Florida's Residential Single Family Home Re-sales Review

Predicting outcome of the single-family residential home same year re-sales

By Ruslan Dubas

Introduction

From 2009 to 2020, in Florida, there were on average 135,000 residential homes sales per year. This wealth of the information comes from the Florida Department of Revenue. The research into the data will be focusing on the single residential home sales (SFR) which were bought and sold again within same year. Will the investment create a loss or make a profit? The ability to accurately estimate positive or negative outcome, prior to investment, is an important task for all real estate market participants and stakeholders.

Analysis will be focusing on building explainable ("White-Box") binary classification models. The two classes which study will attempt to classify: Loss or Profit. Features importance will be measured by applying Logistic Regression, Decision Tree, and Random Forest algorithms.

Data Source: Florida Department of Revenue (FDOR) Assessment Rolls from 2009 to 2020

The following is the excerpt from the FDOR's website: "The Department of Revenue publishes assessment rolls in compliance with chapter 119, Florida Statutes. The files publicly available through the Department and county property appraisers do not contain confidential records, such as social security numbers and the records of property owners exempt from public records disclosure under section 119.071, Florida Statutes."

Brief Descriptions of the Data Source

FDOR publishes the NAL (*"Name, Address and Legal"*) files as comma-delimited files (with the file extension .csv) with field names in the header row. Each file contains 161 columns, detailed descriptions can be reviewed in the Appendix 1 – 2022 User's Guide. Each row represents a single real estate property parcel. 68 files for each year, from 2009 to 2020, were combined into one SQL Server Database Table for the analysis.

Gathering the Data

FDOR upon request provided the link to the NAL files. The main difficulty was to combine all 680 files (68 counties for each year from 2009 to 2020) into one and import it into SQL Server as one Database Table. The importance of such vast data gathering cannot be understated – once all the data has been combined the analysis of the complete population can be performed. Complete population, in this case, pertains to the Single Family Residential (SFR) home same year re-sales.

All SFR homes labeled as '001' in the Use Code field. The nature of the transaction captured in the *Sales Qualification Code* Field. Multi-parcel ('05'), corrective deed ('11') and transfer between relatives ('30') sales were removed from the data set. Detailed descriptions of all fields could be found in the Appendix 1 - 2022 User's Guide.

Graphing All Florida SFR Home Sales from 2009 to 2020

The graph below shows counts of all Florida SFR home sales from 2009 to 2020. There were on average - 135,000 SFR homes sales per year. Tampa Bay region (including Hillsborough, Pasco, Pinellas, Manatee, Sarasota, and Charlotte counties) has been chosen as ad-hock check on the data quality and graphed along the Florida SFR home sales. It is evident that Tampa Bay region follows overall Florida trend. Please, note the sharp drop in sales from 2019 to 2020 for both Florida and Tampa Bay Region.
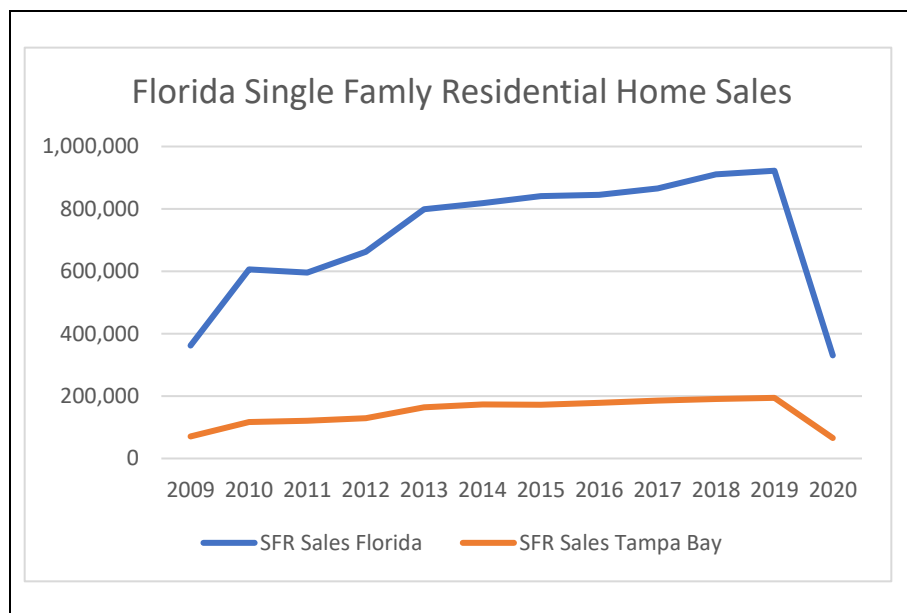

Figure 1 - Florida SFR Home Sales from 2009 to 2020

Zeroing in on SFR Home Same Year Re-sales

FDOR NAL files contain information on SFR home re-sales – each record has *Sale Year/Month One* and *Sale Year /Month Two*. To eliminate the scenario where land parcel sales and new home gets built and sells again in the same year, the data were filtered in the following way: *Sale Year One* not equal to *Actual Year Built*. To determine if the SFR sales with profit or loss – *Sale Price One (last sale)* was subtracted from the *Sale Price Two (previous sale)*. Time between *Sale 1* and *Sale 2* measured in months and was calculated by subtracting *Sale Month One (last sale)* from *Sale Month Two (previous sale).* Detailed descriptions of all fields could be found in the Appendix 1 - 2022 User's Guide.

NOTE: *The SFR homes bought and sold again, which crossed year boundary, were removed from the study.*

Graphing Florida SFR Home Same Year Re-Sales from 2009 to 2020

The graph below shows counts of Florida SFR home same year re-sales from 2009 to 2020. There were on average – 35,500 SFR homes re-sales per year. Tampa Bay region (Hillsborough, Pasco, Pinellas, Manatee, Sarasota, and Charlotte counties) has been chosen as an ad-hock check on the data quality and graphed along the Florida SFR home re-sales. It is evident that Tampa Bay region follows overall Florida trend. Please, note the sharp drop in re-sales from 2019 to 2020 for both Florida and Tampa Bay Region.
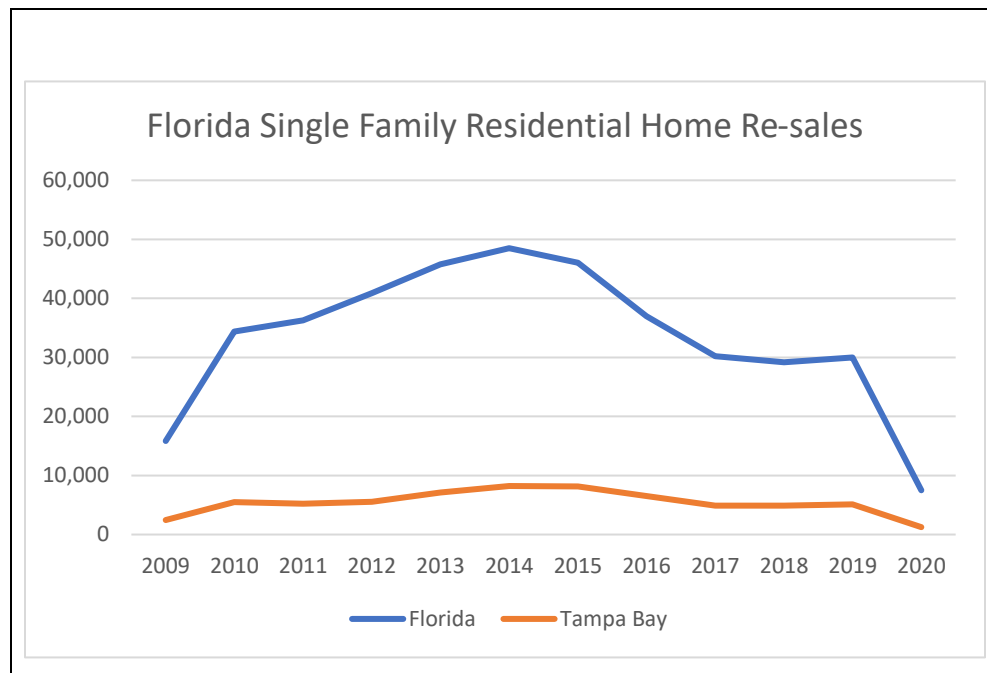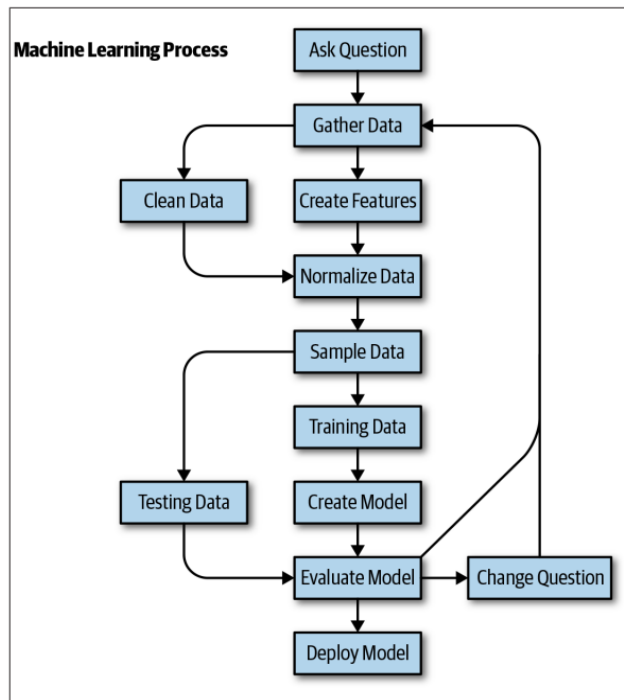

Figure 2 - Florida SFR Home Sales from 2009 to 2020

General Machine Learning Process

Question: Will Single Family Residential Home re-sell for loss or make a profit in the same year?

Data: Florida Department of Revenue Assessment Roll files from 2009 to 2020

The study will be following steps of the General Machine Learning process diagramed on the left in the figure 3.

Logistic Regression, Decision Tree and Random Forest algorithms will be used to create explainable ("White-Box") models.

Figure 3 - Matt Harrison, Machine Learning Pocket Reference Working With Structured Data in Python, 2019

Target Variable – Loss or Profit

Graph below shows counts of outcome of SFR home same year re-sale from 2009 to 2020. Loss was at 89,245 or 22% and Profit – 312,478 or 78%. In cases where *Sale Price One (last sale)* was equal to *Sale Price Two (previous sale),* the outcome was labeled as *Loss.* The rationale was because of the additional expenses associated with the *Cost of Sale,* break-even would still mean money lost.
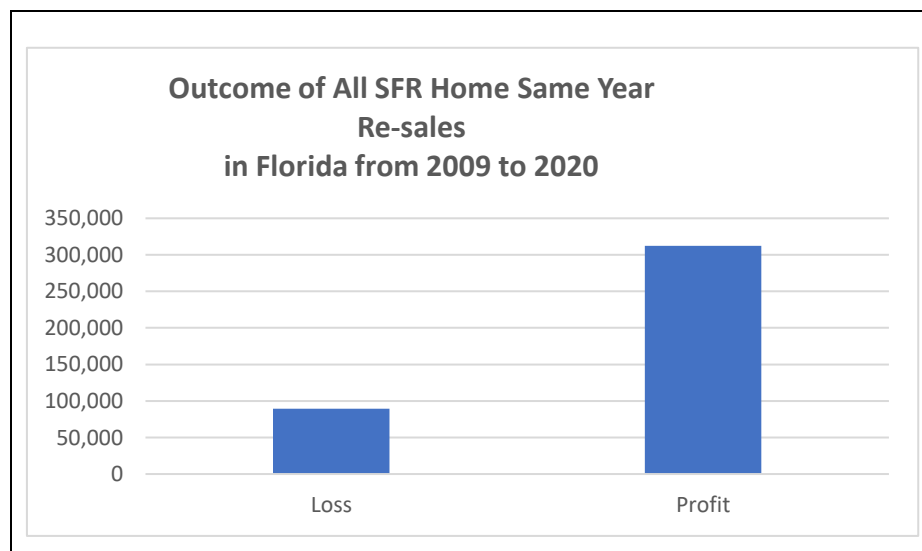

Figure 4 - Outcome of All SFR home same year re-sale in Florida from 2009 to 2020

Target Variable – Loss or Profit (continued)

It is instructive to look at the target variable broken by individual year. Please notice, SFR home re-sale Losses picked in 2013 prior to the highest Profit Year of 2014. The data is uniformly distributed throughout the years with exception for the 2009 and 2020 years.
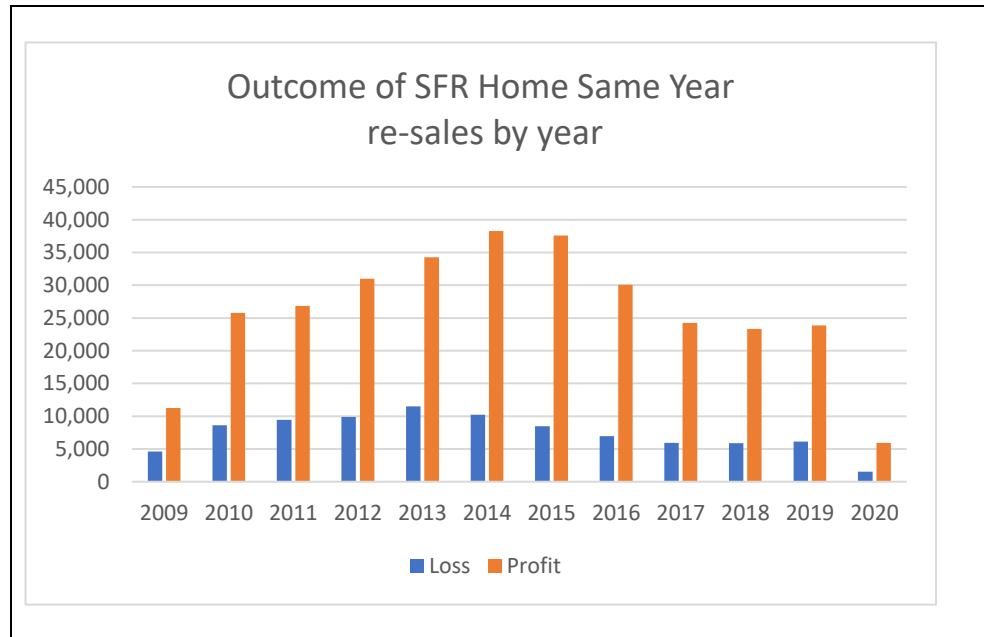

Figure 5 – Outcome of SFR home same year re-sale by year

NOTE: *The SFR homes bought and sold again, which crossed year boundary, were removed from the study.*

Measuring Imbalance of the Data Set

The Imbalance Ratio formula, size of minority class divided by the size of the majority class, was used to measure the extent of the imbalance of the data set. In our case, imbalance ratio was 29% and could be interpreted as for each Loss outcome there are three Profit outcomes. It can be visually seen on the graph above – Figure 5. Upon reviewing Imbalance Ratio, we can conclude - no significant imbalance issue present in the data.

