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The 2002 Florida Statutes

Title XXIXPUBLIC
HEALTH**Chapter 402**HEALTH AND HUMAN SERVICES: MISCELLANEOUS
PROVISIONS**[View Entire](#)****[Chapter](#)****402.26 Child care; legislative intent.--**

(1) The Legislature recognizes the critical importance to the citizens of the state of both safety and quality in child care. Child care in Florida is in the midst of continuing change and development, driven by extraordinary changes in demographics. Many parents with children under age 6 are employed outside the home. For the majority of Florida's children, child care will be a common experience. For many families, child care is an indispensable part of the effort to meet basic economic obligations or to make economic gains. State policy continues to recognize the changing composition of the labor force and the need to respond to the concerns of Florida's citizens as they enter the child care market. In particular, the Legislature recognizes the need to have more working parents employed in family-friendly workplaces. In addition, the Legislature recognizes the abilities of public and private employers to assist the family's efforts to balance family care needs with employment opportunities.

(2) The Legislature also recognizes the effects of both safety and quality in child care in reducing the need for special education, public assistance, and dependency programs and in reducing the incidence of delinquency and educational failure. In a budgetary context that spends billions of dollars to address the aftermath of bad outcomes, safe, quality child care is one area in which the often maligned concept of cost-effective social intervention can be applied. It is the intent of the Legislature, therefore, that state policy should be firmly embedded in the recognition that child care is a voluntary choice of the child's parents. For parents who choose child care, it is the intent of the Legislature to protect the health and welfare of children in care.

(3) To protect the health and welfare of children, it is the intent of the Legislature to develop a regulatory framework that promotes the growth and stability of the child care industry and facilitates the safe physical, intellectual, motor, and social development of the child.

(4) It is also the intent of the Legislature to promote the development of child care options in the private sector and disseminate information that will assist the public in determining appropriate child care options.

(5) It is the further intent of the Legislature to provide and make accessible child care opportunities for children at risk, economically disadvantaged children, and other children traditionally disenfranchised from society. In achieving this intent, the Legislature shall develop a subsidized child care system, a range of child care options, support services, and linkages with other programs to fully meet the child care needs of this population.

(6) It is the intent of the Legislature that a child care facility licensed pursuant to s. [402.305](#) or a child care facility exempt from licensing pursuant to s. [402.316](#), that achieves Gold Seal Quality status pursuant to s. [402.281](#), be considered an educational institution for the purpose of qualifying for exemption from ad valorem tax pursuant to s. [196.198](#).

History.--s. 32, ch. 90-306; s. 70, ch. 96-175; s. 4, ch. 99-304.

**Ad Valorem Tax Exemption
Application and Return**
(Per 196.195, 196.196, 196.197, 196.1975, Florida Statutes)

For use of organizations applying for exempt status under Chapter 196, Florida Statutes which are organized and operated for one or more of the following purpose(s): (Check one or more)

- Religious Literary Charitable Scientific (Other) _____
- Hospitals, nursing homes, homes for special services, homes for aged

A General Information

1. Full Name of Organization:	County Where Property is Located:
2. Complete Address:	Business Phone:

3. Address of Property (if different from above):

4. List All Owners of the Property and their Proportionate Interest:

5. Legal Description (Appraiser's R.E., parcel no., etc. may be substituted):

6a. Is the organization incorporated? <input type="checkbox"/> Yes <input type="checkbox"/> No	6c. If yes, is the corporation exempt from federal income tax under 501(c)(3), I.R.C.? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, please provide a copy of the current exemption determination letter from the Internal Revenue Service.
6b. If no, what is form of organization?	

7a. Is any of this property rented or leased? <input type="checkbox"/> Yes <input type="checkbox"/> No	7b. If yes attach a copy of all active rental and/ or lease contracts last year.
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8. Owner's statement of full value:

Real property improvements	\$
Real property land	\$
Tangible personal property	\$

9. What is the property used for?

10. Is any portion of the above described property used for non-exempt purposes? Yes No (If yes attach detailed explanation)

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

- (A) If incorporated, a copy of your articles of incorporation, or if not incorporated, a copy of your constitution, articles of association, declaration of trust or other document setting forth your aims and purposes. (Also, enclose any amendments thereto.)
- (B) A statement indicating the salaries, fees, loans, commissions, gratuities or other compensation of any officer, director, trustee, member or stockholder of this organization.
- (C) A statement indicating the guarantee of any loan to or obligation of any officer, director, trustee, member or stockholder of this organization.
- (D) Any contracts between the applicant and any officer, director, trustee, member or stockholder of the applicant pertaining to: 1. rendition of service, 2. provision of goods or supplies, 3. the management of the applicant, or 4. the construction or renovation of the applicant.
- (E) A schedule of the following: 1. salaries for the operation of the applicant; 2. services rendered to the applicant; 3. supplies and materials used by the applicant; 4. reserves for repair, replacement and depreciation of the property of the applicant; and 5. mortgage, lien, and encumbrance payments for the property of the applicant.
- (F) A statement indicating the charges made by the applicant for its services.
- (G) 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 members, directors, or officers of the applicant.

C Hospitals, Nursing Homes, Homes for Special Services and Homes for the Aged Organizations filing for exemption under any of these categories must include the following information in addition to completing Sections A & B.

- 1. Have you been exempt from payment of income taxes to the United States for income derived from the operation of such home for twenty years or more as of Jan. 1, 1970? Yes No
- 2. Did you possess a valid license granted under Chapter 395 or 400, Florida Statutes, on January 1 of this year? Yes No
- 3. Have you qualified under Section 501(c)(3) United States Internal Revenue Code 1954? Yes No
- 4. Do you provide any of the following? Medical facilities Yes No Dining services Yes No Nursing services Yes No
- 5. Do you require your residents to be ambulatory? Yes No

D In addition to Section A, B, & C, the following items must be completed (see specific instructions).

- 1. Number of units and apartments in the home
- 2. Number of units and apartments that qualify for exempt status (see specific instructions)
- 3. % of the units and apartments that are exempt (2 divided by 1)
- 4. Number of units or apartments qualifying for the \$25,000 exemption under § 196.1975 (9) (a)
Other than those units exempt under § 196.1975 (3) & (4)

WHO MUST FILE? Any religious, literary, charitable, scientific organizations, hospitals, nursing homes, homes for special services, homes for aged.

WHERE TO FILE? The application return must be filed with the County Appraiser in the respective county where the property is located.

WHEN TO FILE? Application or return must be filed each year on or before March 1.

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

Every organization applying or returning for exemption must complete Section A. Every organization, except educational institutions, must attach the information required in Section B. Hospitals, nursing homes, homes for special services and homes for the aged must complete Section C in addition to A and B.

Specific Instructions - Hospitals, Nursing Homes, Homes for Special Services & Homes for the Aged

In addition to the general requirements specified in Sections A, B and C above, the following criteria must be met in order for a rental unit or apartment to qualify as exempt. These classes of persons must have a gross income of not more than that provided in § 196.1975.

- 1. Persons that are 62 years old or older.
- 2. Persons that are totally and permanently disabled.
- 3. Couples, one of whom must be sixty-two years old or older.
- 4. Couples, one or both of whom are totally and permanently disabled.

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.

Signed _____ Date _____
Title _____