




**TO:** Property Appraisers  
**FROM:**  Jim Zingale, Executive Director, Florida Department of Revenue  
**DATE:** April 1, 2020  
**SUBJECT:** 2020 Complete Submission and Roll Evaluation Standards

COVID-19 has presented new, urgent challenges and unprecedented strains on every level of government. The Department of Revenue (Department) is sensitive to these challenges and understands that local conditions have changed and may continue to change rapidly in the coming days and weeks. As we navigate the uncertain days ahead, I want to assure you that the Department will do our best to work with you to produce a fair and accurate 2020 assessment roll.

To that end, the Department will continue to monitor the situation and provide additional flexibility and guidance on upcoming deadlines as appropriate. **Please notify the Property Tax Oversight program of office closures, staff quarantines or other issues that impair your ability to serve taxpayers or meet prescribed due dates.** Report office closures and send any questions to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com). Include the date the office will close, the date the office is planning to reopen, and contact name(s) and phone number(s) for staff who can be reached during the office closure.

Attachment One is the Department's *2020 Complete Submission and Roll Evaluation Standards*.

Please review this document and contact Jeff Bedonie at [jeff.bedonie@floridarevenue.com](mailto:jeff.bedonie@floridarevenue.com) or (850) 617-8940 with any questions, comments, or concerns.

### **Changes to the 2020 Standards and Other News for 2020**

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#### **Extension to Complete the Assessment Roll**

The Department understands these are challenging times. As a reminder, under section 193.023(1), Florida Statutes, and Rule 12D-8.002(2), Florida Administrative Code, the property appraiser (PA) may request an extension to complete the assessment rolls (and associated complete submission documents). The Department has provided the *Request for Extension of the Time for Completion of Assessment Roll(s)* (Form DR-483) for this purpose. A link to the form is in Section 3.1.2 of the *Complete Submission and Roll Evaluation Standards* document. In lieu of submitting Form DR-483, the PA may submit a letter with the same information as on the form to request the extension.

If the request is for **10 days or less**, with documentation or a statement of good cause (such as the PA has limited staff due to COVID-19), the Department will grant an extension. The executive director must receive the request before July 1. **However, the Department requests you send your request as soon as possible.**

If the request is for **more than 10 days**, the PA should send the request by June 10, 2020. With good cause, the Department may approve the request. If the PA sends the request for more than 10 days after June 10, the rule requires the PA to provide information explaining why he or she did not file the request before June 10.

### **2020 Roll Approval Schedule**

The Department anticipates typical roll approval dates may be modified this year due to county extensions to complete the assessment roll. If there are extensions, we will make every effort to coordinate with counties so TRIM and billing deadlines can be handled timely.

### **Extension for Filing Tangible Personal Property Returns**

The Department has received questions from PAs regarding the upcoming deadlines for taxpayers and local officials to complete property tax activities.

As a reminder to all PAs, s. 193.063, F.S., authorizes PAs to grant a 30-day extension for taxpayers to file a *Tangible Personal Property Return* (Form DR-405). The PA may grant, at his or her discretion, an additional 15 days for the taxpayer to file the return. Taxpayers must provide the request to the PA before the return's due date of April 1, 2020. Taxpayers must provide the name of the taxable entity, tax identification number and the reason for the extension request.

### **Name-Address-Legal (NAL) Edit Level Change Survey**

The Department developed a survey for counties to inform the Department of the impact any changes would have if edits were changed or edit levels were shifted. If you have not already done so, please complete the survey the Department sent to your office and return it to [harvey.bissoo@floridarevenue.com](mailto:harvey.bissoo@floridarevenue.com). Your assistance with this project is greatly appreciated.

### **2020 Ratio Study Methodology Changes**

- **Change to Ratio Study Stratum Grouping**  
Beginning with the 2020 tax year, the Department is modifying the way each stratum group is calculated. The Department emailed a memo to all PAs on August 28, 2019, notifying counties of this change. For details, please review the [Stratum Grouping Change Memo](#).
- **Methodology Change for the 2020 Roll Approval Process**  
Beginning with the 2020 roll approval process, the Department will modify the basis for roll approval for both in-depth and non in-depth rolls. The Department emailed a memo to all PAs on December 3, 2019, notifying counties of this change. For details, please review the [Roll Approval Level of Assessment Change Memo](#).

### **Preliminary Sales Data File (SDF)**

The SDF should, at a minimum, include the recorded selling price, ownership transfer date, official record book and page number or clerk instrument number, and qualification decision for each deed from **January 1, 2019 to December 31, 2019**. Due to the challenges with COVID-19, sales after January 1, 2020, may use real property transfer code "99" if the transaction has not been reviewed at the time of submission.

### **Sale Qualification Study Process Changes**

Beginning with the 2020 Sale Qualification Study, the process for the annual Sale Qualification Study is being modified to improve sampling and study management. The new Sale Qualification Study will improve communication with county staff and exchange of documentation. The Sale Qualification Study sampling process will remain the same as the 2019 study. Sample sizes will be 60, 80, 100 and 120 and are based on the four county demographic groupings. The sample will continue to be stratified into residential and non-residential sub-groups but will now be sub-stratified within each group by qualified and disqualified sales.

Because of the challenges county PAs face with COVID-19, the Department will notify all counties having an initial pass rate of 90 percent or better that they have passed the Sales Qualification Study and no further work is necessary. However, if a county chooses to complete the study by supplying documentation, the Department will process them. If the county has an initial pass rate below 90 percent, the Department will continue the normal study procedure and will ask for additional documentation. Any county that cannot provide the documentation because of difficulties from COVID-19 may request a waiver from the executive director within five days of the request for additional documentation.

If you have any questions, please contact Jeff Bedonie at (850) 617-8940 or [jeff.bedonie@floridarevenue.com](mailto:jeff.bedonie@floridarevenue.com).

### **Sale Data File (SDF): New edits - Qualified to Disqualified Codes and Disqualified to Qualified Codes**

The Department is implementing two new aid and assistance SDF edits to capture changes in qualification code decisions from the April 1 SDF to the preliminary SDF. The edits will be introduced starting with comparison of the 2020 SDF sales submission against the 2020 SDF preliminary submission. The Department will use the reports for aid and assistance only. A county will receive a report if there are significant variations. For details, please see the 2020 Assessment Roll Edit Guide for NAL, SDF, and NAP at <https://floridarevenue.com/property/Documents/2020editguide.pdf>.

*Attachment One – 2020 Complete Submission and Roll Evaluation Standards*

# 2020 Complete Submission and Roll Evaluation Standards

Florida Department of Revenue  
Property Tax Oversight  
April 1, 2020



<b>1.0</b>	<b>Introduction</b>	<b>1</b>
1.1	Terminology	1
1.2	Required 2020 Electronic File Submissions	1
1.3	The Property Appraiser Must Submit the SDF and the NAL Files Together	1
1.4	Data File Naming Conventions	2
<b>2.0</b>	<b>Requirements for Submission of Real Property Transfer Data (Sale Data File (SDF))</b>	<b>3</b>
2.1	All Sales Must Be on the SDF	3
2.2	Current Year Sales Listed on the SDF	3
2.3	Real Property Transfer Codes for 2019-2020 Sales	3
2.4	Real Property Transfer Code 41 Requirements	4
2.5	SDF Edits	4
2.5.1	Level 1 SDF Data Edits	4
2.5.2	Level 2 SDF Data Edits	4
2.5.3	Level 3 SDF Data Edits	4
<b>3.0</b>	<b>Complete Submission Standards for 2020 Preliminary Assessment Rolls</b>	<b>5</b>
3.1	Uniform Standards and Minimum Requirements	5
3.1.1	Required Data Files	5
3.1.2	Requests for Extension	5
3.1.3	Comma Delimited Format	5
3.1.4	Electronic Submission of Assessment Rolls	6
3.1.5	Test (T) Files	6
3.1.6	CAMA System Changes	6
3.2	Items and Documentation	6
3.3	Map Files	8
3.3.1	GIS Data Edits and Levels	9
3.3.2	Letter of Intent for GIS Map Submissions	9
3.3.3	Electronic Submission of GIS Data	9
3.4	Adjustments for the Eighth Criterion (Subsection 193.011(8), F.S.)	9
3.5	Data Field Analysis	10
3.5.1	Preliminary Roll Data Field Edits and Levels (NAL)	10
3.5.2	Homestead Assessment Increase Limitation	11
3.5.3	The 10 Percent Assessment Increase Limitation	11
3.5.4	Reporting Working Waterfront Values on the NAL and Recap Forms	11

