

2010

**User's Guide
For
2010 Department Property Tax Data Files**



**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT**

September 15, 2010

PREFACE

INTENDED USERS

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

INTRODUCTION

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

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

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

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

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

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| 2 | PARCEL_ID | Unique parcel identification Code | 10 |
| 3 | FILE_T | File type | 10 |
| 4 | ASMNT_YR | Assessment year | 10 |
| 5 | BAS_STRT | Basic stratum | 10 |
| 6 | ATV_STRT | Active stratum | 12 |
| 7 | GRP_NO | Value group number | 12 |
| 8 | DOR_UC | DOR land use code | 12 |
| 9 | PA_UC | Appraiser land use code | 16 |
| 10 | SPASS_CD | Special assessment code | 16 |
| 11 | JV | Total just value | 16 |
| 12 | JV_CHNG | Change in just value from approved preliminary file | 16 |
| 13 | JV_CHNG_CD | Code for change in just value – FINAL FILE ONLY | 17 |
| 14 | AV_SD | School district assessed value | 17 |
| 15 | AV_NSD | Non-school assessed value (County) | 17 |
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| 17 | TV_NSD | Non-school taxable value (County) | 18 |
| 18 | JV_HMSTD | Homestead just value | 18 |
| 19 | AV_HMSTD | Homestead assessed value (School) | 18 |
| 20 | JV_NON_HMSTD_RESD | Just value for non-homestead residential property | 18 |
| 21 | AV_NON_HMSTD_RESD | Assessed value for non-homestead residential property | 18 |
| 22 | JV_RESD-NON_RESD | Just value for residential and non-residential property | 19 |
| 23 | AV_RESD_NON-RESD | Assessed value for residential and non-residential property | 19 |
| 24 | JV_CLASS_USE | Just value of land classified agricultural | 19 |
| 25 | AV_CLASS_USE | Assessed value of land classified agricultural | 19 |
| 26 | JV_H2O_RECHARGE | Just value of land classified as high-water recharge | 19 |
| 27 | AV_H2O_RECHARGE | Assessed value of land classified as high-water recharge | 19 |
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| 30 | JV_HIST_COM_PROP | Just value of historic property used for commercial purposes | 20 |
| 31 | AV_HIST_COM_PROP | Assessed value of historic property used for com. purposes | 20 |
| 32 | JV_HIST_SIGNF | Just value of historic property | 20 |
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| Field No. | Field Label | | |
|-----------|----------------|----------------------------------------------------------------------|----|
| 36 | NCONST_VAL | New construction just value | 21 |
| 37 | DEL_VAL | Deletion from property resulting in reduction in just value | 21 |
| 38 | PAR_SPLT | Parcel split/combine flag | 21 |
| 39 | DISTR_CD | Disaster code | 22 |
| 40 | DISTR_YR | Disaster year | 22 |
| 41 | LND_VAL | Land value | 22 |
| 42 | LND_UNTS_CD | Land unit code | 23 |
| 43 | NO_LND_UNTS | Number of land units | 23 |
| 44 | LND_SQFOOT | Land square footage | 23 |
| 45 | DT_LAST_INSPT | Date of last physical inspection | 23 |
| 46 | IMP_QUAL | Improved quality | 24 |
| 47 | CONST_CLASS | Construction class | 24 |
| 48 | EFF_YR_BLT | Effective year built | 25 |
| 49 | ACT_YR_BLT | Actual year built | 25 |
| 50 | TOT_LVG_AREA | Total living area or usable area | 25 |
| 51 | NO_BULDNG | Number of buildings | 25 |
| 52 | NO_RES_UNTS | Number of residential units | 26 |
| 53 | SPEC_FEAT_VAL | Special features value | 26 |
| 54 | MULTI_PAR_SAL1 | Multi-parcel code for 1 st sale listed | 26 |
| 55 | QUAL_CD1 | Transfer code (qualification code) for 1 st sale listed | 27 |
| 56 | VI_CD1 | Vacant / improved code for 1 st sale listed | 29 |
| 57 | SALE_PRC1 | Sale price for 1 st sale listed | 29 |
| 58 | SALE_YR1 | Sale year for 1 st sale listed | 29 |
| 59 | SALE_MO1 | Sale month for 1 st sale listed | 29 |
| 60 | OR_BOOK1 | Official record book number for 1 st sale listed | 29 |
| 61 | OR_PAGE1 | Official record book page number for 1 st sale listed | 29 |
| 62 | CLERK_NO1 | Clerk of the Court instrument number for 1 st sale listed | 30 |
| 63 | SAL_CHNG_CD1 | Property change code for 1 st sale listed | 30 |
| 64 | MULTI_PAR_SAL2 | Multi-parcel code for 2 nd sale listed | 30 |
| 65 | QUAL_CD2 | Transfer code (qualification code) for 2 nd sale listed | 30 |
| 66 | VI_CD2 | Vacant / improved code for 2 nd sale listed | 30 |
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| 68 | SALE_YR2 | Sale year for 2 nd sale listed | 31 |
| 69 | SALE_MO2 | Sale month for 2 nd sale listed | 31 |
| 70 | OR_BOOK2 | Official record book number for 2 nd sale listed | 31 |
| 71 | OR_PAGE2 | Official record book page number for 2 nd sale listed | 31 |
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| 73 | SAL_CHNG_CD2 | Property change code for 2 nd sale listed | 31 |
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| 75 | OWN_ADDR1 | Street address (or P.O. Box) of owner (line 1) | 32 |
| 76 | OWN_ADDR2 | Street address of owner (line 2) | 32 |
| 77 | OWN_CITY | City of owner | 32 |
| 78 | OWN_STATE | State or Country of owner | 32 |
| 79 | OWN_ZIPCD | USPS Zip Code of owner | 32 |
| 80 | OWN_STATE_DOM | Owner's state of domicile | 32 |

| Field No. | Field Label | | |
|------------------|---------------------|-----------------------------------------------------------------------------|----|
| 81 | FIDU_NAME | Name of fiduciary responsible for paying taxes, if different from the owner | 32 |
| 82 | FIDU_ADDR1 | Street address (or P.O. Box) of fiduciary (line 1) | 33 |
| 83 | FIDU_ADDR2 | Street address of fiduciary (line 2) | 33 |
| 84 | FIDU_CITY | City of fiduciary | 33 |
| 85 | FIDU_STATE | State or country of fiduciary | 33 |
| 86 | FIDU_ZIPCD | USPS ZIP Code of fiduciary | 33 |
| 87 | FIDU_CD | Fiduciary type code | 33 |
| 88 | S_LEGAL | Short legal description | 34 |
| 89 | APP_STAT | Homestead applicant's status | 34 |
| 90 | CO_APP_STAT | Homestead co-applicant's status | 34 |
| 91 | MKT_AR | Market area | 35 |
| 92 | NBRHD_CD | Neighborhood code | 35 |
| 93 | PUBLIC_LND | Public land | 35 |
| 94 | TAX_AUTH_CD | Taxing authority code | 35 |
| 95 | TWN | Township | 36 |
| 96 | RNG | Range | 36 |
| 97 | SEC | Section or Grant number | 36 |
| 98 | CENSUS_BK | Census block group | 36 |
| 99 | PHY_ADDR1 | Physical location street address line 1 | 36 |
| 100 | PHY_ADDR2 | Physical location street address line 2 | 36 |
| 101 | PHY_CITY | Physical location city | 36 |
| 102 | PHY_ZIPCD | Physical location USPS ZIP Code | 36 |
| 103 | ALT_KEY | Alternate key | 37 |
| 104 | ASS_TRNSFR_FG | Flag for current year assessment difference transfer | 37 |
| 105 | PREV_HMSTD_OWN | Number of owners of previous homestead | 37 |
| 106 | ASS_DIF_TRNS | Assessment difference value transferred | 37 |
| 107 | CONO_PRV_HM | County number of previous homestead | 38 |
| 108 | PARCEL_ID_PRV_HMSTD | Parcel ID of previous homestead | 38 |
| 109 | YR_VAL_TRNSF | Year from which value transferred | 38 |
| 110-- | EXMPT_ | Exemptions | 38 |
| 148 | | | |
| 149 | SEQ_NO | File sequence number | 41 |
| 150 | RS_ID | Real property submission identification code | 41 |
| 151 | MP_ID | Master parcel identification code | 41 |
| 152 | STATE_PAR_ID | Uniform parcel identification code | 41 |
| 153 | SPC_CIR_CD | Special circumstances code | 41 |
| 154 | SPC_CIR_YR | Special circumstances year | 41 |
| 155 | SPC_CIR_TXT | Special circumstances text | 41 |

Section 2 - Sales Data File (SDF)

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Field

| Field No. | Field Label | | |
|-----------|---------------|---------------------------------------------------|----|
| 1 | CO_NO | County number | 43 |
| 2 | PARCEL_ID | Unique parcel identification code | 44 |
| 3 | ASMNT_YR | Assessment year | 44 |
| 4 | ATV_STRT | Active stratum | 44 |
| 5 | GRP_NO | Value group number | 45 |
| 6 | DOR_UC | DOR land use code | 45 |
| 7 | NBRHD_CD | Neighborhood code | 45 |
| 8 | MKT_AR | Market area | 46 |
| 9 | CENSUS_BK | Census block group | 46 |
| 10 | SALE_ID_CD | Sale identification code | 46 |
| 11 | SAL_CHNG_CD | Sale change code | 46 |
| 12 | VI_CD | Vacant / improved code | 47 |
| 13 | OR_BOOK | Official record book number | 47 |
| 14 | OR_PAGE | Official record book page number | 47 |
| 15 | CLERK_NO | Clerk of the Court instrument number (for sale 1) | 47 |
| 16 | QUAL_CD | Sale Qualification Code | 47 |
| 17 | SALE_YR | Sale year | 48 |
| 18 | SALE_MO | Sale month | 48 |
| 19 | SALE_PRC | Sale price | 48 |
| 20 | MULTI_PAR_SAL | Multiple parcel ID sale code | 48 |
| 21 | RS_ID | Real property submission identification code | 48 |
| 22 | MP_ID | Master parcel identification code | 48 |
| 23 | STATE_PAR_ID | Uniform parcel identification code | 48 |

