DR-431
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

VOLUNTARY DISCLOSURE OF PROPERTY

Section 193.092, Florida Statutes

Property owners: use this form to disclose property that has not been previously assessed, but should have been. To avoid retroactive taxes, submit this form to the property appraiser **before January 1** of the tax year.

COMPLETED BY PROPERTY OWNER			
Name		County	Date
Describe the property you are disclosing. Add pages, if needed.			
This property was not assessed for the past tax year(s):	20__	20__	20__
Parcel ID or legal description			
Property address		Mailing address	
Phone	Fax	Date you purchased the property	

Signature _____ Print name _____ Date _____

COMPLETED BY THE PROPERTY APPRAISER	
Date	Signature, property appraiser or deputy

GENERAL INFORMATION

If you own property that could have had taxes assessed and collected but the property escaped taxation, your local officials can retroactively levy and collect the taxes you would have owed for any of the past 3 years, in addition to current taxes.

This does not apply to your property if:

1. You improved the land with a building, structure, or made other improvements and complied with all permitting requirements when the improvement was completed,
2. You use this form to voluntarily disclose the existence of the property to the property appraiser before **January 1** the year the property is first assessed, or
3. You bought tangible personal property and did not know of the escaped taxes. However, you will still be responsible for any taxes due after you bought the items.