

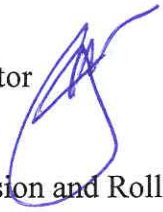


Executive Director
Lisa Vickers

December 21, 2011

MEMORANDUM:

TO: Property Appraisers

FROM: James McAdams, Director
Property Tax Oversight 

SUBJECT: 2012 Complete Submission and Roll Evaluation Standards

The attached is the 2012 Complete Submission and Roll Approval Standards. We will resend these standards in March 2012, with potential minor revisions that may occur in the interim.

In anticipation of the 2012 assessment roll submissions, the Department would like to bring the following recent topics to your attention and provide a list of section changes for the 2012 Complete Submission and Roll Approval standards.

Recent Topics

NEW NAICS CODES FOR NAP FILES

The U.S. Department of Commerce has released their 2012 NAICS code book. The Department will accept these codes beginning with the 2012 NAP rolls and mandatory compliance will begin with the submission of the 2013 Preliminary Roll. If you currently use the 2007 NAICS codes, a conversion package is available at:

<http://dor.myflorida.com/dor/property/rp/dataformats/pdf/2012NAPCodes.pdf>

We are adding an edit to the NAP roll, which will identify 2007 codes requiring a new 2012 code. In addition, 2011 NAP rolls are not required to adhere to 2012 codes, even if the 2011 NAP roll is submitted during the 2012 calendar year.

TIMESHARE ASSESSMENTS

The Department performed a statewide review of the 2011 Preliminary Assessment rolls to determine how counties are reporting timeshare developments. The Department has found that some counties are assigning a parcel identification number to each “time-share unit/ timeshare property” and reporting each “timeshare unit/ timeshare property” as a single entry on the real property assessment roll.

Child Support Enforcement – Ann Coffin, Director • General Tax Administration - Jim Evers, Director
Property Tax Oversight - James McAdams, Director • Information Services - Tony Powell, Director

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Florida Statute (see section 192.037(2), F.S.) and the Florida Administrative Code (see 12D-6.006(4)(a), F.A.C.) directly address how timeshare real property should be listed on the assessment roll. In summary, the statute and the rule provide that each “time-share development” should be listed on the assessment roll as a single entry.

The rule (12D-6.006(2)(d), F.A.C.) defines a “time-share development” as “the combined individual time-share periods or time-share estates of a time-share property as contained in a single entry on the tax roll”. Section 192.037(2) also states that, “The assessed value of each timeshare development shall be the value of the combined individual timeshare periods or timeshare estates contained therein.”

If you are a county that is reporting timeshare real property as a single entry by “time-share unit/ time-share property”, the Department requires reporting these properties correctly as “time-share developments” on the 2012 Preliminary Real Property Assessment Roll submittal. The Department will be including a timeshare property type in the draft revision of the DOR use codes.

HEADER RECORD REPORTING ON THE NAL

A header (or note) record is a record that usually has no value associated with it. It is a placeholder in the County's data base for retaining reference information often relating to the historical genesis of a parcel, subdivision or condo development. Header records should be designated on an incoming NAL file within the DOR use code field. The inclusion of either an "H" or an "N" within the three character field indicates that this record is a reference parcel. The alpha character (h or n) is accepted in either lower or upper case.

PUBLIC LANDS AND RAILROAD CODE CHANGES (NAL FIELD #73)

Currently, Field 73 on the Name-Address-Legal (NAL) file is to be used to identify the type of public land for any parcels listed on the tax roll with a governmental use code (080 thru 089). This field requires a one digit alpha character. To allow the Department to utilize this field for other types of ownership in addition to public land identification, the Department will be renaming this field Ownership Code in order to allow for the inclusion of the identification of locally assessed railroad owned properties listed on the NAL.

In order to assist the Department of Environmental Protection and the Department of Management Services to comply with new legislation created in 2010, Section 216.0153, Florida Statutes, the Department will be enforcing the population, by counties, of Field 73. Two new codes (listed below) have been created to identify State of Florida TITF owned properties and locally assessed Railroad owned properties.

The new codes will be accepted with the submittal of the 2012 Preliminary Roll and mandatory compliance will be effective with the submittal of the 2013 Preliminary Roll. New edits will be developed in order to ensure compliance with the requirements of this field.

The existing codes for this field are:

C = County; County School District

D = Special Taxing Districts/Authorities (drainage, water/flood/mosquito control, conservation, reclamation, improvement sanitation/sewer, hospital/medical, fire control districts, port, airport, transportation/transit authority, regional planning, councils, and community colleges)

F = Federal

M = Municipal/City/Town

P = Other Public

S = State (owned other than TITF)

W = Water Management Districts

The new codes that will be added to this field are:

T = State of Florida TITF (owned by the Board of Trustees of the Internal Improvement Trust Fund)

R = Railroad Owned (locally assessed)

**CHANGES AND ADDITIONS TO THE 2012 COMPLETE SUBMISSION AND ROLL
EVALUATION STANDARDS DRAFT DOCUMENT**

2.0 Requirements for Submission of Real Property Transfer (Sale) Data

2.1 Requests for Submission of Real Property Transfer Data

Subsection 193.1142(1)(b), F.S., states in part that “...*the executive director is authorized to require that additional data be provided on the assessment roll submitted under this section and subsequent submissions.*” Subsection 193.1142(1)(c), F.S., states “*Additional parcel-level data that may be required by the executive director include, but are not limited to codes, fields, and data pertaining to: 1. The elements set forth in s. 193.114; ...*”. This letter is a written request from the Executive Director for an April 1, 2012 sale data file submission from all counties. The submission must include the elements set forth in s. 193.114(2)(n).

2.2 The First Sale Data File Submission Due Date is April 1.

For the 2012 sales submission cycle, the two required files (NAL and SDF) should be sent to the Department by April 1, 2012.

2.5 All Sales are required on the Sale Data File (SDF)

Under subsection 193.114(2) (n), F.S., for each sale of the property in the previous year, the required data elements include:

- sale price (the amount indicated by the documentary stamps posted on the transfer document),
- sale date,
- official record book and page number or clerk instrument number, and
- the basis for qualification or disqualification of the sale.

The SDF must include all **transfers of ownership of real property**. All transfers means all documents that convey title to real property and that have a documentary stamp amount posted by the County Clerk's office, including documents that have minimal doc stamp amounts of \$0.00 or \$0.70.

The request for all transfers of ownership of real property is authorized by subsection 193.1142(1) (b), F.S., which states in part that "*...the Executive Director is authorized to require that additional data be provided on the assessment roll submitted under this section and subsequent submissions of the tax roll.*", and "*...is authorized to notify property appraisers by April 1 of each year of the form and content of the assessment roll to be submitted on July 1*".

THE FOLLOWING SECTIONS HAVE SUBSTANTIALLY CHANGED. PLEASE SEE ATTACHED DRAFT OF THE 2012 COMPLETE SUBMISSION AND ROLL EVALUATION STANDARDS FOR SPECIFIC CHANGES. THE FINAL COPY OF THE 2012 COMPLETE SUBMISSION AND ROLL EVALUATION STANDARDS WILL BE RELEASED MARCH 2012.

- 2.4 Data File Naming Conventions**
- 2.8 Sale Qualification Codes for 2011 and 2012 Sales**
- 2.12 Sale Property Change Codes**
- 2.16 Level 1 Sale Data File (SDF) Data Edits**
- 2.17 Level 2 SDF Data Edit**
- 3.1.5 Test Files**
- 3.2 Items and Documentation to be Submitted**
- 3.3 Form DR-489 Recapitulation Report**
- 3.4 Department of Education Request.**
- 3.6 Map Files**
 - 3.6.1 2012 GIS Data Edits and Levels**
 - 3.6.2 Level 4 Edits**
 - 3.6.3 Level 3 Edits**
 - 3.6.4 Level 2 Edits**
 - 3.6.5 Level 1 Edits**
 - 3.6.6 Test Submissions**
 - 3.6.7 Hardship Status of Level 3 Edits**

3.6.8 Electronic submission of GIS Data

3.8.11 Railroad Land Use Codes

3.8.12 Public Land Code (NAL Field 73)

3.9 New Data Edits for the 2012 NAP Submittals

4.2 Sale Qualification Study

5.1 In-Depth Review Exchange of Information.

5.2 Population Changes.

5.3 Web-based Changes

6.2 Final Recapitulation Report

Attachment Three (Hardship Status)

Attachment Four (GIS Map Edit Guide)

Attachment Five (Real Property Transfer Qualification Codes)

2012 Complete Submission and Roll Evaluation Standards



Property Tax Oversight

March 1, 2012

Table of Contents:

1.0	Introduction	<u>5</u>
1.1	Descriptions of this Document and Abbreviations	<u>5</u>
1.2	List of 2012 Electronic File Submissions	<u>5</u>
2.0	Requirements for Submission of Real Property Transfer (Sale) Data	<u>5</u>
2.1	Request for Submission of Real Property Transfer Data	<u>5</u>
2.2	The First Sale Data File Submission Due Date is April 1	<u>6</u>
2.3	The SDF and the NAL File Must Be Submitted Together	<u>6</u>
2.4	Sale Data File Naming Convention	<u>6</u>
2.5	All Sales Are Required on the Sale Data File (SDF)	<u>7</u>
2.6	Sale Data Must Be Current	<u>7</u>
2.7	Current Year Sales Listed on the Sales Data File	<u>7</u>
2.8	Sale Qualification Codes for 2011 and 2012 Sales	<u>8</u>
2.9	Sale Qualification Code 41 Requirements	<u>8</u>
2.10	Real Property Transfers Related to Actual or Potential Foreclosure	<u>8</u>
2.11	Qualification Process Regarding Short Sales	<u>8</u>
2.12	Sale Property Change Code	<u>8</u>
2.13	Review of SDF Sale Property Change Code	<u>9</u>
2.14	Sale Data File (SDF) Field Analysis Report	<u>9</u>
2.15	Sale Data File (SDF) Edit Report	<u>9</u>
2.16	Level 1 Sale Data File (SDF) Data Edits	<u>10</u>
2.17	Level 2 Sale Data File (SDF) Data Edits	<u>10</u>
2.18	Level 3 Sale Data File (SDF) Data Edits	<u>10</u>
2.19	Comparative Analysis of the April 1 SDF to the Preliminary SDF	<u>10</u>
3.0	Complete Submission Standards for 2012 Preliminary Assessment Rolls	<u>10</u>
3.1	Uniform Standards and Minimum Requirements	<u>10</u>
3.1.1	Data Files that Counties are required to Submit	<u>10</u>
3.1.2	Requests for Extension	<u>11</u>
3.1.3	Comma Delimited Format	<u>11</u>
3.1.4	Electronic Submission of Assessment Rolls	<u>11</u>
3.1.5	Test (T) Files	<u>11</u>
3.2	Items and Documentation to be Submitted	<u>12</u>
3.3	Form DR-489 Recapitulation Report	<u>13</u>

3.4	Department of Education Request	<u>13</u>
3.5	Request for Form DR-420S (Certification of School Taxable Value)	<u>13</u>
3.6	Map Files	<u>14</u>
3.6.1	2012 GIS Data Edits and Levels	<u>14</u>
3.6.2	Level 4 Edits	<u>15</u>
3.6.3	Level 3 Edits	<u>15</u>
3.6.4	Level 2 Edits	<u>15</u>
3.6.5	Level 1 Edits	<u>15</u>
3.6.6	Test Submissions	<u>15</u>
3.6.7	Hardship Status of Level 3 Edits	<u>15</u>
3.6.8	Electronic submission of GIS Data	<u>15</u>
3.7	Allowances for the Eighth Criterion (Subsection 193.011(8), F.S.)	<u>16</u>
3.8	Data Field Analysis	<u>17</u>
3.8.1	2012 Preliminary Roll Data Field Edits and Levels (NAL)	<u>17</u>
3.8.2	Specific Edit Methodologies	<u>17</u>
3.8.3	Social Security Numbers	<u>17</u>
3.8.4	Taxing Authority Code	<u>17</u>
3.8.5	Data Fields for Assessment Difference Transfers (Portability)	<u>17</u>
3.8.6	Homestead Assessment Increase Limitation	<u>18</u>
3.8.7	The 10 Percent Assessment Increase Limitation	<u>19</u>
3.8.8	Exemption codes	<u>19</u>
3.8.9	Revision of DOR Land Use Code 80	<u>19</u>
3.8.10	Working Waterfront – Reporting Just and Assessed Values	<u>19</u>
3.8.11	Railroad Land Use Code	<u>20</u>
3.8.12	Public Land Code (NAL Field 73)	<u>20</u>
3.9	New Data Edits for the 2012 NAP Submittals	<u>21</u>
4.0	Assessment Roll Evaluation Standards for 2012 Preliminary Assessment Rolls	<u>21</u>
4.1	Qualified Sales Submitted on the Preliminary Assessment Roll	<u>21</u>
4.2	Sale Qualification Study	<u>21</u>
4.3	Level of Assessment	<u>22</u>
4.4	Latest Sales Analysis	<u>22</u>
4.5	Coefficient of Dispersion (COD) and Price-Related Differential (PRD)	<u>23</u>
4.6	Tests of Representativeness	<u>24</u>

4.7	Horizontal Equity	<u>24</u>
4.8	Time Trending Sale Ratio Study	<u>24</u>
4.9	Procedures Review	<u>24</u>
4.10	Minimum Standards for the Use of Image Technology	<u>24</u>
5.0	Documentation of Value Changes	<u>26</u>
5.1	In-Depth Review Exchange of Information	<u>26</u>
5.2	Population Changes	<u>26</u>
5.3	Web-based Changes	<u>26</u>
5.4	Subsequent Analysis	<u>27</u>
6.0	Submission Standards for 2012 Final Assessment Rolls	<u>27</u>
6.1	Value Change from Preliminary to Final Roll	<u>28</u>
6.2	Final Recapitulation Report	<u>28</u>
	For Further Assistance, Please Call	<u>29</u>
	Attachment One	<u>30</u>
	Attachment Two	<u>31</u>
	Attachment Three	<u>32</u>
	Attachment Four	<u>33</u>
	Attachment Five	<u>43</u>

1.0 Introduction. The 2012 Complete Submission and Roll Evaluation Standards contain the requirements that apply to the 2012 assessment roll submissions including the sale data file submissions. The uniform standard and minimum data requirements for the assessment roll submissions are authorized under sections 193.114 and 193.1142, Florida Statutes.

