

**2009**

**User's Guide  
For  
2009 Department Property Tax Data Files**



**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT**

**July 1, 2009**

**\*This document is a draft. Content in this document may no longer be correct. This document is being revised for 2010. If you have any questions, please call Kathy Henley at 850-922-7952.**

## PREFACE

### INTENDED USERS

This User's Guide is designed for anyone who accesses the various comma delimited files as supplied by the Florida Department of Revenue. It is intended as an aid to understanding the various assessment data processed by the Department of Revenue - Property Tax Oversight Program pursuant to Florida Statutes 193.114 and 193.1142. Note: Data requirements by the Department may change on an assessment year basis.

### INTRODUCTION

**SECTION ONE** includes the data fields and data field specifications pertaining to the Name – Address – Legal (NAL) data processed by the Department of Revenue. This data is taken from a set of files submitted by the property appraiser under Florida Statute 193.114. The NAL portion of the submission process contains data from the county assessment roll that must be submitted to the Department several times a year. The Sale Submission NAL is due April 1<sup>st</sup> ; the Preliminary NAL file is due July 1<sup>st</sup> and the Final NAL file is due after extension and certification to the tax collector and again after recertification to the tax collector, if applicable. .

Asw part of the output comma delimited file, the Department adds a header row to the file and field names for each data element. Additional fields designated by the Department are appended to the file to assist in the assessment roll analysis and approval process. The Department data files are provided for public use and published in a comma delimited file format (.csv file extension).

**SECTION TWO** contains the data fields and data field specifications of each county's Sale Data File (SDF) processed by the Department along with each roll submission. The SDF and NAL files are processed by the Department as a paired set. The SDF contains all sales for each parcel for the year preceding the assessment year. The SDF is submitted and published in a comma delimited file format (.csv file extension).

**SECTION THREE** contains the data fields and data field specifications of the Name – Address – Personal (NAP) tangible personal property data file. The NAP file is processed and published in a comma delimited file format (.csv file extension). NAP files are not sent to the Department as part of the Sale Submission.

The **ADDENDA** of this guide includes a tabular version of the NAL, SDF and NAP data layouts including the data file header abbreviations established by the Department subsequent to submittal by the Property Appraisers.

The Table of Contents (TOC) is formatted to provide “go to” links for each heading within the guide when viewing electronically.

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OWNER_STATE_DOM	Owner's state of domicile	43
FIDU_NAME	Name of fiduciary responsible for paying taxes, if different from the	44
owner		44
FIDU_ADDR	Street address (or P.O. Box) of fiduciary	44
FIDU_CITY	City of fiduciary	44
FIDU_STATE	State or country of fiduciary	44
FIDU_ZIP_CD	USPS ZIP Code of fiduciary	44
FIDU_CD	Fiduciary type code	44
PHY_ADDR	Physical location of property street address	44
PHY_CITY	Physical location of property city	45
PHY_ZIP	Physical location of property zip code	45
ALT_KEY	Alternate key	45
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SEQ_NO	Tax roll sequence number	46
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# **Section 1**

Name – Address – Legal (NAL)

Files

DRAFT

**CO\_NO**

**County Number.** Each of the 67 Florida counties is assigned a code number to identify each county. As an example, Alachua County is identified with the numeric code “11” Each successive county, in alphabetical order, is assigned a number ascending from Alachua’s assigned starting point of 11. See table below. Note: “Miami-Dade” is placed alphabetically as “Dade” County within the table and for coding purposes.

COUNTY #	COUNTY NAME	COUNTY#	COUNTY NAME
11.....	Alachua	44.....	Lafayette
12.....	Baker	45.....	Lake
13.....	Bay	46.....	Lee
14.....	Bradford	47.....	Leon
15.....	Brevard	48.....	Levy
16.....	Broward	49.....	Liberty
17.....	Calhoun	50.....	Madison
18.....	Charlotte	51.....	Manatee
19.....	Citrus	52.....	Marion
20.....	Clay	53.....	Martin
21.....	Collier	54.....	Monroe
22.....	Columbia	55.....	Nassau
23.....	Miami Dade	56.....	Okaloosa
24.....	Desoto	57.....	Okeechobee
25.....	Dixie	58.....	Orange
26.....	Duval	59.....	Osceola
27.....	Escambia	60.....	Palm Beach
28.....	Flagler	61.....	Pasco
29.....	Franklin	62.....	Pinellas
30.....	Gadsden	63.....	Polk
31.....	Gilchrist	64.....	Putnam
32.....	Glades	65.....	St. Johns
33.....	Gulf	66.....	St. Lucie
34.....	Hamilton	67.....	Santa Rosa
35.....	Hardee	68.....	Sarasota
36.....	Hendry	69.....	Seminole
37.....	Hernando	70.....	Sumter
38.....	Highlands	71.....	Suwannee
39.....	Hillsborough	72.....	Taylor
40.....	Holmes	73.....	Union
41.....	Indian River	74.....	Volusia
42.....	Jackson	75.....	Wakulla
43.....	Jefferson	76.....	Walton
		77.....	Washington

## PARCEL\_ID

**Parcel Identification Number.** Each parcel in the county is assigned a unique number by the property appraiser based on a parcel numbering system that is applied uniformly within the county. The uniform numbering system is determined by the property appraiser and will therefore vary from county-to-county relative to that county's system format.

### Examples (two of several systems in use by property appraisers):

County A may use a section/township/range/subdivision/block/lot coding system:  
12-3N-45-6789-101-112

County B may use a seven digit leading and four digit extension system:  
1234567-1234

## ROLL\_T

**Roll Type.** This field indicates the roll type. For the NAL, the entry is "R" ..

## ROLL\_YR

**Roll Year.** Assessment year for data in file. Assessment years begin with January 1 of each year.

## BAS\_STRT

**Basic Stratum.** This is a Department-generated field. As the file is processed each parcel is segregated into a basic stratum based on the DOR use code submitted by the Property Appraiser. The basic stratum number assigned follows the statutory classification of property established by Florida Statute 195.096(3)(a). In addition to the statutorily outlined classification of property the Department has established additional strata to segregate those properties that are not suitable for sampling purposes. The table below identifies each basic stratum by number, definition of the type of properties, and the use codes within each stratum.

See stratum chart next page.

BASIC STRATUM	DEFINITION	USE CODES
1	Residential property that consists of one primary living unit, including, but not limited to, single-family residences, condominiums, cooperatives, and mobile homes.	01, 02, 04, and 05
2	Residential property that consists of two or more primary living units.	03, 06, and 08
3	Non-homestead agricultural and other use-valued property.	50 - 69 and 97
4	Vacant lots	00 and 07  <b>NOTE:</b> Use Code 07 will be sampled in stratum 01 for Volusia county.
5	Nonagricultural acreage and other undeveloped parcels.	10, 40, and 99
6	Improved commercial and industrial property	11 - 39 and 41 - 49
7	Taxable institutional or governmental, utility, locally assessed railroad, oil, gas and mineral land, subsurface rights, and other real property.	70 - 96 and 98 where taxable value is <b>Greater</b> than \$0.00
DOR 8	When one or more of the above stratum constitutes less than 5% of the total assessed value of all suitable real property in a county.	All use codes if conditions are met.
DOR 9	Homesteaded Agricultural properties.	Homesteaded 50 – 69 & 97
DOR 10	Properties that are not suited to be part of the in-depth sampling process. Governmental and Institutional with no Taxable value.	70 - 96 and 98 where taxable value is <b>Equal</b> to \$0.00
DOR 12	New construction greater than Assessed	All use codes if conditions are met.

## ATV\_STRT

**Active Stratum.** This field is created by the Department to identify the data used in the current year's assessment roll analysis and approval process. Not all strata within a county are reviewed each year. This field enables the Department to filter only those parcels that are subject to review from the entire NAL file for any given tax roll year.

## GRP\_NO

**Value Group Number.** This field is created by the Department to further stratify the data used in the assessment roll analysis and approval process into value groups. The field label denotes the value group number assigned to parcels by the Department based on an analysis of current data submitted by the Property Appraiser. Not all value groups within County strata are reviewed each year.