3.5.5	Railroad Land Use Codes and NAICS Codes	11
3.5.6	Reporting Damage from Hurricane Michael	12
3.6	Data Edits for 2020 NAP	12
<b>4.0</b>	<b>Assessment Roll Evaluation Standards for 2020 Preliminary Assessment Rolls</b>	<b>12</b>
4.1	Sale Qualification Study	12
4.2	Stratum Grouping	13
4.3	Stratum Re-grouping	13
4.4	Level of Assessment	13
4.5	Uniformity Standards	14
4.6	Post Roll Analysis - Notification of Defect with Administrative Order	14
4.7	Additional Horizontal Equity Measure	15
4.8	Uniform Appraisals	15
4.9	Minimum Image Technology Standards for Physical Inspection	15
<b>5.0</b>	<b>Documentation of Value Changes</b>	<b>16</b>
5.1	In-Depth Review Exchange of Information	17
5.2	Population Changes	17
5.3	Subsequent Analysis	17
<b>6.0</b>	<b>Submission Standards for 2020 Final Assessment Rolls</b>	<b>17</b>
6.1	Value Change from Preliminary to Final Roll	17
6.2	Taxing Authority Code	18
6.3	Final Recapitulation Report	18
	Contact Information	20
	Attachment One – 2019 Real Property Transfer Code List	21
	Attachment Two – 2020 Real Property Transfer Code List	22
	Attachment Three – Required Recapitulation Documentation Checklist	23
	Attachment Four – Letter of Intent for GIS Map Submissions	24
	Attachment Five – Sample Letter of Intent for GIS Map Submissions	25
	Attachment Six – Population Change Attestation	26
	Attachment Seven – Sample Taxing Authority Code	27
	Attachment Eight - Reporting Property with Substantial Damage from Hurricane Michael on 2020 Assessment Rolls	28
	Attachment Nine - April 1 deadline for submitting GIS and sales files	30

## 1.0 Introduction

The 2020 Complete Submission and Roll Evaluation Standards outline the data requirements for 2020 assessment roll submissions, including real property (NAL), tangible personal property (NAP), sale data files (SDF), and geographic information system (GIS) files. Section 193.114, Florida Statutes (F.S.), authorizes the uniform standards and minimum data requirements for assessment roll submissions. Chapter 195, F.S., and applicable provisions of the Florida Administrative Code (F.A.C.) authorize the Department of Revenue's oversight and approval of county assessment rolls.

The 2020 Complete Submission and Roll Evaluation Standards are accompanied by:

- *The Production Guide and Data Record Layout*
- Data File Layouts for NAL, SDF, and NAP
- Current NAICS Codes
- NAL and NAP Exemption Codes
- Assessment Roll Edit Guide for NAL, SDF, and NAP
- Homestead and Non-Homestead Edit Guides
- List of Real Property Transfer Codes

The requirements described in these documents are considered a part of the 2020 Complete Submission and Roll Evaluation Standards and can be found at [http://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx).

**1.1 Terminology.** In this document, "Department" is the Florida Department of Revenue, including the executive director or their designee and the Property Tax Oversight program. The term "property appraiser" means the locally elected official who is responsible for the assessment of property in each county. The term "roll" is an abbreviation for "assessment roll" or "tax roll."

**1.2 Required 2020 Electronic File Submissions.** The 2020 submissions require these electronic files, in chronological order:

1. The sales submission, consisting of the Name-Address-Legal (NAL) and the SDF, due by April 1, 2020
2. Parcel-level GIS/map file, due by April 1, 2020
3. The pre-in-depth conference files submission, consisting of the SDF and NAL files. Only in-depth review counties with appraisal samples submit this data set (see section 5.1)
4. The preliminary assessment rolls submission, consisting of the NAL, SDF, and Name-Address-Personal (NAP) files, and recap summary reports and forms due by July 1, 2020
5. The final assessment rolls submission, consisting of the NAL, SDF, and NAP files, and recap summary reports and forms. These are required for the initial and second (post-value adjustment board (VAB)) final certifications (see section 6.0).

**1.3 The Property Appraiser Must Submit the SDF and the NAL Files Together.** Submit the NAL and SDF together as a complete set any time you submit an electronic file, including a test file. If the NAL or SDF is rejected and a resubmission is requested, submit a new set of files with the same submission number on both files. If only one file requires correction and resubmission, rename the companion file with the new matching submission number and transmit them at the same time.

**Note:** The NAP file is not required for the April 1 submission. You may submit NAP files, including test files, separately.

**1.4 Data File Naming Conventions.** Use the following naming format for all NAL, SDF, and NAP data files:

File type/Submission type/County number/Submission year/Submission number.TXT

**File Type**

NAL = Name-Address-Legal

NAP = Tangible Personal Property

SDF = Sale Data File

**Submission Type**

S = sales submission

A = pre-in-depth conference file submission (only applies to in-depth counties with appraisal samples)

P = preliminary submission

F = final

T = test

**County Number**

The two-digit number assigned to the county (11–77).

**Submission Year**

Two digits indicating the roll year to which the data apply. For example, if you submitted a 2019 second certified set of final files after January 1, 2020, the two-digit year would be 19 because the roll year is still 2019 for that particular data set.

**Submission Number**

This two-digit code indicates a particular file's submission number and the submission type. The initial submission will begin with code 01. Code the subsequent submissions of the same submission type with 02, 03, and so forth.

**Note:** The initial certified final (type F) file's submission number will be 01. If no other submissions of the initial final (type F) are required and you submit a second certified final file later, the submission type will remain F, the submission year will be the same as on the initial file, and the submission number will roll over to 02.

The April 1, 2020, submission requires two files (NAL and SDF), using the naming convention in the example below (using county number 23 as an example):

1. The NAL file layout (2020 format) should be named NALS232001.TXT
2. The SDF file layout (2020 format) should be named SDFS232001.TXT

The 2020 pre-in-depth conference file submission (applies only to in-depth counties with appraisal samples) requires two files, using the naming convention in the example below (using county number 23 as an example):



1. The NAL file layout (2020 format) should be named NALA232001.TXT
2. The SDF file layout (2020 format) should be named SDFA232001.TXT

The 2020 preliminary and final roll submissions require three files, using the naming convention in the example below (using county number 23 as an example):

1. The NAL file layout should be named NALP232001.TXT
2. The SDF file layout should be named SDFP232001.TXT
3. The NAP file layout should be named NAPP232001.TXT

The naming convention for the final roll submission will replace the “P” with “F” for all three files for the first certified final. When you send a second set of certified files, the same base naming convention applies as the first set of finals, but the submission number (last two digits) increases by one.

## 2.0 Requirements for Submission of Real Property Transfer Data (Sale Data File (SDF))

These requirements apply to all SDF submissions. Property appraisers must submit all required sales data on a separate SDF. The first SDF submission is due by April 1.

### 2.1 All Sales Must Be on the SDF. For each transfer of ownership in the previous year, the required data include:

- Sale price, indicated by the documentary stamps posted on the transfer document
- Sale date (see Note in 2.2 below)
- Official record book and page number or clerk instrument number (not both)
- The basis for qualification or disqualification of the sale (see 2.3 below)

The SDF must include all transfers of ownership of real property, meaning all documents that convey title to real property and have a documentary stamp amount posted by the county clerk's office, including documents that have minimal documentary stamp amounts of \$0.00 or \$0.70 (\$0.60 in Miami-Dade).

### 2.2 Current Year Sales Listed on the SDF. For the April 1, 2020, sales submission and all subsequent 2020 submissions, the SDF accompanying the NAL file must list all transfers of ownership from the prior calendar year. In addition, the file must include all sales for the current year up to the date of the file submission. **Note: This requirement is superseded by the information outlined in the accompanying Executive Director's letter dated April 1, 2020. The updated requirements are located in the section titled Preliminary Sales Data File (SDF).**

The Department will use the recording date to determine if the property appraiser entered a sale on time, as stated in section s. 193.114(2)(n), F.S.

**Note:** Data in the Sale Year and Sale Month fields should reflect the date of execution (the date the deed was signed, witnessed, and notarized), not the recording date. If there are multiple notarization dates, use the latest one.

### 2.3 Real Property Transfer Codes for 2019-2020 Sales. Property appraisers must use the Real Property Transfer Code Lists on the Department's complete submission website: [http://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx).

Under the heading “Real Property Transfer Qualification Codes” are two lists, one for 2019 transfers and one for 2020 transfers.

The Real Property Transfer Code Lists for 2019 and 2020 transfers are also available as attachments to this document (see [Attachment One](#) and [Attachment Two](#)).

Any changes to the list (from one year to the next) will be in blue text (minor) or red text (major).

When you cannot reach a qualification decision and it is within 90 days of the recorded date, use **transfer** code 99. This code is only acceptable within 90 days after the recorded date. Code 99 is invalid for transfers recorded or otherwise discovered past the 90-day window. For the April 1 sales submission, the only transactions that could have **transfer** code 99 are those recorded after January 1, 2020. On the preliminary submission, only sales recorded after April 1 of the current calendar year could have **transfer** code 99. The Department will use the recording date to determine if the property appraiser entered a sale on time, as stated in s. 193.114(2)(n), F.S.

**Note:** This requirement is superseded by the information outlined in the accompanying Executive Director’s letter dated April 1, 2020. The updated requirements are located in the section titled **Preliminary Sales Data File (SDF)**.

