



TOMAS REGALADO
PROPERTY APPRAISER

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)]:

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-ECV312026



**AD VALOREM TAX EXEMPTION APPLICATION AND RETURN
FOR AFFORDABLE HOUSING PROPERTY**

Sections 196.1978, 196.1979, 196.19781, and 196.19782 Florida Statutes

DR-504AFH
R. 01/26
Rule 12D-16.002,
F.A.C.
Effective 02/26
Page 1 of 10

This application is for use by owners of affordable housing for persons or families with certain income limits. All applicants must select which type of exemption you are applying for below.

Affordable Housing Property Exemptions			
Select one	Title	Florida Statute	Application Section & Page #
<input type="checkbox"/>	Property Owned by Non-Profit	s. 196.1978(1)(a)	Section A Pages 2 & 10
<input type="checkbox"/>	Land Owned or Leased by Non-Profit	s. 196.1978(1)(b)	Section B Pages 3 & 10
<input type="checkbox"/>	Multifamily Project Subject to Recorded Agreement with the Florida Housing Finance Corporation	s. 196.1978(2)	Section C Page 4
<input type="checkbox"/>	Newly Constructed Multifamily Project with Florida Housing Finance Corporation Certification Notice	s. 196.1978(3)	Section D Page 5
<input type="checkbox"/>	Multifamily Project Subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation or a Housing Finance Authority	s. 196.1978(4)	Section E Page 6
<input type="checkbox"/>	County & Municipal Ordinance on Multifamily Properties	s. 196.1979	Section F Page 7
<input type="checkbox"/>	Land Owned by the State of Florida	s. 196.19781	Section G Page 8
<input type="checkbox"/>	Newly Constructed Multifamily Project on Land Owned by a Governmental Entity	s. 196.19782	Section H Page 9

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 (ALL applicants must complete this section)

Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	

Parcel identification number or legal description

Signature (ALL applicants must complete this section.)

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

Section A: Property Owned by Non-Profit, section 501(c)(3) Qualified Owners

Complete this section if you are applying for an exemption from ad valorem tax on affordable housing property. (See section 196.1978(1)(a), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? Yes No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2. On January 1 of the current year, was the property owned entirely by the applicant?

Yes No

3. Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.?

Yes No

4. Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.? Yes No

5. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. 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. [s. 196.196(5)(a)] I am claiming affirmative steps. Yes No

If **yes**, attach a copy of documentation of the affirmative steps. See page 10 for additional required information and documentation.

Section B: Land Owned or Leased by Non-Profit, Section 501(c)(3) Qualified Owners

Complete this section if you are applying for an exemption from ad valorem tax on land owned or leased from a housing finance authority pursuant to part IV of chapter 159, F.S., by a not-for-profit corporation and leased for affordable housing.

(See s. 196.1978(1)(b), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? Yes No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

- 2a. On January 1 of the current year, was the land:

- owned entirely by the applicant, or
 leased from a housing finance authority under part IV of chapter 159, F.S., by the applicant and leased for a minimum of 99 years for the purpose of, and predominantly used for providing affordable housing to persons or families meeting the income limits specified in ss. 196.1978(1)(b) and 420.0004, F.S.?
 Yes (If yes, skip to 2c) No (If no, skip to 2b)

- 2b. On January 1 of the current year, was the land leased pursuant to s. 196.1978(1)(b), F.S., and assigned or subleased from a nonprofit entity to persons or families meeting the income limits specified in s. 420.0004, F.S., for such persons' own use as affordable housing? Yes No

- 2c. Is the square footage of the improvements used to provide the affordable housing greater than 50% of the square footage of all improvements on the land? Yes No

If **yes**, state the square footage of the improvements used to provide the affordable housing:

State the square footage of all improvements on the land: _____

3. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. 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. [s. 196.196(5)(a)] I am claiming affirmative steps. Yes No

If **yes**, attach a copy of documentation of the affirmative steps. See page 10 for additional required information and documentation.

Section C: Multifamily Project Subject to Recorded Agreement with the Florida Housing Finance Corporation

Complete this section if you are applying for an exemption for a multifamily project for affordable housing to persons or families with certain income limits.