1.1 Descriptions of this Document and Abbreviations. In this document, the term “Department” means the Florida Department of Revenue, including the executive director or his or her designee and the Property Tax Oversight Program. The term “property appraiser” means the locally-elected official responsible for the assessment of property in each Florida county. The term “county” may be used in place of the term property appraiser. In several places in this document, Florida Statutes is abbreviated as “F.S.” and Florida Administrative Code is abbreviated as “F.A.C.” The term “roll” may be used to abbreviate the terms “assessment roll” or “tax roll.”

1.2 List of 2012 Electronic File Submissions. The electronic files that must be submitted for 2012 assessment rolls are summarized below in chronological order:

1. The sales submission of the Name-Address-Legal (NAL) and the Sale Data File (SDF) that property appraisers must submit to the Department by April 1, 2012.
2. Under subsections 193.1142(1)(c) and (2), F.S., counties are required to submit parcel level geographic information (Map File) to the Department by April 1, 2012. Format specifications for the map file are listed in section 3.6 below.
3. The *pre in-depth conference file* submission for in-depth counties that includes the NAL and SDF files. Only counties subject to an in-depth audit are required to submit this data set (see section 5.1 a.).
4. The preliminary assessment roll submission that includes the NAL, SDF, and Name-Address-Personal (NAP) files; under subsection 193.1142(1)(a), Florida Statutes, property appraisers are required to submit these files to the Department on or before July 1, 2012, unless the Department has granted an extension (see section 3.0).
5. The final assessment roll submissions that include the NAL, SDF, and NAP files. These submissions are required in conjunction with both the initial and second (post VAB) final certifications (see section 6.0).

Note: The data file naming conventions for the NAL/SDF/NAP are specified in Section 2.4 below.

2.0 Requirements for Submission of Real Property Transfer (Sale) Data. The requirements presented below apply to all sale data files submitted to the Department. Submit all required sales data on a separate Sales Data File (SDF). For the required file format and electronic submission specifications, see sections 3.1.3 and 3.1.4.

2.1 Request for Submission of Real Property Transfer Data. Subsection 193.1142(1)(b), F.S., states in part that “...the executive director is authorized to require that additional data be provided on the assessment roll submitted under this section and subsequent submissions.” Subsection 193.1142(1)(c), F.S., states “Additional parcel-level data that may be required by the executive director include, but are not limited to codes, fields, and data pertaining to: 1. The elements set forth in s. 193.114;...” A December 2011 letter titled "Development and Evaluation of 2012 Assessment Rolls"

was sent to all counties. That letter requested the submittal of a sale data file which shall include the elements set forth in s. 193.114(2)(n) from each county by April 1, 2012.

2.2 The First Sale Data File Submission Due Date is April 1.

2.3 The SDF and the NAL File Must Be Submitted Together. To process any submission from a county including test files, both the NAL and SDF file must be submitted as a data set. These files are loaded as a pair and cannot be processed individually. Should either the NAL or SDF or both files be rejected and a resubmission requested, **a new set of files must be submitted with the same submission number on both files.** If only one file is actually required to be corrected and resubmitted, the corresponding companion file may be renamed with the matching submission number and transmitted at the same time.

2.4 Data File Naming Conventions. All data files must be named using the following formats:

File type / Submission type / County number / Submission year / Submission number .TXT

File Type:

- 1. NAL = Name-Address-Legal
- 2. NAP = Tangible Personal Property
- 3. SDF = Sales Data File

Submission Type:

(S = Sales submission; A = Pre in-depth conference file submission (in-depth counties only); P = Preliminary submission; F = Final; T = Test)

County number:

The two digit number assigned to the county (11 – 77)

Submission Year:

A two digit year indicating when roll approval has or will occur. For any roll approval cycle, the first submission that will have the current year will be the April 1st Sales submission.

Submission Number:

A two digit code indicating the submission number of a particular file type and submission type. The initial submission will begin with the code 01. Subsequent submissions of the same file and submission type would be coded 02, 03, etc. Note: The initial certified final would have a submission number or 01. If no other submissions of the initial final are requested and a second certified final is submitted at a later date, then the submission type would remain "F", the submission year would be the same as that on the initial file and the submission number would roll over to 02.

For the April 1, 2012 sales submittal, two files are required, named using the convention presented in the example below (based on County Number 23 as an example):

1. The full NAL file layout (2012 format) named NALS231201.TXT
2. The SDF file layout (2012 format) named SDFS231201.TXT

For the 2012 pre in-depth conference file submission (only required for in-depth counties), two files are required, named using the convention presented in the example below (based on County Number 23 as an example):

1. The standard NAL file (2012 format) layout named NALA231201.TXT
2. The SDF file (2012 format) layout named SDFA231201.TXT

For the 2012 preliminary and final roll submittals, three files are required, named using the convention presented in the example below (based on County Number 23 as an example):

1. The standard NAL file layout named NALP231201.TXT
2. The SDF file layout named SDFP231201.TXT
3. The standard NAP file layout named NAPP231201.TXT

The naming convention for the final roll submittal would replace the “P” with an “F” for all three required files. When a second set of certified files is sent, the base naming convention is the same as that used for the first certified final, but the submission number (last two digits) is increased by one.

2.5 All Sales are required on the Sale Data File (SDF).

Under subsection 193.114(2) (n), F.S., for each sale of the property in the previous year, the required data elements include:

- sale price, that is, the amount indicated by the documentary stamps posted on the transfer document,
- sale date (date of execution),
- official record book and page number or clerk instrument number, and
- the basis for qualification or disqualification of the sale.

The SDF must include **all transfers of ownership of real property**. All transfers means all documents that convey title to real property and that have a documentary stamp amount posted by the county clerk’s office, including documents that have minimal doc stamp amounts of \$0.00 or \$0.70.

The request for all transfers of ownership of real property is authorized by subsection 193.1142(1) (b), F.S., which states in part that “...*the executive director is authorized to require that additional data be provided on the assessment roll submitted under this section and subsequent submissions of the tax roll.*”, and “...*is authorized to notify property appraisers by April 1 of each year of the form and content of the assessment roll to be submitted on July 1*”.

2.6 Sale Data Must Be Current. Sale data must be current on all sale data files (SDF) submitted to the Department. Under subsection 193.114(2) (n), F.S., sale qualification decisions must be recorded on the tax roll within three months after the sale date.

2.7 Current Year Sales Listed on the Sales Data File. For the April 1, 2012 sales submission and all subsequent 2012 submissions, the SDF accompanying the full NAL file must list all sales transactions from the prior year and all sales for the current year in the county’s database up to the date of the file submission. Since sale qualification decisions must be entered within three months after the sale date,

all 2011 sales listed on the 2012 preliminary file (SDF) should be correctly qualified through March 2012. The Department will consider the date of recordation to determine if a sale has been entered on time.

Note: Data entered into the Sale Year and Sale Month fields should reflect the “date of execution” (the date the deed was signed, witnessed and notarized), NOT the recordation date.

2.8 Sale Qualification Codes for 2011 and 2012 Sales. Counties are required to use the 2010 Sale Qualification Codes List (R. 02-12-2010) for all 2011 sales listed on the 2012 sale data file submissions. Counties are required to use the revised 2012 Sale Qualification Code List for all sales beginning January 1, 2012. The 2010 Sale Qualification Code List is on the Department’s website at: <http://dor.myflorida.com/dor/property/rp/dataformats/pdf/salequalcodes10.pdf>

The 2012 Sale Qualification Code List can be found in **Attachment Five**. In addition, a link to this document on the Department’s website is pending.

Note: If a county uses its own internal codes, these codes must be converted to the Department’s codes before submittal to the Department. No extraneous codes will be accepted.

2.9 Sale Qualification Code 41 Requirements. Before a county may use Sale Qualification Code 41 (“Other”) for any sale, the county must obtain prior approval from the Department. The requirements for requesting approval to use Code 41 are posted at: <http://dor.myflorida.com/dor/property/rp/dataformats/pdf/code41req.pdf>. For the Department to consider approving a county’s use of Code 41, the required documentation must be received from the county by the Department no later than March 1, 2012.

2.10 Real Property Transfers Related to Actual or Potential Foreclosure. Informational bulletin PTO 08-22 addresses this subject. This document is posted at: <http://dor.myflorida.com/dor/property/rp/dataformats/pdf/bulletin0822.pdf>.

2.11 Qualification Process Regarding Short Sales. A memorandum from the PTO director to all property appraisers dated October 10, 2008 addresses this subject. This document is posted at: <http://dor.myflorida.com/dor/property/rp/dataformats/pdf/memo101008.pdf>.

2.12 Sale Property Change Code. Under subsection 193.114(2)(o), F.S., for each sold parcel where the physical attributes of the property as of January 1, 2012 are significantly different than that at the time of the last 2011 sale, the sale must have a code indicating the reason for the significant difference.

With one exception, sale property change codes are to be used only in conjunction with real property transfer qualification code 03. The exception is where these change codes would be used in conjunction with real property transfer qualification code 01 or 02 when the value of the new construction or demolition is 10% or less of the sale price.

Sale property change codes must be entered in Field Number 7 on the SDF when applicable.

The following are the codes to be used to indicate a significant change in physical attributes:

- a) **Code 1 = Split**
- b) **Code 2 = Combine**
- c) **Code 3 = New Construction** - There would be an expected corresponding entry in the new construction field on the standard NAL file. Code 3 includes real property mobile homes moved onto the property between the time of sale and the January 1 assessment date.

- d) **Code 4 = Deletion** (demolition, removal non-disaster) - There would be an expected corresponding entry in the deletion field on the standard NAL file.
- e) **Code 5 = Disaster** - (fire, flood, wind etc.) - There may or may not be a corresponding entry in the new construction or deletion fields on the standard NAL file.
- f) **Code 6 = Other** - Code 6 requires an explanation prior to the submittal of the current year's final assessment roll. **NOTE:** It is recommended that if two or more of codes 1 through 5 or code 7 occurs after the sale date and before the sale data file is submitted to the Department, code 6 (other) should be used.
- g) **Code 7 = Remodel and Renovation** – This is a new code and will be in effect beginning with the 2012 April 1 sale data file submission

Examples on the correct use of the Sale Property Change Code are available in Addenda A of the Real Property Transfer Qualification Code Reference Materials document at the following link: **(link pending)**

Note: *This data field should be left blank when it is not applicable (i.e., with transfers of ownership where documentary stamps are minimal, or with unqualified real property transfers and qualified real property transfers where no significant change in physical attributes has occurred between the time of the last sale and the January 1 assessment date).*

For sale property change codes 3 - new construction and 4 – deletion (demolition), significant means greater than 10% of the sale price. If the new construction or demolition value is 10% or less than the sale price, then you would use real property transfer qualification code 01 or 02 and sale property change code 3 or 4. In order to maximize the number of transfers used in the ratio study, if the property sold and the new construction or demolition occurred after the sale but before the January 1 assessment date and the new construction or demolition value reported is less than 10% of the sale price, the just value is adjusted downward by the amount reported in the new construction field or upward by the amount in the demolition field on the NAL.

