



Documentation for DR-504 Ad Valorem Tax Exemption Application

Applications for a wholly/institutional exemption must be submitted by March 1 of the year for which you are applying. Failure to do so constitutes a waiver of the exemption. Please note you are required to also file a current Tangible Personal Property Tax Return. Click the link or contact our Tangible Department at (407)836-5049.

The following are the required supporting documentation that must be submitted for each property classification:

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

1. Copy of Articles of Incorporation or by-laws
2. Copy of most recent financial statement
3. Copy of 501C(3) **or** Copy of Consumer Certificate of Exemption
5. 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 **or** affidavit of eligibility for accreditation by any of above organizations
2. If the property is a Day Care, a gold seal certificate is required
3. If the property is a Charter School, a copy of the charter is required. If the property is leased, an affidavit or copy of a lease agreement from the owner is required. (DR-504CS enclosed)

Hospitals, Special Care, CCRC, etc.

1. Copy of Articles of Incorporation or by-laws
2. Copy of 501C(3) **or** Copy of Consumer Certificate of Exemption
3. Copy of license

Please contact our office at (407)836-5073 if you have any questions regarding your wholly/institutional application.

Rev. 5/17





AD VALOREM TAX EXEMPTION APPLICATION AND RETURN

Application # _____

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

DR-504
R. 11/01
TC

For use of organizations applying for exempt status under Chapter 196, Florida Statutes, which are organized and operated for one or more of the following purposes: (Check one or more.)

- Religious
 Literary
 Charitable
 Scientific
 Sewer Water/Wastewater Systems
 Education
 Hospitals, nursing homes, and homes for special services
 Other: _____

A. General Information

Name of organization _____

Mailing address		Address of property, if different	
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Business phone		County where property is located	
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List all owners of the property and their proportionate interest

	%	
	%	

Legal description or parcel ID _____

1. Is the organization incorporated? yes no

If yes, is the organization exempt from federal income tax under

501(c) (3), I.R.C. 501(c) (12), I.R.C., Water, Wastewater Systems, 196.2002, F.S.
 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? yes no

If yes, attach a copy of all active rental and/or lease contracts for last year.

3. Owner's statement of full value:	Real property	_____
	Real property improvements	_____
	Tangible personal property	_____

4. What is the property used for?

5. Is any portion of the above-described property used for non-exempt purposes? Yes No

If yes, attach a detailed explanation.

B. Hospitals, Nursing Homes, and Homes for Special Services	Organizations filing for exemption under any of these categories must include the following information, in addition to completing Sections A & C
1. Did you possess a valid license under Chapter 395 or 400, Florida Statutes, on Jan 1 of this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Have you qualified under Section 501(c)(3), United States Internal Revenue Code 1954?	<input type="checkbox"/> Yes <input type="checkbox"/> No

C. Attachments	You must attach the following information except when applying for exemption as an educational institution.
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1. If incorporated – a copy of your articles of incorporation, or
If not incorporated – a copy of your constitution, articles of association, declaration of trust, or other document setting your aims and purposes. Include 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 the applicant pertaining to:
 - a. rendition of service
 - b. provision of goods or supplies
 - c. the management of the applicant or
 - 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, and
 - e. mortgage, lien, and encumbrance payments for the property of the applicant
6. A statement indicating the charges made by the applicant 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 members, directors, or officers of the applicant.

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

- WHO MUST FILE?** Any religious, literary, charitable, scientific organizations, hospitals, nursing homes, homes for special services; sewer, waste, wastewater systems not-for-profit corporations
- WHERE TO FILE?** The application return must be filed with the county property appraiser in the respective county where the property is located.
- WHEN TO FILE?** Application or return must be filed each year on or before March 1.
- ATTACHMENTS:** Every attachment must show the name and address of the organization, the date, an identifiable heading, and that it is an attachment to Form DR-504.

Every organization applying or returning for exemption must complete Section A.
Hospitals, nursing homes, and homes for special services must complete Section B in addition to A and C.
Every organization, except educational institutions, must attach the information required in Section C.



AD VALOREM TAX EXEMPTION APPLICATION CHARTER SCHOOL FACILITIES

DR-504CS
N. 12/00

Section 196.1983, Florida Statutes

This form must be signed and returned on or before March 1.