(See s. 196.1978(2), F.S., for requirements)

1. On January 1 of the current year, how many units of the multifamily project are used to provide affordable housing? _____

2. Is the property subject to an agreement with the Florida Housing Finance Corporation which provides the property will be used for affordable housing property for extremely-low-income, very-low-income, or low-income limits? Yes No

3. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located? Yes No

Attach a copy of the agreement or list the official records book and page numbers.

4. On January 1 of the current year, has at least 15 years been completed since the earliest of:

- a. recorded agreement or
- b. certificate of occupancy or certificate of substantial completion or
- c. January 1 of the first year the property was placed in service as an affordable housing property? Yes No

Section D: Newly Constructed Multifamily Project with Florida Housing Finance Corporation Certification Notice

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed multifamily project substantially completed within 5 years before the date of the first submission of a request for a certification notice from Florida Housing Finance Corporation:

- 1) a newly constructed multifamily project**
 - that contains more than 70 units, which will be restricted as affordable housing under the requirements in s. 196.1978(3), F.S., or,
- 2) a newly constructed multifamily project**
 - in an area of critical state concern, designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, and
 - that contains more than 10 units dedicated to affordable housing under the requirements in s. 196.1978(3), F.S.

On January 1 of the current year:
(See s. 196.1978(3), F.S., for requirements)

1. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? Yes No

Rent on multifamily units cannot exceed the amount specified by the most recent multifamily rental programs income and rent limit chart.

The rental market study must identify the fair market value rent of each unit for which a property owner seeks an exemption. (S. 196.1978(3)(m), F.S.)

2. How many of the units were occupied by tenants with an income greater than 80% but not more than 120% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides? _____

Units in a multifamily project that meet these requirements of section 196.1978(3)(d), F.S., receive an ad valorem property tax exemption of 75% of the assessed value.

3. How many of the units were occupied by tenants with an income that does not exceed 80% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides? _____

Units in a multifamily project that meet these requirements of section 196.1978(3)(d), F.S., are exempt from ad valorem property taxes of the assessed value.

4. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

5. Attach a certification notice determined by the Florida Housing Finance Corporation.

6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? Yes No

Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.

Section E: Multifamily Project Subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation or A Housing Finance Authority Pursuant to Part IV of Chapter 159 (“Housing Finance Authority”)

Complete this section if you are applying for an exemption from ad valorem tax on a multifamily project that meets the following criteria and was placed into service on or before January 1 of the current year. (See section 196.1978(4), F.S. for requirements).

1a. Is the property subject to a land use restriction agreement with the Florida Housing Finance Corporation or a housing finance authority that requires the property to be used for 99 years to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income or moderate-income limits specified in section 420.0004, F.S.?

Yes No

1b. Does the agreement include a penalty provision for ceasing to provide affordable housing before the end of the agreement term that is equal to 100 percent of the total amount financed by the corporation or a housing finance authority multiplied by each year remaining in the agreement? Yes No

1c. Is the agreement with the Florida Housing Finance Corporation or a housing finance authority recorded in the official records of the county where the property is located? Yes No

County where property is located: _____

County where agreement is recorded: _____

Attach a copy of the agreement and list the official records book and page numbers:

2a. Is the property composed of an improvement to land where an improvement did not previously exist or the construction of a new improvement where an old improvement was removed?

Yes No

2b. Was the improvement substantially completed within 2 years before the first submission of this application for exemption? Yes No

3. What is the total number of residential units contained within the multifamily project? _____

How many units are used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004, F.S. ?

The multifamily project must contain more than 70 units.

Section F: County & Municipal Ordinance on Multifamily Properties

(See s. 196.1979, F.S.) Complete this section if you are applying for an exemption from ad valorem tax based on a county/municipality ordinance.

- Qualified property may receive up to 75% ad valorem tax exemption of the assessed value if fewer than 100% of the multifamily units are used to provide affordable housing.
- Qualified property may receive up to 100% ad valorem tax exemption if 100% of the multifamily units are used to provide affordable housing.