Section 3 - Name Address Personal (property) (NAP)

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Field

| Field No. | Field Label | | |
|-----------|---------------|-------------------------------------------------|----|
| 1 | CO_NO | County number | 50 |
| 2 | ACCT_ID | Unique account identification code | 51 |
| 3 | FILE_T | File type | 51 |
| 4 | ASMNT_YR | Assessment year | 51 |
| 5 | TAX_AUTH_CD | Taxing authority code | 51 |
| 6 | NAICS_CD | NAICS code | 51 |
| 7 | JV_F_F_E | Furniture, fixtures and equipment at just value | 51 |
| 8 | JV_LESE_IMP | Leasehold improvements just value | 51 |
| 9 | JV_TOTAL | Total just value | 52 |
| 10 | AV_TOTAL | Total assessed value | 52 |
| 11 | JV_POL_CONTRL | Pollution control devices (just value) | 52 |
| 12 | AV_POL_CONTRL | Pollution control devices (assessed value) | 52 |
| 13 | EXMPT_VAL | Total exemption value | 52 |
| 14 | TAX_VAL | Total taxable value | 52 |

| Field No. | Field Label | | |
|------------------|--------------------|-----------------------------------------------------------------------------|----|
| 15 | PEN_RATE | Penalty rate | 52 |
| 16 | OWN_NAME | Owner's name (primary owner) | 52 |
| 17 | OWN_ADDR | Street address (or P.O. Box) of owner | 53 |
| 18 | OWN_CITY | City of owner | 53 |
| 19 | OWN_STATE | State or Country of owner | 53 |
| 20 | OWN_ZIPCD | USPS Zip Code of owner | 53 |
| 21 | OWN_STATE_DOM | Owner's state of domicile | 53 |
| 22 | FIDU_NAME | Name of fiduciary responsible for paying taxes, if different from the owner | 53 |
| 23 | FIDU_ADDR | Street address (or P.O. Box) of fiduciary | 54 |
| 24 | FIDU_CITY | City of fiduciary | 54 |
| 25 | FIDU_STATE | State or country of fiduciary | 54 |
| 26 | FIDU_ZIPCD | USPS ZIP Code of fiduciary | 54 |
| 27 | FIDU_CD | Fiduciary type code | 54 |
| 28 | PHY_ADDR | Physical location street address | 54 |
| 29 | PHY_CITY | Physical location city | 55 |
| 30 | PHY_ZIPCD | Physical location USPS ZIP Code | 55 |
| 31 | FIL | Filler – reserved for future use | 55 |
| 32 | ALT_KEY | Alternate key | 55 |
| 33 | EXMPT | Exemptions | 55 |
| 34 | ACCT_ID_CNG | Account ID change field | 56 |
| 35 | SEQ_NO | File sequence number | 56 |
| 36 | TS_ID | Tangible property submission identification code | 56 |

Section 1

Name – Address – Legal (NAL)

Files

DRAFT

Field 1 - CO_NO

County Number. This field reflects the unique two digit number assigned by the Department, to each of the 67 Florida counties. As an example, Alachua County is identified with the numeric code “11”. Each successive county, in alphabetical order, is assigned a number ascending from Alachua’s assigned starting point of 11. See table below. Note: “Miami-Dade” is placed alphabetically as “Dade” County within the table and for coding purposes. **The entry in this field is fixed length and should appear as a two digit number.**

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

Field 2 - PARCEL_ID

Parcel Identification Code. This field reflects a unique code assigned to each parcel by the property appraiser based on a parcel coding system that is applied uniformly within the county. The uniform coding system is determined by the property appraiser and will therefore vary from county-to-county. **The entry in this field is variable length and can contain up to 26 alphanumeric characters.**

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

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

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

Field 3 – FILE_T **(Changed for 2010 from ROLL_T)**

File (Roll) Type. This field reflects the file type. **The entry in this field is fixed length and should appear as the one character alpha “R”.**

Field 4 - ASMNT_YR **(Changed for 2010 from ROLL_YR)**

Assessment Year. This field reflects the current assessment year for data in file. The assessment year begins with January 1 of each year. **The entry in this field is fixed length and should appear as a four digit number.**

Field 5 - BAS_STRT

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

See stratum chart page 11.

| BASIC STRATUM | ACTIVE STRATUM | DEFINITION | USE CODES |
|-----------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| STATUTORILY DEFINED 1 | STATUTORILY DEFINED 1 | Residential property that consists of one primary living unit, including, but not limited to, single-family residences, condominiums, cooperatives, and mobile homes. | 01, 02, 04, and 05 |
| STATUTORILY DEFINED 2 | STATUTORILY DEFINED 2 | Residential property that consists of two or more primary living units. | 03, 06, and 08 |
| STATUTORILY DEFINED 3 | STATUTORILY DEFINED 3 | Non-homestead agricultural and other use-valued property. | 50 - 69 and 97 |
| STATUTORILY DEFINED 4 | STATUTORILY DEFINED 4 | Vacant lots | 00 and 07 NOTE: Use Code 07 will be sampled in stratum 01 for Volusia county. |
| STATUTORILY DEFINED 5 | STATUTORILY DEFINED 5 | Nonagricultural acreage and other undeveloped parcels. | 10, 40, and 99 |
| STATUTORILY DEFINED 6 | STATUTORILY DEFINED 6 | Improved commercial and industrial property | 11 - 39 and 41 - 49 |
| STATUTORILY DEFINED 7 | STATUTORILY DEFINED 7 | Taxable institutional or governmental, utility, locally assessed railroad, oil, gas and mineral land, subsurface rights, and other real property. | 70 - 96 and 98 where taxable value is Greater than \$0.00 |
| | DOR GENERATED 8 | When one or more of the above stratum constitutes less than 5% of the total assessed value of all suitable real property in a county. | All use codes if conditions are met. |
| DOR GENERATED 9 | | Homesteaded Agricultural properties. | Homesteaded 50 – 69 & 97 |
| DOR GENERATED 10 | | Governmental, Institutional and Miscellaneous properties with no Taxable value. | 70 - 96 and 98 where taxable value is Equal to \$0.00 |
| DOR GENERATED 11 | | New construction greater than Just value. | All non agricultural use codes if conditions are met. |
| DOR GENERATED 12 | | New construction greater than Assessed value. | All agricultural use codes (51-69, & 97) if conditions are met. |

Field 6 - ATV_STRT

Active Stratum. This field is created by the Department to identify the data to be used in the current year's assessment file statistical analysis and approval process. Not all strata within a county are reviewed each year. When one or more of the above basic stratum (**1 through 7**), constitutes 5% or more of the total assessed value of all suitable real property in a county, it is subject to review by the Department. Those strata that constitute less than 5% of the total assessed value of all suitable real property in a county are combined into **active stratum 8** for potential non statistical analysis. This field enables the Department to filter only those parcels that are subject to review from the entire NAL file for any given assessment year. **The entry in this field is fixed length and should appear as a one digit number.**

Field 7 - GRP_NO

Value Group Number. This field reflects data that is generated by the Department to further stratify the active strata into value groups. This sub-stratification is used by the Department in it's statistical analysis and approval process. This field denotes the value group number assigned to parcels by the Department based on an analysis of current data submitted by the Property Appraiser. Not all value groups within County strata are reviewed each year. **The entry in this field is fixed length and should appear as a one digit number.**

Value Group Stratification

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

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

Field 8 - DOR_UC

DOR Land Use Code. This field reflects data that represents the land use codes to be associated with each type of property. The property appraiser assigns the use code based on Department guidelines. **The entry in this field is fixed length and should appear as a three digit code ranging from 000 through 099.**

DOR LAND USE CODES

USE CODE

Residential Property

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

Commercial Property

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

Commercial Property – (cont.)

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

Industrial Property

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

Agricultural Property

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

Institutional Property

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

Government Property

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

Miscellaneous Property

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

Centrally Assessed Property

- 098 Centrally assessed

Non-Agricultural Acreage Property

- 099 Acreage not zoned agricultural.

Field 9 - PA_UC

Property Appraiser Land Use Code. This field reflects data that represents county internally defined use codes which are optional. This field is left blank if the property appraiser does not further define the land use codes within their system. **The entry in this field is fixed length and should appear as a two digit code if applicable.**

Field 10 -SPASS_CD

Special Assessment Code. This field reflects a code indicating special assessment considerations applicable to a parcel. This field is left blank if not applicable.

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

The entry in this field is fixed length should appear as a one digit code if applicable.

Field 11 - JV

Just Value. This field indicates the Property Appraiser's opinion of market value after an adjustment for the criteria as defined in Florida Statutes 193.011(1) and (8). Counties must notify the Department annually as to the percentage adjustment made for each use code. **The entry in this field is variable length and can contain up to 12 digits.**

Field 12 - JV_CHNG (FINAL FILE ONLY - New field effective 2009)

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

Example:

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

This is the only field where the entry can be either a positive (increase in value) or negative (decrease in value) number. The entry in this field is variable length and can contain up to 12 digits.

Field 13 - JV_CHNG_CD (FINAL FILE ONLY - New field effective 2009)

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

Reason codes to be entered for 2010 are:

- 01 = VAB change;
- 02 = Court required change;
- 03 = Revised valuation by a property appraiser due to receipt or discovery of additional information relating to the physical characteristics of the property after a VAB petition has been filed but before VAB has issued a ruling;
- 04 = Revised valuation by a property appraiser due to receipt or discovery of additional information relating to the physical characteristics of the property without a VAB petition having been filed.
- 05 = Revised valuation by property appraiser due to continued analysis and/or receipt or discovery of additional information relating to the property (other than its physical characteristics) after a VAB petition has been filed but before the VAB has issued a ruling;
- 06 = Revised valuation by property appraiser due to continue analysis and/or receipt or discovery of additional information relating to the property (other than its physical characteristics) without a VAB petition have been field.

