

# DR-590



(12D.8)  
N.A.L FILE  
RECORD  
LAYOUT

A black and white illustration of a tropical beach scene. Two palm trees are on the left, leaning towards the right. In the background, there are dark, rounded hills or mountains. The foreground shows a sandy beach with some grass and a body of water with white waves washing onto the shore.

FLA. DEPT. OF  
REVENUE  
(P.T.A.)

A T T E N T I O N

The new Record Layout DR-590 is in effect for the 1995 assessment roll. ALL rolls submitted for approval in July 1995, and after, must be in this new format.

PLEASE remember on the new format to leave the existing two digit use code in field 4 in character positions 34 and 35 of the new layout. Spaces should be used in character positions 32 and 33. DO NOT USE ZEROS. If your county will be providing a four digit use codes, the two new digits should be in character positions 32 and 33.

The following is a listing of the STANDARD N.A.L. File and is contained in an example form, Form DR-590 (incorporated by reference in rule 12d-16.002).

For further information or questions contact:

Darrell R. Pearson, Systems Project Administrator  
Fla. Dept. Of Revenue  
Property Tax Admin.  
(904)-921-4372

RECORD LENGTH  
 =  
 450 CHAR.  
 FIXED FORMAT

BLOCK FACTOR  
 =  
 8 RECORDS

BLOCK LENGTH  
 =  
 3600 CHAR.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
UNIQUE PARCEL NUMBER	PARCEL NUMBER	BOILER PLATE	USE CODE	ASSESSED VALUE	TOTAL VALUE (OPERATING)	NET CONSTRUCTION VALUE	LAND VALUE	UTILITY CODE	NUMBER UNITS	LAND DATA	SQUARE FOOTAGE	IMP. QUAIL.	

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
BUILDING DATA	EFFECT. OR ACTUAL BUILT	TOTAL LIVING AREA	OFFICIAL RECORD	SALE PRICE	SALE DATE	BOOK	PAGE	OFFICIAL RECORD	SALE PRICE	SALE DATE	BOOK	PAGE	OFFICIAL RECORD	SALE PRICE	SALE DATE	BOOK	PAGE	OWNER'S NAME (PRIMARY)	FRATUM	NO

36	37	38	39
STREET ADDRESS LINE 1 (OR P.O. BOX)	STREET ADDRESS LINE 2	CITY	STATE OR COUNTRY

40	41	42	43	44	45	46	47	48	49	50
STATE OR COUNTRY CONT.	SHORT LEGAL DESCRIPTION (157 38 CHARACTERS)	U.S. MAIL ZIP CODE	APPLICANT CODE	CO-APPLICANT CODE	OTHER CODED VALUE	AMOUNT OF HOMESTEAD EXEMPTION	AMOUNT OF DISABLED WORKER EXEMPTION	AMOUNT OF EXEMPTION	AMOUNT OF EXEMPTION	AMOUNT OF EXEMPTION

51	52	53	54	55	56	57	58
EXEMPT CONT.	RENEWABLE ENERGY VALUE	NEIGHBORHOOD CODE	TAXING AUTHORITY CODE	PARCEL LOCATION	ALTERNATE KEY (ALPHA/NUMERIC)	TAX ROLL SEQUENCE NUMBER	TAX ROLL SEQUENCE NUMBER

N. A. L. FILE  
(NAME, ADDRESS, LEGAL)  
DR-590

The Standard N.A.L. File shall be formatted as follows:

- (1). Record Length -- 450 Characters (Fixed Length)
- (2). Block Length --- 3600 Characters (8 Records per Block)

A = Alphabetic  
A/N = Alphanumeric  
N = Numeric

FIELD NO.	FIELD LABEL	LOCATION		SIZE	FIELD		COMMENTS
		FIRST	LAST		TYPE		
1	Unique Parcel No.	1	28	28	A/N		Show 2 digit County Code,
	--County No.	1	2	2	N		local Parcel
	--Parcel No.	3	28	26	A/N		number, and space fill
	<b>Note: see attachment "A" for correct county number to be used for fields 1 and 2</b>						the remaining digits to 28.
2	Roll Type	29	29	1	A		"R" for Real
3	Roll Year	30	31	2	N		
4	D.O.R. land Use Code	32	35	4	A/N		
	--Use Code(new)	32	33	2	A/N		Space fill if not supplied.
	--Use Code(old)	34	35	2	A/N		All numeric except for notes and header recs.
	<b>Note: leave the existing two digit use code in field 4 as fields 34 and 35. If recording a four digit use code, the two new digits should be in fields 32 and 33.</b>						
5	Special Assmt. Code	36	36	1	N		
6	Total Just Value	37	45	9	N		
7	Total Assessed Value	46	54	9	N		
8	Total Taxable Value for operating purposes	55	63	9	N		

A = Alphabetic  
 A/N = Alphanumeric  
 N = Numeric

FIELD NO.	FIELD LABEL	LOCATION		SIZE	FIELD TYPE	COMMENTS
		FIRST	LAST			
9	New construction Value or Deletion Value	64	72	9	N	Signed Field; negative value indicates deletion.
10	Land Value	73	81	9	N	Classified use value of land, if applicable; otherwise just value of land
11	Land Units Code	82	82	1	N	Use Land-unit-of-value code here.
12	Number of Land Units	83	88	6	N	Assume two decimal places for acreage.
13	Square Footage	89	97	9	N	Assume NO decimal places for square feet
14	Improved Quality <b>Note: see attachment "B"</b>	98	100	3	A/N	
15	Construction Class <b>Note: see attachment "B"</b>	101	101	1	N	
16	Filler	102	102	1	A	Space Fill
17	Effective or actual year built of major improvement	103	106	4	N	