Baseline Accuracy – 78%

Baseline Accuracy has been calculated by dividing counts of Florida SFR home same year resales with outcome of Profit (majority class) by total counts of Loss and Profit outcomes, which equals to 78%. In another words, if we make prediction of Profit 100% of the time, we would be 78% correct. Machine Learning algorithms (Logistic Regression, Decision Tree, Support Vector Machine) will attempt to make predictions with accuracy higher than the baseline of 78%

Predictor Table

It is good practice to attempt pick input variables based on domain knowledge and logical reasoning prior to building models. Following table attempts to estimate positive or negative effect on the Profit or Loss outcome of the SFR home same year re-sale. More detailed descriptions of input variables can be found in the Appendix 1 – 2022 User's Guide

Predictor	Effect	Rationale
LND_SQFOOT	+	Larger land usually sells for a higher price
EFF_YR_BLT	+	Effective Year Built helps homes which are maintained to sell for a higher price
ACT_YR_BLT	-/+	Actual Year Built can positively or negatively effect profit or loss and uncover effects of renovations
TOT_LVG_AREA	+	Larger homes usually sell for a higher price
S_LEGAL	+	Subdivisions within neighborhoods could be more desirable than others
JV	-/+	Just Value could affect investor's decision
IMP_QUAL	+	Higher quality homes usually sell for a higher price
LND_VAL	-/+	Higher land value could affect investor's decision
NO_BULDNG	+	Higher number of buildings usually sell for a higher price
CONST_CLASS	+	Higher class of construction usually sell for a higher price
NCONST_VAL	+	New Construction value added for renovations positive effect re-sale
DEL_VAL	-	Cost of demolition negatively effects profit
SPEC_FEAT_VAL	+	Value of Special Features such as yard items, pool etc. increases the profit
MONTH_DIFF	-	Number of months between Sale 1 and Sale 2 decrease profit
SALE_PRC1	-/+	Sale price of the last sale could help uncover the effect on the profit or loss based on the price point for a particular segment of the SFR homes

Figure 6 – Predictor Table

Feature Engineering

Actual Year and Effective Year Built categorical columns were transformed to numeric columns – Actual and Effective Age. Actual Year Built was subtracted from current year, 2022, for new Actual Age variable. In the similar way, Effective Year Built was transformed into Effective Age column. Actual Age is the number of years from the actual year built and may or may not reflect actual condition of the SFR home. Effective Age column considers maintenance and renovations for the SFR home which were completed over the years.

Data Preparation

Prior to Data Preparation steps, data set's dimensions were 16 columns (including target variable – 0 for Profit and 1 for Loss) and 401,723 rows.

For Logistic Regression, Decision Tree and Random Forest algorithms, inputs were processed in the following way: numerical columns were standardized, and missing values replaced with median for each column; categorical columns were "one hot encoded" - for each unique categorical label new binary (1,0) column were created and missing values were ignored. Models were created with programing language *Python* using *Jupyter Notebooks* and *Scikit-Learn* module.

Processed data set's dimensions were 100,785 columns and 401,723 rows. For each model, processed data was split into Training and Test subsets –70% (100,785 columns, 281,206 rows) and (100,785 columns, 120,517 rows) 30%

Descriptions of Input Variables

Predictor	Data Type	Description
EFF_AGE	Numeric	Effective Age
ACT_AGE	Numeric	Actual Age
LND_SQFOOT	Numeric	Land Square Footage
TOT_LVG_AREA	Numeric	Total Living or Usable Area
S_LEGAL	Categorical	Short Legal Description (Name of the Subdivision)
CONST_CLASS	Categorical	Construction Class
IMP_QUAL	Categorical	Improvement Quality
JV	Numeric	Just Value (Assessment Value)
LND_VAL	Numeric	Land Value
NO_BULDNG	Numeric	Number of Buildings
NCONST_VAL	Numeric	New Construction Value
DEL_VAL	Numeric	Deletion Value
SPEC_FEAT_VAL	Numeric	Special Feature Value
MONTH_DIFF	Numeric	Month Difference between Sale 1 and Sale 2
SALE_PRC1	Numeric	Sale Price – Sale 1
TARGET_VAR	Binary	Profit - 0 or Loss – 1

Figure 7 – Descriptions of Input Variables

MODEL I: Logistic Regression

For the Logistic Regression algorithm's training data set, baseline accuracy was calculated at 78% For the Training Data set model made predictions with 82% accuracy. For the Test Data set model made predictions with 80% accuracy. One percent difference between Training and Test data sets accuracy measures suggested no model underfitting or overfitting issues.

Classification Matrix for the Test data set

	Predicted Class	
Actual Class	*Profit*	*Loss*
Profit	**90,423**	**3,409**
Loss	**20,693**	**5,992**

Looking at the Classification Matrix above, 3,409 observations model predicted as Loss when they were Profit outcomes. 20,693 model incorrectly classified as Loss outcomes when they were in fact – Profit.

Based on the 80% accuracy and error analysis we can conclude that the Logistic Regression algorithm performed favorably compared with the baseline accuracy of 78% and derived formula can be applied to the new data to make predictions.

Feature Importance

Predictor Variable	Coefficient	Proportion of the Loss Outcomes
S_LEGAL	2.423	0.919
EFF_AGE	0.211	0.553
TOT_LVG_AREA	0.168	0.542
CONST_CLASS	0.074	0.518
NO_BULDNG	0.032	0.508
LND_VAL	0.021	0.505
LND_SQFOOT	-0.008	0.498
SALE_PRC1	-0.017	0.496
IMP_QUAL	-0.023	0.494
JV	-0.027	0.493
SPEC_FEAT_VAL	-0.082	0.479
ACT_AGE	-0.173	0.457
MONTH_DIFF	-0.215	0.446
NCONST_VAL	-0.61	0.352
DEL_VAL	-16.754	0

Proportion of the Loss Outcomes was calculated with the inverse logit of the coefficients.
Upon inspection of the coefficients, we can conclude that location plays the most important role in the determining Loss outcome. S_LEGAL variable was the Short Legal Description of the Subdivision where SFR home located and coefficient was 2.423 with proportion of the Loss outcomes – 0.919
If DEL_VAL (Deletion Value) goes up then there little chance of Loss outcome. (Possible during renovations to combine bedrooms, expand living room etc.)

Figure 8 – MODEL I: Logistic Regression, Feature Importance

MODEL II: Decision Tree

For the Decision Tree algorithm's training data set, baseline accuracy was calculated at 78% In another words, if we make a prediction of "Profit" for every observation we would be 78% accurate. For the Training Data set model made predictions with 83% accuracy. For the Test Data set model made predictions with 82% accuracy. One percent difference between Training and Test data sets accuracy measures suggested no model underfitting or overfitting issues.

Classification Matrix for the Test data set

Actual Class	Predicted Class	
	Profit	*Loss*
Profit	87,921	5,911
Loss	15,273	11,412

Looking at the Classification Matrix above, 5,911 observations model predicted as Loss when they were Profit outcomes of the SFR home same year re-sale. 15,273 model incorrectly classified as Loss outcomes when they were in fact – Profit.

Based on the 82% accuracy and error analysis we can conclude that the Decision Tree algorithm performed favorably compared with baseline accuracy of 78% and derived formula can be applied to the new data to make predictions.

Feature Importance
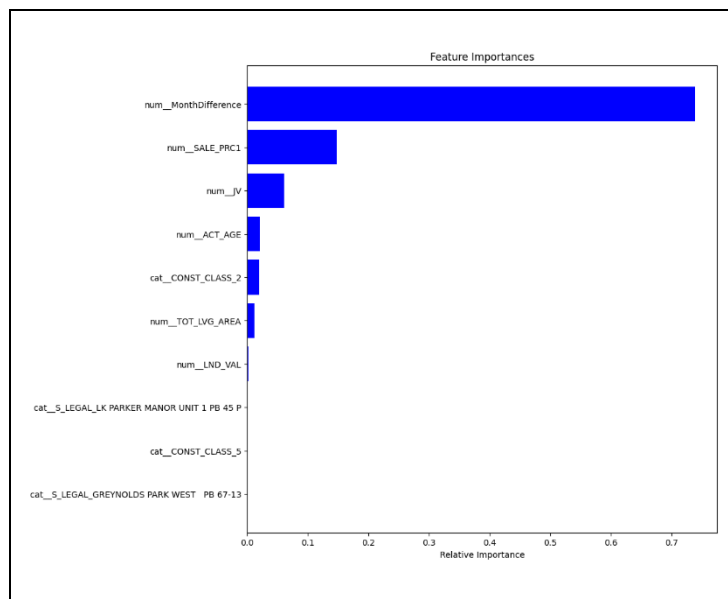
Feature Importance function of *Scikit-Learn* module were applied following training. Chart on the left, shows top 10 variables with importance scores from 0 to 1.

Per *Scikit-Learn* module documentation, higher importance means that there is higher error when the variable removed from the model.
Top 5 importance scores were for the *MONTH_DIFF, SALE_PRC1, JV, ACT_AGE, CONST_CLASS* variables – 0.74, 0.15, 0.06, 0.02, and 0.02

NOTE: *Chart in the Figure 9, derived using random sample of 30% from the processed data set*

Figure 9 – MODEL II: Decision Tree, Feature Importance

MODEL III: Random Forest

For the Random Forest algorithm's training data set, baseline accuracy was calculated at 78 For the Training Data set model made predictions with 99% accuracy. For the Test Data set model made predictions with 84% accuracy. Fifteen percent difference between Training and Test data sets accuracy measures suggested model overfitting issues. However, the Random Forest made less errors on the test data set compared to Logistic Regression and Decision Tree algorithms and can be considered the best model.

Classification Matrix for the Test data set

Actual Class	Predicted Class	
	Profit	*Loss*
Profit	90,508	3,324
Loss	15,614	11,071

Looking at the Classification Matrix above, 3,324 observations model predicted as Loss when they were Profit outcomes. 15,614 model incorrectly classified as Loss outcomes when they were in fact – Profit.

Based on the 86% accuracy and error analysis we can conclude that the Random Forest algorithm performed favorably compared with the baseline accuracy of 78% and derived formula can be applied to the new data to make predictions.

Feature Importance
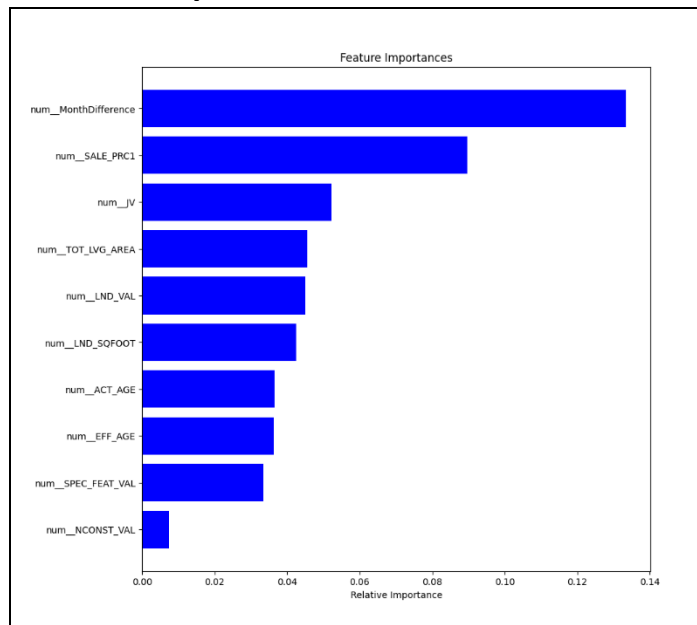
Feature Importance function of *Scikit-Learn* module were applied following training. Chart on the left, shows top 10 variables with importance scores from 0 to 1.

