

Summary of Changes to the Florida Real Property Appraisal Guidelines

The methods and approaches for establishing the just value of real property have not changed significantly since the *Florida Real Property Appraisal Guidelines (Guidelines)* were last published. The *Guidelines* are being amended to reflect current Florida ad valorem tax law, consolidate related topics into fewer sections, remove repetitive and obsolete language, and reformat the guidelines for clarity.

General updates throughout include:

- Updated, clarified, or removed obsolete language
- Added specificity to the phrase “Florida law” to “Florida ad valorem tax law”
- Added a list of key terms, available in new Addendum A, to the beginning of sections 2 through 6
- Updated quoted material from assessment and appraisal publications

This table shows the general reorganization of the *Guidelines*. The table on page 3 shows the mapping of subsections.

New Section Number/Title	Old Section Number/Title
1.0 Introduction	1.0 Introduction
2.0 Foundational Principles	2.0 Foundations of Mass Appraisal in Florida
3.0 The Mass Appraisal Process in Florida	4.0 The Mass Appraisal Process in Florida
	5.0 Defining the Mass Appraisal Process
4.0 Mass Appraisal Data	6.0 Collecting and Managing Mass Appraisal Data
	7.0 Geographic Stratification for Mass Appraisal
	8.0 Exploratory Analysis of Mass Appraisal Data
5.0 Quality Assurance for Mass Appraisal	10.0 Valuation Planning
	16.0 Quality Assurance for Florida Mass Appraisal
6.0 Mass Appraisal Valuation	9.0 Consideration of Highest and Best Use
	11.0 Consideration of Valuation Approaches
	12.0 Land Valuation
	13.0 The Cost Less Depreciation Approach
	14.0 The Sales Comparison Approach
	15.0 The Income Capitalization Approach

Section 1, Introduction: Edits include:

- Updated to reflect similar sequencing and language of section 1 of the June 2024 *Agricultural Classified Use Real Property Appraisal Guidelines*
- Moved general discussion of Florida constitution and statutes to section 1.1 (from old 2.1.1 and 2.1.2)
- Added description of changes to the document and a table mapping new sections to old sections (above)

Section 2, Foundational Principles: The section title was updated from “Foundations of Mass Appraisal in Florida.”

Edits include:

- Moved general discussion of Florida constitution and statutes to section 1.1 (from old 2.1.1 and 2.1.2)
- Updated text of Section 193.011, Florida statutes (F.S.), to reflect current statute language (2.1)
- Added discussion of ss. 194.301 and 194.3015, F.S. as it relates to appraisal standards (2.1)
- Added full text of s. 193.023, F.S., which details the duties of property appraisers in making assessments (2.1)
- Added subsection **2.2 Other Sources of Appraisal Guidance**
- Added subsection **2.3 Foundations of Mass Appraisal in Florida:**
 - New section on applicability of mass appraisal (2.3)
 - Moved scope of work details to 2.3.1 through 2.3.4 (from old 5.2 through 5.5)
 - Consolidated discussion of education and training (from old 2.5 and 16.3), added text from s. 195.002, F.S., and added information on the Department of Revenue’s assessment training (2.3.6)
- Removed discussion of history of mass appraisal (in old 2.3)
- Moved discussion of value influences to **Addendum B, Relevant Valuation Concepts** (from old 2.4)

OLD Section 3, Important Definitions and Concepts: The contents of this section were moved to **Addendum A** and **Addendum B**, respectively.

NEW Section 3, The Mass Appraisal Process in Florida: Old sections 4 and 5 were combined. Edits include:

- Moved definitions of key terms to **Addendum A** (from old 4.2 and 4.3)
- Edited text to reflect the Department’s annual *Tax Roll Production, Submission and Evaluation Standards* is the primary source for assessment roll standards (3.2 and 3.3)
- Added **3.4 Property Inspection**
- Moved scope of work details to 2.3.1 through 2.3.4 (from old 5.2 through 5.5)

NEW Section 4, Mass Appraisal Data: Old sections 6, 7, and 8 were combined. Edits include:

