

**NAL File Data Fields for 2019 Roll Submittal (R. 1/11/19)**  
**Section 193.114, F.S.**  
**Comma Delimited Format Only**

Data Field		Differences from 2018 Data Field Layout	Data Field Descriptions	Specifications
1	County number		A DOR-prescribed, two-digit number The 2019 DOR NAL Production Guide Field 1 provides this number.	Numeric Field 2 Characters
2	Parcel identification code			Alphanumeric Field Up to 26 Characters
3	File type		“R” for Real	Alpha Field 1 Character
4	Assessment year		Four-digit year	Numeric Field 4 Characters
5	DOR land use		The current DOR land use code consists of a three-digit, DOR-prescribed code that is available in the 2018 DOR NAL Production Guide.  <b>Note:</b> Designate header records on an incoming NAL file in the DOR use code field. An “H” or “N” in this three-character field indicates that this record is a reference parcel. The alpha character (h or n) is acceptable in either lower or upper case.	Numeric Field 3 Characters
6*	Appraiser land use code		County-specified land use code	Numeric Field 2 Characters**
7*	Special assessment code		Special assessment codes: 1 – Pollution control devices, 2 – Land subject to conservation easement, 3 – Land subject to a building moratorium	Numeric Field 1 Character**
8	Total just value		Total just value should equal the sum of fields 15, 17, 19, 21, 23, 25, 27, 29, and 31.	Numeric Field Up to 12 Characters
9*	Change in just value from approved preliminary roll FINAL ROLL ONLY		This field applies to changes in just value between the preliminary and final tax rolls that are greater than \$100 and are not the result of splitting or combining a parcel with another parcel. For changes meeting these criteria, enter the total change in just value from the Department-approved preliminary tax roll for the same assessment date. Make this entry only on the final tax roll and post-VAB final tax roll. For an increase in value, enter the amount (ex.: 5000). For a decrease in value enter a minus sign before the amount (ex.: -5000). Note: This is the only field in the NAL file that may be a negative number. Leave blank for the preliminary submission.	Numeric Field Up to 12 Characters

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10*	Code for change in just value FINAL ROLL ONLY		Enter the code for change (or most substantial change) in just value from the approved preliminary tax roll.  01 = 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 the taxpayer has filed a VAB petition but before the 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 the 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	Numeric Field 2 Characters**
11	School district assessed value		Enter the assessed value for school purposes. Differences between school and non-school (county) assessed value include 1) county-adopted ordinances for assessing certain historic property used for commercial or non-profit purposes and 2) the 10% assessment increase limitation on non-homestead property, which applies only for non-school purposes. For more details, please see the most current production guide.	Numeric Field Up to 12 Characters
12	Non-school assessed value (County)		See 11 above. Non-school assessed value should equal the sum of fields 16, 18, 20, 22, 24, 26, 28, 30, and 32.	Numeric Field Up to 12 Characters
13	School district taxable value		Enter the taxable value for school purposes. School taxable value should be based only on school assessed value and should not include subtractions for the new additional homestead exemption or local option exemptions, which are applicable only to the county or municipality adopting the exemption.	Numeric Field Up to 12 Characters
14	Non-school taxable value (County)		Enter the taxable value for county purposes. County taxable value should be based only on county assessed value and include subtractions for the new additional homestead exemption and local option exemptions, which are applicable only to the county (not municipality) adopting the exemption.	Numeric Field Up to 12 Characters

