



# AD VALOREM TAX EXEMPTION APPLICATION AND RETURN

Sections 196.195, 196.196, 196.197, 196.1978,  
196.198, 196.2001, 196.2002, Florida Statutes

Application # \_\_\_\_\_

DR-504  
R. 01/18  
Rule 12D-16.002  
FAC  
Eff. 01/18

This application is for ad valorem tax exemption under Chapter 196, Florida Statutes, for organizations that are organized and operate for one or more of the following purposes: (check all that apply)

- Religious  
  Literary  
  Charitable  
  Scientific  
  Sewer water/Wastewater systems  
  Educational  
 Hospitals, nursing homes, and homes for special services  
  Affordable housing / Multi-Family housing  
 Other: \_\_\_\_\_

The application and return must be filed each year with the county property appraiser on or before March 1.

A. General Information									
Name of organization _____									
Mailing address		Physical address, if different							
Business phone		County where property is located							
List all owners of the property and their proportionate interest.									
_____	_____ %	_____	_____ %						
_____	_____ %	_____	_____ %						
Legal description or parcel ID									
1. Is the organization incorporated? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is the organization exempt from federal income tax under <input type="checkbox"/> 501(c)(3), I.R.C. <input type="checkbox"/> 501(c)(12), I.R.C., Water, Wastewater Systems, 196.2002, F.S. <input type="checkbox"/> 115(a), I.R.C. of 1954, Sewer and Water, 196.2001, F.S. Provide a copy of the current exemption determination letter from the Internal Revenue Service. If no, what is the form of organization?									
2. Is any of this property rented or leased? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a copy of all active rental and lease contracts for last year.									
3. Owner's statement of full value: <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 60%;">Real property</td> <td style="border-bottom: 1px solid black; width: 40%;"></td> </tr> <tr> <td>Real property improvements</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Tangible personal property</td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>				Real property		Real property improvements		Tangible personal property	
Real property									
Real property improvements									
Tangible personal property									
4. How is the property used?									
5. Is any portion of the property used for non-exempt purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide a detailed explanation.									

Add pages, if needed.

**B. Hospitals, Nursing Homes, and Homes for Special Services** Organizations filing for exemption under this category must include the following information in addition to completing sections A & D.

1. Did you possess a valid license under Chapters 395, 400, or part I of Chapter 429, Florida Statutes, on January 1 of this year?  Yes  No
2. Have you qualified under Section 501(c)(3), United States Internal Revenue Code 1954?  Yes  No

**C. Affordable Housing / Multi-Family Affordable Housing** Organizations filing for exemption under this category must include the following information in addition to completing sections A & D.

1. How many units are used to provide affordable housing?
2. As of January 1, have there been at least 15 completed years of the recorded agreement terms on the portion of the affordable housing property for extremely-low, very-low, or low-income limits?  Yes  No
3. Is the property subject to an agreement with the Florida Housing Finance Corporation?  Yes  No
4. Is the agreement recorded in the official records of the county?  Yes  No

**D. Attachments** You must attach the following information except when applying for exemption as an educational institution.

*Every attachment must show the name and address of the organization, the date, and an identifiable heading and indicate that it is an attachment to Form DR-504.*

1. If incorporated, a copy of your articles of incorporation  
If not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document setting your aims and purposes, including any amendments
2. A statement indicating the salaries, fees, loans, commissions, gratuities, or other compensation of any officer, director, trustee, member, or stockholder of this organization.
3. A statement indicating the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of this organization.
4. Any contracts between the applicant and any officer, director, trustee, member, or stockholder of this organization pertaining to:
  - a. rendition of service
  - b. provision of goods or supplies
  - c. the management of the applicant
  - d. the construction or renovation of the applicant
5. A schedule of the following:
  - a. salaries for the operation of the applicant
  - b. services rendered to the applicant
  - c. supplies and materials used by the applicant
  - d. reserves for repair, replacement, and depreciation of the property of the applicant
  - e. mortgage, lien, and encumbrance payments for the property of the applicant
6. A statement indicating the amounts the applicant charged for its services.
7. A statement indicating to what degree the proceeds of the sale, lease, or other disposition of the applicant's property will inure to the benefit of the organization's members, directors, or officers.

I certify all information on this form and any attached statements, schedules, etc., are true and correct to the best of my knowledge as of January 1 of this year.

\_\_\_\_\_  
Signature Title Date

The property appraiser may require additional information to determine your eligibility for the exemption requested.



**Michelle Franklin, CFA**  
 Property Appraiser  
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 Fort Pierce, FL 34982-5632  
 772.460.3340 www.paslc.org

**TANGIBLE PERSONAL PROPERTY TAX RETURN**

**CONFIDENTIAL**

DR-405, R. 01/18  
 Rule 12D-16.002, F.A.C.  
 Eff. 01/18

Return to property appraiser by **April 1** to avoid penalty.