Per *Scikit-Learn* module documentation, higher importance means that there is higher error when the variable removed from the model.

Top 5 importance scores were for the *MONTH_DIFF, SALE_PRC1, JV, TOT_LVG_AREA, LND_VAL* variables – 0.133, 0.090, 0.052, 0.045, and 0.042

NOTE: *Chart in the Figure 10, derived using random sample of 30% from the processed data set*

Figure 10 – MODEL III: Random Forest, Feature Importance

Discussion

The question – will the investment create a loss or profit for the Single-Family Residential home same year re-sale can be answered with 86% accuracy based on the analysis of Florida Department of Revenue's Assessment Roll data from 2009 to 2020. The pure guess would produce 78% accuracy which is only 8% away from the best model's prediction.

Important finding of the research is the discovery of the SFR homes same year re-sale population's Loss or Profit outcomes – 22% and 78% Project and data preparation process combined ten years of data into one data set. The combined data set contains data on every real estate property parcel in Florida from 2009 to 2020. Many questions can be asked and answered of combined data. The research focused on uncovering effects on SFR home same year re-sales outcome.

Three models were created: Logistic Regression, Decision Tree and Random Forest. Logistic Regression model's accuracy on the test data set were 80%, Decision Tree's – 82%, and Random Forest's – 84% All three models were chosen because of their ability to measure each input variable's importance.

Conclusions

Following training feature importance function of *Scikit-Learn* machine learning module were applied to Decision Tree and Random Forest model's derived formulas. Per *Scikit-Learn* documentation, higher importance means that there is higher error when the variable removed from the model. Both models showed high importance scores for MONTH_DIFF variable at 0.74 and 0.13 (MONTH_DIFF variable is the month difference between Sale 1 (last sale) and Sale 2 (previous sale))

Logistic Regression model's coefficients support conventional proclamation: "*Location, Location, Location!",* as it relates to the real estate value, meaning identical homes can increase or decrease in value due to location. S_LEGAL variable's coefficient – 2.42, was the highest, with proportion of the Loss outcomes – 0.92 (S_LEGAL variable is the Short Legal Description of Subdivision)

Lowest coefficient was for DEL_VAL (Deletion Value) variable – (-16.75) with proportion of the Loss outcomes – 0.00; Second lowest coefficient was for NCONST_VAL (New Construction Value) – (-0.61) with proportion of the Loss outcomes – 0.35; Deletion and New Construction Value can be attributed to renovations completed between Sale 1 (last sale) and Sale 2 (previous sale)

Lessons Learned

During research and analysis there were many lessons learned, errors discovered, and many back-and-forth steps taken. Following attempt to enumerate most memorable take aways from the project.

Lesson one: write code and test models on the small sample of the dataset first before applying models on full data set. This lesson was learned when models stopped running over night and operating system asked for more memory, which resulted in delays. In the end, models showed little difference between full population and sample data sets.

Lesson two: write a plan and try to avoid deviating from it. There were temptations to expand original scope of research, creating more models, and getting more data from 2002 to 2009 years. Multiple back-and-forth data preparation and inputs variable selection steps delayed project.

Lesson three: use version control. Version control platform such as Git Hub helps synchronize multiple environments (laptop, work and home PCs) and make changes consistent. Without version control it is easy to end up with multiple versions of Project Report, Data Models and Data sets. Git Hub public repository where INPUTS data sets, Jupyter Notebooks with Python code and final report can be cloned from -https://github.com/Rusonmed/FloridaFlippers_VersionControl.git

References

Harrison, Matt. *Machine Learning Pocket Reference Working With Structured Data in Python*, O'Reily Media, Inc., 2019

Geron, Aurelien. *Hands-on Machine Learning with Scikit-Learn, Keras & TensorFlow Concepts, Tools, and Techniques to Build Intelligent Systems.* Third ed., O'Reily Media, Inc., 2022

Bhattacherjee, Anol. *Social Science Research: Principles.* Second ed*., Methods, and Practices.,* University of South Florida*,* 2012

APPENDIX -1: 2022 User's Guide

Department Property Tax Data Files

Florida Department of Revenue
Property Tax Oversight
2022

Table of Contents

Intended Users

This User's Guide is designed for anyone who accesses the various comma delimited tax data files that the Department of Revenue publishes. Its intent is to explain the assessment data that the Department processes and reviews under sections 193.114 and 193.1142, Florida Statutes. The Department's data requirements are subject to change annually. New standards are in <u>red, underlined text</u>. The Property Tax Oversight program will not update the 2022 version of the User's Guide to include any changes in subsequent years.

The Department is again publishing a summary-level field directory alongside the User's Guide, called the 2022 User's Guide Quick Reference. It contains field names, titles, lengths, and requirements for all three files. It also includes copies of the User's Guide's larger tables. The Excel workbook is available on Property Tax Oversight's Data Portal.

Introduction

Each section of the guide defines the data fields and field formatting specifications for the relevant tax roll or file type. These three types are the real property roll (Name – Address – Legal, or NAL), the Sale Data File (SDF), and the tangible personal property roll (Name – Address – Property, or NAP). Property appraisers electronically submit their rolls on the following schedule:

- July 1, 2022 - preliminary assessment rolls (NAL, NAP, and SDF)
- October 2022 - initial final assessment rolls (NAL, NAP, and SDF)
- After final certification - final assessment rolls that incorporate all changes the value adjustment board made (NAL, NAP, and SDF)

The Department analyzes each submission for compliance with the requirements stipulated in Florida Statutes and the Department's prescribed rules. During this analysis, the Department computes new fields and rearranges the file into the format detailed in this document. The files publicly available through the Department and county property appraisers do not contain confidential records, such as any social security numbers and the records of property owners exempt from public records disclosure under s. 119.071, F.S. The Department publishes the NAL, NAP, and SDF as comma-delimited files (with the file extension .csv) with field names in the header row.

Section 1
Name – Address – Legal (NAL) Files

Field 1 – Column A – CO_NO

County Number. This field indicates the two-digit number the Department assigned to each Florida county. **This entry has a fixed length and should appear as a two-digit number.**

Note: The Department assigned these numbers before 1997, when Dade County's name changed to Miami-Dade County. "Miami-Dade" appears alphabetically as beginning with "D" in the table and for coding purposes.

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

Field 2 – Column B – PARCEL_ID

Parcel Identification Code. This field contains a unique code based on a parcel coding system applied uniformly within the county. The local property appraiser manages the uniform coding system, so parcel

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ID formats vary by county. **This entry has a variable length and can contain up to 26 alphanumeric characters.**

Examples (two of several systems property appraisers use):

- 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 – Column C – FILE_T

File (Roll) Type. This field indicates the file type. **This entry has a fixed length and should appear as the character "R" to designate that the data relates to real property.**

Field 4 – Column D – ASMNT_YR

Assessment Year. This field indicates the assessment year. The roll is based on the property appraiser's assessment as of January 1 of the assessment year. **This entry has a fixed length and should appear as a four-digit number.**

Note: The Department generates field 5 (Basic Stratum) through field 7 (Group Number) for statistical analysis during the roll approval process. Field 5 (Basic Stratum) groups parcels into strata by the property's predominant use. Field 6 (Active Stratum) refines the basic strata according to each stratum's total assessed value and suitability for analysis. Field 7 (Group Number) subdivides each active stratum according to just value and parcel count. Fields 6 and 7 will be blank for parcels excluded from the Department's statistical analysis.

Field 5 – Column E – BAS_STRT

Basic Stratum. This field indicates the basic stratum number the Department assigns according to the property classification established by s. 195.096(3)(a), F.S. In addition to the statutorily outlined property classifications (strata 01-07), additional Department-defined strata segregate properties that are not suitable for sampling purposes. The Department assigns parcels to a stratum based on the land use code (field 8), value, and classified use. The stratum table identifies each basic stratum by number, property type, and use code(s). This entry has a fixed length and should appear as a two-digit number.

The stratum table is on the following page.

Field 6 – Column F – ATV_STRT

Active Stratum. This field indicates the active stratum number for parcels assigned to basic strata 01-07. If the assessed value for any of those seven strata constitutes less than 5 percent of the total assessed value of all seven strata, the parcels are reassigned to active stratum 8. Because of the field length, active stratum entries will not include a leading zero. This field will be blank for parcels assigned to basic strata 09-13. **This entry has a fixed length and should appear as a one-digit number.**

Property Currently Included in Statistical Analysis

Stratum	Definition	Applicable Use Codes
01	Residential property consisting of one primary living unit, including, but not limited to, single-family residences, condominiums, cooperatives, and mobile homes	001, 002, 004, and 005
02	Retirement homes and residential property that consists of two to nine primary living units	006 and 008

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03	Non-homestead agricultural and other use-valued property	050 - 069 and 097
04	Vacant and miscellaneous residential	000 and 007 NOTE: Use Code 007 will be sampled in stratum 001 for Volusia County.
05	Non-agricultural acreage and other undeveloped parcels	010, 040, and 099
06	Improved commercial and industrial property (including multi-family residential with 10 units or more)	003, 011 - 039, and 041 - 049
07	Taxable institutional or governmental, utility, locally assessed railroad, oil, gas and mineral land, subsurface rights, and other real property	070 - 096 and 098 (where taxable value is greater than $0.00)

Property Currently Excluded from Statistical Analysis

Stratum	Definition	Applicable Use Codes
08*	When one or more of the above strata constitutes less than 5% of the total assessed value of all suitable real property in a county	All use codes, if conditions are met
09	Homestead Agricultural	050 - 069 and 097
10	Government/Institutional Use Codes where Taxable Value = $0	070 - 096 and 098 (where taxable value is $0.00)
11	New construction greater than just value	All non-agricultural use codes if conditions are met
12	New construction greater than assessed value – Agricultural properties	All agricultural use codes (051-069, and 097) if conditions are met
13	Residential Common Area/Elements	009

*Stratum 08 is only assigned as an active stratum (field 6, ATV_STRT).

Field 7 – Column G – GRP_NO

Group Number. This field denotes the group number assigned to parcels based on an analysis of just value. The Department stratifies each active stratum into four groups for statistical analysis and either one or two additional groups that contain property with abnormally high or low value. This field will be blank if not applicable. **This entry has a fixed length and should appear as a one-digit number.**

The group stratification process is described below.

Group Stratification Process
1. All parcels in the statutory stratum are arrayed in ascending order by just value.
2. At the top of the parcel array, all parcels comprising the first 5% of the stratum's just value are sub-stratified into group 5 and removed from further consideration to enhance the representativeness of the remaining groups for sampling purposes.
3. Any individual parcels comprising 15% or more of the remaining stratum just value are sub-stratified into group 6 and removed from further consideration to enhance the representativeness of the remaining four groups for analysis and sampling purposes (any parcel removed by this step is studied independently from the sample study).
4. After segregating groups 5 and 6 as outlined above and starting at the top 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 array, the process in step 4 is repeated until all parcels in the stratum are placed within four groups (1-4), each having approximately the same number of parcels.
Note: At each of the break points for a group, if additional parcels exist with the same just 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. All parcels with the same just value must be assigned the same group number from the initial calculation process.

Field 8 – Column H – DOR_UC

DOR Land Use Code. This field indicates the land use code associated with each type of property. The property appraiser assigns the use code based on Department guidelines. If a parcel has more than one use, the appraiser assigns a code according to the property's predominant use. **This entry has a fixed length and should appear as a three-digit number ranging from 000 through 099.**

Use Code	
Residential	
000	Vacant Residential – with/without extra features
001	Single Family
002	Mobile Homes
004	Condominiums
005	Cooperatives
006	Retirement Homes not eligible for exemption
007	Miscellaneous Residential (migrant camps, boarding homes, etc.)
008	Multi-family - fewer than 10 units
009	Residential Common Elements/Areas
Commercial	
003	Multi-family - 10 units or more
010	Vacant Commercial - with/without extra features
011	Stores, one story
012	Mixed use - store and office or store and 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

Use Code	
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	Florists, greenhouses
031	Drive-in theaters, open stadiums
032	Enclosed theaters, enclosed auditoriums
033	Nightclubs, cocktail lounges, bars
034	Bowling alleys, skating rinks, pool halls, enclosed arenas
035	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
036	Camps
037	Race tracks (horse, auto, or dog)
038	Golf courses, driving ranges
039	Hotels, motels
Industrial	
040	Vacant Industrial -with/without extra features
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	
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

Use Code	
064	Grazing land soil capability Class V
065	Grazing land soil capability Class VI
066	Orchard Groves, citrus, etc.
067	Poultry, bees, tropical fish, rabbits, etc.
068	Dairies, feed lots
069	Ornamentals, miscellaneous agricultural
Institutional	
070	Vacant Institutional, with or without extra features
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
Governmental	
080	Vacant Governmental - with/without extra features for municipal, counties, state, federal properties and water management district (including DOT/State of Florida retention and/or detention areas)
081	Military
082	Forest, parks, recreational areas
083	Public county schools - including all property of Board of Public Instruction
084	Colleges (non-private)
085	Hospitals (non-private)
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	
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	
098	Centrally assessed
Non-Agricultural Acreage	
099	Acreage not zoned agricultural - with/without extra features

Field 9 – Column I – PA_UC

Property Appraiser Land Use Code. This field may contain county-defined use codes. Please contact the county property appraiser for information relevant to the data in this field. This field is left blank if the property appraiser does not include locally defined land use codes or does not further define the land use codes. **This entry has a fixed length and should appear as a two-digit number.**

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Field 10 – Column J – SPASS_CD

Special Assessment Code. This field contains a code indicating special assessment considerations applicable to a parcel. **This field is left blank if not applicable. This entry has a fixed length and should appear as a one-digit number.**

Special Assessment Codes	
Code	**Definition**
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 building moratorium

Field 11 – Column K – JV

Just Value. This field contains the property appraiser's opinion of market value after an adjustment for the criteria defined in s. 193.011, F.S. Counties must annually notify the Department of the percentage adjustment they make for each use code. **This entry has a variable length and can contain up to 12 digits.**

Note: Adjustment rates are available on the Department's website. See DR-493 for the tax year.