2.13 Review of SDF Sale Property Change Code. The Department will continue to review a random sample of sales coded with a sale property change code to determine whether these codes are being used correctly. The Department will provide the results of this review on the “Sale Data File Edit Report” (See section 2.15).

2.14 Sale Data File (SDF) Field Analysis Report. This report identifies the number and percentage of SDF data fields that are populated as required. This report will be provided to all counties after each SDF submission. There is one sale data file edit associated with the SDF Field Analysis Report (Edit 10).

2.15 Sale Data File (SDF) Edit Report. The SDF edit report is a summary report composed of sale data field edits. Edit levels have been established for the SDF Edit Report. For the SDF, these edits are designated Levels 1 through 3 and are described further in sections 2.16 thru 2.18. The Department reviews discrepancies identified by the sale data field edits to determine the extent of the discrepancies and the number of parcels involved. The Department calculates a discrepancy rate for the sale data field edits. The discrepancy rate is calculated by dividing the number of discrepancies by the total number of prior year sales submitted for the current roll year. Sale data field edits have been assigned a discrepancy threshold of 5 percent. The Department will communicate these discrepancies to the county by telephone and a follow-up e-mail. The county must take corrective action where required.

For any questions regarding the SDF edits contact Jeff Bedonie at 850-617-8940, (email: BedonieJ@dor.state.fl.us).

2.16 Level 1 Sale Data File (SDF) Data Edits. Level 1 edits (edits 1 through 13) are edits where the discrepancy rate falls below the 5 percent threshold for sale data field edits. The Department provides these edits to counties as aid and assistance. Counties should use these edits to ensure that the SDF is accurate for **all SDF roll submittals**.

2.17 Level 2 Sale Data File (SDF) Data Edits. Level 2 edits (edits 1 through 13) are edits where the discrepancy rate exceeds the 5 percent threshold for sale data field edits.

For the April 1 SDF submittal, if the discrepancy rate exceeds the 5 percent threshold, the county must submit an acceptable written explanation for the discrepancies or make the necessary corrections prior to the submittal of the preliminary roll.

For the Preliminary SDF submittal, if a discrepancy rate exceeds the designated threshold (5 percent), the county must either provide an acceptable written explanation for the discrepancies or make the necessary corrections to the roll and resubmit the roll within the 10-day preliminary roll complete submission window.

For the Final SDF submittal, if a discrepancy rate exceeds the designated threshold (5 percent), the county must either provide an acceptable written explanation for the discrepancies or make the necessary corrections to the roll and resubmit.

2.18 Level 3 Sale Data File (SDF) Data Edits. Upon the April 1st submittal all Level 3 edit discrepancies (edits 19 and 20) require the county to correct the errors and submit a written notice of correction to the Department before submitting the preliminary assessment roll. Level 3 discrepancies are viewed by the Department as an indicator of a probable systemic problem. Correction of these types of errors by the county is essential for accurate sale qualification and sale ratio studies. If there are any level 3 edit discrepancies identified on the preliminary **or final** SDF, correction and resubmission of the preliminary roll is required.

* **Edits 14-18.** The Department will review these edits and will determine the extent of the discrepancies and the number of parcels involved. The number of errors may require a written explanation or a resubmission of the SDF.

2.19 Comparative Analysis of the April 1 SDF to the Preliminary SDF. The sale qualification codes listed on the April 1 SDF will be compared to the sale qualification codes listed on the preliminary SDF to determine if there were substantial qualification code changes within the population of all sales between the two submittals. If it is determined that an unusual number of qualification codes were changed, it will be noted in the county's post audit review letter.

3.0 Complete Submission Standards for 2012 Preliminary Assessment Rolls. Counties submitting assessment rolls that do not comply with the following standards or that do not include the documentation described below may be required to correct and resubmit those rolls.

3.1 Uniform Standards and Minimum Requirements. The uniform standard and minimum data requirements for the preliminary assessment roll submission are authorized under sections 193.114 and 193.1142, F.S. The 2012 NAL and SDF layouts and the 2012 NAP layout are available on the Departments website at the following link: <http://dor.myflorida.com/dor/property/rp/dataformats/>

3.1.1 Data Files that Counties are Required to Submit. Counties are required to submit up to three types of assessment data files to the Department:

- the real property data file (NAL);
- the real property sale data file (SDF); and
- the tangible personal property data file (NAP).

Counties in an in-depth year must not submit their preliminary roll prior to the Final Review Meeting.

3.1.2 Requests for Extension. Under Rule 12D-8.002(2), F.A.C., the property appraiser may request an extension for completion of assessments by submitting a completed DR-483 or a letter with the required statements to the executive director. If this request shows good cause, the executive director may grant a 10-day extension. If the request is for more than 10 days and the request is not received prior to June 10 of the requested year, an additional statement must be provided explaining why the request was not filed prior to June 10. A request for an extension 10 days or less may be made at any time if received by the executive director prior to July 1. The DR-483 Request for Extension is on the Department's website under the heading *Non-Ad Valorem and Tax Roll Forms* at: <http://dor.myflorida.com/dor/forms/2009/dr483.pdf>.

An extension may be granted for periods of more than 10 days under certain circumstances. See Rule 12D-8.002(2)(b), F.A.C.

3.1.3 Comma Delimited Format. All assessment roll data files must be submitted in a comma delimited format as prescribed by the Department. Under subsection 193.1142(1)(c), F.S., any county that believes it is subject to hardship in producing and submitting the required comma delimited file should provide written notice explaining the hardship to the executive director of the Department by May 1. Upon receipt and review of the county's written notice explaining the hardship, the executive director will determine whether to allow the county to submit the assessment roll in an alternative format and the Department will notify the county of this determination.

The Department has made minor revisions to the *Production Guide and Data Record Layout for the 2012 Comma Delimited File Format for NAL/SDF/NAP* to aid property appraisers and their staff in the preparation and production of assessment files for submission to the Department as required by sections 193.114 and 193.1142, F.S. These documents are posted on the Department's website when complete at: <http://dor.myflorida.com/dor/property/rp/dataformats/>.

3.1.4 Electronic Submission of Assessment Rolls. The Department has established a procedure for the electronic submission of assessment rolls and encourages all counties to submit assessment rolls through the File Transfer Protocol (FTP) website. All NAL, NAP, and SDF files should be placed within the "NAL-NAP-Sales" sub-directory within the main county root directory. For questions or assistance about connectivity issues, contact Charles Russell at (850) 617-8867 (e-mail: RussellC@dor.state.fl.us). Direct other questions to Charlie Gordon at 850-617-8901 (e-mail: GordonC@dor.state.fl.us). In case of electronic transfer problems, the Department will still accept assessment rolls on a compact disk, provided the county follows the required file naming conventions.

3.1.5 Test (T) Files. The Department encourages counties to submit test versions of the NAL, SDF, and NAP files as needed to address format issues, edit issues and other data inquires. Testing relating to an upcoming submission cycle will be available after April 15, of that submission cycle year. Prior to submission of any NAL, NAP, or SDF test file, please contact Charlie Gordon at 850-617-8901 (e-mail: GordonC@dor.state.fl.us) and outline any specific issues you wish to be analyzed.

The naming convention for the standard NAL or NAP test files is:

NAL (NAP)/T/County number/Submission year/Submission number.TXT

For example, (NAL231201.TXT) or (NAPT231201.TXT)

The naming convention for SDF test files is:

SDF/T/County number/Submission year/Submission number.TXT

For example, (SDFT231201.TXT)

3.2 Items and Documentation to be submitted. The following items and documentation must be included in the 2012 preliminary assessment roll submission:

- a. Name--Address--Legal File (NAL) R. 11/09
- b. Name--Address--Personal File (NAP) R. 11/09
- c. Sale Data File (SDF) R. 2/10
- d. Form DR-489, Tax Roll Certification R. 4/10 (Form should be signed and dated)
- e. Form DR-489V, Preliminary Recapitulation of Ad Valorem Assessment Rolls (A separate form should be submitted for the county and school district) R. 06/11
- f. Form DR-489PC, Value and Number of Parcels on Real Property Assessment Roll by Category R. 06/11
- g. Form DR-489EB, Assessment Roll Exemption Breakdown R. 06/11
- h. Form DR-493, Summary of Adjustments to Tax Roll (**signed and dated**) R. 6/92
- i. Agricultural Schedules: A tabular summary of per acre land valuations used in preparing the assessment roll for each class of agricultural property. See Rule 12D-8.002(4), F.A.C., or call George Wheeler at (386) 758-0422 (e-mail: WheelerG@dor.state.fl.us) with questions regarding the content of the tabular summary.
- j. Centrally Assessed Property. The Department will compare centrally assessed property values (railroads and private car lines) from Form DR-489V for agreement with the just values on the assessment roll. Contact Bob Pace at (850) 617-8861 (e-mail: PaceR@dor.state.fl.us) with questions about central assessments.
- k. Counties must submit parcel-level geographic information to the Department by April 1 each year. If the Department does not receive this information by the time of the 2012 Preliminary Submission, it will be a complete submission issue (See section 3.6)
- l. Form DR-420S (See section 3.5)

The DR-489 Series and DR-493 forms can be found on the Department's website under the heading *Non-Ad Valorem and Tax Roll Forms* at: <http://dor.myflorida.com/dor/property/forms/#4>.

If the signed and dated documents above are transmitted electronically, then these files should be placed in the **sub-directory for recaps under the** main county root directory.

Beginning with the 2010 Final submission and subsequent years, please submit your Recap files to the County specific folder at the FTP site, using "coreftp".

The following naming convention should be used for the Recap submission:**Preliminary Recap Submission:**

Recap/P/County number/Submission year/Submission number

For Example Miami-Dade County (23), (RecapP231201.PDF)

Note: This will be the first submission for 2012.

Final Recap Submission:

Recap/F/County number/Submission year/Submission number
For Example Miami-Dade County (23), (RecapF231201.PDF)

Note: This will be the final submission for 2012.

Post VAB Recap Submission:

Recap/FVAB/County number/Submission year/Submission number
For Example Miami-Dade County (23), (RecapFVAB231201.PDF)

Note: This will be the Post-VAB submission for 2012.

If your final recap submission is your post-VAB, then use the post-VAB naming convention.

You can upload the recap as one or more documents into the recap folder.

If the documents are sent via United States Postal Service (USPS), they should be mailed to:

Property Tax Oversight
Research & Analysis Unit
P.O. Box 3000
Tallahassee, Florida 32315-3000

Or e-mail to: ptoresearch&analysis@dor.state.fl.us

3.3 Form DR-489 Recapitulation Report. The DR-489 preliminary recapitulation report was revised for 2010. This revision was primarily due to the increased difficulty in tracking school values given the recent changes in law. The major change is the requirement for a separate report for school values and the removal of the school taxable value calculation from the county and municipal reports. The revised forms are available on the Department's website at: <http://dor.myflorida.com/dor/property/forms/#4>.

The update for 2011 only changed the DR-489 V and DR-489 EB to include the newly deployed service member exemption. There are no planned changes for 2012. The recapitulation reports will be checked for internal consistency within and between reports. These reports will also be checked for consistent reporting of information contained on the tax roll.

3.4 Department of Education Request. Under subsection 1011.62(4) (a), F.S., not later than two working days prior to July 19, the Department of Revenue must certify to the commissioner of education its most recent estimate of the taxable value for school purposes in each school district based on the latest available data obtained from property appraisers. At the request of the Department of Education, this certification is made on or about July 13. **Note:** If a county's roll has not been received by July 13, the Department will request a preliminary Form DR-489V for the school district with the property appraiser's best estimate of taxable value, so that the Department can provide timely information to the Department of Education.

Final Post Value Adjustment Board tax rolls for any prior year must also be received by July 13th to be included in the annual certification to the Department of Education.

