

Frequently Asked Questions

January 28, 2009

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Complete Submission Questions

Data Edit Questions

Level 4 Edits

Q1. In the December 19, 2008 memorandum on page 3 under section 3 (Data Field Analysis) there is a partial list of Level 4 edits. Since any Level 4 edit error is fatal to any successful submission, we think it extremely appropriate to have access to a complete list of Level 4 edits. Is it possible to acquire a complete list of Level 4 edits so that we can build the same into our in-house pre-submission process?

A. A Level 4 edit does not always mean the entry is an 'error'. The flagged entry may be an exception to the logic. If it is an error, it must be corrected. If it is an exception, you will be asked for a written explanation.

We are still working on designing Level 4 edits for the new fields and will publish them no later than March 15, 2009.

All DOR Edits

Q1. I was wondering if we could get a list of all the edits that DOR looks at before our tax roll is accepted. I know there have been some changes and we would like to go thru the roll and make sure it is up to your standards before you start running your edit reports.

A. We are still working on designing edits for the new fields and will publish them no later than March 15, 2009.

As previously noted, a parcel that appears on an edit report does not always mean the entry is an 'error'. The flagged entry may be an exception to the logic. If it is an error, it must be corrected. If it is an exception, you will be asked for a written explanation.

Blank Data Fields

Q1. If a **value** field is not applicable, does the DOR want a zero in the field or should it be blank?

A. If a **value** field is not applicable, do not place a zero in the field; leave it blank to indicate not applicable.

Q2. If we do not have information available for a particular field in the new file layout, do we need to account for the fields?

Yes, the new NAL file layout will require that all 92 fields are accounted for in a comma delimited format irrespective of whether the actual data is available or not. The new NAP file layout will require that all 36 fields are accounted for in a comma delimited format and the new SDF file layout will require that all 14 fields are accounted for in a comma delimited format.

New Data Requirements

Q1. New data requirements are burdensome and will be extremely difficult to accurately implement into our appraisal software as well as business processes in the short 3-month window. We are in the process of implementing the 10% capping requirement, and just testing at this stage.

I would suggest that these changes be implemented as soon as possible, and the 2010 April 1st submission be the requirement date.

A. New data requirements are critically important and must be accurately implemented. However, the statutes are now in effect and we are pressing ahead to make statutorily-required changes. We appreciate the efforts of every county in meeting these new requirements.

NAL/NAP/SDF Submissions Questions

Date and Number of Files to be Submitted

Q1. Please clarify/confirm the following:

- The 2009 NAL file for sales submission should be sent to the DOR no later than April 1st, rather than January 31st.
- For the sales submission, the 2009 NAL file should be in the same format as the 2008 NAL submission
- For the sales submission, there should be 2 files: the NAL file and the SDF file
- The Preliminary submission of the NAL file (and thereafter) should reflect the new changes for this Tax Roll year (once they become final)

A. All four statements are correct.

Q2. Do we need to send our sales file in the old format by Jan 31st, as usually required, or is the first file of the 2009 year the one due April 1st?

A. The first submission required is the Sale Submission which is due by April 1st of 2009.

- a. Two files are required for the Sale submission which is due April 1, 2009 - the 2008 NAL 12D-8 layout and a separate Sale Data File (SDF). The NAP should not be sent for the Sale Submission. Map files are also due April 1st.
- b. The Sale Data File will contain all 2008 sales (and 2009 sales up to the date of submission) and should have all final qualification decisions made and entered **for 2008 sales**.

For the 2009 sales on the Sale Submission SDF we will not be running data edits. All data edits run on this file will be filtered first so that data edits will run on 2008 sales only. 2009 sale qualification codes should be used if possible but we will not be checking them to see if they are present and/or include the new sale qualification codes.

Any analysis of 2009 sales for volume or price trends will take into account the new coding system, if present. 2009 sales on the Sale Submission will be used by legislative staff and the Revenue Estimating Conference for forecasting purposes.

- c. The NAL portion of the Sale Submission will be in the same format as that used for 2008. The county can choose to either supply the appropriate information for the two most recent sales on this NAL, as they did this past year, or they can leave those fields blank as long as they account for those fields with the correct number of commas.
- d. Effective with the **July 2009 Preliminary Submission**, the new NAL layout will not contain any fields relating to sales information. Sales data will be part of the additional and separate Sale Data File. For the July 1st submission and any Final submissions, the Sale Data File will contain all the 2008 sales and 2009 sales up to the date of submission **and should have all final qualification decisions made for 2009 sales within the appropriate 3-month window and 2009 qualification codes should be from the new sale qualification code list.**

Q3. When are the sale data files going to be due? Are they due for all three submissions, or just for the sale submission?

A.

1. Sale Submission: NAL and SDF are due April 1st of each year. Sale Data Files are requested from all counties including non-indepth counties. NAP files will not be sent for this submission. Map files are also due April 1st.
2. Preliminary Submission: NAL, NAP, and SDF files are due July 1st of each year.
3. Final Submission: NAL, NAP and SDF files are due after VABs are concluded each year. For those counties where the VAB process is prolonged, an estimated Final NAL, NAP and SDF are requested after the rolls have been submitted to your Tax Collector. Then, once the VAB has concluded, another Final Assessment Roll should be sent.

