



## **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.

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

### **Affordable Housing/Multi-Family Projects under FL Statute 196.1978(2)**

1. Copy of Rent Roll
2. Copy of the Recorded Land Use Restriction Agreement

### **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
4. Must indicate on the DR-504 application, the specific use of the property (see question #4)

### **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. 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. 04/2018





# 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.			

**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.



# 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><b>TO BE COMPLETED BY LANDLORD</b></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.