A = Alphabetic  
 A/N = Alphanumeric  
 N = Numeric

FIELD NO.	FIELD LABEL	LOCATION		SIZE	FIELD		COMMENTS
		FIRST	LAST		TYPE		
18	Total Living Area (or adjusted area) or usable area if non-residential	107	113	7	N		In square feet
19	Number of Buildings	114	115	2	N		
20	Market Area	116	117	2	N		Numeric only codes 01 to code 99

**MOST RECENT SALE DATA (THROUGH FIELD 26)**

21	Transfer Code (Qual. Code)	118	119	2	N		
22	Vacant or improved code	120	120	1	A		"V" or "I"
23	Sale Price	121	129	9	N		
24	Date of Sale	130	135	6	N		
	-Sale Year	130	133	4	N		
	-Sale Month	134	135	2	N		01 through 12
25	O.R. Book	136	140	5	A/N		
26	O.R. Page	141	144	4	A/N		
27	Filler	145	146	2	A		Space Fill

**SECOND MOST RECENT SALE DATA (THROUGH FIELD 33)**

28	Transfer Code (Qual. Code)	147	148	2	N		
29	Vacant or improved code	149	149	1	A		"V" or "I"
30	Sale Price	150	158	9	N		
31	Date of Sale	159	164	6	N		
	-Sale Year	159	162	4	N		
	-Sale Month	163	164	2	N		01 through 12

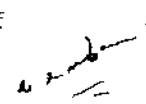
A = Alphabetic  
 A/N = Alphanumeric  
 N = Numeric

FIELD NO.	FIELD LABEL	LOCATION		SIZE	FIELD	
		FIRST	LAST		TYPE	COMMENTS
32	O.R. Book	165	169	5	A/N	
33	O.R. Page	170	173	4	A/N	
34	Stratum No.	174	175	2	N	Always "00" Will be Assigned by D.O.R.
35	Owners Name	176	205	30	A	Primary Owner
36	Street Address Line 1	206	235	30	A/N	Mailing address of Primary Owner
37	Street Address Line 2	236	265	30	A/N	
38	City	266	295	30	A/N	
39	State or Country	296	320	25	A/N	
40	U.S. Mail Zip Code	321	325	5	N	
41	Short Legal Description	326	355	30	A/N	1st 30 characters

**SOCIAL SECURITY NUMBER (SSN) OF APPLICANT AND OTHER OWNER  
 (THROUGH FIELD 45)**

42	Applicant's Status	356	356	1	A	Applicant marital stat: H=Husb. W=Wife O=Other
43	Applicant's SSN	357	365	9	N	
44	Co-Applicant's Status	366	366	1	A	Co-Applicant marital stat: H=Husb. W=Wife O=Other

A = Alphabetic  
 A/N = Alphanumeric  
 N = Numeric

FIELD NO.	FIELD LABEL	LOCATION		SIZE	FIELD	
		FIRST	LAST		TYPE	COMMENTS
45	Co-Applicant's SSN	367	375	9	N	
46	Personal exemption flags <b>Note: see attachment "C"</b>	376	376	1	A	Space fill if not appl. or "A" thru "Z" 
47	Other Exemption value	377	383	7	N	
48	Amount of Homestead Exemption	384	388	5	N	
49	Amount of Widow(er) Exemption	389	393	5	N	
50	Amount of Disabled Exemption	394	400	7	N	
51	Amount of Renewable Energy Exemption	401	407	7	N	
52(a)	Group No.	408	408	1	N	Always "0" Will be Assigned by D.O.R.
--(b)	Confidentiality Code <b>Note: see attachment "D" and "E"</b>	409	409	1	N	
53	Neighborhood Code	410	417	8	A/N	
54	Public Land <b>Note: see attachment "F"</b>	418	418	1	A	
55	Taxing Authority Code	419	422	4	N	First 2 digits indicate municipality

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 N = Numeric

FIELD NO.	FIELD LABEL	LOCATION		SIZE	FIELD	
		FIRST	LAST		TYPE	COMMENTS
56	Parcel location	423	431	9	A/N	
	-Township	423	425	3	A/N	2 numeric, 1 alpha.
	-Range	426	428	3	A/N	2 numeric, 1 alpha.
	-Section or Grant No.	429	431	3	N	Right Justify
57	Alternate Key	432	444	13	A/N	
58	Tax Roll Sequence No.	445	450	6	N	Numbers shall be assigned in the order parcels appear on the assessment roll.

DR-590  
N.A.L. RECORD LAYOUT  
FIELD DESCRIPTION

FIELD 1 (CHARACTERS POSITION 1 AND 2):

<u>COUNTY NO</u>	<u>COUNTY NAME</u>	<u>COUNTY NO</u>	<u>COUNTY NAME</u>
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	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

DR-590  
 N.A.L. RECORD LAYOUT  
 FIELD DESCRIPTION

FIELD 14.....IMPROVEMENT QUALITY:

The ratings to be used are as judged for use in your county, as compared to what would be considered as "average" providing the benchmark. The Marshall and Swift/Marshall Valuation Service, other cost manuals or appraisal/construction textbooks can be used to establish general guidelines.

<u>Improvement Quality</u>	<u>Alpha/Numeric Character</u>
Minimum/Low Cost .....	MIN or 001
Below Average .....	BAV or 002
Average .....	AVG or 003
Above Average .....	AAV or 004
Excellent .....	EXL or 005
Superior .....	SUP or 006

FIELD 15.....IMPROVEMENT CONSTRUCTION CLASS:

The ratings to be used are described in the Marshall Valuation Service Manual - Section 1. The alpha code shown in the manual is to be converted to the following numeric character.