The NAL portion of the sale submission will be in the same format as that used for 2008. The county can choose to either supply the appropriate information for the two most recent sales on this NAL, as they did this past year, or they can leave those fields blank as long as they account for those fields with the correct number of commas. The 2008 NAL format requires 76 fields. The NAP should not be sent for the sale submission.

Q4. Should the NAL file list all sales that occurred during the year or just the most recent? Currently we send information on the last two sales that occurred to the parcel.

A. The NAL portion of the sale submission will be in the same format as that used for 2008. The county can choose to either supply the appropriate information for the two most recent sales on this NAL, as they did this past year,

or they can leave those fields blank as long as they account for those fields with the correct number of commas. The 2008 NAL format requires 76 fields.

For the April 1st submission, the Sales Data File will contain all 2008 sales (and 2009 sales up to the date of submission) and should have all final qualification decisions made for 2008 sales.

For the July 1st submission and any final submissions, the Sale Data File will contain all the 2008 sales and 2009 sales up to the date of submission and should have all final qualification decisions made for 2009 sales within the appropriate 3-month window.

Q5. When is the first submission of the updated NAL, NAP and SDF due?

A. Effective with the July 2009 Preliminary Submission, the new NAL and NAP layouts will be in effect. They will be accompanied by a separate SDF with 2008 and updated 2009 sales information.

Q6. Will the NAP also be required on April 1st? Or, do we just need to submit the NAL and the Sales Tape? Do you still need the sales info on the old (2008 format) NAL, or should we blank those areas out?

A. The NAP is not required for the April 1st sale submission.

The NAL portion of the sale submission will be in the same format as that used for 2008. The county can choose to either supply the appropriate information for the two most recent sales on this NAL, as they did this past year, or they can leave those fields blank as long as they account for those fields with the correct number of commas. The 2008 NAL format requires 76 fields.

File Naming Convention

Q1. What is the proper naming convention for data files?

A. The following are proper naming conventions for data files. All alpha characters should be in capital letters.

1) NAL – NAL, P/F/S/T, County number >= 11, Submission year, Number of submissions >= 01, .TXT

Examples:

- | | |
|-------------------------------|----------------|
| a. Preliminary roll name: | NALP110902.TXT |
| b. Final roll name: | NALF110901.TXT |
| c. Sale submission roll name: | NALS110903.TXT |
| d. NAL test roll name: | NALT110901.TXT |

2) NAP – NAP, P/F/T, County number ≥ 11 , Submission year, Number of submissions ≥ 01 , .TXT

- a. Preliminary TPP roll name: NAPP110901.TXT
- b. Final TPP roll name: NAPF110902.TXT
- c. NAP test file name: NAPT110902.TXT

3) SDF – SDF, P/F/S/T, County number ≥ 11 , Submission year, Number of submission ≥ 01 , .TXT

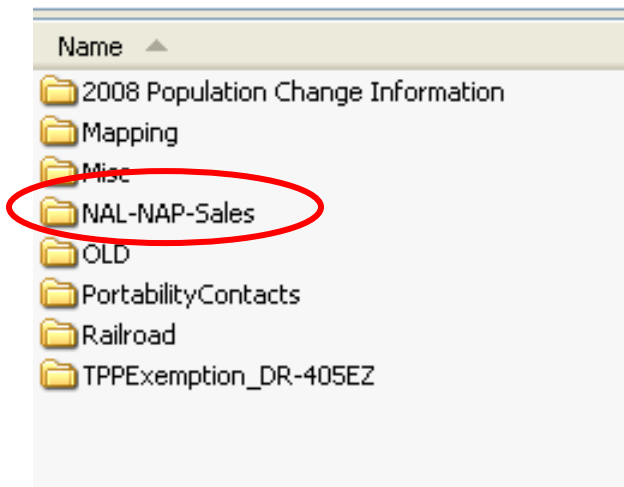
- a. Sale Submission SDF name: SDFS110901.TXT
- b. Preliminary SDF name: SDFP110901.TXT
- c. Final SDF name: SDFF110903.TXT
- d. SDF test roll name: SDFT110901.TXT

Roll Submission on the FTP Site

Q1. When submitting rolls on the FTP site, does it matter which folder we put roll submissions in?

A. Yes. Each county has eight folders and the proper folder for assessment rolls is the NAL-NAP-Sales folder. Please do not create any new folders or put these documents in any other folder or outside of the appropriate folder. All accompanying forms and documents that make up a complete submission should also be placed in this folder. Map files should be placed in the Mapping folder.

We have a system in place to scan the NAL-NAP-Sales folder looking for new submissions. Please do not put assessment data files in any other folder. To be absolutely safe, it would be a good idea to e-mail Charlie Gordon to let him know you put a file into the folder (GordonC@dor.state.fl.us). In that way, if the file did not transfer for some reason, we can notify you right away.



NAL/NAP/SDF Field Questions

NAL Field 5 – DOR Land Use Code

Q1. Can we get a hint at why the Department is expanding the number of use codes?

A. Over the years we have received numerous suggestions and requests from counties and our own field staff to update the Use Code list. This would aid in the search for comparable sales of specific uses across the state.

Some of the suggestions include: Vacant Lots – Condo, Commercial Office Condo, Single-family Residence – Condo, Day Care Facilities, Vacant Lots with Site Improvements (like power poles, septic tanks and seawalls), Vacant Government, Mini-warehouses, Convenience Stores, and Timeshares.