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<b>Items 15 through 32 provide detail on just value and non-school assessed value. The sum of just values should equal total just value in field 8. The sum of assessed values should equal total non-school assessed value in field 12.</b>				
Save Our Homes assessment limitation under s. 193.155, F.S. (enter values only for homesteaded portion of property)				
15*	Homestead just value		Enter the just value of only the portion of the property that is a homestead. This is the same portion that is subject to the Save Our Homes assessment increase limitation under s. 193.155, F.S.	Numeric Field Up to 12 Characters
16*	Homestead assessed value	.	Enter the assessed value of only the portion of the property that is a homestead. The difference between homestead just value and homestead assessed value should be the difference solely because of the Save Our Homes assessment increase limitation under s. 193.155, F.S.	Numeric Field Up to 12 Characters
Non-homestead residential property under s. 193.1554, F.S. (enter values only for non-homesteaded portion of residential property)				
17*	Just value for non-homestead residential property		Enter the just value of only the portion of the property that is non-homestead residential property under s. 193.1554, F.S.	Numeric Field Up to 12 Characters
18*	Assessed value for non-homestead residential property		Enter the assessed value of only the portion of the property that is non-homestead residential property under s. 193.1554, F.S.	Numeric Field Up to 12 Characters
Residential and non-residential property under s. 193.1555, F.S. (enter values only for portion of property that is residential and non-residential property under s. 193.1555, F.S.)				
19*	Just value for certain residential and non-residential property		Enter the just value of only the portion of the property that is residential or non-residential property under s. 193.1555, F.S.	Numeric Field Up to 12 Characters
20*	Assessed value for certain residential and non-residential property		Enter the assessed value of only the portion of the property that is residential or non-residential property under s. 193.1555, F.S.	Numeric Field Up to 12 Characters
Agricultural classification under s. 193.461, F.S. (enter values for only portion of land classified agricultural)				
21*	Just value of land classified agricultural		Enter the just value of only the portion of the property that is classified agricultural (land value only) under s. 193.461, F.S.	Numeric Field Up to 12 Characters
22*	Assessed value of land classified agricultural		Enter the assessed value of only the portion of the property that is classified agricultural. The difference between the agricultural just value and the agricultural assessed value should be the difference solely because of the agricultural classification (land value only) under s. 193.461, F.S.	Numeric Field Up to 12 Characters
High-water recharge land under s. 193.625, F.S. (enter values for only portion of land classified as high-water recharge)				
23*	Just value of land classified as high-water recharge		Enter the just value of only the portion of the property that is classified as high-water recharge under s. 193.625, F.S. (land value only).	Numeric Field Up to 12 Characters

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24*	Assessed value of land classified as high-water recharge		Enter the assessed value of the portion of the property that is classified as high-water recharge. The difference between the high-water recharge just value and the high-water recharge assessed value should be the difference solely because of the high-water recharge classification under s. 193.625, F.S. (land value only).	Numeric Field Up to 12 Characters
Conservation lands under s. 193.501, F.S. (enter values only for portion of land classified under s. 193.501, F.S., as conservation lands)				
25*	Just value of land classified under s. 193.501, F.S.		Enter the just value of only the portion of a property's land that is classified and assessed under s. 193.501, F.S. (land value only)	Numeric Field Up to 12 Characters
26*	Assessed value of land classified under s. 193.501, F.S.		Enter the assessed value of only the portion of a property's land that is classified and assessed under s. 193.501, F.S. The difference between the conservation just value and the conservation assessed value should be the difference solely because of the conservation classification (land value only).	Numeric Field Up to 12 Characters
Historic property used for commercial purposes (enter values only for portion of property classified under s. 193.503, F.S.)				
27*	Just value of historic property used for commercial purposes		Enter 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. Enter the value if either county or municipal government adopts the classification.	Numeric Field Up to 12 Characters
28*	Assessed value of historic property used for commercial purposes		Enter 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. Enter the value if either county or municipal government adopts the classification.	Numeric Field Up to 12 Characters
Historically significant property (enter values only for portion of property classified under s. 193.505, F.S.)				
29*	Just value of historically significant property		Enter the just value of only the portion of the property that is classified as historically significant under s. 193.505, F.S. Enter the value if the county government adopts the classification.	Numeric Field Up to 12 Characters
30*	Assessed value of historically significant property		Enter the assessed value of only the portion of the property that is classified as historically significant under s. 193.505, F.S. Enter the value if the county government adopts the classification.	Numeric Field Up to 12 Characters
Working waterfront property (enter values only for portion of property classified under section 4(j), Article VII of the State Constitution)				
31*	Just value of property with reduced assessment because of working waterfront		Enter the just value of only the portion of the property that has a reduced assessment because of working waterfront under section 4(j), Article VII of the State Constitution.	Numeric Field Up to 12 Characters