- 2.4 Real Property Transfer Code 41 Requirements.** Before a property appraiser may use real property transfer code 41 for any sale, the property appraiser must have approval from the Department. The requirements for requesting approval to use code 41 are posted at [http://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx).

For the Department to consider approving a property appraiser’s use of code 41, the property appraiser must send the required documentation to the Department by March 1, or the next business day, for sales reported on the April 1 SDF and by June 1, or the next business day, for sales reported on the preliminary SDF.

- 2.5 SDF Edits.** For the SDF edit report, edits are designated Levels 1 through 3. The sale data field edits identify discrepancies that the Department reviews to determine the extent of the discrepancies and the number of parcels involved. The Department calculates a discrepancy rate for the sale data field edits. The discrepancy rate is the number of discrepancies divided by the total number of sales submitted. Sale data field edits have an assigned discrepancy threshold of 5 percent. The Department will communicate these discrepancies to the county by telephone and a follow-up email. The county must take corrective action where required. **Note:** The Department may request a resubmission on all edit levels based on the extent of the discrepancies (s.193.1142(1)(b)), F.S.

- 2.5.1 Level 1 SDF Data Edits.** Level 1 edits (edits 1-13) identify where the discrepancy rate falls below the 5 percent threshold for sale data field edits. Property appraisers should use this information to ensure the SDF is accurate for all future SDF roll submissions.

- 2.5.2 Level 2 SDF Data Edits.** Level 2 edits (edits 1-13) identify where the discrepancy rate exceeds the 5 percent threshold for sale data field edits.

For the April 1 SDF submission, if the discrepancy rate exceeds the 5 percent threshold, the

property appraiser must submit a written explanation for the discrepancies, make necessary corrections, or resubmit the roll.

For the preliminary SDF submission, if a discrepancy rate exceeds 5 percent, the property appraiser must provide a written explanation for the discrepancies or make the necessary corrections to the roll and resubmit the roll within the 10-day window for preliminary roll complete submission.

If a discrepancy rate exceeds 5 percent on the final SDF submission, the property appraiser must provide an acceptable written explanation for the discrepancies or make the necessary corrections to the roll and resubmit. Failure to provide corrections may result in a post roll analysis finding in the subsequent year.

- 2.5.3 Level 3 SDF Data Edits.** All Level 3 edit discrepancies (edits 19-20 and 24-25) require the property appraiser to correct errors and submit a new SDF or submit a written notice of correction to the Department. Level 3 discrepancies indicate a possible systemic problem. If any Level 3 edit discrepancies are identified on the April 1, preliminary, or final SDF, the property appraiser must correct and resubmit the roll.

**Note:** Edits 14-18 and 21-22 - The Department will review these edits and determine the extent of the discrepancies and the number of parcels involved. A written explanation or resubmission of the SDF may be required.

### 3.0 Complete Submission Standards for 2020 Preliminary Assessment Rolls

Property appraisers submitting assessment rolls that do not comply with the following standards or that do not include the documentation described below must correct and resubmit their rolls.

- 3.1 Uniform Standards and Minimum Requirements.** The required 2020 NAL, SDF, and NAP formats will be available on the Department's website at [http://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx).

- 3.1.1 Required Data Files.** The property appraiser must submit the following data files to the Department on or before July 1 (or the next business day if it falls on a weekend):

1. The real property data file (NAL)
2. The real property sales data file (SDF)
3. The tangible personal property data file (NAP)

**Note:** In-depth counties with appraisal samples should not submit the preliminary roll before the final review meeting.

- 3.1.2 Requests for Extension.** Under Rule 12D-8.002(2), F.A.C., the property appraiser may submit a *Request for Extension of the Time for Completion of Assessment Rolls* (Form DR-483) or a letter with the same information as that on Form DR-483, to the executive director to request an extension to complete the assessment rolls. With documentation of good cause, the executive director may grant an extension. If the request is for more than 10 days and the executive

director does not receive the request before June 10, the property appraiser must provide information explaining why he or she did not file the request before June 10. If the request is for 10 days or less, the executive director must receive it before July 1. Form DR-483 is on the Department's website at <http://floridarevenue.com/property/Documents/dr483.pdf>.

The executive director may grant an extension for periods of more than 10 days under certain circumstances. See Rule 12D-8.002(2)(b), F.A.C.

- 3.1.3 Comma Delimited Format.** All assessment roll data files must be in a comma delimited format, as the Department prescribes. Under s. 193.1142(1)(c), F.S., any property appraiser experiencing a hardship in producing and submitting the required comma delimited file should provide written notice explaining the hardship to the executive director by May 1. The executive director may allow the property appraiser to submit the assessment roll in an alternative format.

The Department has produced a production guide and data record layout for the 2020 comma delimited file format for the NAL, SDF, and NAP. These documents are on the Department's website at

[http://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx).

- 3.1.4 Electronic Submission of Assessment Rolls.** Place all NAL, NAP, and SDF files in the "NAL-NAP-Sales" folder in the main county root directory on the Department's Secure File Transfer Protocol (SFTP) site. If electronic transfer problems occur, the Department will accept assessment rolls on a DVD, CD, or portable hard drive. Electronic submission of GIS data (placed in the "Mapping" folder) may also be by DVD, CD, or portable hard drive. For questions or assistance with loading NAL, NAP, or SDF rolls, please contact Charlie Gordon at (850) 617-8901 or [charlie.gordon@floridarevenue.com](mailto:charlie.gordon@floridarevenue.com). For questions or assistance with loading GIS data, please contact Len Antal at (850) 617-8871 or [len.antal@floridarevenue.com](mailto:len.antal@floridarevenue.com).

- 3.1.5 Test (T) Files.** The Department encourages property appraisers to submit test versions of the NAL, SDF, NAP, and GIS map files to assist in identifying formatting problems or data quality issues. Before submitting an NAL, SDF, or NAP test file, please contact Charlie Gordon at (850) 617-8901 or [charlie.gordon@floridarevenue.com](mailto:charlie.gordon@floridarevenue.com) and discuss the specific fields you want the Department to analyze. Before submitting a GIS map test file, please contact Tom Canter at (850) 617-8936 or [thomas.canter@floridarevenue.com](mailto:thomas.canter@floridarevenue.com) with any questions or specific fields you want the Department to analyze.

For the 2020 file submission cycle, the naming convention for NAL or NAP test files is:

NAL (NAP)/T/County number/Submission year/Submission number.TXT

**Example:** NALT232001.TXT or NAP232001.TXT

The naming convention for SDF test files is:

SDF/T/County number/Submission year/Submission number.TXT

**Example:** SDFT232001.TXT

The naming convention for GIS map test files is:

T\_countyname\_monthdayyear\_parcel.shp

**Example:** T\_Dade\_01152020\_parcel.shp for a January 15, 2020, test submission

**3.1.6 CAMA System Changes.** Any jurisdiction making a change in their CAMA system should notify the Department of the pending change. The Department strongly encourages test files to facilitate the conversion. If you anticipate a change in the parcel ID format, a test file including the parcel formatting change will be required. Before submitting the test files, contact Charlie Gordon at (850) 617-8901 or [charlie.gordon@floridarevenue.com](mailto:charlie.gordon@floridarevenue.com) for instructions.

**3.2 Items and Documentation.** The 2020 preliminary assessment roll submissions are due by July 1 and must include:

1. Name-Address-Legal (NAL) File
2. Name-Address-Personal (NAP) File
3. Sale Data File (SDF)
4. Form DR-489, *Tax Roll Certification (Recapitulation Report)*
5. Form DR-489V, *Preliminary Recapitulation of the Ad Valorem Assessment Roll* (submit separate forms for the county and school district)
6. Form DR-489PC, *Value and Number of Parcels on Real Property Countywide Assessment Roll by Category*
7. Form DR-489EB, *Ad Valorem Assessment Rolls Exemption Breakdown*
8. Form DR-493, *Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value*. If any of the Form DR-493 adjustments change from the previous year's submission, the Department requests the property appraiser send the form by June 1 so the Department may make programming changes before processing roll data.
9. Agricultural Schedules: A tabular summary of per-acre land valuations used in preparing the assessment roll for each class of agricultural property (see Rule 12D-8.002(4), F.A.C.). Call Mark Bishop at (352) 317-1821 with questions regarding the content of the tabular summary. If possible, please submit agricultural schedules as an Excel spreadsheet. The Department will provide a template by request.
10. Centrally Assessed Property: The Department will compare centrally assessed property values (railroads and private car lines) from Form DR-489V for agreement with the just values on the assessment roll. Contact Russell Cline at (850) 617-8911 with central assessment questions.
11. Parcel-level geographic information (due April 1): If the Department does not receive this information by the 2020 preliminary submission, an incomplete submission may result (see section 3.5).
12. Form DR-420S, *Certification of School Taxable Value*. The Department requests that property appraisers submit *Certification of School Taxable Value* (Form DR-420S) with the recap submission or on eTRIM so the Department of Education can accurately estimate public school levies. A blank copy of this form is on the Department's website at <http://floridarevenue.com/property/Documents/dr420s.pdf>.

