

# NON-HOMESTEAD ASSESSMENT LIMITATION REPORT EDITS

*Reviewed 1/13/2025*

This section of the document includes a listing of the five non-homestead assessment limitation report edits. Included in each listing is the following information: the edit question, a description of the edit, the use codes that are reviewed, the fields displayed in the edit sub-report, why parcels appear in the report, the descriptive and mathematical formulas for each edit, and the SQL statements for each edit.

Because these edits cannot consider every scenario, a parcel may be correct even though it has been flagged in the sub-edit report.

## **Non-Homestead Assessment Limitation Report Edit 1**

Does the report show any counts for all unsold non-homestead properties with the current non-school assessed value greater than 10 percent over the previous non-school assessed value?

**CURR-ASSD-VALUE LESS NET-NEW-CONST > 10% OVER PREV-ASSD**

This edit relates to unsold non-homestead residential and non-residential properties where the current assessed value increased more than 10 percent over the previous assessed value. This calculation excludes properties that were homestead or classified use on the previous roll. This calculation also excludes splits, combines, net new construction value and parcels with a disaster code in the prior year's tax roll.

**DOR USE CODES REVIEWED:** 000-049, 070-096, 099

**FIELDS DISPLAYED IN SUB-REPORT 1:** PARCEL\_ID, USE\_CD, CURR\_ASSD, PREV\_ASSD, CURR\_JUST, PREV\_JUST, CURR\_NEW\_CNST, CURR\_DELETION, HSTD, PCT\_DIFF

**PARCEL WILL SHOW UP IN THE EDIT SUB-REPORT IF:** The current assessed value is greater than 10 percent over the previous year's assessed value (taking into consideration new construction and deletions values if applicable).

**PERCENT DIFFERENCE CALCULATIONS:** To calculate the percent difference in the edit, four different calculations can occur, depending on whether a new construction and/or deletion value is present:

- The Current Assessed Non-School Value minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value minus the New Construction Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value plus the Deletion Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value plus the Deletion Value and minus the New Construction Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- **The mathematical formula is:**  
$$\frac{(((\text{Current Assessed Value} - (\text{New Construction-Deletion})) - \text{Previous Assessed Value}) / \text{Previous Assessed Value}) * 100}$$