### Value Group Stratification

The Department stratifies each studied stratum by four equal value groups for sampling purposes. These value groups are determined by the Department for each stratum studied using the following general steps:

1. All parcels in the statutory stratum are arrayed in ascending order by value;
2. At the top of the parcel value array, all parcels comprising the first 5% of the stratum's just value are sub-stratified into value group 5 and removed from further consideration to enhance the representativeness of the remaining value groups for sampling purposes;
3. Any parcels comprising 15 percent or more of the stratum value, remaining after step 2, are sub-stratified into value group 6 and removed from further consideration to enhance the representativeness of the remaining four value groups for sale or appraisal ratio sampling purposes (any parcel removed by this step is studied independently from the sample study);
4. After step 2 and 3 are made and starting at the lowest value of the remaining parcel array, the parcels within the first quarter (25%) of the array are placed in Group 1; and
5. Continuing down the parcel value array, the process in step 4 is repeated until all parcels in the remaining statutory stratum are placed within four value groups (Groups 1-4) of approximately equal value. Note: At each of the break points for a value group, if additional parcels exist with the same value as the one that reaches the break point, then those parcels are included in the preceding group. This occurs most often in the vacant residential and agricultural strata.

## DOR\_UC

**DOR Land Use Code.** The Department determines the coding system for the land use codes to be associated with each type of property. The property appraiser assigns the use code based on Department guidelines.

This is a three-digit code ranging from 000 to 099. The leading zero is provided to accommodate potential expansion of the code table. The Department defined used codes are as follows.

## DOR LAND USE CODES

### USE CODE

#### **Residential Property**

000	Vacant Residential
001	Single Family
002	Mobile Homes
003	Multi-family - 10 units or more
004	Condominia
005	Cooperatives
006	Retirement Homes not eligible for exemption. Others shall be given an Institutional classification
007	Miscellaneous Residential (migrant camps, boarding homes, etc.)
008	Multi-family - less than 10 units
009	Undefined - Reserved for Use by Department of Revenue

#### **Commercial Property**

010	Vacant Commercial
011	Stores, one story
012	Mixed use - store and office or store and residential or residential combination
013	Department Stores
014	Supermarkets
015	Regional Shopping Centers
016	Community Shopping Centers
017	Office buildings, non-professional service buildings, one story
018	Office buildings, non-professional service buildings, multi-story
019	Professional service buildings
020	Airports (private or commercial), bus terminals, marine terminals, piers, marinas.
021	Restaurants, cafeterias
022	Drive-in Restaurants
023	Financial institutions (banks, saving and loan companies, mortgage companies, credit services)
024	Insurance company offices
025	Repair service shops (excluding automotive), radio and T.V. repair, refrigeration service, electric repair, laundries, laundromats
026	Service stations
027	Auto sales, auto repair and storage, auto service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, trailers and related equipment, mobile home sales, motorcycles, construction vehicle sales
028	Parking lots (commercial or patron) mobile home parks
029	Wholesale outlets, produce houses, manufacturing outlets
030	Florist, greenhouses
031	Drive-in theaters, open stadiums
032	Enclosed theaters, enclosed auditoriums
033	Nightclubs, cocktail lounges, bars
034	Bowling alleys, skating rinks, pool halls, enclosed arenas

- 035 Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned).
- 036 Camps
- 037 Race tracks; horse, auto or dog
- 038 Golf courses, driving ranges
- 039 Hotels, motels

### **Industrial Property**

- 040 Vacant Industrial
- 041 Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing printing plants
- 042 Heavy industrial, heavy equipment manufacturing, large machine shops, foundries, steel fabricating plants, auto or aircraft plants
- 043 Lumber yards, sawmills, planing mills
- 044 Packing plants, fruit and vegetable packing plants, meat packing plants
- 045 Canneries, fruit and vegetable, bottlers and brewers distilleries, wineries
- 046 Other food processing, candy factories, bakeries, potato chip factories
- 047 Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock and gravel plants.
- 048 Warehousing, distribution terminals, trucking terminals, van and storage warehousing
- 049 Open storage, new and used building supplies, junk yards, auto wrecking, fuel storage, equipment and material storage

### **Agricultural Property**

- 050 Improved agricultural
- 051 Cropland soil capability Class I
- 052 Cropland soil capability Class II
- 053 Cropland soil capability Class III
- 054 Timberland - site index 90 and above
- 055 Timberland - site index 80 to 89
- 056 Timberland - site index 70 to 79
- 057 Timberland - site index 60 to 69
- 058 Timberland - site index 50 to 59
- 059 Timberland not classified by site index to Pines
- 060 Grazing land soil capability Class I
- 061 Grazing land soil capability Class II
- 062 Grazing land soil capability Class III
- 063 Grazing land soil capability Class IV
- 064 Grazing land soil capability Class V
- 065 Grazing land soil capability Class VI
- 066 Orchard Groves, Citrus, etc.
- 067 Poultry, bees, tropical fish, rabbits, etc.
- 068 Dairies, feed lots
- 069 Ornamentals, miscellaneous agricultural

### **Institutional Property**

070	Vacant
071	Churches
072	Private schools and colleges
073	Privately owned hospitals
074	Homes for the aged
075	Orphanages, other non-profit or charitable services
076	Mortuaries, cemeteries, crematoriums
077	Clubs, lodges, union halls
078	Sanitariums, convalescent and rest homes
079	Cultural organizations, facilities

### **Government Property**

080	Undefined - Reserved for future use
081	Military
082	Forest, parks, recreational areas
083	Public county schools - include all property of Board of Public Instruction
084	Colleges
085	Hospitals
086	Counties (other than public schools, colleges, hospitals) including non-municipal government.
087	State, other than military, forests, parks, recreational areas, colleges, hospitals
088	Federal, other than military, forests, parks, recreational areas, hospitals, colleges
089	Municipal, other than parks, recreational areas, colleges, hospitals

### **Miscellaneous Property**

090	Leasehold interests (government owned property leased by a non-governmental lessee)
091	Utility, gas and electricity, telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, canals, radio/television communication
092	Mining lands, petroleum lands, or gas lands
093	Subsurface rights
094	Right-of-way, streets, roads, irrigation channel, ditch, etc.
095	Rivers and lakes, submerged lands
096	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste land, marsh, sand dunes, swamps
097	Outdoor recreational or parkland, or high-water recharge subject to classified use assessment.

### **Centrally Assessed Property**

098	Centrally assessed
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### **Non-Agricultural Acreage Property**

099	Acreage not zoned agricultural.
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## PA\_UC

**Property Appraiser Land Use Code.** This field provides an area for property appraiser defined use codes which are optional. This field is left blank if the property appraiser has not further defined the land use coding system.

## SPASS\_CD

**Special Assessment Code.** A code indicating special assessment considerations applicable to a parcel. If the Property Appraiser utilizes a different code table within their system, these codes must be translated to the Department's coding system when submitted on the NAL. This field is left blank if not applicable.

<u>Code</u>	<u>Assessment Considerations</u>
1	Pollution control device
2	Land subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted.
3	Land subject to a moratorium.

## JV

**Just Value.** This field indicates the Property Appraiser's opinion of market value after an adjustment for the criteria as defined in Florida Statutes 193.011(1) and (8). Counties must notify the Department annually as to the percentage adjustment made for each use code.

## JV\_CHNG (FINAL ROLL ONLY - New field effective 2009)

**Just Value Change.** This field is to record the total change in just value between the preliminary data approved by the Department for the January 1 assessment date and the final NAL data submitted by the property appraiser from the rolls certified by the property appraiser. Entry is made only on the final NAL file and post-VAB final NAL file. This field is not applicable to the preliminary roll data submission and will be blank on those NAL submissions.

### Example:

Just value on preliminary NAL file submission:	100,000
Just value on final NAL file submission:	105,000
<b>Value change between submissions:</b>	<b>5,000</b> (Entry made in JV_CHG field)

## JV\_CHNG\_CD (FINAL ROLL ONLY - New field effective 2009)

**Just Value Change Code.** The reason code for change (or most substantial change) in just value from the approved preliminary tax roll to the final roll is noted using the following reason codes. Note: If the value changed for more than one reason, only the reason code for the primary cause of the value change will be entered.

