

2020
Production Guide and Data Record
Layout for the Comma Delimited
File Format

Florida Department of Revenue
Property Tax Oversight
August 2020



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INTENDED USERS

This production guide is intended for Florida property appraisers and their staff as an aid in preparing and producing assessment files for submission to the Florida Department of Revenue (Department), Property Tax Oversight program as sections 193.114 and 193.1142, Florida Statutes (F.S.), require. This document is not intended for any other users.

INTRODUCTION

Section 1 of the production guide includes the data fields and specifications of the Name–Address–Legal (NAL) data file as s. 193.114, F.S., requires. The Department requires a comma delimited (CSV) file format. Submit the NAL by the following dates: April 1 as part of the sales submission; July 1 as part of the preliminary submission; and after certification to the tax collector for the certified final submission. If the Value Adjustment Board (VAB) proceedings are prolonged, the property appraiser submits a second certified final at the end of the VAB proceedings.

Section 2 contains the data fields and specifications of the Sales Data File (SDF). The property appraiser must submit an SDF at the same time as an NAL. The Department processes the NAL and SDF files as a paired set. The SDF contains all sales for the preceding year and current calendar year up to approximately 30 days before the time of submission. Like the NAL, submit the SDF in a CSV file format.

Section 3 contains the data fields and specifications of the Name–Address–Personal (NAP) tangible personal property data file. The property appraiser submits this file in a CSV file format, and it is part of the preliminary and all final submissions. An NAP is not required for the April 1 sales submission.

This guide's addenda include a tabular version of the NAL, SDF, and NAP data requirements.

Changes from the 2019 Production Guide are in red text.

Specifications for Comma Delimited Text File

1. The file does not include field names or header row.
2. Each line contains one record.
3. Commas separate field values.
4. Quotation marks enclose any text fields containing a comma (“,”).

Example: “Smith, Jones and Smith”

- Enclose the following **NAL** fields in quotation marks:

Owner’s name	Short Legal Description
Street Address line 1	Physical Location line 1
Street Address line 2	Physical Location line 2
City	Physical Location City
State or Country	Transfer Owner

- Enclose the following **NAP** fields in quotation marks:

Owner’s Name	Physical Location of Property
Owner’s Mailing Address	Physical Street Address
City	Physical City
State or Country	

- All existing quotation marks (“) in the text string must be paired or converted to a double quotation mark (“”).

Example: “James, “R” Smith” should be converted to “James, ““R”” Smith”

Example: “The NW1/4 of the NW1/4 and the southern 328’ 8” of” should be converted to “The NW1/4 of the NW1/4 and the southern 328’ 8”” of”

If the end of the legal description stopped at 328’ 8” in the second example above, the conversion would be “The NW1/4 of the NW1/4 and the southern 328’ 8””

5. Separate the fields for multiple exemptions with semicolons between exemption code(s) and value(s). Separate the end of the field by a comma.

NAL Example: ..., 01;25000;02;25000;34;500,...

NAP Example: ...,J;15268;M;25000,...

FILE NAMING CONVENTION

Each file the property appraiser submits to the Department should be in the prescribed format with the correct naming convention. The naming convention for all files contains six parts:

Part 1 – File Type: This is a three-letter code designating the file type. For the Name-Address-Legal file, the code is NAL; for the Sales Data File, the code is SDF; and for the Name-Address-Personal (personal property) file, the code is NAP.

Part 2 – Submission Type: This is a one-letter code designating the submission type. This code is the same for all files in each submission.

Code	Submission Type	Date	Notes
S	Sales	April 1	
P	Preliminary	July 1	
F	Final	After Certification	
A	Pre-In-Depth Conference	TBD	Applicable only to in-depth counties with appraisal samples
T	Test		PTO accepts preliminary test submissions until June 15

Part 3 – County Number: This is the two-digit county number the Department assigned to the county. These are listed in Field 1 (page 6) of this guide.

Part 4 – Assessment Year: This is the two-digit code designating the assessment year. Each assessment cycle begins with the April 1 sales submission and concludes with the submission of the first or second certified final submission, even if the assessment cycle goes into the next calendar year. For the 2019 assessment cycle, the two-digit code would be “19.”

Part 5 – Submission Number: This is a two-digit code designating the file’s submission number. This number is correlated to the file and submission type. For any initial submission, the entry is “01.” Each subsequent submission of a particular file type (NAL, SDF, NAP, etc.) and specific submission cycle (S, P, A, F, or T) should increase by one. For example, if a county sends an initial certified final NAL, the submission number is “01.” If the same county resubmitted the NAL, the submission number would change to “02” (same file type, same submission type). If that county then sends a second certified final NAL, the submission number would change to “03,” because it is still the same file type and same submission type. However, if the county sent a test NAL submission instead, the submission number would be “01,” assuming the county had not sent a previous test submission earlier in the year.

Part 6 – File Extension: Counties should submit every file as a text file with a “.TXT” extension at the end of the file name.

All alpha characters in the file name (file type and submission type), as well as the file extension, should be CAPITALIZED. The correct file name formatting of a 2020 NAL-SDF matched set for an April 1 sales submission for Washington County would be NALS772001.TXT and SDFS772001.TXT.

Because the Department processes the NAL and SDF files as a paired set, the counties must resubmit both the NAL and SDF files with the same submission number when resubmitting a corrected file, even if only one of the two files needed a correction.

Section 1
Name-Address-Legal
(NAL)

Field 1 - County Number

This entry should reflect the unique two-digit number assigned to each county for identification purposes. See the list below.

This is a fixed-length numeric field that requires a two-digit entry.

County Numbers			
County #	County Name	County #	County Name
11	Alachua	45	Lake
12	Baker	46	Lee
13	Bay	47	Leon
14	Bradford	48	Levy
15	Brevard	49	Liberty
16	Broward	50	Madison
17	Calhoun	51	Manatee
18	Charlotte	52	Marion
19	Citrus	53	Martin
20	Clay	54	Monroe
21	Collier	55	Nassau
22	Columbia	56	Okaloosa
23	Miami-Dade	57	Okeechobee
24	DeSoto	58	Orange
25	Dixie	59	Osceola
26	Duval	60	Palm Beach
27	Escambia	61	Pasco
28	Flagler	62	Pinellas
29	Franklin	63	Polk
30	Gadsden	64	Putnam
31	Gilchrist	65	Saint Johns
32	Glades	66	Saint Lucie
33	Gulf	67	Santa Rosa
34	Hamilton	68	Sarasota
35	Hardee	69	Seminole
36	Hendry	70	Sumter
37	Hernando	71	Suwannee
38	Highlands	72	Taylor
39	Hillsborough	73	Union
40	Holmes	74	Volusia
41	Indian River	75	Wakulla
42	Jackson	76	Walton
43	Jefferson	77	Washington
44	Lafayette		

Field 2 - Parcel Identification Code

This entry reflects a unique code applied to each parcel. It should be based on a parcel coding system applied uniformly throughout the county.

This is a variable-length alphanumeric field that can contain up to 26 characters.

Field 3 - File Type

This entry reflects the file (roll) type.

This is a fixed-length alphabetical field that requires the one-character entry “R” for the NAL file.

Field 4 - Assessment Year

This entry reflects the current assessment year.

This is a fixed-length numeric field that requires a four-digit entry.

Field 5 - DOR Land Use Code

This entry reflects the current DOR Use Codes. If a parcel has two or more land uses, this code should represent the parcel’s predominant use.

Note: Header records should be designated on an incoming NAL file in the DOR use code field. The inclusion of either an “H” or an “N” in this three-character field indicates that this record is a reference parcel. The alpha character (h or n) is accepted in either lower or upper case.

This is a fixed-length numeric field that requires a three-digit entry. Current acceptable DOR Use Codes are below.

<u>DOR Land Use Codes</u>	
Residential	
000	Vacant Residential – with/without extra features
001	Single Family
002	Mobile Homes
003	Multi-family - 10 units or more
004	Condominiums
005	Cooperatives
006	Retirement Homes not eligible for exemption
007	Miscellaneous Residential (migrant camps, boarding homes, etc.)
008	Multi-family - fewer than 10 units
009	Residential Common Elements/Areas
Commercial	
010	Vacant Commercial - with/without extra features
011	Stores, one story
012	Mixed use - store and office or store and residential combination
013	Department Stores

<u>DOR Land Use Codes</u>	
014	Supermarkets
015	Regional Shopping Centers
016	Community Shopping Centers
017	Office buildings, non-professional service buildings, one story
018	Office buildings, non-professional service buildings, multi-story
019	Professional service buildings
020	Airports (private or commercial), bus terminals, marine terminals, piers, marinas
021	Restaurants, cafeterias
022	Drive-in Restaurants
023	Financial institutions (banks, saving and loan companies, mortgage companies, credit services)
024	Insurance company offices
025	Repair service shops (excluding automotive), radio and T.V. repair, refrigeration service, electric repair, laundries, Laundromats
026	Service stations
027	Auto sales, auto repair and storage, auto service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, trailers and related equipment, mobile home sales, motorcycles, construction vehicle sales
028	Parking lots (commercial or patron), mobile home parks
029	Wholesale outlets, produce houses, manufacturing outlets
030	Florists, greenhouses
031	Drive-in theaters, open stadiums
032	Enclosed theaters, enclosed auditoriums
033	Nightclubs, cocktail lounges, bars
034	Bowling alleys, skating rinks, pool halls, enclosed arenas
035	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
036	Camps
037	Race tracks (horse, auto, or dog)
038	Golf courses, driving ranges
039	Hotels, motels
Industrial	
040	Vacant Industrial - with/without extra features
041	Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing, printing plants
042	Heavy industrial, heavy equipment manufacturing, large machine shops, foundries, steel fabricating plants, auto or aircraft plants
043	Lumber yards, sawmills, planing mills
044	Packing plants, fruit and vegetable packing plants, meat packing plants
045	Canneries, fruit and vegetable, bottlers and brewers, distilleries, wineries
046	Other food processing, candy factories, bakeries, potato chip factories
047	Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock and gravel plants
048	Warehousing, distribution terminals, trucking terminals, van and storage warehousing
049	Open storage, new and used building supplies, junk yards, auto wrecking, fuel storage, equipment and material storage

