

2026 Assessment Roll Edit Guide
for
Parcel-Level Geographical
Information System (GIS)
Information



Florida Department of Revenue
Property Tax Oversight
January 2, 2026

Intended Users

This edit guide is intended for county property appraisers and their staff to use as an aid in preparing and producing the geographical information system (GIS) data for submission to the Florida Department of Revenue Property Tax Oversight program (Department), as Florida law requires.

Introduction

The Department reviews data in parcel-level GIS files to verify compliance with sections 192.011, 193.085, 193.114, and 193.1142, Florida Statutes (F.S.), and Rules 12D-1.009 and 12D-8.001, Florida Administrative Code (F.A.C.).

This guide includes the data field edits and methodology for reviewing GIS data files. It also includes guidance for property appraisers and their staff in developing accurate and complete GIS data files.

Data edits on the GIS submissions are categorized by levels coded 1 through 4. A different set of requirements applies for each edit. Level 1 and 2 data edits identify fields for review and, if necessary, correction. Level 3 and 4 findings are a higher priority and indicate areas that the property appraiser must correct.

Note: The Department will request that property appraisers address any Level 3 edits with a written response and a proposed plan for timely correction. The Department will request that property appraisers address Level 4 edits with identified data discrepancies with a written response and correction. The written response and proposed plan or correction must be complete before the Department will consider the assessment roll to be a complete submission.

A Letter of Intent for GIS Map Submission is available for download at http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

Submit requests by May 1.



LEVEL 4 EDITS

The Department must receive a written notice of correction for all Level 4 discrepancies before the preliminary assessment roll can go to complete submission. Property appraisers should submit these notices before the 10-day complete submission window expires.

Edit 1- Is there a shapefile named F_countyname_monthdayyear_parcels.shp?

Provide a separate parcel layer polygon (shapefile) with the following naming convention:

F_countyname_monthdayyear_parcels.shp

Example: F_Alachua_03302024_parcels.shp

Guidance: Right click on shapefile. Choose Data, Export Data, Output feature class, and rename \Export_Output to F_countyname_monthdayyear_parcels.shp. Month and day are two characters each, and year is four characters, all numeric. "F_" indicates final GIS data submission. "T_" indicates test GIS data submission. The date should be unique for initial submission and each subsequent submission.

Edit 2 - Is there a field named PARCELNO?

At a minimum, in addition to Esri default fields FID and Shape, a field named "PARCELNO" should be present. Please note that the field name is one word and is in all capital letters. The file may include additional fields.

Department Review: Open Attribute Table. Locate PARCELNO field.

Guidance: Open Attribute Table; Table Options; Add Field; Name = PARCELNO; Type = Text; Field Properties; Length = 26. Right click PARCELNO field and choose Field Calculator. In the Field Calculator dialog window, choose the appropriate field to populate the PARCELNO field (this field contains the parcel numbers used to join the shapefile with the NAL (name, address, legal) file).

Edit 3 - Is the PARCELNO field populated with numerical data that links to the numerical data in data field number 2 on the county's NAL?

The PARCELNO field provides the linkage, or join, with the county NAL file. The PARCELNO's formatting is the same as data field number 2 (the PARCEL_ID field) on the county's NAL file. If data field number 2 on the county's NAL file contains dashes, the same formatting is required in the PARCELNO field. Likewise, if data field number 2 on the county's NAL file does not contain dashes, the same formatting is required in the PARCELNO field.

Department Review: Compare join fields (PARCELNO and data field number 2) and ensure both contain the same number of characters and that both do or do not contain spaces, dashes, etc.

Guidance: Remove or add dashes, spaces, etc., if necessary.

Edit 4 – Is the parcel polygon shapefile projected correctly?

All GIS data files should be projected in the Florida State Plane Coordinate System, US survey feet units, using NAD83/HARN datum (1990 adjustment), in the proper State Plane Coordinate



Zone and using the appropriate projection for the Zone. Undefined or Unknown projection is not appropriate.

Department Review: Verify that the shapefile meets these requirements.