An entry to this field is made only on the **final NAL files and post-VAB files submitted by the property appraiser**. It is to be left blank on the preliminary file and blank on the final NAL file if not applicable. **The entry in this field is fixed length and should appear as a two digit code if applicable.**

Field 14 - AV_SD

Assessed Value School District. This field reflects data that represents assessed value for school district assessments. Entry in this field represents the assessed value for school district purposes. School and non-school assessed value will differ in counties where the county or a city has adopted ordinances to assess historic property used for commercial or non-profit purposes and high-water recharge property based on character or use. The 10% assessment increase limitation on non-homestead property does not apply to school district assessed value. **The entry in this field is variable length and can contain up to 12 digits.**

Field 15 - AV_NSD

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

This field reflects data that represents assessed value for non-school district taxing authorities. Beginning in 2009, school and non-school assessed value will differ in counties where the county or a city has adopted ordinances for assessing historic property used for commercial or non-profit purposes and high-water recharge property based on character or use. Beginning in 2009, the 10% assessment increase limitation on non-homestead property will apply only to non-school district assessments. This may result in the assessed value for school districts and non-school taxing authorities to be different. **The entry in this field is variable length and can contain up to 12 digits.**

Field 16 - TV_SD

Taxable Value School District. This field reflects data that represents taxable value for school purposes and is based on school assessed value and does not include subtractions for the additional \$25,000 homestead exemption or local option exemptions that have been adopted by county or municipal taxing authorities; for instance the local option additional exemption for persons 65 and older. **The entry in this field is variable length and can contain up to 12 digits.**

Field 17 - TV_NSD

Taxable Value Non-School District. This field reflects data that represents taxable value for county purposes and is based on county assessed value and includes subtractions for the additional \$25,000 homestead exemption or local option exemptions that have been adopted by county or municipal taxing authorities; e.g., local option additional exemption for persons 65 and older. **The entry in this field is variable length and can contain up to 12 digits.**

Field 18 - JV_HMSTD

Just Value Homestead. This field reflects data that represents just value of only that portion of the parcel that has been granted a homestead exemption. This would be the same portion that is subject to the Save Our Homes assessment increase limitation. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 19 - AV_HMSTD

Assessed Value Homestead. This field reflects data that represents assessed value of only that portion of the property that has been granted a homestead exemption. The assessed value is for school district and non-school district assessments. The difference between homestead just value and homestead assessed value should be the difference solely due to the Save-Our-Homes assessment increase limitation. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 20 - JV_NON_HMSTD_RESD

Just Value Non-Homestead Residential. This field reflects data that represents just value of only the portion of the property that is non-homestead residential property under Florida Statutes 193.1554, subject to the 10% assessment limitation. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 21 - AV_NON_HMSTD_RESD

Assessed Value Non-Homestead Residential. This field reflects data that represents assessed value of only the portion of the property that is non-homestead residential property under Florida Statutes 193.1554, subject to the 10% assessment limitation. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 22 - JV_RESD-NON_RESD

Just Value Residential and Non-Residential. This field reflects data that represents just value of only the portion of the property that is residential or non-residential property under Florida Statutes 193.1555, subject to the 10% assessment limitation. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 23 - AV_RESD-NON_RESD

Assessed Value Residential and Non-Residential. This field reflects data that represents assessed value of only the portion of the property that is residential or non-residential property under Florida Statutes 193.1555, subject to the 10% assessment limitation. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 24 - JV_CLASS_USE

Just Value Classified Use (agricultural land value) This field reflects data that represents just value of only the portion of property that is classified agricultural. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 25 - AV_CLASS_USE

Assessed Value Classified Use (agricultural land value). This field reflects data that represents assessed value of only the portion of property that is classified agricultural. The difference between the agricultural just value and the agricultural assessed value should be the difference solely due to the agricultural classification. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 26 - JV_H2O_RECHARGE

Just Value High-water Recharge (lands). This field reflects data that represents just value of only the portion of the property that is classified as high-water recharge under Florida Statutes 193.625. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 27 - AV_H2O_RECHARGE

Assessed Value High-water Recharge (lands). This field reflects data that represents assessed value of only the portion of the property that is classified as high-water recharge under Florida Statutes 193.625. The difference between the high-water recharge just value and the high-water recharge assessed value should be the difference solely due to the high-water recharge classification. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 28 - JV_CONSRV_LND (New field effective 2009)

Just Value Conservation Land. This field reflects data that represents just value of land classified as conservation land under Florida Statutes 193.501. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 29 - AV_CONSRV_LND

Assessed Value Conservation Land. This field reflects data that represents assessed value of land classified as conservation land under Florida Statutes 193.501. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 30 - JV_HIST_COM_PROP

Just Value Historic Commercial Property. This field reflects data that represents just value of only the portion of the property that is classified as historic property used for commercial purposes under Florida Statutes 193.503. Value should be entered if classification is adopted by either county or municipal government. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 31 - AV_HIST_COM_PROP

Assessed Value Historic Commercial Property. This field reflects data that represents assessed value of only the portion of the property that is classified as historic property used for commercial purposes under Florida Statutes 193.503. Value should be entered if classification is adopted by either county or municipal government. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 32 - JV_HIST_SIGNF

Just Value Historically Significant Property. This field reflects data that represents just value of only the portion of the property that is classified as historically significant under Florida Statutes 193.505. Value should be entered if classification is adopted by either county or municipal government. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 33 - AV_HIST_SIGNF

Assessed Value Historically Significant Property. This field reflects data that represents assessed value of only the portion of the property that is classified as historically significant under Florida Statutes 193.505. Value should be entered if classification is adopted by either the county or municipal government. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 34 - JV_WRKNG_WTRFNT

Just Value of Property with Reduced Assessment Due to Working Waterfront: (new field for 2010- replaces parent / grandparent living quarter assessments): This field reflects data that represents just value of only the portion of the property that has a reduced assessment due to working waterfront under section 4(j), Article VII of the State Constitution. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 35 - AV_WRKNG_WTRFNT

Assessed Value of Property with Reduced Assessment Due to Working Waterfront: (new field for 2010- replaces parent / grandparent living quarter assessments): This field reflects data that represents assessed value of only the portion of the property that has a reduced assessment due to working waterfront under section 4(j), Article VII of the State Constitution. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 36 - NCONST_VAL

New Construction Value. This field reflects data that represents just value of new construction. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 37 - DEL_VAL

Deletion Value. This field reflects data that represents just value reduction resulting from deletion of improvements from the property. Data is entered as a positive number. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 38 - PAR_SPLT

Parcel Split/Combine Flag. This field reflects data that represents a code to denote a parcel that was split or combined with one or more parcels since the previous assessment year. This field is left blank if not applicable. **The entry in this field is fixed length and should appear as a five digit number.**

The applicable codes are:

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

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

Examples:

For a split that occurred in November of 2009, the correct code would be - "11109"

For a combination that occurred in February of 2010, the correct code would be - "20210"

Field 39 - DISTR_CD

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

NOTE FOR 2010: It has been requested that the counties submit to the Department a listing of properties that have been affected by contaminated drywall. This request is in effect commencing with the 2010 preliminary file submission. Any property, designated by a county to have a contaminated drywall issue, will have the number "1" displayed in this field

Field 40 - DISTR_YR

Disaster Year. This field reflects data that represents the year reserved for use in conjunction with the disaster code described above. It denotes the year the disaster occurred for tracking purposes. Counties must contact the Department before completing this field. This field is left blank if not applicable. **The entry in this field is fixed length and should appear as a four digit number.**

NOTE FOR 2010: It has been requested that the counties submit to the Department a listing of properties that have been affected by contaminated drywall. This request is in effect commencing with the 2010 preliminary file submission. Any property, designated by a county to have a contaminated drywall issue in the previous field should have the year "2010" (year data requested in this case), displayed in this field.

Field 41 - LND_VAL

Land Value. This field reflects data that represents just value (per Florida Statutes 193.011) or classified use value, if applicable. Required for all properties with the exception of condominiums, cooperatives and homeowners' association properties. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 42 - LND_UNTS_CD

Land Unit Code. This field reflects data that represents a code indicating the unit of measurement used as the basis for the assessment of the land. All parcels having values indicated in field 41 (Land Value), should have an appropriate entry in this field.

The following are the applicable codes:

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

Entry required for all properties with the exception of condominiums, cooperatives and homeowners' associations properties. This field is left blank if not applicable. **The entry in this field is fixed length and should appear as a one digit number.**

Field 43 - NO_LND_UNTS

Number of Land Units. This field reflects data that represents the number of land units used as the basis of assessment of the land. **The entries in this field should directly correlate to the entries submitted in previous field - #42 (Land unit code).** Only if a code 1 (Per Acre), is entered in the LND_UNTS_CD, will the entry appear as a two place decimal number. All other entries will appear as whole numbers. All parcels having values indicated in field 41 (Land Value), should have an appropriate entry in this field. Entry is required for all properties with the exception of condominiums, cooperatives and homeowners' association properties. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 44 - LND_SQFOOT

Land Square Footage. This field reflects data that represents the equivalent square footage of the site irrespective of the information entered in field #42 (land unit code) and field #43 (number of land units). The entries in this field will appear as whole numbers and are not necessarily the basis of land valuation by the County. All parcels having values indicated in field 41 (Land Value), should have an appropriate entry in this field. Entry is required for all properties with the exception of condominiums, cooperatives and homeowners' association properties. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 45 - DT_LAST_INSPT

Date of Last Physical Inspection. This field reflects data that represents a code which denotes the month and year of the last physical (on-site) inspection of a parcel. The first two digits indicate the month of inspection; the second two digits indicate the year of inspection. Required for all land use codes. If the true date of last physical inspection is not known then the appropriate entry should be four zeros (0000), **The entry in this field is fixed length and should appear as a four digit number.**

Example: March 2006 = 0306

Field 46 - IMP_QUAL

Improvement Quality. This field reflects data that represents a code denoting the general overall improvement quality of the predominate structures(s) on the property, The Marshall and Swift/Marshall Valuation Service, other cost manuals or appraisal/construction textbooks can be used to establish general guidelines for improvement quality. Ratings should reflect “average” from the reference source, not the average structure specific to the locale.