Agricultural	
050	Improved agricultural
051	Cropland soil capability Class I
052	Cropland soil capability Class II
053	Cropland soil capability Class III
054	Timberland - site index 90 and above
055	Timberland - site index 80 to 89
056	Timberland - site index 70 to 79
057	Timberland - site index 60 to 69
058	Timberland - site index 50 to 59
059	Timberland not classified by site index to Pines
060	Grazing land soil capability Class I
061	Grazing land soil capability Class II
062	Grazing land soil capability Class III
063	Grazing land soil capability Class IV
064	Grazing land soil capability Class V
065	Grazing land soil capability Class VI
066	Orchard groves, citrus, etc.
067	Poultry, bees, tropical fish, rabbits, etc.
068	Dairies, feed lots
069	Ornamentals, miscellaneous agricultural
Institutional	
070	Vacant Institutional, with or without extra features
071	Churches
072	Private schools and colleges
073	Privately owned hospitals
074	Homes for the aged
075	Orphanages, other non-profit or charitable services
076	Mortuaries, cemeteries, crematoriums
077	Clubs, lodges, union halls
078	Sanitariums, convalescent and rest homes
079	Cultural organizations, facilities
Governmental	
080	Vacant Governmental - with/without extra features for municipal, counties, state, federal properties and water management district (including DOT/State of Florida retention and/or detention areas)
081	Military
082	Forests, parks, recreational areas
083	Public county schools - including all property of Board of Public Instruction
084	Colleges (non-private)
085	Hospitals (non-private)
086	Counties (other than public schools, colleges, hospitals) including non-municipal government
087	State, other than military, forests, parks, recreational areas, colleges, hospitals
088	Federal, other than military, forests, parks, recreational areas, hospitals, colleges
089	Municipal, other than parks, recreational areas, colleges, hospitals

Miscellaneous	
090	Leasehold interests (government-owned property leased by a non-governmental lessee)
091	Utility, gas and electricity, telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, canals, radio/television communication
092	Mining lands, petroleum lands, or gas lands
093	Subsurface rights
094	Right-of-way, streets, roads, irrigation channel, ditch, etc.
095	Rivers and lakes, submerged lands
096	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste land, marsh, sand dunes, swamps
097	Outdoor recreational or parkland, or high-water recharge subject to classified use assessment
Centrally Assessed	
098	Centrally assessed
Non-Agricultural Acreage	
099	Acreage not zoned agricultural - with/without extra features

Field 6 - Appraiser Defined Land Use Code

This entry is reserved for any county that uses additional internal land use codes.

This is a fixed-length numeric field that requires a two-digit entry. If the county does not use additional internal land use codes, then leave this field blank.

Note: The Department may request a description of these codes if this field is populated.

Field 7 - Special Assessment Code

This entry reflects a code indicating the type of special assessment applicable to the parcel. The property appraiser may continue to use any existing internal codes, provided they are translated to the following when the property appraiser submits them to the Department.

This is a fixed-length numeric field that requires a one-digit entry. If an entry is not applicable, leave blank.

Special Assessment Codes	
Code	Definition
1	Pollution Control Device(s)
2	Land subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted
3	Land subject to a building moratorium

Field 8 - Total Just Value

This entry reflects the total just value (land just value plus building value plus special feature value) of the parcel.

Total Just Value should equal the sum of all NAL just value fields (fields 15, 17, 19, 21, 23, 25, 27, 29, and 31).

This is a variable-length numeric field that can contain up to 12 digits.

Field 9 - Change in Just Value Between Final Submission(s) and Approved Preliminary File for Same Assessment Cycle - (FINAL Submissions Only)

Use this field on the final and post-VAB final assessment rolls when a parcel's just value has changed from the Department-approved preliminary assessment roll for the same assessment date. This field should reflect the change in just value between the two assessment rolls.

This field can contain either a positive (increase in just value) or negative (reduction in just value) number. For a reduction in just value, place a minus sign (-) before the amount of the change. For a reduction of \$1,250 the appropriate entry would be -1250.

If the just value has not changed between the preliminary and final rolls with the same assessment date, leave this field blank.

Do not list the following value changes in this field:

- Value changes because of parcel splits, combines, and new parcels
- Parcels that changed between -\$100 and \$100

Note: Entries in this field should appear only on the first certified final assessment roll and/or the second certified post-VAB final assessment roll.

This is the only field on the NAL file where a negative number is a valid entry. This is a variable-length numeric field that can contain up to 12 digits.

Field 10 - Code for Change in Just Value - (FINAL Submissions Only)

This entry reflects the reason for a change (or most substantial change) in just value from the approved preliminary tax file.

Entries in this field should appear only on the initially certified final tax file and/or the second certified (post-VAB) final tax file. For any non-final submission, this field should be blank.

This is a fixed-length numeric field that requires a two-digit entry. If an entry is not applicable, leave blank.

Just Value Change Codes	
Code	Definition
01	Value Adjustment Board (VAB) change
02	Court required change
03	Revised valuation by a property appraiser because of receipt or discovery of additional information relating to the physical characteristics of the property after a taxpayer has filed a VAB petition but before VAB has issued a ruling
04	Revised valuation by a property appraiser because of receipt or discovery of additional information relating to the physical characteristics of the property without a filed VAB petition
05	Revised valuation by a property appraiser because of continued analysis, receipt, or discovery of additional information relating to the property (other than its physical characteristics) after a taxpayer has filed a VAB petition but before the VAB has issued a ruling
06	Revised valuation by a property appraiser because of continued analysis, receipt, or discovery of additional information relating to the property (other than its physical characteristics) without a filed VAB petition

Field 11 – School District Assessed Value

This entry reflects the total assessed value for school purposes. School District Assessed Value is the Total Assessed Value.

The difference between Total Just Value and School District Total Assessed Value can be from:

- Homestead Assessment Differential: Just Value Minus Capped Value (s. 193.155, F.S.)
- Land Classified Agricultural (s. 193.461, F.S.)
- Historic Property Used for Commercial Purposes (s. 193.503, F.S.)
- Historically Significant Property (s. 193.505, F.S.)
- Working Waterfront Property (Art. VII, s.4(j), State Constitution)
- Land Classified and Used for Conservation Purposes (s. 193.501, F.S.)
- Disabled Veterans' Homestead Discount (s. 196.082, F.S.)
- Homestead Assessment Reduction for Parents or Grandparents (s. 193.703, F.S.)

School District Total Assessed Value **cannot be less than** the sum of fields 16, 18, 20, 22, 24, 26, 28, 30, and 32.

This variable-length numeric field can contain up to 12 digits.

Field 12 – Non-School Assessed Value (County)

This entry reflects the assessed value for non-school purposes and will be less than the School District Total Assessed Value in field 11. The Non-School Total Assessed Value (County) is the School District Total Assessed Value minus reductions that apply only to non-school value.

These reductions can be from:

- Homestead Assessment Differential: Just Value Minus Capped Value (s. 193.155, F.S.)
- Non-homestead Residential Property Differential: Just Value Minus Capped Value (s. 193.1554, F.S.)
- Certain Residential and Non-Residential Real Property Differential: Just Value Minus Capped Value (s. 193.1555, F.S.)
- Land Classified Agricultural (s. 193.461, F.S.)
- Historic Property Used for Commercial Purposes (s. 193.503, F.S.)
- Historically Significant Property (s. 193.505, F.S.)
- Working Waterfront Property (Art. VII, s.4(j), State Constitution)
- Land Classified and Used for Conservation Purposes (s. 193.501, F.S.)
- Disabled Veterans' Homestead Discount (s. 196.082, F.S.)
- Homestead Assessment Reduction for Parents or Grandparents (s. 193.703, F.S.)

Non-School Total Assessed Value (County) **should equal** the sum of fields 16, 18, 20, 22, 24, 26, 28, 30, and 32.

This variable-length numeric field can contain up to 12 digits.

Field 13 – School District Taxable Value

This entry reflects the taxable value for school purposes. School district taxable value should be based on the school assessed value reduced by statewide exemptions, such as homestead, religious, charitable, educational, widow, widowers, and conservation exemptions in chapter 196, F.S.

Note: School District Taxable Value should not include subtractions for the additional homestead exemption or local option exemptions, which are applicable only to the county or municipality adopting the exemption.

This variable-length numeric field can contain up to 12 digits.

Field 14 – Non-School Taxable Value (County)

This entry reflects the taxable value for county purposes and should be less than the School District Taxable Value in field 13.

Non-School Taxable Value (County) should be based on the Non-School Total Assessed Value (County) reduced by the new additional homestead exemption and local option exemptions, which are applicable only to the county (not municipality) adopting the exemption.

Note: Non-School Taxable Value (County) should not include subtractions of any local option exemptions municipalities have adopted.

This variable-length numeric field can contain up to 12 digits.

