

**ATTACHMENT TO AD VALOREM
TAX EXEMPTION APPLICATION AND RETURN (DR-504)**
Section 196.196, Florida Statutes

An ad valorem tax exemption may be granted for a religious purpose if the institution has taken affirmative steps to prepare the property for use as a house of public worship. An exemption may be granted for a charitable purpose on property owned by an exempt organization qualified as charitable under s. 501(c)(3) of the Internal Revenue Code if the organization has taken affirmative steps to prepare the property to provide affordable housing to persons or families that meet certain income limits as specified in s. 420.0004.

Parcel Number: _____ **Location:** _____

Please identify the affirmative steps that have been taken on or before **January 1**, _____, to prepare the above-referenced property (check all that apply):

- Environmental or land use permitting activities. Date completed: _____
- Creation of architectural plans or schematic drawings. Date completed: _____
- Land clearing or site preparation. Date completed: _____
- Construction or renovating activities. Date completed: _____
- Other similar activities: _____ Date completed: _____
- Not developing the property; please deny/remove the exemption.

Briefly explanation of the progress made on the property development:

Organization Name: _____ **Address:** _____

Signature: _____ **Date:** _____

Penalties

If property owned by an organization granted an exemption on the basis of "affirmative steps" is transferred for a purpose other than directly providing affordable homeownership or rental housing to persons or families who meet the income limits as specified in s. 420.0004, or is not in actual use to provide such affordable housing within 5 years after the date the organization is granted the exemption, the property appraiser shall serve upon the organization that received the exemption a notice of intent to record in the public records a notice of tax lien against any property owned by the organization in the county. The organization owning such property is subject to the taxes otherwise due and owing as a result of the failure to use the property to provide affordable housing plus 15 percent interest per annum and a penalty of 50 percent of the taxes owed.

Contact Renee Large, Director of Finance & Administrative Services at (904) 278-3625 or rlarge@ccpao.com and s. 196.196, Florida Statutes, for details.