3.5 Request for Form DR-420S (Certification of School Taxable Value). Property appraisers are requested to provide a copy of Form DR-420S, Certification of School Taxable Value, with the

preliminary tax roll. The Department reports school taxable value from the DR-489 recapitulation report to the Department of Education for use in determining school millage levies and distribution formulas. It is important for school districts that the school taxable value reported on the DR-420S and used in their TRIM (truth-in-millage) process is the same as that reported to the Department of Education. However, this will not be considered a complete submission issue. Form DR-420S is on the Department's website under the heading *Truth in Millage and Maximum Millage Forms* at: <http://dor.myflorida.com/dor/property/forms/#10>

3.6 Map Files. Under subsections 193.1142(1)(c) and (2), F.S., counties must submit parcel-level geographic information to the Department. This data is due by April 1 of each year. As with the NAL, NAP, and SDF files, maps may be submitted electronically to the Department's secure FTP site. These files should be placed in the **"Mapping" sub-directory** located within the main county root directory. Data format specifications for this information are listed below:

Data Projection: The GIS files submitted **must** be projected in the Florida State Plane Coordinate System, US survey feet units, using NAD83/HARN datum (1990 adjustment).

Data Format: A Parcel layer polygon file **must** be submitted in the ESRI shapefile format. The data attributes **must contain a PARCELNO field**. This **PARCELNO** field is the unique parcel identification number as listed on the NAL – name address legal file. **No other field name is acceptable**. The formatting of the **PARCELNO** field must also match that as on the NAL file. **Naming convention for the Parcel layer polygon file must be "T_countyname_monthdayyear_parcel.shp" for test submissions and F_countyname_monthdayyear_parcel.shp" for final submissions.**

Other parcel level GIS data layers to be submitted, **if available**, shall be in the ESRI Geodatabase format. **Please note that if the cartographic elements as required by Rule 12D-1.009 are not present in the Parcel layer polygon file, they must be included in the Geodatabase. A list of geographic information data layers to be submitted, if available, is as follows:**

- Parcel Polygons – Shapefile format only
- Parcel lines
- Parcel dimensions
- Lots, Lot numbers, Blocks and block numbers
- Subdivision boundaries and annotation
- Condominium polygons or layer
- **Condominium relate table**
- Street or road centerlines and annotation
- **Railroad layer**
- Water features and annotation
- Municipal boundaries
- Taxing District boundaries
- Parcel Metadata **(Recommended FGDC compliant)**
- Additional Parcel Level GIS Layers

3.6.1 2012 GIS Data Edits and Levels: Data edits performed on GIS data submissions are categorized by levels coded 1 through 4. Each edit level is performed on a different set of data fields. Level 1 and 2 data edits identify data fields that should be reviewed and, if necessary, corrected. Level 1 and 2 edits may **require phased corrections**. Level 3 edits are considered to be a higher priority and indicate data quality issues that should be **reviewed in a timely manner and** corrected. Level 4 edits with identified data errors require written responses and **immediate** corrections and **resubmission of the map**

file(s) by the county. An Edit Guide for GIS data has been developed to provide assistance to counties in understanding specific edits at each level of review. The Edit Guide can be found in **Attachment Four**. In addition, a link to this document on the Department's website is pending.

3.6.2 Level 4 Edits: Level 4 edit notifications occur when the Parcel layer polygon file is not named properly, does not contain a PARCELNO field, the PARCELNO field does not correspond to that as listed on the current county NAL file or, the parcel layer polygon data is not submitted in ESRI Shape file format. Level 4 edits also review that the GIS files are projected in Florida State Plane Coordinate System, US survey feet units, using NAD83/HARN datum (1990 adjustment).

3.6.3 Level 3 Edits: Level 3 edits review that the required cartographic elements for maps as specified in 12D-1.009 Mapping Requirements are provided. These include subdivision boundaries, lot and block division, dimensions and acreage. Additional layers can be provided in either ESRI Shape file or Geodatabase formats. The Level 3 edits also review that complete property ownership maps of all areas within the county boundary according to sections 192.011 and 193.085, F.S. are accounted for in the county coverage map(s) provided.

3.6.4 Level 2 Edits: Level 2 edits consist of not providing additional GIS data layers such as street data, water features, municipal and taxing district boundaries, condominium layer or a condominium relate table.

3.6.5 Level 1 Edits: This level will review metadata files submitted with the GIS data. The Department is updating the Cadastral Mapping Guidelines, which will include a FGDC compliant metadata specification. This update will be performed over the next two years.

3.6.6 Test Submissions: Counties are encouraged to submit GIS data files beginning in January prior to the April 1 due date. These files will be informally reviewed and comments will be returned by PTO staff enabling county GIS technical staff an opportunity to identify and correct errors that may have a potential impact on the Preliminary Assessment Roll approval process. Test submissions will not be accepted for review after March 15. Naming convention for test submissions must be "T_countyname_monthdayyear_parcel.shp".

3.6.7 Hardship Status of Level 3 Edits: Sections 192.011 and 193.085, F.S. require the assessment, and associated mapping, of all property with the exception of certain rights-of-way. Rule 12D-1.009, F.A.C. specifies mapping requirements. The Department recognizes that some counties may have a hardship complying with these requirements in a short period of time. Counties having a hardship must identify the hardship and constraints and send a written plan to the Department, which outlines the planned steps to comply. The county's plan must include a timetable for fully complying with the requirements. The hardship request must be submitted by February 15th of every year. The Department will monitor subsequent submissions to evaluate the county's progress toward compliance in accordance with the written plan. The required format for requesting hardship status is **included in Attachment Three**.

3.6.8 Electronic submission of GIS Data. The preferred method for submission of GIS data is to the Department's File Transfer Protocol (FTP) website. The contact person with the Department for questions or assistance is Charles Russell at (850) 617-8867 (e-mail: Russelc@dor.state.fl.us). The Department will still accept GIS data mailed on DVD, CD or portable hard drive to the address below:

Charles Russell
Florida Department of Revenue
Property Tax Oversight
Post Office Box 3000
Tallahassee, FL 32315-3000

or

Tom Canter
Florida Department of Revenue
Property Tax Oversight
Post Office Box 3000
Tallahassee, FL 32315-3000

3.7 Allowances for the Eighth Criterion (Subsection 193.011(8), F.S.). For any total adjustment made under subsection 193.011(8), F.S., which exceeds 15 percent, the county must submit, with the preliminary assessment roll, the complete, clear, and accurate documentation that justifies this total adjustment. The county’s documentation must describe in detail the study on which such adjustment for each DOR use code group is based and must include a detailed narrative description of all procedures used in deriving the **total** percentage adjustment for each DOR use code group. The documentation must justify the **entire** percentage adjustment, **not** just the portion that is in excess of 15 percent.

The documentation must list each sale used in the study and must include individual data for each of these sales. The study must clearly demonstrate the market prevalence, statistical representativeness, and appropriateness of any total adjustment in excess of 15 percent. The study must be based on actual transactional data, and all data and analyses in the study must be relevant, credible, and verifiable and must justify the adjustment derived and reported. A statement such as “...up to 15%...” is **not** considered adequate documentation.

Subsection 192.001(18), F.S., includes the adjustments made to “*recorded selling prices or fair market value*” as part of the definition of a complete submission of an assessment roll. Rule 12D-8.002(4), F.A.C., states in part: “*Accompanying the assessment roll submitted to the Executive Director shall be, on a form provided by the Department, an accurate tabular summary by property class of any adjustments made to **recorded selling prices or fair market value** in arriving at assessed value.*” The rule references form DR-493. This form provides the property use code groups for which the county must report its adjustments to recorded selling prices or fair market value.

The amount of the adjustment for each use code group must be specified on Form DR-493. Each county must submit a signed and current DR-493 with the preliminary roll each year, even if there is no change from the prior year. The required documentation for total adjustments that exceed 15 percent must be reviewed and approved by the Department before a complete submission will be determined. Any assessment roll that does not comply with these standards will be returned to the county as an incomplete submission.

If a county’s adjustments under subsection 193.011(8), F.S., are made and then reported to the Department in accordance with law, the Department will apply those adjustments to the denominators in its ratio studies conducted on the preliminary assessment rolls. **Note:** If a county reports zero (0) for its adjustments within any use code group on the DR-493, the Department will apply an adjustment of zero for that use code group in its ratio studies.

Form DR-493, Summary Adjustments to Tax Roll, is on the Department's website at:
<http://dor.myflorida.com/dor/property/forms/#4>.

3.8 Data Field Analysis. The Department will analyze data fields on submitted assessment rolls to determine whether the data complies with the complete submission standards under sections 193.114 and 193.1142, F.S. The Department will continue to increase its efforts to improve the quantity and quality of data on assessment roll submissions.

3.8.1 2012 Preliminary Roll Data Field Edits and Levels (NAL). Data edits on roll submissions are categorized by levels coded 1 through 4. Each edit level is performed on a different set of data fields.

Level 1 and 2 data edits identify data fields that should be reviewed and, if necessary, corrected. Level 1 and 2 edits may not require corrections depending on the data variations within a particular county.

Level 3 edits are a higher priority and indicate data quality issues the county should timely review and correct. Any Level 3 edits with an unusually large number of identified discrepancies will require a written response and possible resubmission by the county.

Level 4 edits with identified data discrepancies require written responses and corrections by the county before a roll can be considered a complete submission by the Department.

For any questions regarding the NAL edits contact Uzma Syed at 850-617-8905, (email: SyedU@dor.state.fl.us).

3.8.2 Specific Edit Methodologies. Any changes for the 2012 Preliminary Assessment Production Guide and Edit Guide for the NAL, SDF and NAP will be posted on the Department's website by the first week of March. This edit guide will include specific programming for each edit.

3.8.3 Social Security Numbers. Section 196.011, F.S., requires that the property appraisers' records contain social security numbers (SSNs) for each homestead exempt parcel on the assessment roll and that such information be included on all assessment rolls submitted to the Department of Revenue. The threshold for compliance with submitting SSNs is 90 percent. Rolls will be tested to determine whether they comply with this standard. Any assessment roll that does not comply will be returned to the county as an incomplete submission.

3.8.4 Taxing Authority Code. For each parcel of real property, Rule 12D-8.011(1)(b), F.A.C., provides that a code indicating the taxing authorities whose jurisdiction includes the parcel must be included on the NAL. Rolls will be reviewed for compliance with this rule. If the codes are missing or incomplete, the roll will be returned to the county for correction and resubmittal.

- a. **Documentation of Taxing Authority Codes.** Taxing authority codes have been required as part of the NAL and NAP file submittal for a number of years. The requirement to submit documentation describing each code began with the 2008 assessment roll submission. Documentation sufficient to identify each taxing authority levying tax must be submitted with the **initial final** assessment roll each year and must reflect current millage rates. The code identifies the taxing authorities levying on each parcel. A preferred format for this documentation is attached (Attachment One).

3.8.5 Data Fields for Assessment Difference Transfers (Portability). These data fields were added to the NAL layout as a result of 2008 legislation that requires identification of Save Our Homes

assessment difference transfers. The following information is provided to clarify some of the portability field data edit issues identified by the Department:

- a. Data fields for parcels for which a transfer application has been made but rejected by the property appraiser should be left blank.
- b. For parcels where the transfer application was accepted but no value was available for transfer, enter zero as the assessment difference value transferred.
- c. If a parcel is identified as having an accepted assessment difference transfer, complete all portability-related fields, even if the amount transferred was zero.
- d. The portability difference value transferred field (Assessment Difference Value Transferred, field 86) should equal the difference between field 15 (Homestead Just Value) and field 16 (Homestead Assessed Value) for all parcels flagged in field 84 for portability.
- e. An example of "Calculation of Assessment Limitation Difference Transfer Amount" is posted at: <http://dor.myflorida.com/dor/property/legislation/amendment1/pdf/portfaqexamples.pdf>

For questions regarding portability, contact Ed Parker at 850-617-8881 (email: ParkerE@dor.state.fl.us).

3.8.6 Homestead Assessment Increase Limitation. The Department will analyze the assessment roll and will require the following:

- a. For 2012, the assessment increase limitation under section 193.155, F.S., on the assessed value of homestead exempt property is 1.5% (one and 5-tenths percent). Homestead parcels with an assessed value less than just value and an increase in assessed value not equal to 1.5% (one and 5-tenths percent) will be reported to the property appraiser for analysis, unless an assessment limitation difference was transferred to the property by a new owner.

Limitation information is posted at the following links:

<http://dor.myflorida.com/dor/property/resources/limitations.html>

<http://dor.myflorida.com/dor/property/resources/cpi.html>

- b. Parcels receiving a homestead exemption which changed ownership in 2010, whether or not the change in ownership is a sale qualified by the property appraiser, must have the assessment cap removed unless the change is not considered a change of ownership under section 193.155(3), F.S., or an assessment limitation difference was transferred to that property by a new owner.
- c. Assessed value should equal just value for all parcels reported as a 2010 qualified sale unless an assessment limitation difference was transferred to the property by a new owner. If assessed value is less than just value for these parcels, the county must provide a written explanation of correction or describe the reason for the difference for each property. This explanation must be submitted prior to approval of the preliminary assessment roll.
- d. In all cases where a homestead assessment limitation difference was transferred to a new homestead parcel, the owner's previous homestead property must be reassessed at just value unless an assessment limitation difference was transferred to the property by a new owner.