If you have suggestions on use code definitions that you would find helpful, please e-mail them to Sue Harlan or Kevin Gorham (Harlans@dor.state.fl.us or GorhamK@dor.state.fl.us).

NAL Field 7 – Special Assessment Code

Q1. The special assessment code field codes indicate a code of 3 for “land subject to a moratorium”. Would this be as of January 1 or could it be for land which becomes subject to a moratorium anytime during the year? Some land is under moratorium only for a specified period of time, which could be only months. Please clarify.

A. The special assessment code field should indicate the appropriate code as of January 1 of the tax year. If the parcel sold during the year before the moratorium was put in place, Qualification Code 04 should be used to indicate the legal characteristics significantly changed after the sale and the Code 3 would be placed in the special assessment code field for the next year.

Q2. The data you are requesting for the Special Assessment Code field is more commonly referred to as “classified use”. Special Assessments refer to non-ad valorem assessments. The title of this field is incorrect.

A. This field has been a part of the NAL file for a number of years. The codes listed in rule are specific to a limited number of legal reasons the property appraiser may have relied on in valuing the property.

The term “Special Assessment Code” as used here indicates that a special

assessment methodology was used. It is not intended to indicate classified use land or property subject to non-ad valorem assessments. As provided in Florida Administrative Code 12D-8.011(p), the codes below should be used to indicate the type of special assessment applicable to the parcel.

The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

- 1 – Pollution Control Device(s);
- 2 – Land subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted;
- 3 – Land subject to a moratorium.

NOTE: If not applicable in your county; leave blank.

NAL Field 10 – Code for Change in Just Value

Q1. There are six codes. Code 6 = “change made by property appraiser due to change in judgment without VAB petition having been filed”. Is the DOR acknowledging that making a change based on opinion is an acceptable practice?

A. Additional codes have been added for field 10 to indicate changes in just value due to parcel splits and combines and newly created parcels. The former code 6 is now code 9. The discussion below uses the new code numbers.

Codes 8 and 9 are intended to indicate parcels where a reduction in just value was made by the property appraiser due to a material mistake of fact relating to an essential condition of the property requiring property appraiser judgment as to the effect of the mistake on value. These changes are those referred to in s. 197.122, F.S., which may be corrected by the property appraiser within 1 year after the approval of the tax roll by the Department of Revenue.

Codes 6 and 7 are intended to indicate situations where the property value was changed due to circumstances other than a change relating to an essential property condition requiring property appraiser judgment (i.e., material mistake of fact relating to physical characteristics of the property). These are changes not covered by s. 197.122, F.S. Pursuant to s. 197.182, F.S., refunds for such changes can be made within 4 years of January 1 of the tax year for which taxes were paid. Please note that the description of codes on the NAL file layout has been changed and are listed on the next page.

Enter reason code for change (or most substantial change) in just value from the approved preliminary tax roll. Reason codes to be entered are:

1 = parcel split

2 = parcel combine

3 = new parcel

4 = VAB change

5 = court required change

6 = Change made by property appraiser due to correction of a **material mistake of fact** relating to the **physical characteristics** of the property **after a VAB petition** has been filed but before the VAB has issued a ruling;

7 = Change made by property appraiser due to correction of a **material mistake of fact** relating to the **physical characteristics** of the property **without a VAB petition** having been filed;

8 = Change made by property appraiser due to correction of a **material mistake of fact** relating to an **essential condition** of the property requiring the exercise of judgment as to the effect of the mistake on value **after a VAB petition** has been filed but before the VAB has issued a ruling;

9 = Change made by property appraiser due to correction of a **material mistake of fact** relating to an **essential condition** of the property requiring the exercise of judgment as to the effect of the mistake on value **without a VAB petition** having been filed.

Please see the updated NAL file layout on our internet site at:
<http://dor.myflorida.com/dor/property/dataformats.html>.

NAL Fields 13 – 20 (Just & Assessed Values for Homestead and Non-Homestead Properties)

Q1. Are there going to be standards on identifying which of the two categories of non-homesteaded property a parcel should fall within?

A. There are currently no plans to set standards on identifying the categories of non-homestead property other than what is required by statute. Residential property with nine or few units comes under s. 193.1554, F.S. All other non-homesteaded property except that excluded by the Constitution comes under s. 193.1555, F.S.

Q2. Is the intention of putting separate value sets for each category of the 10 percent cap to allow for future adjustments to cap percentages that will allow different percentages to be applied to each category of 10 percent limitations?

A. No. The purpose is to comply with the requirement in SB 1588 that an assessment difference is to be reported for each statutory provision resulting in such a difference. SB 1588 requires the assessment difference associated with each parcel for each statutory provision resulting in a difference between just and assessed value. In order to check for internal consistency and gather more information, the Department has asked for both just and assessed for each possible difference, from which to calculate the difference. It is believed the primary purpose for the Legislature's inclusion of the requirement is to provide more detailed data for issue analysis and revenue estimating.

NAL Field 35 – Split/Combine Flag

Q1. According to James McAdams 12/19/08 Memorandum, 3.i., indicates that the Split/Combine Field is being expanded from a 1 character (flag 1 or 2) to a 5 digit field which reflects the 1 character flag and MMY the split/comb activity took place. The NAL File Data Fields layout n. 12/08 does not reflect this change.