JUST AND ASSESSED HOMESTEAD, NON-HOMESTEAD, AND CLASSIFIED USE VALUES (FIELD 15 THROUGH FIELD 89)

Fields 15 through 32 provide detail on just value and non-school assessed value. The sum of just values should equal total just value in field 8. The sum of assessed values should equal total non-school assessed value in field 12.

Field 15 - Homestead Just Value

This entry reflects the just value of only the portion of the property that is a homestead. This is the same portion that would be subject to the Save Our Homes assessment increase limitation.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 16 - Homestead Assessed Value

This entry reflects the assessed value of only the portion of the property that is a homestead. The difference between homestead just value and homestead assessed value should be the difference solely because of the Save Our Homes assessment increase limitation.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 17 - Just Value for Non-Homestead Residential Property

This entry reflects the just value of only the portion of the property that is non-homestead residential property (DOR Use Codes: 000, 001, 002, 004, 005, and 008) under s. 193.1554, F.S.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 18 - Assessed Value for Non-Homestead Residential Property

This entry reflects the assessed value of only the portion of the property that is non-homestead residential property (DOR Use Codes 000, 001, 004, 005, and 008) under s. 193.1554, F.S.

The difference between the Just Value for Non-Homestead Residential Property and Assessed Value for Non-Homestead Residential Property should be the difference solely because of the 10 percent assessment increase limitation.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 19 - Just Value for Certain Residential and Non-Residential Property

This entry reflects the just value of only the portion of the property that is certain residential or non-residential property under s. 193.1555, F.S. (This includes all residential DOR Use Codes **except** 000, 001, 002, 004, 005, and 008.)

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 20 - Assessed Value for Certain Residential and Non-Residential Property

This entry reflects the assessed value of only the portion of the property that is certain residential or non-residential property under s. 193.1555, F.S. (This includes all residential DOR Use Codes **except** 000, 001, 002, 004, 005, and 008).

The difference between the Just Value for Certain Residential and Non-residential Property and Assessed Value for Certain Residential and Non-residential Property should be the difference solely because of the 10 percent assessment increase limitation.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 21 - Just Value of Land Classified Agricultural

This entry reflects the just value of only the portion of property that is classified agricultural (land value only) under s. 193.461, F.S.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 22 - Assessed Value of Land Classified Agricultural

This entry reflects the assessed value of only the portion of property that is classified agricultural under s. 193.461, F.S. The difference between the agricultural just value and the agricultural assessed value should be the difference solely because of the agricultural classification (land value only).

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 23 - Just Value of Land Classified as High-water Recharge

This entry reflects the just value of only the portion of the property that is classified as high-water recharge (land value only) under s. 193.625, F.S.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 24 – Assessed Value of Land Classified as High-water Recharge

This entry reflects the assessed value of only the portion of the property that is classified as high-water recharge under s. 193.625, F.S. The difference between the high-water recharge just value and the high-water recharge assessed value should be the difference solely because of the high-water recharge classification (land value only).

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 25 - Just Value of Land Classified as Conservation

This entry reflects the just value of only the portion of the property that is classified under s. 193.501, F.S., conservation just value (land value only). Entries in this field should include land used for conservation purposes, classified and assessed under the amendment to s. 4(b), Art. VII of the Florida Constitution.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 26 - Assessed Value of Land Classified as Conservation

This entry reflects the assessed value of only the portion of the property that is classified under s. 193.501, F.S. The difference between the conservation just value and the conservation assessed value should be the difference solely because of the conservation classification (land value only). Entries in this field should include land used for conservation purposes, classified and assessed under the amendment to s. 4(b), Art. VII of the Florida Constitution.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 27 - Just Value of Historic Property Used for Commercial Purposes

This entry reflects the just value of only the portion of the property that is classified as historic property used for commercial purposes under s. 193.503, F.S. Enter the value if either the county or the municipal government adopted the classification.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 28 - Assessed Value of Historic Property Used for Commercial Purposes

This entry reflects the assessed value of only the portion of the property that is classified as historic property used for commercial purposes under s. 193.503, F.S. Enter the value if either the county or the municipal government adopted the classification.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 29 - Just Value of Historically Significant Property

This entry reflects the just value of only the portion of the property that is classified as historically significant under s. 193.505, F.S. Enter the value if the county government adopted the classification.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 30 - Assessed Value of Historically Significant Property

This entry reflects the assessed value of only the portion of the property that is classified as historically significant under s. 193.505, F.S. Enter the value if the county government adopted the classification.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 31 - Just Value of Working Waterfront Property

This entry reflects the just value of only the portion of the property that has a reduced assessment because it is a working waterfront under s. 4(j), Article VII of the State Constitution.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 32 - Assessed Value of Working Waterfront Property

This entry reflects the assessed value of only the portion of the property that has a reduced assessment because it is a working waterfront under s. 4(j), Article VII of the State Constitution.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 33 - New Construction Just Value

This entry reflects just value of new construction. New construction should include improvements new to the parcel, even though they may have been moved from another parcel, e.g., an existing mobile home moved to the parcel. Enter as a positive number.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 34 - Deletion of Improvements to Real Property Resulting in Reduction in Just Value

This entry reflects the reduction in just value from removing improvements from the property. Enter as a positive number.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 35 - Parcel Split/Combine Flag

This entry is a five-digit code denoting whether the parcel was split or combined since the previous year's assessment roll.

The first digit reflects whether the action was a split or combination. Enter "1" if the parcel was split since the previous year's assessment roll. Do not code new parcels unless they split again in the same year. Enter "2" if the parcel is the combination of two or more parcels since the previous year's assessment roll. The remaining four characters reflect the two-digit month and two-digit year of occurrence. All five digits, including the month, are required.

Examples:

For a split that occurred in April 2020, the proper code would be 10420.

For a combination that occurred in June 2020, the proper code would be 20620.

This is a fixed-length numeric field that requires a five-digit entry. If not applicable, leave blank.

Field 36 - Disaster Code

This entry is reserved for reporting when a natural disaster has affected the value of a large number of parcels and might affect the Department's summary statistics for the county. The Department will assign a disaster code and corresponding disaster year (field 37), to be entered on the NAL file and will use the code to analyze the effects of the disaster.

The code should be used on each parcel with substantial, observed, physical damage resulting from the disaster. As a guide, 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.

For properties damaged by Hurricane Michael, enter the number 2.

The Disaster Code should remain until the issues have been resolved and assessments have been restored. The code should be removed:

- After the 5-year statutory time to rebuild and retain the cap.
- If the parcel is sold or has a change in ownership within the 5-year time period.
- When the improvements are replaced or repaired.

This is a fixed-length numeric field that requires a one-digit code that the Department of Revenue will designate. If not applicable, leave blank.

Field 37 - Disaster Year

This entry is reserved for reporting when a natural disaster has affected the value of a large number of parcels and might affect the Department's summary statistics for the county. The Department would use it to analyze the effects of the disaster on the assessment statistics, similar to the analyses the Department conducted for many counties after the 2004 and 2005 hurricanes. Property appraisers should contact the Department before using this code. For properties damaged by Hurricane Michael with a just value that has increased or decreased, enter the year 2018. Please see the [2020 Complete Submission and Roll Evaluation Standards](#) for detailed instructions.

This is a fixed-length numeric field that requires a four-digit code (disaster year) that the Department of Revenue will designate. If not applicable, leave blank.

Field 38 - Land Value

This entry is required for all properties except condominiums, cooperatives, and homeowners associations' properties. Enter the just value of land for all property except property classified as agricultural. For classified agricultural property, enter the assessed value.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable (e.g., condominiums), leave blank.

Field 39 - Land Unit Code

This entry indicates the unit of measurement that is the basis of assessment of the land.

This entry is required for all properties except condominiums, cooperatives, and properties owned by homeowners associations.

All parcels with values indicated in field 38 (Land Value) also require an appropriate entry in this field. This is a fixed-length numeric field that requires a one-digit entry. If not applicable, leave blank.

Land Unit Codes	
Code	Measurement Method
1	per acre
2	per square foot
3	per front foot or per effective front foot (all lots with typical depth)
4	per front foot or per effective front foot (all lots with non-typical depth)
5	per lot or tract
6	combination of any of the above

Field 40 - Number of Land Units

This entry reflects the number of land units that is the basis of assessment of the land. The entries in this field should directly correlate to the entries in field 39 (Land Unit Code).

This entry is required for all properties except condominiums, cooperatives, and properties owned by homeowners associations.

All parcels having values indicated in field 38 (Land Value) also require an appropriate entry in this field. This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

- If code 1 is indicated in field 39, enter the number of acres (as a whole number, which will be assumed to be a two-decimal place entry, or as a two-decimal place entry).

NOTE: Only when field 39 has a code 1 is a decimal entry permitted in field 40. For all other entries in field 39 (codes 2–6), the corresponding entry in field 40 must be a whole number.

- If code 2 is in field 39, enter the number of square feet (whole number).
- If code 3 is in field 39, enter the number of front feet or effective front feet (whole number).
- If code 4 is in field 39, enter the number of front feet or effective front feet (whole number).
- If code 5 is in field 39, enter the number of lots or tracts (whole number).
- If code 6 is in field 39, leave blank.

Field 41 - Land Square Footage

This entry reflects the equivalent square footage of the site regardless of the information entered in fields 39 and 40. All entries should be whole numbers. This entry is required for all properties except condominiums, cooperatives, and properties owned by homeowners associations.