Field 12– Column L – JV_CHNG

Just Value Change. This field records the total change in just value between the preliminary roll the Department approves in July and the final NAL roll the property appraiser submits as certified to the tax collector. This field is not applicable to the preliminary roll and will only be filled on the initially certified final NAL file and, if required, the second final NAL file, certified after the value adjustment board concludes. Just value changes in the range of -$100 to $100 or value changes resulting from parcel splits or combinations are not recorded in this field. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Examples:

- If the just value on the preliminary NAL was $100,000 and the just value on the final NAL is $105,000, the value increased by $5,000. The JV_CHNG entry is 5000.
- If the just value on the preliminary NAL was $100,000 and the just value on the final NAL is $95,000, the value decreased by $5,000. The JV_CHNG entry is -5000.

Note: This is the only field where the value can be either positive (increase in just value) or negative (reduction in just value).

Field 13 – Column M – JV_CHNG_CD

Just Value Change Code. This field contains a code that indicates the reason for the (most substantial) change in just value recorded in field 12. If the value changed for more than one reason, only the primary cause of the value change will be coded. This field is left blank if not applicable. **This entry has a fixed length and should appear as a two-digit number.**

Just Value Change Codes	
Code	**Definition**
01	Value adjustment board (VAB) change
02	Court required change
03	Revised valuation by a property appraiser because of receipt or discovery of additional information relating to the physical characteristics of the property after a taxpayer has filed a VAB petition but before VAB has issued a ruling
04	Revised valuation by a property appraiser because of receipt or discovery of additional information relating to the physical characteristics of the property without a filed VAB petition
05	Revised valuation by a property appraiser because of continued analysis, receipt, or discovery of additional information relating to the property (other than its physical characteristics) after a taxpayer has filed a VAB petition but before the VAB has issued a ruling
06	Revised valuation by a property appraiser because of continued analysis, receipt, or discovery of additional information relating to the property (other than its physical characteristics) without a filed VAB petition

Field 14 – Column N – AV_SD

Assessed Value – School District. This field indicates assessed value for school district assessments. School and non-school assessed value may differ if a parcel is subject to assessment limitations that are not applicable to school district assessments. These include the 10 percent assessment increase limitation on non-homestead property and locally adopted assessment limitations on high-water recharge property and historic property used for commercial or non-profit purposes. **This entry has a variable length and can contain up to 12 digits.**

Field 15 – Column O – AV_NSD

Assessed Value – Non-School District. This field contains the total assessed value for non-school district assessment purposes. School and non-school district assessed value may differ if a parcel is subject to assessment limitations applicable only to non-school district assessments. These include the 10 percent assessment increase limitation on non-homestead property and locally adopted assessment limitations on high-water recharge property and historic property used for commercial or non-profit purposes. **This entry has a variable length and can contain up to 12 digits.**

Field 16 – Column P – TV_SD

Taxable Value – School District. This field contains the taxable value for school purposes, which is based on school assessed value. The additional $25,000 homestead exemption and local option homestead exemptions are not applicable to the school district's taxable value. Descriptions for NAL exemptions (fields 110-153) state whether each exemption is applicable to the school district. **This entry has a variable length and can contain up to 12 digits.**

Field 17 – Column Q – TV_NSD

Taxable Value – Non-School District. This field indicates the taxable value for county purposes, which is based on non-school district assessed value (field 15). Only exemptions adopted by municipalities are not applicable to the county's taxable value. Descriptions for NAL exemptions (fields 110-153) state whether each exemption is applicable to the county taxable value. **This entry has a variable length and can contain up to 12 digits.**

Note: Fields 18 through 35 provide detail on just value and non-school assessed value. The difference between the just and assessed values in each pair of fields should be solely because of the classification in question. The sum of just values in these fields should equal the total just value in field 11. Likewise, the sum of assessed values in these fields should equal the non-school assessed value (field 15, AV_NSD). The only exceptions will be parcels with municipally adopted classifications (fields 30-33).

Field 18 – Column R – JV_HMSTD

Just Value – Homestead Property. This field indicates the just value of only the portion of the property that is subject to the Save Our Homes assessment increase limitation (s. 193.155, F.S.). This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 19 – Column S – AV_HMSTD

Assessed Value – Homestead Property. This field indicates the assessed value of only the portion of the property that is subject to the Save Our Homes assessment increase limitation (s. 193.155, F.S.). This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 20 – Column T – JV_NON_HMSTD_RESD

Just Value – Non-Homestead Residential Property. This field indicates the just value of only the portion of the property that is non-homestead residential property subject to the 10 percent assessment limitation under s. 193.1554, F.S. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 21 – Column U – AV_NON_HMSTD_RESD

Assessed Value – Non-Homestead Residential Property. This field contains the assessed value of only the portion of the property that is non-homestead residential property subject to the 10 percent assessment limitation under s. 193.1554, F.S. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 22 – Column V – JV_RESD-NON_RESD

Just Value – Residential and Non-Residential Property. This field reflects the just value of only the portion of the property that is residential or non-residential property and subject to the 10 percent assessment limitation under s. 193.1555, F.S. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 23 – Column W – AV_RESD-NON_RESD

Assessed Value – Residential and Non-Residential Property. This field indicates the assessed value of only the portion of the property that is residential or non-residential property and subject to the 10 percent assessment limitation under s. 193.1555, F.S. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 24 – Column X – JV_CLASS_USE

Just Value – Classified Use (Agricultural Land Value). This field contains the just value of only the portion of the parcel that is classified as agricultural. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 25 – Column Y – AV_CLASS_USE

Assessed Value – Classified Use (Agricultural Land Value). This field reflects the assessed value of only the portion of the parcel that is classified as agricultural. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 26 – Column Z – JV_H2O_RECHRGE

Just Value – High-water Recharge (Land Value). This field indicates the just value of only the portion of the parcel that is classified as high-water recharge under s. 193.625, F.S. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 27 – Column AA – AV_H2O_RECHRGE

Assessed Value – High-water Recharge (Land Value). This field indicates the assessed value of only the portion of the parcel that is classified as high-water recharge under s. 193.625, F.S. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 28 – Column AB – JV_CONSRV_LND

Just Value – Conservation Land. This field indicates the just value of only the portion of the parcel classified as conservation land under s. 193.501, F.S. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 29 – Column AC – AV_CONSRV_LND

Assessed Value – Conservation Land. This field indicates the assessed value of only the portion of the parcel classified as conservation land under s. 193.501, F.S. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 30 – Column AD – JV_HIST_COM_PROP

Just Value – Historic Commercial Property. This field indicates the just value of only the portion of the property that is classified as historic property used for commercial purposes under s. 193.503, F.S. This field can include the value of either a county or municipal classification. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 31 – Column AE – AV_HIST_COM_PROP

Assessed Value – Historic Commercial Property. This field indicates the assessed value of only the portion of the property that is classified as historic property used for commercial purposes under s. 193.503, F.S. This field can include the value of either a county or municipal classification. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 32 – Column AF – JV_HIST_SIGNF

Just Value – Historically Significant Property. This field indicates the just value of only the portion of the property that is classified as historically significant under s. 193.505, F.S. This field can include the value of either a county or municipal classification. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 33 – Column AG – AV_HIST_SIGNF

Assessed Value – Historically Significant Property. This field indicates the assessed value of only the portion of the property that is classified as historically significant under s. 193.505, F.S. This field can include the value of either a county or municipal classification. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 34 – Column AH – JV_WRKNG_WTRFNT

Just Value – Working Waterfront Property. This field indicates the just value of only the portion of the property that has a reduced assessment because it is a working waterfront under section 4(j), Article VII of the State Constitution. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 35 – Column AI – AV_ WRKNG_WTRFNT

Assessed Value – Working Waterfront Property. This field indicates the assessed value of only the portion of the property that has a reduced assessment because it is a working waterfront under section 4(j), Article VII of the State Constitution. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 36 – Column AJ – NCONST_VAL

New Construction Value. This field indicates the just value of new construction since the previous assessment. New construction should include improvements new to the parcel, even though they may have been moved from another parcel, e.g., an existing mobile home moved to the parcel. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 37– Column AK – DEL_VAL

Deletion Value. This field indicates the reduction in just value resulting from the deletion of improvements on the property since the previous assessment. Deletion includes the removal, destruction, or demolition of improvements. The data is entered as a positive number. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 38 – Column AL – PAR_SPLT

Parcel Split/Combine Flag. This field contains a five-digit code denoting whether the parcel was split or combined since the previous year's assessment. The first digit reflects whether the action was a split or combination. The remaining four digits reflect the two-digit month and two-digit year of occurrence. This field is left blank if not applicable. **This entry has a fixed length and should appear as a five-digit number.**

Examples:

- For a split that occurred in April 2016, the correct code is "10416."
- For a combination that occurred in April 2016, the correct code is "20416."

Parcel Split/Combine Codes	
Code	Definition
1	Parcel Split
2	Parcel Combine

Field 39 – Column AM – DISTR_CD

Disaster Code. This field is reserved for use when a natural disaster has affected the value of a number of parcels large enough to affect the Department's summary statistics for the county. The Department uses this code to analyze the effects of wide-spread natural disasters on property values. Counties must contact the Department before using this code. This field is left blank if not applicable. **The Department must determine the entry in this field.**

Disaster Codes	
Code	Definition
1	Toxic Drywall
2	Hurricane

Field 40 – Column AN – DISTR_YR

Disaster Year. This field is reserved for use when a natural disaster has affected the value of a number of parcels large enough to affect the Department's summary statistics for the county. It contains the year in which the natural disaster in field 39 occurred. Counties must contact the Department before completing this field. This field is left blank if not applicable. **This entry has a fixed length and should appear as a four-digit number.**

Field 41 – Column AO – LND_VAL

Land Value. This field indicates either the land's just value under s. 193.011, F.S., or the land's classified use value, whichever is applicable. An entry is required for all property except condominiums, cooperatives, and homeowners associations' property. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 42 – Column AP – LND_UNTS_CD

Land Unit Code. This field contains a code indicating the unit of measurement that is the basis for the assessment of the land. An entry is required for all property except condominiums, cooperatives, and homeowners associations' property. This field is left blank if not applicable. **This entry has a fixed length and should appear as a one-digit number.**

Land Unit Codes	
Code	Measurement Method
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

Field 43 – Column AQ – NO_LND_UNTS

Number of Land Units. This field indicates the number of land units used as the basis of assessment of the land. An entry is required for all property except condominiums, cooperatives, and homeowners associations' property. The value in this field should directly correlate to the land unit code in field 42. **This entry has a variable length and can contain up to 12 digits.**

Property appraisers received the following instructions when completing this field for the current assessment rolls:

- If code 1 is indicated in field [42, Land Unit Code], enter the number of acres (as a whole number, which will be assumed to be a two-decimal place entry, or as a two-decimal place entry).

  NOTE: Only when field [42, Land Unit Code] has a code 1 is a decimal entry permitted in field [43, Number of Land Units]. For all other entries in field [42, Land Unit Code] (codes 2–6), the corresponding entry in field [43, Number of Land Units] must be a whole number.
- If code 2 is in field [42, Land Unit Code], enter the number of square feet (whole number).
- If code 3 is in field [42, Land Unit Code], enter the number of front feet or effective front feet (whole number).
- If code 4 is in field [42, Land Unit Code], enter the number of front feet or effective front feet (whole number).
- If code 5 is in field [42, Land Unit Code], enter the number of lots or tracts (whole number).
- If code 6 is in field [42, Land Unit Code], leave blank.

Field 44 – Column AR – LND_SQFOOT

Land Square Footage. This field contains the equivalent square footage of the site regardless of the information in fields 42 and 43. The entries in this field appear as whole numbers and are not necessarily the basis of land valuation by the county. An entry is required for all property except condominiums, cooperatives, and homeowners associations' property. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 45 – Column AS – DT_LAST_INSPT

Date of Last Physical Inspection. This field contains a code denoting the month and year of the last physical inspection of a parcel. Inspection may be either on-site or through image technology. The first two digits indicate the month of inspection; the second two digits indicate the year of inspection. An entry is required for all land use codes. If the true date of last physical inspection is not known, then the appropriate entry should be four zeroes (0000). **This entry has a fixed length and should appear as a four-digit number.**

Example:

- March 2015 will be expressed as "0315."