**Reason codes to be entered are:**

- 1 = Parcel split
- 2 = Parcel combine
- 3 = New parcel
- 4 = Value adjustment board (VAB) change
- 5 = Court required change
- 6 = Change made by due to correction of a material mistake of fact relating to the physical characteristics of the property after a VAB petition has been filed but before VAB has issued a ruling
- 7 = Change made by the Property Appraiser due to a correction of material mistake of fact without VAB petition having been filed
- 8 = Change made by due to correction of a material mistake of fact relating to an essential condition of the property requiring the exercise of judgment as to the effect of the mistake on the value after a VAB petition has been filed but before the VAB has issued a ruling;
- 9 = Change made by the Property Appraiser due to correction of a material mistake of fact relating to an essential condition of the property requiring the exercise of judgment as to the effect of mistake on value without a VAB petition having been filed.

An entry to this field is made only on the **final NAL files and post-VAB files submitted by the property appraiser**. It is to be left blank on the preliminary roll and blank on the final NAL file if not applicable.

**AV\_SD**

**Assessed Value School District.** This field indicates assessed value for school district assessments. Entry in this field represents the assessed value for school district purposes. School and non-school assessed value will differ in counties where the county or a city has adopted ordinances to assess historic property used for commercial or non-profit purposes and high-water recharge property based on character or use. The 10% assessment increase limitation on non-homestead property does not apply to school district assessed value

**AV\_NSD**

**Assessed Value Non-School District.** Total assessed value for purposes of non-school district assessments. See information in field "AV-SD" above.

This field provides the assessed value for non-school district taxing authorities. For 2009, school and non-school assessed value will differ in counties where the county or a city has adopted ordinances for assessing historic property used for commercial or non-profit purposes and high-water recharge property based on character or use. Beginning in 2009, the 10% assessment increase limitation on non-homestead property will apply only to non-school district assessments. This may result in the assessed value for school districts and non-school taxing authorities to be different.

**TV\_SD**

**Taxable Value School District.** The taxable value for school purposes is based on school assessed value and does not include subtractions for the new additional \$25,000 homestead exemption or local option exemptions that have been adopted by county or municipal taxing authorities; for instance the local option additional expemption for persons 65 and older.

## TV\_NSD

**Taxable Value Non-School District.** The taxable value for county purposes is based on county assessed value and includes subtractions for the new additional \$25,000 homestead exemption or local option exemptions that have been adopted by county or municipal taxing authorities; e.g., local option additional exemption for persons 65 and older.

## JV\_HMSTD

**Just Value Homestead.** The just value of only that portion of the parcel that has been granted a homestead exemption. This would be the same portion that is subject to the Save Our Homes assessment increase limitation. This field is left blank if not applicable.

## AV\_HMSTD

**Assessed Value Homestead.** The assessed value of only that portion of the property that has been granted a homestead exemption. The assessed value is for school district and non-school district assessments. The difference between homestead just value and homestead assessed value should be the difference solely due to the Save-Our-Homes assessment increase limitation.

## JV\_NON\_HMSTD\_RESD (New field effective 2009)

**Just Value Non-Homestead Residential.** The just value of only the portion of the property that is non-homestead residential property under Florida Statutes 193.1554, subject to the 10% assessment limitation. This field will be left blank if not applicable

## AV\_NON\_HMSTD\_RESD (New field effective 2009)

**Assessed Value Non-Homestead Residential.** The assessed value of only the portion of the property that is non-homestead residential property under Florida Statutes 193.1554, subject to the 10% assessment limitation. This field will be left blank if not applicable.

## JV\_RESD-NON\_RESD (New field effective 2009)

**Just Value Residential and Non-Residential.** The just value of only the portion of the property that is residential or non-residential property under Florida Statutes 193.1555, subject to the 10% assessment limitation. This field will be left blank if not applicable.

## AV\_RESD-NON\_RESD (New field effective 2009)

**Assessed Value Residential and Non-Residential.** The assessed value of only the portion of the property that is residential or non-residential property under Florida Statutes 193.1555, subject to the 10% assessment limitation. This field will be left blank if not applicable.

## JV\_CLASS\_USE (New field effective 2009)

**Just Value Classified Use (agricultural land value)** The just value of only the portion of property that is classified agricultural. This field will be left blank if not applicable.

#### **AV\_CLASS\_USE (New field effective 2009)**

**Assessed Value Claassified Use (agricultural land value).** The assessed value of only the portion of property that is classified agricultural. The difference between the agricultural just value and the agricultural assessed value should be the difference solely due to the agricultural classification. This field will be left blank if not applicable.

#### **JV\_H2O\_RECHRG (New field effective 2009)**

**Just Value High-water Recharge (lands).** The just value of only the portion of the property that is classified as high-water recharge under Florida Statutes 193.625. This field will be left blank if not applicable.

#### **AV\_H2O\_RECHRG (New field effective 2009)**

**Assessed Value High-water Recharge (lands).** The assessed value of only the portion of the property that is classified as high-water recharge under Florida Statutes 193.625. The difference between the high-water recharge just value and the high-water recharge assessed value should be the difference solely due to the high-water recharge classification. This field will be left blank if not applicable.

#### **JV\_CONSRV\_LND (New field effective 2009)**

**Just Value Conservation Land.** Just value of land classified as conservation land under Florida Statutes 193.501. This field will be left blank if not applicable

#### **AV\_CONSRV\_LND (New field effective 2009)**

**Assessed Value Conservation Land.** Assessed value of land classified as conservation land under Florida Statutes 193.501. This field will be left blank if not applicable.

#### **JV\_HIST\_COM\_PROP (New field effective 2009)**

**Just Value Historic Commercial Property.** The just value of only the portion of the property that is classified as historic property used for commercial purposes under Florida Statutes 193.503. Value should be entered if classification is adopted by either county or municipal government. This field will be left blank if not applicable.

#### **AV\_HIST\_COM\_PROP (New field effective 2009)**

**Assessed Value Historic Commercial Property.** The assessed value of only the portion of the property that is classified as historic property used for commercial purposes under Florida Statutes 193.503. Value should be entered if classification is adopted by either county or municipal government. This field will be left blank if not applicable.

#### **JV\_HIST\_SIGNF (New field effective 2009)**

**Just Value Historically Significant Property.** The just value of only the portion of the property that is classified as historically significant under Florida Statutes 193.505. Value should be entered if classification is adopted by either county or municipal government. This field will be left blank if not applicable.

#### **AV\_HIST\_SIGNF (New field effective 2009)**

**Assessed Value Historically Significant Property.** The assessed value of only the portion of the property that is classified as historically significant under Florida Statutes 193.505. Value should be entered if classification is adopted by either the county or municipal government. This field will be left blank if not applicable.

#### **JV\_PARNT\_GRNDP (New field effective 2009)**

**Just Value Parent Grandparent.** The just value of only the portion of the property that has a reduced assessment due to parent/grandparent living quarters under s. 193.703, F.S. This field will be left blank if not applicable.

#### **AV\_PARNT\_GRNDP (New field effective 2009)**

**Assessed Value Parent Grandparent.** The assessed value of only the portion of the property that has a reduced assessment due to parent/grandparent living quarters under s. 193.703, F.S. This field will be left blank if not applicable.

#### **NCONST\_VAL (Revised field effective 2009)**

**New Construction Value.** The just value of new construction. This field will be left blank if not applicable.

#### **DEL\_VAL (New field effective 2009):**

**Deletion Value.** The just value reduction resulting from deletion of improvements from the property. Data is entered as a positive number. This field will be left blank if not applicable.

#### **PAR\_SPLT**

**Parcel Split/Combine Flag.** This field provides a code to denote a parcel that was split or combined with one or more parcels since the previous tax roll year along with the month and year of the change. This field will be left blank if not applicable.

The applicable codes are:

Parcel split code	--	1
Parcel combine code	--	2

Remaining four characters are the two-digit month and two-digit year of occurrence.

#### **Examples:**

For splits/combines occurring on, or subsequent to, January 1, 2009, all 5 digits including the month are required:

“10409” codes a split that occurred in April 2009.

“20609” codes a combine that occurred in June 2009.

## DISTR\_CD

**Disaster Code.** This is a field reserved for use when a natural disaster has affected the value of a large number of parcels so as to impact the Department's summary statistics for the county. It is used by the Department to analyze the effects of a disaster on the tax roll statistics in a manner similar to that done for many counties after the 2004 and 2005 hurricanes. Counties must contact the Department before using this code. This field will be left blank if not applicable.