All parcels with a value indicated in field 38 require an appropriate entry in this field. This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 42 - Improvement Quality

This entry reflects general overall improvement quality of the predominate structures(s) on the property. The property appraiser can use the Marshall and Swift/Marshall Valuation Service, other cost manuals, or appraisal/construction textbooks to establish general guidelines for improvement quality. However, ratings should be consistent statewide as to what is average as a benchmark. Ratings should reflect the average for the data source, not the average structure in your county.

This entry is required for all improved land use codes that do not have the predominate structure valued as a special feature.

This is a fixed-length numeric field that requires a one-digit entry. If not applicable, leave blank.

Improvement Quality Codes	
Improvement Quality	Accepted Numeric Code
Minimum/Low Cost	1
Below Average	2
Average	3
Above Average	4
Excellent	5
Superior	6

Field 43 - Construction Class

This entry reflects the general overall construction class of the predominate structure(s) on the property. The ratings are described in the Marshall Valuation Service Manual – Section 1. Convert the alpha codes in the manual to the following numeric codes.

This entry is required for all improved commercial, industrial, governmental, institutional, and multi-family (greater than 10 units) use codes.

This is a fixed-length numeric field that requires a one-digit entry. If not applicable, leave blank.

Construction Class Codes		
Improvement Construction Class	Marshall Valuation Service Codes	Accepted Numeric Code
Fireproof Steel	A	1
Reinforced Concrete	B	2
Masonry	C	3
Wood (include steel studs)	D	4
Steel Frame/Incombustible Walls/Roof	S	5

Field 44 - Effective Year Built

This entry reflects the effective year built of the predominate structure(s) on the property.

This entry is required for all improved land use codes.

This is a fixed-length numeric field that requires a four-digit entry (year). If not applicable, leave blank.

Field 45 - Actual Year Built

This entry reflects the actual year built of the predominate structure(s) on the property.

This entry is required for all improved land use codes.

This is a fixed-length numeric field that requires a four-digit entry (year). If not applicable, leave blank.

Field 46 - Date of Last Physical Inspection

This field should reflect the date of last physical inspection or the date of image technology inspection of the property and is required for all land use codes.

The correct entry is a four-digit code reflecting the month and year of inspection. Enter a two-digit code for month and a two-digit code for year (e.g., January 2019 would be 0119).

This entry is required for all land use codes.

This is a fixed-length numeric field that requires a four-digit entry.

Field 47 - Total Living or Usable Area

This entry reflects the total effective area of all improvements on the property (excluding improvements classified as special features). This would be the total of all floors on any multi-story building and the total of all property record cards having the same unique parcel number. This entry should be in square feet.

This entry is required for all improved land use codes.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable, leave blank.

Field 48 - Number of Buildings

This entry reflects the total number of buildings for each unique parcel number (excluding improvements classified as special features).

Examples: For an office complex with 15 office buildings, enter 15. For a single-family residential structure enter 1. For individual condominium and cooperative units, leave blank. If a parcel ID reflects the condo association ownership, then enter the number of buildings containing the individual units (similar to an apartment complex).

This entry is required for all improved land use codes.

This is a variable-length numeric field that can contain up to four digits. If not applicable, leave blank.

Field 49 - Number of Residential Units

This entry reflects the total number of residential units on the parcel.

Examples: For an apartment complex with 200 residential units, enter 200. For individual condominium units, enter 1. For an onsite manager's residence on a commercial property, enter 1. For transitory residential structures, such as hotels/motels and dormitories, leave blank.

This entry is required for all improved land use codes that indicate a residence.

This is a variable-length numeric field that can contain up to four digits. If not applicable, leave blank.

Field 50 - Special Features Code

This entry reflects special features assigned a just value for the parcel and should be categorized according to the special feature code list below. Submit a specific code only once. If a code has multiple special features, then sum the individual values into one total for that code and submit it as one code with one corresponding summarized value.

The format in the commas delimiting this field is the special feature code, followed by a semicolon, followed by the special feature just value, followed by a semicolon for each category of special feature valued for the parcel.

Example: ...,R1;7000;C2;13000;C5;2000,...

Note: There are no special feature codes for single-family residential condominiums and single-family residential co-operatives. Include these improvements in the improvement value.

This is a variable-length alphanumeric field that must end with a comma. If not applicable, leave blank.

Special Feature Codes		
Residential		
Code	Title	Elements included in group
R1	Residential Paving	Residential paving (all types), including drives, walks, patios, curbs, pavers, steps, and related items
R2	Residential Out Buildings	Residential out buildings, including detached porches, decks, gazebos, detached garages and carports, sheds, well/pump houses, utility buildings, workshops, residential hangars, kennels, picnic shelters, greenhouses, and other related detached residential out buildings
R3	Residential Pools	Residential pools (all types), including spas, hot tubs, pool aprons, pool enclosures, pool heaters, pool equipment sheds, solar panels, and other pool-related items
R4	Residential Fences	Residential fences (all types), including gates
R5	Residential Site Improvements	Residential yard improvements, including tennis courts, basketball courts, wells, patio enclosures, septic tanks, power poles, landscaping materials, sprinkler systems, fountains, retaining walls, pond aerators, barbecues, outdoor lighting, and other related items
R6	Residential Docks	Residential docks, dock coverings, seating, floating slips, boat lifts, sea walls, dock storage, gangways, dock lighting, boat houses, and other related items
R7	Residential Interior Special Features	Residential interior special features, including fireplaces, elevators, and other related items
Commercial		
Code	Title	Elements included in group
C1	Commercial Site Improvements	Commercial paving (all types), including drives, walks, patios, curbs, pavers, asphalt lots/pads, steps, holding ponds, patio enclosures, fountains, ponds, pond aerators, water-scaping, loading docks and wells, railroad spurs, security gates, fencing, retaining walls (all types), outdoor lighting, and other commercial site improvements

C2	Commercial Prefabricated Buildings and Other Out Buildings	Commercial prefabricated buildings, including service station buildings, prefabricated refrigerators/freezers, food booths, car washes, greenhouses, solar rooms, Quonset buildings, picnic shelters, greenhouses, utility buildings, office structures, air-supported structures, ATM structures, guardhouses, detached porches, decks, gazebos, detached garages and carports, sheds, utility buildings, workshops, kennels, and other related commercial prefabricated buildings
C3	Commercial Trailers and Manufactured Housing Park Special Features	Trailer, recreational vehicle, and manufactured housing parks, and related items, including utilities, pools, and other recreational features
C4	Commercial/Industrial Tanks	Commercial tanks (all types), fuel storage, towers, bulk storage, spillways, exterior hoppers, external metal bins, and other related tank items
C5	Commercial Recreational Facilities	Golf courses and golf course features, bumper-boat facilities, water park special features, commercial pools, spas, hot tubs, pool aprons, pool enclosures, pool heaters, pool equipment sheds, solar panels and other pool items, playground equipment, barbeques, skate parks, food kiosks, theme park special features, grandstands and bleachers, ice-skating rinks, drive-in theaters and related items, radio and TV tower buildings, ship and boat docks and marina features, sports courts, recreational enclosures, and other related recreational facilities
C6	Miscellaneous Commercial/Industrial Structures and Features	Industrial boilers, pumps, piping, electric motors, stacks (all types), metal waste chutes, chimneys, compactors, incinerators, elevators (if not included in base costs), sprinkler systems (all types), crane-ways, fireplaces, balconies, canopies, bank equipment, lifts, and other related industrial items

Field 51 – Owner’s Name

This entry reflects the primary owner’s name.

This is a variable-length alphanumeric field that can contain up to 30 characters.

Field 52 - Owner’s street address line 1

This entry reflects the primary owner’s street or P.O. box mailing address.

This is a variable-length alphanumeric field that can contain up to 40 characters.

Field 53 - Owner’s street address line 2

This entry reflects additional space if needed for the primary owner’s mailing address

This is a variable-length alphanumeric field that can contain up to 40 characters. If not applicable, leave blank.

Field 54 – Owner’s city

This entry reflects the city of the primary owner’s mailing address. Only the city name should appear in this field.

This is a variable-length alphanumeric field that can contain up to 40 characters.

Field 55 - Owner’s state or country

This entry reflects the state, territory, or country of the primary owner’s mailing address. Only a state, territory, or country should appear in this field.

This is a variable-length alphabetical field that can contain up to 25 characters.

Field 56 – Owner’s US Mail ZIP Code

This entry reflects the designated five-digit United States ZIP Code of the primary owner’s mailing address. **Leave all non-U.S. addresses blank.**

This fixed-length numeric field requires a five-digit entry.

Field 57 - Owner’s State of Domicile

This entry reflects the postal abbreviation for the property owner’s state or territory of domicile. Enter “FC” if the owner’s domicile is in a foreign country.

This is a fixed-length alphabetical field that requires a two-character entry.

Field 58 - Name of Fiduciary Responsible for Paying Taxes (if different from the owner)

This field is no longer required (Chapter 2012-193, Laws of Florida).

Leave this field blank on the 2020 NAL submissions. The Department may determine an alternative use of this field in the future.

Field 59 - Fiduciary’s Street Address line 1

This field is no longer required (Chapter 2012-193, Laws of Florida).

Leave this field blank on the 2020 NAL submissions. The Department may determine an alternative use of this field in the future.

Field 60 - Fiduciary’s Street Address line 2

This field is no longer required (Chapter 2012-193, Laws of Florida).

Leave this field blank on the 2020 NAL submissions. The Department may determine an alternative use of this field in the future.

Field 61 - Fiduciary's City

This field is no longer required (Chapter 2012-193, Laws of Florida).

Leave this field blank on the 2020 NAL submissions. The Department may determine an alternative use of this field in the future.