<u>Improvement Construction Class</u>	<u>Numeric Character</u>
Fireproof Steel .....	1
Reinforced Concrete .....	2
Masonry .....	3
Wood (include steel studs) .....	4
Steel Frame/incombustible walls/roof .....	5

DR-590

## N.A.L. RECORD LAYOUT (FIELD DESCRIPTION)

FIELD 46 . . . . PERSONAL EXEMPTION FLAGS:

<u>Code Letter</u>	<u>Florida Statute</u>	<u>Exemption Description</u>
F . . . . .	193.703 . . . . .	Granny Flats
X . . . . .	196.031 . . . . .	Homestead Exemption
A . . . . .	196.075 . . . . .	Senior Homestead Exemption
D . . . . .	196.081,091,101 . . . . .	Disabled Exemptions
1 . . . . .	196.095 . . . . .	Licensed Child Care Facility
R . . . . .	196.175 . . . . .	Renewable Energy Source
C . . . . .	196.196 . . . . .	Charitable, Religious, Scientific, or Literary
2 . . . . .	196.1961 . . . . .	Historic Property - Commercial or Nonprofit
N . . . . .	196.197 . . . . .	Nursing Homes, Hospitals Homes for Special Services
M . . . . .	196.1975 . . . . .	Homes for the Aged
3 . . . . .	196.1977 . . . . .	Proprietary Continuing Care
4 . . . . .	196.1978 . . . . .	Affordable Housing
U . . . . .	196.198 . . . . .	Educational Property
5 . . . . .	196.1983 . . . . .	Charter School
L . . . . .	196.1985 . . . . .	Labor Org. Property
T . . . . .	196.1986 . . . . .	Community Center
G . . . . .	196.199 . . . . .	Government Property
6 . . . . .	196.1993 . . . . .	Public Property - Governmental Use
7 . . . . .	196.1994 . . . . .	Space Laboratories & Carriers
E . . . . .	196.1995 . . . . .	Economic Development
H . . . . .	196.1997 . . . . .	Historic Property
I . . . . .	196.1998 . . . . .	Historic - Open to Public
S . . . . .	196.2001 . . . . .	Sewer and Water Company (Not-For Profit)
8 . . . . .	196.2002 . . . . .	Water & Wastewater Systems (Not-For Profit)

W	196.202	Widows
O	"	Widowers
B	"	Blind
P	"	Totally and <u>permanently</u> Disabled
V	"	Evidence of Disability For Ex-Servicemen
9	196.24	Disabled Ex-Service; Evidence of

**COMBINATIONS**

Q (X,D,W,O,B,P,A)	Homestead, Disabled and Widows(er)
Y (X,D,W,O,B,P,V,A)	Homestead, Disabled, Widows(er) and Evidence of Disability for Ex-Servicemen
Z (R,E)	Renewable Energy and Economic Development

April 7, 2004

**MEMORANDUM**

To: All Property Appraisers, Service Bureaus, and County Data Centers

From: Darrell Pearson, Systems Project Administrator

Subject: Implementation of Numeric Code Exemptions

Due to the revisions of the preliminary and final recaps (Forms DR-489AC, AM, and EB and Forms DR-403AC, AM, and EB ) attached is a revised copy of Attachment "C" for the DR-590 NAL record layout (Field Description).

Please note that the NAL record layout (field description) now contains alpha letter "F" for granny flats (reduction in assessment for living quarters of parents or grandparents, s. 193.703, F.S.).

Refer to the attached memo dated February 16, 2000, for instructions for completing the record layout fields.




General Tax Administration  
Child Support Enforcement  
Property Tax Administration  
Administrative Services  
Information Services

September 30, 2003

MEMORANDUM

TO: Steve Keller, Assistant General Counsel

FROM:  David Beggs, Program Administrator  
Property Tax Administration Program

SUBJECT: Rule 12D-8.011, F.A.C.  
Duplicate Coding for Veterans (V and 9)

Due to the revisions of the preliminary and final recap forms (DR-403 and DR-489 series) in March 2003, it was necessary to increase the number of exemption codes used in field 46 of the N.A.L. record layout. The new codes were numbered 1 through 9 with 9 representing the veterans' exemption under s. 196.24, F.S. These codes were also published in the complete submission letter sent to property appraisers in early June.

As a result of these changes it was also necessary to revise rule 12D-8.011, F.A.C. While drafting this rule, it was discovered that the numeric code 9 for the veterans' exemption is unnecessary because the alpha code V is already in use for that exemption. Based on this discovery, the proposed rule amendment does not include numeric code 9.

If you have any questions, please let me know.

DB/sg

cc: Charlie Gordon  
Darrell Pearson



Jim Zingale  
Executive Director

February 16, 2000

General Tax Administration  
Child Support Enforcement  
Property Tax Administration  
Administrative Services  
Information Services

MEMORANDUM

**TO:** All Service Bureaus and County Data Centers  
**FROM:** Darrell Pearson, Systems Project Administrator  
**SUBJECT:** Implementation of "Senior Homestead Exemption".

Due to the implementation of Senior Homestead Exemption (if applicable) starting July 1<sup>st</sup>, 2000, please use the following as a guideline in preparing and submitting the July 1<sup>st</sup>, 2000 Preliminary Roll.