Field 46 – Column AT – IMP_QUAL

Improvement Quality. This field contains a code denoting the general overall quality of the predominate structure(s) on the property. Property appraisers may use the Marshall and Swift/Marshall Valuation Service, other cost manuals, or appraisal/construction textbooks to establish general guidelines for improvement quality. Ratings reflect the "average" established by the reference source, not the average structure specific to the county where the property is located. An entry is required for all improved land use codes where the predominate structure is not valued as a special feature. This field will be blank if not applicable. **This entry has a fixed length and should appear as a one-digit number.**

Improvement Quality Codes	
Improvement Quality	**Accepted Numeric Code**
Minimum/Low Cost	1
Below Average	2
Average	3
Above Average	4
Excellent	5
Superior	6

Field 47 – Column AU – CONST_CLASS

Construction Class. This field contains a code denoting the general overall construction class of the predominate structure(s) on the property. The classes are those established in the Marshall Valuation Service Manual – Section 1. An entry is required for all improved commercial, industrial, governmental, and institutional property. This field will be blank if not applicable. **This entry has a fixed length and should appear as a one-digit number.**

Construction Class Codes		
Improvement Construction Class	**Marshall Valuation Service Codes**	**Accepted 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

Field 48 – Column AV – EFF_YR_BLT

Effective Year Built. This field indicates the primary structure's effective year built. It is the year the primary structure was actually built, adjusted to compensate for any substantial changes that affect the structure's remaining economic life. The effective year built is often used as the basis of calculating a structure's depreciation. This field is required for all improved use codes. This field will be blank if not applicable. **This entry has a fixed length and should appear as a four-digit number.**

Example:

- A home built in 1987 has an actual age of 37years. Because of recent renovations, the effective age is only 10 years. The effective year built for the assessment year 2020 would be 2010 (i.e., 2020 assessment less 10 years = 2010 effective year built).

Field 49 – Column AW – ACT_YR_BLT

Actual Year Built. This field indicates the year the parcel's primary structure was built. This field is required for all improved use codes. This field will be blank if not applicable. **This entry has a fixed length and should appear as a four-digit number.**

Field 50 – Column AX – TOT_LVG_AREA

Total Living or Usable Area. This field reflects the total effective area of all improvements on the property, excluding improvements classified as special features. This is the total area of all floors on

any multi-story building and the total area of all property record cards that share the same unique parcel number.

The effective building area is measured in square feet and begins with the building's base area, which is the building type's major area. Property appraisers may apply percentage factors to the square footages of other building areas such as attached garages, attached carports, porches, utility rooms, and offices. These percentage factors may be less than or greater than one, depending on the unit cost of the other area(s) 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. The effective base area is the sum of the base area's square footage and the adjusted square footages of all other attached building areas. This field is left blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 51 – Column AY – NO_BULDNG

Number of Buildings. This field indicates the parcel's total number of buildings excluding improvements classified as special features. An entry is required for all improved land use codes except condominiums (004). This field will be blank if not applicable. **This entry has a variable length and can contain up to four digits.**

Examples:

- An office complex with 15 office buildings, entry = 15
- Single-family residential structure, entry = 1

Field 52 – Column AZ – NO_RES_UNTS

Number of Residential Units. This field indicates the number of residential units on the parcel. Entry is required for all improved land use codes that contain at least one residential unit. This field should be blank for transitory residential structures such as hotels, motels, and dormitories. This field will be blank if not applicable. **This entry has a variable length and can contain up to four digits.**

Examples:

- An apartment complex with 10 buildings which each contain 20 units, entry = 200
- An individual condominium, entry = 1
- A residence with a detached parent/grandparent suite, entry = 2
- A commercial property with an on-site manager's residence, entry = 1

Field 53 – Column BA – SPEC_FEAT_VAL

Special Feature Value. This field reflects the just value assigned to special features. There are no special feature codes for single-family residential condominiums or single-family residential co-operatives. This field will be blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

A list of special features is available on the Department's website.

Note: Fields 54 (Multi-Parcel Sale – Sale 1) through 73 (Sale Change Code – Sale 2) relate to parcels sold in either the previous or current calendar year. The data for these fields comes from the SDF, which always accompanies the NAL file submission. The Department merges selected SDF fields with the submitted NAL for general informational purposes and statistical analysis. The merged NAL includes information for up to two sales occurring in the relevant time frame. Field header names that end with "SAL1" correspond to the first selected sale. Field header names ending in "SAL2" correspond to the second selected sale. Sale selection is not necessarily based on chronological occurrence. The Department selects those sales most suitable for

statistical analysis. Lacking a sale suitable for analysis, the Department includes other sales. For information pertaining to all sales submitted for each parcel, the user should refer to the corresponding SDF.

Field 54 – Column BB – MULTI_PAR_SAL1

Multi-Parcel Sale – Sale 1. This field contains a code indicating the county clerk's recording system if the transaction included multiple parcels. This field will be blank if there are no current multi-parcel sales posted to the parcel. **This entry has a fixed length and should appear as a one-character alphanumeric entry.**

Multi-Parcel Sale Codes	
Code	**Definition**
C	Multiple parcel transaction denoted by matching clerk of the court Instrument Number
D	Multiple parcel transaction denoted by matching official record book and page number

Field 55 – Column BC – QUAL_CD1

Qualification Code – Sale 1. This field contains a code denoting the property appraiser's sales qualification decisions. The qualification codes reflect certain characteristics of the transfer, which the Department often uses to judge a sale's suitability for statistical analysis. This field will be blank if no current sales are posted to the parcel. **This entry has a fixed length and should appear as a two-digit number.**

Note: The following code definitions are applicable to sales occurring in 2022. The codes are also available on the 2022 Complete Submission and Roll Evaluation Standards page.

Sale Qualification Codes	
Code	**Definition**
Real property transfers qualified and included in sales ratio analysis:	
01	Transfers qualified as arm's length because of examination of the deed or other instrument transferring ownership of real property
02	Transfers qualified as arm's length because of documented evidence
Real property transfers qualified but excluded from sales ratio analysis:	
03	Arm's length transaction at time of transfer, but the physical property characteristics changed significantly after the transfer AND prior to the January-1 assessment date, or transfer included property characteristics not substantially complete at the January 1 assessment date (use these subcodes: 1-parcel split, 2-parcel combination, 3-new construction, 4-deletion, 5-disaster, 6-other (including multiple changes), 7-remodel/renovation, 8-incomplete construction)
04	Arm's length transaction at time of transfer, but the legal characteristics changed significantly after the transfer AND prior to the January 1 assessment date
05	Arm's length transaction transferring multiple parcels with multiple parcel identification numbers (deed must be recorded on all parcels included in the transaction, and the full sale price, as calculated from the documentary stamp amount, must be reflected on all parcels)
06	Arm's length transaction transferring a single parcel that crosses one or more county lines
Real property transfers disqualified because of examination of the deed or other real property transfer instrument:	
11	Corrective Deed, Quit Claim Deed, or Tax Deed; deed bearing Florida documentary stamp at the minimum rate prescribed under chapter 201, F.S.; transfer of ownership in which no documentary stamps were paid

Sale Qualification Codes	
Code	**Definition**
12	Transfer to or from financial institutions (use code 18 for government entities); deed stating "In Lieu of Foreclosure" (including private lenders)
13	Transfer conveying cemetery lots or parcels
14	Transfer containing a reservation of occupancy for more than 90 days (life estate interest)
15	Removed - not currently accepted; reserved for future use
16	Transfer conveying ownership of less than 100% undivided interest
17	Transfer to or from a religious, charitable, or benevolent organization or entity
18	Transfer to or from a federal, state, or local government agency (including trustees (or board) of the Internal Improvement Trust Fund, courts, counties, municipalities, sheriffs, or educational organizations as well as FDIC, HUD, FANNIE MAE, and FREDDY MAC)
19	Transfer to or from bankruptcy trustees, administrators, executors, guardians, personal representatives, or receivers
20	Transfer to or from utility companies
21	Contract for Deed; Agreement for Deed (does not include Warranty Deed associated with seller financing)
Real property transfers disqualified because of documented evidence:	
30	Transfer between relatives or between corporate affiliates (including landlord-tenant)
31	Transfer involving a trade or exchange of land (does not include 1031 exchanges)
32	Transfer involving an abnormal period of time between contract date and sale date (examples: pre-construction sales, pre-development sales)
33	Transfer that included incomplete or unbuilt common property
34	Transfer satisfying payment in full of a prior property contract
35	Transfer involving atypical amounts of personal property
36	Transfer involving atypical costs of sale
37	Transfer in which property's market exposure was atypical; transfer involving participants who were atypically motivated; transfer involving participants who were not knowledgeable or informed of market conditions or property characteristics
38	Transfer that was forced or under duress; transfer that was to prevent foreclosure (occurs prior to date shown in judgment order for public sale)
39	Transfer in which the consideration paid for real property is verified to be different than the consideration indicated by documentary stamps
40	Transfer in which the consideration paid for real property is verified to be significantly influenced by non-market financing or assumption of non-market lease
41	Other, including duplicate recordings and Rehabbed sales; requires approval https://floridarevenue.com/property/Documents/2022code41req.pdf
42	Transfer involving mortgage fraud per a law enforcement agency's notification of probable cause
43	Transfer where the sale price (as the documentary stamps indicate) is verified to be an allocated price as part of a package or bulk transaction
Real property transfers qualification decision pending:	
98	Unable to process transfer because of transfer instrument errors (examples: incomplete or incorrect legal description, incorrect grantor)
99	Transfer was recorded or otherwise discovered in the previous 90 days and qualification decision is pending; invalid for transfers recorded or otherwise discovered more than 90 days earlier

Field 56 – Column BD – VI_CD1

Vacant/Improved Code – Sale 1. This field contains a code indicating V for vacant property or I for improved property to describe what the sale price includes, not what the property was at the time of sale. This field will be blank if no current sales are posted to the parcel. **This entry has a fixed length and should appear as a one-character alphanumeric entry.**

Vacant/Improved Codes	
Code	**Definition**
V	Vacant land
I	Improved property

Field 57 – Column BE – SALE_PRC1

Sale Price – Sale 1. This field contains the sale price indicated by documentary stamps on the deed. This field will be blank if no current sales are posted to the parcel. **This entry has a variable length and can contain up to 12 digits.**

Field 58 – Column BF – SALE_YR1

Sale Year – Sale 1. This field indicates the year of the transaction listed. This field will be blank if no current sales are posted to the parcel. **This entry has a fixed length and should appear as a four-digit number.**

Field 59 – Column BG – SALE_MO1

Sale Month – Sale 1. This field indicates the month of the transaction listed ("01" for January, "02" for February, etc.). This field will be blank if no current sales are posted to the parcel. **This entry has a fixed length and should appear as a two-digit number if applicable.**

Field 60 – Column BH – OR_BOOK1

Official Record Book Number – Sale 1. This field indicates the official record book number for the sale transaction listed as the county's clerk of the court has recorded. This field will be blank if the clerk's office uses a Clerk Instrument Numbering system or if no current sales are posted to the parcel. **This entry has a variable length and can contain up to six alphanumeric characters.**

Field 61 – Column BI – OR_PAGE1

Official Record Page Number – Sale 1. This field indicates the official record book's page number for the sale transaction listed as the county's clerk of the court has recorded. This field will be blank if the clerk's office uses a Clerk Instrument Numbering system or if no current sales are posted to the parcel. **This entry has a variable length and can contain up to six alphanumeric characters.**

Field 62 – Column BJ – CLERK_NO1

Clerk's Instrument Number – Sale 1. This field contains the Clerk's Instrument Number for the sale transaction listed as the county's clerk of the court has recorded. This field will be blank if the clerk's office uses the OR Book/OR Page system or if no current sales are posted to the parcel. **This entry has a variable length and can contain up to 20 digits.**

Field 63 – Column BK – SAL_CHNG_CD1

Sale Change Code – Sale 1. This field contains a code indicating any significant changes in property characteristics that occurred between the sale date and the assessment reporting date. This field will

be blank if no current sales are posted to the parcel. **This entry has a fixed length and should appear as a one-digit number.**

Sale Change Codes	
Code	Significant Change
1	Split
2	Combine
3	New Construction
4	Deletion
5	Disaster
6	Other (requires explanation to the Department if used)
7	Remodel and renovation

Field 64 – Column BL – MULTI_PAR_SAL2

Multi-Parcel – Sale 2. Refer to field 54's description. This field will be blank if fewer than two current sales are posted to the parcel. **This entry has a fixed length and should appear as a one-character alphanumeric entry.**

Field 65 – Column BM – QUAL_CD2

Qualification Code – Sale 2. Refer to field 55's description. This field will be blank if fewer than two current sales are posted to the parcel. **This entry has a fixed length and should appear as a two-digit number.**

Field 66 – Column BN – VI_CD2

Vacant/Improved Code – Sale 2. Refer to field 56's description. This field will be blank if fewer than two current sales are posted to the parcel. **This entry has a fixed length and should appear as a one-character alphanumeric entry.**

