FLORIDA DEPARTMENT OF REVENUE

CHANGE OF OWNERSHIP OR CONTROL
NON-HOMESTEAD PROPERTY

Sections 193.1554, 193.1555, and 193.1556, Florida Statutes

For non-homestead real property when a deed or other instrument has not been recorded with the clerk of court for a change of ownership or control, the owner must complete this form and send it to the property appraiser of the county where the property is located.

County _____   Date _____

New Owner   Individual or legal entity

Owner name _____

Address _____   Contact name _____

Phone _____

Type of ownership, if not an individual
☐ Corporation   ☐ Limited liability company   ☐ Limited partnership
☐ General partnership or joint venture   ☐ Unincorporated REIT
☐ Other, specify, _____   State of formation _____

Previous Owner   Individual or entity transferring ownership or transferring control or ownership of the legal entity cumulatively exceeding 50%

Individual or legal entity name _____

Description of Property

Parcel ID _____

Date of sale or change of ownership
(Cumulative ownership or control exceeded 50%) _____

Physical address

Legal description

Type of property _____

☐ This notice covers multiple parcels. I have attached Form DR-430M

Total number of pages, including this one _____

This notification is provided by
☐ the owner of the property   ☐ the previous owner
☐ an authorized agent of the owner   ☐ an authorized agent of the previous owner

I declare I have read this document and the facts in it are true.

_____   _____ _____
Signature   Print name   Date

_____
Title, if not an individual

See instructions on page 2.

INSTRUCTIONS
Change of Ownership or Control, Non-homestead Property

Who should complete this form?

An owner of non-homestead property that has changed ownership or control after January 1 when the property was last assessed at just value must notify the property appraiser of the change unless a deed or other document of the change was recorded with the clerk of the court.

A change of ownership or control means:

- A sale or foreclosure,
- A transfer of legal title or beneficial title in equity to any person, or
- A cumulative transfer of control, or of ownership of more than 50%, of the legal entity that owned the property when it was last assessed at just value.

Send the completed form to the property appraiser in the county where the parcel is located. If one owner completes and sends a Form DR-430 to the property appraiser, another owner is not required to send an additional Form DR-430.

You do not need to complete Form DR-430 if:

- A deed or other instrument documenting a change of ownership of the property has been recorded with the county clerk of court.
- The transfer corrects an error.
- The transfer is between legal and equitable title.
- The transfer is between husband and wife, including a transfer to a surviving spouse or on dissolution of marriage, and the property is non-homestead, residential property under section 193.1554(1), F.S. This does not apply to non-residential property.
- For a publicly traded company, the transfer occurred through the buying and selling of shares on a public exchange. This does not apply to a merger or acquisition by another company.

What if I have more than one parcel that has changed ownership or control?

You can submit Form DR-430M as an attachment to this form to report multiple parcels. Be sure to identify each page with the name of the owner and date from page one of Form DR-430. Send a copy of the completed forms to the property appraiser of each county where you have listed a parcel. Form DR-430M is posted on the Department of Revenue's website at http://dor.myflorida.com/dor/property/forms/.

Reference: Rule 12D-8.00659, Florida Administrative Code

Interest and Penalties

Owners who receive an assessment to which they are not entitled are subject to:
- Any taxes avoided plus 15% interest each year, and
- A penalty of 50% of the taxes avoided.

The property appraiser is required to record a tax lien on any property owned by a person or entity that was granted, but not entitled to, the property assessment limitation under s.193.1554 or s.193.1555, F.S.

Contact information and mailing addresses for all Florida property appraisers are on Revenue's web site at: http://dor.myflorida.com/dor/property/appraisers.html.