**Note:** The DR-489 series forms are on the Department's website under the heading "Tax Roll and Non-Ad Valorem Forms" <http://floridarevenue.com/property/Documents/dr489.pdf>

A checklist of the required documents is in [Attachment Three](#).

If you electronically submit the signed and dated documents above, place ALL of the recap files in the "Recaps" sub-directory under your main county root directory on the SFTP site using the CoreFTP software.

Use the following naming convention for the recap submission:

Preliminary Recap Submission

Recap/P/County number/Submission year/Submission number

**Example:** RecapP232001.PDF or RecapP232001.XLSX

Final Recap Submission

Recap/F/County number/Submission year/Submission number

**Example:** RecapF232001.PDF or RecapF232001.XLSX

Post-VAB Recap Submission

Recap/FVAB/County number/Submission year/Submission number

**Example:** RecapFVAB232001.PDF or RecapFVAB232001.XLSX

**Note:** If your first final recap submission is the post-VAB, then use the post-VAB naming convention.

You may upload the recap as one or more documents into the recap folder. The Department requests digital versions of the property value and millage forms (i.e., the DR-489/403 series and the taxing authority code description) with your scanned signature pages. If you create the value and millage forms in Excel or as text files, please submit them in that format. Otherwise, submit recaps in PDF format. Be sure your county number or name is part of the file name for any document you submit.

The Research and Analysis section asks **all ACS/Avenu counties** to submit text file recaps as part of the electronic recap project. Submitting the text files this CAMA system automatically creates when you print recap will enable Department staff to load, balance, and provide feedback on your reports more efficiently, usually on the same day.

The ACS/Avenu CAMA system automatically sends recaps to the print spooler as text files. You can save the text files by turning off your printer, asking the system to create your recap, then opening the *System i Navigator* printer output window and exporting the text file. If you need a copy of the instructions to extract the text files using the *System i Navigator*, please email [PTOResearch@floridarevenue.com](mailto:PTOResearch@floridarevenue.com).

If you are mailing the documents, please send them to:

Property Tax Oversight  
 Research and Analysis Unit  
 P.O. Box 3000  
 Tallahassee, Florida 32315-3000

- 3.3 Map Files.** Under s. 193.1142, F.S., the Department requests that property appraisers submit parcel-level geographic information. Property appraisers may submit maps electronically to the Department's SFTP site. These files should be placed in the "Mapping" sub-directory in the main county root directory. Data format specifications are listed below. **Due to the time it takes to review the map files, the Department requires that map files be submitted by April 1.**

**Data Projection:** The GIS files should be projected in the correct Florida State Plane Coordinate System Zone, US survey feet units, using NAD83/HARN datum (1990 adjustment).

**Data Format:** A parcel layer polygon file should be in the ESRI shapefile format. The data attributes must contain a PARCELNO field. This PARCELNO field is the unique parcel identification number as listed in Field 2 on the NAL. The Department requests that the property appraiser use no other field name. The formatting of the PARCELNO field should match the data in Field 2 of the NAL file. The naming convention for the parcel layer polygon file is "T\_countyname\_monthdayyear\_parcel.shp" for test submissions and "F\_countyname\_monthdayyear\_parcel.shp" for final submissions.

**Note:** Month, day, and year designations are numeric, with two digits for the month, two digits for the day, and four digits for the year (mmdyyyy). The initial submission date and any subsequent submission dates should each be unique.

Other parcel-level GIS data layers, if available, should be in the ESRI Geodatabase format. If the cartographic elements, as required by Rule 12D-1.009, F.A.C., are not present in the parcel layer polygon file, the Geodatabase must include them. The requested GIS data layers, if available, include:

- Parcel polygons – shapefile format only
- Parcel lines
- Street or road centerlines and annotation
- Railroad layer
- Water features and annotation
- Municipal boundaries
- Taxing district boundaries
- Neighborhood/market areas
- Zoning
- Parcel metadata (recommended FGDC compliant)
- Additional parcel-level GIS layers
- 

- 3.3.1 GIS Data Edits and Levels.** Edits implemented on GIS data submissions are categorized by levels coded 1 through 4. Each edit level applies to a different set of data fields. The Department will note significant discrepancies in the post-roll analysis process under s. 195.097, F.S. The edit guide for GIS data contains the standards for GIS data submissions and

lists specific edits at each level of review. The edit guide is on the Department's website at <https://floridarevenue.com/property/Documents/2020giseditguide.pdf>.

**3.3.2 Letter of Intent for GIS Map Submissions.** The Department recognizes that some counties may need additional time to comply with the GIS data submission requirements. Property appraisers needing additional time must notify the Department in writing by May 1 and include a plan to achieve compliance. The preferred method of submitting the letter is by USPS or by email to Tom Canter ([thomas.canter@floridarevenue.com](mailto:thomas.canter@floridarevenue.com)). The format is included in [Attachment Four](#) and a sample letter of intent is in [Attachment Five](#).

**3.3.3 Electronic Submission of GIS Data.** The preferred method of submitting GIS data is to compress all files into one .zip file and transmit to the Department through the Secure File Transfer Protocol (SFTP) server. Please contact Len Antal at (850) 617-8871 or [len.antal@floridarevenue.com](mailto:len.antal@floridarevenue.com) with any questions. The Department will accept GIS data on DVD, CD, or portable hard drive mailed to the address below:

Len Antal  
Florida Department of Revenue  
Property Tax Oversight  
P.O. Box 3000  
Tallahassee, FL 32315-3000

**3.4 Adjustments for the Eighth Criterion (Subsection 193.011(8), F.S.).** For any adjustment exceeding 15 percent that the property appraiser makes under s. 193.011(8), F.S., the property appraiser must submit, with the preliminary assessment roll, complete, clear, and accurate documentation justifying the entire adjustment (Rule 12D-8.002(4), F.A.C.).

Subsection 192.001(18), F.S., includes the adjustments to "recorded selling prices or fair market value" as part of the definition of a complete submission of an assessment roll. Rule 12D-8.002(4), F.A.C., states in part, "Accompanying the assessment roll submitted to the Executive Director shall be, on a form provided by the Department, an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value."

Enter the percent of adjustment on each line of Form DR-493. Each line of the form should have a single number. Do not leave any lines blank. Each property appraiser must submit a completed and signed Form DR-493 with the preliminary roll each year to the Department, even if there is no change from the prior year. The Department will return to the property appraiser any assessment roll that does not comply with these standards as an incomplete submission. Form DR-493 is on the Department's website at <http://floridarevenue.com/property/Documents/dr493.pdf>.

**Note:** If any of the Form DR-493 adjustments change from the previous year's submission, the Department requests that the property appraiser send the form by **June 1**, so the Department can make programming changes before processing roll data.

**3.5 Data Field Analysis.** Fiduciary information is no longer required in the Fiduciary fields (NAL fields 58-64). Leave these fields blank when submitting NAL files. The Department may determine alternative uses of these fields at a later date.



The Department has activated the residential land use code 009, and it is defined as “Residential Common Elements/Areas.” Parcels eligible for this code include residential subdivision, condominium, and cooperative common element/area parcels as defined in Florida Statutes (ss. 193.0235(2), 718.103(8), 718.108, 719.103(7) and (8), F.S.).

List common element/area parcels on the NAL when they have a corresponding polygon on the county GIS shapefile. Do not code these parcels as header (H) or note (N) records in the DOR use code field when reporting them on the NAL. Only apply an “H” or “N” in the DOR use code field to a parcel/record that your county uses for retaining reference information, which is often related to the historical origin of a parcel, subdivision, or condo development. These “H” or “N” parcel records would no longer have an associated polygon.

You must list all real property parcels on the NAL, except streets, roads, and highways that have been dedicated to or otherwise acquired by a municipality, county, or state agency (s. 193.085(1), F.S.).

**3.5.1 Preliminary Roll Data Field Edits and Levels (NAL).** Data edits on the NAL roll submissions are categorized by levels coded 1 through 4. Level 1 and 2 data edits identify data fields for review and, if necessary, correction. Level 1 and 2 edits may not require corrections, depending on the data variations in a particular county. Level 3 edits are a higher priority and indicate data quality issues that the county should promptly review and correct. **Note:** Any Level 3 edits with an unusually large number of identified discrepancies will require the county’s written response and possible resubmission. Level 4 edits with identified data discrepancies require the property appraiser’s written responses and corrections before the Department will consider a roll as a complete submission. Property appraisers must submit to the Department written notice of correction for all Level 4 edits before the preliminary assessment roll can go to the approval process. Property appraisers should submit these notices within the 10-day complete submission window.