On the DR-590 record layout we have:

**Field 46....** Exemption Code  
" **47....** Other Coded Value  
" **48....** Amt. of Hmstd Exemption  
" **49....** Amt. of widow(er) Exemption  
" **50....** Amt. of Disabled Exemption  
" **51....** Renewable Energy Value

If you have a homestead exemption, place the value in field 48.  
If you have a widow(er) exemption, place the value in field 49.  
If you have a Disabled exemption, place the value in field 50.  
If you have a Renewable Energy exemption, place the value in field 51.

If you have a Senior Homestead Exemption, use the designated exemption code (see attached) in field 46 and PLACE the value in field 47 (other coded value).

Our concept or 'view' is that if (Homestead, Widow(er), Disabled, or Renewable Energy) exemption applies place the VALUE in its perspective field. ALL other exemptions for which there is no specific value field, use the designated exemption code in field 46 and place the value in field 47 (other coded value).

If we 'Data Processing' need to determine if a parcel within a given county is claiming a Homestead Exemption, we simply check Field 48 for a value. If we need to determine if a parcel within a given county is claiming a Senior Homestead Exemption, we simply check Field 46 for the designated exemption code and its respective value in field 47 (other coded value).

I hope the above helps, if you have any further questions or problems please feel free to call, and my staff and I will provide any help that we can.



STATE OF FLORIDA  
DEPARTMENT OF REVENUE

TALLAHASSEE, FLORIDA 32399-0100

May 17, 1996

L. H. Fuchs  
Executive Director

MEMORANDUM

TO: All Service Bureaus and County Data Centers  
FROM: Darrell Pearson, Systems Project Administrator  
SUBJECT: Clarification of Possible Exemption "Confusion".

Since the implementation of the DR-590 record layout on July 1, 1995, it seems that the Exemption area of the record has caused some confusion.

My staff and I felt that before the submission of the 1996 Real Property Tax Roll(s) that now would be a ideal time to outline how we 'Property Tax Admin. Data Processing' view the exemption area.

On the DR-590 record layout we have:

Field 46.... Exemption Code  
" 47.... Other Coded Value  
" 48.... Amt. of Hmstd Exemption  
" 49.... Amt. of widow(er) Exemption  
" 50.... Amt. of Disabled Exemption  
" 51.... Renewable Energy Value

If you have a homestead exemption, place the value in field 48. If you have a widow(er) exemption, place the value in field 49. If you have a Disabled Exemption, place the value in field 50. If you have a Renewable Energy Exemption, place the value in field 51. The respective exemption code (Field 46) is OPTIONAL. Our concept or 'view' is that if (Homestead, Widow(er), Disabled, or Renewable Energy) exemption applies place the VALUE in its perspective field and, again, the exemption code can be optional. ALL other exemptions for which there is no specific value field, use the designated exemption code in field 46 and place the value in field 47 (other coded value).

If we 'Data Processing' need to determine if a parcel within a given county is claiming a Homestead Exemption, we simply check Field 48 for a value. We DO NOT check Field 46 (Exemption Code) in determining if a exemption is claimed unless field 47 (other coded value) is claimed then, we will check field 46 to determine what exemption is being implied.

I hope the above helps, if you have any further questions or problems please feel free to call and my staff and I will provide any help that we can.

DR-590  
N.A.L. RECORD LAYOUT  
FIELD DESCRIPTION

FIELD 52(b)... CONFIDENTIALITY CODE:

Pursuant to Florida Statutes 119.07(3)(k)2 (confidentiality of information of Judges) it is necessary that we keep track and on file of any requests within each county concerning this matter (see attached Memorandum ..attachment "E").

As stated in attachment "E", Data Processing for the Division of Ad Valorem Tax has been requested to handle such matters of confidentiality for the Dept. of Revenue. If your county is already identifying the above mentioned parcels, we would like you to "Flag" those parcels on all future submittals of the DR-590. Please use Field 52(b) of the Record layout. As the field is designated numeric please "Flag" any confidential parcels using a code "1". Zero fill if not considered confidential. In addition please provide Data Processing, Div. of Ad Valorem with any Copy(s) of letters requesting confidentiality, and if possible, please attach the parcel number as recorded on the DR-590 to the letter. As stated in attachment "E" Data Processing, Div. of Ad Valorem will in turn provide any letters of confidentiality that we receive directly.

If you have any questions please feel free to call me at any time. Thank you.

Darrell R. Pearson



L. H. Fuchs  
Executive Director

STATE OF FLORIDA  
DEPARTMENT OF REVENUE

TALLAHASSEE, FLORIDA 32399-0100

December 21, 1994

MEMORANDUM

TO: Stephen J. Keller, Chief Assistant General Counsel  
Property Tax Administration Program

FROM: John R. Everton, Director  
Division of Ad Valorem Tax

SUBJECT: Confidentiality of Judges Information Procedures

The following will be the procedure for the Division of Ad Valorem Tax concerning requests for confidentiality of information by judges pursuant to Florida Statutes 119.07(3)(k)2.

1. All requests by judges made directly to the Department of Revenue will be forwarded to the electronic data processing (EDP) section supervisor, Darrell Pearson, for hard coding of names and all other information to be left blank on any reproductions of the tax rolls.
2. All records of requests for confidentiality, and the action taken by the Division, shall be kept in the EDP supervisor's files. Copies of requests received by the Department directly will be sent to the property appraiser's office.
3. All counties will receive a memorandum asking for notification of any requests for confidentiality from judges, to the property appraiser's office, also be sent to Darrell Pearson. When tax rolls are received they will be checked to verify all data fields that could be used to locate confidential information are deleted.

