



**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-ECv2272025



# AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR EDUCATIONAL PROPERTY

Section 196.198, Florida Statutes

DR-504ED  
N. 11/21  
Rule 12D-16.002, F.A.C.  
Effective 11/21  
Page 1 of 2

This application is used by owners of certain educational institutions to apply for an ad valorem tax exemption for property used exclusively for educational purposes as provided in section (s.) 196.198, Florida Statutes (F.S.), by (select one):

- ☐ Educational institutions, including schools, colleges, and universities, as defined in s. 196.012(5), F.S., and their property used exclusively for education purposes as provided in s. 196.198, F.S. (Attach a copy of evidence of the certification, accreditation, membership, or participation as an educational institution as provided in s. 196.012(5), F.S.)
- ☐ College or university fraternities and sororities certified by the president of the college or university to the property appraiser as being essential to the educational process. (Attach a copy of the letter issued to the property appraiser.)
- ☐ Sheltered workshop providing rehabilitation and retraining of individuals who have disabilities which hold a certificate to employ workers with disabilities at subminimum wages issued under section (14)(c) of the federal Fair Labor Standards Act, as amended. (Attach a copy of the certificate issued by the U.S. Department of Labor, Wage and Hour Division.)
- ☐ Public fairs and expositions chartered by Chapter 616, F.S. (Attach a copy of the Fair Permit (Form FDACS-06118) issued by the Florida Department of Agriculture and Consumer Services.)

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.**

General Information			
Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification or legal description			
1. On January 1 of the current year, was the applicant a not-for-profit corporation qualified under section 501(c)(3) of the Internal Revenue Code? <input type="checkbox"/> Yes <input type="checkbox"/> No  If <b>yes</b> , attach a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended. If qualified as charitable under section 501(c)(3) of the Internal Revenue Code, attach a copy of the determination letter issued by the Internal Revenue Service.			
2. How is the property used exclusively for educational purposes as provided in s. 196.198, F.S? (Attach additional pages if needed.)			

For use by property appraisers

Application Number \_\_\_\_\_

3. Is any portion of the property used for non-exempt purposes? ☐ Yes ☐ No

If **yes**, provide a detailed explanation. (Attach additional pages if needed.)

### Signature

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.

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

#### 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)**