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32*	Assessed value of property with reduced assessment because of working waterfront		Enter the assessed value of only the portion of the property that has a reduced assessment because of working waterfront under section 4(j), Article VII of the State Constitution.	Numeric Field Up to 12 Characters
33*	New construction just value		Enter just value of new construction. 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.	Numeric Field Up to 12 Characters
34*	Deletion of improvements to real property resulting in reduction in just value		Enter just value reduction resulting from deletion from property. Enter as a positive number.	Numeric Field Up to 12 Characters
35*	Parcel split/combine flag		Enter "1" if the parcel was split since the previous year's tax roll. Do not code new parcels unless subsequently split again in the same year. Enter "2" if the parcel is the combination of two or more parcels since the previous year's tax roll. Remaining four characters are the two-digit month and two-digit year of occurrence. Example: 10416. Otherwise leave blank.	Numeric Field 5 Characters**
36*	Disaster code		<b>Property appraisers should contact the Department before using this code.</b> This entry is reserved for reporting when a natural disaster has affected the value of a large number of parcels and might affect the Department's summary statistics for the county. The Department will assign a disaster code to be used and analyze the effects of the disaster on the assessment statistics, similar to the analyses the Department conducted for many counties after the 2004 and 2005 hurricanes.	Numeric Field 1 Character**
37*	Disaster year		<b>Property appraisers should contact the Department before using this code.</b> See 36 above.	Numeric Field 4 Characters**
38*	Land value		Required for all properties except condominiums, cooperatives, and homeowners associations' properties. Enter the <b>just value</b> of land for all property except property classified as agricultural. For classified agricultural property, enter the <b>assessed</b> value.	Numeric Field Up to 12 Characters
39*	Land unit code		Required for all properties except condominiums, cooperatives, and homeowners associations' properties. See the production guide for codes.	Numeric Field 1 Character**
40*	Number of land units		Required for all properties except condominiums, cooperatives, and homeowners associations' properties. See the production guide for data entry instructions.	Numeric Field Up to 12 Characters

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41*	Land square footage		Number of square feet of parcel land area, except condominiums, cooperatives, and homeowners associations' properties	Numeric Field Up to 12 Characters																					
42*	Improved quality		<p>Required for all improved use codes</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><b>Improvement Quality</b></th> <th style="text-align: left;"><b>Alpha Code</b></th> <th style="text-align: left;"><b>Convert to Numeric Code</b></th> </tr> </thead> <tbody> <tr> <td>Minimum/Low Cost</td> <td>MIN</td> <td>1</td> </tr> <tr> <td>Below Average</td> <td>BAV</td> <td>2</td> </tr> <tr> <td>Average</td> <td>AVG</td> <td>3</td> </tr> <tr> <td>Above Average</td> <td>AAV</td> <td>4</td> </tr> <tr> <td>Excellent</td> <td>EXL</td> <td>5</td> </tr> <tr> <td>Superior</td> <td>SUP</td> <td>6</td> </tr> </tbody> </table>	<b>Improvement Quality</b>	<b>Alpha Code</b>	<b>Convert to Numeric Code</b>	Minimum/Low Cost	MIN	1	Below Average	BAV	2	Average	AVG	3	Above Average	AAV	4	Excellent	EXL	5	Superior	SUP	6	Numeric Field 1 Character**
<b>Improvement Quality</b>	<b>Alpha Code</b>	<b>Convert to Numeric Code</b>																							
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43*	Construction class		<p>Required for all improved commercial, industrial, governmental, institutional, and multi-family (greater than 10 units) use codes</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><b>Improvement Construction Class</b></th> <th style="text-align: left;"><b>Marshall Valuation Service Codes</b></th> <th style="text-align: left;"><b>Required Numeric Code</b></th> </tr> </thead> <tbody> <tr> <td>Fireproof Steel</td> <td>A</td> <td>1</td> </tr> <tr> <td>Reinforced Concrete</td> <td>B</td> <td>2</td> </tr> <tr> <td>Masonry</td> <td>C</td> <td>3</td> </tr> <tr> <td>Wood (include steel studs)</td> <td>D</td> <td>4</td> </tr> <tr> <td>Steel Frame/incombustible walls/roof</td> <td>S</td> <td>5</td> </tr> </tbody> </table>	<b>Improvement Construction Class</b>	<b>Marshall Valuation Service Codes</b>	<b>Required Numeric Code</b>	Fireproof Steel	A	1	Reinforced Concrete	B	2	Masonry	C	3	Wood (include steel studs)	D	4	Steel Frame/incombustible walls/roof	S	5	Numeric Field 1 Character**			
<b>Improvement Construction Class</b>	<b>Marshall Valuation Service Codes</b>	<b>Required Numeric Code</b>																							
Fireproof Steel	A	1																							
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Masonry	C	3																							
Wood (include steel studs)	D	4																							
Steel Frame/incombustible walls/roof	S	5																							
44*	Effective year built		Enter effective year built; required for all improved use codes	Numeric Field 4 Characters**																					
45*	Actual year built		Enter actual year built; required for all improved use codes	Numeric Field 4 Characters**																					
46	Date of last physical inspection		Enter month and year, two digits for month and two digits for year. Example: March 2018 = 0318	Numeric Field 4 Characters**																					