- Moved definitions of key terms to **Addendum A**
- Added discussion of data security (4.1)
- Added link to *Florida Cadastral Mapping Guidelines* (4.4.2)
- Added link to *Florida County Digital Orthoimagery Program Standards* (4.4.3)
- Edited text to reflect the Department’s annual *Tax Roll Production, Submission and Evaluation Standards* is the primary source for minimum data standards (4.4.5)
- Reorganized sale data text into a table for clarity (4.4.7)
 - Added text of s. 193.114(2)(n), F.S. regarding sale qualification
 - Edited text to reflect the Department’s annual *Tax Roll Production, Submission and Evaluation Standards* is the primary source for sale data coding and reporting requirements
 - Moved text discussing sale data with parcel changes to **Addendum C, Managing Sale Data for Parcels that Change** (old 6.12.6)
- Added text of s. 195.027(3), F.S. regarding confidentiality of financial data (4.4.8)
- Added link to *Florida Uniform Market Area Guidelines* (4.6)

OLD Section 9, Consideration of Highest and Best Use: The contents of this section were moved to new section 6.1.

OLD Section 10, Valuation Planning: The contents of this section were moved to new sections 5.2 and 5.8 and integrated throughout section 5.

NEW Section 5, Quality Assurance for Mass Appraisal: Old sections 10 and 16 were combined. Edits include:

- Moved definitions of key terms to **Addendum A**
- Added **5.3 Organization and Communication**
- Added **5.4 Personnel Management**
- Added **5.5 Education and Training**
- Added **5.9 Model Calibration**

NEW Section 6, Mass Appraisal Valuation: Old sections 9, 11, 12, 13, 14, and 15 were combined. Edits include:

- Moved definitions of key terms to **Addendum A**

OLD Section 16, Quality Assurance for Florida Mass Appraisal: The contents of this section were moved to new section 5.0.

OLD ADDENDUM, removed.

This table maps new subsections to old subsections. The text of old subsections was edited for clarity and conciseness.

New subsection number/title	Old subsection number(s)
1.1 Overview and Specific Authority	1.1
1.2 Description of Guidelines	1.1
1.3 Purposes of These Guidelines	1.4
1.4 Context of These Guidelines	1.7
1.5 Content of These Guidelines	1.8 and 1.9
2.1 Legal and Regulatory Foundations	2.1.2
2.2 Other Sources of Appraisal Guidance (NEW)	N/A
2.3 Foundations of Mass Appraisal in Florida	5.2 through 5.5, 2.2, and 2.5
3.1 Overview	4.1
3.2 Annual Just Valuation Cycle	4.5
3.3 Identification of Real Property	5.1
3.4 Property Inspection (NEW)	N/A
4.1 Overview of Mass Appraisal Data	6.1 and 6.2
4.2 Data Collection and Management	6.3
4.3 General Data	6.4
4.4 Specific Data	6.5 through 6.13
4.5 Quality Control for Data Collection and Management	6.15 and 6.16
4.6 Geographic Stratification	7.1 through 7.4, 7.6, and 7.7
4.7 Exploratory Data Analysis	8.1 through 8.5
5.1 Quality Assurance Overview	16.1
5.2 Valuation Planning	10.1 and 10.3.4
5.3 Organization and Communication (NEW)	N/A
5.4 Personnel Management (NEW)	N/A
5.5 Education and Training (NEW)	N/A
5.6 Data Collection and Management	16.4
5.7 Valuation Edits, Data Edits, and Reviews	16.5 and 16.6
5.8 Sales Ratio Studies	10.3, 16.7, 16.7.1, and 16.7.15
5.9 Model Calibration (NEW)	N/A
5.10 Value Reconciliation	16.8
5.11 Just Value Comparison	16.9
5.12 Taxpayer Communication and Value Appeals	4.5 and 16.10
6.1 Highest and Best Use	9.1, 9.3, 9.4, 9.5 and 9.6
6.2 Overview of Valuation Approaches	11.1 through 11.3
6.3 Land Valuation	12.1 through 12.7
6.4 The Cost Approach	13.1 through 13.11
6.5 The Sales Comparison Approach	14.1 through 14.6
6.6 The Income Approach	15.1 through 15.18
Addendum A – DEFINITIONS	3.1
Addendum B – RELEVANT VALUATION CONCEPTS	3.2
Addendum C – MANAGING SALE DATA FOR PARCELS THAT CHANGE	6.12.6
Addendum D – TOPICAL INDEX FOR SALES RATIO STUDIES	16.7.2 through 16.7.14