Field 67 – Column BO – SALE_PRC2

Sale Price – Sale 2. Refer to field 57's description. This field will be blank if fewer than two current sales are posted to the parcel. **This entry has a variable length and can contain up to 12 digits.**

Field 68 – Column BP – SALE_YR2

Sale Year – Sale 2. Refer to field 58's description. This field will be blank if fewer than two current sales are posted to the parcel. **This entry has a fixed length and should appear as a four-digit number.**

Field 69 – Column BQ – SALE_MO2

Sale Month – Sale 2. Refer to field 59's description. This field will be blank if fewer than two current sales are posted to the parcel. **This entry has a fixed length and should appear as a two-digit number.**

Field 70 – Column BR – OR_BOOK2

Official Record Book Number – Sale 2. Refer to field 60's description. This field will be blank if the clerk's office uses a Clerk Instrument Numbering system or if fewer than two current sales are posted to the parcel. **This entry has a variable length and can contain up to six alphanumeric characters.**

Field 71 – Column BS – R_PAGE2

Official Record Page Number – Sale 2. Refer to field 61's description. This field will be blank if the clerk's office uses a Clerk Instrument Numbering system or if fewer than two current sales are posted to the parcel. **This entry has a variable length and can contain up to six alphanumeric characters.**

Field 72 – Column BT – CLERK_NO2

Clerk's Instrument Number – Sale 2. Refer to field 62's description. This field will be blank if the clerk's office uses the OR Book/OR Page system or if fewer than two current sales are posted to the parcel. **This entry has a variable length and can contain up to 20 digits.**

Field 73 – Column BU – SAL_CHNG_CD2

Sale Change Code – Sale 2. Refer to field 63's description. This field will be blank if fewer than two current sales are posted to the parcel. **This entry has a fixed length and should appear as a one-digit number.**

Field 74 – Column BV – OWN_NAME

Owner's Name. This field contains the primary owner's name. **This entry has a variable length and contains up to 30 alphanumeric characters.**

Field 75 – Column BW – OWN_ADDR1

Owner's Mailing Address – Line 1. This field contains the first line of the primary owner's street or P.O. box mailing address. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 76 – Column BX – OWN_ADDR2

Owner's Mailing Address – Line 2. This field contains the second line of the primary owner's street or P.O. box mailing address, if necessary. If unnecessary, the field will be blank. **This entry has a variable length and contains up to 40 alphanumeric characters.**

Field 77 – Column BY – OWN_CITY

Owner's Mailing Address – City. This field indicates the city of the primary owner's mailing address. Only the city name appears in this field. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 78 – Column BZ – OWN_STATE

Owner's Mailing Address – State. This field contains the state, territory, or country of the primary owner's mailing address. **This entry has a variable length and can contain up to 25 alphanumeric characters.**

Field 79 – Column CA – OWN_ZIPCD

Owner's Mailing Address – U.S. ZIP Code. This field contains the designated five-digit United States ZIP code of the primary owner's mailing address. If the address is not in the U.S., this field will be blank. **This entry has a fixed length and should appear as a five-digit number.**

Field 80 – Column CB – OWN_STATE_DOM

Owner's State of Domicile. This field indicates the postal abbreviation for the primary owner's state or territory of domicile. The entry will appear as "FC" if the primary owner resides in a foreign country. **This entry has a fixed length and should appear as a two-character alphanumeric entry.**

Note: Fields 81 through 88 concern fiduciaries responsible for paying tax bills. Before 2012, s. 193.114(1)(p), F.S., required fiduciary information. The statute was amended in 2012 and this information is no longer required. These fields will be blank whether or not an account has a fiduciary.

Field 81 – Column CC – FIDU_NAME

Fiduciary's Name. This field contains the name of the person or entity responsible for paying the tax bill, if different from the owner. **This entry should be blank.**

Field 82 – Column CD – FIDU_ADDR1

Fiduciary's Mailing Address – Line 1. This field contains the first line of the fiduciary's street or P.O. box mailing address. **This entry should be blank.**

Field 83 – Column CE – FIDU_ADDR2

Fiduciary's Mailing Address – Line 2. This field contains the second line of the fiduciary's street or P.O. box mailing address, if needed. **This entry should be blank.**

Field 84 – Column CF – FIDU_CITY

Fiduciary's Mailing Address – City. This field indicates the city of the fiduciary's mailing address. Only the city name appears in this field. **This entry should be blank.**

Field 85 – Column CG – FIDU_STATE

Fiduciary's Mailing Address – State. This field contains the state, territory, or country of the fiduciary's mailing address. **This entry should be blank.**

Field 86 – Column CH – FIDU_ZIPCD

Fiduciary's Mailing Address – U.S. ZIP Code. This field contains the designated five-digit United States ZIP code of the fiduciary's mailing address. If the address is not in the U.S., this field will be blank. **This entry should be blank.**

Field 87 – Column CI – FIDU_CD

Fiduciary Code. This field indicates the type of fiduciary, if known. **This entry should be blank.**

Field 88 – Column CJ – S_LEGAL

Short Legal Description. This field contains a short legal description of the parcel. Since this field only allows 30 characters, the information may appear abbreviated, truncated, or incomplete. **This entry has a variable length and can contain up to 30 alphanumeric characters, including embedded punctuation.**

The data may indicate:

- Township
- Range
- Section or grant number
- Subdivision name/lot number

- Municipality code or number
- Metes and Bounds description

Field 89 – Column CK – APP_STAT

Homestead Applicant's Status. This field contains a code indicating the homestead applicant's status. Before 2015, the Department required the codes "W" (wife), "H" (husband), or "O" (other non-married joint tenant). Property appraisers may now assign codes that best meet local needs. This field will be blank if not applicable. **This entry has a fixed length and should appear as a one-character alphanumeric entry.**

Field 90 – Column CL – CO_APP_STAT

Homestead Co-Applicant's Status. This field contains a code indicating the homestead co-applicant's status. Before 2015, the Department required the codes "W" (wife), "H" (husband), or "O" (other non-married joint tenant). Property appraisers may now assign codes that best meet local needs. This field will be blank if not applicable. **This entry has a fixed length and should appear as a one-character alphanumeric entry.**

Field 91 – Column CM – MKT_AR

Market Area Code. This field contains a code indicating the market area. Property appraisers assign market area codes. Though the Department recommends property appraisers use a numeric coding system ranging from 1 to 99, a few jurisdictions use other codes. **This entry has a variable length and can contain up to three alphanumeric characters.**

Field 92 – Column CN – NBRHD_CD

Neighborhood Code. This field contains a code indicating the parcel's neighborhood. Property appraisers may assign neighborhood codes. This field is left blank if the property appraiser has not established neighborhood codes. **This entry has a variable length and can contain up to 10 digits.**

Field 93 – Column CO – PUBLIC_LND

Public Land. This field indicates the owner of public land. This designation is used for publicly owned property and locally assessed railroad property. This field is left blank if not applicable. **This entry has a fixed length and should appear as a one-character alphanumeric entry.**

Public Land Codes	
Code	**Description**
F	Federal
S	State
C	County, County School District
M	Municipal/City/Town
D	Special Taxing Districts/Authorities (drainage, water/flood/mosquito control, conservation, reclamation, improvement sanitation/sewer, hospital/medical, fire control districts, port, airport, transportation/transit authorities, regional planning councils, and community colleges)
W	Water management districts
T	State of Florida TIITF (owned by the Board of Trustees of the Internal Improvement Trust Fund)
R	Railroad Owned (locally assessed)
P	Other public land

Field 94 – Column CP – TAX_AUTH_CD

Taxing Authority Code. This field contains a code identifying the taxing authorities whose jurisdictions include the parcel. The property appraiser determines the coding system. Each code refers to a unique configuration of taxing authorities (such as municipalities, dependent and independent special districts) that can levy assessments. **This entry has a variable length and can contain up to five alphanumeric characters.**

Field 95 – Column CQ – TWN

Township Number. This field reflects a code identifying the township where the property is located. A township is a square unit of land used in the U.S. Public Land Survey System. It appears as a two-digit number and one letter. **This entry has a fixed length and should appear as a three-character entry.**

Field 96 – Column CR – RNG

Range Number. This field reflects a code identifying the range where the property is located. A range is a unit of measurement used in the U.S. Public Land Survey System. It appears as a two-digit number and one letter. **This entry has a fixed length and should appear as a three-character entry.**

Field 97 – Column CS – SEC

Section or Grant Number. This field reflects a code identifying the section number or land grant where the property is located. A section is a square unit of land used in the U.S. Public Land Survey System. **This entry has a fixed length and should appear as a three-character entry.**

Field 98 – Column CT – CENSUS_BK

Census Block Group Number. This field identifies the parcel's U.S. Census Block Group and related information. The entry includes the Federal Information Processing Series (FIPS) codes for the state, county, tract, and block group. If a parcel is located in multiple block groups, the field identifies the block group of the center of the parcel. **This entry has a fixed length and should appear as a 16-digit entry.**

More information about census block group coding is available from the U.S. Census Bureau.

Field 99 – Column CU – PHY_ADDR1

Physical Address – Line 1. This field identifies the physical street address of the parcel. If the parcel is vacant and has not been assigned a street number, the field may contain the name of the fronting (or ingress/egress) road. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 100 – Column CV – PHY_ADDR2

Physical Address – Line 2. This field identifies additional physical address information (e.g., suite or unit number) for the parcel. This field is left blank if unnecessary. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 101 – Column CW – PHY_CITY

Physical Location – City. This field contains the city in which the parcel is located. This field is left blank if unnecessary. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 102 – Column CX – PHY_ZIPCD

Physical Location – U.S. ZIP Code. This field indicates the parcel's designated five-digit United States ZIP code. **This entry has a fixed length and should appear as a five-digit entry.**

Field 103 – Column CY – ALT_KEY

Alternate Key Number. This field contains an optional alternate key identifier. Some counties identify parcels with an alternate key numbering system in addition to the unique parcel identification system. This field will be blank if not applicable. **This entry has a variable length and can contain up to 26 alphanumeric characters.**

Note: Fields 104 (Assessment Differential Transfer Flag) through 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 contain values only in the year in which a transfer takes effect.

Field 104 – Column CZ – ASS_TRNSFR_FG

Assessment Differential Transfer Flag. This field indicates whether an assessment limitation difference was transferred to the parcel for the assessment year. The only acceptable entry is "1" if an assessment limitation difference was transferred to the parcel for the assessment. This field will be blank if not applicable. **This entry has a fixed length and should appear as the digit "1."**

Field 105 – Column DA – PREV_HMSTD_OWN

Number of Owners – Previous Homestead. This field identifies the number of owners of the previous homestead. The property appraiser uses this field to calculate the proportion of the assessment differential that should transfer to this parcel. If the transferred difference was not split among multiple owners, the entry will be "1." This field will be blank if not applicable. **This entry has a variable length and can contain up to two digits.**

Examples:

- Single person homestead for both previous and new homestead, entry = 1
- Married couple for both previous and new homestead, entry = 1
- Previous homestead abandoned by a married couple; one spouse claims homestead on new home, entry = 2
- Three tenants-in-common previous homestead; one tenant claims homestead on new home, entry = 3

Field 106 – Column DB – ASS_DIF_TRNS

Assessment Differential Transferred. This field indicates the value of the assessment difference that is transferred. The just value minus this value equals the assessed value of the new homestead. Section 193.155(8)(a), F.S., describes how this difference is calculated. If the property appraiser has granted an application but the calculated assessment difference equals $0.00, a 0 will appear in this field. This field will be blank if not applicable or the property appraiser has denied an application. **This entry has a variable length and can contain up to 12 digits.**

Field 107 – Column DC – CONO_PRV_HM

County Number Previous Homestead. This field indicates the previous homestead's two-digit county number (field 1). This field will be blank if not applicable. **This entry has a fixed length and should appear as a two-digit entry.**

Field 108 – Column DD – PARCEL_ID_PRV_HMSTD

Parcel ID – Previous Homestead. This field indicates the previous homestead's parcel identification number (field 2). This field will be blank if not applicable. **This entry has a variable length and can contain up to 26 alphanumeric characters.**

Field 109 – Column DE – YR_VAL_TRNSF

Year Value Transferred. This field indicates the year that the assessment differential transferred to the new homestead. The year must be either of the two previous years. This field will be blank if not applicable. **This entry has a fixed length and should appear as a four-digit entry.**

Fields 110 through 154 – Columns DF through EW – EXMPT_01 through EXMPT_82

Exemptions. Fields 110 through 153 indicate the value of each exemption granted to the parcel, as determined by the property appraiser. Only the exemptions applicable to the parcel contain a dollar value. **These entries have variable lengths and can contain up to 12 digits.**