Field 62 - Fiduciary's State or Country

This field is no longer required (Chapter 2012-193, Laws of Florida).

Leave this field blank on the 2020 NAL submissions. The Department may determine an alternative use of this field in the future.

Field 63 – Fiduciary's US Mail ZIP Code

This field is no longer required (Chapter 2012-193, Laws of Florida).

Leave this field blank on the 2020 NAL submissions. The Department may determine an alternative use of this field in the future.

Field 64 - Fiduciary Type Code

This field is no longer required (Chapter 2012-193, Laws of Florida).

Leave this field blank on the 2020 NAL submissions. The Department may determine an alternative use of this field in the future.

Field 65 - Short Legal Description

This entry reflects a short legal description of the parcel. The data may indicate:

- Township.
- Range.
- Section number or grant number.
- Subdivision name/lot number, if applicable.
- Municipality code or number, if applicable.
- Metes and Bounds description, if applicable.

This is a variable-length alphanumeric field that can contain up to 30 characters, including embedded commas and quotation marks.

Field 66 - Homestead Applicant's Status

This entry reflects the homestead applicant's status. Each county may decide how to code the field to best meet local needs.

This is a fixed-length alphanumeric field that requires a one-character entry. If not applicable, leave blank.

Field 67 - Homestead Applicant's SSN

This entry reflects the requirement of section 196.011(1)(b), F.S. The property appraisers' records should contain social security numbers (SSN) for each homestead-exempt parcel on the assessment file, and each NAL the property appraiser submits to the Department of Revenue should include this information.

This is a fixed-length numeric field that requires a nine-digit entry. If not applicable, leave blank.

Field 68 - Homestead Co-Applicant's Status

This entry reflects the homestead co-applicant's status. Each county may decide how to code the field to best meet local needs.

This is a fixed-length alphanumeric field that requires a one-character entry. If not applicable, leave blank.

Field 69 - Homestead Co-Applicant's SSN

This entry reflects the requirement of section 196.011(1)(b), F.S. The property appraisers' records should contain social security numbers (SSN) for each homestead-exempt parcel on the assessment file, and each NAL the property appraiser submits to the Department of Revenue should include this information.

This is a fixed-length numeric field that requires a nine-digit entry. If not applicable, leave blank.

Field 70 - Confidentiality Code

This entry identifies any records that are confidential. **The only accepted code is "1."**

This is a fixed-length numeric field that requires a one-digit entry. If not applicable, leave blank.

Field 71 - Market Area

This entry reflects the parcel's market area.

This is a variable-length alphanumeric field that can contain up to three characters.

Field 72 - Neighborhood Code

This entry reflects the parcel's neighborhood code.

This is a variable-length numeric field that can contain up to 10 digits. If not applicable, leave blank.

Field 73 – Public Land Code

This is a fixed-length alphabetical field that requires a one-character entry. If not applicable, leave blank.

Public Land Codes	
Code	Description
F	Federal
S	State
C	County, County School District
M	Municipal/City/Town
D	Special Taxing Districts/Authorities (drainage, water/flood/mosquito control, conservation, reclamation, improvement sanitation/sewer, hospital/medical, fire control districts, port, airport, transportation/transit authorities, regional planning councils, and community colleges)
W	Water management districts
T	State of Florida TIITF (owned by the Board of Trustees of the Internal Improvement Trust Fund)
R	Railroad Owned (locally assessed)
P	Other public land

Field 74 - Taxing Authority Code

This entry reflects a code indicating the taxing authorities whose jurisdictions include this parcel.

This is a variable-length alphanumeric field that can contain up to five characters.

Field 75 - Township

This entry reflects the township where the property is located. It requires a two-digit number and one alpha character.

This is a fixed-length alphanumeric field that requires a three-character entry.

Field 76 - Range

This entry reflects the range where the property is located. It requires a two-digit number and one alpha character.

This is a fixed-length alphanumeric field that requires a three-character entry.

Field 77 - Section or Grant Number

This entry reflects the section number or grant number where the property is located.

This is a fixed-length alphanumeric field that requires a three-character entry.

Field 78 - Census Block Group

This entry reflects the parcel's US Census Block Group (or center of the parcel if located in multiple block groups). Use the complete Federal Information Processing Standard (FIPS) code.

Example: 120010002001 (12 characters)

The 2010 US Census Block Group is the 12-character GEOID column at the following link:

http://tigerweb.geo.census.gov/tigerwebmain/Files/tab10/tigerweb_tab10_blkgrp_2010_fl.html.

This is a variable-length alphanumeric field that can contain up to 16 characters.

Field 79 - Physical Location - Street Address line 1

This entry reflects the parcel's physical street address. If the parcel is vacant and has not been assigned a street number, enter the name of the fronting (or ingress/egress) road.

This is a variable-length alphanumeric field that can contain up to 40 characters.

Field 80 - Physical Location - Street Address line 2

This entry reflects the parcel's additional physical address information (e.g., suite number), if applicable. If not applicable, leave blank.

This is a variable-length alphanumeric field that can contain up to 40 characters.

Field 81 - Physical Location - City

This entry reflects the city of the parcel for all vacant or improved parcels.

This is a variable-length alphanumeric field that can contain up to 40 characters.

Field 82 - Physical Location - US ZIP Code

This entry reflects the designated five-digit United States ZIP Code of the parcel for all vacant or improved parcels.

This is a fixed-length numeric field that requires a five-digit entry.

Field 83 - Alternate Key

This entry reflects the alternate key identifier if the county uses an alternate key system.

This is a variable-length alphanumeric field that can contain up to 26 characters. If not applicable, leave blank.

PORTABILITY CODES (FIELD 84 THROUGH FIELD 89)

Data entries for fields 84 through 89 relate to homestead parcels with assessment limitation differences that were transferred from previous homesteads for the current assessment file. Complete these fields only in the year when the transfer occurs.

If one field has an entry, all six portability fields should have entries. For denied applications, leave fields 84 through 89 blank.

Field 84 - Flag for Current Year Assessment Difference Transfer

This entry reflects whether an assessment limitation difference was transferred to the parcel for the assessment year. **The only acceptable entry for this field should be “1.”**

This is a fixed-length numeric field that requires a one-digit entry. If not applicable, leave blank.

Field 85 - Number of Owners of Previous Homestead

This entry reflects the previous homestead’s number of owners that the property appraiser used to calculate the transferred assessment limitation difference amount. This number should be the denominator in the calculation of the transferred difference. **If the transferred difference was not split, enter a “1.”**

This is a variable-length numeric field that can contain up to two digits. If not applicable, leave blank.

Field 86 - Assessment Difference Value Transferred

This entry reflects the value of the assessment difference that the property appraiser transfers and subtracts from just value to determine the new homestead’s assessed value. This difference is calculated based on s. 193.155(8)(a), F.S. If the property appraiser has granted an application for an assessment limitation difference but the granted differential amount is \$0.00, then enter a “0” in this field.

This is a variable-length numeric field that can contain up to 12 digits. If not applicable (including denied applications), leave blank.

Field 87 - County Number of Previous Homestead

This entry reflects the Department’s county number of the county from which the property appraiser transferred the assessment difference (refer to the county number list for field 1).

This is a fixed-length numeric field that requires a two-digit entry. If not applicable, leave blank.

Field 88 - Parcel ID of Previous Homestead

This entry reflects the parcel ID of the homestead from which the property appraiser transferred the assessment difference.

This is a variable-length alphanumeric field that can contain up to 26 characters. If not applicable, leave blank.

Field 89 - Year in Which Value Transferred

This entry reflects the year in which the property appraiser transferred the assessment difference. The year must be either of the two immediately previous years.

This is a fixed-length numeric field that requires a four-digit entry. If not applicable, leave blank.

Field 90 – Exemptions

This entry reflects all exemption codes and exemption values for multiple exemptions. The format in the commas delimiting this field is the exemption code, followed by a semicolon, followed by the exemption value, followed by a semicolon for each applicable exemption. Each additional exemption code and value will follow with the same format.

Submit a specific exemption code only once. If a code has multiple exemptions, then sum the individual exemption amounts into one total for that code and submit it as one code with one corresponding summarized value.

This is a variable alphanumeric field that must end with a comma.

Example of a parcel with three exemptions: ...01;25000;02;25000;34;500,...