A. As indicated, this field has been expanded to a 5 digit numeric field. The first digit is for the code indicating a parcel split or combine. The second and third digits indicate the month the split or combine occurred and the fourth and fifth digits indicate the year. Please see the updated NAL File Layout on our internet site at <http://dor.myflorida.com/dor/property/dataformats.html> .

Q2. The Parcel split/combine flag field now has 5 digits. We are working on providing this information for 2009. However, in 2008 we only have 1 digit in this

field. What can we do to comply with your requirements for 2008 since we do not have the dates for 2008?

A. For 2008 entries only, if you do not have dates in your system for this code, we will accept the appropriate 1 digit code followed by 2 zeros and 08. (Example: 10008 or 20008). Both the month and year will be required for 2009 splits and combines.

NAL Field 41 – Land Square Footage

Q1. For the land square footage field, our largest parcel has 1,547,664,668.89 square feet. How is this supposed to fit into a 12 character field? Due to the size, we show land information for this parcel as acreage. We realize this is not a new field, but we want clarification that if the parcel is not valued on the square foot basis, that this field can be blank.

A. The method of valuation is unrelated to this field. All parcels, whether valued by the square foot or not, should have a corresponding entry in the Land Square Footage Field. If the parcel is valued by the square foot, and square feet are in the Number of Land Units field (Field 40), the same number should be entered in the Land Square Footage Field.

In the example you gave; leave out the commas and decimal places (1547664668). You can round up or truncate the decimal.

Q2. How do we generate the land size of each parcel from our GIS system?

A2. The Department's GIS/Mapping Section has prepared a recommended "How to" video for your reference as well as a data processing model utilizing ArcMap GIS software. The video and model will be available on our public ftp site: <ftp://sdrftp03.dor.state.fl.us/>

An announcement will be sent out regarding these no later than February 16, 2009.

NAL Field 44 – Effective Year Built

Q1. Should we put a zero in the Effective Year Built field if it is not defined in our CAMA system?

No. As a general rule, do not put any data in a field that is not correct. The Effective Year Built and Actual Year Built are now required by statute (See Section 193.114, Florida Statute). This is data you should begin to gather and put into the field on the NAL.

If these fields are a difficulty for your county, please contact Sue Harlan at Harlans@dor.state.fl.us or (850) 921-9394 to discuss your plan for completing the data requirements for this data field.

NAL Field 46 – Date of Last Physical Inspection

Q1. What is expected to be the primary use of the Date of Last Physical Inspection field over time? Is this to eventually regulate the walk through program required by statute every five years? Is it the expectation that this field show up on vacant parcels?

A. Current Florida law requires a physical inspection once every five years. This field will be used in the Procedures Review process. All properties, including vacant tracts, should be physically inspected once every 5 years.

NAL Field 47 – Total Living or Usable Area

Q1. For the Total Living or usable area field do you want the total for all buildings or just the area for the building on the first card?

A. The Total Living or Usable Area field is for the total square feet of all **finished space** for the parcel including all building cards. Living Area refers to residential buildings and Usable Area generally refers to commercial space. Do not include area from special features like unfinished storage buildings.

NAL Fields 48 & 49 –Number of Buildings & Residential Units

Q1. In the December 19, 2008 Memorandum from Mr. McAdams, on page 4 of 13 under subsection (g) it states that a Residential Code 001 or 002 property should have a building count code of 1 but never more than 2. In our CAMA system it counts the number of independent structures and totals that number for the 'Number of Buildings' field.

A. In the December 19, 2008 Memorandum (3.)(g.)(i.) we referred to both Residential Units and Number of Building fields. To clarify, Residential Use Codes 01 and 02 refer to residential properties that consist of one primary living unit. Therefore, '1' is the logical Number of Residential Units.

Anything over '1' is a flag that either the property does not have the proper Use Code or, as you noted, there is a single-family residence, with a detached guest or pool house on the site. Since we recognize that counties need time to collect and refine the data for this field, and there may be guest or pool houses, we have set our edit at more than the number '3' for this year. This number will be reduced in the future.

Q2. In one case, the property has a main house; two guesthouses, a substantial detached garage and a pump house totaling 5 separate independent structures. We have many residential properties that have more than 2 structures.

A. As for the Number of Buildings field, you are correct; there could be legitimate reasons to have more than '1' in this field. The data edit for this field is: Parcels with a residential improved land use code with number of buildings more than '3'. Field entries over '3' may be correct; if so, a written explanation will be required. If it is an error, correction is required.

NAL Field 50 – Special Features

Q1. In our system, these would commonly be referred to as OBY records though are you also expecting our residential addition features associated with the primary sketch cards? Do you also want this to represent all extra features on the parcel or only the ones on the first building card?

Q2. What about the value of special features?

Q3. On the NAL, line 50 for special (extra) features, do you want a total for all of each code, or each extra feature listed out? Example – R1;600;R1;1000;R2;20000 Or, should the format be: R1;1600;R2;2000

A. The Special Features Codes list indicates the type of improvements that should be included in the Special Features Value whether the county accounts for them as OBYs, Extra Features, Additional Features or plots on a separate card. The value and codes should indicate all additional improvements, not just those recorded on the first card.