NAL Exemptions						
Exemption	**Amount**	**Description of Exemption Reporting Requirements for Assessment Rolls**	**Applicable to Taxes Levied by:**			**Statute**
			School	**County**	**Municipality**	
Field 110 EXMPT_01	Up to $25,000	Value of homestead 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	Value of additional homestead exemption up to $25,000. 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	Value of county determined 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	Value of municipality determined 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	Value of exemptions for certain permanently and totally disabled veterans and their surviving spouses subject to statute	Yes	Yes	Yes	196.081
Field 115 EXMPT_06	Totally exempt	Value of exemption for disabled veterans confined to wheelchairs and surviving spouses, subject to statute	Yes	Yes	Yes	196.091
Field 116 EXMPT_07	Totally exempt	Value of 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	Value of exemption for totally and permanently disabled persons, subject to statute	Yes	Yes	Yes	196.101
Field 118 EXMPT_09	Totally exempt	Value of constitutional charitable, religious, scientific or literary exemption. Section 196.196, F.S., contains criteria for determining applicability.	Yes	Yes	Yes	196.196
Field 119 EXMPT_10	Up to 50%	Value of county adopted 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%	Value of municipality determined exemption for historic property used for certain commercial or nonprofit purposes, subject to statute	No	No	Yes	196.1961*

FLORIDA DEPARTMENT OF REVENUE

NAL Exemptions						
Exemption	Amount	Description of Exemption Reporting Requirements for Assessment Rolls	Applicable to Taxes Levied by:			Statute
			School	County	Municipality	
Field 121 EXMPT_12	Up to totally exempt	Value of exemption for certain 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	Value of exemption for certain property used by nonprofit homes for the aged, subject to statute	Yes	Yes	Yes	196.1975
Field 123 EXMPT_14	Up to $25,000 per apartment	Value of exemption for property used by proprietary continuing care facilities, subject to statute	Yes	Yes	Yes	196.1977
Field 124 EXMPT_15	Determined by statute	Affordable housing property exemption, subject to statute	Yes	Yes	Yes	196.1978 & 196.196
Field 125 EXMPT_16	Totally exempt	Value of educational property exemption, subject to statute	Yes	Yes	Yes	196.198
Field 126 EXMPT_17	Totally exempt	Value of charter school property tax exemption, subject to statute	Yes	Yes	Yes	196.1983
Field 127 EXMPT_18	Up to totally exempt	Value of labor organization property tax exemption, subject to statute	Yes	Yes	Yes	196.1985
Field 128 EXMPT_19	Totally exempt	Value of community center property tax exemption, subject to statute	Yes	Yes	Yes	196.1986
Field 129 EXMPT_20	Totally exempt	Value of government property tax exemption, subject to statute	Yes	Yes	Yes	196.199
Field 130 EXMPT_21	Totally exempt	Value of exemption for property under 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%	Value of county economic development ad valorem tax exemptions, subject to statute	No	Yes	No	196.1995*
Field 132 EXMPT_23	Up to 100%	Value of municipality economic development ad valorem tax exemptions, subject to statute	No	No	Yes	196.1995*
Field 133 EXMPT_24	Up to 100%	Value of county ad valorem exemptions for historic property improvements, subject to statute	No	Yes	No	196.1997*
Field 134 EXMPT_25	Up to 100%	Value of municipality ad valorem exemptions for historic property improvements, subject to statute	No	No	Yes	196.1997*
Field 135 EXMPT_26	Up to 100%	Value of 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%	Value of 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		No longer in use				
Field 138 EXMPT_29	Totally exempt	Value of not-for-profit sewer and water company property tax exemption, subject to statute	Yes	Yes	Yes	196.2001
Field 139 EXMPT_30	Totally exempt	Value of property tax 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	Value of property tax exemption for blind persons	Yes	Yes	Yes	196.202
Field 141 EXMPT_32	$500	Value of property tax exemption for widowers	Yes	Yes	Yes	196.202
Field 142 EXMPT_33	$500	Value of property tax exemption for widows	Yes	Yes	Yes	196.202
Field 143 EXMPT_34	$500	Value of property tax exemption of persons totally and permanently disabled	Yes	Yes	Yes	196.202

NAL Exemptions						
Exemption	Amount	Description of Exemption Reporting Requirements for Assessment Rolls	Applicable to Taxes Levied by:			Statute
			School	County	Municipality	
Field 144 EXMPT_35	$5,000	Value of property tax exemption for disabled ex-service members; evidence of disability	Yes	Yes	Yes	196.24
Field 145 EXMPT_36	Totally exempt	Land dedicated in perpetuity for conservation purposes and used exclusively for those purposes	Yes	Yes	Yes	196.26(2)
Field 146 EXMPT_37	50% exemption	Land dedicated in perpetuity for conservation purposes but also used for commercial purposes	Yes	Yes	Yes	196.26(3)
Field 147 EXMPT_38	Up to 100% exemption	Value of property tax exemption for homestead property owned by persons who are deployed military personnel outside the U.S.	Yes	Yes	Yes	196.173
Field 148 EXMPT_39	Totally exempt	County adopted additional exemption for low-income seniors 65 and older who have maintained permanent residence for at least 25 years in a property with a just value less than $250,000 at the time of the original application and whose household income does not exceed $20,000, adjusted annually based on the CPI starting January 1, 2001	No	Yes	No	196.075*
Field 149 EXMPT_40	Totally exempt	Municipality adopted additional exemption for low-income seniors 65 and older who have maintained permanent residence for at least 25 years in a property with a just value less than $250,000 at the time of the original application and whose household income does not exceed $20,000, adjusted annually based on the CPI starting January 1, 2001	No	No	Yes	196.075*
Field 150 EXMPT_41	Totally exempt	Exemption for first responder totally and permanently disabled in the line of duty or surviving spouse; surviving spouse of first responder who died in the line of duty (new in 2018)	Yes	Yes	Yes	196.081(6) 196.102
Field 151 EXMPT_42	Totally exempt	Biblical History Display Property	Yes	Yes	Yes	196.1987
Field 152 EXMPT_80	Varied % discount	Disabled Veterans Homestead Discount for veterans 65 and older, subject to statute	Yes	Yes	Yes	196.082
Field 153 EXMPT_81	Reduction	Reduction in assessment for living quarters of parents or grandparents	Yes	Yes	Yes	193.703*
Field 154 EXMPT_82	Totally Exempt	Land available for taxes	Yes	Yes	Yes	197.502
*Local option						

Note: The Department generates fields 154 (File Sequence Number) through 160 (Special Circumstances Text) for data management purposes.

Field 155 – Column EY – SEQ_NO

File Sequence Number. This field contains a number the Department assigns in the order parcels appear on the property appraiser's assessment roll submission. **This entry has a variable length and can contain up to seven digits.**

Field 156 – Column EZ – RS_ID

Real Property Submission Identification Code. This field contains a code unique to every real property assessment roll submission the Department receives. Each real property assessment roll

includes the NAL and SDF, which share their submission identification code. The same code will appear for every parcel in the file. **This entry has a variable length and can contain up to four alphanumeric characters.**

Field 157 – Column FA – MP_ID

Master Parcel Identification Code. This field contains a code unique to every parcel within the real property file. **This entry has a variable length and can contain up to eight alphanumeric characters.**

Field 158 – Column FB – STATE_PAR_ID

Uniform Parcel Identification Code. This field contains a unique code the Department assigns to each parcel based on a statewide parcel coding system. The Department generates this because of the wide variance in the county-level parcel identification coding systems. This code can be cross-referenced longitudinally when a county's coding system changes. **This entry has a variable length and can contain up to 18 alphanumeric characters.**

Field 159 – Column FC – SPC_CIR_CD

Special Circumstances Code. This field contains a code the Department generated for database management purposes. The Department develops codes on a case-by-case and year-by-year basis by a data gathering request that either the Department of Revenue or another governmental entity issues. This field will be blank if not applicable. **This entry has a fixed length and should appear as a one-digit entry.**

Field 160 – Column FD – SPC_CIR_YR

Special Circumstances Year. This field indicates the year relevant to the data in field 158, Special Circumstances Code. This field is left blank if not applicable. **This entry has a fixed length and should appear as a four-digit number.**

Field 161 – Column FE – SPC_CIR_TXT

Special Circumstances Text. This field may contain a short description of the special circumstance in field 158, Special Circumstances Code. It is reserved for use in conjunction with the two other special circumstances fields. This field is left blank if not applicable. **This entry has a variable length and can contain up to 50 alphanumeric characters.**

Section 2
Sales Data Files (SDF)

Note: The SDF includes only parcels that transferred ownership during the year immediately preceding the January 1 assessment date and the sales that occurred after the January 1 assessment date up to the required submission date. If a parcel transferred multiple times during that time period, the SDF lists each separately.

Field 1 – Column A – CO_NO

County Number. This field reflects the two-digit number the Department assigned to each Florida county. See the table below. **This entry has a fixed length and should appear as a two-digit number.**

Note: The Department assigned these numbers before 1997, when Dade County's name changed to Miami-Dade County. "Miami-Dade" is placed alphabetically as beginning with "D" in the table and for coding purposes.

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

Field 2 – Column B – PARCEL_ID

Parcel Identification Code. This field contains a unique code based on a parcel coding system applied uniformly within the county. The local property appraiser manages the uniform coding system, so parcel ID formats vary by county. **This entry has a variable length and can contain up to 26 alphanumeric characters.**

Examples (two of several systems property appraisers use):

- 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 – Column C – ASMNT_YR

Assessment Year. This field indicates the assessment year. The sale information is based on the property appraiser's assessment as of January 1 of the assessment year. **This entry has a fixed length and should appear as a four-digit number.**

Field 4 – Column D – ATV_STRT

Active Stratum. This field indicates the active stratum number for parcels assigned to basic strata 01-07. If the assessed value for any of those seven strata constitutes less than 5 percent of the total assessed value of all seven strata, the parcels are reassigned to active stratum 8. Because of the field length, active stratum entries will not include a leading zero. This field will be blank for parcels assigned to basic strata 09-13. **This entry has a fixed length and should appear as a one-digit number.**

Please refer to stratification table on page 4 for more information on active strata.

Field 5 – Column E – GRP_NO

Group Number. This field denotes the group number assigned to parcels based on an analysis of value. The Department stratifies each active stratum into four groups for statistical analysis and either one or two additional groups that contain property with abnormally high or low value. This field will be blank if not applicable. **This entry has a fixed length and should appear as a one-digit number.**

The group stratification process is described below.

Group Stratification Process
1. All parcels in the statutory stratum are arrayed in ascending order by just value.
2. At the top of the parcel array, all parcels comprising the first 5% of the stratum's just value are sub-stratified into group 5 and removed from further consideration to enhance the representativeness of the remaining groups for sampling purposes.
3. Any individual parcels comprising 15% or more of the remaining stratum just value are sub-stratified into group 6 and removed from further consideration to enhance the representativeness of the remaining four groups for analysis and sampling purposes (any parcel removed by this step is studied independently from the sample study).
4. After segregating groups 5 and 6 as outlined above and starting at the top of the remaining parcel array, the value within the first quarter (25%) of the array are placed in group 1.
5. Continuing down the parcel array, the process in step 4 is repeated until all parcels in the stratum are placed within four groups (1-4), each having approximately the same value.
Note: At each of the break points for a group, if additional parcels exist with the same just 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. All parcels with the same just value must be assigned the same group number from the initial calculation process.

Field 6 – Column F – DOR_UC

DOR Land Use Code. This field indicates the land use code associated with each type of property. The property appraiser assigns the use code based on Department guidelines. If a parcel has more than one use, the appraiser assigns a code according to property's predominant use. **This entry has a fixed length and should appear as a three-digit number ranging from 000 through 099.**

Please refer to the use code table on pages 5-7 for a complete listing of land use codes.

Field 7 – Column G – NBRHD_CD

Neighborhood Code. This field contains a code indicating the parcel's neighborhood. Property appraisers may assign neighborhood codes. This field is left blank if the property appraiser has not established neighborhood codes. **This entry has a variable length and can contain up to ten digits.**

Field 8 – Column H – MKT_AR

Market Area Code. This field contains a code indicating the market area. Property appraisers assign market area codes. Though the Department recommends property appraisers use a numeric coding system ranging from 1 to 99, a few jurisdictions use other codes. **This entry has a variable length and can contain up to three alphanumeric characters.**

Field 9 – Column I – CENSUS_BK

Census Block Group Number. This field identifies the parcel's U.S. Census Block Group and related information. The entry includes the Federal Information Processing Series (FIPS) codes for the state, county, tract, and block group. If a parcel is located in multiple block groups, the field identifies the block group of the center of the parcel. **This entry has a variable length and can contain up to 16 characters.**

More information about census block group coding is available from the U.S. Census Bureau.

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Field 10 – Column J – SALE_ID_CD

Sale Identification Code. This field contains a unique code the property appraiser assigns to each transaction in the SDF. This code can be either an internally-generated code or a four-digit code whose first two digits indicate the year (18 or 19 and second two digits indicate the transaction number (01, 02, 03, etc.). The sale identification code remains with the sale for all subsequent SDF submissions. The Department recommends that the transaction part of the code reflect the chronological order of sales. **This entry has a variable length and can contain up to 25 alphanumeric characters.**

Field 11 – Column K – SAL_CHNG_CD

Sale Change Code. This field contains a code indicating any significant changes in property characteristics that occurred between the sale date and the assessment reporting date. **This entry has a fixed length and should appear as a one-digit number.**

Sale Change Codes	
Code	Significant Change
1	Split
2	Combine
3	New Construction
4	Deletion
5	Disaster
6	Other (requires explanation to the Department if used)
7	Remodel and renovation

Field 12 – Column L – VI_CD

Vacant/Improved Code.

