



VOLUNTARY DISCLOSURE OF PROPERTY

Section 193.092, Florida Statutes

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

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
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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
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Phone	Fax	Date you purchased the property
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_____ _____ _____
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.