## SQL STATEMENT FOR NON-HOMESTEAD EDIT 1:

```
SELECT l.parcelid parcel_id,
       l.land_use_cd use_cd,
       rc.ASSD_NONSCHOOL curr_assd,
       rp.assd_nonschool prev_assd,
       rc.just curr_just,
       rp.just prev_just,
       rc.new_cnst curr_new_cnst,
       rc.new_cnst_deletion_val curr_deletion,
       nvl(rc.homestead,0) hstd,
       cast((((rc.ASSD_NONSCHOOL-(rc.new_cnst-rc.new_cnst_deletion_val))-rp.assd_nonschool)/nullif(rp.assd_nonschool,0))*100 AS
decimal(12,2)) pct_diff,
       rp.DISASTER_VICTIM disaster_code,
       rp.DISASTER_VICTIM_YEAR disaster_year
FROM pta.rp_roll_t rc
     join pta.rp_load9p_t l on l.rsid=rc.rsid and l.seq=rc.seq
     join pta.rp_submission_t s on s.id=rc.rsid
     join pta.rp_submission_t sp on sp.county=s.county and sp.year=s.year-1 and sp.type='F' and
sp.submitted=pta.com_get_latest(sp.year, sp.type, sp.county)
     left join pta.rp_submission_t sp2 on sp2.county=sp.county and sp2.year=sp.year-1 and sp2.type='F' and
sp2.submitted=pta.com_get_latest(sp2.year, sp2.type, sp2.county)
     join pta.rp_roll_t rp on rp.rsid=sp.id and rp.mpid=rc.mpid
     left join pta.rp_roll_t rp2 on rp2.rsid=sp2.id and rp2.mpid=rc.mpid
     left join pta.rp_exemptions_t e5c on e5c.rsid= s.id and e5c.mpid=rc.mpid and e5c.exemption=hexoraw('05') and e5c.amount>0
     left join pta.rp_exemptions_t e5p on e5p.rsid=sp.id and e5p.mpid=rc.mpid and e5p.exemption=hexoraw('05') and e5p.amount>0
     left join pta.rp_exemptions_t e8c on e8c.rsid= s.id and e8c.mpid=rc.mpid and e8c.exemption=hexoraw('08') and e8c.amount>0
     left join pta.rp_exemptions_t e8p on e8p.rsid=sp.id and e8p.mpid=rc.mpid and e8p.exemption=hexoraw('08') and e8p.amount>0
WHERE rc.rsid=hexoraw('[RSID]')
     and trim(rc.disaster_victim) is null
     and trim(rp.disaster_victim) is null
     and nvl(rc.homestead,0)=0
     and nvl(rp.homestead,0)=0
     and e5c.amount is null
     and e5p.amount is null
     and e8c.amount is null
     and e8p.amount is null
     and (s.year-1) not in (select distinct sale_year from pta.rp_rollsdf_t where rsid=rc.rsid and mpid=rc.mpid)
     and rc.split_combo is null
     and rp.split_combo is null
     and rp2.split_combo is null
     and (rc.land_use_code = hexoraw('0060')
         or rc.land_use_code between hexoraw('0000') and hexoraw('0490')
         or rc.land_use_code between hexoraw('0700') and hexoraw('0790')
         or rc.land_use_code between hexoraw('0900') and hexoraw('0960')
         or rc.land_use_code=hexoraw('0990')
     )
     and not rp.land_use_code between hexoraw('0500') and hexoraw('0690')
     and case when (((rc.ASSD_NONSCHOOL-(rc.new_cnst-rc.new_cnst_deletion_val))-
rp.assd_nonschool)/nullif(rp.assd_nonschool,0))*100>10.50 then 1 end is not null
     and (rc.ASSD_NONSCHOOL-(rc.new_cnst-rc.new_cnst_deletion_val)-rp.assd_nonschool) > round(rp.assd_nonschool * 0.10)
     and case when ((rc.new_cnst-rc.new_cnst_deletion_val)/nullif(rp.just,0))<0.25 then 1 end is not null
ORDER BY rc.parcelid
```

## **Non-Homestead Assessment Limitation Report Edit 2**

Does the report show any counts for all unsold non-homestead properties with the current non-school assessed value increased less than 10 percent over the previous non-school assessed value and the current non-school just value is greater than the current non-school assessed value?

CURR-ASSD-VALUE LESS NET-NEW -CONST < 10% OVER PREV-ASSD & CURR-JUST-VALUE  
> CURR-ASSD-VALUE

This edit relates to unsold non-homestead residential and non-residential properties where the current assessed value increased less than 10 percent over the previous assessed value and the current just value is greater than the current assessed value. This calculation excludes properties that were homestead or classified use on the previous roll. This calculation also excludes splits, combines, and net new construction value.

**DOR USE CODES REVIEWED:** 000-049, 070-096, 099

**FIELDS DISPLAYED IN SUB-REPORT 2:** PARCEL\_ID, USE\_CD, CURR\_ASSD\_NON\_SCHOOL, PREV\_ASSD\_NON\_SCHOOL, CURR\_NEW\_CNST, CURR\_DELETION, JUST\_HIGH\_WATER\_RECHARGE, JUST\_WORKING\_WATERFRONT, JUST\_LAND\_193\_501, HSTD, CURR\_JUST, PREV\_JUST, PCT\_DIFF, C\_PCT\_DIFF, EXEMPTIONS

**PARCEL WILL SHOW UP IN THE EDIT IF:** Current assessed value is less than 10 percent over the previous assessed value and current just value is greater than the current assessed non-school value.