NOTE FOR 2010: The codes submitted for this field have been changed. The alpha codes (MIM, BAV, AVG, etc.) have been eliminated and the field size has been reduced from a 3 character alpha / numeric field to a **one digit numeric field**.

| Improvement Quality | 2009 Accepted Entries | 2010 Accepted Entries |
|---------------------|--------------------------|--------------------------|
| Minimum/Low Cost | MIN or 001 | 1 |
| Below Average | BAV or 002 | 2 |
| Average | AVG or 003 | 3 |
| Above Average | AAV or 004 | 4 |
| Excellent | EXL or 005 | 5 |
| Superior | SUP or 006 | 6 |

Data is required for all improved land use codes where the predominate structure is not valued as a special feature. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one digit number.**

Field 47 - CONST_CLASS

Construction Class. This field reflects data that represents a code denoting the general overall construction class of the predominate structures(s) on the property. The ratings to be used are described in the Marshall Valuation Service Manual – Section 1.

The alpha codes shown in the manual are to be converted to the following numeric codes:

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

Data is required for all improved commercial, industrial, governmental, institutional, and multi-family (greater than 10 units), land use codes. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one digit number.**

Field 48 - EFF_YR_BLT

Effective Year Built. This field reflects data that represents the effective year built of the primary structure. The effective year built is often used as the basis of calculating the depreciation of a structure. This field is required for all improved use codes. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a four digit number.**

Example:

- The effective age of an improvement may be estimated at 10 years (due to recent renovations) whereas the actual age is 30 years (i.e., actual year built is 1980).
- The effective year built for the assessment year 2010 would be 2000 (i.e., 2010 less 10 years = 2000 effective year built)

Field 49 - ACT_YR_BLT

Actual Year Built. This field reflects data that represents the actual year built of the primary structure on the parcel. This field is required for all improved use codes. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a four digit number.**

Field 50 - TOT_LVG_AREA

Total Living or Usable Area. This field reflects data that represents the total effective (or adjusted) area of all improvements on the property, excluding improvements classified as special features. This is the total of all floors on any multi-story building and the total of all property record cards having the same unique parcel number.

In addition, the adjusted (or effective) building area is measured in square feet and begins with the base area of the building, which represents the major area for the building type. Percentage factors may be applied to the square footages of other building areas such as attached garages, attached carports, porches, utility rooms, and offices. Such percentage factors may be less than or greater than one, depending on the unit cost of the other area relative to that of the base area. For example, the percentage factor for a garage attached to a single-family home typically would be less than one, while the percentage factor for an enclosed office area in a warehouse typically would be greater than one. After percentage factors are applied to the square footages of all other attached building areas, the results are summed and added to the square footage of the base area to obtain the adjusted building area. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 51 - NO_BULDNG

Number of Buildings. This field reflects data that represents the total number of buildings for each unique parcel number (excluding improvements classified as special features). Entry is required for all improved land use codes. This field will be left blank if not applicable. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 4 digits.**

Examples:

- Office complex with 15 office buildings, entry = 15.
- Single-family residential structure, entry = 1.
- For individual condominium units, entry should be blank.

Field 52 - NO_RES_UNTS

Number of Residential Units. This field reflects data that represents the number of residential units on the parcel. Entry is required for all improved land use codes which contain a residential unit. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 4 digits.**

Examples:

- Apartment complex with 10 buildings having 20 units each for a total of 200 units, entry = 200.
- Individual condominium units, entry = 1.
- Residence with one detached Parent/Grandparent suite, entry = 2.
- For an on site managers residence on a commercial property, entry = 1.
- Transitory residential structures such as hotels / motels, dormitories, entry should be blank.

Field 53 - SPEC_FEAT_VAL

Special Feature Value. This field reflects data that represents the total value of all special features for the parcel. Special features include items such as pools, decks, patios, etc. for residential properties, and paving, commercial fencing, storage tanks, etc. for commercial properties. For condominiums and cooperatives, these types of improvements are typically included in the improvement value and thus not entered in this field. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

SALE-RELATED FIELDS

Field 54 (Multi-Parcel Sale 1) through Field 73 (Sale Change Code 2) are fields relating to parcels sold in either the previous or current calendar year. The data for these fields comes from the Sales Data File which is submitted to the Department along with the Name Address Legal (NAL) file. The Department merges selected sales data fields with the NAL for general informational purposes and statistical analysis. The sales information provided on this file is listed for up to two sales, if occurring within the specified time frame. A "1" in the field name (field #54 – field #63) indicates information for the 1st selected sale. A "2" in the field name (field #64 – field #73) indicates information for the 2nd selected sale. Selection is not necessarily based on chronological occurrence. Preference for the two sales selected is given to those sales that are most suitable for statistical analysis (prior calendar year supersedes current calendar year). For information pertaining to all sales submitted for each parcel, the user should refer to the Sales Data File.

Field 54 - MULTI_PAR_SAL1

Multi-Parcel - Sale 1. This field reflects data that represents a code indicating those sales transactions that included multiple parcels where each parcel has an individual parcel identification number, but the parcels sold as a singular transaction. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one character alpha entry.**

The applicable codes are:

Multiple parcel transaction denoted by matching OR Book and OR Page numbers = "D"

Multiple parcel transaction denoted by matching Clerk of the Court Instrument numbers = "C"

Field 55 - QUAL_CD1

Qualification Code - Sale 1. This field reflects data that represents codes denoting sales qualification decisions made by the county. The qualification codes are defined by the Department and are to be used to reflect certain characteristics of the transfer. This field will be blank if no current sale was posted to the parcel. **The entry in this field is fixed length and should appear as a two digit code.** Acceptable codes for 2008 sales and 2009 or later are as follows:

2008 Sale Qualification Codes defined by Department for 2008 and prior year sales only.
(See 2009 qualification codes for sale year after 2008)

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

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

Sales qualified and included for sales ratio analysis

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

Sales qualified but excluded from sales ratio analysis

- 03. Sale qualified at time of sale, but the physical property characteristics changed significantly after the sale or sale included property characteristics not present at time of sale
- 04. Sale qualified at time of sale, but legal characteristics have significantly changed after the sale
- 05. Sale qualified at time of sale, but transaction involved multiple parcels with multiple tax identification numbers

Sales disqualified as a result of examination of the deed

- 11. Corrective deed, quit claim deed, or tax deed; Deed bearing Florida Documentary Stamp at the minimum rate prescribed under Chapter 201, F.S.; Transfer of ownership where no doc stamps were paid; Transfer of ownership by document other than a deed (examples: final judgment, court order, chain of title instruments, document related to adverse possession)
- 12. Deeds to or from financial institutions; Deed stating "In Lieu of Foreclosure" (including private lenders)
- 13. Deeds conveying cemetery lots or parcels

Sales disqualified as a result of examination of the deed (cont.)

14. Deeds containing a reservation of occupancy for more than 90 days (life estate interest)
15. Deeds where the consideration is indeterminable
16. Deeds conveying partial interest
17. Deeds to or executed by a religious, charitable or benevolent organization or entity
18. Deeds to or executed by a federal, state, or local government agency (including trustees (or Board) of the Internal Improvement Trust Fund, courts, counties, municipalities, sheriffs, or educational organizations)
19. Deeds to or executed by bankruptcy trustees, administrators, executors, guardians, personal representatives, or receivers
20. Deeds to or executed by utility companies

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

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

Sale qualification decision pending

98. Unable to process sale due to deed errors (examples- incomplete or incorrect legal description, incorrect grantor) - **new code for 2010 (2009 and forward sales)**
99. Sale occurred within 90 days and qualification decision has not yet been made; this code is invalid for sales occurring more than 90 days earlier.

Field 56 - VI_CD1

Vacant / Improved Code - Sale 1. This field reflects data that represents a code indicating whether the parcel was vacant land or improved property at the time of sale. This field will be blank if no current sale was posted to the parcel. **The entry in this field is fixed length and should appear as a one character alpha entry.**

Applicable codes are:

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

Field 57 - SALE_PRC1

Sale Price – Sale 1. This field reflects data that represents the sale price of the transaction listed as indicated by documentary stamps of the deed. This field will be blank if no current sale was posted to the parcel. **The entry in this field is variable length and can contain up to 12 digits.**

Field 58 - SALE_YR1

Sale Year – Sale 1. This field reflects data that represents the sale year of the transaction listed. This field will be blank if no current sale was posted to the parcel. **The entry in this field is fixed length and should appear as a four digit number.**

Field 59 - SALE_MO1

Sale Month – Sale 1. This field reflects data that represents the sale month of the transaction listed. This field will be blank if no current sale was posted to the parcel. **The entry in this field is fixed length and should appear as a two digit code (01- January through 12 - December).**

Field 60 - OR_BOOK1

Official Record Book Number – Sale 1. This field reflects data that represents the Official Record (OR) BOOK number for the sale transaction listed as recorded with the County's Clerk of the Court. This field will be blank if no current sale was posted to the parcel or if the Clerks Office uses a Clerk Instrument Numbering system. **The entry in this field is variable length and can contain up to 6 alphanumeric characters.**

Field 61 - OR_PAGE1

Official Record Page Number - Sale 1. This field reflects data that represents the Official Record (OR) PAGE number for the sale transaction listed as recorded with the County's Clerk of the Court. This field will be blank if no current sale was posted to the parcel or if the Clerks Office uses a Clerk Instrument Numbering system. **The entry in this field is variable length and can contain up to 6 alphanumeric characters.**

Field 62 - CLERK_NO1

Clerk's Instrument Number – Sale 1. This field reflects data that represents the Clerks Instrument Number for the sale transaction listed as recorded with the County's Clerk of the Court. Some Clerk's Offices have replaced the OR Book / OR Page system with a more streamlined uniform instrument numbering system. This field will be blank if no current sale was posted to the parcel or if the Clerks Office uses the OR Book / OR Page system. **The entry in this field is variable length and can contain up to 20 digits.**

Field 63 - SAL_CHNG_CD1

Sale Change Code – Sale 1. This field reflects data that represents a code indicating significant change in property characteristics that occurred between the date of Sale 1 and the assessment reporting date. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one digit number.**

Accepted codes are as follows.