## DISTR\_YR

**Disaster Year.** This field is reserved for use in conjunction with the disaster code described above. It denotes the year the disaster occurred for tracking purposes. Counties must contact the Department before using this code. This field will be left blank if not applicable.

## LND\_VAL

**Land Value.** Just value (per Florida Statutes 193.011) or classified use value, if applicable. Required for all properties with the exception of condominiums, cooperatives and homeowners' association properties. This field will be left blank if not applicable.

## LND\_UNTS\_CD

**Land Unit Code.** Land information code indicating the unit of measurement used as the basis for the assessment of the land. The following are the applicable codes:

<u>Code</u>	<u>Measurement Method</u>
1	Per acre
2	Per square foot
3	Per front foot or per effective front foot – All lots with typical depth
4	Per front foot or per effective front foot – All lots with non-typical depth
5	Per lot or tract
6	Combination of any of the above

Entry required for all properties with the exception of condominiums, cooperatives and homeowners' associations properties. This field will be left blank if not applicable.

## NO\_LND\_UNTS

**Number of Land Units.** Number of land units that correspond to the land unit code discussed above. If Code 1 is entered in the LND\_UNTS\_CD field, acreage is assumed to be a 2 decimal entry. All other entries are treated as whole numbers.

### **Examples, for 5.65 acre parcel**

- 1) If property appraiser enters whole number "565", the Department will assume two decimals or a 5.65 acre parcel.
- 2) If property appraisers enters "5.65", the Department will recognize the acreage size as stated by the property appraiser.

Entry is required for all properties with the exception of condominiums, cooperatives and homeowners' association properties. This field is left blank if not applicable. All parcels having values indicated in the LND\_VAL field should have an appropriate entry in this field.

## LND\_SQFOOT

**Land Square Footage.** All entries in this field are whole numbers and reflect the equivalent square footage of the site irrespective of the information entered in the fields LND\_UNTS\_CD and NO\_LND\_UNTS. This field is left blank if not applicable (e.g. condominiums, cooperatives and homeowners' association properties). All parcels having values indicated in the LND\_VAL field also require an appropriate entry in this field.

## DT\_LAST\_INSPT (New field effective 2009)

**Date of Last Physical Inspection.** Entry displays month and year of last physical (on-site) inspection of a parcel. First two digits indicates the month of inspection; second two digits indicates the year of inspection. Required for all land use codes.

**Example:** March 2004 = 0304

## IMP\_QUAL

**Improvement Quality.** Reference sources such as *The Marshall and Swift/Marshall Valuation Service*, other cost manuals or appraisal/construction textbooks are used to establish general guidelines for improvement quality. Ratings are consistent statewide as to what is considered average as a benchmark. Ratings should reflect "average" from the reference source, not the average structure specific to the locale. Entries are required for all improved land use codes. This field will be left blank if not applicable.

**Example:** In County A the average home may be average quality according to the reference source description. In County B the average home may be above average quality according to the same reference source description. **Both counties would rate all homes according to the reference source description.**

### Improvement Quality Codes:

Improvement Quality	Alpha Code	Numeric Code
Minimum/Low Cost	MIN	1
Below Average	BAV	2
Average	AVG	3
Above Average	AAV	4
Excellent	EXL	5
Superior	SUP	6

## CONST\_CLASS

**Construction Class.** Ratings to be used are described in the Marshall Valuation Service Manual – Section 1. The alpha-codes shown in the manual are to be converted to the following numeric codes. Data entries are required for all improved use codes. This field will be left blank if not applicable.

Improvement Construction Class	Marshall Valuation Service Codes	Numeric Code
Fireproof Steel	A	1
Reinforced Concrete	B	2
Masonry	C	3
Wood (include steel studs)	D	4
Steel Frame/incombustible walls/roof	S	5

#### EFF\_YR\_BLT (Revised field effective 2009)

**Effective Year Built.** Denotes the effective year built of the primary structure. This field is required for all improved use codes.

**Example:**

- The effective age of an improvement may be estimated at 10 years (due to recent renovations) whereas the actual age is 30 years (i.e., actual year built is 1979).
- The effective year built for the assessment year 2009 would be 1999 (i.e., 2009 less 10 years = 1999 effective year built)

#### ACT\_YR\_BLT (New field effective 2009)

**Actual Year Built.** The actual year built of the primary structure on the parcel. This field is required for all improved use codes.

#### TOT\_LVG\_AREA

**Total Living or Usable Area.** This entry includes the total effective (or adjusted) area of all improvements on the property, excluding improvements classified as special features. This is the total of all floors on any multi-story building and the total of all property record cards having the same unique parcel number. This entry should be in square feet and is required for all improved land use codes.

In addition, the adjusted (or effective) building area may be measured in square feet and begins with the base area of the building, which represents the major area for the building type. Percentage factors may be applied to the square footages of other building areas such as attached garages, attached carports, porches, utility rooms, and offices. Such percentage factors may be less than or greater than one, depending on the unit cost of the other area relative to that of the base area. For example, the percentage factor for a garage attached to a single-family home typically would be less than one, while the percentage factor for an enclosed office area in a warehouse typically would be greater than one. After percentage factors are applied to the square footages of all other attached building areas, the results are summed and added to the square footage of the base area to obtain the adjusted building area.

This field will be left blank if not applicable.

## NO\_BULDNG

**Number of Buildings.** The total number of buildings for each unique parcel number (excluding improvements classified as special features). Entry is required for all improved land use codes. This field will be left blank if not applicable.

### Examples:

- Office complex with 15 office buildings, enter 15.
- Single-family residential structure, enter 1.
- Use '0' for condominiums.

## NO\_RES\_UNTS

**Number of Residential Units.** The number of residential units on the parcel. Entry is required for all improved residential land use codes. This field will be left blank if not applicable.

### Examples:

- Apartment complex with 10 buildings having 20 units each for a total of 200 units, entry = 200.
- Condominium units, entry = 1.
- Residence with one detached Parent/Grandparent suite, entry = 2.

## SPEC\_FEAT\_VAL (New field effective 2009):

**Special Feature Value.** This field contains the total value of all special features for the parcel. Special features include items such as pools, docks and fencing. Single-family residential condominiums and single-family residential co-operatives are not reported as a special feature. This type of improvement is included in the improvement value.

## SALE-RELATED FIELDS

Fields "MULTI\_PAR\_SAL1" through "SAL\_CHNG\_CD2" are fields relating to parcels sold in the previous previous year. Data for these fields come from the Sale Data File which the Department merges with the NAL for sale ratio studies. Only two of the sales for each parcel are merged with the NAL. For all of the sales relating to each parcel, the user should refer to the SDF.

## MULTI\_PAR\_SAL1

**Multi-Parcel - Sale 1.** This entry provides a flag for sales that include multiple parcels where each parcel has an individual parcel identification number, but the parcels sold as a group. Code entry for this condition = D (for duplicate). This field will be left blank if not applicable.

## QUAL\_CD1

**Qualification Code - Sale 1.** Sale qualification codes are primarily used for sale ratio analyses. A sale may be disqualified (or unqualified) for sale ratio purposes but may be considered qualified for single property appraisal purposes. The qualification code denotes certain characteristics of the transfer. Acceptable codes for 2008 sales and 2009 sales follow.

**2008 Sale Qualification Codes defined by Department for 2008 and prior year sales only. See 2009 qualification codes for years after 2008.**

- 00. Sales which are qualified;
- 01. Sales which are disqualified as a result of examination of the deed;
- 02. Deeds which include more than one parcel;
- 03. Other disqualified.

**Sale Qualification Codes  
For use by DOR & Property Appraisers Beginning January 1, 2009**

**Sales 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 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

**Sale 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, executors, guardians, or receivers
- 20. Deeds to or executed by utility companies

**Sale 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 been made yet

**VI\_CD1**

**Vacant/Improved Code - Sale 1.** Indicates whether the parcel was vacant land or improved property at the time of sale. See code system below.

<u>Code</u>	<u>Definition</u>
V	Vacant land
I	Improved property

**Note:** Caution should be used for sales where a vacant land parcel coded “V” sells for an improved price and the improvements are to be completed at a future date. This is particularly important when the parcel sells in one calendar year and the improvements are completed in the following or subsequent calendar year(s).

