#### 2014

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

To apply for an affordable housing ad valorem tax exemption for 2014, a separate DR-504 Application and the Affordable Housing "Affirmative Steps" Affidavit Addendum is required for each property. (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 attabled 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.
- ➤ Com plete Affordable Housing Affirmative Steps Affidavit Addendum, attesting to the affirmative steps that have been taken to pepare 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 Monday, March 3, 2014**:

Mail or Deliver to:

Duval County Property Appraiser
Customer Service Exemptions Division
231 E. Forsyth St., 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, 2014 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.

	Print Name	Title		
		Agency		
WHO A	AFTER BEING DULY SWORN	Ν,		
	Deposes and says in applying for 196.1978, Florida Statutes:	r "affordable housing" ad v	valorem tax exemption pursuant to the provi	sions of Section
	T O.T.			
	Real Estate Number:			
1.	Is the future use of this property	for affordable home owner	ership?YESNO	
2.	Does the owner of this property	have a 501(c)3 designatio	n from the IRS as of <u>January 1, 2014.</u> If y	es, attach copy.
		_ YES	NO	
3.	Does the owner comply with Reupon request) at the property loc		996-1, C.B. 717, as of <b>JANUARY 1, 2014</b> fidavit?	(copy available
		YES	NO	
4.	Is the housing provided at this profamilies as of <b>JANUARY 1, 20</b>		stremely-low, very-low, low or moderate inc 20.0004, Florida Statutes?	come persons or
		_ YES	NO	
5.	Is there a deed restriction or Land YES	d Use Restriction Agreem	ent on this property? If Yes, attach copy To	this Affidavit.

### AFFORDABLE HOUSING AFFIRMATIVE STEPS AFFIDAVIT ADDENDUM ADDENDUM TO AD VALOREM TAX EXEMPTION APPLICATION

#### Pursuant to Section 196.196, Florida Statutes:

(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)1. "If property owned by an organization granted an exemption under this subsection is transferred for a purpose other than directly providing affordable homeownership or rental housing to persons or families who meet the extremely-low income, very-low-income, low-income, or moderate-income limits, as specified in s. 420.0004, or is not in actual use to provide such affordable housing within 5 years after the date the organization is granted the exemption, the property appraiser making such determination shall serve upon the organization that illegally or improperly received the exemption a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that organization in the county, and such property shall be identified in the notice of tax lien. The organization owning such property is subject to the taxes otherwise due and owing as a result of the failure to use the property to provide affordable housing plus 15 percent interest per annum and a penalty of 50 percent of the taxes owed.

(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."

196.1978 Affordable housing property exemption.

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.

The following describes details of the affirmative steps that have been taken as of January 1, 2014 to prepare this property to provide affordable housing to persons or families that meet the extremely-low-income, very-low-income, low-income or moderate-income limits.

Note: You may <u>list</u> 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.

Affirmative	With What	Date	
Steps Taken	Agency or Company	Filed	

Estimated ground breaking date:	
<b>Estimated completion date:</b>	
FURTHER AFFIANT SAYETH NOT,	
<b>NOTICE:</b> I CERTIFY ALL INFORMATION ON THIS AFTRUE AND CORRECT TO THE BEST OF MY KNOWL	FFIDAVIT AND ANY ATTACHED STATEMENTS, SCHEDULES, ETC., ARE .EDGE AS OF <u>JANUARY 1, 2014.</u>
SIGNED	DATE
<b>SWORN TO</b> and subscribed before me this day of	, 2014.
	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:**

- 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)
- 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).

Return/Application Number



# Ad Valorem Tax Exemption Application and Return (Per 196.195, 196.196, 196.197, 196.2001, 196.2002, Florida Statutes)

DR-504 R. 11/01

	r use of organizations applying for exem erated for one or more of the following pu			
	Religious ☐ Literary ☐ Charitable ☐ Hospitals, nursing homes, and homes for			
Δ	General Information			
1.			County Where Property is Located:	
2.	2. Complete Address:		Business Phone:	
3,	Address of Property (if different from above			
4.	List All Owners of the Property and their Pro	oportionate Interest:		
5.	Legal Description (Appraiser's R.E., parcel	no., etc. may be substituted):		
	Is the organization incorporated? ☐ Yes ☐ No If no, what is form of organization?	☐ 501(c) (3), I.R.C. ☐ 501(c) (12), I.R.C., Wat ☐ 115 (a), I.R.C. of 1954,	exempt from federal income tax under er, Wastewater Systems, 196.2002, F.S. Sewer and Water, 196.2001, F.S. ent exemption determination letter from the Internal	
7a.	Is any of this property rented or leased? ☐ Yes ☐ No	7b. If yes attach a copy of all	active rental and/ or lease contracts last year.	
8.	Real property land		\$	
9.	What is the property used for?			
10.	Is any portion of the above described prope	rty used for non-exempt purposes	?	
			A	

(B)	declaration of trust or other document setting	· ·	ted, a copy of your constitution, articles of association,		
	A statement indicating the salaries, fees, loan		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.)		
(0)	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)	<ul> <li>Any contracts between the applicant and any officer, director, trustee, member or stockholder of the applicant pertaining to:</li> <li>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.</li> </ul>				
(E)		and depreciation of the pro	applicant; 3. supplies and materials used by the operty of the applicant; and 5. mortgage, lien, and		
(F)	A statement indicating the charges made by t	he applicant for its services			
(G)	A statement indicating to what degree the pro the benefit of the members, directors, or office		other disposition of the applicant's property will inure to		
С	Hospitals, Nursing Homes, and Homes for Special Services	5	for exemption under any of these categories must information in addition to completing Sections A & B.		
I. D	oid you posses a valid license granted under Ch	apter 395 or 400, Florida S	tatutes, on January 1 of this year? ☐ Yes ☐ No		
2. H	lave you qualified under Section 501(c)(3) Unite	ed States Internal Revenue	Code 1954? ☐ Yes ☐ No		
ervic WHEF prope WHEF NTTA	ces; sewer, waste, wastewater systems not <b>RE TO FILE?</b> The application return must erty is located. <b>N TO FILE?</b> Application or return must be	t-for-profit corporations. be filed with the County filed each year on or before the name and address of	ions, hospitals, nursing homes, homes for special Appraiser in the respective county where the fore March 1. of the organization, the date, an identifiable		
		I in Section B. Hospitals	ection A. Every organization, except educational, nursing homes, and homes for special services		
nust	oomprote costerr o in addition to realid br				
certify	ry all information on this form and any attached nents, schedules, etc., are true and correct to the		Date		