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47*	Total living or usable area		Required for all improved use codes	Numeric Field Up to 12 Characters
48*	Number of buildings		Required for all improved use codes; for individual condominium and cooperative units, leave blank	Numeric Field Up to 4 Characters
49*	Number of residential units		Enter the number of residential units on the parcel. For example, for an apartment complex with 200 residential units, enter 200. For condominium units, enter 1.	Numeric Field Up to 4 Characters
50*	Special features		Categorize special features assigned a just value for the parcel according to the special feature code list in the most current production guide. As indicated, the format in the commas delimiting this field is: special feature code, semicolon, special feature just value, semicolon for each category of special feature valued for the parcel. Example: ...R1;7000;C2;13000;C5;2000;...	Variable Field Reference: DOR Special Feature Codes
51	Owner's name			Alphanumeric Field Up to 30 Characters
52	Owner's street address line 1			Alphanumeric Field Up to 40 Characters
53*	Owner's street address line 2			Alphanumeric Field Up to 40 Characters
54	Owner's city			Alphanumeric Field Up to 40 Characters
55	Owner's state or country			Alpha Field Up to 25 Characters
56*	Owner's US mail ZIP Code		If non-U.S. address, leave blank	Numeric Field 5 Characters**
57	Owner's state of domicile		Enter the postal abbreviation for the property owner's state of domicile. Enter "FC" if owner's domicile is in a foreign country.	Alpha Field 2 Characters

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58*	Name of fiduciary responsible for paying taxes, if different from the owner		<b>This field is no longer required (Chapter 2012-193, Laws of Florida).</b>  <b>Leave this field blank on the 2019 NAL submissions.</b>	Alpha Field Up to 30 Characters
59*	Fiduciary's street address line 1		<b>This field is no longer required (Chapter 2012-193, Laws of Florida).</b>  <b>Leave this field blank on the 2019 NAL submissions.</b>	Alphanumeric Field Up to 40 Characters
60*	Fiduciary's street address line 2		<b>This field is no longer required (Chapter 2012-193, Laws of Florida).</b>  <b>Leave this field blank on the 2019 NAL submissions.</b>	Alphanumeric Field Up to 40 Characters
61*	Fiduciary's city		<b>This field is no longer required (Chapter 2012-193, Laws of Florida).</b>  <b>Leave this field blank on the 2019 NAL submissions.</b>	Alphanumeric Field Up to 40 Characters
62*	Fiduciary's state or country		<b>This field is no longer required (Chapter 2012-193, Laws of Florida).</b>  <b>Leave this field blank on the 2019 NAL submissions.</b>	Alpha Field Up to 25 Characters
63*	Fiduciary's US mail ZIP Code		<b>This field is no longer required (Chapter 2012-193, Laws of Florida).</b>  <b>Leave this field blank on the 2019 NAL submissions.</b>	Numeric Field 5 Characters**
64*	Fiduciary type code		<b>This field is no longer required (Chapter 2012-193, Laws of Florida).</b>  <b>Leave this field blank on the 2019 NAL submissions.</b>	Numeric Field 1 Character**
65	Short legal description			Alphanumeric Field Up to 30 Characters
66*	Homestead applicant's status		Each county may decide how to code the field to meet local needs.	Alphanumeric Field 1 Character**
67*	Homestead applicant's SSN			Numeric Field 9 Characters**