**PERCENT DIFFERENCE CALCULATIONS:** To calculate the percent difference in the edit, four different calculations can occur, depending on whether a new construction and/or deletion value is present:

- The Current Assessed Non-School Value minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value minus the New Construction Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value plus the Deletion Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value plus the Deletion Value and minus the New Construction Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- **The mathematical formula is:**  
$$\frac{(((\text{Current Assessed Value} - (\text{New Construction} - \text{Deletion})) - \text{Previous Assessed Value}) / \text{Previous Assessed Value}) * 100}{}$$

## SQL STATEMENT FOR NON-HOMESTEAD EDIT 2:

```
SELECT I.parcelid parcel_id,
       I.land_use_cd use_cd,
       rc.ASSD_NONSCHOOL curr_assd_non_school,
       rp.assd_nonschool prev_assd_non_school,
       rc.new_cnst curr_new_cnst,
       rc.new_cnst_deletion_val curr_deletion,
       rc.JUST_HIGH_WATER_RECHARGE,
       rc.JUST_WORKING_WATERFRONT,
       rc.JUST_LAND_193_501,
       nvl(rc.homestead,0) hstd,
       rc.just curr_just, rp.just prev_just,
       CAST((((rc.ASSD_NONSCHOOL-(rc.new_cnst-rc.new_cnst_deletion_val))-rp.assd_nonschool)/nullif(rp.assd_nonschool,0))*100 AS DECIMAL(12,2))
pct_diff,
       CAST((((rp.assd_nonschool-rc.new_cnst_deletion_val)*1.10+rc.new_cnst)/nullif(rc.ASSD_NONSCHOOL,0))-1 AS DECIMAL(12,2)) c_pct_diff,
       I.exemptions exemptions,
       rc.BUILDINGS,
       rc.LAND,
       rc.JUST_NON_HOMESTEAD_RES,
       rc.ASSD_NON_HOMESTEAD_RES,
       rc.JUST_RES_NON_RES,
       rc.ASSD_RES_NON_RES
FROM pta.rp_roll_t rc
JOIN pta.rp_load9p_t l ON l.rsid=rc.rsid AND l.seq=rc.seq
JOIN pta.rp_submission_t s ON s.id=rc.rsid
JOIN pta.rp_submission_t sp ON sp.county=s.county AND sp.year=s.year-1 AND sp.type='F' AND sp.submitted=pta.com_get_latest(sp.year, sp.type,
sp.county)
JOIN pta.rp_roll_t rp ON rp.rsid=sp.id AND rp.mpid=rc.mpid
LEFT JOIN pta.rp_exemptions_t e5c ON e5c.rsid= s.id AND e5c.mpid=rc.mpid AND e5c.exemption=hextoraw('05') AND e5c.amount>0
LEFT JOIN pta.rp_exemptions_t e5p ON e5p.rsid=sp.id AND e5p.mpid=rc.mpid AND e5p.exemption=hextoraw('05') AND e5p.amount>0
LEFT JOIN pta.rp_exemptions_t e8c ON e8c.rsid= s.id AND e8c.mpid=rc.mpid AND e8c.exemption=hextoraw('08') AND e8c.amount>0
LEFT JOIN pta.rp_exemptions_t e8p ON e8p.rsid=sp.id AND e8p.mpid=rc.mpid AND e8p.exemption=hextoraw('08') AND e8p.amount>0
WHERE rc.rsid=hextoraw('[RSID]')
      AND trim(rc.disaster_victim) is null
      AND trim(rp.disaster_victim) is null
      AND nvl(rc.homestead,0) = 0
      AND nvl(rp.homestead,0) = 0
      AND e5c.amount IS NULL
      AND e5p.amount IS NULL
      AND e8c.amount IS NULL
      AND e8p.amount IS NULL
      AND (s.year-1) NOT IN (
        SELECT DISTINCT sale_year
        FROM pta.rp_rollsdf_t
        WHERE rsid=rc.rsid
        AND mpid=rc.mpid)
      AND rc.split_combo IS NULL
      AND rp.split_combo IS NULL
      AND (
        rc.land_use_code BETWEEN hextoraw('0000') AND hextoraw('0490')
        OR rc.land_use_code BETWEEN hextoraw('0700') AND hextoraw('0960')
        OR rc.land_use_code=hextoraw('0990')
      )
      AND NOT rp.land_use_code BETWEEN hextoraw('0500') AND hextoraw('0690')
      AND abs((rc.ASSD_NONSCHOOL-(rc.new_cnst-rc.new_cnst_deletion_val))-rp.assd_nonschool)-(rp.assd_nonschool*0.1)) > 10
      AND CAST((((rc.ASSD_NONSCHOOL-(rc.new_cnst-rc.new_cnst_deletion_val))-rp.assd_nonschool)/nullif(rp.assd_nonschool,0))*100 AS DECIMAL(12,0))
< 10
      AND (
        CAST((((rp.assd_nonschool-rc.new_cnst_deletion_val)*1.10+rc.new_cnst)/nullif(rc.ASSD_NONSCHOOL,0))-1 AS DECIMAL(12,2)) <> 0.00
        OR rc.ASSD_NONSCHOOL = 0
      )
      AND rc.just > rc.assd_nonschool
ORDER BY rc.parcelid
```

