



# CITRUS COUNTY PROPERTY APPRAISER

"Our mission is to produce fair and equitable property assessment rolls while delivering outstanding service." - Cregg E. Dalton



CitrusCountyFLPropertyAppr



Inverness Office: 210 N Apopka Ave.  
Ste 200 Inverness, FL 34450  
Crystal River Office: 1540 N Meadowcrest Blvd.  
Ste 400 Crystal River, FL 34429



Monday- Friday  
Inverness 8:30am-4pm  
Crystal River 8am-5pm



(352) 341-6600



[citruspa.org](http://citruspa.org)

## 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. The deadline to file for any classification or exemption is March 1.
- Chapter 196 of the Florida Statutes, which governs this exemption, requires the applicant to submit, other information, the following:
  - Articles of Incorporation, bylaws or charter;
  - Salaries, fees, loans, commissions, gratitude 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.

### 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 of 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 1st.

### 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.

### 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-504 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 year, if over \$25,000.

### 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.

**QUESTIONS?**

Give us a call at:  
**352-341-6600**