**SALE\_PRC1**

**Sale 1 Sale Price.** Sale prices as indicated by documentary stamps of the deed. This entry only records the most recent sale that occurred within the year immediately preceding the assessment date. The State of Florida assessment date is January 1 of each year.

**SALE\_YR1**

**Sale Year – (for sale 1).** Sale year recording the most recent, qualified property transfer that occurred within the year immediately preceding the assessment date. In Florida the assessment date is January 1 for any year. This field is left blank if not applicable.

**Example:**

If the assessment date was January 1, 2009, then the most recent sale occurring between January 1, 2008 and December 31, 2008 will be entered.

**Note:** Only two of the sales for the parcel are displayed on the NAL file. Starting with the 2009 assessment year, all sales for the preceding year for each parcel are available on the Sale Data File which is sent to the Department on April 1<sup>st</sup> of each year beginning in 2009.

**SALE\_MO1**

**Sale Month (for sale1).** This entry only records the month of the most recent sale that occurred within the year immediately preceding the assessment date.

**Example:**

If the assessment date was January 1, 2009, then only a sale occurring during the month of January 2008 to December 2008 will be entered.

This field will be left blank if not applicable. If Sale 1 occurred in January - "01", in February - "02", etc. For October, November and December, "10", "11", and "12" respectively.

## OR\_BOOK1

**Official Record Book Number – Sale 1.** This entry indicates the official record (OR) book number for Sale 1 as recorded with the County's Clerk of the Court. This field will be left blank if not applicable. This field will also be blank in counties where a Clerk Instrument Number system is used.

## OR\_PAGE1

**Official Record Page Number - Sale 1.** Official record (OR) book page number for Sale 1 as recorded with the County's Clerk of the Court. This field will be left blank if not applicable. This field will also be blank in counties where a Clerk Instrument Number system is used.

## CLERK\_NO1

**Clerk's Instrument Number – Sale 1.** This field records the instrument number for those counties that no longer use the OR book and page numbering system. Either this field or the OR book and page fields will be used, not both. This field will be left blank if not applicable.

## SAL\_CHNG\_CD1 (New field effective 2009)

**Sale Change Code – Sale 1.** A numeric code indicating significant change in property characteristics that occurred between the date of Sale 1 and the assessment reporting date. This field will be left blank if not applicable. Accepted codes are as follows.

<u>Code</u>	<u>Significant Change</u>
1	Parcel split
2	Parcel combined
3	New construction
4	Deletion
5	Disaster
6	Other – Requires explanation if used

## MULTI\_PAR\_SAL2 through SAL\_CHNG\_CD2

The set of fields MULTI\_PAR\_SAL2 through SAL\_CHNG\_CD2 apply to the second most recent qualified sale. Codes are the same for MULTI\_PAR\_SAL1 through SAL\_CHANG\_CD1.

## OWN\_NAME

**Owner's Name.** Primary owner's name.

## OWN\_ADDR1

**Owner's Street or PO Box Address – Line 1.** Owner's mailing address; line 1.

## OWN\_ADDR2

**Owner's Street Address—Line 2.** Owner's mailing address; line 2.

## OWN\_CITY

**Owner Mailing Address—City.** The city name should appear in this field only.

## OWN\_STATE - State or country of owner:

**Owner Mailing Address--State.** The designated state or country appears in this field only.

## OWN\_ZIPCD

**Owner Mailing Address—US ZIP Code.** All non-US addresses are left blank.

## OWN\_STATE\_DOM (New field effective 2009)

**Owner's State of Domicile.** The postal abbreviation for the state of domicile of the property owner. Entry is "FC" if owner's domicile is in a foreign county.

## FIDU\_NAME (New field effective 2009)

**Fiduciary Name.** Entry indicates the name of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary. This field will be left blank if not applicable.

### Examples:

- Financial institution that pays the tax bill from the owner's escrow account
- Accounting firm authorized by the owner to pay the tax bill
- Property manager authorized by the owner to pay the tax bill

## FIDU\_ADDR1 (New field effective 2009):

**Fiduciary Address—Line 1.** Street address or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary is responsible for paying the bill. This field will be left blank if not applicable.

## FIDU\_ADDR2 (New field effective 2009):

**Fiduciary Street Address—Line 2.** Street address for the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary. This field will be left blank if not applicable.

## FIDU\_CITY (New field effective 2009):

**Fiduciary City.** City for the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate the fiduciary. This field will be left blank if not applicable.

## FIDU\_STATE (New field effective 2009):

**Fiduciary State or Country.** State or country for the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary. This field will be left blank if not applicable.

**FIDU\_ZIP\_CD – USPS ZIP (New field effective 2009):**

**Fiduciary USPS ZIP Code.** All non-US addresses are left blank.

**FIDU\_CD (New field effective 2009):**

**Fiduciary Code.** Code indicating the type of fiduciary if known. See below for applicable codes. This field will be left blank if not applicable.

- 1 = Personal representative
- 2 = Financial institution
- 3 = Other

**S\_LEGAL**

**Short Legal Description.** Data indicating a short legal description of the parcel. The data required to be entered includes:

- Township
- Range
- Section number or grant number
- Subdivision code or number, if applicable
- Municipality code or number, if applicable.

**APP\_STAT**

**Homestead Applicant's Status.** This entry indicates the homestead applicant's marital status:

- W = Wife
- H = Husband
- O = Other (Examples: single, joint tenants – not married)

This field will be left blank if not applicable.

**NOTE:** Florida Statutes require persons receiving a homestead exemption to disclose to the Property Appraiser's and the Department the homestead applicant's social security number. This information is confidential under Florida law and is not available as a public record.

**CO\_APP\_STAT**

**Homestead Co-Applicant's Status.** The entry indicates the homestead co-applicant's marital status:

- W = Wife
- H = Husband
- O = Other (Examples: single, joint tenants – not married)

This field will be left blank if not applicable.

**NOTE:** Florida Statutes require persons receiving a homestead exemption to disclose to the property appraiser's and the Department the homestead applicant's social security number. This information is confidential under Florida law and is not available as a public record.

## MKT\_AR

**Market Area Code.** Market area codes are established by the Property Appraiser. Acceptable coding systems should be numbered 1 to 99. This field is left blank if the County has not established market area codes.

## NBRHD\_CD

**Neighborhood Code.** Neighborhood codes are established by the Property Appraiser. This field is left blank if the County has not established neighborhood codes.

## PUBLIC\_LND

**Public Land.** This designation is used for publicly owned lands. This field is left blank if not applicable.

<u>CODE</u>	<u>DESCRIPTION</u>
F	Federal
S	State
C	County, County School District
M	Special Taxing Districts( drainage/water/flood/mosquito/fire control, conservation, reclamation, sanitation/sewer, hospital/medial, airport/transit authority, regional planning councils, community colleges).
W	Water Management Districts
P	Other public lands

## TAX\_AUTH\_CD

**Taxing Authority Code.** This code indicates the taxing authorities whose jurisdiction includes this parcel.

## TWN

**Township.** Situs data. This entry indicates the Township where the property is located.

## RNG

Situs data. This entry indicates the Range where the property is located.

## SEC

Situs data. This entry indicates the section number or grant number where the property is located.

## CENSUS\_BK (New field effective 2009):

**Census Block Group.** US Census Block Group or center of the parcel if located within multiple block groups. Complete Federal Information Processing Standard Code (FIPS) must be used to populate this field.

**Example:** 120530411012011A (12 characters) 2000 US Census.

## PHY\_ADDR1

**Physical Address--Line 1.** This situs data indicates the street address of the parcel and is required for all improved properties. If the parcel is vacant and has not been assigned a street number, the name of the fronting (or ingress/egress) road is entered.

## PHY\_ADDR2

**Physical Address—Line 2.** This situs data indicates additional physical address information (if applicable – e.g., suite #) for the parcel. Field is left blank if the parcel is vacant with no assigned physical address or this field is not needed.

## PHY\_CITY

**Physical Location—City.** This situs data indicates US Postal Service (USPS) designated city for all parcels whether vacant or improved.

## PHY\_ZIP

**Physical Location USPS ZIP Code.** This situs data indicates USPS designated ZIP code for all parcels whether vacant or improved.

