

2018
Affordable Housing
Ad Valorem Tax Exemption
New Applications with Affirmative Steps Taken to Prepare for Use

A separate DR-504 Application and the Affordable Housing “Affirmative Steps” Affidavit Addendum is required for each property for which you intend to apply for an affordable housing ad valorem tax exemption for Year 2018. (For example, if you have 10 such properties, 10 complete applications are required.)

Filing Instructions, Application for Ad Valorem Tax Exemption (DR504):

- Complete Sections A and B of the attached DR504, Application for Ad Valorem Tax Exemption (there must be a response to each item)
- include all attachments requested in the application
- sign and date the back of the application
- complete Affordable Housing Affirmative Steps Affidavit Addendum, attesting to the affirmative steps that have been taken to prepare the property for use as affordable housing

Affirmative steps have been defined in Section 196.196(5)(a) as “environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities or other similar activities that demonstrate a commitment of the property to providing affordable housing.”

- attach a complete set of your Articles of Incorporation and any Amendments
- attach a copy of your 501(c)(3) designation letter from the IRS
- attach a copy of your sales tax exemption certificate, if applicable

Submit completed application(s) to this office by the filing deadline
6:00 pm on Thursday March 1, 2018:

Mail or Deliver to:
Duval County Property Appraiser's Office
Customer Service/Compliance Exemptions Division
231 E. Forsyth Street, Suite 240
Jacksonville, FL 32202

Fax to: (904) 630-2525

Or

E-mail to: pacustserv@coj.net

AFFORDABLE HOUSING AFFIRMATIVE STEPS AFFIDAVIT ADDENDUM

ADDENDUM TO AD VALOREM TAX EXEMPTION APPLICATION

Instructions: Use this Affidavit when affirmative steps have been taken prior to January 1, 2018 to prepare this property for use as affordable housing, either as a rental or as home ownership. A separate Application and Affidavit is required for EACH property for which you are seeking exemption.

BEFORE ME, the undersigned authority, personally appeared,

Print

Name

Title

Agency

WHO AFTER BEING DULY SWORN,

Deposes and says in applying for "affordablehousing" ad valorem tax exemption pursuant to the provisions of Section 196.1978, Florida Statutes:

Owner of Property is: _____

Location of Property is: _____

Real Estate Number: _____

1. Is the future use of this property for affordable home ownership? ____YES ____NO

2. Does the owner of this property have a 501(c)(3) designation from the IRS as of **January 1, 2018** If yes, attach copy.
 _____ YES _____ NO

3. Does the owner comply with Revenue Procedure 96-32 1996-1, C.B. 717, as of **January 1, 2018** (copy available upon request) at the property location identified in this Affidavit?
 _____ YES _____ NO

4. Is the housing provided at this property location used for extremely-low, very-low, low or moderate income persons or families as of **January 1, 2018**, as defined in Section 420.0004, Florida Statutes?
 _____ YES _____ NO

5. Is there a deed restriction or Land Use Restriction Agreement on this property? **If Yes, attach copy To this Affidavit**
 _____YES _____NO

2018

(5)(a). “Property owned by an exempt organization qualified as charitable under s. 501(c)3 of the Internal Revenue Code is used for a charitable purpose if the organization has taken affirmative steps to prepare the property to provide affordable housing to persons or families that meet the extremely-low-income, very-low-income, low-income, or moderate-income limits, as specified in s. 420.0004. The term “affirmative steps” means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing.

(5)(b)2. Such lien, when filed, attaches to any property identified in the notice of tax lien owned by the organization that illegally or improperly received the exemption. If such organization no longer owns property in the county but owns property in any other county in the state, the property appraiser shall record in each such other county a notice of tax lien identifying the property owned by such organization in such county which shall become a lien against the identified property. Before any such lien may be filed, the organization so notified must be given 30 days to pay the taxes, penalties, and interest.”

Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this section must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member.

Note: You may list the steps below for the property identified on the front side of this Affidavit. If we want to see the documentation of any information listed, we will contact you and/or the agency at a later date.

[illegible]

Estimated ground breaking date:

Estimated completion date:

FURTHER AFFIANT SAYETH NOT,

NOTICE: I CERTIFY ALL INFORMATION ON THIS AFFIDAVIT AND ANY ATTACHED STATEMENTS, SCHEDULES, ETC., ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AS OF **JANUARY 1, 2018**

SIGNED _____ DATE _____

SWORN TO and subscribed before me this ____ day of _____, 2018.

Notary Public
My Commission Expires:



OFFICE OF THE PROPERTY APPRAISER

JERRY HOLLAND
DUVAL COUNTY
PROPERTY APPRAISER

231 E. FORSYTH STREET
SUITE 240
JACKSONVILLE, FL 32202
(904) 630-2020

DOCUMENTATION NEEDED FOR EXEMPTION

NON-PROFIT ORGANIZATIONS: RELIGIOUS, CHARITABLE, LITERARY, SCIENTIFIC, OR EDUCATIONAL:

1. COPY OF BY-LAWS
2. COPY OF RECORDED DEED
3. COPY OF ARTICLES OF INCORPORATION
4. COPY OF STATE CHARTER (SIGNED BY SECRETARY OF STATE)
5. COPY OF YOU MOST RECENT FINANCIAL STATEMENT
6. COPY OF CONSUMER CERTIFICATE OF EXEMPTION
7. PROOF OF NON-PROFIT STATUS

EDUCATIONAL INSTITUTIONS:

1. COPY OF RECORDED DEED
2. COPY OF ACCREDITATION OR MEMBERSHIP OF THE STATE DEPARTMENT OF EDUCATION OF FLORIDA, SOUTHERN ASSOCIATION OF COLLEGES AND SECONDARY SCHOOLS OR THE FLORIDA COUNCIL OF INDEPENDENT SCHOOLS
3. PROOF OF NON-PROFIT STATUS

HOSPITALS:

1. COPY OF RECORDED DEED
2. COPY OF BY-LAWS
3. COPY OF ARTICLES OF INCORPORATION
4. COPY OF 501C (3)
5. COPY OF LICENSE
6. COPY OF CONSUMER CERTIFICATE OF EXEMPTION

Educational Childcare/Gold Seal Qualify Status:

1. Copy of Recorded Deed
2. Copy of Gold Seal Certificate
3. Copy of License
4. Tangible Property Return (Only if any portion of the property is rented or leased)

ALL EXEMPT ENTITIES ARE REQUIRED TO FILE A CURRENT TANGIBLE PERSONAL TAX RETURN ON ANY PORTION RENTED OR LEASED. FOR FURTHER TANGIBLE QUESTIONS, CALL (904) 630-1964.

Proof of non-profit status is a copy of 501 (c) (3) or any other document as outlined in FS 196.195 (2a-e).



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.
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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.
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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.
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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.