



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 Page 1 of 2

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.

Form with fields for Applicant name, Facility name, Mailing address, Physical address, Business phone, County where property is located, Parcel identification or legal description, and four numbered questions regarding certification and exemptions.

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.

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.

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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.)