- e. The assessed value of a parcel **must never** exceed its just value.

3.8.7 The 10-Percent Assessment Increase Limitation on Non-Homestead Residential, Other Residential and Non-Residential Property. For levies other than school district levies, all real property, with certain exceptions, is subject to a 10-percent assessment increase limitation under section 193.1554 or 193.1555, F.S. Exceptions are homestead property, agricultural land, land producing high-water recharge to Florida’s aquifers, and land classified and used for conservation purposes.

For purposes of reporting in the NAL file format, the just and assessed value of property under section 193.1554, F.S., and section 193.1555, F.S., must be separately stated by applicable section (see NAL fields 17 – 20). Qualifying parcels with an assessed value change of more than 10% will be reported to the property appraiser for analysis. For general questions concerning this limitation, contact: Steve Remke at (850) 617-8884 (e-mail: RemkeS@dor.state.fl.us). For questions concerning edit issues associated with the 10% limitation, contact Uzma Syed at (850) 617-8905 (e-mail: SyedU@dor.state.fl.us).

Unsold properties potentially qualifying for the 10-percent assessment increase limitation will be checked to measure the increase in assessed value from the previous year. **Prior to a determination of a complete submission, property appraisers must correct the assessment or provide an explanation of why the assessment is correct for all applicable parcels with an increase in assessed value exceeding the 10 percent increase limitation.** In reviewing explanations for parcels exceeding the 10 percent assessment increase limitation last year, the Department noted a number of reasons that appeared to be incorrect. These included: changes in zoning, “market adjustments”, “change in assessment methodology”, and “reworked land values”. For 2012, potentially incorrect reasons for assessment increases in excess of the cap may be returned to the property appraiser for further analysis.

3.8.8 Exemption codes. The 2012 NAL and NAP record layouts require that the value of each exemption for a parcel be listed and identified with a specific code. A list of the current exemption codes is posted on the Department’s website at: <http://dor.myflorida.com/dor/property/rp/dataformats/>

3.8.9 Revision of DOR Land Use Code 80. The Department has made the decision to utilize use code 80 and revise it from “Undefined-Reserved for future use” to “Vacant Governmental”.

3.8.10 Working Waterfront – Reporting Just and Assessed Values on the NAL Assessment Rolls and Recapitulation Forms.

For 2010 and later assessment years, the Florida Constitution provides criteria for classifying and valuing working waterfront property. Article VII, Section (4)(j), of the Constitution states as follows:

- “(j)(1) *The assessment of the following working waterfront properties shall be based upon the current use of the property:*
- a. *Land used predominantly for commercial fishing purposes.*
 - b. *Land that is accessible to the public and used for vessel launches into waters that are navigable.*
 - c. *Marinas and dry stacks that are open to the public.*
 - d. *Water-dependent marine manufacturing facilities, commercial fishing facilities, and marine vessel construction and repair facilities and their support activities.*
- (2) *The assessment benefit provided by this subsection is subject to conditions and limitations and reasonable definitions as specified by the legislature by general law.”*

There is no implementing legislation for the working waterfront amendment. This constitutional amendment is self-executing in the absence of implementing legislation. Classified use valuations of working waterfront property must be developed without regard to the property's highest and best use.

The Name-Address-Legal (NAL) file now contains two fields for counties to record the total just values (field 31) and assessed values (field 32) of parcels the property appraiser has classified as working waterfront property. The corresponding recapitulation forms DR-489V (prelim) and DR-403V (final) were also revised to include lines for counties to record the total just values (line 11) and assessed values (line 24) of parcels classified by the property appraiser as working waterfront property.

The total just values (field 31) and assessed values (field 32) reported on the NAL must equal, respectively, the total just values reported on line 11 and the assessed values reported on line 24 of the corresponding recapitulation forms DR-489V and DR-403V.

3.8.11 Railroad Land Use Codes. DOR Land Use Code 91 should include utility, gas, and electricity, telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, canals, radio/television communications. Non-operating property of railroads should be classified according to its use. For example, an office building owned by a railroad that is not used in its operation should be classified as 1700 or 1800.

3.8.12 Public Land Code (NAL Field 73). Currently, Field 73 on the Name-Address-Legal (NAL) file is to be used to identify the type of public land for any parcels listed on the tax roll with a governmental use code (080 thru 089). This field requires a one digit alpha character.

To allow the Department to utilize this field for other types of ownership in addition to public land identification, the Department will be renaming this field Ownership Code in order to allow for the inclusion of the identification of locally assessed railroad owned properties listed on the NAL.

In order to assist the Department of Environmental Protection and the Department of Management Services to comply with new legislation created in 2010, Section 216.0153, Florida Statutes, the Department will be enforcing the population, by counties, of Field 73.

Two new codes (listed below) have been created to identify State of Florida TIITF owned properties and locally assessed Railroad owned properties.

The new codes will be accepted with the submittal of the 2012 Preliminary Roll and mandatory compliance will be effective with the submittal of the 2013 Preliminary Roll. New edits will be developed in order to ensure compliance with the requirements of this field.

The existing codes for this field are:

C = County; County School District

D = Special Taxing Districts/Authorities (drainage, water/flood/mosquito control, conservation, reclamation, improvement sanitation/sewer, hospital/medical, fire control districts, port, airport, transportation/transit authority, regional planning, councils, and community colleges)

F = Federal

M = Municipal/City/Town

P = Other Public

S = State (owned other than TIITF)

W = Water Management Districts

The new codes that will be added to this field are:

T = State of Florida TIITF (owned by the Board of Trustees of the Internal Improvement Trust Fund)

R = Railroad Owned (locally assessed)

3.9 New Data Edits for the 2012 NAP Submittals. The NAP file will be reviewed for data accuracy with new data edits. These edits are on the PTO website. For the 2012 Preliminary Submission, these edits will be used for aid and assistance and will not be a “complete submission” issue until 2013. However, if a technical issue arises, we will ask for more information. Edits include checking the NAICS codes for the correct 6 digit code from the 2007 and 2012 NAICS lists.

The NAICS codes for 2012 and the corresponding code from the 2007 NAICS codes are posted on the Department’s website at:

<http://dor.myflorida.com/dor/property/rp/dataformats/pdf/2012NAPCodes.pdf> .

We will provide an edit to assist counties with the conversion from 2007 to 2012 NAICS codes. If you have any questions regarding the new NAP data edits, contact Steve Corry at 850-617-8907 (email: CorryS@dor.state.fl.us.)

4.0 Assessment Roll Evaluation Standards for 2012 Preliminary Assessment Rolls.

The Department will process each assessment roll in the order received from the Property Appraisers. For the purpose of issuing any review notices, the Department will consider all rolls received before July 1 as having been received on July 1. Assessment rolls must meet the content and format requirements identified in section 193.114 F.S., and other requirements contained in this document.

Approval of a non-in-depth assessment roll will be based on the aggregate level of assessment for all studied strata, while approval of in-depth assessment rolls will be based on the level of assessment for each individual stratum studied.

The Department will use the following standards to approve, approve with noted defects, or disapprove the 2012 preliminary assessment rolls.

4.1 Qualified Sales Submitted on the Preliminary Assessment Roll. In analyzing assessment rolls and developing evaluation statistics, the Department will use only those sales and sale qualification decisions recorded on the first preliminary assessment roll submitted by a county that meets complete submission standards. Changes to sales or sale qualification decisions submitted on subsequent preliminary assessment roll submittals for the current cycle will not be accepted.

4.2 Sale Qualification Study. Under section 195.0995, F.S., the Department randomly samples all sales in a county to determine whether those sales were properly qualified or disqualified. Beginning with the 2010 assessment roll evaluation and in following years, the Department will conduct this annual sale qualification study on the SDF from all 67 counties.

The sample for the 2012 sale qualification study will be generated from the 2011 sales listed on the April 1 sales submission. The study sample will be stratified into residential and non-residential data sets. The residential data set will be drawn from sales with DOR use codes 000,

001, 002, 004, 005, and 007; the non-residential data set will be drawn from sales with all other DOR use codes.

An overall match rate of 90 percent or greater must be met for the sale qualification study. Any county with a match rate of less than 90 percent will be issued a post-audit notification of defects.

To consider changing its initial sale qualification decision, the Department requires credible, verifiable, and documented evidence from the property appraiser. The property appraiser is responsible for providing such justifying evidence to the Department for its review.

*Note: The Department will retrieve documents that are **specifically referenced** by the county **and** available publicly and electronically from the Clerk of Courts or Florida Department of Corporations (sunbiz.org). All other documentation must be provided by the county.*

The sale qualification study sample drawn from the April 1 SDF will be compared to the Preliminary SDF to ensure changes were made for those sampled sales that the property appraiser agreed to change. For any other sampled sale that has a qualification decision change, the property appraiser will be required to submit to the Department credible, verifiable, and documented evidence justifying the change. Should these changes to the sale qualification sample produce a percent correct of less than 90 percent, the county will be subject to a post-audit notification of defects.

4.3 Level of Assessment. If a county is the subject of an in-depth review, a level of assessment of 90 percent or greater must be met for each stratum studied. If a county is the subject of a non-in-depth review, the 90 percent level of assessment threshold will be required for the overall assessment roll.

Any in-depth county with a stratum level of assessment of **less than 90 percent**, which is not due to material mistakes of fact, will be issued a review notice and a new submission will be required. See section 193.1142, F.S. If the property appraiser does not make the necessary corrections on the re-submission, the assessment roll will be disapproved and the procedure for an interim assessment roll outlined in section 193.1145, F.S., will begin.

In-depth counties with an individual stratum level of assessment of less than 90 percent, which is due to material mistakes of fact, will be issued a post-audit notification of defects. If the roll approval requirements for level of assessment and sample representativeness are met, the statistical and analytical review of individual sub-classes such as age groups, size groups, market areas, or use codes will not be used as roll approval criteria.

The standard for approval of a non-in-depth assessment roll will be based on the aggregate level of assessment for all strata. Any non-in-depth county with an overall level of assessment of less than 90 percent will be issued a review notice and a new submission will be required. As with the in-depth study rolls, if the property appraiser does not make the necessary corrections on the re-submission, the assessment roll will be disapproved and the procedure for an interim assessment roll outlined in section 193.1145, F.S., will begin.

In the post-audit review process, the Department will review by stratum, regardless of in-depth or non-in-depth status, any sales ratio level of assessment that is not 90 percent or greater.

4.4 Latest Sales Analysis. Depending on the quantity and quality of sale data available, the Department may rely on a latest sales analysis in its sale ratio study. For any stratum studied

using a sales ratio analysis, the most recent three months leading up to the date of valuation will be used as a minimum if there were at least 30 useable sales for the stratum and there are at least five useable sales in each group.

If there are less than 30 useable sales at this mark, the Department will go back month by month, until the threshold of 30 useable sales for the stratum as a whole is met. Once the 30-useable-sales threshold is met for the stratum, each individual group will be reviewed for at least five useable sales.

If an individual group does not meet the minimum five useable sales criteria, each group is moved back month by month until the minimum requirement is met for that group.

Property appraisers should evaluate all available data to arrive at their January 1 assessment. If there are special situations that could lead to misleading or anomalous roll statistics, property appraisers are encouraged to communicate these in writing to the Department, so that it may understand and evaluate the assessment roll. Send correspondence to: Ann Hunter, Property Tax Oversight, P.O. Box 3000, Tallahassee, Florida 32315-3000, or e-mail: HunterA@dor.state.fl.us.

4.5 Ratio Study Uniformity Standards - Coefficient of Dispersion (COD) and Price-Related Differential (PRD). The Department uses the ratio study uniformity standards listed in table 2-3, on page 33 of the Standard on Ratio Studies (IAAO 2010) as guidance when analyzing tax rolls during the post audit review process. This document is available at http://www.iaao.org/uploads/Standard_on_Ratio_Studies.pdf. **Note: DOR classifies 2-4 family unit properties in Stratum 2.**

In analyzing equity measures of assessment rolls the Department first compares strata to the most stringent suggested COD standard for each general property class (stratum) listed in table 2-3. In doing so, the Department does not distinguish counties and strata by the subcategories and characteristics listed (i.e. homogeneous, heterogeneous, rural, very large vs. larger, depressed and active markets, etc.). However, for those strata that do not fall within this initial suggested standard, the Department will compare equity measures with standards derived from other counties that have similar overall size, characteristics and market activity; these comparisons will be made both historically and within the current tax roll year.