For use by charter schools or owners of facilities used to house a charter school.			
Applicant name		Charter school name	
Address		Address	
Phone		Parcel ID	
Legal description			
Percentage and description of property used by charter school _____%			
As of January 1 of this year, 20____, the property listed above was used to house a charter school whose charter has been approved by the charter school's sponsor and the governing board pursuant to section 228.056(9), F.S.			
I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish this information.			
<p>TO BE COMPLETED BY LANDLORD</p> <p>I hereby certify that the above charter school has been provided an affidavit certifying that lease payments made by the school will be reduced to the extent of the exemption received. The full amount of the benefit derived from the exemption <input type="checkbox"/> has been <input type="checkbox"/> will be disclosed to the charter school on _____ (date) and the amount will be credited through an <input type="checkbox"/> annual <input type="checkbox"/> monthly credit to the charter school's lease payments.</p> <p>Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true. If prepared by someone other than the applicant, this declaration is based on all the information of which he or she has knowledge.</p>			
_____		_____	
Signature		Title	

		Date	

- WHO MUST FILE?** Any charter school who owns property used as a charter school facility or any owner of property leased and used as a charter school facility.
- WHERE TO FILE?** The application return must be filed with the county property appraiser in the respective county where the property is located.
- WHEN TO FILE?** Application or return must be filed each year on or before March 1.

RICK SINGH

Orange County Property Appraiser
 200 S. Orange Avenue, Suite 1700
 Orlando, Florida 32801-3438
 407-836-5049

TANGIBLE PERSONAL PROPERTY TAX RETURN

CONFIDENTIAL

DR-405, R. 12/11
 Rule 12D-16.002, F.A.C.
 Effective 11/12

Return to property appraiser by **April 1** to avoid penalty.

Orange County, Florida, as of 2011

Business name (DBA-Doing Business As) and mailing address:

Account number
 Name and address

Federal Employer Identification Number -

NAICS

If name and address is incorrect, please make needed corrections.

<p>1. Owner or person in charge _____ Phone _____ Business/corporate name _____</p> <p>2. Physical location (no PO Boxes) _____</p> <p>3. Do you file a TPP tax return under any other name? <input type="checkbox"/> Yes <input type="checkbox"/> No Name on most recent return or tax bill _____</p> <p>4. Date you began business in this county _____</p> <p>5. Fiscal year end date _____ for before 12/31 last year, does this return reflect for additions/deletions through Dec 31? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>6. Type or nature of your business _____ Trade levels (check all that apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agricultural <input type="checkbox"/> Leasing/rental <input type="checkbox"/> Other, specify: _____</p> <p>7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location _____</p> <p>8. Former owner of business _____</p> <p>9. If sold, to whom? _____ Date sold _____</p>
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Personal Property Summary Schedule - Enter totals from page 2 or from an attached itemized list or depreciation schedule with original cost and date of acquisition.		Taxpayer's Estimate of Fair Market Value	Original Installed Cost	For Property Appraiser Use Only
10	Office furniture, office machines, and library			
11	EDP equipment, computers, and word processors			
12	Store, bar and lounge, and restaurant furniture, equipment, etc.			
13	Machinery and manufacturing equipment			
14	Farm, grove, and dairy equipment			
15	Professional, medical, dental, and laboratory equipment			
16	Hotel, motel, and apartment complex			
16a	Rental units (stove, refrigerator, furniture, drapes, and appliances)			
17	Mobile home attachments (carport, utility building, cabana, porch, etc.)			
18	Service station and bulk plant equipment (underground tanks, lifts, tools)			
19	Signs (billboard, pole, wall, portable, directional, etc.)			
20	Leasehold improvements - grouped by type, year of installation, and description			
21	Pollution control equipment			
22	Equipment owned by you but rented, leased or held by others			
23	Supplies not held for resale			
24	Other, specify: _____			
TOTAL PERSONAL PROPERTY				

I declare I have read this tax return and the accompanying schedules and statements. The facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.

Signature taxpayer	Print name	Title	Date
Signature preparer	Print name	Preparer ID	Date
Address		Phone	

<input type="checkbox"/> \$25,000	Less Exemptions	Taxable Value
<input type="checkbox"/> Widowed		
<input type="checkbox"/> Blind	Penalties	
<input type="checkbox"/> Total disability		
<input type="checkbox"/> Other, specify _____		
Signature, deputy		Date

Sign and date your return, send the **original** to the county property appraiser's office by **April 1**. Unsigned returns **cannot** be accepted by the appraiser's office. If you are entitled to a widow's, widower's, or disability exemption on personal property (not already claimed on real estate), consult your appraiser.

ORANGE COUNTY TPP TAX RETURN INSTRUCTIONS

GENERAL INSTRUCTIONS

Complete this return if you own or lease personal property used for commercial purposes located in this county. Examples of tangible personal property are computers, furniture, tools, machinery, signs, equipment, leasehold improvements, supplies, and leased equipment. If the return is prepared by any person or firm acting as an agent for the owner, a letter of authorization from the owner must be submitted. Faxed or unsigned returns cannot be accepted. The return is subject to audit with all records kept by you. Do not use the terms "VARIOUS" or "SAME AS LAST YEAR". This is inadequate reporting and may subject you to penalties for FAILURE TO FILE.

WHAT TO REPORT ON THIS RETURN

1. Tangible Personal Property- include all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.
2. Inventory held for **lease or rental** to customers in the ordinary course of business, rather than for sale shall be deemed inventory prior to the initial lease or rental of such items. After the initial lease or rental of such items, they **MUST** be reported as tangible personal property.
3. All fully depreciated items which have not been disposed of must be reported.
4. Property personally owned but used in the business.