This field contains a code indicating V for vacant property or I for improved property to describe what the sale price includes, not what the property was at the time of sale. **This entry has a fixed length and should appear as a one-character alphanumeric entry.**

Vacant/Improved Codes	
Code	Definition
V	Vacant land
I	Improved property

Field 13 – Column M – OR_BOOK

Official Record Book Number. This field indicates the official record book number for the sale transaction listed as the county's clerk of the court has recorded. This field will be blank if the clerk's office uses a Clerk Instrument Numbering system. **This entry has a variable length and can contain up to six alphanumeric characters.**

Field 14 – Column N – OR_PAGE

Official Record Page Number. This field indicates the official record book's page number for the sale transaction listed as the county's clerk of the court has recorded. This field will be blank if the clerk's office uses a Clerk Instrument Numbering system. **This entry has a variable length and can contain up to six alphanumeric characters.**

Field 15 – Column O – CLERK_NO

Clerk's Instrument Number. This field contains the Clerk's Instrument Number for the sale transaction listed as the county's clerk of the court has recorded. This field will be blank if the clerk's office uses the OR Book/OR Page system. **This entry has a variable length and can contain up to 20 digits.**

Field 16 – Column P – QUAL_CD

Qualification Code. This field contains a code denoting the property appraiser's sales qualification decisions. The qualification codes reflect certain characteristics of the transfer, which the Department often uses to judge a sale's suitability for statistical analysis. **This entry has a fixed length and should appear as a two-digit number.**

Please refer to the qualification code table on pages 17-18 for a description of the qualification codes.

Field 17 – Column Q – SALE_YR

Sale Year. This field indicates the year of the transaction listed. **This entry has a fixed length and should appear as a four-digit number.**

Field 18 – Column R – SALE_MO

Sale Month. This field indicates the month of the transaction listed ("01" for January, "02" for February, etc.). **This entry has a fixed length and should appear as a two-digit number if applicable.**

Field 19 – Column S – SALE_PRC

Sale Price. This field contains the sale price derived from the documentary stamp tax amount. The documentary stamp lists the amount of taxes collected on the transaction. **This entry has a variable length and can contain up to 12 digits.**

Field 20 – Column T – MULTI_PAR_SAL

Multi-Parcel Sale. This field contains a code indicating the county clerk's recording system if the sale included multiple parcels. This field will be blank if not applicable. **This entry has a fixed length and should appear as a one-character alphanumeric entry.**

Multi-Parcel Sale Codes	
Code	**Definition**
C	Multiple parcel transaction denoted by matching clerk of the court instrument number
D	Multiple parcel transaction denoted by matching official record book and page number

Note: The Department generates fields 21 (Real Property Submission Identification Code) through 23 (Uniform Parcel Identification Code) for data management purposes.

Field 21 – Column U – RS_ID

Real Property Submission Identification Code. This field contains a code unique to every real property assessment roll submission the Department receives. Each real property assessment roll includes the NAL and SDF, which share their submission identification code. The same code will appear for every parcel in the file. **This entry has a variable length and can contain up to four alphanumeric characters.**

Field 22 – Column V – MP_ID

Master Parcel Identification Code. This field contains a code unique to every parcel in the real property file. **This entry has a variable length and can contain up to eight alphanumeric characters.**

Field 23 – Column W – STATE_PAR_ID

Uniform Parcel Identification Code. This field contains a unique code the Department assigns to each parcel based on a statewide parcel coding system. The Department generates this field for data management purposes because of the wide variance in the county-level parcel identification coding systems. This code can be cross-referenced longitudinally if a county-level coding system changes. **This entry has a variable length and can contain up to 18 alphanumeric characters.**

Section 3
Name – Address – Personal (NAP) Files

Field 1 – Column A – CO_NO

County Number. This field indicates the two-digit number the Department assigned to each Florida county. **This entry has a fixed length and should appear as a two-digit number.**

Note: The Department assigned these numbers before 1997, when Dade County's name changed to Miami-Dade County. "Miami-Dade" is placed alphabetically as beginning with "D" in the table and for coding purposes.

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

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Field 2 – Column B – ACCT_ID

Account Identification Code. This field contains a unique code based on an account parcel coding system applied uniformly in the county. The local property appraiser manages the uniform coding system, so account ID formats vary by county. **This entry has a variable length and can contain up to 20 alphanumeric characters.**

Field 3 – Column C – FILE _T

File (Roll) Type. This field indicates the file type. **This entry has a fixed length and should appear as the character "P" to designate that the data relates to tangible personal property.**

Field 4 – Column D – ASMNT_YR

Assessment Year. This field indicates the assessment year. The roll is based on the property appraiser's assessment as of January 1 of the assessment year. **This entry has a fixed length and should appear as a four-digit number.**

Field 5 – Column E – TAX_AUTH_CD

Taxing Authority Code. This field contains a code identifying the taxing authorities whose jurisdictions include the parcel. The property appraiser determines the coding system. Each code refers to a unique configuration of taxing authorities (such as municipalities and dependent and independent special districts) that can levy assessments. **This entry has a variable length and can contain up to five alphanumeric characters.**

Field 6 – Column F – NAICS_CD

NAICS Code. This field indicates the account's property type according to the North American Industry Classification System (NAICS). The U.S. Economic Classification Policy Committee developed and maintains the system. In addition to the standardized NAICS codes, the Department recommends that property appraisers use a small number of codes for Florida-specific classifications. **This entry has a fixed length and should appear as a six-digit number.**

See Rule 12D-8.009(3)(a), Florida Administrative Code, for more information about industry classifications for personal property. The Department requires property appraisers to use the most recent published code list. The codes are available on the Department's website.

Field 7 – Column G – JV_F_F_E

Just Value – Furniture/Fixtures/Equipment. This field indicates the just value of furniture, fixtures, and equipment. The total just value in field 9 should equal the sum of this field and the just value of leasehold improvements in field 8. This field will be blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 8 – Column H – JV_LESE_IMP

Just Value Leasehold Improvements. This field indicates the just value of leasehold improvements. The total just value in field 9 should equal the sum of this field and the just value of furniture, fixtures, and equipment in field 7. This field will be blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 9 – Column I – JV_TOTAL

Total Just Value. This field contains the account's total just value. **This entry has a variable length and can contain up to 12 digits.**

Field 10 – Column J – AV_TOTAL

Total Assessed Value. This field indicates the account's total assessed value. **This entry has a variable length and can contain up to 12 digits.**

Field 11 – Column K – JV_POL_CONTRL

Just Value Pollution Control Device. This field indicates the just value of pollution control facilities and devices as defined in s. 193.621, F.S. This value is a component of the value in field 7. This field will be blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 12 – Column L – AV_POL_CONTRL

Assessed Value Pollution Control Device. This field indicates the assessed value of pollution control facilities and devices as defined in s. 193.621, F.S. This value is a component of the total assessed value in field 10. This field will be blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 13 – Column M – EXMPT_VAL

Exemption Value. This field reflects the total value of all exemptions applied to the account. Field 33 contains more detailed exemption information. This field will be blank if not applicable. **This entry has a variable length and can contain up to 12 digits.**

Field 14 – Column N – TAX_VAL

Taxable Value. This field reflects the total taxable value of all tangible personal property. **This entry has a variable length and can contain up to 12 digits.**

Field 15 – Column O – PEN_RATE

Penalty Rate. This field reflects the non-payment penalty rate the property appraiser applied to tangible personal property. Section 193.072, F.S., defines the penalty rate for non-payment. This field will be blank if not applicable. **This entry has a variable length and can contain up to two digits.**

Field 16 – Column P – OWN_NAME

Owner's Name. This field contains the primary owner's name. **This entry has a variable length and contains up to 30 alphanumeric characters.**

Field 17 – Column Q – OWN_ADDR

Owner's Mailing Address. This field contains the primary owner's street or P.O. box mailing address. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 18 – Column R – OWN_CITY

Owner's Mailing Address – City. This field indicates the city of the primary owner's mailing address. Only the city name appears in this field. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 19 – Column S – OWN_STATE

Owner's Mailing Address – State. This field contains the state, territory, or country of the primary owner's mailing address. **This entry has a variable length and can contain up to 25 alphanumeric characters.**

Field 20 – Column T – OWN_ZIPCD

Owner's Mailing Address – U.S. ZIP Code. This field contains the designated five-digit United States ZIP code of the primary owner's mailing address. If the address is not in the U.S., this field will be blank. **This entry has a fixed length and should appear as a five-digit number.**

Field 21 – Column U – OWN_STATE_DOM

Owner's State of Domicile. This field indicates the postal abbreviation for the primary owner's state or territory of domicile. The entry will appear as "FC" if the primary owner resides in a foreign country. **This entry has a fixed length and should appear as a two-character alphanumeric entry.**

Field 22 – Column V – FIDU_NAME

Fiduciary's Name. This field contains the name of the person or entity responsible for paying the tax bill, if different from the owner. This field will be blank if not applicable. **This entry has a variable length and contains up to 30 characters.**

Examples of fiduciaries:

- 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 – Column W – FIDU_ADDR

Fiduciary's Mailing Address. This field contains the fiduciary's street or P.O. box mailing address. This field will be blank if not applicable. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 24 – Column X – FIDU_CITY

Fiduciary's Mailing Address – City. This field indicates the city of the fiduciary's mailing address. Only the city name appears in this field. This field will be blank if not applicable. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 25 – Column Y – FIDU_STATE

Fiduciary's Mailing Address – State. This field contains the state, territory, or country of the fiduciary's mailing address. This field will be blank if not applicable. **This entry has a variable length and can contain up to 25 alphanumeric characters.**

Field 26 – Column Z – FIDU_ZIP_CD

Fiduciary's Mailing Address – U.S. ZIP Code. This field contains the designated five-digit United States ZIP code of the fiduciary's mailing address. If there is no fiduciary or the fiduciary's address is not in the U.S., this field will be blank. **This entry has a fixed length and should appear as a five-digit number.**

Field 27 – Column AA – FIDU_CD

Fiduciary Code. This field indicates the type of fiduciary, if known. This field will be blank if not applicable. **This entry has a fixed length and should appear as a one-digit number.**

Field 28 – Column AB – PHY_ADDR

Physical Address. This field identifies the property's physical street address. If the location has not been assigned a street number, the field may contain the name of the fronting (or ingress/egress) road. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 29 – Column AC – PHY_CITY

Physical Location – City. This field contains the city where the tangible personal property is located. This field will be blank if not applicable. **This entry has a variable length and can contain up to 40 alphanumeric characters.**

Field 30 – Column AD – PHY_ZIP

Physical Location – U.S. ZIP Code. This field indicates the personal property's designated five-digit United States ZIP code. **This entry has a fixed length and should appear as a five-digit entry.**

Field 31 – Column AE – FIL

Filler. This field is reserved for future use. When defined, the Department will re-label this field and establish field size specifications. **This field will be blank.**

Field 32 – Column AF – ALT_KEY

Alternate Key Number. This field contains an optional alternate key identifier. Some counties identify accounts with an alternate key numbering system in addition to the unique account identification system. This field will be blank if not applicable. **This entry has a variable length and can contain up to 26 alphanumeric characters**

Field 33 – Column AG – EXMPT

Exemptions. This field contains the code(s) and value(s) for all applicable exemptions. The sequence of this entry is exemption code, semicolon, and exemption value. If the property has more exemption(s), a semicolon separates the exemption value and the next code. This field will be blank if not applicable. **This entry has a variable length and can contain up to 50 alphanumeric characters.**

Examples:

- The standard $25,000 TPP exemption only: M;25000
- Institutional property that also has a community center component which qualifies for the standard $25,000 TPP exemption: A;90000;M;25000

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NAP Exemption Codes	
Code	**Description**
A	Institutional
B	Non-Governmental Educational Property Other Than under s. 196.1985, F.S.
C	Federal Government Property
D	State Government Property
E	Local Government Property
F	Leasehold Interests in Government Property
G	County Economic Development
H	Not-for-profit Sewer and Water Companies
I	Blind Exemption
J	Total and Permanent Disability Exemption
K	Widows and Widowers Exemption
L	Disabled Veterans Exemption
M	$25,000 Tangible Personal Property Exemption
N	Space Laboratories and Carriers Exemption
O	Affordable Housing Property Exemption (new for 2013)
P	Municipality Economic Development (new for 2013)
Q	Renewable Energy Source Device (new for 2018)

Field 34 – Column AH – ACCT_ID_CNG

Account ID Change Field. This field contains the previous account ID if the account ID numbering system changed since the prior year. This field will be blank if not applicable. **This entry has a variable length and can contain up to 20 alphanumeric characters.**

Note: The Department generates fields 35 (File Sequence Number) and 36 (Tangible Property Submission Identification Code) for data management purposes.

Field 35 – Column AI – SEQ_NO

File Sequence Number. This field contains a number the Department assigns in the order accounts appear on the property appraiser's assessment file. **This entry has a variable length and can contain up to seven digits.**

Field 36 – Column AJ – TS_ID

Tangible Property Submission Identification Code. This field contains a code unique to every tangible personal property assessment roll the Department receives. The same code will appear for each account listed on the file. **This entry has a variable length and can contain up to four alphanumeric characters.**

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