### **Non-Homestead Assessment Limitation Report Edit 3**

Does the report show any counts for all unsold non-homestead properties reported with new construction of more than 25 percent of the previous total just value where the current non-school assessed value is less than the current non-school just value?

CURR-NET-NEW-CONST > or = .25 X PREV-JUST-VALUE & CURR-JUST-VALUE NOT=CURR-ASSD-VALUE

**DOR USE CODES REVIEWED:** 003, 010-049, 070-096, 099

**FIELDS DISPLAYED IN SUB-REPORT 3:** PARCEL\_ID, USE\_CD, CURR\_JUST, CURR\_ASSD, PREV\_JUST, CURR\_NEW\_CNST, CURR\_DELETION, HSTD, PCT\_DIFF

**PARCEL WILL SHOW UP IN THE EDIT IF:** Current net new construction value is greater than 25 percent over the previous year's just value and the current year's assessed non-school value is less than the current year's just value.

**PERCENT NEW CONSTRUCTION DIFFERENCE CALCULATION:** To calculate the percent new construction difference in the edit, the edit subtracts the deletion value from new construction value then divides the difference by the previous just value.

**The mathematical formula is:** (New Construction Value – Deletion Value) / Previous Just Value

### SQL STATEMENT FOR NON-HOMESTEAD EDIT 3:

```
SELECT l.parcelid parcel_id,
       l.land_use_cd use_cd,
       rc.just curr_just,
       rc.ASSD_NONSCHOOL curr_assd,
       rp.just prev_just,
       rc.new_cnst curr_new_cnst,
       rc.new_cnst_deletion_val curr_deletion,
       nvl(rc.homestead,0) hstd,
       cast(((rc.new_cnst-rc.new_cnst_deletion_val)/nullif(rp.just,0))*100 AS decimal(12,2)) pct_diff
FROM pta.rp_roll_t rc
     join pta.rp_load9p_t l on l.rsid=rc.rsid and l.seq=rc.seq
     join pta.rp_submission_t s on s.id=rc.rsid
     join pta.rp_submission_t sp on sp.county=s.county and sp.year=s.year-1 and sp.type='F' and
sp.submitted=pta.com_get_latest(sp.year, sp.type, sp.county)
     join pta.rp_roll_t rp on rp.rsid=sp.id and rp.mpid=rc.mpid
     left join pta.rp_exemptions_t e5c on e5c.rsid= s.id and e5c.mpid=rc.mpid and
e5c.exemption=hexoraw('05') and e5c.amount>0
     left join pta.rp_exemptions_t e8c on e8c.rsid= s.id and e8c.mpid=rc.mpid and
e8c.exemption=hexoraw('08') and e8c.amount>0
WHERE rc.rsid=hexoraw('[RSID]')
     and nvl(rc.homestead,0)=0
     and e5c.amount is null
     and e8c.amount is null
     and (s.year-1) not in (select distinct sale_year from pta.rp_rollsdf_t where rsid=rc.rsid and
mpid=rc.mpid)
     and rc.split_combo is null
     and rp.split_combo is null
     and (
         rc.land_use_code=hexoraw('0030')
         or rc.land_use_code between hexoraw('0100') and hexoraw('0490')
         or rc.land_use_code between hexoraw('0700') and hexoraw('0960')
         or rc.land_use_code=hexoraw('0990')
     )
     and rc.just!=rc.assd_nonschool
     and case when ((rc.new_cnst-rc.new_cnst_deletion_val)/nullif(rp.just,0))>=0.25 then 1 end is not
null
ORDER BY rc.parcelid
```