Other factors (sample representativeness, procedures reviews, data quality, graphical analysis, etc.) and statistical measures of uniformity and equity are also considered during the post audit review process to substantiate whether a statistical measure, outside of the posted guidelines, is indicative of a systemic problem.

The established standards for the Price Related Differential (PRD) are:

Stratum	Standard
Strata 01, 02, 04, 05, and 06	.98 to 1.03
Stratum 03	.90 to 1.10

It is important to note that being outside the suggested IAAO's and/or Department's uniformity standards for COD and PRD merely means the Department will further investigate the stratum for systemic

problem(s) based on this and any other indicator(s). In concurrence with IAAO, the Department acknowledges these standards may not be applicable to strata in unique, depressed, or rapidly changing markets.

In applying these standards during the post-audit review process, the Department will rely on a determination of whether systemic problems underlie the calculated statistics. Stratum CODs and PRDs outside the established parameters will be used only as indicators in determining the existence of systemic problems that may result in the issuance of a post-audit notification of defects. Other indicators include, but are not limited to, problems identified in mapping, data collection and management, stratification and data analysis, valuation planning, land valuation, improved property valuation and quality assurance. The Department may identify assessment issues that are not determined to be systemic and will advise the county to review these areas for improvements of the assessment roll.

If both the calculated stratum COD and PRD are within the established parameters the statistical and analytical review of individual sub-classes such as age groups, size groups, market areas, or use codes will not be used as the sole basis for issuing a post-audit notification of defects.

Even if a calculated stratum COD or PRD is outside the established parameters listed above, the individual sub-class review will not be used as the sole basis for issuing a defect letter. If a post-audit notification of defects is issued, the Property Appraiser's office must reply within 15 days and a conference will be held, if requested. If an administrative order is subsequently issued, it will be issued with specificity about corrective actions to be taken.

4.6 Tests of Representativeness. The Department will conduct tests to measure the representativeness of samples. Where the tests of representativeness indicate a level of assessment for the sample that is not reflective of the level of assessment for the population, the Department may issue a review notice or a post-audit notification of defects. The "alternate ratio" will be calculated as part of the roll approval process.

4.7 Horizontal Equity. During the post-audit review process, an additional measure of horizontal equity will be reviewed. The level of assessment of each stratum studied should be within five percentage points of the overall level of assessment of the county. This measure will be considered with other equity measures during the post-audit review process.

4.8 Time Trending Sale Ratio Study. The Department may employ time trending in its sale ratio study for residential strata. In this process, the sale ratio study methodology does not change except sale prices are adjusted for market conditions (for example, time). This process may employ sale data sets consisting of multi-month or multi-year sales to produce level of assessments and equity measures for both non in-depth and in-depth studies.

4.9 Procedures Review. The Department will continue to conduct procedures reviews in 2012. These reviews will vary in scope but may include a review of office practices, data integrity, and conformance to the requirements of law. A portion of this effort may involve parcel inspections conducted by Departmental employees. The Department's staff will also perform overall coordination. The process for determining the counties subject to procedures reviews will consider such factors as those counties subject to in-depth review, those counties with statutory strata subject to sale ratio studies, and other factors that indicate the appropriateness of a procedures review.

4.10 Minimum Standards for the Use of Image Technology. This section consists of minimum standards for the use of image technology. Subsection 193.023(2), F.S., (2009 – as amended by HB 179) states the following:

*“Where geographically suitable, and at the discretion of the property appraiser, the property appraiser may use image technology in lieu of physical inspection **to ensure that the tax roll meets all the requirements of law.**”* [emphasis added]

Regardless of the data collection method used by the property appraiser, the minimum required result is the collection and maintenance of physical data of sufficient quantity and quality for the property appraiser to establish accurate and uniform valuations of all real property as of January 1 of each year and to meet all other requirements of law. The Department may conduct procedures reviews to evaluate the quantity and quality of physical data maintained by the property appraiser.

Accurate and uniform valuations of real property require complete, accurate, and timely property data. For this reason, property appraisers must have in place effective procedures for annually collecting and maintaining physical data on real property parcels. The following minimum standards for the use of image technology are intended to ensure that assessment rolls meet all requirements of law.

1. *“The property appraiser shall ensure that all real property within his or her county is listed and valued on the real property assessment roll.”* See subsection 193.085(1), F.S.
2. Subsection 192.042(1), F.S., requires that all real property be assessed according to its just value as of January 1 of each year.
3. If the date of imagery cannot be determined with a high degree of confidence, the imagery cannot be relied on for the collection or maintenance of physical data.
4. Imagery should be used only as part of a comprehensive physical data collection program that includes the following:
 - a) A clear and complete data collection manual that is maintained and updated;
 - b) A training program for data collection staff based on the data collection manual;
 - c) A system for accurately identifying new construction and changes to existing property, including collecting building permits and conducting necessary physical inspections; and
 - d) A comprehensive quality control system for collection and maintenance of physical data, including desk audits, field audits, data entry edits, data edit reports, and review and correction procedures.
5. The Department recommends physical inspections for collecting necessary physical data in the following situations: (1) for new parcels and newly improved real property; (2) when physical changes potentially affecting the value of the property are detected; (3) when the property is sold; and (4) when property is physically affected by a natural disaster or other catastrophic event.
6. The use of image technology is acceptable for ensuring that the tax roll meets all requirements of law when:
 - a) The natural and manmade features affecting the property allow the collection and maintenance of necessary physical data;

- b) The use results in appraisal data that are timely and of sufficient quality and quantity; and
- c) The use is part of a comprehensive data collection program that includes necessary physical inspections and results in the timely collection and maintenance of complete and accurate physical characteristics for each real property parcel on the assessment roll to ensure accurate and uniform assessments of all real property as of January 1 each year.

5.0 Documentation of Value Changes.

The Department has modified the process by which it may include in sample statistics certain changes made by a county to the just values of sample parcels. At the end of the in-depth review, the Department conducts a final conference with representatives of each in-depth county to discuss the results of the review. During this final conference, the Department may decide to include in the sample statistics the just value changes made by a county to certain sample parcels, but only upon assurances from the county that it will also make corresponding just value changes to the population of parcels that correspond to **each** sample parcel for which a just value change is included in sample statistics.

5.1 In-Depth Review Exchange of Information. Prior to the final conference with in-depth review counties, the Department and the county meet to exchange information relating to the in-depth review sample parcels. This exchange of information must occur **prior** to the final conference in the **following sequence** of steps. (**Note: Steps b, c, and d must occur on the same day.**)

- a. The in-depth review county gives the Department a current electronic copy of the NAL and SDF record files. **This step provides a baseline submission for confirming that a county made just value changes to the populations of parcels in the Preliminary NAL that correspond to the sample parcels. The Department may include in its sample statistics any just value changes made by the county.** This combined electronic file must be submitted no later than the day on which steps b, c and d below occur.
- b. The Department gives the county a list of sample parcels for the county to record the current just value for each subject parcel.
- c. The county returns to the Department the list of sample parcels with the county's just values recorded for each parcel and also provides to the Department a current property record card for each subject parcel.
- d. The Department gives to the county another list of sample parcels that contains the Department's just values for each subject parcel.

5.2 Population Changes. Property appraisers are required to identify and describe the affected populations. After meeting with the Department in a final conference, these changes are entered into a spreadsheet by the county, which is provided by the Department and upon completion by the county are returned to the Revenue Service Center Manager (RSCM) that attended the final conference. **When the Department agrees to include just value changes made to sample parcels and commensurate population changes, the changes can be uploaded to the Department's web-based system.**

5.3 Web-based Changes. County staff authorized by the property appraiser will be given secure access to make changes to parcels on the assessment roll and can either upload these changes or request the Department to assist in completing this process. A county user guide for making population changes using the Department's web-based system is available. If you need a copy please contact Mike Roark by e-mail: RoarkM@dor.state.fl.us or phone (850) 617-8931.

Upon the county successfully uploading and reviewing their changes, the Department's web-based system generates reports in a form letter (Attachment Two), to the Director of the Department's Property Tax Oversight Program that summarizes the population change for each sample parcel. The County Property Appraiser must sign the letter before given back to the RSCM. Other reports generated will tell if the population changes are in such a manner that will permit the Department to conduct quality assurance tests, which verify that population changes made are appropriate.

When making approved changes to sample parcels and the population, the following steps should be followed:

- a. Confirm with Department field staff that the proposed population and changes to the population meet the Department's criteria to permit a corresponding change to be made to a sample parcel.
- b. Obtain and complete an electronic copy of the spreadsheet format for uploading each separate sample parcel change, and the respective parcels that changed in the population. A short description of the population changed and reason is also required; be brief but be specific.
- c. The spreadsheet must be complete and include all subject sample parcels that will have a population change and requires that each parcel in the population that will be changed in a commensurate manner be listed and have the appropriate component change type correctly noted.
- d. All non-population values should be listed to ensure the changed values are credited correctly for both the subject sample parcels and the parcels listed in the population that have corresponding changes.
- e. Provide a completed electronic copy of the spreadsheet to the Revenue Service Center Manager (RSCM) that conducts the final conference with your county.
- f. Login to the Department's web-based system, upload the population change information, review changes, lock the system and print a copy of the system generated, population change letter(s).
- g. A **separate signed letter** is required for the population of **each** sample parcel that was changed at final conference.
- h. Mail a copy of the signed letter(s) to the RSCM that conducts the final conference with your county

The Department will conduct tests on the population change information using the "baseline" data that was submitted by the county prior to the final conference with the Department.

5.4 Subsequent Analysis. Based on the requirements of section 1011.62(4)(b), F.S., the Department will continue to electronically monitor the sample parcels throughout the year and until the next year's assessment roll submittal. After the final roll submission, property appraisers will be notified of any changes to sample parcels indicated by this analysis. These changes must be shown on the property record card and a written explanation for the changes must be provided to the Department.

6.0 Submission Standards for 2012 Final Assessment Rolls. Counties submitting assessment rolls that do not comply with the following standards or that do not include the documentation described

below may be required to correct and resubmit those rolls.

6.1 Value Change from Preliminary to Final Roll. Section 193.114(2) (w), F.S. requires that for each subsequent roll submitted after the preliminary roll, the property appraiser must provide to the Department a notation indicating any change in just value from the preliminary roll and a code indicating the reason for the change. NAL Field 9 - change in just value and NAL Field 10 - code for change in just value should be used on the final and post-VAB final rolls only. These fields should be left blank on the preliminary roll submittal.

A number of changes have been made to the just value change fields (fields 9 and 10). Parcel splits, combines and new parcels no longer have to be listed. Also, parcels that changed between -\$100 and \$100 should not be listed. The primary distinction for codes 3 through 6 has been revised. Codes 3 and 4 are for changes due to the receipt or discovery of additional information relating to the physical characteristics of the property. Codes 5 and 6 are for changes due to continued analysis and/or receipt or discovery of additional information relating to the property (other than its physical characteristics). Edits will be in place to determine whether changed parcels have been coded correctly. Counties may be contacted if the frequency distribution of codes appears abnormal. For additional information, please refer to the NAL File Data Field Layout for the 2012 Roll Submittal located on the Departments website at: <http://dor.myflorida.com/dor/property/rp/dataformats11/pdf/11NALfields.pdf>

6.2 Final Recapitulation Report. The DR-403 final recapitulation report was revised in 2010. This revision was primarily due to the increased difficulty in tracking school values given the recent changes in law. The major change is the requirement for a separate report for school values and the removal of the school taxable value calculation from the county and municipal reports. **The update for 2011 only changed the 403V & 403 EB to include the newly deployed service member exemption. Currently, there are no planned changes for 2012.**

Guidance on the submittal of Pre and Post-VAB Tax Roll data to the Department *PTO Bulletin 10-25* was emailed to the property appraisers and posted on September 15, 2010 at: <https://taxlaw.state.fl.us/wordfiles/PTO%20BUL%2010-25.pdf>

The following forms should accompany FORM DR-403, Recapitulation Reports: Documentation of current Taxing Authority codes; Form 488 or 488P whichever is appropriate for the certification; and Form 408 – Certificate to Roll

The revised forms are available on the Department's website at: <http://dor.myflorida.com/dor/property/forms/#4>.

