

Requirements for Requesting Approval to Use Sale Qualification Code 41 - Other

This disqualification code is for sales that meet the following three conditions: 1) no other disqualification codes apply; 2) attempts to verify the sale(s) were unsuccessful; and 3) the transaction(s) do not reasonably reflect the fair market value of the sold property. To use this code, prior approval from the Department is required. Described below is the credible, verifiable, and documented evidence required from the county to justify a request to use sale qualification Code 41. This evidence must be sent to Ann Hunter (850-617-8904) at HunterA@dor.state.fl.us

Multiple Sale Transactions Within a Properly Specified Real Property Group

A properly specified real property group is a group where the property characteristics are as similar as possible and where there is not wide variation in property characteristics.

1. Required Description of the Properly Specified Real Property Group Involved.

The county must identify and briefly describe the legal, physical, and economic characteristics of the real property group within which the sales occurred. Legal characteristics are those that determine the legally permissible uses of the property; examples include, but are not limited to, zoning and future land use classifications. See subsection 193.011(2), F.S., for more information on legal characteristics. Examples of physical characteristics include, but are not limited to, location, size, shape, quality, condition, age, and present use of the parcels. Examples of economic characteristics include, but are not limited to, sale prices and their range and central tendency. The DOR use code and the total number of parcels in the group must be included in this description.

2. Data Required to be Submitted for Justification.

The county must submit an electronic file containing all sales that occurred within the specified real property group, regardless of whether a sale has been qualified or disqualified. This file must also contain the analysis and reasoning that justifies the use of Code 41. The electronic file that must be submitted may be in one of the following software formats: Access, Excel, or SPSS (Statistical Package for the Social Sciences). The electronic file must also contain at a minimum the following types of data for each sale: parcel ID number, DOR use code, zoning classification, sale qualification code, market area code, neighborhood code, census block group number, land size, land unit type, and number of land units, sale price, sale month, sale year, seller name, buyer name, and official record book and page or clerk instrument number. Sales of improved property must also include the following data elements: total improvement square footage, number of buildings, improvement quality code, improvement condition code, and effective year built.

3. Additional Supporting Documentation.

The county must provide all relevant justifying documentation for each sale for which the county is requesting the use of Code 41. This documentation must include, at minimum, deeds, maps, sketches, and evidence of attempts to verify sales, and when applicable, photos, geographic layer shape file, reliable published data, copies of information on property use regulation, and any other relevant information.

Single Sale Transaction Within a Properly Specified Real Property Group

A properly specified real property group is a group where the property characteristics are as similar as possible and where there is not wide variation in property characteristics. For a single sale transaction, a properly specified group would generally have significantly fewer parcels than for multiple sales transactions.

- 1. Required Description.** The county must identify and briefly describe the legal, physical, and economic characteristics of the real property group within which the sale occurred. Legal characteristics are those that determine the legally permissible uses of the property; examples include, but are not limited to, zoning and future land use classifications. See subsection 193.011(2), F.S., for more information on legal characteristics. Examples of physical characteristics include, but are not limited to, location, size, shape, quality, condition, age, and present use of the parcels. Examples of economic characteristics include, but are not limited to, sale prices and their range and central tendency. The DOR use code and the total number of parcels in the group must be included in this description.

- 2. Data Required to be Submitted for Justification.** The county must submit an electronic file containing all sales that occurred within the specified real property group, regardless of whether a sale has been qualified or disqualified. This file must also contain the analysis and reasoning that justifies the use of Code 41. The electronic file that must be submitted may be in one of the following software formats: Access, Excel, or SPSS (Statistical Package for the Social Sciences). The electronic file must also contain at a minimum the following types of data for each sale: parcel ID number, DOR use code, zoning classification, sale qualification code, market area code, neighborhood code, census block group number, land size, land unit type, and number of land units, sale price, sale month, sale year, seller name, buyer name, and official record book and page or clerk instrument number. Sales of improved property must also include the following data elements: total improvement square footage, number of buildings, improvement quality code, improvement condition code, and effective year built.

- 3. Additional Supporting Documentation.** The county must provide all relevant justifying documentation for the sale for which the county is requesting the use of Code 41. This documentation must include, at minimum, the deed, map, sketch, and evidence of attempts to verify, and when available, photos, geographic layer shape file, reliable published data, copies of information on property use regulation, and any other relevant information.

- 4. Other Circumstances Involving a Single Sale Transaction.** For a single sale transaction for which a county wants to request the use of Code 41 for a reason other than a comparative analysis of sales within the subject property group, the county must provide credible, verifiable, and documented evidence that explains why the sale transaction does not reflect the fair market value of the sold property. The Department will consider such a request and documentation from a county on a case-by-case basis. The documentation from the county must include the information listed above under Number 1 and 3 for a single sale transaction.

General Spreadsheets

The Department has developed general spreadsheets (for both vacant and improved properties) showing some of the types of information that would be helpful for counties to use in reporting the characteristics of multiple and single sale transactions and other sales in the subject property group. These general examples cannot and do not reflect all of the data needs of every possible sale situation, since these data needs will vary on a case-by-case basis. Depending on the circumstances in each case, the Department may require more or different information before approving use of Code 41.