

To: Property Appraisers and Tax Collectors
From: James McAdams
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Bulletin: PTO 13-12

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**Information Sharing Among Property Appraisers, Tax Collectors
and the Department of Revenue**

Property appraisers, tax collectors and the Department are equally bound by statute to maintain the confidentiality of taxpayer information. Sections 193.074, 195.027(3), and 195.084, Florida Statutes, provide that taxpayer information is confidential except for official tax administration purposes. Therefore, before a property appraiser or tax collector may share confidential taxpayer information, each must have an appropriate information sharing agreement in place.

In order to share confidential taxpayer information, the property appraiser and tax collector must first complete the Department's AGREEMENT TO MAINTAIN SECURITY OF CONFIDENTIAL INFORMATION. Once this agreement is on file with the Department, a property appraiser and tax collector may share information with each other without the Department acting as an intermediary.

This bulletin is provided by the Department of Revenue for your general information. If you wish to discuss this matter, you may send your questions to DORPTO@dor.state.fl.us.