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

Field 64 - MULTI_PAR_SAL2

Multi-Parcel - Sale 2. Please refer to the description as outlined for **Field 54** (page 26). This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one character alpha entry.**

Field 65 - QUAL_CD2

Qualification Code - Sale 2. Please refer to the description as outlined for **Field 55** (pages 27 & 28). This field will be blank if no current sale was posted to the parcel or if only one sale was submitted by the county. **The entry in this field is fixed length and should appear as a two digit code.**

Field 66 - VI_CD2

Vacant / Improved Code - Sale 2. Please refer to the description as outlined for **Field 56** (page 29). This field will be blank if no current sale was posted to the parcel or if only one sale was submitted by the county. **The entry in this field is fixed length and should appear as a one character alpha entry.**

Field 67 - SALE_PRC2

Sale Price – Sale 2. Please refer to the description as outlined for **Field 57** (page 29). This field will be blank if no current sale was posted to the parcel or if only one sale was submitted by the county. **The entry in this field is variable length and can contain up to 12 digits.**

Field 68 - SALE_YR2

Sale Year – Sale 2. Please refer to the description as outlined for **Field 58** (page 29). This field will be blank if no current sale was posted to the parcel or if only one sale was submitted by the county. **The entry in this field is fixed length and should appear as a four digit number.**

Field 69 - SALE_MO2

Sale Month – Sale 2. Please refer to the description as outlined for **Field 59** (page 29). This field will be blank if no current sale was posted to the parcel or if only one sale was submitted by the county. **The entry in this field is fixed length and should appear as a two digit code (01- January through 12 - December).**

Field 70 - OR_BOOK2

Official Record Book Number – Sale 2. Please refer to the description as outlined for **Field 60** (page 29). This field will be blank if no current sale was posted to the parcel, if the Clerks Office uses a Clerk Instrument Numbering system, or if only one sale was submitted by the county. **The entry in this field is variable length and can contain up to 6 alphanumeric characters.**

Field 71 - OR_PAGE2

Official Record Page Number - Sale 2. Please refer to the description as outlined for **Field 61** (page 29). This field will be blank if no current sale was posted to the parcel, if the Clerks Office uses a Clerk Instrument Numbering system, or if only one sale was submitted by the county. **The entry in this field is variable length and can contain up to 6 alphanumeric characters.**

Field 72 - CLERK_NO2

Clerk's Instrument Number – Sale 2. Please refer to the description as outlined for **Field 62** (page 30). This field will be blank if no current sale was posted to the parcel, if the Clerks Office uses the OR Book / OR Page system, or if only one sale was submitted by the county. **The entry in this field is variable length and can contain up to 20 digits.**

Field 73 - SAL_CHNG_CD2

Sale Change Code – Sale 2. Please refer to the description as outlined for **Field 63** (page 30). This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one digit number.**

Field 74 - OWN_NAME

Owner's Name. This field reflects data that represents the primary owner's name. **The entry in this field is variable length and can contain up to 30 alphanumeric characters.**

Field 75 - OWN_ADDR1

Owner's Street or PO Box Address – Line 1. This field reflects data that represents the street or P.O. Box of the primary owner's mailing address. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 76 - OWN_ADDR2

Owner's Street Address—Line 2. This field reflects data that represents additional space if needed for the primary owner's mailing address. If not required, this field will be blank. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 77 - OWN_CITY

Owner Mailing Address—City. This field reflects data that represents the city of the primary owner's mailing address. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 78 - OWN_STATE – (State or country of owner)

Owner Mailing Address—State. This field reflects data that represents the state, province, or country of the primary owner's mailing address. **The entry in this field is variable length and can contain up to 25 alphanumeric characters.**

Field 79 - OWN_ZIPCD

Owner Mailing Address—US ZIP Code. This field reflects data that represents the designated five digit United States zip code of the primary owner's mailing address. All non-U.S. addresses should appear blank. **Otherwise, the entry in this field is fixed length and should appear as a five digit number.**

Field 80 - OWN_STATE_DOM

Owner's State of Domicile. This field reflects data that represents the postal abbreviation for the state of domicile of the property owner. An entry of "FC" should appear if owner's domicile is in a foreign country. **The entry in this field is fixed length and should appear as a two character alpha entry.**

Field 81 - FIDU_NAME

Fiduciary Name. This field reflects data that represents the name of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 30 alphanumeric characters.**

Examples:

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

Field 82 - FIDU_ADDR1

Fiduciary Address - Line 1. This field reflects data that represents the street or P.O. Box of the mailing address of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary is responsible for paying the bill. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 83 - FIDU_ADDR2

Fiduciary Street Address - Line 2. This field reflects data that represents additional space if needed, for the mailing address of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 84 - FIDU_CITY

Fiduciary City. This field reflects data that represents the mailing address city of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate the fiduciary. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 85 - FIDU_STATE

Fiduciary State or Country. This field reflects data that represents the mailing address state, providence, or country of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 25 alphanumeric characters.**

Field 86 - FIDU_ZIPCD – USPS ZIP

Fiduciary USPS ZIP Code. This field reflects data that represents the mailing address designated five digit United States zip code of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate the fiduciary. All non-U.S. addresses should appear blank. This field will be also left blank if not applicable. **The entry in this field is fixed length and should appear as a five digit number.**

Field 87 - FIDU_CD

Fiduciary Code. This field reflects data that represents a code indicating the type of fiduciary if known. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one digit number.**

Accepted Codes are:

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

Field 88 - S_LEGAL

Short Legal Description. This field reflects data that represents information referencing a short legal description of the parcel. Since only 30 characters are allotted for this field, the information may appear abbreviated, truncated or incomplete. **The entry in this field is variable length and can contain up to 30 alphanumeric characters.**

The data may indicate such information as:

- Township
- Range
- Section number or grant number
- Subdivision name / lot number, if applicable
- Municipality code or number, if applicable
- Metes & Bounds description, if applicable

Field 89 - APP_STAT

Homestead Applicant's Status. This field reflects data that represents information indicating the homestead applicant's marital status. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one character alpha entry.**

Accepted Codes are:

W = Wife

H = Husband

O = Other (Examples: single, joint tenants – not married)

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

Field 90 - CO_APP_STAT

Homestead Co-Applicant's Status. This field reflects data that represents information indicating the homestead co-applicant's marital status. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one character alpha entry.**

Accepted Codes are:

W = Wife

H = Husband

O = Other (Examples: single, joint tenants – not married)

Field 91 - MKT_AR

Market Area Code. This field reflects data that represents the market area code assigned to the parcel. Market area codes are established by the Property Appraiser. The preferred coding should be numbered 1 to 99. A few jurisdictions use alpha codes. **The entry in this field is variable length and can contain up to 3 alphanumeric characters.**

Field 92 - NBRHD_CD

Neighborhood Code. This field reflects data that represents the neighborhood code assigned to the parcel. Neighborhood codes are established by the Property Appraiser. This field is left blank if the County has not established neighborhood codes. **The entry in this field is variable length and can contain up to 10 digits.**

Field 93 - PUBLIC_LND

Public Land. This field reflects data that represents a code indicating the type of public land if applicable. This designation is used for publicly owned lands. This field is left blank if not applicable. **The entry in this field is fixed length and should appear as a one character alpha entry.**

The following designations are to be used for publicly owned real property:

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

Field 94 - TAX_AUTH_CD

Taxing Authority Code. This field reflects data that represents a code indicating the taxing authorities whose jurisdiction includes this parcel. **The entry in this field is variable length and can contain up to 5 alphanumeric characters.**

Field 95 - TWN

Township Number. This field reflects data that represents the Township where the property is located. **The entry in this field is fixed length and should appear as a three character entry.**

Field 96 - RNG

Range Number. This field reflects data that represents the Range where the property is located. **The entry in this field is fixed length and should appear as a three character entry.**

Field 97 - SEC

Section or Grant Number. This field reflects data that represents the section or grant where the property is located. **The entry in this field is fixed length and should appear as a three character entry.**

Field 98 - CENSUS_BK

Census Block Group Number. This field reflects data that represents the US Census Block Group of the parcel or center of the parcel if located within multiple block groups. Complete Federal Information Processing Standard Code (FIPS) should be used. Example: 120530411012011A (12 characters) based on the 2000 US Census. Note: 2010 US Census Block Groups will be 16 alphanumeric characters when released. **The entry in this field is variable length and can contain up to 16 digits.**

Field 99 - PHY_ADDR1

Physical Address - Line 1. This field reflects data that represents the physical street address of the parcel. If the parcel is vacant and has not been assigned a street number, the name of the fronting (or ingress/egress) road may be entered. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 100 - PHY_ADDR2

Physical Address - Line 2. This field reflects data that represents additional physical address information (if applicable – e.g., suite #) for the parcel. Field is left blank if not needed. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 101 - PHY_CITY

Physical Location - City. This field reflects data that represents the US Postal Service (USPS) designated city for the parcel. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 102 - PHY_ZIPCD

Physical Location USPS ZIP Code. This field reflects data that represents the US Postal Service (USPS) designated zip code for the parcel. **The entry in this field is fixed length and should appear as a five digit entry.**

Field 103 - ALT_KEY

Alternate Key Number. This field reflects data that represents an alternate key identifier. Some counties identify parcels with an alternate key numbering system in addition to the unique parcel identification system. If an alternate key system is used, this field is populated with that information. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 26 alphanumeric characters.**

HOMESTEAD ASSESSMENT DIFFERENTIAL TRANSFERS (PORTABILITY) FIELD NAMES AND CODES

Data entries for field #104 (Assessment Differential Transfer Flag) through Field #109 (Year Value Transferred) relate to homestead parcels for which an assessment limitation difference was transferred from a previous homestead for the current assessment year. These fields are completed only in the year in which the transfer takes place.