JRE/KJL/ukc

cc: Darrell Pearson

DR-590  
 N.A.L. RECORD LAYOUT  
 FIELD DESCRIPTION

**FIELD 54 ..... PUBLIC LAND:**

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/Authorities (drainage: water/flood/mosquito control: conversation: reclamation: improvement: sanitation/sewer: hospital/ medical: fire control districts. Port: Airport: Transportation/Transit Auth. Regional Planning Councils and Community Colleges.)
W .....	Water Management Districts
P .....	Other Public

April 25, 1995

MEMORANDUM

TO: KEVIN 'NO PROBLEM' LILLY  
DIV. AD VALOREM TAX

FROM: DARRELL R. PEARSON  
SYSTEMS PROJECT ADMINISTRATOR  
AD VALOREM DATA PROCESSING

SUBJECT: "NO-PROBLEM" EXEMPTION CODE(S)

It has been brought to my attention by Ms. Ellen Corley, a "no-problem" solution to the Exemption Flag and value issue.

On the DR-590 record layout we have:

Field 46....	exemption code
" 47....	other coded value
" 48....	amt. of hmstd exemption
" 49....	amt. of widow(er) exemption
" 50....	amt. of disabled exemption
" 51....	renewable energy value

It would seem to us that, simply, if you have a homestead exemption, place the value in field 48 ,and, the code can be optional. If you have a widow(er) exemption, place the value in field 49, and, the code can be optional. The concept is that if (Homestead, widow(er), disabled , or renewable energy) exemption applies place the VALUE in its perspective Field ,and again, the code can be optional. ALL other exemptions for which there is no specific value field use the designated exemption code in field 46 and place the value in field 47 (other coded value).

If we can be of any further service with "no-problem" problems don't hesitate to let us know.

cc. Dr. Ke-tsai Wu  
Mr. Norman Mc Millian  
Mrs. Letecia Mariner  
Ms. Ellen Corley



L. H. Fuchs  
Executive Director


STATE OF FLORIDA  
DEPARTMENT OF REVENUE

TALLAHASSEE, FLORIDA 32399-0100

General Tax Administration  
Child Support Enforcement  
Property Tax Administration  
Administrative Services

April 8, 1997

**Memorandum:**

From:  John R. Everton, Program Director  
Property Tax Administration

To: All Property Appraisers

Re: Field 18, 12D-8 record layout

Field 18 of the 12D-8 record layout was previously defined as **Total Living Area** or **Useable Area**. Since this has given rise to several interpretations resulting in inconsistent data being reported to the department, beginning in 1997 the entry for this field will be defined as **Total Effective Area (Total Adjusted Area)**.

This entry should include the total effective area of all improvements on the property which would be the total of all floors on any multi-story buildings and the total of all cards on multi-card parcels.

**Property Tax  
Administration**

**Florida Administrative  
Codes**

**12D-8.011 Uniform Standards for Computer Operations: Minimum Data Requirements.**

(1) Each property appraiser shall maintain the following data in one or more of his or her data processing files regarding each parcel of real estate in his or her county.

(a) A unique parcel number based on a parcel numbering system applied uniformly throughout the county.

(b) A code indicating the taxing authorities whose jurisdiction includes this parcel.

(c) Data indicating the location of the parcel. This data may be a part of Items (a) and/or (b) above. The data shall indicate:

1. Township
2. Range
3. Section number or grant number
4. Subdivision code or number, if applicable
5. Municipality code or number, if applicable

(d) Owner's or Fiduciary's name.

(e) Owner's or Fiduciary's mailing address.

1. Address

2. Zip Code. All address information entered in the file prior to the adoption of this rule need not show zip code as a separate field.

(f) Basic land information:

1. Land Use Code. This code shall be as defined under Rule 12D-8.008(2)(c), F.A.C.

2. A code indicating the unit of measurement used as the basis of assessment of the land. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

- a. 1 = per acre
- b. 2 = per square foot
- c. 3 = per front foot or per effective front foot (all lots with typical depth)
- d. 4 = per front foot or per effective front foot (all lots with non-typical depth)
- e. 5 = per lot or tract
- f. 6 = combination of any of the above

3. The number of units of land. One of the following items shall be shown, corresponding to paragraph (f)2 above.

- a. The number of acres
- b. The number of square feet
- c. The number of front feet or effective front feet and the depth in feet (when depth is available)
- d. The number of front feet or effective front feet and the effective depth in feet (when depth is available)
- e. The number of lots or tracts
- f. Break-down of the number of combined units if available.

(g) Basic building information:

1. The year built or the effective year built of the main improvement. The appraiser shall consistently maintain one or the other (or both) years for every improved parcel in the county.

2. The total living area or the total adjusted area of the main improvement on improved residential property, or the total useable area for non-residential improved property.

The appraiser shall consistently maintain total living area or total adjusted area (or both) for every improved residential

parcei in the county.