Please refer to the Special Features Code list found at:

<http://dor.myflorida.com/dor/property/dataformats.html>

The proper format for this field is similar to the exemption fields. Each of the 13 special feature codes applicable to the parcel must be identified separately by its code number followed by the total for that code. The new special features codes are available on the Department's website. The format within the commas delimiting this field is: comma, special feature code, semicolon, total value for the code, semicolon followed by a comma for the last entry.

Example: R1;1600;R2;2000,

NAL Field 57 – Owner’s State of Domicile

Q1. The “Owner’s state of domicile” is now being required in the record layout. It is unclear what information the DOR would like to see in this field. We only capture the state in the mailing address. Please provide specifics as to exactly what the DOR is requesting.

Q2. After earlier discussions, DOR said they were not clear what the motivation was for this field and they did not have any idea how to go about getting the data. There is no source for this in our normal investigations of deeds. With some research of corporate records some of these could be identified but it would be an extremely time consuming effort and in no way ever complete.

We would also have to come up with a field to store it in. Will it be adequate for this year to just put the owner state as this answer for the 2009? Does DOR have a plan to work out a repeatable strategy that will allow counties to collect this data?

A. The Department is currently researching how best to recommend gathering this information. We will not be running data edits on this field until a consistent methodology for accurately collecting this information can be recommended.

NAL Fields 58-64 and NAP Fields 22-26 (Fiduciary Information)

Q1. The DOR is requesting the name, address and type of fiduciary paying the tax bill, if not the owner. The Tax Collector of our county maintains this information for purposes of mailing the tax bills. The Property Appraiser is responsible for ownership records. We would like to suggest this information be obtained from Tax Collectors, not Property Appraisers.

Q2. Though it is stated that if the PAO does not retain this data they should leave the fields blank, will there be a requirement to do this in the future that we must plan for. For instance, in our county there is a way to get this data from the tax collector and should we begin to figure out how to integrate this now if possible? Do you know what the actual purpose for this field is?

Q3. On these layouts you mention if the Property Appraiser does not collect this information to leave it blank. Our county does not collect this information because it is a function of the Tax Collector’s office. For example, mortgage companies are fiduciaries for many taxpayers. Do we have to start asking the Tax Collector to provide this information? Can you please explain to me the purpose and function of this field?

A. We are in the process of researching these fields to find out the purpose and function. We will not be running data edits on these fields until we have received an answer. Clarification on these fields will be made as soon as possible.

NAL Fields 66 & 68 (Homestead Applicant & Co-applicant's Status)

Q1. We do not obtain nor store homestead applicant or co-applicant status. This appeared to be a problem last year when the fields were left blank. Since the DOR codes are H=husband, W=wife or O=other, should we always use O in this field?

A. No. You should never fill a field with data that you do not know to be correct. This is information you should begin to gather. The 'O' code is for an applicant or co-applicant that is not a husband or wife.

NAL Field 74 – Taxing Authority Code

Q1. There is a discrepancy with information related to the length of the "taxing authority code" field on the December 19, 2008 Memorandum from James McAdams. The body of the document on page 3 says "up to 4 alpha/numeric characters". Yet page 8 of the NAL File Data Fields document says "up to 5 characters". We require up to 5 and want to make sure the field will accommodate our data.

A. The field has been expanded to accommodate up to 5 characters.

Q2. Is there a specific DR form for submitting the Taxing Authority Code list?

No. There is no promulgated form for reporting the definitions of these codes. However, below is the preferred format. Please be sure that the codes on the NAL match the codes on the list provided to the Department.

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- Fire	Operating	Debt	Required Local	Discretionary	Debt	Operating	Suwannee	Saint Johns			
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	4.6480		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	4.5000		0.4399		25.2283	
3600	31,913	Gainesville	7.6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	4.2544		0.4399		22.3421	
3700	3,836	Gainesville	7.6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	4.2544			0.4158	22.3180	
4600	1,171	Hawthorne	7.6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	5.4258			0.4158	23.4894	
5700	3,504	High Springs	7.6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	6.2500		0.4399		24.3377	
6700	235	LaCrosse	7.6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	1.8317		0.4399		19.9194	
7600	468	Micanopy	7.6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	8.0000			0.4158	26.0636	
8700	2,870	Newberry	7.6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	3.8946		0.4399		21.7823	
9600	2	Waldo	7.6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	5.0314		0.4399		23.1191	
9700	612	Waldo	7.6468	0.2500				1.2645	0.0915	4.9770	2.7430	0.6750	5.0314			0.4158	23.0950	

NAL Field 78 – Census Block Group

Q1. Census Block Group is not required by 1588 – This data is available in our CAMA system and many counties maintain at least Census Tract. For those who do not have it in their CAMA system is there a recommended method to get it.

Will the GIS group be validating this data in any way and if so what is their recommended method to make certain we come up with the same answer they do?

A. This is required by SB 1588 (See F.S. 193.114(2)(s)). It is believed the primary purpose for the Legislature’s inclusion of the requirement is to provide more detailed data for issue analyses and revenue estimating.

Q2. Census Block Group field requires a 16 character alphanumeric field. The current vintage of Census FIPS codes are 12 string characters. Where do we get this information?