Field 104 - ASS_TRNSFR_FG

Assessment Differential Transfer Flag. This field reflects data that represents whether an assessment limitation difference was transferred to the parcel for the assessment year. The acceptable entry is “1” if an assessment limitation difference was transferred to the parcel for the assessment. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as the digit “1”.**

Field 105 - PREV_HMSTD_OWN

Number of Owners-Previous Homestead. This field reflects data that represents the number of owners of the previous homestead that was used to calculate the amount of the assessment differential transferred to this parcel. If the transferred difference was not split among multiple owners, a “1” should be entered. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 2 digits.**

Examples:

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

Field 106 - ASS_DIF_TRNS

Assessment Differential Transferred. This field reflects data that represents the value of the assessment difference that is transferred and subtracted from just value to arrive at assessed value of the new homestead. This difference is calculated as described in Florida Statutes 193.155(8) (a). This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 12 digits.**

Field 107 - CONO_PRV_HM

County Number Previous Homestead. This field reflects data that represents the two-digit DOR county number from which the assessment difference was transferred (see county numbers defined in information related to field #1 on page 9). This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a two digit entry.**

Field 108 - PARCEL_ID_PRV_HMSTD

Parcel ID—Previous Homestead. This field reflects data that represents the parcel ID of the homestead from which the assessment difference was transferred. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 26 alphanumeric characters.**

Field 109 - YR_VAL_TRNSF

Year Value Transferred. This field reflects data that represents the year from which the assessment difference was transferred. The year must be either of the two previous years. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a four digit entry.**

Fields 110 – 148 - EXMPT_##

Exemptions. This field reflects data that represents the exemption amount submitted for the 39 exemption fields listed in the table on the following pages. Each exemption amount is itemized in a separate field beginning with field #110 (Exempt_01) through Field #148 (exempt_81) Only those exemptions that are applicable to a specific parcel will have a dollar amount entry. See the following pages for descriptions of ad valorem tax exemptions in Florida. **The entry in each field is variable length and can contain up to 12 digits.**

EXEMPTION FIELDS for 2010 NAL Assessment File

| Exemption | Amount | Description Exemption Reporting requirements on assessment file according to s. 196 and 193, F.S. | Applicable To Taxes Levied By | | | Statute Cite |
|------------------------------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------|--------------|---------------|
| | | | School | County | Municipality | |
| Field 110 EXMPT_01 | Up to \$25,000 | Enter value of exemption. First \$25,000 homestead exemption applicable to all tax levies, subject to statute. | Yes | Yes | Yes | 196.031(1)(a) |
| Field 111 EXMPT_02 | Up to \$25,000 | Additional up to \$25,000 Homestead Exemption. Enter value of exemption. Additional \$25,000 homestead exemption applicable for all levies other than school district levies. Applied to assessed values between \$50,000 and \$75,000. | No | Yes | Yes | 196.031(1)(b) |
| Field 112 EXMPT_03 | County determined Up to \$50,000 | County determined exemption value. Additional exemption for low-income seniors 65 and older whose household income does not exceed \$20,000, adjusted annually based on the CPI starting January 1, 2001. Amount of additional exemption determined by county ordinance. | No | Yes | No | 196.075* |
| Field 113 EXMPT_04 | Municipality determined Up to \$50,000 | Enter value of exemption. Additional exemption for low-income seniors 65 and older. Amount of additional exemption determined by municipal ordinance. | No | No | Yes | 196.075* |
| Field 114 EXMPT_05 | Totally Exempt | Exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans, subject to statute. | Yes | Yes | Yes | 196.081 |
| Field 115 EXMPT_06 | Totally Exempt | Exemption for disabled veterans confined to wheelchairs subject to statute. | Yes | Yes | Yes | 196.091 |
| Field 116 EXMPT_07 | Totally Exempt | Exemption for a licensed child care facility operating in an enterprise zone, subject to statute. | Yes | Yes | Yes | 196.095 |
| Field 117 EXMPT_08 | Totally Exempt | Exemption for totally and permanently disabled person, subject to statute. | Yes | Yes | Yes | 196.101 |
| Field 118 EXMPT_09 | Totally Exempt | Constitutional charitable, religious, scientific or literary. S. 196.196, F.S., contains criteria for determining applicability | Yes | Yes | Yes | 196.196 |
| Field 119 EXMPT_10 | Up to 50% | County Exemption for historic property used for certain commercial or nonprofit purposes, subject to statute. | No | Yes | No | 196.1961* |
| Field 120 EXMPT_11 | Up to 50% | Municipality Exemption for historic property used for certain commercial or nonprofit purposes, subject to statute. | No | No | Yes | 196.1961* |
| Field 121 EXMPT_12 | Up to totally exempt | Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services, subject to statute. | Yes | Yes | Yes | 196.197 |
| Field 122 EXMPT_13 | Up to totally exempt | Exemption for property used by nonprofit homes for the aged, subject to statute. | Yes | Yes | Yes | 196.1975 |
| Field 123 EXMPT_14 | Up to \$25,000 for each apartment | Exemption for property used by proprietary continuing care facilities, subject to statute. | Yes | Yes | Yes | 196.1977 |
| Field 124 EXMPT_15 | Exempt to the extent** | **Exempt to the extent authorized by s. 196.196, F.S. Affordable housing property exemption, subject to statute. | Yes | Yes | Yes | 196.1978 |

| Exemption | Amount | Description Exemption Reporting requirements on assessment file according to s. 196 and 193, F.S. | Applicable To Taxes Levied By | | | Statute Cite |
|-----------------------|----------------------|-------------------------------------------------------------------------------------------------------------------|-------------------------------|--------|--------------|--------------|
| | | | School | County | Municipality | |
| Field 125 EXMPT_16 | Totally Exempt | Educational property exemption, subject to statute. | Yes | Yes | Yes | 196.198 |
| Field 126 EXMPT_17 | Totally Exempt | Charter school exemption from ad valorem taxes, subject to statute. | Yes | Yes | Yes | 196.1983 |
| Field 127 EXMPT_18 | Up to totally exempt | Labor organization property exemption, subject to statute. | Yes | Yes | Yes | 196.1985 |
| Field 128 EXMPT_19 | Totally exempt | Community centers exemption, subject to statute. | Yes | Yes | Yes | 196.1986 |
| Field 129 EXMPT_20 | Totally exempt | Government property exemption, subject to statute. | Yes | Yes | Yes | 196.199 |
| Field 130 EXMPT_21 | Totally exempt | Certain agreements with local governments for use of public property, subject to statute. | Yes | Yes | Yes | 196.1993 |
| Field 131 EXMPT_22 | Up to 100% | County economic development ad valorem tax exemptions, subject to statute. | No | Yes | No | 196.1995* |
| Field 132 EXMPT_23 | Up to 100% | Municipality economic development ad valorem tax exemptions, subject to statute. | No | No | Yes | 196.1995* |
| Field 133 EXMPT_24 | Up to 100% | County ad valorem exemptions for historic property improvements, subject to statute. | No | Yes | No | 196.1997* |
| Field 134 EXMPT_25 | Up to 100% | Municipality ad valorem exemptions for historic property improvements, subject to statute. | No | No | Yes | 196.1997* |
| Field 135 EXMPT_26 | Up to 100% | County additional ad valorem tax exemptions for historic properties open to the public, subject to statute. | No | Yes | No | 196.1998* |
| Field 136 EXMPT_27 | Up to 100% | Municipality additional ad valorem tax exemptions for historic properties open to the public, subject to statute. | No | No | Yes | 196.1998* |
| Field 137 EXMPT_28 | Up to 100% | Space laboratories and carriers exemption | Yes | Yes | Yes | 196.1999 |
| Field 138 EXMPT_29 | Totally exempt | Not-for-profit sewer and water company property exemption, subject to statute. | Yes | Yes | Yes | 196.2001 |
| Field 139 EXMPT_30 | Totally exempt | Exemption for s. 501(c) (12) not-for profit water and wastewater systems, subject to statute. | Yes | Yes | Yes | 196.2002 |
| Field 140 EXMPT_31 | \$500 | Property of blind persons | Yes | Yes | Yes | 196.202 |
| Field 141 EXMPT_32 | \$500 | Property of widowers. | Yes | Yes | Yes | 196.202 |
| Field 142 EXMPT_33 | \$500 | Property of widows. | Yes | Yes | Yes | 196.202 |
| Field 143 EXMPT_34 | \$500 | Property of persons totally and permanently disabled. | Yes | Yes | Yes | 196.202 |
| Field 144 EXMPT_35 | \$5,000 | Exemption for disabled ex-service member; evidence of disability | Yes | Yes | Yes | 196.24 |
| Field 145 EXMPT_36 | Full Exemption | Land dedicated in perpetuity for conservation purposes used exclusively for those purposes - new for 2010 | Yes | Yes | Yes | 196.26(2) |
| Field 146 EXMPT_37 | 50% Exemption | Land dedicated in perpetuity for conservation purposes; also used for commercial purposes - new for 2010 | Yes | Yes | Yes | 196.26(3) |
| Other | | | | | | |
| Field 147 EXMPT_80 | Varied % discount | Disabled Veteran's Homestead Discount, subject to statute. - was Exempt_36 for 2009 | Yes | Yes | Yes | 196.082 |
| Field 148 EXMPT_81 | Reduction | Reduction in assessment for living quarters of parents or grandparents. - was Exempt_37 for 2009 | Yes | Yes | Yes | 193.703* |