Guidance: Usually, in ArcCatalog open Shapefile Properties, click on XY Coordinate System, choose “select a predefined coordinate system” or “import a coordinate system” from an existing geodataset.

Edit 5 - Are the linear map units in the parcel polygon shapefile set to display Foot_US?

Department Review: Verify that all GIS data files are reported using US survey feet.

Guidance: See procedure for Edit 4.

LEVEL 3 EDITS

These findings are more urgent than Levels 1 and 2 and indicate data quality issues that the property appraiser should review and correct in a timely manner. The Department will request that Level 3 edits have a written response with a plan for correction. A Letter of Intent for GIS Map Submission is available for download at

http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx

Submit Letters of Intent for GIS Map Submission by May 1.

Edit 1 – Are subdivisions present?

Rule 12D-1.009(1)(b)1., F.A.C., requires subdivisions to be on property ownership maps.

Department Review: This review will attempt to locate a polygon or line file, usually maintained in a geodatabase, containing all recorded and unrecorded subdivisions in the jurisdiction. This review will also look for subdivisions that may be in a parcel polygon. Alternatively, this review will identify an annotation layer that displays the physical location of all recorded and unrecorded subdivisions.

Guidance: Create a polygon or line file for all boundaries of all recorded and unrecorded subdivisions.

Edit 2 – Are subdivision blocks present?

Rule 12D-1.009(1)(b)1., F.A.C., also requires subdivision blocks to be on property ownership maps.

Department Review: This review will attempt to locate a polygon or line file, usually maintained in a geodatabase, containing all recorded and unrecorded subdivisions in the jurisdiction. This review will also look for block identification in a subdivision and for subdivision blocks that may be in a parcel polygon. Alternatively, this review will identify an annotation layer that displays the physical location of all recorded and unrecorded subdivision blocks.

Guidance: Create a polygon or line file for all boundaries of all recorded and unrecorded subdivision blocks.



Edit 3 – Are subdivision lots present?

Rule 12D-1.009(1)(b)1., F.A.C., requires subdivision lots to be on property ownership maps.

Department Review: This review will attempt to locate a polygon or line file, usually maintained in a geodatabase, containing all recorded and unrecorded subdivisions in the jurisdiction. This review will also look for lot identification in a subdivision polygon and for subdivision lots that may be in a parcel polygon. Alternatively, this review will identify an annotation layer that displays the physical location of all recorded and unrecorded subdivision lots.

Guidance: Create a polygon or line file for all boundaries of all recorded and unrecorded subdivision lots.

Edit 4 - Are subdivision lot dimensions, where known, present?

Rule 12D-1.009(1)(b)1., F.A.C., requires property ownership maps to include lot and block division and dimensions, if known.

Department Review: This review will attempt to identify a field, usually maintained in a geodatabase polygon or line file containing lots in recorded and unrecorded subdivisions, containing the dimensions of lot lines as the respective subdivision(s) display or, in the case of unrecorded subdivisions, as the metes and bounds conveyance describes for those respective lots. Note that the referenced rule specifies known dimensions. Shape length from the projected GIS lot, subdivision, or parcel polygon will typically not result in known, or of record, dimensions. Alternatively, this review will attempt to locate an annotation layer that displays the required dimensions.

Guidance: Create a polygon or line file for all boundaries of all recorded and unrecorded subdivision lots including attribution of known lot line dimensions before projection. Alternatively, create an annotation layer with similar capability.

Edit 5 - Are dimensions, where known, present according to Rule 12D-1.009(1)(b)2., F.A.C.?

Rule 12D-1.009(1)(b)2., F.A.C., requires property ownership maps to include dimensions and acreage, where known, on all parcels over one acre in size.

Department Review: This review will attempt to locate dimensions, where known and usually maintained in a geodatabase polygon or line file containing lots in recorded and unrecorded subdivisions, that may be on all parcels over one acre in size. Note that the referenced rule specifies dimensions where known. Shape length from the projected GIS parcel polygon typically will not result in known dimensions or dimensions that are of record. Alternatively, this review will attempt to locate an annotation layer that displays the required dimensions.

