

Real Property Transfer Codes
for DOR and Property Appraisers to Use Beginning January 1, 2026
(Reviewed 9-23-2025)

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 and Rehabbed sales; requires documentation and prior approval of DOR (see <https://floridarevenue.com/property/Documents/2025code41req.pdf>)
- 42. Transfer involving mortgage fraud per a law enforcement agency's notification of probable cause and transfer involving fraudulent deeds
- 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