3. A code indicating the principal type of construction of the exterior walls of the main improvement on each improved parcel. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

- 01 - Wall Board
- 02 - 8-Inch Brick
- 03 - Metal
- 04 - Asbestos Shingles on Frame
- 05 - Stucco on Frame
- 06 - Siding - No Sheathing
- 07 - Concrete Block
- 08 - Corrugated Asbestos
- 09 - Stucco on Concrete Block (C.B.S.)
- 10 - Stucco on Tile
- 11 - Siding - with Sheathing
- 12 - Brick Veneer on Frame
- 13 - Brick Veneer on Masonry
- 14 - Aluminum Siding
- 15 - 12-Inch Brick
- 16 - Reinforced Concrete
- 17 - Metal on Steel
- 18 - Wood Shingles
- 19 - Jumbo Brick
- 20 - Tilt-up Concrete Slabs
- 51 - Brick on Masonry Down-Wood Siding Up
- 52 - Brick on Masonry Down-Asbestos Shingles Up
- 53 - Wood Siding Down-Asbestos Shingles Up
- 54 - Stone on Masonry Down-Wood Siding Up
- 55 - Concrete Block Plain Down-Asbestos Shingles Up
- 56 - Concrete Block Plain Down-Wood Siding Up
- 57 - Brick on Frame Down-Wood Siding Up

NOTE: If the property appraiser maintains a master appraisal system, at the time of adoption of these rules and regulations, which system utilizes "Points", "Construction Units" or other numerical designation, in lieu of a code, to indicate principal type of exterior wall construction, then such "Points", "Construction Units" or other numerical designation, may be submitted in lieu of the codes indicated hereinabove; provided, however, that a schedule showing the number of "Points", "Construction Units" or numbers used for each type of exterior wall construction is also submitted to the Department.

(h) Land Value - Just Value (Section 193.011, Florida Statutes) or classified use value, if applicable.

(i) Total just value (land just value plus building value).

(j) Total assessed value (land classified use value plus building value or total just value for non-classified use parcels).

(k) Taxable value for operating purposes.

(l) New construction value. This amount shall be included in the value shown for Items (i) through (l). Deletions shall be shown as a negative amount.

(m) The following information shall be gathered and posted for the two most recent transfers of each parcel. Only information on transfers occurring after December 31, 1976, needs to be gathered and posted.

1. Date of execution of instrument (month and year).

2. Official Record ("O.R.") Book and Page number - These shall be recorded as entries separate from the property description so that a computer sort on this information is possible.

3. A transfer code denoting certain characteristics of the transfer. A transfer should be considered for disqualification if any of the following apply:

Corrective deed, quit claim deed, or tax deed;  
 Deed bearing Florida Documentary Stamp at the minimum rate prescribed under chapter 201, Florida Statutes;  
 Deed bearing same family name as to Grantor and Grantee;  
 Deeds to or from banks, loan or mortgage companies;  
 Deeds conveying cemetery lots or parcels;  
 Deeds including unusual amounts of personal property;  
 Deeds containing a reservation of occupancy for more than 90 days (life estate interest);  
 Deeds involving a trade or exchange of land;  
 Deeds where the consideration is indeterminable;  
 Deed conveying less than a half interest;  
 Deeds to or executed by any of the following:

- a. Administrators
- b. Benevolent Institutions
- c. Churches
- d. Clerk Commissioners
- e. Clerk of Courts
- f. Counties
- g. Educational Institutions
- h. Executors
- i. Federal Agencies
- j. Federal Government
- k. Fraternal Institutions
- l. Guardians
- m. Lodges
- n. Masters
- o. Municipalities
- p. Receivers
- q. Sheriffs
- r. State Board of Education
- s. Trustees in Bankruptcy
- t. Trustees of the Internal Improvement Trust Fund (or Board of Natural Resources)
- u. Utility Companies. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:
  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.
  4. Sales prices as indicated by documentary stamps.
  5. Wherever possible, a one-digit code indicating whether the parcel was improved (I) or vacant (V) at the time of sale.

(n) Property description or map number. Map number is allowable in lieu of property description if a map reference number and Official Record ("O.R.") Book and Page number is printed on the roll for each parcel.

(o) A code or codes indicating each exemption granted to the parcel and the value(s) thereof. The property appraiser may continue to use any existing codes provided they are translated to the codes prescribed when submitted to the Department: Personal exemption codes shall be "0" indicating the exemption does not apply or an alphabetic character indicating the exemption does apply. Five exemptions may apply for each parcel, in the following order.

Exemption Type	Maximum Value	Code
Homestead	\$25,000	X
Widowed	500	W/O
Blind	500	B
Disabled or Veteran Disabled	500	P or V
Disabled (100 percent Exempt)	--	D

An individual who qualified for the 25,000-dollar exemption may also be entitled to the 500-dollar exemption of section 3(b), Art. VII, State Cons. (for widows, widowers, blind or totally and permanently disabled persons) and section 196.202, Florida Statutes, but in no event shall the aggregate exemption exceed \$26,500, except for total exemptions under sections 196.081, 196.091, 196.096, or 196.101, Florida Statutes.

(p) A code indicating the type of special assessment applicable to the parcel. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

0 -- None

1 -- Pollution Control Device(s)

2 -- Land subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted.

3 -- Land subject to a moratorium.

(q) In the event that the county has completely or partially changed parcel numbering since the previous roll, an "alternate key" which will allow a translation of individual parcel numbers from those used on the previous roll to those used on the current roll. This shall not be construed to apply to routine renumbering resulting from splits, deletions and combinations of parcels.

(2) Each property appraiser shall maintain the following data in one or more of his data processing files regarding each personal property account in his county.

(a) County Code. This is a number assigned to each county for identification purposes. Alachua County is assigned number 11, each successive county in alphabetical order is assigned a number increased by 1, with Washington County assigned number 77.

(b) Personal Property account number. This number may be used as the cross-reference to the return as filed.

(c) Taxing Authority Code. A code indicating the taxing authorities in whose jurisdiction the property is located. Same basic code as is used for real property.

(d) Roll Type. "P" for personal.

(e) Roll Year. The last two digits of the tax year.

(f) Class Code. A code, as defined in Rule 12D-8.009(2)(c), F.A.C., indicating the classification of the property.