Guidance: Create a polygon or line file for all boundaries of parcels including attribution of known line dimensions before projection. This attribution would include only parcels over one acre in size and the dimensions, where known, derived from available survey data or from metes and bounds conveyances. Alternatively, create an annotation layer with similar capability.



Edit 6 - Is acreage, where known, present?

Rule 12D-1.009(1)(b)2., F.A.C., requires property ownership maps to contain acreage, where known.

Department Review: Acreage is typically maintained in a parcel polygon. This review will attempt to locate acreage, where known, that may be on all parcels over one acre in size. Note that the referenced rule specifies acreage where known. Shape area from the projected GIS parcel polygon typically will not result in known acreage values or acreage values that are of record. Alternatively, this review will attempt to locate an annotation layer that displays the required acreage values.

Guidance: Create a polygon or line file for all boundaries of parcels including attribution of known acreage before projection. This attribution would include only parcels over one acre in size and the acreage values, where known, derived from deed statements or available survey data or calculated from metes and bounds conveyances. Alternatively, create an annotation layer with similar capability.

Edit 7 – Is all property assessed and listed according to sections 192.011 and 193.085, F.S.?

Sections 192.011 and 193.085, F.S., require the assessment and listing of all property other than streets, roads, and highways.

Department Review: This review will observe the parcel shapefile for areas that are not mapped (“open” areas without a “closed” polygon). The review will attempt to identify whether the subject area is exempt from assessment and thus exempt from mapping according to these statutes. Additionally, this review will attempt to compare the relationship between the total number of records in the parcel polygon shapefile and the total number of records in the preliminary NAL submission. The parcel polygon shapefile should include all real property parcels.

Guidance: Physically observe the parcel shapefile for obvious areas that are not mapped (“open” areas without a “closed” polygon) and that are not required to be assessed or mapped. Additionally, using a table join process and sorting the PARCELNO field and date field number 2 in the NAL, compare the records in the shapefile attribute table with the records in the preliminary NAL submission to identify unassessed areas that are not exempt from assessment. Also, identify areas for attributes labeled “unknown” or that are otherwise unassessed. Identify in whose name these area(s) should be assessed.

LEVEL 2 EDITS

The Department will review the Level 2 edits and send them to the property appraiser at the end of the roll evaluation process. The Department provides these edits to the property appraiser's staff for additional review and correction, but they do not require a response.

Edit 1 – Is a public transportation layer, shapefile, or polyline file provided, if available?

Edit 2 – Is a hydrology, or water features, layer or shapefile provided, if available?

Edit 3 – Is a municipal boundary layer or shapefile provided, if available?



Edit 4 – Is a taxing district boundary layer or shapefile provided, if available?

Edit 5 – Not currently in use

Edit 6 – Not currently in use

Edit 7 - Not currently in use

Edit 8 – Is a neighborhood layer or shapefile provided, if available?

Edit 9 – Is a market area layer or shapefile provided, if available?

Edit 10 – Is a zoning layer or shapefile provided, if available?

LEVEL 1 EDITS

The Department will send the Level 1 review to the property appraiser at the end of the roll evaluation process. The Department provides this edit to the property appraiser's staff for additional review and correction, but it does not require a response.

Edit 1- Is there metadata present for all data layers provided?

According to the Federal Geographic Data Committee (FGDC), “A metadata record is a file of information, usually presented as an XML document, which captures the basic characteristics of a data or information resource. It represents the, *who*, *what*, *when*, *where*, *why* and *how* of the resource. Geospatial metadata commonly document geographic digital data such as Geographic Information System (GIS) files, geospatial databases, and earth imagery but can also be used to document geospatial resources including data catalogs, mapping applications, data models and related websites. Metadata records include core library catalog elements such as Title, Abstract, and Publication Data; geographic elements such as Geographic Extent and Projection Information; and database elements such as Attribute Label Definitions and Attribute Domain Values.”