



**TOMAS REGALADO**  
**PROPERTY APPRAISER**

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**EXTENUATING CIRCUMSTANCES FOR LATE-FILED EXEMPTION APPLICATION**

Parcel/Folio Number: \_\_\_\_\_

Property Address: \_\_\_\_\_

Name: \_\_\_\_\_

For the reason(s) listed below, I did not file my application for \_\_\_\_\_ exemption by March 1st as required by section 196.011, Florida Statutes [if March 1st is on a Saturday, Sunday, or legal holiday then the deadline is the next business day. Florida Department of Revenue rule 12D-7.001(2)]:

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I understand that the Property Appraiser of Miami-Dade County will process my late application for the current tax year once I have supplied them with all required documentation to complete my exemption application, provided the Property Appraiser finds sufficient evidence demonstrating that I was unable to apply for the exemption in a timely manner or otherwise finds the circumstances set forth above to be extenuating.

If I do not provide the Property Appraiser with extenuating circumstances or the required documentation on or before the 25th day following the mailing of the Notice of Proposed Property Taxes ("TRIM Notice"), I understand that the exemption will not be granted, and I must reapply to be considered for the exemption in the following tax year.

I hereby certify I have read, or have had someone read to me, the contents of this form and certify all information on this form and any attachments are true and correct.

Signature of applicant: \_\_\_\_\_

Date: \_\_\_\_\_

Initials of PA representative: \_\_\_\_\_

PAMDC-ECv0425



# AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR CHARTER SCHOOL FACILITIES

Section 196.1983, Florida Statutes

DR-504CS  
R. 01/25  
Rule 12D-16.002  
F.A.C.  
Effective 04/25  
Page 1 of 2

This application is for use by any charter school that owns property used as a charter school facility, or any owner of property leased and used as a charter school facility, to apply for an ad valorem tax exemption for property as provided in section 196.1983, Florida Statutes. The owner of the property must file this application to receive the exemption.

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year**. It is not necessary to apply for this exemption each year. However, you must promptly notify the property appraiser if the use of the property or the status or condition of the owner or lessee changes.

## General Information (ALL applicants must complete this section.)

Applicant name		Charter school name	
Mailing Address		Physical Address, if different	
Business Phone		County where property is located	Miami-Dade

1. Parcel identification or legal description

2. Description of property used by the charter school: (Attach additional pages if needed.)

3. On January 1 of the current year, the percentage of property used by the charter school: \_\_\_\_\_%

Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.

## Charter School (To be completed by the charter school as owner of the property.)

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

_____ Signature	_____ Title	_____ Date
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### Landlord for Leasehold Properties

(To be completed by the owner of the property leased and used as a charter school.)

I hereby certify that the above charter school has been provided an affidavit certifying that required payments made by the school under the lease, whether paid to the landlord or on behalf of the landlord to a third party, will be reduced to the extent of the exemption received. The full amount of the benefit derived from the exemption ☐ has been ☐ will be disclosed to the charter school on \_\_\_\_\_ (date).

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

### PENALTIES

If the property appraiser determines that you received, but were not entitled to, the charter school exemption for any year within the past ten (10) years, the property appraiser will record a tax lien as provided in s. 196.011(5), F.S. A recorded tax lien will include back taxes due, plus 15 percent interest per year and a penalty of 50 percent of the unpaid taxes.

#### Need Help?

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**