



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-ECv0425

INSTRUCTIONS

This affidavit must be completed by residents who reside in a home for the aged, per section 196.1975(4), F.S. This affidavit is an attachment to the *Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged* (Form DR-504HA, incorporated by reference in Rule 12D-16.002, F.A.C.). The applicant must submit both the application and all affidavits to the county property appraiser.

The Department publishes the annual maximum income limitation in the publication, *Cost of Living*, available at <https://floridarevenue.com/property/Documents/CostofLivingAdjust.pdf>. These income limitations do not apply to totally and permanently disabled veterans who meet the requirements of s. 196.081, F.S.

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