DO NOT INCLUDE

1. Intangible Personal Property- money, evidence of debt owed to the taxpayer, all evidence of ownership in a corporation.
2. Household Goods- wearing apparel, appliances, furniture, and other items ordinarily found in the home, and used for the comfort of the owner and his family and not used for commercial purposes.
3. Automobiles, Trucks, and Other Licensed Vehicles- If their primary purpose is to haul people and/or cargo; they are not taxable as tangible personal property. (EXCEPTION: Special purpose vehicles which qualify for registration as a tool are tangible personal property and must be reported.)
4. Inventory-Items commonly referred to as goods, wares, and merchandise which are held for sale.

VALUATION OF PERSONAL PROPERTY

All property located in Orange county as of January 1 must be reported at 100% of the TOTAL original cost. This includes, **sales tax**, transportation, handling, and installation charges. Florida law also provides that the taxpayer provide an estimate of current fair market value of the property.

EXEMPTION FOR PERSONAL PROPERTY

Each return is eligible for an exemption up to \$25,000. By filing a DR-405 return on time you automatically apply for the exemption.

LOCATION OF PERSONAL PROPERTY

You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all such property located in the county. A list of site addresses is required by the Property Appraiser's office. If this is a new business, please contact the property appraiser's office at (407) 836-5049 for an account number.

Freestanding property placed at multiple sites includes vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment and similar property not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county.

PENALTIES

Failure to file – 25% of the total tax levied against the property for each year that no return is filed.

Filing late – 5% of the total tax levied against the property covered by that return for each year, for each month, or portion thereof, that a return is filed after the due date, but not to exceed 25% of the total tax.

Unlisted property – 15% of the tax attributable to the omitted property.

SPECIFIC INSTRUCTIONS

In the appropriate schedule, list the original installed cost for the assets of your business. All expensed items must be entered at original installed cost. For various classes of personal property such as furniture and fixtures, computers, machinery and equipment, leasehold improvements etc., the cost of the items that make up each class should be summarized and reported by year of acquisition. A detail listing of the individual assets that make up each class may be attached to the return. For each item, report your estimate of its condition (Good, Average, Poor).

The figure you enter as "original installed cost" must include the total cost before any allowance for depreciation. Include sales tax, freight-in, handling, and installation costs. If a trade-in was deducted from the invoice price, enter the invoice price. Add back investment credits taken for federal income tax purposes if they were deducted from the original cost. Include all fully depreciated items which have not been disposed.

Assets Physically Removed

If you physically removed assets last year, complete the columns in the first section of page 2 on the return. If you sold, traded, or gave property to another business or person, include the name of the person in the last column.

Leased, Loaned, and Rented Equipment

If you hold equipment belonging to others and the lease is a true/operating lease, complete this schedule by entering the name and address of the owner or lessor, a description of the equipment, year you acquired it, year of manufacture, if known, the monthly rent, and the amount it would have originally cost had you purchased the equipment new.

DO NOT report capital leases in this section. Capital leases should be filed in the same section as similar assets on your depreciation schedule are filed. To determine where to file on leased equipment, the lease agreement may need to be reviewed.

Line 16, 16a- Hotel, Motel, Apartment & Rental Units (Household Goods)

List all household goods such as furniture, appliances and equipment used in a rental or commercial property such as house, condo, apartment, hotel/condo, etc.

Line 20- Leasehold or Building Improvements (Physical modifications to leased or owned property)

If you have made any improvements (including modifications and additions) to property which you lease or own. **ATTACH AN ITEMIZED LIST OR DEPRECIATION SCHEDULE SHOWING THE INDIVIDUAL IMPROVEMENTS.** Examples of improvements are partitions, signs, shelving, cabinets, walk-in-coolers, underground tanks, etc.

Line 22- Equipment Owned By You but Rented, Leased, or Held by Others

Enter any equipment you own that is on a loan, rental, or lease basis to others. Include the name and physical location of the equipment.

Line 23- Supplies

Enter the average monthly cost of supplies that are on hand. Examples of supplies include chemicals, stationery and office supplies, janitorial supplies, medical supplies, fuels, etc. Supplies are stocks of goods intended to be consumed during the production process but are not part of the raw materials inventory that is processed into the finished product. Include items which you carry in your inventory account but do not meet the definition of "inventory" subject to exemption.

FLORIDA TAX LAW INFORMATION

§192.042, F.S. - Assessment date: Jan 1
§193.052, F.S. - Filing requirement
§193.062, F.S. - Filing date: April 1
§193.063, F.S. - Extension for filing
§193.072, F.S. - Penalties

§193.074, F.S. – Confidentiality
§195.027 (4), F.S. – Return Requirements
§196.183, F.S. - 25,000 Exemption
§837.06, F.S. - False Official Statements