

**Sale Qualification Codes**  
**for use by DOR & Property Appraisers Beginning January 1, 2009**  
(R. 4-17-09)

**Sales qualified and included for sales ratio analysis**

01. Sale qualified as a result of examination of the deed
02. Sale qualified as a result of credible, verifiable, and documented evidence

**Sales qualified and excluded from sales ratio analysis**

03. Sale qualified at time of sale, but the physical property characteristics changed significantly after the sale
04. Sale qualified at time of sale, but legal characteristics have significantly changed after the sale
05. Sale qualified at time of sale, but transaction involved multiple parcels with multiple tax identification numbers

**Sales disqualified as a result of examination of the deed**

11. Corrective deed, quit claim deed, or tax deed; Deed bearing Florida Documentary Stamp at the minimum rate prescribed under Chapter 201, F.S.; Transfer of ownership where no doc stamps were paid; Transfer of ownership by other than a deed such as a final judgment or court order;
12. Deeds to or from financial institutions; Deed stating "In Lieu of Foreclosure" (including private lenders)
13. Deeds conveying cemetery lots or parcels
14. Deeds containing a reservation of occupancy for more than 90 days (life estate interest)
15. Deeds where the consideration is indeterminable
16. Deeds conveying partial interest
17. Deeds to or executed by a religious, charitable or benevolent organization or entity
18. Deeds to or executed by a federal, state, or local government agency (including trustees (or Board) of the Internal Improvement Trust Fund, courts, counties, municipalities, sheriffs, or educational organizations)
19. Deeds to or executed by trustees in bankruptcy, administrators, executors, guardians, or receivers
20. Deeds to or executed by utility companies

**Sales disqualified as a result of credible, verifiable, and documented evidence**

30. Transaction involving affiliated parties (family, corporate, business, landlord-tenant).
31. Deeds involving a trade or exchange of land
32. Pre-construction sale
33. Transaction that included incomplete or unbuilt common property
34. Deed or satisfaction recording payment in full of a recorded property contract
35. Deeds including non-typical amounts of personal property
36. Transaction involving atypical costs of sale
37. Sale not exposed to the open-market; sale involving atypical participant motivation
38. Forced sale or sale under duress; Sale to prevent foreclosure (occurs prior to date shown in judgment order for public sale)
39. Sale price verified to be different than sale price indicated by doc stamps
40. Transaction involving non-market financing or assumption of non-market lease
41. Other; requires documentation and prior approval of the Department of Revenue
42. Mortgage Fraud (or potential mortgage fraud per notification of probable cause by a law enforcement agency)

**Sale qualification decision pending**

99. Sale occurred within 90 days and qualification decision has not yet been made; this code is invalid for sales occurring more than 90 days earlier.