(g) Furniture, Fixtures, and Equipment; Materials and Supplies, at Just Value.

(h) Leasehold improvements at Just Value. Any improvements, including modifications and additions, to leased property.

(i) Pollution Control Devices at Just Value.

(j) The Taxable Value, (Salvage Value) of these pollution control devices.

(k) Total Just Value. The sum of the just values of: furniture, fixtures, and equipment; taxable household goods; material and supplies; leasehold improvements; and pollution control devices.

(l) Total Exemption Value. The total value of any exemption granted to the account.

(m) Exemption Type. A code indicating the type of exemption granted the account. The code is as follows:

A -- Institutional (sections 196.195, 196.196, 196.197, Florida Statutes)

B -- Non-Governmental Educational Property other than under section 196.1985, Florida Statutes. (section 196.198, Florida Statutes)

C -- Federal Government Property (section 196.199(1)(a),

Florida Statutes)

D -- State Government Property (section 196.99(1)(b), Florida Statutes)

E -- Local Government Property (section 196.199(1)(c), Florida Statutes)

F -- Leasehold Interests in Government Property (section 196.199(2), Florida Statutes)

G -- Economic Development (section 196.1995, Florida Statutes)

H -- Not-for-profit Sewer and Water Companies (section 196.2001, Florida Statutes)

I -- Blind Exemption (section 196.202, Florida Statutes)

J -- Total and Permanent Disability Exemption (section 196.202, Florida Statutes)

K -- Widow's Exemption (section 196.202, Florida Statutes)  
(n) Total Taxable Value. The total just values (k), above less the total exemption value (l), above.

(o) Penalty Rate as Applicable.

(p) Taxpayer Name.

(q) Mailing Address of the Taxpayer.

(r) City.

(s) State or Country (including zip code).

(t) Street Address. Where the property is physically located.

(u) City. Where the property is physically located.

(v) In the event that the county has completely or partially changed account numbering since the previous roll, an "alternate key" which will allow a translation of individual account numbers from those used on the previous roll to those used on the current roll. This shall not be construed to apply to routine renumbering resulting from attrition or addition of accounts.

(w) Tax Roll Sequence Number. A number to be assigned in the order accounts appear on the assessment roll.

(3) If the property appraiser establishes a Master Appraisal File, the M.A.F.-Cost shall include, but shall not necessarily be limited to, the following information for the main improvements to each parcel. Codes may be used where applicable.

(a) Year built or effective year built.

(b) Exterior wall type.

(c) Roof type.

(d) Roof material.

(e) Floor type.

(f) Interior walls.

(g) Electrical features/quality, if available.

(h) Number of plumbing fixtures or number of baths.

(i) Heating.

(j) Air-conditioning.

(k) Base area.

(l) Adjusted area, if applicable.

(m) Overall condition or depreciation factor.

(n) An indication of each extra feature and detached subsidiary buildings and the value ascribed thereto.

NOTE: If the property appraiser maintains a Master Appraisal File, at the time of adoption of these rules and regulations, which file contains "Classes of Buildings" to indicate a combination of two or more of the construction features shown above, then such "Classes" may be submitted in lieu of those specific construction features shown above which are included in the "Class" of the building.

If the property appraiser maintains a Master Appraisal File, at the time of adoption of these rules and regulations, which file utilizes "Points" or "Construction Units" to indicate exterior wall type or combination of exterior wall types, then

such "Points" or "Construction Units" may be submitted when specific exterior wall type required under (b) above is not otherwise available.

(4) When a property appraiser's upcoming roll will be subjected to an in-depth review pursuant to section 195.096, Florida Statutes, when requested by the Department he should maintain the following data in one or more of his data processing files or on a written list for each real property parcel which was deleted from the prior year's roll, which was split from a parcel on the prior year's roll, or which was combined with a parcel from the prior year's roll.

(a) Unique parcel number of the parcel which has been deleted, split off, or combined.

(b) Land use code applicable to the parcel listed under (a).

(c) A code indicating whether the parcel was deleted (1), split from (2), or combined with another parcel (3).

(d) Values - The values shall be those shown on the previous year's roll if deletion; the values shall be those shown on the current year's roll if split or combination.

- 1. Just Value (for non-classified use parcels)
- 2. Classified use value (for classified use parcels)
- 3. Total Taxable Value

(e) Parent Parcel Number, if entry applies to a split.

(f) Land Use Code applicable to the parcel listed under (e).

Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 195.096, 213.05 FS. History-New 12-7-76, Amended 9-30-82, Formerly 12D-8.11, Amended 12-31-98.

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**12D-8.008 Additional Requirements for Preparation of the Real Property Roll**

Following is a detailed list of the classifications and sub classifications, which shall be used, and the numeric code designation for each. The description beside the code number defines the category of property and illustrates the uses of property to be included. Upon request, the Department of Revenue will advise the appraiser of the classification under which specific uses not listed below should be placed. The appraiser may divide any of the 100 listed categories (except for undefined code numbers which are reserved for future definition by the Department of Revenue) into finer categories as long as the definition of the herein listed categories is not expanded. The code numbers for finer categories shall consist of the four digits defined herein.

**NOTE:** Please remember on the new format to leave the existing two-digit use code in Field 4 in character positions 34 and 35 of the new layout. Spaces should be used in Character positions 32 and 33. Do not use zeros. If your county will be providing a four-digit use code, the two additional digits should be placed in character positions 32 and 33.

