This application is for ad valorem tax exemption under Chapter 196, Florida Statutes, for organizations that are organized and operate for one or more of the following purposes: (check all that apply)

- Religious   
  Literary   
  Charitable   
  Scientific   
  Sewer water/Wastewater systems   
  Educational  
 Hospitals, nursing homes, and homes for special services   
  Affordable housing / Multi-Family housing  
 Other: \_\_\_\_\_

The application and return must be filed each year with the county property appraiser on or before March 1.

## A. General Information

Name of organization			
Mailing address		Physical address, if different	
Business phone		County where property is located	
List all owners of the property and their proportionate interest.			
	____%		____%
	____%		____%
Legal description or parcel ID			
1. Is the organization incorporated? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is the organization exempt from federal income tax under <input type="checkbox"/> 501(c)(3), I.R.C. <input type="checkbox"/> 501(c)(12), I.R.C., Water, Wastewater Systems, 196.2002, F.S. <input type="checkbox"/> 115(a), I.R.C. of 1954, Sewer and Water, 196.2001, F.S. Provide a copy of the current exemption determination letter from the Internal Revenue Service. If no, what is the form of organization?			
2. Is any of this property rented or leased? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a copy of all active rental and lease contracts for last year.			
3. Owner's statement of full value:			
	Real property	_____	
	Real property improvements	_____	
	Tangible personal property	_____	
4. How is the property used?			
5. Is any portion of the property used for non-exempt purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide a detailed explanation.			

Add pages, if needed.

**B. Hospitals, Nursing Homes, and Homes for Special Services** Organizations filing for exemption under this category must include the following information in addition to completing sections A & D.

1. Did you possess a valid license under Chapters 395, 400, or part I of Chapter 429, Florida Statutes, on January 1 of this year?  Yes  No
2. Have you qualified under Section 501(c)(3), United States Internal Revenue Code 1954?  Yes  No

**C. Affordable Housing / Multi-Family Affordable Housing** Organizations filing for exemption under this category must include the following information in addition to completing sections A & D.

1. How many units are used to provide affordable housing?
2. As of January 1, have there been at least 15 completed years of the recorded agreement terms on the portion of the affordable housing property for extremely-low, very-low, or low-income limits?  Yes  No
3. Is the property subject to an agreement with the Florida Housing Finance Corporation?  Yes  No
4. Is the agreement recorded in the official records of the county?  Yes  No

**D. Attachments** You must attach the following information except when applying for exemption as an educational institution.

- Every attachment must show the name and address of the organization, the date, and an identifiable heading and indicate that it is an attachment to Form DR-504.*
1. If incorporated, a copy of your articles of incorporation  
If not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document setting your aims and purposes, including any amendments
  2. A statement indicating the salaries, fees, loans, commissions, gratuities, or other compensation of any officer, director, trustee, member, or stockholder of this organization.
  3. A statement indicating the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of this organization.
  4. Any contracts between the applicant and any officer, director, trustee, member, or stockholder of this organization pertaining to:
    - a. rendition of service
    - b. provision of goods or supplies
    - c. the management of the applicant
    - d. the construction or renovation of the applicant
  5. A schedule of the following:
    - a. salaries for the operation of the applicant
    - b. services rendered to the applicant
    - c. supplies and materials used by the applicant
    - d. reserves for repair, replacement, and depreciation of the property of the applicant
    - e. mortgage, lien, and encumbrance payments for the property of the applicant
  6. A statement indicating the amounts the applicant charged for its services.
  7. A statement indicating to what degree the proceeds of the sale, lease, or other disposition of the applicant's property will inure to the benefit of the organization's members, directors, or officers.

I certify all information on this form and any attached statements, schedules, etc., are true and correct to the best of my knowledge as of January 1 of this year.

\_\_\_\_\_  
Signature Title Date

The property appraiser may require additional information to determine your eligibility for the exemption requested.

## **Documentation for DR-504 Ad Valorem Tax Exemption Application**

### **Non-Profit Organizations (Religious, Charitable, Literary, Scientific)**

1. Copy of Articles of Incorporation or by-laws
2. Copy of State Charter/certificate
3. Copy of most recent financial statement
4. Copy of 501C(3), if applicable
5. Copy of Consumer Certificate of Exemption
6. Specific use of the property

### **Educational Institutions**

1. Copy of Accreditations or Membership of the State Department of Education of Florida, Southern Association of Colleges and Secondary Schools or the Florida Council of Independent Schools.
2. Or, Affidavit of eligibility for accreditation by any of above organizations
3. If Day Care, gold seal designation, is required
4. If Charter School, a copy of the charter is needed and an affidavit from the owner if the property is leased. DR-504CS

### **Hospitals, Special Care, CCRC, etc.**

1. Copy of Articles of Incorporation or by-laws
2. Copy of 501C(3)
3. Copy of license
4. Copy of the deed or operation agreement, if applicable

You are required to file a current Tangible Personal Property tax Return. Please Contact our Tangible Department at 904-491-7317.