The NAL edit guide is on the Department’s website at <https://floridarevenue.com/property/Documents/2020editguide.pdf>

For any questions regarding the NAL edits, contact **Harvey Bissoo at (850) 717-6502.**

**3.5.2 Homestead Assessment Increase Limitation.** **The assessment increase limitation, under s. 193.155, F.S., for 2020 is 2.3 percent.** The Department will also provide edit reports to the property appraiser indicating homestead parcels with an assessed value less than just value and an increase in assessed value not equal to the appropriate percentage, excluding cases in which a new owner transferred an assessment limitation difference to the property.

Assessment increase limitation information is available at the following links:

Florida Property Tax Data Portal:

<http://floridarevenue.com/property/Pages/DataPortal.aspx#ui-id-7>

The Consumer Price Index in the Florida Property Tax System:

<http://floridarevenue.com/property/Pages/ConsumerPriceIndex.aspx>

The Department requires the following:

1. The property appraiser must remove the assessment cap from parcels receiving a homestead exemption that changed ownership in 2019, unless the change is subject to s. 193.155(3), F.S., or a new owner transferred an assessment limitation difference to that property.
2. Assessed value should equal just value for all parcels reported as a 2019 qualified sale, unless a new owner transferred an assessment limitation difference to the property. If the assessed value is less than just value for these parcels, the property appraiser must provide a written explanation before approval of the preliminary assessment roll.
3. The assessed value of a parcel must never exceed its just value.

**3.5.3 The 10 Percent Assessment Increase Limitation.** For the NAL file format, the just and assessed value of property under ss. 193.1554 and 193.1555, F.S., must be stated separately (see NAL fields 17 – 20). The Department will return qualifying parcels with an assessed value change of more than 10 percent to the property appraiser for analysis. **Please contact Harvey Bissoo at (850) 717-6502** or Jeff Bedonie at (850) 617-8940 with questions concerning the 10 percent assessment increase limitation.

**3.5.4 Reporting Working Waterfront Values on the NAL and Recap Forms.** The NAL file contains fields for property appraisers to record the total just values (Field 31) and assessed values (Field 32) of parcels classified as working waterfront property. The corresponding recapitulation Forms DR-489V (preliminary) and DR-403V (final) include lines to record the total just values (line 11) and assessed values (line 24) of parcels classified as working waterfront property. The total just values (Field 31) and assessed values (Field 32) reported on the NAL must equal, respectively, the total just values (line 11) and the assessed values (line 24) of the corresponding recapitulation Forms DR-489V and DR-403V.

**3.5.5 Railroad Land Use Codes and NAICS Codes.** Property appraisers should classify non-operating railroad property according to its use. For example, an office building that a railroad owns but does not use in its operation should be classified as either use code 17 or 18.

The NAICS code associated with line-haul railroads is 482111, and the code for short line railroads is 482112. The 482111 and 482112 codes are not Florida-specific and are in the NAICS code table. If you are using NAICS code 532411 for private carlines, please change it to the Florida-specific code 482119.

**3.5.6 Reporting Damage from Hurricane Michael.** Damage from Hurricane Michael **will continue to have a impact on the Department’s analysis of 2020 assessment rolls in several counties.** The Federal Emergency Management Agency (FEMA) has designated the following counties as “Individual Assistance” counties. These counties need to note damages on the assessment roll.

- |            |           |              |
|------------|-----------|--------------|
| • Bay      | • Gulf    | • Liberty    |
| • Calhoun  | • Holmes  | • Taylor     |
| • Franklin | • Jackson | • Wakulla    |
| • Gadsden  | • Leon    | • Washington |

The Department requests that property appraisers in these counties make a notation, beginning

with the 2019 assessment roll submissions, for each parcel with substantial, observed, physical damage resulting from Hurricane Michael. Please see [Attachment Eight](#) for detailed instructions on accounting for Hurricane Michael damages on the 2020 assessment rolls.

- 3.6 Data Edits for 2020 NAP.** The Department reviews the NAP with data quality and field population edits. These edits are on the Department's website at <https://floridarevenue.com/property/Documents/2019NAPfields.pdf>

The NAP edits are part of the complete submission process, requiring documentation of correction or resubmission. If you have questions regarding the NAP data edits, please contact Steve Corry at (850) 617-8907.

#### **4.0 Assessment Roll Evaluation Standards for 2020 Preliminary Assessment Rolls**

The Department will process each assessment roll in the order received and will approve in-depth assessment rolls based on the median level of assessment (LOA) for each stratum studied. Beginning with the 2020 Preliminary Roll, the Department will approve non-in-depth assessment rolls based on the overall value-weighted median LOA for all studied strata. The overall value weighted mean LOA will continue to be calculated for both in-depth and non-in-depth rolls and will be transmitted to the Department of Education for indirect equalization of K-12 schools per Chapter 195.096, F.S.

- 4.1 Sale Qualification Study.** The Department annually develops a random sample from sales submitted on the county sale data file to determine whether those sales are properly qualified or disqualified (s. 195.0995, F.S.). Any county with a percent correct rate less than 90 percent will be subject to a notification of defect. To consider changing its initial sale qualification decision, the Department requires documentation from the property appraiser. The property appraiser is responsible for providing this documentation to the Department for review.

The Department compares the sale qualification study sample drawn from the April 1 SDF to the preliminary SDF to ensure that the property appraiser made the changes for those sampled sales that they agreed to change. For any other sampled sale with a qualification decision change, the property appraiser must submit documentation explaining the change to the Department. Please contact Jeff Bedonie at (850) 617-8940 with any questions.

**Note:** This requirement is superseded by the information outlined in the accompanying Executive Director's letter dated April 1, 2020. The updated requirements are located in the section titled **Preliminary Sales Data File (SDF)**.

- 4.2 Stratum Grouping.** As stated in a letter sent to all Property Appraiser's dated August 28, 2019, the Department will modify the way each stratum group is calculated beginning with the 2020 study year. Each stratum group will be based on value instead of parcel count. The Department is implementing this change to improve the statistical reliability and representativeness of the study. This change will mean the Department will be completing appraisals in some in-depth counties that have not had appraisal work in the past several studies. We will use this grouping methodology for non-in-depth counties as well. For more information regarding this change, please contact Charlie Gordon at (850) 617-8901 or [charlie.gordon@floridarevenue.com](mailto:charlie.gordon@floridarevenue.com).

- 4.3 Stratum Re-grouping.** In conjunction with the sub-stratification by value groups, the Department will re-group any stratum at the beginning of an in-depth cycle year when there is

an insufficient population to ensure an adequate sample size in all four groups at the conclusion of the study. The current threshold is that each group have a minimum of 10 parcels at the beginning of the in-depth study cycle. Additionally, for in-depth stratum, if during the course of the Department's statistical analysis, of the preliminary roll submission, a group has an insufficient number of samples (sales or appraisals), that stratum will be re-grouped into less than four groups until a sufficient number of samples exist. For more information regarding this change, please contact Charlie Gordon at (850) 617-8901 or [charlie.gordon@floridarevenue.com](mailto:charlie.gordon@floridarevenue.com).

- 4.4 Level of Assessment.** Under Section 4, Article VII of the Florida Constitution and s. 193.011, F.S., property appraisers must assess property at just value.

The Department reviews and approves rolls for two purposes: performance monitoring and indirect equalization of K-12 schools.

**If a county is subject to an in-depth review, for performance monitoring purposes,** the Department will approve in-depth study county assessment rolls based on the median LOA standard of 90 percent for each stratum studied. The minimum acceptable median LOA for each stratum studied is 0.90 (90 percent).

**If a county is subject to a non-in-depth review, for performance monitoring purposes,** the Department will approve non-in-depth study county assessment rolls based on the overall value-weighted median LOA of the county's studied strata. The minimum acceptable overall value-weighted median LOA is 0.90 (90 percent).

**For indirect equalization purposes, for both in-depth and non-in-depth counties,** the overall value-weighted mean LOA of the county's studied strata must be 90 percent.

The Department will return any roll to the property appraiser for correction and resubmission that do not meet the in-depth or non-in-depth level of assessment standards. If the property appraiser does not make the necessary corrections in the time allotted, the Department may disapprove all or any part of any roll not assessed in substantial compliance with the law (s. 193.1142(2)(a), F.S.). This will trigger the procedure for an interim assessment roll, outlined in s. 193.1145, F.S., unless the disapproval is because of a material mistake of fact relating to physical characteristics under s. 193.1142(2)(b), F.S. If the reason for disapproval is noncompliance due to material mistakes of fact relating to physical characteristics of property, the executive director may issue an administrative order as provided in s. 195.097, F.S. In such event, the millage adoption process, extension of tax rolls, and tax collection shall proceed and the interim roll procedures of s. 193.1145, F.S. shall not be invoked.

- 4.5 Uniformity Standards.** The Department uses the coefficient of dispersion (COD) and ratio study uniformity standards listed in Table 2-3 of the Standard on Ratio Studies (p. 34 IAAO, April 2013) as guidance when analyzing tax rolls during the post roll analysis process. This document is available at [http://www.iaao.org/media/standards/Standard\\_on\\_Ratio\\_Studies.pdf](http://www.iaao.org/media/standards/Standard_on_Ratio_Studies.pdf).