NAL REAL PROPERTY EXEMPTION CODES FOR THE 2020 ROLL SUBMITTAL
Florida Department of Revenue
Revised 1/11/2020

Statute Citation	Description	HXD Related	NAL				
			Applicable To Taxes Levied By:			Amount	Code
			School Districts	Counties	Municipalities		
196.031(1)(a)	Exemption of homesteads	X	Yes	Yes	Yes	\$25,000	01
196.031(1)(b)	Additional \$25,000 homestead exemption	X	No	Yes	Yes	\$25,000	02
196.075	County additional homestead for persons 65 and older	X	No	Yes	No	Up to \$50,000	03
196.075	Municipality additional homestead for persons 65 and older	X	No	No	Yes	Up to \$50,000	04
196.081	Exemption for service-connected totally and permanently disabled veteran or surviving spouse; surviving spouse of veteran who died while on active duty	X	Yes	Yes	Yes	Total	05
196.091	Exemption for disabled veterans confined to wheelchairs and surviving spouses	X	Yes	Yes	Yes	Total	06
196.095	Exemption for a licensed child care facility operating in an enterprise zone		Yes	Yes	Yes	Total	07
196.101	Exemption for totally and permanently disabled persons	X	Yes	Yes	Yes	Total	08
196.196	Institutional charitable, religious, scientific, or literary. Section 196.196, F.S., contains criteria for determining applicability.		Yes	Yes	Yes	Total	09
196.1961	County exemption for historic property used for certain commercial or nonprofit purposes		No	Yes	No	Up to 50%	10
196.1961	Municipality exemption for historic property used for certain commercial or nonprofit purposes		No	No	Yes	Up to 50%	11
196.197	Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services		Yes	Yes	Yes	Total	12
196.1975	Exemption for property used by nonprofit homes for the aged		Yes	Yes	Yes	Total	13

Statute Citation	Description	HXD Related	NAL				
			Applicable To Taxes Levied By:			Amount	Code
			School Districts	Counties	Municipalities		
196.1977	Exemption for property used by proprietary continuing care facilities (for each apt. occupied by a person holding a continuing care contract)		Yes	Yes	Yes	\$25,000	14
196.1978 (1) 196.1978 (2)	Affordable housing property exemption Multi-family project used for a charitable purpose (low-income families)		Yes Yes	Yes Yes	Yes Yes	Total 50% Discount	15
196.198	Educational property exemption		Yes	Yes	Yes	Total	16
196.1983	Charter school exemption from ad valorem taxes		Yes	Yes	Yes	Total	17
196.1985	Labor organization property exemption		Yes	Yes	Yes	Total	18
196.1986	Community centers exemption		Yes	Yes	Yes	Total	19
196.199	Government property exemption		Yes	Yes	Yes	Total	20
196.1993	Certain agreements with local governments for use of public property		Yes	Yes	Yes	Total	21
196.1995	County economic development ad valorem tax exemptions		No	Yes	No	Up to 100% (10 year expiration)	22
196.1995	Municipality economic development ad valorem tax exemptions		No	No	Yes	Up to 100% (10 year expiration)	23
196.1997	County ad valorem exemptions for historic properties		No	Yes	No	Up to 100% (improvements only; up to 10 years)	24
196.1997	Municipality ad valorem exemptions for historic properties		No	No	Yes	Up to 100% (improvements only; up to 10 years)	25
196.1998	County additional ad valorem tax exemptions for historic properties open to the public		No	Yes	No	Total	26
196.1998	Municipality additional ad valorem tax exemptions for historic properties open to the public		No	No	Yes	Total	27
-	Currently not in use						28
196.2001	Not-for-profit sewer and water company property exemption		Yes	Yes	Yes	Total	29
196.2002	Exemption for s. 501(c)(12) not-for-profit water and wastewater systems		Yes	Yes	Yes	Total	30
196.202	Property of blind persons		Yes	Yes	Yes	\$500	31

Statute Citation	Description	HXD Related	NAL					Amount	Code
			Applicable To Taxes Levied By:						
			School Districts	Counties	Municipalities				
196.202	Property of widowers		Yes	Yes	Yes	\$500	32		
196.202	Property of widows		Yes	Yes	Yes	\$500	33		
196.202	Property of persons totally & permanently disabled		Yes	Yes	Yes	\$500	34		
196.24	Exemption for disabled ex-service member or surviving spouse		Yes	Yes	Yes	\$5,000	35		
196.26(2)	Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (full exemption)		Yes	Yes	Yes	Total	36		
196.26(3)	Land dedicated in perpetuity for conservation purposes used exclusively for those purposes (50% exemption)		Yes	Yes	Yes	50%	37		
196.173	Additional homestead exemption for deployed service members	X	Yes	Yes	Yes	Taxable value of homestead x number of days deployed / 365	38		
196.075	County senior exemption - age 65 & 25-year resident & income not to exceed \$20,000	X	No	Yes	No	Total	39		
196.075	Municipality senior exemption - age 65 & 25-year resident & income not to exceed \$20,000	X	No	No	Yes	Total	40		
196.081(6) 196.102	Exemption for first responder totally and permanently disabled in the line of duty or surviving spouse; surviving spouse of first responder who died in the line of duty	X	Yes	Yes	Yes	Total	41		

Other Codes

196.082	Disabled veterans 65 or older homestead discount	X	Yes	Yes	Yes	Percentage equal to percentage disability determined by the USDVA	80
193.703	Reduction in assessment for living quarters of parents or grandparents	X	Yes	Yes	Yes	The lesser of the cost of construction or reconstruction of the property or 20% of the total assessed value as improved	81
197.502	Land available for taxes		Yes	Yes	Yes	Total	82

Field 91 - Parcel ID Change Field

This entry reflects the previous parcel ID if the formatting of the parcel ID numbering system has changed since the last tax file submission. Enter the previous parcel ID; otherwise, leave blank.

This is a variable-length alphanumeric field that can contain up to 26 characters.

Field 92 - File Sequence Number

This entry reflects the file sequence number. A number will be assigned in the order accounts appear on the assessment file.

This is a variable-length alphanumeric field that can contain up to seven digits.

Section 2
Sales Data File
(SDF)

Field 1- File Type

This entry reflects the file type.

This is a fixed-length alphabetical field that requires the one-character entry “S” for the SDF file.

Field 2 - County Number

This entry is the unique two-digit number assigned to each county for identification purposes. See the list below.

This is a fixed-length numeric field that requires a two-digit entry.

County Numbers			
County #	County Name	County #	County Name
11	Alachua	45	Lake
12	Baker	46	Lee
13	Bay	47	Leon
14	Bradford	48	Levy
15	Brevard	49	Liberty
16	Broward	50	Madison
17	Calhoun	51	Manatee
18	Charlotte	52	Marion
19	Citrus	53	Martin
20	Clay	54	Monroe
21	Collier	55	Nassau
22	Columbia	56	Okaloosa
23	Miami-Dade	57	Okeechobee
24	DeSoto	58	Orange
25	Dixie	59	Osceola
26	Duval	60	Palm Beach
27	Escambia	61	Pasco
28	Flagler	62	Pinellas
29	Franklin	63	Polk
30	Gadsden	64	Putnam
31	Gilchrist	65	Saint Johns
32	Glades	66	Saint Lucie
33	Gulf	67	Santa Rosa
34	Hamilton	68	Sarasota
35	Hardee	69	Seminole
36	Hendry	70	Sumter
37	Hernando	71	Suwannee
38	Highlands	72	Taylor
39	Hillsborough	73	Union
40	Holmes	74	Volusia

County Numbers			
County #	County Name	County #	County Name
41	Indian River	75	Wakulla
42	Jackson	76	Walton
43	Jefferson	77	Washington
44	Lafayette		

Field 3 - Parcel Identification Code

This entry reflects a unique code applied to each parcel. It should be based on a parcel coding system applied uniformly throughout the county.

This is a variable-length alphanumeric field that can contain up to 26 characters.

Field 4 - Assessment Year

This entry reflects the current assessment year.

This is a fixed-length numeric field that requires a four-digit entry.

Field 5 - Sale Transfer Code (Qualification Code)

This entry reflects the sale transfer or qualification code for each sale listed. All sales listed must have a corresponding transfer code.

This is a fixed-length numeric field that requires a two-digit entry.

For 2019 sales, please use the current qualification codes listed below.

**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.

Major changes from the 2018 Real Property Transfer Codes are in **red text**. Minor changes from 2018 Real Property Transfer Codes are in **blue text**.

Field 6 - Vacant or Improved Code

Use “V” for vacant property or “I” for improved property to describe what the sale price includes, not what the property is at the time of sale. For example, if the sale price is for land and improvements but the improvements are not built yet (i.e., pre-construction sale), please use an “I” code to indicate an improved sale.

This is a fixed-length alphabetical field that requires a one-character entry (V or I).

Vacant/Improved Codes	
Code	Definition
V	Vacant land
I	Improved property

Field 7 - Sale Property Change Code

This entry reflects a numeric code indicating any significant changes in property characteristics that occurred between the sale date and the assessment reporting date.

NOTE: If two or more codes occur after the sale date and before the property appraiser submits the SDF to the Department, use code 6. Qualified sales (01 or 02) with sale change codes 1-8 will be excluded from sales ratio analysis with the exception of qualified sales (01 or 02) with sale change codes 3-4, where the new construction or deletion value is 10 percent or less, which will be adjusted and included for sales ratio analysis.

This is a fixed-length numeric field that requires a one-digit entry. If not applicable, leave blank.

Sale Change Codes	
Code	Significant Change
1	Split
2	Combine
3	New Construction
4	Deletion
5	Disaster
6	Other (requires explanation to the Department if used)
7	Remodel and renovation
8	Incomplete New Construction

Field 8 - Sale Price

This entry reflects the sale price as documentary stamps indicate.

This is a variable-length numeric field that can contain up to 12 digits.

Field 9 - Sale Year

This entry reflects the date of execution of instrument (year).

This is a fixed-length numeric field that requires a four-digit entry (year).

Note: Data in the Sale Year field 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.

Field 10 - Sale Month

This entry reflects the date of execution of instrument (month).

This is a fixed-length numeric field that requires a two-digit entry (month).

Note: Data in the Sale Month field 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.

Field 11 - Official Record Book

This entry reflects the official record (O.R.) book number of the sale.

This is a variable-length alphanumeric field that can contain up to six characters. If not applicable, leave blank.

Field 12 - Official Record Page

This entry reflects the official record (O.R.) page number of the sale.

This is a variable-length alphanumeric field that can contain up to six characters. If not applicable, leave blank.

Field 13 - Clerk of the Court Instrument Number

This entry reflects the clerk of court instrument number of the sale. Fill either this field or the O.R. book and page fields, not both.

This is a variable-length numeric field that can contain up to 20 digits. If not applicable, leave blank.