<b>SAINT LUCIE COUNTY</b>	<b>Tax Year</b>
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Business name (DBA-Doing Business As) and mailing address:

Enter your account number, name, and address below. Mail this form to your County Property Appraiser.

Account number  
 Name and address

Federal Employer Identification Number  -   
 NAICS

If name and address is incorrect, please make needed corrections.

1. Owner or person in charge _____ Phone _____ Business/corporate name	6. Type or nature of your business _____ Trade levels (check all that apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agricultural <input type="checkbox"/> Leasing/rental <input type="checkbox"/> Other, specify: _____
2. Physical location (no PO Boxes)	7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location
3. Do you file a TPP tax return under any other name? <input type="checkbox"/> Yes <input type="checkbox"/> No Name on most recent return or tax bill	8. Former owner of business
4. Date you began business in this county	9. If sold, to whom? _____ Date sold _____
5. Fiscal year end date _____ If before 12/31 last year, does this return reflect additions/deletions through Dec 31? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Personal Property Summary Schedule - Enter totals from page 2 or from an attached itemized list or depreciation schedule with original cost and date of acquisition.		Taxpayer's Estimate of Fair Market Value	Original Installed Cost	For Property Appraiser Use Only
10	Office furniture, office machines, and library			
11	EDP equipment, computers, and word processors			
12	Store, bar and lounge, and restaurant furniture, equipment, etc.			
13	Machinery and manufacturing equipment			
14	Farm, grove, and dairy equipment			
15	Professional, medical, dental, and laboratory equipment			
16	Hotel, motel, and apartment complex			
16a	Rental units (stove, refrigerator, furniture, drapes, and appliances)			
17	Mobile home attachments (carport, utility building, cabana, porch, etc.)			
18	Service station and bulk plant equipment (underground tanks, lifts, tools)			
19	Signs (billboard, pole, wall, portable, directional, etc.)			
20	Leasehold improvements - grouped by type, year of installation, and description			
21	Pollution control equipment			
22	Equipment owned by you but rented, leased or held by others			
23	Supplies not held for resale			
24	Renewable energy source devices			
25	Other, specify:			
<b>TOTAL PERSONAL PROPERTY</b>				

I declare I have read this tax return and the accompanying schedules and statements. The facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.

Signature taxpayer	Print name	Title	Date
Signature preparer	Print name	Preparer ID	Date
Address		Phone	

<input type="checkbox"/> \$25,000	Less Exemptions	
<input checked="" type="checkbox"/> Widowed		
<input checked="" type="checkbox"/> Blind	Taxable Value	
<input type="checkbox"/> Total disability		
<input checked="" type="checkbox"/> Other, specify	Penalties	
Signature, deputy		Date

**Sign and date** your return, send the **original** to the county property appraiser's office by **April 1**. Unsigned returns **cannot** be accepted by the appraiser's office. If you are entitled to a widow's, widower's, or disability exemption on personal property (not already claimed on real estate), consult your appraiser.



Complete this form if you own property used for commercial purposes that is not included in the assessed value of your business' real property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Return this to your property appraiser's office by April 1. Keep a copy for your records.

Report your summary totals on page 1. Use page 2 or an attached, itemized list with original cost and date acquired for each item to provide the details for each category. Contact your local property appraiser if you have questions.

If you ask, the property appraiser will give you an extension for 30 days and may grant an additional 15 days. You must ask for the extension in time for the property appraiser to consider the request and act on it before April 1.

Each return is eligible for an exemption up to \$25,000. By filing a DR-405 on time you automatically apply for the exemption. If you do not file on time, Florida Law provides for the loss of the \$25,000 exemption.

## WHAT TO REPORT

### Include on your return:

1. Tangible Personal Property. Goods, chattels, and other articles of value (except certain vehicles) that can be manually possessed and whose chief value is intrinsic to the article itself.
2. Inventory held for lease. *Examples:* equipment, furniture, or fixtures after their first lease or rental.
3. Equipment on some vehicles. *Examples:* power cranes, air compressors, and other equipment used primarily as a tool rather than a hauling vehicle.
4. Property personally owned, but used in the business.
5. Fully depreciated items, whether written off or not. Report at original installed cost.

### Do not include:

1. Intangible Personal Property. *Examples:* money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation.
2. Household Goods. *Examples:* wearing apparel, appliances, furniture, and other items ordinarily found in the home and used for the comfort of the owner and his family, and not used for commercial purposes.
3. Most automobiles, trucks, and other licensed vehicles. See 3 above.
4. Inventory that is for sale as part of your business. Items commonly referred to as goods, wares, and merchandise that are held for sale. Also, inventory is construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. See section 192.001(11)(c), Florida Statutes.

## LOCATION OF PERSONAL PROPERTY

Report all property located in this county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all such property located in the county.