A1. The 2000 Census FIPS code are 12 numeric characters. It is the combination of the following Census Fields:

FIELD NAME	State	County	Tract	Block	FIPS
CHARACTERS	2	3	6	1	12

The 2000 Census 12 digit FIPS codes are to be used for this field. The data is available on our public ftp site at the following link: <ftp://sdrftp03.dor.state.fl.us/>

Once the 2010 Census is available, it will require a 16 character alphanumeric field for the FIPS code. We will provide that information on our FTP site once it is available.

Q3. How do we generate this information from our mapping systems?

A2. The Department's GIS/Mapping Section has prepared a recommended "How to" video for your reference as well as a data processing model utilizing ArcMap GIS software. The video and model are available on our public ftp site:

<ftp://sdrftp03.dor.state.fl.us/>

In addition, the GIS/Mapping Section will present workshops on the web utilizing WEBEX software in the next couple of weeks. An announcement will be sent out regarding these no later than February 16, 2009.

NAL Fields 79-82 (Physical Address)

Q1. What percentage of physical addresses on this year's roll do we need to have completed. Do we need just to concentrate on homesteaded property?

A. Physical addresses should be entered for 100% of the county's **improved** properties. This includes both homesteaded and improved non-homesteaded properties.

We understand this is a difficulty for some counties and that it takes time to gather new data for these fields. This year we are looking for significant progress toward fulfilling this requirement.

NAL Field 89 – Portability Transfer Year

Q1. Is the "Portability Year" field, referred to on page 3 of the December 19, 2008 memorandum, field 74 on the NAL Draft layout?

A. The field referred to on page 3 (3. a. vii.) was old field 74. This is now Field 89 (Year from which value transferred) on the 2009 Preliminary Submission.

Q2. If so, being that the portability assessment transfer can go back 2 years, this field can either be 2007 or 2008 for the 2009 tax year; not only year 2008.

A. You are correct; starting with 2009 the year could be either of the two previous calendar years.

NAL Field 91 – Parcel ID Change Field

Q1. The DOR is requiring us to enter the previous parcel ID or account # if it has changed since last tax roll submission. We are able to determine whether something was split or combined, but no way to determine what the parcel or account # was on a previous tax roll. For accounts, a new account is created. For real property splits or combinations, it's not always a simple one to one relationship. (See line 91)

Example: If in 2008 there were 3 parcels, for 2009 they are combined in to one parcel. According to line 91, that line would have to contain 3 parcel numbers? Again, in this scenario, we don't capture the two deleted parcel numbers in such as way that we link them to the 3rd number they were combined into...at least not from tax roll to tax roll.

A. The intent of this field is for the county to provide the previous parcel numbers when there has been a change to the **configuration or format of the entire parcel numbering system** from one submission to another. In the past, we have received files with added dashes, removed dashes; added section, township, and range to the parcel identification number, or a completely new format for parcel numbering.

This applies to the existing inventory of parcels from one submission to the next. This does not apply to new parcels created within the same parcel numbering system that was used for previous submissions. In your example, if the third parcel identification number that the two deleted parcels were combined into, is in the same **format** as that submitted on the previous submission, you would leave this field blank.

Q2. How would you handle the reporting for a property which is derived from multiple parent parcels? Which parcel would you use when you have a multiple of identification numbers?

A. The intent of this field is for the county to provide the previous parcel number when there has been a change to the **configuration or format of the entire parcel numbering system** from one submission to another. This applies to the existing inventory of parcels from one submission to the next. This does not apply to new parcels created within the same parcel numbering system that was used for previous submissions.

Q3. Our office never changes parcel IDs other than when new parcels are created from map transactions. Is this field to be actually the best 'parent' parcel for a new parcel or is it to be used only in the case the number changes on a parcel during the year?

A. The Department will use this data as a bridge to track parcels from year to year when the parcel ID **format** is changed by the property appraiser. See further information in Q1. And Q2. above.

NAP Fields 2, 33, and 35 (Account Number, Alternate Key & Account Number Change)

Q1. What if our county has a Parcel ID or an Alternate Key number that is longer than what DOR is allowing? Our Alternate key number is 7 digits, but the layout is only allowing us 6 digits. Our Parcel ID has 18 digits, but the layout for the NAP only allows 15 digits.

Can this be changed before the layouts are finalized?

A. We have expanded the NAP Account Number field to 20 characters. We have also expanded the NAP Alternate Key field from 6 to 10 characters. See revised NAP Layout at <http://dor.myflorida.com/dor/property/napl原因out.pdf> .

Q2. What about the Account Number Change Field (field 35)?

A. We have also expanded this field to 20 characters.

NAP Field 30 – Physical Address

Q1. It appears that this field should have been expanded to 40 characters like the corresponding NAL field. Instead it looks like you shortened the field.

A. We have expanded the field to 40 characters.

SDF Field 7 – Sale Property Change Code

Q1. Sale Property Change Code 6 is 'Other – requires an explanation'. If it is required where is the text field for the explanation?

A. We are not expecting an explanation to be submitted on the actual Sales Data File. But, during the complete submission process, we will request an explanation for those sales which have this code.

NAL/NAP/SDF FILE LAYOUT QUESTIONS

NAL/NAP/SDF File Tests

Q1. The December 19th Memorandum states that testing for the new NAL and NAP files would be available as early as March 1st. What is the latest date test files can be submitted and still receive feedback from the DOR long before the July 1 deadline for Preliminary submission?

