



**PEDRO J. GARCIA**  
**PROPERTY APPRAISER**

**EXTENUATING CIRCUMSTANCES FOR LATE-FILED EXEMPTION APPLICATION**

Parcel 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. Ref Florida Department of Revenue rule 12D-7.001(2)] I understand that the Miami-Dade County Property Appraiser will process my late application once I have supplied them with all required documentation in order to complete my exemption application, provided the Property Appraiser finds sufficient evidence demonstrating I was unable to apply for the exemption in a timely manner or otherwise finds the circumstances set forth below to be extenuating. If for any reason I do not provide the Property Appraiser with extenuating circumstances or the required documentation on or before the 25<sup>th</sup> day of the mailing of the Notice of Proposed Property Taxes, I understand my application will be considered next year with no further notification being sent to me.

For the reason(s) listed below, I did not file my application for \_\_\_\_\_ exemption by March 1<sup>st</sup> as required by Section 196.011, Florida Statutes:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I hereby solemnly swear or affirm under penalty of law that the reasons and matters set forth as “particular extenuating circumstances” are true in all respects.

Signature of applicant: \_\_\_\_\_

Date: \_\_\_\_\_

Initials of PA representative: \_\_\_\_\_



# AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR PROPRIETARY CONTINUING CARE FACILITY

Section 196.1977, Florida Statutes

DR-501CC  
R. 11/21  
Rule 12D-16.002  
F.A.C.  
Effective 11/21  
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This application is for use by certified continuing care facilities that are not qualified for exemption as a nonprofit home for the aged to apply for an ad valorem tax exemption, as provided in section (s.) 196.1977, Florida Statutes (F.S.).

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.**

Applicant name		Facility name	
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification or legal description			
<p>1. On January 1 of the current year, did the applicant hold a valid Certificate of Authority as a Continuing Care Provider, certified by the Florida Office of Insurance Regulation under Chapter 651, F.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a copy of the certification.</p> <p>2. Is the applicant qualified for an exemption under s. 196.1975, F.S., as a nonprofit home for the aged or other ad valorem tax exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. On January 1 of the current year, the number of units and apartments that qualify for \$25,000 exemption under s. 196.1977(1) and (2), F.S. _____</p> <p>4. On January 1 of the current year, the number of units and apartments in the facility _____</p> <p><input type="checkbox"/> I have included an affidavit for each eligible resident of a qualified unit or apartment.</p>			

I understand as owner, I must disclose to a qualified resident the amount of the benefit and how he or she will receive it. I affirm the resident will receive the full benefit from this exemption in either an annual or monthly credit to his or her unit's monthly maintenance fee. If a resident later qualifies for the exemption, I will disclose the same information.

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

\_\_\_\_\_  
Signature \_\_\_\_\_ Print name \_\_\_\_\_ Date

\_\_\_\_\_  
Title

### INSTRUCTIONS

To apply for this exemption, a proprietary continuing care facility must:

- ◆ be certified under Chapter 651, F.S.
- ◆ not qualify for an exemption under section 196.1975, F.S., or similar exemption, on January 1 of the year applied for.

For each qualifying unit or apartment, on January 1 the resident must:

- ◆ hold a continuing care contract under Chapter 651, F.S.
- ◆ reside in and make the unit his or her permanent home
- ◆ not be eligible for any other homestead exemption
- ◆ file an affidavit with the facility.

Include an affidavit (sample on page 2) for each qualifying residents with this application.

# INDIVIDUAL AFFIDAVIT FOR AD VALOREM TAX EXEMPTION

PROPRIETARY CONTINUING CARE FACILITY  
Section 196.1977, F.S.

DR-501CC  
Eff. 11/21  
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## COMPLETED BY EACH RESIDENT

Resident name \_\_\_\_\_ Tax Year 20\_\_

Facility name \_\_\_\_\_ Unit number \_\_\_\_\_

1. On January 1 of the current year, did you live in this unit or apartment and consider it your permanent home?  Yes  No
2. Do you have a continuing care contract as defined in Chapter 651, F.S.?  Yes  No
3. Have you claimed homestead exemption on any other property for the current year?  Yes  No

Under penalties of perjury, I declare that I have read the foregoing Affidavit, and that the facts stated in it are true.

\_\_\_\_\_  
Signature, resident

\_\_\_\_\_  
Date

## NOTICE TO RESIDENT

This facility must tell you how much they will save in taxes from this exemption. The facility must lower your maintenance fee by the full amount. They must lower your fee every month, or lower your fee one time for the entire year.

Any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to 1 year or a fine up to \$ 5,000, or both. (see Section 196.131(2), F.S.)