FOR FURTHER ASSISTANCE, PLEASE CALL:

General Information	Joel Schubert	850-617-8917	SchuberJ@dor.state.fl.us
Post-audit Review Issues	Ann Hunter	850-617-8904	HunterA@dor.state.fl.us
Sale Qualification Issues	Kelly McLane	850-941-6024	McLaneK@dor.state.fl.us
Sale Submission Review Issues	Jeff Bedonie	850-617-8940	BedonieJ@dor.state.fl.us
NAL Data Edit Issues	Uzma Syed	850-617-8905	SyedU@dor.state.fl.us
NAP Data Edit Issues	Steve Corry	850-617-8907	CorryS@dor.state.fl.us
Assessment Roll Format Issues and Complete Submission (sales submission, preliminary and final rolls)	Charlie Gordon	850-617-8901	GordonC@dor.state.fl.us
Map Data Issues and File Transfer Protocols	Charles Russell	850-617-8867	RussellC@dor.state.fl.us
Exemptions	Claudia Kemp	850-617-8895	KempC@dor.state.fl.us
10% Assessment Limitation	Steve Remke	850-617-8884	RemkeS@dor.state.fl.us
Assessment Difference Transfers (Portability)	Ed Parker	850-617-8881	ParkerE@dor.state.fl.us
Non-In-Depth Methodology and Recaps	Andrew Collins	850-617-8854	CollinAn@dor.state.fl.us
Recaps and DOE Certification	Lizette Kelly	850-617-8865	Kellyliz@dor.state.fl.us
Central Assessment (Railroads)	Bob Pace	850-617-8861	PaceR@dor.state.fl.us
In-Depth Review Population Changes	Mike Roark	850-617-8931	RoarkM@dor.state.fl.us
Truth in Millage (TRIM)	Tish Blick	850-617-8918	BlickL@dor.state.fl.us

Attachment One

Example: Taxing Authority Code Description - Alachua County 2007

TAXAUTH	COUIT (RSID)	Taxing Authority	County			Library		School		City		WMD		TOTAL
			Operating	Debt	MSTU-Unincorp	MSTU-Law	MSTU-MSTU-Fire	Operating	Debt	Required	Discretionary	Debt	Operating	
0200	7,600	Unincorporated	7,6468	0.2500	0.3869	1.5329	1.1077	1.2645	0.0915	4.9770	2.7430	0.6750	0.4158	21.0911
0300	15,765	Unincorporated	7,6468	0.2500	0.3869	1.5329	1.1077	1.2645	0.0915	4.9770	2.7430	0.6750	0.4399	21.1152
0400	21,638	Unincorporated	7,6468	0.2500	0.3869	1.5329	1.1077	1.2645	0.0915	4.9770	2.7430	0.6750	0.4158	21.0911
0500	2,515	Unincorporated	7,6468	0.2500	0.3869	1.5329	1.1077	1.2645	0.0915	4.9770	2.7430	0.6750	0.4399	21.1152
1700	5,205	Alachua	7,6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	0.4399	22.7357
2700	734	Archer	7,6468	0.2500		1.5329	1.1077	1.2645	0.0915	4.9770	2.7430	0.6750	0.4399	25.2283
3600	31,913	Gainesville	7,6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	0.4399	22.3421
3700	3,836	Gainesville	7,6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	0.4158	22.3180
4600	1,171	Hawthorne	7,6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	0.4158	23.4894
5700	3,504	High Springs	7,6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	0.4399	24.3377
6700	235	LaCrosse	7,6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	0.4399	19.9194
7600	468	Micanopy	7,6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	0.4158	26.0636
8700	2,870	Newberry	7,6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	0.4399	21.7823
9600	2	Waldo	7,6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	0.4399	23.1191
9700	612	Waldo	7,6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	0.4158	23.0950

Attachment Two

2012 POPULATION CHANGE FORM LETTER - EXAMPLE

To: James McAdams, Program Director, Property Tax Oversight
 Post Office Box 3000
 Tallahassee, Florida 32315-3000

From: Honorable John W. Doe, CFA
 Test County Property Appraiser
 115-A Amway Highway
 Anywhere, FL 32327

Subject: Sample with Population Changes:
 Stratum-Grp-Seq. 6-3-20804
 Assessor Parcel 00-00-076-000-10150-005
 Use Code 016

The purpose of this letter is to identify, describe and document the population of parcels to which appropriate value changes were made in conjunction with a value change made to an identified, corresponding sample parcel. This letter certifies that this office has diligently searched for and identified all appropriate parcels to which changes similar to those made to the sample parcel also have been made.

The total number of parcels in the defined population that changed :	20
The pre-change assessed value of the subject sample parcel:	120,000
Non-population assessed value changes to sample at review:	0
Are any non-population values included in the post-change assessed value?	No
The post change assessed value of the sample parcel:	100,000

The sample value was changed for the below component change type(s):	Add +	Sub. (-)
Land Value Change (Unit or overall)		-1
Improvement Value Change (Unit or overall)		
Improvement Depreciation (System Change or otherwise)		
Improvement Quality (System Change or otherwise)		
Extra Features or Lump Sum Items:		
Other		

Total of all component changes 1

Describe the population changed and reason; Be brief, but be specific: (Example- Vacant lot values were increased for Eastwick Section 2-3 subdivisions approximately 12%.The Department of Revenue (DOR) provided additional sale information to support assessment increase ranging from 10-15 %.)

Vacant land values have been decreased by \$20,000 per lot in all of Seacrest Subdivision. The DOR provided an extended sales analysis that supports a decrease in value for the land values in this subdivision.

All parcel numbers for the affected population that are specific to this sample parcel have been listed on the PA Addendum Worksheet and electronically entered into the Department's web-based data entry system. I agree to provide any additional documentation such as, property record cards, maps and other items to appropriately document the population change for these parcels

Sincerely,

Honorable John W. Doe

Attachment Three

Request for Hardship Status for GIS Map Submission

(R. February 15, 2012)

County:

Date of Request:

Roll Year(s):

Contact Person:

Contact Phone:

Please provide the following: the data edit and layer involved; current status of the data (percent complete); identification of the hardship and constraints; description of why the hardship and constraints make compliance with roll submission standards difficult; a plan for developing and reporting the data; and the expected timeframe for compliance with requirements for each data layer listed.

Additional sheets may be added as needed.

Data Edit and Layer:

Current Status:

Identification of Hardship and Constraints:

Description of Why Hardship and Constraints Make Compliance with Roll Submission Standards Difficult:

Plan for Collecting, Entering, and Reporting the Data Layer:

Expected Timeframe for Compliance With Requirements For Each Data Layer Listed:

Request for Aid & Assistance (Please specify such as Budget or GIS):

Additional Comments:

Property Appraiser signature: _____

Attachment Four - GIS Map Edit Guide

2012
Assessment Roll
Edit Guide
For
Parcel-Level Geographical Information System
(GIS) Information



FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT

March 1, 2012

Intended Users

This Edit Guide is intended for use by State of Florida Property Appraisers and their staff as an aid in preparing and producing the geographic information system data for submission to the Florida Department of Revenue, Property Tax Oversight Program (DOR-PTO) as required by Florida Statutes 193.114 and 193.1142. Issues that other potential users of this document may have are not considered in this document.

Introduction

The Department analyzes data contained within submitted parcel-level geographical information system (GIS) files to determine whether the data complies with the complete submission standards under sections 193.114 and 193.1142, F.S., with the requirements of sections 192.011 and 193.085, F.S., and with rules 12D-1.009 and 12D-8.001, F.A.C.. To determine if the data is in compliance with the complete submission standards, the data is run through a series of data edits.

This Edit Guide includes the data field edits and logic for the GIS data files. Data edits performed on the GIS submissions are categorized by levels coded 1 through 4. Each edit level is performed on a different set of requirements. Level 1 and 2 data edits identify data fields that should be reviewed and, if necessary, corrected. Level 1 and 2 edits may not require corrections depending on the data variations within a particular county. Level 3 edits are considered to be a higher priority and indicate conflicts with Florida Statutes and Florida Administrative Codes that the county should timely review and correct. *Note: Any Level 3 edits will require a written response and a proposed plan for timely correction by the county.* Level 4 edits with identified data discrepancies require written responses and corrections by the county prior to a roll being considered a complete submission by the Department. The Department of Revenue recognizes that, for various reasons, it may not be possible for some counties to comply with some requirements in a short period of time. A Request for Hardship Status for GIS Map Submission form is available for download at: **(link pending)**. All requests must be submitted by February 15 of each year.

Table of Contents

LEVEL 4 EDITS

Edit 1 – Is there a shapefile named F countyname monthdayyear parcels.shp?

Edit 2 – Is there a field named PARCELNO?

Edit 3 – Is the PARCELNO field populated with numbers that directly correspond to the numbers in the field named PARCEL ID on the county's NAL?

Edit4 – Is the parcel polygon shapefile projected correctly?

Edit 5 – Are the linear map units in the parcel polygon shapefile set to display Foot US?

LEVEL 3 EDITS

Edit 1 – Are subdivisions present according to rule 12D-1.009(1)(b)1. F.A.C.?

Edit 2 – Are subdivision blocks present according to rule 12D-1.009(1)(b)1. F.A.C.?

Edit 3 – Are lots present according to rule 12D-1.009(1)(b)1. F.A.C.?

Edit 4 - Are subdivision dimensions present according to rule 12D-1.009(1)(b)1. F.A.C.?

Edit 5 – Are dimensions present according to rule 12D-1.009(1)(b)2 F.A.C.?

Edit 6 - Is acreage present according to rule 12D-1.009(1)(b)2. F.A.C.?

Edit 7 – Is all property mapped according to sections 192.011 and 193.085, F.S.?

LEVEL 2 EDITS

Edit 1- Was a public transportation layer, shapefile or polyline provided?

Edit 2- Was a hydrology, or water features, layer or shapefile provided?

Edit 3 – Was a municipal boundary layer or shapefile provided?

Edit 4 – Was a taxing district boundary layer or shapefile provided?

Edit 5- Was a condominium layer or shapefile provided?

Edit 6 – Was a condominium relate table provided, if applicable?

Edit 7 – Was a railroad layer, shapefile or polyline file provided, if applicable?

LEVEL 1 EDITS

Edit 1- Is there metadata present for all data layers provided?

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LEVEL 4 EDITS

All Level 4 edits must have written notice of correction submitted to the Department before the Preliminary Assessment Roll can go to the approval process. This must be completed before the 10-day complete submission window.

Edit 1 - Is there a shapefile named F_countyname_monthdayyear_parcel.shp?

A separate parcel layer polygon (shapefile) must be provided with the following naming convention:

F_countyname_monthdayyear_parcel.shp
Example: Alachua_03302012_parcel.shp

Remedy: Right click on shapefile; "Data"; "Export Data"; "Output feature class" and rename "\Export_Output" to "F_countyname_monthdayyear_parcel.shp". Month and day are to be two characters and year is to be four characters, all numeric. "F_" indicates final GIS data submission.

Edit 2 - Is there a field named PARCELNO?

At a minimum, in addition to ESRI default fields "FID" and "Shape", a field named "PARCELNO" must be present. Additional fields may be included, however a field named "PARCELNO" must be present. Please note that the field name is one word and is in all capital letters.

Review: Open Attribute Table; locate "PARCELNO" field.

Remedy: Open Attribute Table; Table Options; Add Field; Name = PARCELNO; Type = Text; Field Properties, Length = 26. Right click PARCELNO field and choose Field Calculator. In the Field Calculator dialog window, choose the appropriate field to participate in populating the PARCELNO field (this field contains the parcel numbers used to join the shapefile with the NAL).

Edit 3 - Is the PARCELNO field populated with numbers that directly correspond to the numbers in the field named PARCEL_ID on the county's NAL?

The "PARCELNO" field provides the linkage, or join, with the county NAL (name, address, legal file). The formatting of the "PARCELNO" must be the same as the "PARCEL_ID" field on the county's NAL file. If the "PARCEL_ID" field on the county's NAL file contains dashes, the same formatting is expected in the "PARCELNO" field. Likewise, if the "PARCEL_ID" field on the county's NAL file does not contain dashes, the same formatting is expected in the "PARCELNO" field.

Review: Open Shapefile Attribute Table; locate "PARCELNO" field; open NAL table; compare join fields (PARCELNO and PARCEL_ID) and ensure both contain same number of characters and both do, or do not, contain spaces, dashes, etc.

Remedy: Remove or add dashes, spaces, etc., if necessary.

Edit 4 – Is the parcel polygon shapefile projected correctly?

All GIS data files must be projected in the Florida State Plane Coordinate System, US survey feet units, using NAD83/HARN datum (1990 adjustment), in the proper State Plane Coordinate Zone and using the appropriate projection for the Zone. Undefined or Unknown projection is not appropriate.

Review: Right click on shapefile; open Properties; click on Source tab.

Remedy: Usually, in ArcCatalog open Shapefile Properties; click on XY Coordinate System; Choose Select a predefined coordinate system or import a coordinate system from an existing geodataset.

