VOLUNTARY DISCLOSURE OF PROPERTY

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

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	Da	Date			
Describe the prope	rty you are disclosing. Add pages, if n	eeded.					
This property was r	not assessed for the past tax year(s):	20	20	20			
Parcel ID or legal d	lescription						
Property address		Mailing address					
Phone	Fax	Date you purcha	sed the property				
Signature		Print name		Date			
	COMPLETED BY THE PI	ROPERTY APP	RAISER				
Date	Signature, proper	ty 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.