## ALT\_KEY

**Alternate Key Number.** Some counties identify parcels with an alternate key numbering system in addition to the unique parcel identification system. If an alternate key system is used, this field is populated with that information. Additionally, if the county has completely or partially changed parcel numbering since the previous submission, this field is used. This field will be left blank if not applicable.

## **HOMESTEAD ASSESSMENT DIFFERENTIAL TRANSFERS (PORTABILITY)** **FIELD NAMES AND CODES**

Data entries for fields “**ASS\_TRNSFR\_FG**” through “**YR\_VAL\_TRNSF**” relate to homestead parcels for which an assessment limitation difference was transferred from a previous homestead for the current tax roll. These fields are completed only in the year in which the transfer takes place. If one field has an entry, all six portability fields will have an entry.

## **ASS\_TRNSFR\_FG**

**Assessment Differetial Transfer Flag.** The acceptable entry is “1” if an assessment limitation difference was transferred to the parcel for the current tax roll year. This is a portability field that will be left blank if not applicable.

## **PREV\_HMSTD\_OWN**

**Number of Owners-Previous Homestead.** The number of owners of the previous homestead that was used to calculate the amount of the assessment differential transferred to this parcel. This is a number calculated by dividing the previous homestead’s assessment limitation differential by the

number of owners in the previous homestead. This field will be left blank if not applicable. If the transferred difference was not split, a "1" should be entered.

**Examples:**

- Single person homestead for both previous and new homestead, entry = 1
- Husband and wife homestead for both previous and new homestead, entry = 1
- Previous homestead abandoned by husband and wife; husband claiming homestead on new home, entry = 2
- Three tenants-in-common previous homestead, entry = 3

**ASS\_DIF\_TRNS**

**Assessment Differential Transferred.** The value of the assessment difference that is transferred and subtracted from just value to arrive at assessed value of the new homestead. This difference is calculated as described in Florida Statutes 193.155(8) (a).

**CONO\_PRV\_HM**

**County Number Previous Homestead.** The two-digit DOR county number from which the assessment difference was transferred (see county numbers defined in information related to field "CO\_NO"). This field will be left blank if not applicable.

**PARCEL\_ID\_PRV\_HMSTD**

**Parcel ID—Previous Homestead.** The parcel ID of the homestead from which the assessment difference was transferred. This field will be left blank if not applicable.

**YR\_VAL\_TRNSF**

**Year Value Transferred.** The year from which the assessment difference was transferred. The year must be either of the two previous years. This field will be left blank if not applicable.

**EXMPT – Exemptions :**

There are 37 exemption fields listed in the table on the following page. Only those exemptions that are applicable to a specific parcel will have a dollar amount entry. See the following pages for descriptions of ad valorem tax exemptions in Florida.

## EXEMPTION FIELDS for 2009 NAL Assessment Roll

Florida  
Department  
of Revenue

**When to File:** Generally, initial application for property tax exemption must be made between January 1 and March 1 of the year for which the exemption is sought.

02-05-2008

Exemption	Amount	Description Exemption Reporting requirements on tax roll according to s. 196 and 193, F.S.	Applicable To Taxes Levied By			Statute Cite
			School	County	Municipality	
EXMPT 01	Up to \$25,000	Enter value of exemption. First \$25,000 homestead exemption applicable to all tax levies, subject to statute.	Yes	Yes	Yes	196.031(1)(a)
EXMPT 02	Up to \$25,000	Additional up to \$25,000 Homestead Exemption. Enter value of exemption. Additional \$25,000 homestead exemption applicable for all levies other than school district levies. Applied to assessed values between \$50,000 and \$75,000.	No	Yes	Yes	196.031(1)(b)
EXMPT 03	County determined Up to \$50,000	County determined exemption value. Additional exemption for low-income seniors 65 and older whose household income does not exceed \$20,000, adjusted annually based on the CPI starting January 1, 2001. Amount of additional exemption determined by county ordinance.	No	Yes	No	196.075*
EXMPT 04	Municipality determined Up to \$50,000	Enter value of exemption. Additional exemption for low-income seniors 65 and older. Amount of additional exemption determined by municipal ordinance.	No	No	Yes	196.075*
EXMPT 05	Totally Exempt	Exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans, subject to statute.	Yes	Yes	Yes	196.081
EXMPT 06	Totally Exempt	Exemption for disabled veterans confined to wheelchairs subject to statute.	Yes	Yes	Yes	196.091
EXMPT 07	Totally Exempt	Exemption for a licensed child care facility operating in an enterprise zone, subject to statute.	Yes	Yes	Yes	196.095
EXMPT 08	Totally Exempt	Exemption for totally and permanently disabled person, subject to statute.	Yes	Yes	Yes	196.101
EXMPT 09	Totally Exempt	Constitutional charitable, religious, scientific or literary. S. 196.196, F.S., contains criteria for determining applicability	Yes	Yes	Yes	196.196
EXMPT 10	Up to 50%	County Exemption for historic property used for certain commercial or nonprofit purposes, subject to statute.	No	Yes	No	196.1961*
EXMPT 11	Up to 50%	Municipality Exemption for historic property used for certain commercial or nonprofit purposes, subject to statute.	No	No	Yes	196.1961*
EXMPT 12	Up to totally exempt	Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services, subject to statute.	Yes	Yes	Yes	196.197
EXMPT 13	Up to totally exempt	Exemption for property used by nonprofit homes for the aged, subject to statute.	Yes	Yes	Yes	196.1975
EXMPT 14	Up to \$25,000 for each apartment	Exemption for property used by proprietary continuing care facilities, subject to statute.	Yes	Yes	Yes	196.1977

Exemption	Amount	Description Exemption Reporting requirements on tax roll according to s. 196 and 193, F.S.	Applicable To Taxes Levied By			Statute Cite
			School	County	Municipality	
EXMPT 15	Exempt to the extent**	**Exempt to the extent authorized by s. 196.196, F.S. Affordable housing property exemption, subject to statute.	Yes	Yes	Yes	196.1978
EXMPT 16	Totally Exempt	Educational property exemption, subject to statute.	Yes	Yes	Yes	196.198
EXMPT 17	Totally Exempt	Charter school exemption from ad valorem taxes, subject to statute.	Yes	Yes	Yes	196.1983
EXMPT 18	Up to totally exempt	Labor organization property exemption, subject to statute.	Yes	Yes	Yes	196.1985
EXMPT 19	Totally exempt	Community centers exemption, subject to statute.	Yes	Yes	Yes	196.1986
EXMPT 20	Totally exempt	Government property exemption, subject to statute.	Yes	Yes	Yes	196.199
EXMPT 21	Totally exempt	Certain agreements with local governments for use of public property, subject to statute.	Yes	Yes	Yes	196.1993
EXMPT 22	Up to 100%	County economic development ad valorem tax exemptions, subject to statute.	No	Yes	No	196.1995*
EXMPT 23	Up to 100%	Municipality economic development ad valorem tax exemptions, subject to statute.	No	No	Yes	196.1995*
EXMPT 24	Up to 100%	County ad valorem exemptions for historic property improvements, subject to statute.	No	Yes	No	196.1997*
EXMPT 25	Up to 100%	Municipality ad valorem exemptions for historic property improvements, subject to statute.	No	No	Yes	196.1997*
EXMPT 26	Up to 100%	County additional ad valorem tax exemptions for historic properties open to the public, subject to statute.	No	Yes	No	196.1998*
EXMPT 27	Up to 100%	Municipality additional ad valorem tax exemptions for historic properties open to the public, subject to statute.	No	No	Yes	196.1998*
EXMPT 28	Up to 100%	Space laboratories and carriers exemption	Yes	Yes	Yes	196.1999
EXMPT 29	Totally exempt	Not-for-profit sewer and water company property exemption, subject to statute.	Yes	Yes	Yes	196.2001
EXMPT 30	Totally exempt	Exemption for s. 501(c) (12) not-for profit water and wastewater systems, subject to statute.	Yes	Yes	Yes	196.2002
EXMPT 31	\$500	Property of blind persons	Yes	Yes	Yes	196.202
EXMPT 32	\$500	Property of widowers.	Yes	Yes	Yes	196.202
EXMPT 33	\$500	Property of widows.	Yes	Yes	Yes	196.202
EXMPT 34	\$500	Property of persons totally and permanently disabled.	Yes	Yes	Yes	196.202
EXMPT 35	\$5,000	Exemption for disabled ex-service member; evidence of disability	Yes	Yes	Yes	196.24
						<b>Other</b>
EXMPT 36	Varied % discount	Disabled Veteran's Homestead Discount, subject to statute	Yes	Yes	Yes	196.082
EXMPT 37	Reduction	Reduction in assessment for living quarters of parents or grandparents	Yes	Yes	Yes	193.703*

\* Local Option

## SEQ\_NO

**NAL File Sequence Number.** A number assigned by the Department in the order parcels appear on the assessment roll.

## RS\_ID (New field effective 2009):

**Roll Submission Identification Tag.** A unique number assigned by the Department to each roll submitted by the property appraiser. Entry is comprised of year, type of roll (Sales, Preliminary, Final, Pre-Preliminary, Test), county, and the date the roll was submitted.