*Local Option

Field 149 - SEQ_NO

File Sequence Number. This field reflects data that represents a number assigned by the Department in the order parcels appear on the assessment file. **The entry in this field is variable length and can contain up to 7 digits.**

Field 150 - RS_ID

Real Property Submission Identification Code. This field reflects data that represents a unique code generated by the Department for use in its database management. The code is assigned to each real property file submitted by the property appraiser. The same code will appear for each parcel listed on the file. **The entry in this field is variable length and can contain up to 4 alphanumeric characters.**

Field 151 - MP_ID

Master Parcel Identification Code. This field reflects data that represents a unique code generated by the Department for use in its database management. The code is assigned to each parcel submitted by the property appraiser. **The entry in this field is variable length and can contain up to 8 alphanumeric characters.**

Field 152 - STATE_PAR_ID

Uniform Parcel Identification Code. This field reflects data that represents a unique code generated by the Department for use in its database management. This has been developed due to the wide variance in the parcel ID coding systems used throughout the state. This code provides a more uniform system of parcel identification between counties. It also provides continuity when a county changes its coding system from one year to the next. **The entry in this field is variable length and can contain up to 18 alphanumeric characters.**

Field 153 - SPC_CIR_CD

Special Circumstances Code. This field reflects data that represents a code designated by the Department for use in its database management. The codes are developed on a case by case and year by year basis pursuant to unique data gathering request made by the Department of Revenue and or other Governmental entities. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one digit entry.**

Field 154 - SPC_CIR_YR

Special Circumstances Year. This field reflects data that represents the year reserved for use in conjunction with the special circumstances code described above. This field is left blank if not applicable. **The entry in this field is fixed length and should appear as a four digit number.**

Field 155 - SPC_CIR_TXT

Special Circumstances Text. This field reflects data that represents a short text description of the special circumstance and is reserved for use in conjunction with the two special circumstances fields described above. This field is left blank if not applicable. **The entry in this field is variable length and can contain up to 50 alphanumeric characters.**

Section 2

Sales – Data – File (SDF)

Note: The SDF is designed to list only the parcels that have transferred during the year immediately preceding the January 1 assessment date and the sales that have occurred subsequent to the January 1 assessment date up to the required submission date.

Field 1 - CO_NO

County Number. This field reflects the unique two digit number assigned by the Department, to each of the 67 Florida counties. As an example, Alachua County is identified with the numeric code “11” . Each successive county, in alphabetical order, is assigned a number ascending from Alachua’s assigned starting point of 11. See table below. Note: “Miami-Dade” is placed alphabetically as “Dade” County within the table and for coding purposes. **The entry in this field is fixed length should appear as a two digit number.**

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

Field 2 - PARCEL_ID

Parcel Identification Code. This field reflects a unique code assigned to each parcel by the property appraiser based on a parcel coding system that is applied uniformly within the county. The uniform coding system is determined by the property appraiser and will therefore vary from county-to-county. **The entry in this field is variable length and can contain up to 26 alphanumeric characters.**

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

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

Field 3 - ASMNT_YR **(Changed for 2010 from ROLL_YR)**

Assessment Year. This field reflects the current assessment year for data in file. The assessment year begins with January 1 of each year. **The entry in this field is fixed length and should appear as a four digit number.**

Field 4 - ATV_STRT

Active Stratum. This field is created by the Department to identify the data to be used in the current year's assessment file statistical analysis and approval process. Not all strata within a county are reviewed each year. When one or more of the basic stratum (**1 through 7**), constitutes 5% or more of the total assessed value of all suitable real property in a county, it is subject to review by the Department. Those strata that constitute less than 5% of the total assessed value of all suitable real property in a county are combined into **active stratum 8** for potential non statistical analysis. This field enables the Department to filter only those parcels that are subject to review from the entire NAL file for any given assessment year. **The entry in this field is fixed length and should appear as a one digit number.**

Table of Strata -- Please refer to stratification chart on page 11 in NAL section above for the listing of active strata.

Field 5 - GRP_NO

Value Group Number. This field reflects data that generated by the Department to further stratify the active strata into value groups. This sub-stratification is used by the Department in its statistical analysis and approval process. This field denotes the value group number assigned to parcels by the Department based on an analysis of current data submitted by the Property Appraiser. Not all value groups within County strata are reviewed each year. **The entry in this field is fixed length and should appear as a one digit number.**

Value Group Stratification

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

6. All parcels in the statutory stratum are arrayed in ascending order by value;
7. At the top of the parcel value array, all parcels comprising the first 5% of the stratum's just value are sub-stratified into value group 5 and removed from further consideration to enhance the representativeness of the remaining value groups for sampling purposes;
8. Any parcels comprising 15 percent or more of the remaining stratum value are sub-stratified into value group 6 and removed from further consideration to enhance the representativeness of the remaining four value groups for analysis and sampling purposes (any parcel removed by this step is studied independently from the sample study);
9. After segregating out groups 5 and 6 as outlined above, and starting at the lowest value of the remaining parcel array, the parcels within the first quarter (25%) of the array are placed in Group 1; and

Continuing down the parcel value array, the process in step 4 is repeated until all parcels in the remaining statutory stratum are placed within four value groups (Groups 1-4), each having approximately equal value. Note: At each of the break points for a value group, if additional parcels exist with the same value as the one that reaches the break point, then those parcels are included in the preceding group. This occurs most often in the vacant residential and agricultural strata.

Field 6 - DOR_UC

DOR Land Use Code. This field reflects data that represents the land use codes to be associated with each type of property. The property appraiser assigns the use code based on Department guidelines. **The entry in this field is fixed length and should appear as a three digit code ranging from 000 through 099.**

Table of DOR Land Use Codes – Please refer to use code table listed on pages 13 - 15 in NAL section above for the definition of each land use code.

Field 7 - NBRHD_CD

Neighborhood Code. This field reflects data that represents the neighborhood code assigned to the parcel. Neighborhood codes are established by the Property Appraiser. This field is left blank if the County has not established neighborhood codes. **The entry in this field is variable length and can contain up to 10 digits.**

Field 8 - MKT_AR

Market Area Code. This field reflects data that represents the market area code assigned to the parcel. Market area codes are established by the Property Appraiser. The preferred coding should be numbered 1 to 99. A few jurisdictions use alpha codes. **The entry in this field is variable length and can contain up to 3 alphanumeric characters..**

Field 9 - CENSUS_BK

Census Block Group Number. This field reflects data that represents the US Census Block Group of the parcel or center of the parcel if located within multiple block groups. Complete Federal Information Processing Standard Code (FIPS) should be used. Example: 120530411012011A (12 characters) based on the 2000 US Census. Note: 2010 US Census Block Groups will be 16 alphanumeric characters when released. **The entry in this field is variable length and can contain up to 16 digits.**

Field 10 - SALE_ID_CD

Sale Identification Code. This field reflects data that represents a unique code assigned by the county to each transaction itemized. This code can be either a unique internally-generated code (not exceeding 25 alpha-numeric characters) or a four-digit code of which the first two digits indicate the year (09 or 10) and the second two digits indicate the transaction number (01, 02, 03, etc.). This identification code remains with the sale for all subsequent pertinent submissions. It is preferred that the transaction part of the code reflect the chronological order of processing of the sale. **The entry in this field is variable length and can contain up to 25 alphanumeric characters.**

Field 11 - SAL_CHNG_CD

Sale Change Code. This field reflects data that represents a numeric code indicating significant change in property characteristics that occurred between the date of Sale and the assessment reporting date. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one digit code.**

Accepted codes are as follows:

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

Field 12 - VI_CD

Vacant/Improved Code. This field reflects data that represents whether the parcel was vacant land or improved property at the time of sale. **The entry in this field is fixed length and should appear as a one character alpha entry.**

Accepted codes are as follows:

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

Field 13 - OR_BOOK

Official Record Book Number. This field reflects data that represents the official record ("O.R.") book number for the sale as recorded with the County's Clerk of the Court. This field will be blank in counties where a Clerk Instrument Number system is used. **The entry in this field is variable length and can contain up to 6 alphanumeric characters.**

Field 14 - OR_PAGE

Official Record Page Number. This field reflects data that represents the Official record ("O.R.") book page number for the sale as recorded with the County's Clerk of the Court. This field will be blank in counties where a Clerk Instrument Number system is used. **The entry in this field is variable length and can contain up to 6 alphanumeric characters.**

Field 15 - CLERK_NO

Clerk's Instrument Number. This field reflects data that represents the Clerk of the Court instrument number for those counties that no longer use the OR book and page numbering system. This field will be blank in counties where an OR book / page system is used. **The entry in this field is variable length and can contain up to 20 digits.**

Field 16 - QUAL_CD

Qualification Code. This field reflects data that represents codes denoting sales qualification decisions made by the county. The qualification codes are defined by the Department and are to be used to reflect certain characteristics of the transfer. **The entry in this field is fixed length and should appear as a two digit code**

Table of Sale Qualification Codes - Please refer to qualification use code table listed on pages 27 and 28 in NAL section above for the definition of qualification code.

