

Protocol for using Sale Qualification Code 41 - Other

This disqualification code is for those sales that have special circumstances and are to be disqualified for sale ratio studies. To use this code, prior approval from the department is required. Listed below is the written, credible, verifiable documentation required from the county.

Send this documentation to: Ms. Sue Harlan, 725 S. Calhoun St., Tallahassee, FL 32399-0100 or HarlanS@dor.state.fl.us by January 1st. Documentation must be updated annually for recurring occurrences.

1. Definition of the Problem

- a. Issue of Concern. Briefly describe the issue(s) of concern that cause the sales to fall outside typical qualification reason codes.
- b. Affected Areas. List all affected parcels on a spreadsheet and designate by Strata, Census Tract, Market Area, Neighborhood Code, Use Code, Legal Description and Parcel ID for all parcels affected. Include a geographic layer shape file that covers the entire affected area(s).

2. Data Analysis Completed

Completely describe the analysis performed, process(es) followed, and data used. This includes the stratification, sub stratification, unit of comparison, type of analysis and reasoning for the group. Indicate how other sale qualification decisions will be handled within these areas/neighborhoods.

3. Supporting Documentation

Attach all relevant supporting documentation including but not limited to deeds, photos, maps, sketches, periodicals, digital media, or any other relevant information.

Credible:

- a. Information obtained from a party who has first hand knowledge of the transaction, e.g., grantor, grantee, the person who facilitated the closing, real estate agent party to the transaction, or closing attorney.
- b. The use and analysis of data pertinent to a qualification/disqualification claim using methodology recognized by authoritative bodies of knowledge (e.g., DOR policy, IAAO, and/or Appraisal Institute). For example, a comparative sales analysis of the legal, physical and economic characteristics of similar type arm's length property sales.

Verifiable:

- a. The name, phone number/contact information, the person's capacity to the transaction (i.e., grantor, grantee, closing agent, and/or attorney) and date of verification.
- b. Data and analysis that can be verified by an independent body. Data used must avoid the appearance of subjective selectivity (i.e., all the potential data is provided – used and not used) and the dated analysis must contain all mathematical calculations used to support the qualification/disqualification decision.

Documented:

- a. Hard or digital copy of information supporting the verification process as credible and verifiable. Documentation is tangible evidence that can be reviewed and confirmed by a third party e.g., private citizen (subject to any confidential protocols), Department of Revenue, or State of Florida Office of the Auditor General.