## **Non-Homestead Assessment Limitation Report Edit 4**

Does the report show any counts for all qualified transfers of non-homestead properties where the current non-school assessed value is less than the current non-school just value?

CURR-ASSD-VALUE < CURR-JUST-VALUE

**DOR USE CODES REVIEWED:** 000-049, 070-096, 099

**FIELDS DISPLAYED IN SUB-REPORT 4:** PARCEL\_ID, USE\_CD, CURR\_JUST, CURR\_ASSD\_NONSCHOOL, JUST\_NON\_HOMESTEAD\_RES, ASSD\_NON\_HOMESTEAD\_RES, JUST\_RES\_NON\_RES, ASSD\_RES\_NON\_RES, SALE\_YEAR, SALE\_TYPE, SALE, PCT\_DIFF

**PARCEL WILL SHOW UP IN THE EDIT IF:** Qualified sale in the prior year and the just non-homestead residential value and the assessed non-homestead residential value are not equal, or if the just certain residential non-residential value and the assessed certain residential non-residential value are not equal.

**PERCENT DIFFERENCE CALCULATIONS:** To calculate the percent difference in the edit, four different calculations can occur, depending on whether a new construction and/or deletion value is present:

- The Current Assessed Non-School Value minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value minus the New Construction Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value plus the Deletion Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value plus the Deletion Value and minus the New Construction Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- **The mathematical formula is:**  $((\text{Current Assessed Value} - (\text{New Construction} - \text{Deletion})) - \text{Previous Assessed Value}) / \text{Previous Assessed Value} * 100$

#### SQL STATEMENT FOR NON-HOMESTEAD EDIT 4:

```
SELECT l.parcelid parcel_id,
       l.land_use_cd use_cd,
       rc.just_curr_just,
       rc.ASSD_NONSCHOOL curr_assd_nonschool,
       rc.just_non_homestead_res,
       rc.assd_non_homestead_res,
       rc.just_res_non_res,
       rc.assd_res_non_res,
       rc.sale_year,
       RAWTOHEX(rc.sale_type) sale_type,
       rc.sale,
       cast((((rc.ASSD_NONSCHOOL-(rc.new_cnst-rc.new_cnst_deletion_val))-
rp.assd_nonschool)/nullif(rp.assd_nonschool,0))*100 AS decimal(12,2)) pct_diff
FROM pta.rp_roll_t rc
     join pta.rp_load9p_t l on l.rsid=rc.rsid and l.seq=rc.seq
     join pta.rp_submission_t s on s.id=rc.rsid
     join pta.rp_submission_t sp on sp.county=s.county and sp.year=s.year-1 and sp.type='F' and
sp.submitted=pta.com_get_latest(sp.year, sp.type, sp.county)
     join pta.rp_roll_t rp on rp.rsid=sp.id and rp.mpid=rc.mpid
WHERE rc.rsid=hextoraw('[RSID]')
     and rc.homestead is null
     and rc.sale_year=s.year-1
     and rc.sale_type!=hextoraw('FF')
     and rc.land_use_code = rp.land_use_code
     and rc.owner <> rp.owner
     and (
         rc.land_use_code between hextoraw('0000') and hextoraw('0960')
         or rc.land_use_code=hextoraw('0990')
     )
     and (
         (nvl(rc.just_non_homestead_res,0)<>nvl(rc.assd_non_homestead_res,0))
         or
         (nvl(rc.just_res_non_res,0)<>nvl(rc.assd_res_non_res,0))
     )
ORDER BY rc.parcelid
```



## **Non-Homestead Assessment Limitation Report Edit 5**

Does the report show any counts for all unqualified transfers of non-homestead properties where the current non-school assessed value is less than the current non-school just value?