**Note:** The Department classifies two- to four-family unit properties in Stratum 2 (multi-family, fewer than 10 units) and ten or more family unit properties in Stratum 6 (commercial/Industrial).

**Note:** The highest acceptable COD for agricultural lands is 25.0.

The established standards for the price-related differential (PRD) are:

Stratum	Standard
Strata 1, 2, 4, 5, and 6	0.98 to 1.03
Stratum 3	0.90 to 1.10

The Department uses the price-related bias (PRB) statistic in addition to the PRD as an additional test of vertical equity. The PRB is a better indicator of vertical equity when the appropriate statistical significance is present. The Department notes and analyzes the PRB when the coefficient is less than -0.05 or greater than 0.05 and the relationship is statistically significant to at least the 95 percent confidence level. Additional information on the coefficient of PRB is available in Appendix B of IAAO's Fundamentals of Mass Appraisal (2011).

#### 4.6 Post Roll Analysis - Notification of Defect with Administrative Order (s. 195.097, F.S.).

During the post-roll analysis process, the Department will determine if problems underlie the statistics. The Department uses stratum CODs, PRDs, and PRBs outside the established standards as indicators of systemic problems, possibly resulting in a notification of defect. The Department may find non-systemic assessment issues and will advise the property appraiser to review and, if necessary, correct these issues. The Department will also offer aid and assistance to help correct the issues. A Notification of Defect with Administrative Order will be issued for recurring and systemic issues.

If the Department issues a Notification of Defect, the following steps are outlined in statute.

- A notification of defect will be issued by November 1.
- The property appraiser's office must reply within 15 days after receipt of a defect notice from the Executive Director (no later than December 1).
- The property appraiser can either agree to comply or request a conference with the Executive Director. This conference must be held by December 15.
- By January 1, the Executive Director shall issue an administrative order detailing the steps to be taken to remedy the issues, even if the property appraiser has stated the intention to comply.
- By January 15, the property appraiser shall notify the Department of either intent to comply or the basis for intended non-compliance with the administrative order.
- If the property appraiser intends to not comply with the administrative order, the Department has the ability to file suit under section 195.092, F.S.
- Upon issuance of the administrative order, the Department shall commence continuing supervision of the preparation of the current rolls to ensure that every reasonable effort is being taken by the property appraiser to comply with the order. The Executive Director may require the property appraiser to certify in writing the specific steps taken to comply with the administrative order.
- By May 1, the Executive Director will notify the property appraiser, in writing, as to whether substantial compliance of the administrative order has been met.
- If the Executive Director determines that substantial compliance has not been met, the property appraiser and each tax-levying agency in a county will receive notice of intent to disapprove the tax roll, in whole or in part. The dates mentioned will be extended if there were earlier extensions requested under section 193.023(1) or 195.096(2)(e), F.S.

- 4.7 Additional Horizontal Equity Measure.** During the post roll analysis process, the Department will review an additional measure of horizontal equity. The level of assessment of each reviewed stratum should be within five percentage points of the county's overall level of assessment. The Department will analyze this measure with other equity measures during the post roll analysis process.
- 4.8 Uniform Appraisals.** The Department will 1) compare the percent change in just value of the sold parcels to the percent change in just value of unsold parcels; 2) calculate alternate ratios; and 3) conduct the process described in section 5.0. Where analyses indicate a level of assessment for the sample that does not reflect the level of assessment for the population, the Department may issue a notification of defect or a review notice.
- 4.9 Minimum Image Technology Standards for Physical Inspection.** Subsection 193.023(2), F.S., states, in part, "Where geographically is suitable, and at the discretion of the property appraiser, the property appraiser may use image technology in lieu of physical inspection to ensure that the tax roll meets all the requirements of law."

Regardless of the data collection method the property appraiser uses, the minimum required

result is the collection and maintenance of physical data of sufficient quantity and quality for the property appraiser to establish accurate and uniform valuations of all real property as of January 1 of each year and to meet all other requirements of law. The Department may conduct procedures reviews to evaluate the quantity and quality of physical data the property appraiser maintains. Accurate and uniform valuations of real property require complete, accurate, and timely property data. Property appraisers must have effective procedures for annually collecting and maintaining physical data on real property parcels. The following minimum standards for using image technology are intended to ensure that assessment rolls meet the requirements of law.

1. "The property appraiser shall ensure that all real property within his or her county is listed and valued on the real property assessment roll" (s. 193.085(1), F.S.).
2. Subsection 192.042(1), F.S., requires the property appraiser to assess all real property according to its just value as of January 1 each year.
3. If the date of imagery cannot be determined with a high degree of confidence, the imagery is not reliable for collecting or maintaining physical data.
4. Use imagery only as part of a comprehensive physical data collection program that includes the following:
  - a) A clear and complete data collection manual that is maintained and updated
  - b) A training program for data collection staff based on the data collection manual
  - c) A system for accurately identifying new construction and changes to existing property, including collecting building permits and conducting necessary physical inspections
  - d) A comprehensive quality control system for collecting and maintaining physical data, including desk audits, field audits, data entry edits, data edit reports, and review and correction procedures

5. The Department recommends physical inspections for collecting necessary physical data in the following situations:
  - a) For new parcels and newly improved real property
  - b) When the property appraiser detects physical changes potentially affecting the value of the property
  - c) When the property sells
  - d) When a natural disaster or another catastrophic event physically affects the property
6. The use of image technology is acceptable for ensuring that the tax roll meets the requirements of law when:
  - a) The natural and manmade features affecting the property allow the collection and maintenance of necessary physical data
  - b) The use results in appraisal data that are timely and of sufficient quality and quantity
  - c) The use is part of a comprehensive data collection program that includes necessary physical inspections and results in the timely collection and maintenance of complete and accurate physical characteristics for each real property parcel on the assessment roll to ensure accurate and uniform assessments of all real property as of January 1 each year.

## 5.0 Documentation of Value Changes

During the final in-depth study review conference, the Department may agree to include changes to the just value that the property appraiser made to certain sample parcels. This will occur when the property appraiser verifies just value changes to the population of parcels that correspond to each appraisal sample parcel. The required process to document these just value changes is outlined below

- 5.1 In-Depth Review Exchange of Information.** Before the final conference with an in-depth review county that has appraisal samples, the Department and the property appraiser will exchange information about the in-depth review sample parcels. This information exchange must occur before the final conference in the following sequence of steps.

**Note:** Steps b, c, and d must occur on the same day.

- a. The property appraiser provides the Department with a current electronic copy of the NAL and SDF files. This step provides a baseline submission for confirming that a property appraiser made just value changes to the populations of parcels that correspond to the sample parcels. The Department may include in its sample statistics any just value changes that the county made. The property appraiser must submit this combined electronic file no later than the day on which steps b, c, and d occur.
- b. The Department gives the property appraiser a list of sample parcels, which includes the values for each subject parcel as they appeared on the electronic copy of the NAL the property appraiser provided in step a.
- c. The property appraiser returns the list of sample parcels after checking the information for any difference. The property appraiser must identify any corrections, deletions, or additions to the information and reconcile the values reported to the Department. The property appraiser also provides the Department with current property record cards for the

subject parcels that reflect the information in the reviewed list.

- d. The Department gives the property appraiser another list of sample parcels that contain the Department's estimated market value for each subject parcel.

**5.2 Population Changes.** Property appraisers must identify and describe populations of parcels for which they made changes to just value. After meeting with the Department for the final conference, the property appraiser enters these changes into a spreadsheet that the Department provides. The property appraiser sends the spreadsheet and a Population Change Attestation (see example in [Attachment Six](#)) to the Department's service center manager for review. The Department reviews the data and uploads the population changes.

**5.3 Subsequent Analysis.** Based on the requirements of Florida law, including ss. 195.096 and 1011.62(4)(b), F.S., after the property appraiser has submitted the preliminary tax roll, the Department will review the just values of the reported sample parcels and their corresponding populations for inconsistencies. If the Department identifies inconsistencies, the property appraiser must provide an explanation and make the correction.

## 6.0 Submission Standards for 2020 Final Assessment Rolls

Property appraisers who submit assessment rolls that do not comply with the following standards or that do not include the documentation described below may be required to correct and resubmit those rolls.

**6.1 Value Change from Preliminary to Final Roll.** Use NAL Field 9 (Change in Just Value) and NAL Field 10 (Code for Change in Just Value) on the final and post-VAB final rolls when a parcel's just value has changed from the preliminary to the final submission. These fields should be blank on the preliminary roll.

Do not list parcel splits, combinations, new parcels, and parcels that changed between -\$100 and \$100. Codes 3 and 4 are for changes because of the receipt or discovery of additional information about the physical characteristics of the property. Codes 5 and 6 are for changes because of continued analysis or receipt or discovery of additional information about the property other than its physical characteristics. Edits will be in place to determine if changed parcels are coded correctly. The Department will contact property appraisers if staff identify significant discrepancies.