Field 14 - Sale Identification Code

This entry reflects a unique code assigned to each itemized sales transaction. This code can be either a unique, internally generated code not exceeding 25 alphanumeric characters or a four-digit code of which the first two digits indicate the year (e.g., 09 or 10) and the second two digits indicate the transaction number (01, 02, 03, etc.). This identification code remains with the sale for all subsequent pertinent submissions. The transaction part of the code preferably reflects the chronological order of the sale's processing.

This is a variable-length alphanumeric field that can contain up to 25 characters.

Section 3

Name-Address-Personal

(NAP)

Field 1- County Number

This entry is the unique two-digit number assigned to each county for identification purposes. See the list below.

This is a fixed-length numeric field that requires a two-digit entry.

County Numbers			
County #	County Name	County #	County Name
11	Alachua	45	Lake
12	Baker	46	Lee
13	Bay	47	Leon
14	Bradford	48	Levy
15	Brevard	49	Liberty
16	Broward	50	Madison
17	Calhoun	51	Manatee
18	Charlotte	52	Marion
19	Citrus	53	Martin
20	Clay	54	Monroe
21	Collier	55	Nassau
22	Columbia	56	Okaloosa
23	Miami-Dade	57	Okeechobee
24	DeSoto	58	Orange
25	Dixie	59	Osceola
26	Duval	60	Palm Beach
27	Escambia	61	Pasco
28	Flagler	62	Pinellas
29	Franklin	63	Polk
30	Gadsden	64	Putnam
31	Gilchrist	65	Saint Johns
32	Glades	66	Saint Lucie
33	Gulf	67	Santa Rosa
34	Hamilton	68	Sarasota
35	Hardee	69	Seminole
36	Hendry	70	Sumter
37	Hernando	71	Suwannee
38	Highlands	72	Taylor
39	Hillsborough	73	Union
40	Holmes	74	Volusia
41	Indian River	75	Wakulla
42	Jackson	76	Walton
43	Jefferson	77	Washington
44	Lafayette		

Field 2 – Account Identification Code

This entry reflects a unique code applied to each account. It should be based on an account numbering system applied uniformly throughout the county.

This is a variable-length alphanumeric field that can contain up to 20 characters.

Field 3 - Taxing Authority Code

This entry reflects a code indicating the taxing authorities whose jurisdictions include this account. This is the same as the real property code.

This is a variable-length alphanumeric field that can contain up to five characters.

Field 4 - File Type

This entry reflects the file type.

This is a fixed-length alphabetical field that requires the one-character entry “P” for the NAP file.

Field 5 - Assessment Year

This entry reflects the current assessment year.

This is a fixed-length numeric field that requires a four-digit entry.

Field 6 - NAICS Code

This entry reflects the NAICS codes in Rule 12D-8.009(3)(a), Florida Administrative Code.

Note: The North American Industry Classification System (NAICS) code list is available at http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx. The list also includes several codes that only the State of Florida uses.

This fixed-length numeric field requires a six-digit entry.

Field 7 - Furniture, Fixtures and Equipment Just Value

This entry reflects the just value of furniture, fixtures, and equipment. This field should also include the just value of pollution control devices.

This is a variable-length numeric field that can contain up to 12 digits.

Field 8 - Leasehold Improvements Just Value

This entry reflects the just value of leasehold improvements.

This is a variable-length numeric field that can contain up to 12 digits.

Field 9 - Total Just Value

This entry reflects the total just value of the personal property. This field must include the total of fields 7 and 8.

This is a variable-length numeric field that can contain up to 12 digits.

Field 10 - Total Assessed Value

This entry reflects the total assessed value of the personal property. This field must include the pollution control device assessed value if one exists.

This is a variable-length numeric field that can contain up to 12 digits.

Field 11 - Pollution Control Devices Just Value

This entry reflects the just value of pollution control devices assessed under s. 193.621, F.S. Field 7 must include this value so that it is reflected in field 9.

This is a variable-length numeric field that can contain up to 12 digits.

Field 12 - Pollution Control Devices Assessed Value

This entry reflects the assessed value of pollution control devices assessed under s. 193.621, F.S. Field 10 must include this value.

Note: The total just and assessed values (fields 9 and 10) will be the same if no pollution control device just and assessed values exist. If pollution control device just and assessed values (fields 11 and 12) exist, the difference between the total just and assessed values will equal the difference between the pollution control device just and assessed values.

This is a variable-length numeric field that can contain up to 12 digits.

Field 13 - Total Exemption Value

This entry reflects the total exemption value and should equal the sum of the exemption values in field 34.

This is a variable-length numeric field that can contain up to 12 digits.

Field 14 - Total Taxable Value

This entry reflects the total taxable value and should equal the total assessed value minus the total exemption value.

This is a variable-length numeric field that can contain up to 12 digits.

Field 15 - Penalty Rate

This entry reflects the penalty rates under section 193.072, F.S.

This is a fixed-length numeric field that can contain up to two digits.

Field 16 - Owner's Name

This entry reflects the primary owner's name.

This is a variable-length alphanumeric field that can contain up to 30 characters.

Field 17 - Street Address (or P.O. Box) of Owner

This entry reflects the primary owner's street or P.O. box mailing address.

This is a variable-length alphanumeric field that can contain up to 40 characters.

Field 18 - City of Owner

This entry reflects the city name of the primary owner's mailing address. Only the city name should appear in this field.

This is a variable-length alphanumeric field that can contain up to 40 characters.

Field 19 - State or Country of Owner

This entry reflects the designated state, territory, or country of the primary owner's mailing address. Only a state or country should appear in this field.

This is a variable-length alphabetical field that can contain up to 25 characters.

Field 20 - US ZIP Code of Owner

This entry reflects the designated five-digit United States ZIP Code of the primary owner's mailing address. Leave all non-U.S. addresses blank.

This fixed-length numeric field requires a five-digit entry.

Field 21 - Owner's State of Domicile

This entry reflects the postal abbreviation for the property owner's state or territory of domicile. Enter "FC" if the owner's domicile is in a foreign country.

This is a fixed-length alphabetical field which requires a two-character entry.

Field 22 - Name of Fiduciary Responsible for Paying Taxes (if different from the owner)

This entry reflects the name of the person or entity responsible for paying the bill if different from the owner. Complete this field only if property appraiser records indicate the fiduciary.

This is a variable-length alphanumeric field that can contain up to 30 characters. If not applicable, leave blank.

Field 23 - Street Address (or P.O. Box) of Fiduciary

This entry reflects the street address or P.O. box of the person or entity responsible for paying the bill if different from the owner. Complete this field only if property appraiser records indicate the fiduciary.

This is a variable-length alphanumeric field that can contain up to 40 characters. If not applicable, leave blank.

Field 24 - City of Fiduciary

This entry reflects the city of the person or entity responsible for paying the bill if different from the owner. Complete this field only if property appraiser records indicate the fiduciary.

This is a variable-length alphanumeric field that can contain up to 40 characters. If not applicable, leave blank.

Field 25 - State or Country of Fiduciary

This entry reflects the state, territory, or country of the person or entity responsible for paying the bill if different from the owner. Complete this field only if property appraiser records indicate the fiduciary.

This is a variable-length alphabetical field that can contain up to 25 characters. If not applicable, leave blank.

Field 26 - US ZIP Code of Fiduciary

This entry reflects the designated five-digit United States ZIP Code of the person or entity responsible for paying the bill if different from the owner. Complete this field only if property appraiser records indicate the fiduciary. Leave all non-U.S. addresses blank.

This is a fixed-length numeric field that requires a five-digit entry. If not applicable, leave blank.

Field 27 - Fiduciary Type Code

This entry reflects a code identifying the type of fiduciary responsible for paying the bill. Complete this field only if property appraiser records indicate the fiduciary.

This is a fixed-length numeric field that requires a one-digit entry. If not applicable, leave blank.

Fiduciary Codes	
Code	Definition
1	Personal representative
2	Financial institution
3	Other

Field 28 - Confidentiality Code

This entry identifies any records that are confidential. The only accepted code is "1."

This is a fixed-length numeric field that requires a one-digit entry. If not applicable, leave blank.

Field 29 - Physical Location of Property - Street Address

This entry reflects the personal property's physical street address.

This is a variable-length alphanumeric field that can contain up to 40 characters.

Field 30 - Physical Location of Property - City

This entry reflects the personal property's postal designated city.

This is a variable-length alphanumeric field that can contain up to 40 characters.

Field 31 - Physical Location of Property - US ZIP Code

This entry reflects the personal property's postal designated ZIP Code.

This is a fixed-length numeric field that requires a five-digit entry.

Field 32 - Filler

Reserved for future use

Field 33 - Alternate Key

This optional entry reflects the alternate key identifier if the county uses an alternate key system.

This is a variable-length numeric field that can contain up to 10 digits. If not applicable, leave blank.

Field 34 - Exemptions

This entry reflects all exemption codes and exemption values for multiple exemptions. The format within the commas delimiting this field is the exemption code, followed by a semicolon, followed by the exemption value, followed by a semicolon for each applicable exemption. Each additional exemption code and value will follow with the same format.

Submit a specific exemption code only once. If a code has multiple exemptions, then sum the individual exemption amounts into one total for that code and submit it as one code with one corresponding summarized value.

Example: ...,M;25000;L;5000;J;500,...

This is a variable alphanumeric field that must end with a comma.

The sum of field 34 should equal the amount in field 13.