A. Test files are run to provide technical feedback on whether the file would run on our Oracle system. They are not used to provide feedback on roll statistics including levels of assessment. The question you ask depends on your definition of 'long before'. Last year we attempted to respond to counties within 24 hours of receiving a test file but the actual response time varies depending on how big the county file is and how many other test files are in the queue. For the 2008 preliminary roll, we accepted test files past July 1st.

This year we will accept test rolls for both the sale submission and preliminary rolls. We will work with any county as long as it takes in order to ensure that the actual submission of record is as sound as it can be.

Q2. When will the DOR forward copies of their Oracle programs related to sales ratio, Department-generated statistics and all file edits? This has been promised to us prior to and since the Oracle system went into affect and yet, no programs.

A. Changes in the law have required us to make radical changes to our Oracle programming. We are in the process of making these changes and will make it available as soon as these are in place.

Form and Format of Assessment Rolls

Q1. If we can not fit our data into the existing character spaces on the NAL, NAP, or SDF, may we truncate the number?

A. No. Do not truncate the number. If you can not fit data into the existing layout, please e-mail Charlie Gordon at GordonC@dor.state.fl.us .

DOR Use Code Questions

Use Code 002

Q1. Currently, we use DOR Use Code 002 to identify mobile home parks. Should our data be updated to reflect DOR use code 028? (Parking lots-commercial or patron, & mobile home parks)

A. Yes. Mobile home parks should be identified with a DOR land use code of 028.

Q2. Currently, we use DOR Use Code 002 to identify Co-op Mobile Home Parks. Should our data be updated to reflect DOR use code 005? (Cooperatives)

A. No. Individual co-op improved mobile homes should have a DOR Use Code of 002. Vacant co-op mobile home (or vacant RV) lots should have a DOR land use code of 000. In both cases we would suggest that you take advantage of the additional two-digit Property Appraiser designated land use code field which is available on the NAL layout. You may assign a code of 05 to designate that the ownership is co-op.

Use Code 070 – Vacant Institutional & 080 – Undefined/Reserved

Q1. May we suggest DOR Use Code 080 be opened and defined as Vacant Government?

Thank you for your suggestion. During the next year the Department will be reviewing all of the current use codes and will be making changes and additions. We encourage you to send any suggestions for this project to Sue Harlan (Harlans@dor.state.fl.us) or Kevin Gorham (GorhamK@dor.state.fl.us).

In the meantime, we suggest you use codes 081-089 (depending on the property ownership) for vacant government-owned property.

Q2. Please identify the DOR codes currently used for vacant institutional or government parcels.

A. Use code 070 is used for vacant institutional only. Currently there is no defined use code for vacant government properties. For the time being, we suggest you use codes 081-089 (depending on the property ownership) for vacant government-owned property.

Q3. Please identify the DOR use codes currently used for improved/vacant institutional or government parcels.

A. A detailed list of all current DOR use codes can be found in the Florida Administrative Code 12D-8.008(2)(c). Use code 070 is for vacant institutional only. Use codes 071-079 are for improved institutional. Use codes 081-089 may be used for either vacant or improved government properties.

Q4. DOR Use Code 070 is identified as Vacant Institutional. Should this also include government parcels?

A. No. See previous answers.

Q5. Currently we do not have a defined DOR code for vacant government property. As an example, for Federal government property, whether it is improved or vacant, all will have a DOR land use code of 88. There is an 80 code in your DOR code listing but it is for future use. We would like to use this code to identify vacant government property. We would further define this code of 80 with our appraiser land use code to identify it being county, state federal etc...

Our vacant government parcels will create errors on the following conditions that will be used on the 2009 NAL files:

- i. Parcels with an institutional or government improved land use code where the improvement quality is invalid, empty or equals 0.
- ii. Parcels with an institutional or government improved land use code where the improvement class or total (living) area is invalid, empty or equals 0.
- iii. Parcels with an institutional or government improved land use code where the year built or number of buildings is equal to 0.

A. The use of DOR Use Code 80 is not appropriate, even when modified with your internal codes. We will be updating use codes next year and will take your recommendation into consideration.

In the meantime we suggest you define vacant Federal property as DOR Use Code 88 and modify it internally with appraiser land use codes.

We are modifying the data edits you noted for 2009. A complete list of data edits should be available soon on our internet site.

As noted previously, during the next year the Department will be reviewing all of the current use codes and will be making changes and additions. We encourage

you to send any suggestions for this project to Sue Harlan (Harlans@dor.state.fl.us) or Kevin Gorham (GorhamK@dor.state.fl.us).

Qualification Codes Questions

2009 Qualification Codes

Q1. Would the DOR consider expanding the disqualification code list? There are a number of other reasons for disqualification that do not exist on the list provided in Attachment Three of the December 19th Memorandum.

A. Yes. The Department will consider changes to the list. We have left gaps in the numbering system for this purpose. Please e-mail any suggestions to Sue Harlan at Harlans@dor.state.fl.us.

2008 & 2009 Sale Qualification Codes

Q1. Both 2008 and up-to-date 2009 sales are required to be submitted on the SDF. With all the new qualification codes being required, the DOR will be receiving 2008 sales under different disqualified codes than the new 2009 disqualified codes. What kind of analysis problems might occur for the DOR? Certainly we will not be required to convert all codes on 2008 disqualified sales to the 2009 codes.

