



# LES COOK, CFA

## CITRUS COUNTY PROPERTY APPRAISER

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Commitment ~ Innovation ~ Respect ~ Integrity ~ Service

Our mission is to produce fair and equitable property assessment rolls while delivering outstanding service.

## Religious, Literary, Charitable & Scientific Exemptions

### To Qualify

The basic requirements are property ownership by a not-for-profit organization and used for qualifying exempt purposes on January 1 of the year for which you are seeking the exemption.

Chapter 196 of the Florida Statutes, which governs this exemption, requires the applicant to submit, among other information, the following:

- Articles of Incorporation, bylaws or charter;
- Salaries, fees, loans, commissions, gratuities or any other compensation to the organization's officers, directors, trustees, members or stockholders;
- Reasonableness of any charges made by the applicant for its services;
- Affirmation that no part of the property or proceeds of the sale, lease or other disposition will benefit its members, directors, officers or any person or firm operating for profit or for a non-exempt purpose;
- Signature of an officer of the corporation, or a member of the Board of Trustees

An organization which is exempt from Federal taxes as a 501(c)(3) organization, should include a copy of their determination letter with the application.

### Important Dates

**January 1** – Official date of property assessment. Status of property on this date determines its market value. This is also the effective date for residency for the homestead exemption.

**March 1** – **DEADLINE TO FILE APPLICATIONS** for religious, literary, charitable, scientific organizations, hospitals, nursing homes, homes for special services; sewer, waste, wastewater systems not-for-profit corporation exemption with the Property Appraiser's office.

**Mid-August** – Notice of Proposed Property Tax, also known as the TRIM Notice, is mailed. Actual date varies.

**September (25 days after TRIM)** – Deadline to file petition with Value Adjustment Board if you disagree with your property's market value.

### Institutional Exemptions Frequently Asked Questions

#### Who is entitled to Ad Valorem Property Tax Exemption?

Qualified, not-for-profit organizations, who own and use their property for religious, literary, charitable or scientific purposes, may be entitled to exemption. Some educational institutions may also qualify.

**How does an organization receive this exemption for the first time?**

The organization must file form DR-504, Ad Valorem Tax Exemption Application and Return, with the Property Appraiser's Office to apply for the exemption for the first time. A separate application is required for each property. The first year's exemption is **not** automatic. Your first application may include both real estate (land and building) and tangible personal property (furniture, fixtures, equipment, etc.) on the same form.

**When and where must applications be filed?**

New applications must be filed in the Property Appraiser's office before March 1 or the year for which you are seeking the exemption. After the March 1 deadline, applications may be pre-filed for the following tax year.

**Can the exemption be transferred from one property to another?**

NO. When a qualified organization moves to a new location or acquires additional property, a new application must be filed. The new property must then qualify for the exemption based on ownership and use as of January 1<sup>st</sup>.

**How is the exemption on Real Estate (land and building) renewed?**

The real estate exemption renewal process is automatic and a receipt acknowledging the exemption is mailed to the organization each year in January. However, if you are no longer entitled to the exemption, you are required by law to notify the Property Appraiser's office.

**Are private schools eligible for exemption?**

Certain private schools, Gold Seal accredited preschools, and charter schools may be eligible for exemption.

**If I lease property from a for-profit organization, is the property entitled to an exemption?**

NO. The property must be owned by a not-for-profit organization to be entitled to exemption.

**How much exemption am I entitled to?**

If the entire parcel is in use for exempt purposes, you may qualify for a total ad valorem tax exemption. If the predominant use of the property is for exempt purposes, you may qualify for a partial exemption, based on a ratio of the exemption use to the nonexempt use. *You will be responsible for any non-ad valorem tax assessments, commonly known as special assessments, which may be levied on your property. These will **not** be exempt.*

**How is the exemption on tangible personal property (furniture, fixtures, equipment, etc.) renewed?**

The tangible personal property renewal process requires the organization to file Form DR-405 annually. Due to the nature and mobility of personal property, your annual reporting is a necessary part of the appraisal process. Each January the application form will be mailed requiring you to report the value of your tangible personal property for the current, if over \$25,000.