34-35 USE CODE	32-33 PROPERTY TYPE
	<b>Residential</b>
0000	Vacant Residential
0100	Single Family
0200	Mobile Homes
0300	Multi-family - 10 units or more
0400	Condominia
0500	Cooperatives
0600	Retirement Homes (not eligible for exemption under section 196.192, Florida Statutes. Others shall be given an Institutional classification)
0700	Miscellaneous Residential (migrant camps, boarding homes, etc.)
0800	Multi-family - less than 10 units
0900	Undefined - Reserved for Use by Department of Revenue only
	<b>Commercial</b>
1000	Vacant Commercial
1100	Stores, one story
1200	Mixed use - store and office or store and residential or residential combination
1300	Department Stores
1400	Supermarkets
1500	Regional Shopping Centers
1600	Community Shopping Centers
1700	Office buildings, non-professional service buildings, one story
1800	Office buildings, non-professional service buildings, multi-story
1900	Professional service buildings
2000	Airports (private or commercial), bus terminals, marine terminals, piers, marinas
2100	Restaurants, cafeterias
2200	Drive-in Restaurants
2300	Financial institutions (banks, savings and loan companies, mortgage companies, credit services)
2400	Insurance company offices
2500	Repair service shops (excluding automotive), radio and T.V. repair, refrigeration service, electric repair, laundries, laundromats
2600	Service stations
2700	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
2800	Parking lots (commercial or patron), mobile home parks
2900	Wholesale outlets, produce houses, manufacturing outlets
3000	Florist, greenhouses
3100	Drive-in theaters, open stadiums
3200	Enclosed theaters, enclosed auditoriums
3300	Nightclubs, cocktail lounges, bars
3400	Bowling alleys, skating rinks, pool halls, enclosed arenas

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**12D-8.008 Additional Requirements for Preparation of the Real Property Roll (cont.)**

3500	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
3600	Camps
3700	Race tracks; horse, auto or dog
3800	Golf courses, driving ranges
3900	Hotels, motels

**Industrial**

4000	Vacant Industrial
4100	Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing, printing plants
4200	Heavy industrial, heavy equipment manufacturing, large machine shops, foundries, steel fabricating plants, auto or aircraft plants
4300	Lumber yards, sawmills, planing mills
4400	Packing plants, fruit and vegetable packing plants, meat packing plants
4500	Canneries, fruit and vegetable, bottlers and brewers distilleries, wineries
4600	Other food processing, candy factories, bakeries, potato chip factories
4700	Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock and gravel plants
4800	Warehousing, distribution terminals, trucking terminals, van and storage warehousing
4900	Open storage, new and used building supplies, junk yards, auto wrecking, fuel storage, equipment and material storage

**Agricultural**

5000	Improved agricultural
5100	Cropland soil capability Class I
5200	Cropland soil capability Class II
5300	Cropland soil capability Class III
5400	Timberland - site index 90 and above
5500	Timberland - site index 80 to 89
5600	Timberland - site index 70 to 79
5700	Timberland - site index 60 to 69
5800	Timberland - site index 50 to 59
5900	Timberland not classified by site index to Pines
6000	Grazing land soil capability Class I
6100	Grazing land soil capability Class II
6200	Grazing land soil capability Class III
6300	Grazing land soil capability Class IV
6400	Grazing land soil capability Class V
6500	Grazing land soil capability Class VI
6600	Orchard Groves, Citrus, etc.
6700	Poultry, bees, tropical fish, rabbits, etc.
6800	Dairies, feed lots
6900	Ornamentals, miscellaneous agricultural

**Institutional**

7000	Vacant Institutional
7100	Churches
7200	Private schools and colleges
7300	Privately owned hospitals
7400	Homes for the aged
7500	Orphanages, other non-profit or charitable services
7600	Mortuaries, cemeteries, crematoriums
7700	Clubs, lodges, union halls
7800	Sanitariums, convalescent and rest homes
7900	Cultural organizations, facilities

**12D-8.008 Additional Requirements for Preparation of the Real Property Roll (cont.)**

**Government**

8000	Undefined - Reserved for future use
8100	Military
8200	Forest, parks, recreational areas
8300	Public county schools - include all property of Board of Public Instruction
8400	Colleges
8500	Hospitals
8600	Counties (other than public schools, colleges, hospitals) including non-municipal governments
8700	State, other than military, forests, parks, recreational areas, colleges, hospitals
8800	Federal, other than military, forests, parks, recreational areas, hospitals, colleges
8900	Municipal, other than parks, recreational areas, colleges, hospitals

**Miscellaneous**

9000	Leasehold interests (government owned property leased by a non-governmental lessee)
9100	Utility, gas and electricity, telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, canals, radio/television communication
9200	Mining lands, petroleum lands, or gas lands
9300	Subsurface rights
9400	Right-of-way, streets, roads, irrigation channel, ditch, etc.
9500	Rivers and lakes, submerged lands
9600	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps
9700	Outdoor recreational or parkland, or high-water recharge subject to classified use assessment.

**Centrally Assessed**

9800	Centrally assessed
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**Non-Agricultural Acreage**

9900	Acreage not zoned agricultural
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**Special Designations**

N000	This 4-digit designation shall be placed in the data processing record in the use code field for records that are printed as notes on the roll.
H000	This 4-digit designation shall be placed in the data processing record in the use code field for records that are printed as headings on the roll.

**(d) Definitions:**

I. Classified use assessments shall be those valuations determined pursuant to Article VII, Section 4(a), Constitution of State of Florida.

Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 195.073, 195.084, 213.05 FS. History--New 12-7-76, Formerly 12D-8.08, Amended 12-27-94, 12-25-96.