Examples of freestanding property at multiple sites include vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment, and similar property not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county.

## PENALTIES

**Failure to file** - 25% of the total tax levied against the property for each year that no return is filed

**Filing late** - 5% of the total tax levied against the property covered by that return for each year, each month, and part of a month, that a return is late, but not more than 25% of the total tax

**Unlisted property** - 15% of the tax attributable to the omitted property

## RELATED FLORIDA TAX LAWS

- §192.042, F.S. - Assessment date: Jan 1
- §193.052, F.S. - Filing requirement
- §193.062, F.S. - Filing date: April 1
- §193.063, F.S. - Extensions for filing
- §193.072, F.S. - Penalties
- §193.074, F.S. - Confidentiality
- §195.027(4), F.S. - Return Requirements
- §196.183, F.S. - \$25,000 Exemption
- § 837.06, F.S. - False Official Statements

### **LINE INSTRUCTIONS**

Within each section, group your assets by year of acquisition. List each item of property separately except for "classes" of personal property. A class is a group of items substantially similar in function, use, and age.

#### **Line 14 - Farm, Grove, and Dairy Equipment**

List all types of agricultural equipment you owned on January 1. Describe property by type, manufacturer, model number, and year acquired. Examples: bulldozers, draglines, mowers, balers, tractors, all types of dairy equipment, pumps, irrigation pipe - show feet of main line and sprinklers, hand and power sprayers, heaters, discs, fertilizer distributors.

#### **Line 16 and 16a - Hotel, Motel, Apartment and Rental Units (Household Goods)**

List all household goods. Examples: furniture, appliances, and equipment used in rental or other commercial property. Both residents and nonresidents must report if a house, condo, apartment, etc. is rented at any time during the year.

#### **Line 17 - Mobile Home Attachments**

For each type of mobile home attachment (awnings, carports, patio roofs, trailer covers, screened porches or rooms, cabanas, open porches, utility rooms, etc.), enter the number of items you owned on January 1, the year of purchase, the size (length X width), and the original installed cost.

#### **Line 20 - Leasehold Improvements, Physical Modifications to Leased Property**

If you have made any improvements, including modifications and additions, to property that you leased, list the original cost of the improvements. Group them by type and year of installation. Examples: slat walls, carpeting, paneling, shelving, cabinets. Attach an itemized list or depreciation schedule of the individual improvements.

#### **Line 22 - Owned by you but rented to another**

Enter any equipment you own that is on a loan, rental, or lease basis to others.

#### **Line 23 - Supplies**

Enter the average cost of supplies that are on hand. Include expensed supplies, such as stationery and janitorial supplies, linens, and silverware, which you may not have recorded separately on your books.

Include items you carry in your inventory account but do not meet the definition of "inventory" subject to exemption.

#### **Line 24 - Renewable Energy Source Devices**

List all renewable energy source devices as defined in section 193.624, Florida Statutes. Section 196.182, F.S., provides an exemption to renewable energy source devices considered tangible personal property. The exemption is granted based on a percentage of value, when the devices are installed, and what type of property the devices are installed on.

### **COLUMN INSTRUCTIONS**

List all items of furniture, fixtures, all machinery, equipment, supplies, and certain types of equipment attached to mobile homes. For each item, you must report your estimate of the current fair market value and condition of the item (good, average, poor). Enter all expensed items at original installed cost. Do not use "various" or "same as last year" in any of the columns. These are not adequate responses and may subject you to penalties for failure to file.

#### **Taxpayer's Estimate of Fair Market Value**

You must report the taxpayer's estimate of fair market value of the property in the columns labeled "Taxpayer's Estimate of Fair Market Value." The amount reported is your estimate of the current fair market value of the property.

#### **Original Installed Cost**

Report 100% of the original total cost of the property in the columns labeled "Original Installed Cost." This cost includes sales tax, transportation, handling, and installation charges, if incurred. Enter only unadjusted figures in "Original Installed Cost" columns.

The original cost must include the total original installed cost of your equipment, before any allowance for depreciation. Include sales tax, freight-in, handling, and installation costs. If you deducted a trade-in from the invoice price, enter the invoice price. Add back investment credits taken for federal income tax if you deducted those from the original cost. Include all fully depreciated items at original cost, whether written off or not.

#### **Assets Physically Removed**

If you physically removed assets last year, complete the columns in the first section of page 2. If you sold, traded, or gave property to another business or person, include the name in the last column.

#### **Leased, Loaned, and Rented Equipment**

If you borrowed, rented, or leased equipment from others, enter the name and address of the owner or lessor in the second section of page 2. Include a description of the equipment, year you acquired it, year of manufacture (if known), the monthly rent, the amount it would have originally cost had you bought it new, and indicate if you have an option to buy the equipment at the end of the term.