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68*	Homestead co-applicant's status		Each county may decide how to code the field to meet local needs.	Alphanumeric Field 1 Character**
69*	Homestead co-applicant's SSN			Numeric Field 9 Characters**
70*	Confidentiality code		Enter '1' for Confidential Record. Otherwise, leave blank.	Numeric Field 1 Character**
71	Market area			Alphanumeric Field Up to 3 Characters
72*	Neighborhood code			Numeric Field Up to 10 Characters
73*	Public land		Required for all government use codes (080 – 089) and locally assessed railroad-owned properties. Acceptable codes are: <b>F</b> = Federal; <b>S</b> = State Owned (other than TIITF); <b>C</b> = County, County School District; <b>M</b> = Municipal; <b>D</b> = Special Taxing Districts/Authorities; <b>W</b> = Water Management Districts; <b>T</b> = State of Florida TIITF (owned by the Board of Trustees of the Internal Improvement Trust Fund); <b>R</b> = Railroad Owned (locally assessed); <b>P</b> = Other Public Land	Alpha Field 1 Character**
74	Taxing authority code			Alphanumeric Field Up to 5 Characters
75	Township			Alphanumeric Field 3 Characters**
76	Range			Alphanumeric Field 3 Characters**
77	Section or grant number			Alphanumeric Field 3 Characters**

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78	Census block group		The parcel's US Census Block Group (or the parcel's center if located in multiple block groups). You must use the complete Federal Information Processing Standard (FIPS) code. <b>Note:</b> 2010 US Census Block Groups are 12 alphanumeric characters.	Alphanumeric Field Up to 16 Characters**
79	Physical location – Street address 1		Required for all properties. If the parcel is vacant and does not have an assigned street number, enter the name of the fronting (or ingress/egress) road.	Alphanumeric Field Up to 40 Characters
80*	Physical location – Street address 2		Additional space if needed	Alphanumeric Field Up to 40 Characters
81	Physical location – City		Required for all properties	Alphanumeric Field Up to 40 Characters
82	Physical location – ZIP Code		Required for all properties	Numeric Field 5 Characters**
83*	Alternate key			Alphanumeric Field Up to 26 Characters
84*	Flag for current year assessment difference transfer		Fields 84 through 89 relate to homestead parcels for which an assessment limitation difference was transferred from a previous homestead for the current tax file. Complete these fields only in the year in which the transfer takes place. Field 84 should be "1" if an assessment limitation difference was transferred to the parcel for the assessment year. Otherwise, the field should be blank. <b>Note: For denied applications, leave fields 84–89 blank.</b>	Numeric Field 1 Character**
85*	Number of owners among whom previous assessment difference was split (Enter 1 if previous difference was not split)		Enter the number of owners of the previous homestead that the property appraiser used to calculate the assessment limitation difference transferred. This should be the denominator in the calculation of the difference transferred. If the transferred difference was not split, enter a "1."	Numeric Field Up to 2 Characters
86*	Assessment difference value transferred		Enter the value of the assessment difference that the property appraiser transfers and subtracts from just value to determine assessed value of the new homestead.	Numeric Field Up to 12 Characters

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87*	County number of previous homestead		Enter the DOR county number of the county from which the assessment difference was transferred.	Numeric Field 2 Characters**
88*	Parcel ID of previous homestead		Enter the parcel ID of the homestead from which the property appraiser transferred the assessment difference.	Alphanumeric Field Up to 26 Characters
89*	Year in which value transferred		Enter the year from which the property appraiser transferred the assessment difference. The year must be either of the two immediately previous years.	Numeric Field 4 Characters**
90*	Exemptions		Separately identify each exemption applicable to the parcel by its code number. The new exemption codes are available on the Department's website. As indicated, for each applicable exemption, the format in the commas delimiting this field is exemption code, semicolon, exemption value, semicolon. Example...01;25000;02;25000;27;500...	Variable Field Reference: DOR Exemption Codes
91*	Parcel ID change field		If parcel ID has changed since the last tax file submission, enter the previous parcel ID. Otherwise, leave blank.	Alphanumeric Field Up to 26 Characters
92*	File sequence number			Alphanumeric Field Up to 7 Characters

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