

2017
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 2017. (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
5:00 pm on Wednesday, March 1, 2017:

Mail or Deliver to:
Duval County Property Appraiser's Office
Customer Service/Compliance Exemptions Division
231 E. Forsyth Street, Suite 260
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, 2017 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, 2017** 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, 2017** (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, 2017**, 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

(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, 2017**

SIGNED _____ DATE _____

SWORN TO and subscribed before me this ____ day of _____, 2017.

Notary Public
My Commission Expires:



OFFICE OF THE PROPERTY APPRAISER

JERRY HOLLAND
DUVAL COUNTY
PROPERTY APPRAISER

231 E. FORSYTH STREET
SUITE 260
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**
(Per 196.195, 196.196, 196.197, 196.2001, 196.2002, Florida Statutes)

Return/Application Number _____

DR-504
R. 11/01

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 purpose(s): (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

1. Full Name of Organization:	County Where Property is Located:
2. Complete Address:	Business Phone:
3. Address of Property (if different from above):	

4. List All Owners of the Property and their Proportionate Interest:

5. Legal Description (Appraiser's R.E., parcel no., etc. may be substituted):

6a. Is the organization incorporated? <input type="checkbox"/> Yes <input type="checkbox"/> No	6c. 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.
6b. If no, what is form of organization?	
7a. Is any of this property rented or leased? <input type="checkbox"/> Yes <input type="checkbox"/> No	7b. If yes attach a copy of all active rental and/ or lease contracts last year.

8. Owner's statement of full value:

Real property improvements	\$
Real property land	\$
Tangible personal property	\$

9. What is the property used for?

10. Is any portion of the above described property used for non-exempt purposes? ☐ Yes ☐ No (If yes attach detailed explanation)

B	Attachments	You must attach the following information except when applying for exemption as an educational institution.
(A) 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 forth your aims and purposes. (Also, enclose any amendments thereto.)		
(B) A statement indicating the salaries, fees, loans, commissions, gratuities or other compensation of any officer, director, trustee, member or stockholder of this organization.		
(C) A statement indicating the guarantee of any loan to or obligation of any officer, director, trustee, member or stockholder of this organization.		
(D) Any contracts between the applicant and any officer, director, trustee, member or stockholder of the applicant pertaining to: 1. rendition of service, 2. provision of goods or supplies, 3. the management of the applicant, or 4. the construction or renovation of the applicant.		
(E) A schedule of the following: 1. salaries for the operation of the applicant; 2. services rendered to the applicant; 3. supplies and materials used by the applicant; 4. reserves for repair, replacement and depreciation of the property of the applicant; and 5. mortgage, lien, and encumbrance payments for the property of the applicant.		
(F) A statement indicating the charges made by the applicant for its services.		
(G) 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.		
C	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 & B.

- | | |
|----|---|
| 1. | Did you possess a valid license granted under Chapter 395 or 400, Florida Statutes, on January 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 |

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

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.	Signed _____ Date _____ Title _____
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