A. No, we do not want you to update 2008 sales with the 2009 codes. All 2008 sales should be qualified or disqualified under the old coding system. 2009 sales should be qualified or disqualified using the new codes.

The Department has programming in place to handle two different sets of codes. Any analysis of 2009 sales for volume or price trends will take into account the new coding system. At this point, the main use of 2009 sales will be by legislative staff and the Revenue Estimating Conference for forecasting purposes.

As in years past, all reports used for in-depth and non in-depth studies (as well as sales ratio analyses), will be based on sales from the prior calendar year (in this case 2008).

Physical & Legal Characteristics

Q1. What are the specific definitions of “physical characteristics” and “legal characteristics”?

A. See the Florida Real Property Guidelines for definitions and information on physical and legal characteristics (Section 6.0).

Q2. A large tract of land could have been purchased and considered a qualified sale. As changes occur, such as infrastructure, roads, etc., this could be considered “physical changes”. Why would such a sale then be “excluded” from the sale ratio analysis when it is a valid qualified sale?

A. In ratio studies it is important to make sure that the attributes of the property reflected in the just value placed on the property are the same as those reflected at the time of the sale for the same property. The most obvious example is when a property sells in January and is 20 acres in size, then in December of the same year, 10 acres are sold (split). The sale was qualified at the time of purchase but the assessment we receive the following July will be for a 10 acre parcel but the sale price will reflect 20 acres.

The original sale is a qualified sale for 20-acre analysis purposes, (and that would be the qualification code expected on the Statutorily-required Sales Qualification Study), but it would not be suitable for an assessment to sales ratio study. The intent of this code is to provide the county a way to continue to qualify sales based on the terms of the transaction itself and the characteristics of the property at the time of sale.

When the characteristics of the property change between the sale date and the assessment date to the point they affect the assessment, thereby adversely affecting a sales to assessment ratio study, in lieu of disqualifying an otherwise qualified sale, we are providing a process where the county can communicate to us that the basis of the assessment provided to the Department is not the same as what was in place at the time of the sale.

Date of Recordation

Q1. Throughout the year our office receives deeds whose recorded date exceeds 90 days from date of sale. We are at the mercy of other county departments as to when deeds are recorded and sent to us following a sale. When a sale exceeds the 90 day rule on the DOR file, will it kick out and be sent back to us in an edit? If so, are you going to require us to provide the recorded date to verify we qualified it and supplied it to you within the 90 day time frame? The DOR won't have the recorded date in the file in order to determine whether compliance has occurred.

No other counties that we communicate with capture recordation date. Are you going to require at some later point in time, programming on our part to provide this information? If so, NOW would be the time to discuss the matter so we can be prepared for what is to come.

A. We do not presently have plans to ask for recordation dates on the NAL. The Department will gather recordation date information if a study is deemed necessary to test a county's data.

Q2. In keying the 2009 sales, we were reviewing the December 19, 2008 Memorandum from James McAdams and have questions regarding the definitions of:

Date of Sale (Notarized)
Date of Recordation (Filed)
Date of Qualification

It appears we will have to add fields to our database to accommodate the new requirements. We have an approximate 16-day lag from when the documents are filed to when we receive them from the Clerk's Office.

A. The date of sale is the date the deed is executed (notarized), the date of recordation is the date the document was recorded in Official Records, and the date of qualification is the date the qualification decision is made and entered into your CAMA system.

The new Sale Data File has two fields related to the date of a sale; Sale Year and Sale Month. The sale month and year that should be entered in these fields is the month and year that the deed was executed (sale date).

The qualification decision for each sale must be recorded on the tax roll within 3 months after the **sale** date (F.S. 193.114(2)(n)).

The Department recognizes that there is a lag in time from when a sale occurs to when the sale document is recorded and then reported to the Property Appraiser. If there is a problem with getting sales on a timely basis from the Clerk of the Court, the Department will take that into consideration.

Changes to Sales or Sale Qualification Decisions

Q1. In the December 19th Memorandum you stated "Changes to sales or sale qualification decisions submitted on subsequent assessment roll submittals will not be accepted." What does that mean? Of course we will make changes to sale qualifications in the course of our mass appraisal process for that year, as new information becomes available. If the DOR chooses to not consider them, then that is their own decision.

A. Florida Statute 193.114(2)(n) now states "For each sale of the property in the previous year, the sale price, sale date, official record book and page number or

clerk instrument number, and the basis for qualification or disqualification as an arms-length transaction. Sale data must be current on all tax rolls submitted to the department, and sale qualification decisions must be recorded on the tax roll within 3 months after the sale date.”

Therefore, all 2008 sales must be recorded on the 2009 Sale Submission and sale submissions must be properly qualified within 3 months after the sale date.

For many counties, this new requirement will necessitate changes in their current sale qualification process including providing enough resources for keying in all sales in a timely way and for the sales qualification and verification processes.

Sale Verification Letters

Q1. Does the DOR have a standard Sales Verification form to determine qualified vs. unqualified sales?

DOR appraisers have a sales verification letter they send to parties of a sale to determine whether or not it is arm's length (these letters vary slightly depending on the property type), and are suitable for use in a single-property appraisal. However, this information is used in the valuation process and not as a test on the qualification practices of the county property appraisers.

If you would like copies of these documents, please e-mail your request to DORPTO@dor.state.fl.us .