CURR-ASSD-VALUE < CURR-JUST-VALUE

This edit relates to unqualified transfers of non-homestead residential and non-residential properties where current assessed value is less than current just value. Under sections 193.1554(5) and 193.1555(5)(b), Florida Statutes, these should be reviewed to determine that a change in ownership or transfer of more than 50 percent of the previous legal ownership entity has occurred. If a change in ownership has occurred, even if the transfer is disqualified for other reasons, remove the 10 percent cap and move the assessed value appropriately.

**DOR USE CODES:** 000-049, 070-096, 099

**FIELDS DISPLAYED IN SUB-REPORT 5:** PARCEL\_ID, USE\_CD, CURR\_ASSD, CURR\_JUST, SALE\_YEAR, SALE\_TYPE, SALE, HOMESTEAD, EXEMPTIONS, PCT\_DIFF

**PARCEL WILL SHOW UP IN THE EDIT IF:** Non-qualified sale (greater than \$100) in the prior year and the non-school assessed value is less than current just value

**PERCENT DIFFERENCE CALCULATION:** To calculate the percent difference in the edit, four different calculations can occur, depending on whether a new construction and/or deletion value is present:

- The Current Assessed Non-School Value minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value minus the New Construction Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value plus the Deletion Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- The Current Assessed Non-School Value plus the Deletion Value and minus the New Construction Value, then minus the Previous Assessed Non-School Value, then divided by the Previous Assessed Non-School Value
- **The calculation formula is:**  $((\text{Current Assessed Value} - (\text{New Construction} - \text{Deletion})) - \text{Previous Assessed Value}) / \text{Previous Assessed Value} * 100$

## SQL STATEMENT FOR NON-HOMESTEAD EDIT 5:

```
SELECT l.parcelid parcel_id,
       l.land_use_cd use_cd,
       rc.ASSD_NONSCHOOL curr_assd,
       rc.just curr_just,
       rc.sale_year,
       RAWTOHEX(rc.sale_type) sale_type,
       rc.sale,
       l.HMSTD_VAL homestead,
       l.exemptions exemptions,
       cast((((rc.ASSD_NONSCHOOL-(rc.new_cnst-
rc.new_cnst_deletion_val))-
       rp.assd_nonschool)/nullif(rp.assd_nonschool,0)
       )*100 AS decimal(12,2)) pct_diff
FROM pta.rp_roll_t rc
join pta.rp_load9p_t l on l.rsid=rc.rsid and
       l.seq=rc.seq
join pta.rp_submission_t s on s.id=rc.rsid
join pta.rp_submission_t sp on
       sp.county=s.county and sp.year=s.year-1 and
       sp.type='F' and
       sp.submitted=pta.com_get_latest(sp.year,
       sp.type, sp.county)
join pta.rp_roll_t rp on rp.rsid=sp.id and
       rp.mpid=rc.mpid
WHERE rc.rsid=hextoraw('[RSID]')
       and rc.homestead is null
       and rc.sale_year=s.year-1
       and rc.sale_type=hextoraw('FF')
       and rc.sale>100
       and (
           rc.land_use_code between hextoraw('0000')
           and hextoraw('0490')
           or rc.land_use_code between
           hextoraw('0700') and hextoraw('0960')
           or rc.land_use_code=hextoraw('0990')
       )
       and case when
           (rc.ASSD_NONSCHOOL<rc.just) then 1 end is
           not null
       and rc.split_combo is null
       and (rc.sale_qualcode is null or
           rc.sale_qualcode not in (5,11,16,30,98))
       and (rc.sale2_qualcode is null or
           rc.sale2_qualcode not in (5,11,16,30,98))
ORDER BY rc.parcelid
```