On January 1 of the current year:

1. How many of the units were occupied by tenants with an income greater than 30% but not more than 60% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides? _____
2. How many of the units were occupied by tenants with an income that does not exceed 30% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides? _____
3. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

4. What is the total number of residential units contained within the multifamily project? _____
The multifamily project must contain 50 or more units.
5. What percent of the total residential units were used for affordable housing? _____
The multifamily project must have at least 20% of the total units used to provide affordable housing.
6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? Yes No
Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.
7. Has the property had any of the following:
 Cited for code violations on three or more occasions in the past 24 months before submission of this application? Yes No
 Any code violations that have not been properly remedied by the property owner before the submission of this application? Yes No
 Any unpaid fines or charges relating to the cited code violations? Yes No
8. Attach a copy of the certification of qualified property from the local entity with this application for exemption. Applications for certification are determined by the local entity. If you are applying for both a county and a municipal exemption, attach both certifications.

Section G: Land Owned by the State of Florida

Complete this section if you are applying for an exemption on portions of a property used to provide affordable housing where the land is owned by the state of Florida.

(See s. 196.19781, F.S., for requirements)

On January 1 of the current year:

1. Does the state of Florida own the land on which improvements have been made?

Yes No

2a. What is the total number of residential units contained within the property? _____

2b. How many units are used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, F.S. ? _____

The multifamily project must provide more than 70 units for affordable housing.

3. Is the property subject to a lease or restrictive use agreement that requires the property to be used for affordable housing for at least 60 years?

Yes No

3a. Lease or Restrictive Use Agreement

3b. Is the lease or agreement recorded in the official records of the county where the property is located? Yes No

County where property is located: _____

County where agreement is recorded: _____

Attach a copy of the agreement and list the official records book and page numbers. _____

Properties receiving an existing affordable housing exemption under s. 196.1978, F.S., cannot receive another exemption under s. 196.19781, F.S.

Section H: Newly Constructed Multifamily Project on Land Owned by a Governmental Entity

Complete this section if you are applying for an exemption from ad valorem tax on portions of property in a newly constructed affordable housing multifamily project located on land owned by a governmental entity.

(See s. 196.19782, F.S., for requirements)

On January 1 of the current year:

1. Is the property within a newly constructed multifamily project?

Yes No

2a. What is the total number of residential units contained within the multifamily project? _____

2b. How many units used to provide affordable housing to persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, F.S. ? _____

The multifamily project must provide more than 70 units for affordable housing.

3a. Is the multifamily project subject to a lease or restrictive use agreement with a governmental entity that requires the property to be leased for at least 30 years for the purpose of and predominant use for providing affordable housing ? Yes No

3b. Lease or Restrictive Use Agreement

3c. Is the lease or agreement recorded in the official records of the county where the property is located? Yes No

County where property is located: _____

County where agreement is recorded: _____

Attach a copy of the agreement and list the official records book and page numbers.

Affordable Housing Property Exemption - Information and Documentation Required

See Sections 196.1978(1)(a) and 196.1978(1)(b), F.S.

1. Provide a copy of the organization's most recent financial statement.
2. Provide a copy of the organization's most recent federal tax return (if filed).
3. Provide the following fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year:
 - a. A schedule of payments or advances, directly or indirectly, by way of salaries, fees, loans, gifts, bonuses, gratuities, drawing accounts, commissions or other compensation (except for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to
 - any officer, director, trustee, member, or stockholder, or
 - any person, company, or other entity directly or indirectly controlled by the applicant.
 - b. An explanation for the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by the applicant.
 - c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the
 - rendition of services;
 - provision of goods or supplies;
 - management of the applicant;
 - construction or renovation of the property;
 - procurement of the real, personal, or intangible property; and
 - other similar financial interest in the affairs of the applicant.
 - d. A schedule of payments or amounts for
 - salaries for operation;
 - services received;
 - supplies and materials;
 - reserves for repair, replacement, and depreciation of the property;
 - any mortgage, lien, and other encumbrances; and
 - other purposes (explain).
 - e. A schedule of charges for services rendered by the applicant. If the charges for services rendered exceed the value of the services rendered, information on whether the excess is used to pay maintenance and operational expenses furthering its exempt purpose or to provide services to persons unable to pay for the services.
 - f. An affirmative statement that no part of the property, or no part of the proceeds of the sale, lease, or other disposition of the property, will inure to the benefit of its members, directors, or officers, or to any person or firm operating for a profit or for a nonexempt purpose.

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