## MP\_ID (New field effective 2009):

**Master Parcel Identification Tag.** A unique number generated by the Department for every unique property in the state.

## STATE\_PAR\_ID (New field effective 2009):

**Uniform Parcel Identification Tag.** A more readable form of the MP\_ID uniquely identifying every property in the State (generated from the county number and assigned MP\_ID code) and is planned for possible future use.

## Section 2

### Sale – Data – File (SDF)

**Note:** The SDF is designed to list only the parcels that have transferred during the year immediately preceding the January 1 assessment date and the sales that have occurred subsequent to the January 1 assessment date up to the required sale submission date of April 1<sup>st</sup>.

## CO\_NO

**County Number.** Each of the 67 Florida counties is assigned a code number to identify each county. As an example, Alachua County is identified with the numeric code “11” Each successive county, in alphabetical order, is assigned a number ascending from Alachua’s assigned starting point of 11. See table below. Note: “Miami-Dade” is placed alphabetically as “Dade” County within the table and for coding purposes.

**Table of County Numbers** – For a complete list of county numbers, see CO\_NO in the NAL section.

## PARCEL\_ID

**Note:** The SDF is designed to list only the parcels that have transferred during the year immediately preceding the assessment date which is January 1 of each year. It will also have sales that occurred subsequent to the assessment date up to the date of the sale submission.

- For parcels that have not transferred within the year immediately preceding the assessment date, no record will be present in the SDF.
- For parcels that have transferred within the year immediately preceding the assessment date, and the sales that have occurred subsequent to the January 1 assessment date up to the required sale submission date of April 1<sup>st</sup> each transfer within that year will generate a separate entry in the SDF, i.e.; if a parcel has a history of four transfers within the year immediately preceding the assessment date, the parcel will be listed four times in the SDF; once for each sale transaction.
- For parcels that have transferred prior to the year immediately preceding the assessment date, no record will be present in the SDF.

**Parcel Identification Number.** Each parcel in the county is assigned a unique number by the property appraiser based on a parcel numbering system that is applied uniformly within the county. The uniform numbering system is determined by the property appraiser and will therefore vary from county-to-county relative to that county’s system format.

### Examples (two of several systems in use by property appraisers):

County A may use a section/township/range/subdivision/block/lot coding system:  
12-3N-45-6789-101-112

County B may use a seven digit leading and four digit extension system:  
1234567-1234

## ROLL\_YR

**Roll Year.** Assessment year for data in file. Assessment years begin with January 1 of each year.

## **ATV\_STRT**

**Active Stratum.** This field is created by the Department to identify the data used in the current year's assessment roll analysis and approval process. Not all strata within a county are reviewed each year. This field enables the Department to filter only those parcels that are subject to review from the entire NAL file for any given tax roll year.

**Table of Strata** -- See ATV\_STRT in NAL section above for the table of active strata.

## **GRP\_NO**

**Value Group Number.** This field is created by the Department to further stratify the data used in the assessment roll analysis and approval process into value groups. The field label denotes the value group number assigned to parcels by the Department based on an analysis of current data submitted by the Property Appraiser. Not all value groups within County strata are reviewed each year.

**Description of Group Number** – See GRP\_NO in the NAL section above for a description of group numbers.

## **DOR\_UC**

**DOR Land Use Code.** The Department determines the coding system for the land use codes to be associated with each type of property. The property appraiser assigns the use code based on Department guidelines.

This is a three-digit code ranging from 000 to 099. The leading zero is provided to accommodate potential expansion of the code table.

**Table of DOR Land Use Codes** – See DOR\_UC in the NAL section above for a table of current DOR Land Use Codes.

## **NBRHD\_CD**

**Neighborhood Code.** Neighborhood codes are established by the Property Appraiser. This field is left blank if the County has not established neighborhood codes.

## **MKT\_AR**

**Market Area Code.** Market area codes are established by the Property Appraiser. Acceptable coding systems should be numbered 1 to 99. This field is left blank if the County has not established market area codes.

## **CENSUS\_BK (New field effective 2009):**

**Census Block Group.** US Census Block Group or center of the parcel if located within multiple block groups. Complete Federal Information Processing Standard Code (FIPS) must be used to populate this field.

**Example:** 120530411012011A (12 characters) 2000 US Census.

**SALE\_ID\_CD (New 2009 field for SDF only):**

**Sale Identification Code.** A unique code assigned by the county to each transaction itemized. This code can be either a unique internally-generated code (not exceeding 25 alpha-numeric characters) or a four-digit code of which the first two digits indicate the year (08 or 09) and the second two digits indicate the transaction number (01, 02, 03, etc.). This identification code remains with the sale for all subsequent pertinent submissions. It is preferred that the transaction part of the code reflect the chronological order of processing of the sale

**SAL\_CHNG\_CD1 (New field effective 2009)**

**Sale Change Code – Sale 1.** A numeric code indicating significant change in property characteristics that occurred between the date of Sale 1 and the assessment reporting date. This field will be left blank if not applicable. Accepted codes are as follows.

<u>Code</u>	<u>Significant Change</u>
1	Parcel split
2	Parcel combined
3	New construction
4	Deletion
5	Disaster
6	Other – Requires explanation if used

**VI\_CD**

**Vacant/Improved Code.** Indicates whether the parcel was vacant land or improved property at the time of sale. See code system below.

<u>Code</u>	<u>Definition</u>
V	Vacant land
I	Improved property

**Note:** Caution should be used for sales where a vacant land parcel coded “V” sells for an improved price and the improvements are to be completed at a future date. This is particularly important when the parcel sells in one calendar year and the improvements are completed in the following or subsequent calendar year(s).

**OR\_BOOK**

**Official Record Book Number.** This entry indicates the official record (“O.R.”) book number for the sale as recorded with the County’s Clerk of the Court. This field will be left blank if not applicable. This field will be blank in counties where a Clerk Instrument Number system is used.

**OR\_PAGE**

**Official Record Page Number.** Official record (“O.R.”) book page number for the sale as recorded with the County’s Clerk of the Court. This field will be left blank if not applicable. This field will be blank in counties where a Clerk Instrument Number system is used.

**CLERK\_NO**

**Clerk's Instrument Number.** This field records the instrument number for those counties that no longer use the OR book and page numbering system. Either this field or the O.R. book and page fields will be used, not both. This field will be left blank if not applicable.

## QUAL\_CD

### QUAL\_CD1

**Qualification Code - Sale 1.** Sale qualification codes are primarily used for sale ratio analyses. A sale may be disqualified (or unqualified) for sale ratio purposes but may be considered qualified for single property appraisal purposes. The qualification code denotes certain characteristics of the transfer. Acceptable codes for 2008 sales and 2009 sales follow.

**Table of Sale Qualification Codes** -- For a table of sale qualification codes, see QUAL\_CD1 in the NAL section above.

## SALE\_YR1

**Sale Year – (for sale 1).** Sale year recording the most recent, qualified property transfer that occurred within the year immediately preceding the assessment date. In Florida the assessment date is January 1 for any year. This field is left blank if not applicable.

**Example:**

If the assessment date was January 1, 2009, then the most recent sale occurring between January 1, 2008 and December 31, 2008 will be entered.

Note: Only two of the sales for the parcel are displayed on the NAL file. Starting with the 2009 assessment year, all sales for the preceding year for each parcel are available on the Sale Data File which is sent to the Department on April 1<sup>st</sup> of each year beginning in 2009.