For additional information, please refer to the NAL File Data Field Layout on the Department's website at [https://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](https://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx).

**6.2 Taxing Authority Code.** For each parcel of real property, Rule 12D-8.011(1)(b), F.A.C., requires a code on the NAL indicating the taxing authorities whose jurisdictions include the parcel. If the codes are missing or incomplete, the Department will return the roll to the property appraiser for correction and resubmission. Each year, the initial final assessment roll, which the property appraiser submits, must include sufficient documentation identifying every taxing authority levying a tax. The documentation must reflect current millage rates for each taxing authority. The format for this documentation is in [Attachment Seven](#).

**6.3 Final Recapitulation Report.** PTO Bulletin 10-25 provides information on the submission of pre-VAB and post-VAB tax rolls.



It is on the Department's website at

[https://revenue.law.floridarevenue.com/LawLibraryDocuments/2010/09/OTH-78359\\_PTO%20BUL%2010-25.pdf](https://revenue.law.floridarevenue.com/LawLibraryDocuments/2010/09/OTH-78359_PTO%20BUL%2010-25.pdf).

The following documents are required:

- Form DR-403V, *Revised Recapitulation of the Ad Valorem Assessment Roll* (submit separate forms for county, school district, each municipality, and each independent district, including water management districts)
- Forms DR-403EB, DR-403PC, DR-403CC, and DR-403BM, Additional County Level Recapitulation Reports (under *Tax Roll Certification*)
- Form DR-488 or DR-488P, whichever is appropriate for the certification
- Form DR-408, *Certificate to Roll*
- A list of the taxing authority codes with current millage rates

These forms are available at <http://floridarevenue.com/property/Pages/Forms.aspx>.

The DR-403 series forms are also available on the Department's website under the heading "Tax Roll and Non-Ad Valorem Forms" <http://floridarevenue.com/property/Documents/dr403.pdf>.

A checklist of the required documents is in [Attachment Three](#).

For additional information regarding recapitulation, please contact Lizette Kelly at [lizette.kelly@floridarevenue.com](mailto:lizette.kelly@floridarevenue.com) or (850) 617-8865.

**Contact Information**

Post-Audit Review Issues	Jeff Bedonie	(850) 617-8940
Sale Qualification Issues	Jeff Bedonie	(850) 617-8940
SDF Data Edit Issues	Derek Salyer	(850) 617-8914
NAL Data Edit Issues	Harvey Bissoo	(850) 717-6502
NAP Data Edit Issues	Chris Leduc	(850) 617-8847
	Jessie Cooksey	(850) 617-8933
Assessment Roll Format Issues and Complete Submission (sales submission, preliminary and final rolls)	Charlie Gordon Tom Canter (GIS)	(850) 617-8901 (850) 617-8936
Map Data Issues and File Transfer Protocols	Tom Canter (GIS)	(850) 617-8936
	Len Antal	(850) 617-8871
Exemptions	Mike Cotton	(850) 617-8870
10% Assessment Limitation	Harvey Bissoo	(850) 717-6502
Assessment Limitation Difference Transfers (Portability)	Ed Parker	(850) 617-8881
Non-In-Depth Methodology	Lizette Kelly	(850) 617-8865
DOE Certification and Recaps	Lizette Kelly	(850) 617-8865
Central Assessment (Railroads)	Russell Cline	(850) 617-8911
In-Depth Review Population Changes and Procedures Reviews	Dennis Cook	(850) 617-8884
Truth in Millage (TRIM)	Tish Blick	(850) 617-8918

## Attachment One

### Real Property Transfer Codes for DOR and Property Appraisers to Use Beginning January 1, 2019 (Revised 11/16/2018)

The property appraiser will use these codes when reporting real property ownership transfers (sales) to the department under sections 193.114(2)(n) and 195.0995(1), F.S.

#### QUALIFIED Arm's Length Real Property Transfers (included in sales ratio analysis)

1. Transfers qualified as arm's length because of examination of the deed or other instrument transferring ownership of real property
2. Transfers qualified as arm's length because of documented evidence

#### Arm's Length Real Property Transfers (excluded from sales ratio analysis)

3. 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**)
4. 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
5. 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)
6. Arm's length transaction transferring a single parcel that crosses one or more county lines

#### DISQUALIFIED Real Property Transfers Based on Deed Type or Examination of the Deed/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
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)

#### DISQUALIFIED Real Property Transfers Based on 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; requires documentation and prior approval of DOR (see <http://floridarevenue.com/property/Documents/code41req.pdf>)
42. Transfer involving mortgage fraud per a law enforcement agency's notification of probable cause
43. Transfer in which 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 with a PENDING Qualification Decision

98. Unable to process transfer due to deed or 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

**FOR DETAILED INFORMATION ON APPLYING THESE REAL PROPERTY TRANSFER CODES, PLEASE SEE THE TRAINING NARRATIVE AT: [http://floridarevenue.com/property/Documents/RPTQC\\_Manual.pdf](http://floridarevenue.com/property/Documents/RPTQC_Manual.pdf)**

**Major changes** from 2017 Real Property Transfer Codes are in **red text**; **Minor changes** from 2017 Real Property Transfer Codes are in **blue text**

**Attachment Two****Real Property Transfer Codes  
for DOR and Property Appraisers to Use Beginning January 1, 2020**

(Revised 9-26-2019)

The property appraiser will use these codes when reporting real property ownership transfers (sales) to the Department under sections 193.114(2)(n) and 195.0995(1), Florida Statutes.

**QUALIFIED Arm's Length Real Property Transfers (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

**Arm's Length Real Property Transfers (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 new 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

**DISQUALIFIED Real Property Transfers Based on Deed Type or Examination of the Deed/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
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)

**DISQUALIFIED Real Property Transfers Based on 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; requires documentation and prior approval of DOR (see <http://floridarevenue.com/property/Documents/code41req.pdf>)
42. Transfer involving mortgage fraud per a law enforcement agency's notification of probable cause
43. Transfer in which 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 with a PENDING Qualification Decision**

98. Unable to process transfer due to deed or 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

**FOR DETAILED INFORMATION ON APPLYING THESE REAL PROPERTY TRANSFER CODES, PLEASE SEE THE TRAINING NARRATIVE AT [http://floridarevenue.com/property/Documents/RPTQC\\_Manual.pdf](http://floridarevenue.com/property/Documents/RPTQC_Manual.pdf)**

Major changes from 2019 Real Property Transfer Codes are in red text; minor changes from 2019 Real Property Transfer Codes are in blue text.

**Attachment Three**

**Recap Checklist  
Prelim**

- DR-489 Series:
  - DR-489 Signed Tax Roll Certification
- DR-489V Series:
  - County
  - School
  - All Municipalities
  - All Independent Special Districts
- DR-489EB
- DR-489PC
- DR-493
- DR-420S (either on eTRIM or with recap)
- Agricultural Schedule

ACS Counties:

- Electronic Recap Text File

**Recap Checklist  
PreVAB**

- DR-403 Series:
  - DR-403 Signed Certification
- DR-403V Series:
  - County
  - School
  - All Municipalities
  - All Independent Special Districts
- DR-403EB
- DR-403PC
- DR-403CC
- DR-403BM
- DR-408:
  - Real
  - Tangible Personal Property
- DR-488P from VAB:
  - Real
  - Tangible Personal Property
- Taxing Authority Code Description

ACS Counties:

- Electronic Recap Text File
- DR-403V page 2 lines 1-7 values  
(using electronic recap Excel Template)

**Recap Checklist  
PostVAB**

- DR-403 Series:
  - DR-403 Signed Certification
- DR-403V Series:
  - County
  - School
  - All Municipalities
  - All Independent Special Districts
- DR-403EB
- DR-403PC
- DR-403CC
- DR-403BM
- DR-408:
  - Real
  - Tangible Personal Property
- DR-488 from VAB:
  - Real
  - Tangible Personal Property
- Taxing Authority Code Description (if not included in PreVAB package)
- DR-529 (only if provided by the VAB)

ACS Counties:

- Electronic Recap Text File
- DR-403V page 2 lines 1-7 values  
(using electronic recap Excel Template)

**Attachment Four**

**Letter of Intent for GIS Map Submissions**

County:

Date of Request:

Roll Year(s):

Contact Person:

Contact Phone:

Under section 193.1142, Florida Statutes, please provide the following information in detail. GIS data submission requirements are in section 3.5 of the current year Complete Submission and Roll Evaluation Standards.

Expectations for the evaluation of GIS data by PTO staff are in the current year Assessment Roll Edit Guide for Parcel-Level Geographical Information System (GIS) Information.

These documents are available for download at [http://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx).

You may include additional pages as needed:

**Data Edit and Layer:**

**Status of Progress Toward Completion:**

**Identification of Challenges and Constraints:**

**Description of Why Additional Time Is Needed to Comply with Roll Submission Standards:**

**Plan for Collecting, Entering, and Reporting the Data Layer:**

**Timetable for Compliance with Requirements for Each Data Layer Listed:**

**Request for Aid and Assistance (e.g., Budget or GIS):**

**Additional Comments:**

Property appraiser’s signature: \_\_\_\_\_

By signing, property appraiser agrees to provide necessary GIS data files for test evaluation and detailed feedback by PTO staff between January 1 and March 15 of the year subsequent to this request.