Edit 5 - Are the linear map units in the parcel polygon shapefile set to display Foot_US?

All GIS data files must be reported using US survey feet (not meters).

Review and Remedy: See procedure for Edit 4.

LEVEL 3 EDITS

These edits are considered more immediate in nature and indicate data quality issues that should be reviewed and corrected in a timely manner. Level 3 edits correspond to the requirements of Florida Statutes, Florida Administrative Code, or both, and will require a written response outlining a plan for correction. A Request for Hardship Status for GIS Map Submission form can be found in **Attachment Three**. In addition, a link to this document on the Department's website is pending.

Edit 1 – Are subdivisions present according to rule 12D-1.009(1)(b)1. F.A.C.?

"Recorded subdivisions and/or unrecorded subdivisions, if being used for assessing, in their entirety..." are required on property ownership maps according to the referenced Rule.

Review: Usually maintained within a geodatabase, this review will attempt to locate a polygon or line file containing all recorded and unrecorded subdivisions in the jurisdiction. This review will also look for subdivisions that may be maintained within a parcel polygon. Alternatively, and least desirable, this review will identify the presence of an annotation layer that displays the physical location of all recorded and unrecorded subdivisions.

Remedy: Create a polygon or line file for all boundaries of all recorded and unrecorded subdivisions. This remedy would typically require that a phased plan for implementation and completion would need to be provided to the Department.

Edit 2 – Are subdivision blocks present according to rule 12D-1.009(1)(b)1. F.A.C.?

“Recorded subdivisions and/or unrecorded subdivisions, if being used for assessing, in their entirety including lot and block division...” are required on property ownership maps according to the referenced Rule.

Review: Usually maintained within a geodatabase, this review will attempt to locate a polygon or line file containing all recorded and unrecorded subdivision blocks in the jurisdiction. This review will also look for the presence of block identification within a subdivision polygon. This review will also look for subdivision blocks that may be maintained within a parcel polygon. Alternatively, and least desirable, this review will identify the presence of an annotation layer that displays the physical location of all recorded and unrecorded subdivision blocks.

Remedy: Create a polygon or line file for all boundaries of all recorded and unrecorded subdivision blocks. This remedy would typically require that a phased plan for implementation and completion would need to be provided to the Department.

Edit 3 – Are lots present according to rule 12D-1.009(1)(b)1. F.A.C.?

“Recorded subdivisions and/or unrecorded subdivisions, if being used for assessing, in their entirety including lot and block division...” are required on property ownership maps according to the referenced Rule.

Review: Usually maintained within a geodatabase, this review will attempt to locate a polygon or line file containing all recorded and unrecorded subdivision lots in the jurisdiction. This review will also look for the presence of lot identification within a subdivision polygon. This review will also look for subdivision lots that may be maintained within a parcel polygon. Alternatively, and least desirable, this review will identify the presence of an annotation layer that displays the physical location of all recorded and unrecorded subdivision lots.

Remedy: Create a polygon or line file for all boundaries of all recorded and unrecorded subdivision lots. This remedy would typically require that a phased plan for implementation and completion would need to be provided to the Department.

Edit 4 - Are subdivision dimensions present according to rule 12D-1.009(1)(b)1. F.A.C.?

“Recorded subdivisions and/or unrecorded subdivisions, if being used for assessing, in their entirety including lot and block division and dimensions if known” are required on property ownership maps according to the referenced Rule.

Review: Usually maintained within a geodatabase polygon or line file containing lots within recorded and unrecorded subdivisions, this review will attempt to identify a field that contains the dimensions of lines as displayed upon the respective subdivision(s) or, in the case of unrecorded subdivisions, as contained in the metes and bounds description as found in instruments of conveyance for those respective lots. Note that the referenced Rule specifies “known” dimensions. Shape length as produced from the projected GIS lot, subdivision, or parcel polygon will typically not result in “known”, or “of record”, dimensions. Alternatively, this review will also attempt to locate an annotation layer that displays the required dimensions.

Remedy: Create a polygon or line file for all boundaries of all recorded and unrecorded subdivision lots including attribution of “known” line dimensions prior to projection. Alternatively, create an annotation layer with similar capability. This remedy would typically require that a phased plan for implementation and completion would need to be provided to the Department.

Edit 5 - Are dimensions present according to rule 12D-1.009(1)(b)2 F.A.C.?

“Dimensions and acreage, where known, on all parcels over one acre in size” are required on property ownership maps according to the referenced rule.

Review: Usually maintained within a parcel polygon, this review will attempt to locate dimensions, “where known”, that may be displayed on all parcels over one acre in size. Note that the referenced Rule specifies dimensions “where known”. Shape length as produced from the projected GIS parcel polygon will typically not result in dimensions that are “known”, or that are “of record”. Alternatively, this review will also attempt to locate an annotation layer that displays the required dimensions.

Remedy: Create a polygon or line file for all boundaries of parcels including attribution of “known” line dimensions prior to projection. This attribution would include only those parcels over one acre in size and the dimensions “where known” as derived from metes and bounds conveyances. Alternatively, create an annotation layer with similar capability. This remedy would typically require that a phased plan for implementation and completion would need to be provided to the Department.

Edit 6 - Is acreage present according to rule 12D-1.009(1)(b)2. F.A.C.?

“Dimensions and acreage, where known, on all parcels over one acre in size” are required on property ownership maps according to the referenced rule.

Review: Usually maintained within a parcels polygon, this review will attempt to locate acreage, “where known”, that may be displayed on all parcels over one acre in size. Note that the referenced Rule specifies acreage “where known”. Shape area as produced from the projected GIS parcel polygon will typically not result in acreage values that are “known”, or that are “of record”. Alternatively, this review will also attempt to locate an annotation layer that displays the required acreage values.

Remedy: Create a polygon or line file for all boundaries of parcel including attribution of “known” acreage prior to projection. This attribution would include only those parcels over one acre in size and the acreage values “where known” as derived from metes and bounds conveyances. Alternatively, create an annotation layer with similar capability. This remedy would typically require that a phased plan for implementation and completion would need to be provided to the Department.

Edit 7 – Is all property mapped according to sections 192.011 and 193.085, F.S.?

“Streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, a county, or any state agency may be assessed, but need not be.” All other real property is expected to be assessed and, likewise, depicted on ownership maps.

Review: This review will consist of observing the parcel shapefile for obvious areas that are not mapped (“open” areas without a “closed” polygon). An attempt will be made to identify if the subject area is, or is not, exempt from assessment, and thus exempt from mapping, according to the referenced citation. Additionally, this review will attempt to compare the relationship between the total number of records in the parcel polygon shapefile and the total number of records in the preliminary NAL submission.

Remedy: Physically observe the parcel shapefile for obvious areas that are not mapped (“open” areas without a “closed” polygon and that are not required to be assessed or mapped according the referenced citation). Additionally, compare the records contained in the shapefile attribute table with the records contained in the preliminary NAL submission to identify those areas that are not assessed and that are not exempt from assessment and mapping according to the referenced citation. Also observe for those attributes labeled “unknown” or that are otherwise un-assessed. Identify to whom the identified area(s) should be assessed. This remedy could require that a phased plan for implementation and completion would need to be provided to the Department.

LEVEL 2 EDITS

Additional layers of geographic information systems data have been requested from all counties by the Department of Revenue. These layers, in many instances, are necessary to evaluate compliance with specified Florida Statutes and Florida Administrative Code rules. Additional layers, if available, are due at the same time as the parcel layer polygon file. The following edits will evaluate whether the requested layers have been provided to the Department.

Edit 1 - Was a public transportation layer, shapefile or polyline file provided?

Edit 2 - Was a hydrology, or water features, layer or shapefile provided?

Edit 3 - Was a municipal boundary layer or shapefile provided?

Edit 4 – Was a taxing district boundary layer or shapefile provided?

Edit 5 - Was a condominium layer or shapefile provided?

Edit 6 – Was a condominium relate table provided, if applicable?

Edit 7 – Was a railroad layer, shapefile or polyline file provided, if applicable?

LEVEL 1 EDITS

The level 1 edit(s) will be reviewed by DOR and sent to the county at the end of the Assessment Approval Process. These edits are provided for additional review and correction by county staff, but require no reply from the county.

Edit 1- Is there metadata present for all data layers provided?

According to the Federal Geographic Data Committee (FGDC), “A metadata record is a file of information, usually presented as an XML document, which captures the basic characteristics of a data or information resource. It represents the *who, what, when, where, why* and *how* of the resource. Geospatial metadata commonly document geographic digital data such as Geographic Information System (GIS) files, geospatial databases, and earth imagery but can also be used to document geospatial resources including data catalogs, mapping applications, data models and related websites. Metadata records include core library catalog elements such as Title, Abstract, and Publication Data; geographic elements such as Geographic Extent and Projection Information; and database elements such as Attribute Label Definitions and Attribute Domain Values.”

Because of the significant investment in developing and maintaining geographic information systems, documenting system development and maintenance represents responsible stewardship. The Department of Revenue has endorsed the current FGDC Metadata Standard. On its Web site at <http://www.fgdc.gov/metadata/geospatial-metadata-tools>, the FGDC references ESRI’s ArcCatalog metadata template(s).

Attachment Five – Real Property Transfer Qualification Codes**Real Property Transfer Qualification Codes
for use by DOR & Property Appraisers Beginning January 1, 2012**

(Revised 12-14-2011)

These codes are to be used by the Property Appraiser when reporting real property ownership transfers (sales) to the Department in accordance with Florida Statutes 193.114(2)(n) and 195.0995(1).

Real property transfers qualified and included in sales ratio analysis

01. Transfers qualified as arm's length as a result of examination of the deed or other instrument transferring ownership of real property
02. Transfers qualified as arm's length as a result of credible, verifiable, and documented evidence

Real property transfers qualified but excluded from sales ratio analysis

03. Transfers as qualified arm's length at time of transfer, but the physical property characteristics changed significantly after the transfer, or transfer included property characteristics not present at time of transfer (examples: parcel split, parcel combination, new construction, deletion, disaster, improvements not substantially complete, sale price includes improvements not yet built)
04. Transfers as qualified arm's length at time of transfer, but the legal characteristics have significantly changed after the transfer
05. Arm's-length transaction transferring multiple parcels with multiple parcel identification numbers
06. Arm's-length transaction transferring a single parcel that crosses one or more county lines

Real property transfers disqualified as a result of examination of the deed or other real property transfer instrument

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.
12. Transfer to or from financial institutions; Deed stating "In Lieu of Foreclosure" (including private lenders)
13. Transfer conveying cemetery lots or parcels
14. Transfer containing a reservation of occupancy for more than 90 days (life estate interest)
15. Removed- Leave blank
16. Transfer conveying ownership of less than 100% undivided interest
17. Transfer to or from a religious, charitable or benevolent organization or entity
18. Transfer to or from 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. Transfer to or from bankruptcy trustees, administrators, executors, guardians, personal representatives, or receivers
20. Transfer to or from utility companies

Real property transfers disqualified as a result of credible, verifiable, and documented evidence

30. Transfer involving affiliated parties (examples: family, corporate, business, landlord-tenant)
31. Transfer involving a trade or exchange of land
32. Transfer involving an abnormal period of time between contract date and sale date (examples: pre-construction sales, pre-development sales)
33. Transfer that included incomplete or unbuilt common property
34. Transfer satisfying payment in full of a prior property contract
35. Transfer involving atypical amounts of personal property
36. Transfer involving atypical costs of sale
37. Transfer where property was not exposed to the open-market; transfer involving participants who were atypically motivated or not knowledgeable/informed of market conditions or property characteristics

- 38. Transfer which was forced or under duress; transfer which was to prevent foreclosure (occurs prior to date shown in judgment order for public sale)
- 39. Transfer where the consideration paid for real property is verified to be different than the consideration indicated by doc stamps
- 40. Transfer involving non-market financing or assumption of non-market lease
- 41. Other; requires documentation and prior approval of the Department of Revenue (Code 41 protocol available at <http://dor.myflorida.com/dor/property/rp/dataformats09/code41protocol.html>)
- 42. Transfer involving mortgage fraud per notification of probable cause by a law enforcement agency
- 43. Transfer where the sale price indicated by doc stamps is verified to be an allocated price as part of a package or bulk transaction

Real property transfers qualification decision pending

- 98. Unable to process transfer due to transfer instrument errors (examples: incomplete or incorrect legal description, incorrect grantor)
- 99. Transfer occurred within 90 days and qualification decision has not yet been made; this code is invalid for transfers occurring more than 90 days earlier.

Changes from 2010 Sale Qualification Code list are in red text.