## SALE\_MO1

**Sale Month (for sale1).** This entry only records the month of the most recent sale that occurred within the year immediately preceding the assessment date.

**Example:**

If the assessment date was January 1, 2009, then only a sale occurring during the month of January 2008 to December 2008 will be entered.

This field will be left blank if not applicable. If Sale 1 occurred in January - "01", in February - "02", etc. For October, November and December, "10", "11", and "12" respectively.

## SALE\_PRC

**Sale Price.** The sale price as indicated by documentary stamps. This is a variable-length, numeric field that can contain up to 12 digits.

## MULTI\_PAR\_SAL

**Multi-Parcel.** This entry provides a flag for sales that include multiple parcels where each parcel has an individual parcel identification number, but the parcels sold as a group. Code entry for this condition

= 'D' (for duplicate). This field will be left blank if not applicable. This is a fixed-length, alphabetical field requiring one character.

**RS\_ID (New field effective 2009):**

**Roll Submission Identification Tag.** A unique number assigned by the Department to each roll submitted by the property appraiser. Entry is comprised of year, type of roll (Sales, Preliminary, Final, Pre-Preliminary, Test), county, and the date the roll was submitted. This fixed-length, alphanumeric field contains up to four characters.

**MP\_ID (New field effective 2009):**

**Master Parcel Identification Tag.** A unique number generated by the Department for every unique property in the state. This fixed-length, alphanumeric field contains up to eight characters.

**STATE\_PAR\_ID (New field effective 2009):**

**Uniform Parcel Identification Tag.** A more readable form of the MP\_ID uniquely identifying every property in the State (generated from the county number and assigned MP\_ID code) and is planned for possible future use. This fixed-length, numeric field contains up to 18 digits.

## Section 3

Name – Address – Personal (NAP)

File

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## CO\_NO

**County Number.** Each of the 67 Florida counties is assigned a code number to identify each county. As an example, Alachua County is identified with the numeric code “11” Each successive county, in alphabetical order, is assigned a number ascending from Alachua’s assigned starting point of 11. See table below. Note: “Miami-Dade” is placed alphabetically as “Dade” County within the table and for coding purposes.

**Table of County Numbers** – For a complete list of county numbers, see CO\_NO in the NAL section.

## ACCT\_NO

**Account Number.** A unique account number based on a numbering system applied uniformly throughout the county.

## ROLL\_T

**Roll Type.** “P” for personal.

## ROLL\_YR

**Roll Year.** Assessment year for data in file. Assessment years begin with January 1 of each year.

## TAX\_AUTH\_CD

**Taxing Authority Code.** A code indicating the taxing authorities whose jurisdiction includes this account. Same code as used for real property.

## NAICS\_CD

**NAICS codes only are reported as stated in Rule 12D - 8.009(3)(a), F.A.C.**

**North American Industry Classification System (NAICS) code** list is available from the United States Census Bureau at: <http://www.census.gov/eos/www/naics/> (go to “Downloads / Reference files / tools”, then to the most current year’s downloadable files for NAICS definitions and the NAICS index file).

## JV\_FFEMS

**Just Value—Furniture/Fixtures/Equipment.** Just value of furniture, fixtures and equipment.

## JV\_LESE\_IMP

**Just Value Leasehold Improvements.** Just value of leasehold improvements.

## JV\_TOTAL

**Total Just Value.** Total just value.

**AV\_TOTAL (New field effective 2009):**

**Total assessed value.** Total assessed value

**JV\_POL\_CONTRL**

**Just Value Pollution Control Device.** Assessed under s.193.621, F.S. This value is also included in the "Furniture, fixtures and equipment at just value" field and "Total just value" field.

**AV\_POL\_CONTRL (assessed value - New field effective 2009):**

**Assessed Value Pollution Control Device.** Assessed value of pollution control devices assessed under s.193.621, F.S. Value is also included in the "Total assessed value" field.

**EXMPT\_VAL**

**Exemption Value.** Total value of all exemptions listed.

**TAX\_VAL**

**Taxable Value.** Calculated by total assessed value less total exemption value

**PENALTY\_RATE**

**Penalty rate.** Penalty rates are provided in Chapter 193.072, F.S.

**OWNER\_NAME**

**Owner Name.** Primary owner's name.

**OWNER\_MAIL\_ADDR**

**Owner Mail Address.** Mailing address of the primary owner.

**OWNER\_CITY**

**Owner City.** City mailing address for owner should appear in this field only.

**OWNER\_STATE**

**Owner State.** Designates state or country of the owner.

**OWNER\_ZIPCD**

**Owner USPS ZIP Code.** All non-US addresses are to be left blank.

**OWNER\_STATE\_DOM (New field effective 2009):**

**Owner State of Domicile.** Postal abbreviation for the state of domicile of owner. "FC" is used if owner's domicile is in a foreign county.

**FIDU\_NAME (New field effective 2009):**

**Name of fiduciary responsible for paying taxes, if different from the owner.** Name of the person or entity responsible for paying the bill if different from the owner. Field is completed only if the Property Appraiser's records indicate the fiduciary.

**Examples:**

- Financial institution that pays the tax bill from the owner's escrow account
- Accounting firm authorized by the owner to pay the tax bill
- Property manager authorized by the owner to pay the tax bill

This field is left blank if not applicable

**FIDU\_ADDR (New field effective 2009):**

**Street address (or P.O. Box) of fiduciary.** Street address of the person or entity responsible for paying the bill if different from the owner. Field is completed only if the Property Appraiser's records indicate the fiduciary. This field is left blank if not applicable.

**FIDU\_CITY (New field effective 2009):**

**City of fiduciary.** City of the person or entity responsible for paying the bill if different from the owner. Field is completed only if the 's records indicate the fiduciary. This field is left blank if not applicable leave blank.

**FIDU\_STATE (New field effective 2009):**

**State or Country of Fiduciary.** State or country of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if records indicate the fiduciary. This field is left blank if not applicable.

**FIDU\_ZIP\_CD (New field effective 2009):**

**USPS ZIP Code of Fiduciary.** All non-US addresses are left blank.

**FIDU\_CD (New field effective 2009):**

**Fiduciary Code.** Code indicating the type of fiduciary if known. See below for applicable codes. This field will be left blank if not applicable.

- 1 = Personal representative
- 2 = Financial institution
- 3 = Other

**PHY\_ADDR**

**Physical Location of Property Street Address.** The physical street address where the property is located.

## PHY\_CITY

**Physical Address City.** The postal-designated city where the property is located

## PHY\_ZIP

**Physical Address USPS ZIP Code.** The postal-designated ZIP Code where the property is located. .

## ALT\_KEY

**Alternate Key.** This field is populated if the county uses an alternate key (numbering) system. This field will be left blank if not applicable.

## EXMPT

**Exemptions.** This field captures all exemption code(s) and value(s). The sequence of an applicable exemption(s) is first the exemption code and then a semicolon, then the corresponding exemption's value followed by a semicolon. Each additional exemption code and value will follow with the same format. This is a variable-length, alphanumeric field.

### Examples:

- The standard \$25,000 TPP exemption only: entry to this field would be: M;25000
- Institutional property having a community center component that does qualify for exemption within the statutes: A;90000;M;25000.

Note: In this example all of the qualified institutional TPP is exempt. The TPP in the institution's community center that does not qualify for the institutional exemption does qualify for the \$25,000 standard TPP exemption that applies to all property uses.

Code	Description
A	Institutional
B	Non-Governmental Educational Property other than under Section 196.1985, F.S.
C	Federal Government Property
D	State Government Property
E	Local Government Property
F	Leasehold Interests in Government Property
G	Economic Development
H	Not-for-profit Sewer and Water Companies
I	Blind exemption
J	Total and Permanent Disability Exemption
K	Widow's and Widower's Exemption
L	Disabled Veteran's Exemption
M	\$25,000 Tangible Personal Property Exemption
N	Space laboratories and carriers exemption.

## SEQ\_NO

**Tax roll sequence number.** A number assigned to an account in the order it appear on the assessment roll.

## PS\_ID

**NAP Roll submission identification tag.** A unique DOR-generated entry for every roll submitted to DOR by the County. Entry is comprised of year, type of roll (Sales, Preliminary, Final, Pre-Preliminary, Test), county, date submitted (date from county file).

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