

# The Most Worshipful Grand Lodge of Free and Accepted Masons of Florida

DONALD W. COWART  
GRAND MASTER

P.O. Box 1020  
Jacksonville, FL 32201-1020  
Mbl. (813) 431-4923  
Email: don.cowart@grandlodgefl.com

## EXECUTIVE ORDER NO. 3

January 31, 2025

To: All Particular Lodges

I, M.:W.: Donald W. Cowart, as Grand Master of Free and Accepted Masons of Florida, do hereby issue the following Executive Order:

WHEREAS, unless current exemption has otherwise been granted, Chapter 206, Florida Statutes, 1988, requires every organization claiming exemptions from taxation for real and personal property owned by it to file an application for exemption with the County Property Appraiser prior to March 1<sup>st</sup> of each year, said applicant to list and describe the property for which exemption is claimed, certifying its ownership and use, and other information as required by law; and

WHEREAS, failure to make such application between January 1 and March 1 of any year shall constitute a waiver of the exemption privilege for that particular year; and

WHEREAS, applicants requesting exemption are required to supply such fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and non-exempt uses of the property where appropriate, for the immediately preceding year as might be requested by the County Property Appraiser or the Board of Tax Adjustments; and

WHEREAS, the Property Appraiser of each county may, but is not required to, provide a previously exempt organization with a receipt for automatic renewal of exemption each year, in which event it is unnecessary to make application for such exemption if that receipt covers the full exemption which the organization claims; and

WHEREAS, the failure to apply for such exemption or to have received a receipt as aforesaid and the resultant loss of such exemption will create financial hardships on the Particular Lodges.


NOW THEREFORE, I, M.:W.: Donald W. Cowart, Grand Master, do hereby ORDER AND DIRECT that the Worshipful Master and Secretary of each of the Particular Lodges and the Memorial Lodges within this Grand Jurisdiction owning real or personal property who have not received such a receipt, to obtain the necessary application for the exemption from the County




Property Appraiser of their particular County and make application for real and personal property tax exemption under the aforesaid Chapter 196, immediately, prior to the required date of the State of Florida, in accordance with Regulation 22.08, and failure of the Worshipful Master or Secretary to comply therewith shall subject them, and each of them, to Masonic discipline; and

FURTHER, I ORDER AND DIRECT that the District Deputy Grand Master and the Grand Secretary be notified of the date of filing such exemption as specified above, or the date on which such receipt was received, immediately, per Regulation 22.08.

DONE AND ORDERED at Jacksonville, Florida, this 31<sup>st</sup> day of January A.L. 6025, A.D. 2025.

  
Donald W. Cowart, Grand Master

Attest:   
Richard E. Lynn, P.G.M., Grand Secretary