



# CHANGE OF OWNERSHIP OR CONTROL NON-HOMESTEAD PROPERTY

DR-430  
N. x/10

Draft 7/1/10

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	
<b>New Owner Information</b> Individual or legal entity			
Name		Contact name	
Address		Phone _____ ext. _____	E-mail _____
Type of ownership, if not an individual	<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited liability company	<input type="checkbox"/> Limited partnership
	<input type="checkbox"/> General partnership or joint venture	<input type="checkbox"/> Unincorporated REIT	
	<input type="checkbox"/> Other, specify		
State of formation			
<b>Previous Owner</b> Individual or entity transferring ownership or transferring control or ownership of the legal entity cumulatively exceeding 50%			
Individual or legal entity name			
<b>Description of Property</b>			
Parcel number*		Date of sale or change of ownership (Cumulative ownership or control exceeded 50%)	
Physical address		Legal description	
Type of property			
<input type="checkbox"/> *This notice covers multiples parcels. I have attached Form DR-430M, as added pages.			Total number of pages including this one _____

This notification is provided by  The owner of this 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print name

\_\_\_\_\_  
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,
- The transfer of legal title or beneficial title in equity to any person, or
- The cumulative transfer of control of more than 50% of the ownership 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.
- 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 the DR-430. Send a copy of the completed forms to the property appraiser of each county where you have listed a parcel. The DR-430M is posted on the Department of Revenue's website in PDF and Excel versions. <http://dor.myflorida.com/dor/property/forms/>

### 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>