Field 17 - SALE_YR

Sale Year. This field reflects data that represents the sale year of the transaction listed. **The entry in this field is fixed length and should appear as a four digit number.**

Field 18 - SALE_MO

Sale Month – Sale 1. This field reflects data that represents the sale month of the transaction listed. **The entry in this field is fixed length and should appear as a two digit code (01- January through 12 - December).**

Field 19 - SALE_PRC

Sale Price. This field reflects data that represents the sale price of the transaction listed as indicated by documentary stamps of the deed. **The entry in this field is variable length and can contain up to 12 digits.**

Field 20 - MULTI_PAR_SAL

Multi-Parcel. This field reflects data that represents a code indicating those sales transactions that included multiple parcels where each parcel has an individual parcel identification number, but the parcels sold as a singular transaction. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one character alpha entry.**

The applicable codes are:

Multiple parcel transaction denoted by matching OR Book and OR Page numbers = “D”

Multiple parcel transaction denoted by matching Clerk of the Court Instrument numbers = “C”

Field 21 - RS_ID

Real Property Submission Identification Code. This field reflects data that represents a unique code generated by the Department for use in its database management. The code is assigned to each NAL file submitted by the property appraiser. The same code will appear for each parcel listed on the file. **The entry in this field is variable length and can contain up to 4 alphanumeric characters.**

Field 22 - MP_ID

Master Parcel Identification Code. This field reflects data that represents a unique code generated by the Department for use in its database management. The code is assigned to each parcel submitted by the property appraiser. **The entry in this field is variable length and can contain up to 8 alphanumeric characters.**

Field 23 - STATE_PAR_ID

Uniform Parcel Identification Code. This field reflects data that represents a unique code generated by the Department for use in its database management. This has been developed due to the wide variance in the parcel ID coding systems used throughout the state. This code provides a more uniform system of parcel identification between counties. It also provides continuity when a county changes its coding system from one year to the next. **The entry in this field is variable length and can contain up to 8 alphanumeric characters.**

Section 3

Name – Address – Personal (NAP)

File

DRAFT

Field 1 - CO_NO

County Number. This field reflects the unique two digit number assigned by the Department, to each of the 67 Florida counties. As an example, Alachua County is identified with the numeric code “11”. Each successive county, in alphabetical order, is assigned a number ascending from Alachua’s assigned starting point of 11. See table below. Note: “Miami-Dade” is placed alphabetically as “Dade” County within the table and for coding purposes. **The entry in this field is fixed length and should appear as a two digit number.**

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

Field 2 - ACCT_ID

Account Identification Code. This field reflects a unique code assigned to each personal property account by the property appraiser based on an account coding system that is applied uniformly within the county. The uniform coding system is determined by the property appraiser and will therefore vary from county-to-county. **The entry in this field is variable length and can contain up to 26 alphanumeric characters.**

Field 3 – FILE_T (Changed for 2010 from ROLL_T)

File (Roll) Type. This field reflects the file type. **The entry in this field is fixed length and should appear as the one character alpha “P”.**

Field 4 - ASMNT_YR (Changed for 2010 from ROLL_YR)

Assessment Year. This field reflects the current assessment year for data in file. The assessment year begins with January 1 of each year. **The entry in this field is fixed length and should appear as a four digit number.**

Field 5 - TAX_AUTH_CD

Taxing Authority Code. This field reflects data that represents a code indicating the taxing authorities whose jurisdiction includes this parcel. **The entry in this field is variable length and can contain up to 5 alphanumeric characters.**

Field 6 - NAICS_CD

NAICS Codes. This field reflects data that represents the **NAICS** codes as stated in Chapter 12D - 8.009(3)(a), Florida Administrative Code. **The entry in this field is fixed length and should appear as a six digit number.**

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

Field 7 - JV_F_F_E

Just Value - Furniture/Fixtures/Equipment. This field reflects data that represents the just value of furniture, fixtures and equipment. **The entry in this field is variable length and can contain up to 12 digits.**

Field 8 - JV_LESE_IMP

Just Value Leasehold Improvements. This field reflects data that represents the just value of leasehold improvements. **The entry in this field is variable length and can contain up to 12 digits.**

Field 9 - JV_TOTAL

Total Just Value. This field reflects data that represents the total just value of the personal property. **The entry in this field is variable length and can contain up to 12 digits.**

Field 10 - AV_TOTAL

Total assessed value. This field reflects data that represents the total assessed value of the personal property. **The entry in this field is variable length and can contain up to 12 digits.**

Field 11 - JV_POL_CONTRL

Just Value Pollution Control Device. This field reflects data that represents the just value as outlined under s.193.621, F.S. This value is also included in the "Just Value – Furniture/Fixtures/Equipment" field and "Total Just Value" field. **The entry in this field is variable length and can contain up to 12 digits.**

Field 12 - AV_POL_CONTRL

Assessed Value Pollution Control Device. This field reflects data that represents the assessed value as outlined under s.193.621, F.S. Value is also included in the "Total Assessed Value" field. **The entry in this field is variable length and can contain up to 12 digits.**

Field 13 - EXMPT_VAL

Exemption Value. This field reflects data that represents the total value of all exemptions listed. **The entry in this field is variable length and can contain up to 12 digits.**

Field 14 - TAX_VAL

Taxable Value. This field reflects data that represents the total taxable value of the personal property. **The entry in this field is variable length and can contain up to 12 digits.**

Field 15 - PEN_RATE

Penalty rate. This field reflects data that represents the penalty rates as outlined in Chapter 193.072, F.S. **The entry in this field is variable length and can contain up to 2 digits.**

Field 16 - OWN_NAME

Owner Name. This field reflects data that represents the primary owner's name. **The entry in this field is variable length and can contain up to 30 alphanumeric characters.**

Field 17 - OWN_ADDR

Owner's Street or PO Box Address. This field reflects data that represents the street or P.O. Box of the primary owner's mailing address. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 18 - OWN_CITY

Owner Mailing Address—City. This field reflects data that represents the city of the primary owner's mailing address. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 19 - OWN_STATE – (State or country of owner)

Owner Mailing Address—State. This field reflects data that represents the state, province, or country of the primary owner's mailing address. **The entry in this field is variable length and can contain up to 25 alphanumeric characters.**

Field 20 - OWN_ZIPCD

Owner Mailing Address—US ZIP Code. This field reflects data that represents the designated five digit United States zip code of the primary owner's mailing address. All non-U.S. addresses should appear blank. **Otherwise, the entry in this field is fixed length and should appear as a five digit number.**

Field 21 - OWN_STATE_DOM

Owner's State of Domicile. This field reflects data that represents the postal abbreviation for the state of domicile of the property owner. An entry of "FC" should appear if owner's domicile is in a foreign country. **The entry in this field is fixed length and should appear as a two character alpha entry.**

Field 22 - FIDU_NAME

Fiduciary Name. This field reflects data that represents the name of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 30 alphanumeric characters.**

Examples:

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

Field 23 - FIDU_ADDR

Fiduciary Address. This field reflects data that represents the street or P.O. Box of the mailing address of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary is responsible for paying the bill. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 24 - FIDU_CITY

Fiduciary City. This field reflects data that represents the mailing address city of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate the fiduciary. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 25 - FIDU_STATE

Fiduciary State or Country. This field reflects data that represents the mailing address state, providence, or country of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate a fiduciary. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 25 alphanumeric characters.**

Field 26 - FIDU_ZIP_CD – USPS ZIP

Fiduciary USPS ZIP Code. This field reflects data that represents the mailing address designated five digit United States zip code of the person or entity responsible for paying the bill, if different from the owner. Field is completed only if the records indicate the fiduciary. All non-U.S. addresses should appear blank. This field will be also left blank if not applicable. **The entry in this field is fixed length and should appear as a five digit number.**

Field 27 - FIDU_CD

Fiduciary Code. This field reflects data that represents a code indicating the type of fiduciary if known. This field will be left blank if not applicable. **The entry in this field is fixed length and should appear as a one digit number.**

Accepted Codes are:

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

Field 28 - PHY_ADDR

Physical Address. This field reflects data that represents the physical street address of the parcel. If the parcel is vacant and has not been assigned a street number, the name of the fronting (or ingress/egress) road may be entered. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 29 - PHY_CITY

Physical Location - City. This field reflects data that represents the US Postal Service (USPS) designated city for the parcel. **The entry in this field is variable length and can contain up to 40 alphanumeric characters.**

Field 30 - PHY_ZIP

Physical Location USPS ZIP Code. This field reflects data that represents the US Postal Service (USPS) designated zip code for the parcel. **The entry in this field is fixed length and should appear as a five digit entry.**

Field 31 - FIL

Filler. This field reflects data that represents space reserved for future use. When defined, this field will be re-labeled and field size specifications established. **Currently, this field will appear blank.**

Field 32 - ALT_KEY

Alternate Key Number. This field reflects data that represents an alternate key identifier. Some counties identify accounts with an alternate key numbering system in addition to the unique account identification system. If an alternate key system is used, this field is populated with that information. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 10 digits.**

Field 33 - EXMPT

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

Examples:

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

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

PERSONAL PROPERTY EXEMPTION CODES for 2010 File Submittal

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

Field 34 – ACCT_ID_CNG

Account ID Change Field. This field reflects data that represents the previous account ID if the formatting of the account ID numbering system has changed since the last tax file submission. This field will be left blank if not applicable. **The entry in this field is variable length and can contain up to 20 alphanumeric characters.**

Field 35 - SEQ_NO

File Sequence Number. This field reflects data that represents a number assigned by the Department in the order parcels appear on the assessment file. **The entry in this field is variable length and can contain up to 8 digits.**

Field 36 - TS_ID

Tangible Property Submission Identification Code. This field reflects data that represents a unique code generated by the Department for use in its database management. The code is assigned to each NAP file submitted by the property appraiser. The same code will appear for each account listed on the file. **The entry in this field is variable length and can contain up to 4 alphanumeric characters.**