

January 1

The date which determines property ownership, value, classification, and exemptions. Tangible Personal Property returns mailed to taxpayers.

January 1 – March 1

Applications accepted for exemptions including: Religious, Charitable, Literary, Scientific, Educational Institutions, Hospitals and Nursing Homes or Homes for the Aged.

Applications accepted for greenbelt classifications.

April 1

Filing deadline for Tangible Personal Property returns.

August (date varies)

Notices of Proposed Property Taxes, also called Truth in Millage (TRIM) notices, are mailed to property owners.

September (date varies)

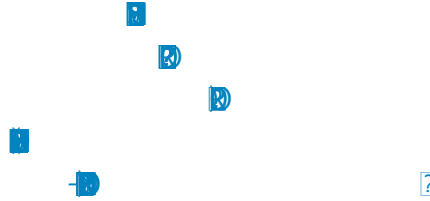
Deadline for filing formal petition with the Value Adjustment Board and late file exemptions (25 days after TRIM Notice mailing).

October

Value Adjustment Board (VAB) hearings begin.

November

Tax Collector mails property tax bills by Nov 1st.



For more information or to obtain forms, visit www.duvalpa.com or call the Customer Service/Exemptions Compliance Division (904) 255-5900 7:30a.m.—5:30p.m. weekdays

Tangible Personal Property Division (904)255-5903

Duval County, Florida Office of the Property Appraiser

Institutional/Non-Profit Exemptions



Who is Eligible?

State law provides Florida non-profit organizations with opportunities for property tax relief through a number of property tax exemptions. (Florida Statutes 196.195, 196.1978, 196.196, 196.197, 196.2001, 196.2002)

Exemptions are available, but not limited to, the following:

- Religious, Charitable, Literary, Scientific or Educational Non-Profit Organizations
- Affordable Housing
- Hospitals and Nursing Homes (non-profit)
- Educational Childcare – Gold Seal Quality Status

If the property is used solely for the intended non-profit status, the owner may be eligible for a total exemption from property taxes. However, only portions of the property used for the non-profit purpose are eligible for exemption. Portions of the property not actively used for the exempt use are considered taxable.

How to Apply

Property owners of a non-profit organization who owned property as of January 1, should apply for exemptions **by March 1**. Late applications may be submitted after March 1 and up to 25 days after the mailing of the Notices of Proposed Property Taxes (in mid-August). The petition and late fee must be filed with the Value Adjustment Board.

A number of documents are required such as the recorded deed, copy of 501(c)(3) forms, by-laws, licenses and other documents specific to the type of non-profit. For requirements, contact the Customer Service/Exemptions Compliance Division at 231 East Forsyth Street, Suite 260, Jacksonville, Florida 32202, (904) 255-5900. Forms and information are also available on the Property Appraiser's Web site at www.duvalpa.com

Key Points to Remember

- Exemptions are **not** addressed at a sale closing. **Property owners must apply for exemptions.**
- All Property owned by an entity, including educational institutions, and used predominantly for exempt purposes shall be exempted from ad valorem taxation to the extent of the ratio that such predominant use bears to the nonexempt use. "Predominant use of the property" means the use of the property for exempt purposes is in excess of 50% but less than exclusive.
- Non-profits with a non-profit exemption **must apply for an exemption on any additional property acquired**. The additional property must meet the same requirements as the exempt property and be used for the specified non-profit use.
- If a church or other non-profit entity changes its name, **the property owner must reapply for the non-profit exemption under the new name.**
- Exemptions are based on ownership and predominate use as of January 1.



Tangible Personal Property

Any non-profit organization that owns assets used to conduct business (such as computers, office furniture, etc.) must file a Tangible Personal Property return each year. (There is an exception for churches that own their building and land.) An exemption for Tangible Personal Property may also be granted to eligible non-profit organizations, however, property owners must apply separately for the Tangible Personal Property Exemption. An exemption on real property does not apply to Tangible Property.

Once the exemption is granted, property owners will continue to receive and are required to return a Tangible Personal Property return each year listing all assets.

For more information regarding Tangible Personal Property, contact 904-255-5903.

At the Property Appraiser's Office

We Value You