**Attachment Five**

**Sample Letter of Intent for GIS Map Submissions**

County:

Date of Request:

Roll Year(s):

Contact Person:

Contact Phone:

Under section 193.1142, Florida Statutes, please provide the following information in detail. GIS data submission requirements are in section 3.5 of the current year Complete Submission and Roll Evaluation Standards.

Expectations for the evaluation of GIS data by PTO staff are in the current year Assessment Roll Edit Guide for Parcel-Level Geographical Information System (GIS) Information.

These documents are available for download at [http://floridarevenue.com/property/Pages/Cofficial\\_CompleteSubRollEval.aspx](http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx).

You may include additional pages as needed:

- Data Edit and Layer:** The expected response will identify the specific data edit and applicable layer. Begin a separate response section for each layer. Associated layers may be addressed in a single response (e.g., subdivision boundaries, blocks, lots).
- Status of Progress Toward Completion:** The expected response will provide an estimated percentage of improvement over the previous year or since the deficiency was initially identified.
- Identification of Challenges and Constraints:** Describe in detail the barriers preventing compliance and whether those barriers are because of staffing or budget limitations or are because of other causes.
- Description of Why Additional Time Is Needed to Comply with Roll Submission Standards:** The expected response will identify why the data cannot be in compliance by the April 1 submission due date.
- Plan for Collecting, Entering, and Reporting the Data Layer:** This should be a detailed plan of action describing the steps that will be taken during the process of bringing the data layer into compliance.
- Timetable for Compliance with Requirements for Each Data Layer Listed:** Provide a reasonable timetable to bring the data into compliance based on the workplan.
- Request for Aid and Assistance (e.g., Budget or GIS):**
- Additional Comments:**

Property appraiser's signature: \_\_\_\_\_

By signing, property appraiser agrees to provide necessary GIS data files for test evaluation and detailed feedback by PTO staff between January 1 and March 15 of the year subsequent to this request.

**Attachment Six**

2020 POPULATION CHANGE ATTESTATION – EXAMPLE

To: Jim Zingale, Executive Director  
Department of Revenue  
Post Office Box 3000  
Tallahassee, Florida 32315-3000

From: Honorable John W. Doe  
Test County Property Appraiser  
115A Amway Highway  
Anywhere, Florida 00000

Date: Month DD, 2020

Subject: Population Changes as a result of 2020 In-Depth Study Final Conference

The purpose of this letter is to document populations which received appropriate value changes in conjunction with a value change to a sample parcel(s). All parcel numbers for the affected population(s) are listed in the attached worksheet. This letter certifies that this office has diligently searched for and identified all appropriate parcels that also received changes similar to those made to the sample parcel(s).

I agree to provide any additional documentation, such as property record cards, maps, and other items, relevant to the population change for these parcels.

By signing below, I certify that the information provided in the attached worksheet is accurate, complete, and represents my official response as Property Appraiser.

Sincerely,

Honorable John W. Doe

*Attachment: Value Change Worksheet*



**Attachment Seven**

TAMPAULTH	Parcel count	Taming Authority	County						Library			School			City		WMD		TOTAL	
			Operating	Debt	MSTU-Unincorp	MSTU-Law	MSTU-Fire	Operating	Debt	Required/Local	Debt	Debt	Debt	Operating	Debt	Sawnee	Saint Johns			
																		8.2829		3.7240
200	7,822	Unincorporated	8.2829			3.7240			1.2303			4.0160	3.2480						0.2562	20.75740
300	16,377	Unincorporated	8.2829			3.7240			1.2303			4.0160	3.2480						0.3948	20.89600
400	21,312	Unincorporated	8.2829			3.7240			1.2303			4.0160	3.2480						0.3948	20.75740
500	2,898	Unincorporated	8.2829			3.7240			1.2303			4.0160	3.2480						0.3948	20.89600
1700	5,440	Alachua	8.2829						1.2303			4.0160	3.2480						0.3948	22.56200
2700	765	Archer	8.2829			3.7240			1.2303			4.0160	3.2480						0.3948	26.15090
3600	34,101	Gamesville	8.2829						1.2303			4.0160	3.2480						4.7474	21.78880
3700	4,096	Gamesville	8.2829						1.2303			4.0160	3.2480						4.7474	21.91940
4600	1,227	Hawthorne	8.2829			3.7240			1.2303			4.0160	3.2480						5.3194	26.07680
5700	3,961	High Springs	8.2829						1.2303			4.0160	3.2480						5.8800	23.05200
6700	254	LaCrosse	8.2829						1.2303			4.0160	3.2480						6.3686	23.54060
7600	472	Micanopy	8.2829						1.2303			4.0160	3.2480						5.7743	22.80770
8700	3,728	Nemah	8.2829						1.2303			4.0160	3.2480						5.9999	23.17190
9600	3	Waldo	8.2829						1.2303			4.0160	3.2480						7.5180	24.55140
9700	631	Waldo	8.2829						1.2303			4.0160	3.2480						7.5180	24.69000

**Attachment Eight**

**Reporting Property with Substantial Damage from Hurricane Michael on 2020 Assessment Rolls**

Damage from Hurricane Michael will have a significant impact on the Department of Revenue’s ability to analyze 2020 assessment rolls in several counties. The Federal Emergency Management Agency (FEMA) has designated the following counties as “Individual Assistance” counties. These counties need to note damages on the assessment roll.

- Bay
- Calhoun
- Franklin
- Gadsden
- Gulf
- Holmes
- Jackson
- Leon
- Liberty
- Taylor
- Wakulla
- Washington

The Department requests that property appraisers in these counties make a notation, beginning with the 2020 assessment roll submissions, for each parcel with substantial, observed, physical damage resulting from Hurricane Michael.

**INSTRUCTIONS FOR 2020 ASSESSMENT ROLLS**

**1. 2020 Name-Address-Legal (NAL) Codes**

On the NAL files property appraisers submit for the 2020 tax year, the Department of Revenue requests a disaster code on each parcel with substantial, observed, physical damage resulting from Hurricane Michael. To warrant this notation, the observed, storm-related, physical damage must be substantial rather than nominal. As a guideline, the Department recommends a minimum of 5 to 10 percent of the just value of improvements (including special features) as a threshold in determining whether the observed physical damage is substantial.

Parcels that should be coded include those properties with substantial, observed, physical damage caused by Hurricane Michael in 2018.

**Field 36** on the NAL is a single-character field designated for a disaster code. If the parcel meets the criteria above, please use the following numeric notations in the field.

For those storm-damaged properties for which the just value has increased or decreased, **enter the number 2.** Otherwise, leave the entry blank. (The Department is using this code because disaster code 1 for toxic drywall continues to appear on some assessment rolls.)

**Field 37** on the NAL is a four-character field designated for a disaster year. If the parcel meets the criteria above, **please** enter 2018.

For properties that were repaired before January 1, 2020, the property appraiser may remove the disaster code and year for the 2020 roll submissions.

For properties not repaired before January 1, 2020, the disaster code and year should remain until the issues have been resolved and assessments have been restored.

**2. 2020 Sale Data File (SDF) Notations**

The physical characteristics of sales the property appraiser qualified should not be significantly different than those of the parcel on the date of assessment. Therefore, the Department requests that parcels with significant changes in their physical characteristics between the time of sale and the January 1, 2020, assessment date be coded for the change.

If a transfer was an arm's length transaction at the time of sale and was not substantially damaged by Hurricane Michael, the sale should be qualified using the appropriate real property transfer codes as usual. However, if a transfer was an arm's length transaction at the time of sale and was substantially damaged by Hurricane Michael, the sale should be qualified using the transfer code 03 and the Sale Property Change Code field on the SDF should be populated. Field 7 on the SDF is a one-character field used to indicate the Sale Property Change Code for significant change in property characteristics that occurred between the sale date and the assessment reporting date. The proper code for significant, storm-related changes is code 5.

If the sale was not arm's length, use the appropriate disqualification code with no associated change code. The 2020 Sales Qualification Study will be based on the appropriate real property transfer code at the time of the transaction.

**3. Request for Input**

The Department requests written input on any hurricane-related issues that property appraisers and staff believe may affect the ability to produce accurate and uniform assessments for 2020. Please notify the Department of any specific hurricane-related issues on the statistical or analytical indicators that are part of the Department's reviews of assessment rolls.

Please be as specific and detailed as possible, including a list of the specific indicators that would be affected, how each listed indicator would be affected, and the hurricane-related cause of the impact.

Thank you for your attention to these matters. If you have any concerns or questions about these requests, please contact Jeff Bedonie at (850) 617-8940 or [jeff.bedonie@floridarevenue.com](mailto:jeff.bedonie@floridarevenue.com).