NAP PERSONAL PROPERTY EXEMPTION CODES FOR THE 2020 ROLL SUBMITTAL

Florida Department of Revenue

Revised 1/11/2020

Statute Citation	Description	NAP				
		Applicable To Taxes Levied By:			Amount	Code
		School Districts	Counties	Municipalities		
196.195, 196.196, 196.197, 196.1975	Institutional (charitable, religious, scientific, or literary; hospitals, nursing homes, and homes for special services; homes for the aged)	Yes	Yes	Yes	Total	A
196.198, 196.1983	Non-governmental educational property other than under section 196.1985, F.S., and charter schools	Yes	Yes	Yes	Total	B
196.199(1)(a)	Federal government property	Yes	Yes	Yes	Total	C
196.199(1)(b)	State government property	Yes	Yes	Yes	Total	D
196.199(1)(c)	Local government property	Yes	Yes	Yes	Total	E
196.199(2)	Leasehold interests in government property (conditions apply)	Yes	Yes	Yes	Total	F
196.1995	County economic development	No	Yes	No	Total	G
196.2001	Not-for-profit sewer and water company property (not for profit)	Yes	Yes	Yes	Total	H
196.202	Blind exemption	Yes	Yes	Yes	\$500.00	I
196.202	Total and permanent disability exemption	Yes	Yes	Yes	\$500.00	J
196.202	Widows and widowers exemption	Yes	Yes	Yes	\$500.00	K
196.24	Disabled ex-service member or surviving spouse exemption	Yes	Yes	Yes	\$5,000.00	L
196.183	\$25,000 tangible personal property exemption	Yes	Yes	Yes	\$25,000.00	M
196.1999	Space laboratories and carrier exemption	Yes	Yes	Yes	Total	N
196.1978(1) 196.1978(2)	Affordable housing property exemption; Multi-family project used for a charitable purpose (low-income families)	Yes Yes	Yes Yes	Yes Yes	Total 50%	O
196.1995	Municipality economic development	No	No	Yes	Total	P
196.182	Renewable Energy Source Device	Yes	Yes	Yes	80% of Assessed Value	Q

Field 35 - Account ID Change Field

This entry reflects the previous account ID if the formatting of the account ID numbering system has changed since the last tax file submission. Enter the previous account ID; otherwise, leave blank.

This is a variable-length alphanumeric field that can contain up to 20 characters.

Field 36 - File Sequence Number

A number to be assigned in the order accounts appear on the assessment file.

This is a variable-length numeric field that can contain up to eight digits.

Addenda

Addendum One – NAL Summary Table

Name-Address-Legal (NAL) File Fields for 2020 File Submittals
 Comma Delimited Format Only
 A = Alphabetical
 N = Numeric
 A/N = Alphanumeric

FIELD #	FIELD LABEL	SIZE	TYPE	COMMENTS
1	County Number	2	N	11 through 77
2	Parcel Identification Code	Up to 26	A/N	
3	File Type	1	A	"R" for Real
4	Assessment Year	4	N	4-Digit Year
5	DOR Land Use Code	3	N	
6	Appraiser Defined Land Use Code	2	N	
7	Special Assessment Code	1	N	1, 2, or 3
8	Total Just Value	Up to 12	N	
9	Change in Just Value Between Final Submission(s) and Approved Preliminary File for Same Assessment Cycle (FINAL FILE ONLY)	Up to 12	N	Can be positive or negative value
10	Code for Change in Just Value (FINAL FILE ONLY)	2	N	01 through 06
11	School District Assessed Value	Up to 12	N	
12	Non-school Assessed Value (County)	Up to 12	N	
13	School District Taxable Value	Up to 12	N	
14	Non-school Taxable Value (County)	Up to 12	N	
15	Homestead Just Value	Up to 12	N	
16	Homestead Assessed Value	Up to 12	N	
17	Just Value for Non-homestead Residential Property	Up to 12	N	
18	Assessed Value for Non-homestead Residential Property	Up to 12	N	
19	Just Value for Certain Residential and Non-Residential Property	Up to 12	N	

FIELD #	FIELD LABEL	SIZE	TYPE	COMMENTS
20	Assessed Value for Certain Residential and Non-residential Property	Up to 12	N	
21	Just Value of Land Classified Agricultural	Up to 12	N	
22	Assessed Value of Land Classified Agricultural	Up to 12	N	
23	Just Value of Land Classified as High-water Recharge	Up to 12	N	
24	Assessed Value of Land Classified as High-water Recharge	Up to 12	N	
25	Just Value of Land Classified as Conservation	Up to 12	N	
26	Assessed Value of Land Classified as Conservation	Up to 12	N	
27	Just Value of Historic Property Used for Commercial Purposes	Up to 12	N	
28	Assessed Value of Historic Property Used for Commercial Purposes	Up to 12	N	
29	Just Value of Historically Significant Property	Up to 12	N	
30	Assessed Value of Historically Significant Property	Up to 12	N	
31	Just Value of Working Waterfront Property	Up to 12	N	
32	Assessed Value of Working Waterfront Property	Up to 12	N	
33	New Construction Just Value	Up to 12	N	
34	Deletion of Improvements to Real Property Resulting in Reduction in Just Value	Up to 12	N	Positive Number Only
35	Parcel Split/Combine Flag	5	N	
36	Disaster Code	1	N	
37	Disaster Year	4	N	
38	Land Value	Up to 12	N	
39	Land Unit Code	1	N	Codes 1 through 6
40	Number of Land Units	Up to 12	N	
41	Land Square Footage	Up to 12	N	

FIELD #	FIELD LABEL	SIZE	TYPE	COMMENTS
42	Improvement Quality	1	N	
43	Construction Class	1	N	
44	Effective Year Built	4	N	Year
45	Actual Year Built	4	N	Year
46	Date of Last Physical Inspection	4	N	2-digit Month and Year
47	Total Living or Usable Area	Up to 12	N	
48	Number of Buildings	Up to 4	N	
49	Number of Residential Units	Up to 4	N	
50	Special Features Code	Variable Field	A/N	Requires Code & Value
51	Owner's Name	Up to 30	A/N	
52	Owner's Street Address line 1	Up to 40	A/N	
53	Owner's Street Address line 2	Up to 40	A/N	
54	Owner's City	Up to 40	A/N	
55	Owner's State or Country	Up to 25	A	
56	Owner's US Mail ZIP Code	5	N	If non-US address, leave blank
57	Owner's State of Domicile	2	A	"FC" if Foreign Country
58	Name of Fiduciary Responsible for Paying Taxes (if different from the owner)	Up to 30		Leave Blank
59	Fiduciary's Street Address line 1	Up to 40		Leave Blank
60	Fiduciary's Street Address line 2	Up to 40		Leave Blank
61	Fiduciary's City	Up to 40		Leave Blank
62	Fiduciary's State or Country	Up to 25		Leave Blank
63	Fiduciary's US ZIP Code	5		Leave Blank
64	Fiduciary Type Code	1		Leave Blank
65	Short Legal Description	Up to 30	A/N	
66	Homestead Applicant's Status	1	A/N	
67	Homestead Applicant's SSN	9	N	
68	Homestead Co-applicant's Status	1	A/N	
69	Homestead Co-applicant's SSN	9	N	
70	Confidentiality Code	1	N	Code 1 only
71	Market Area	Up to 3	A/N	
72	Neighborhood Code	Up to 10	N	

FIELD #	FIELD LABEL	SIZE	TYPE	COMMENTS
73	Public Land Code	1	A	
74	Taxing Authority Code	Up to 5	A/N	
75	Township	3	A/N	
76	Range	3	A/N	
77	Section or Grant Number	3	A/N	
78	Census Block Group	Up to 16	A/N	
79	Physical Location - Street Address line 1	Up to 40	A/N	
80	Physical Location - Street Address line 2	Up to 40	A/N	
81	Physical Location - City	Up to 40	A/N	
82	Physical Location - US ZIP Code	5	N	
83	Alternate Key	Up to 26	A/N	
84	Flag for Current Year Assessment Difference Transfer	1	N	Leave blank if application denied
85	Number of Owners of Previous Homestead	Up to 2	N	
86	Assessment Difference Value Transferred	Up to 12	N	
87	County Number of Previous Homestead	2	N	
88	Parcel ID of Previous Homestead	Up to 26	A/N	
89	Year in Which Value Transferred	4	N	
90	Exemptions	Variable Field	A/N	Requires Code & Value
91	Parcel ID Change Field	Up to 26	A/N	
92	File Sequence Number	Up to 7	A/N	

Addendum Two – SDF Summary Table

Sales Data File Fields for 2020 File Submittals
Comma Delimited Format Only

A = Alphabetical

N = Numeric

A/N = Alphanumeric

FIELD #	FIELD LABEL	SIZE	TYPE	COMMENTS
1	File Type	1	A	"S" only
2	County Number	2	N	11 through 77
3	Parcel Identification Code	Up to 26	A/N	
4	Assessment Year	4	N	4-Digit Year
5	Sale Transfer Code (Qualification Code)	2	N	
6	Vacant or Improved Code	1	A	"V" or "I" at time of sale
7	Sale Property Change Code	1	N	1 through 8
8	Sale Price	Up to 12	N	
9	Sale Year	4	N	
10	Sale Month	2	N	01 through 12
11	Official Record Book	Up to 6	A/N	If Clerk Instrument Number used, leave blank
12	Official Record Page	Up to 6	A/N	If Clerk Instrument Number used, leave blank
13	Clerk of the Court Instrument Number	Up to 20	N	If O.R. Book and Page used, leave blank
14	Sale Identification Code	Up to 25	A/N	

Addendum Three – NAP Summary Table

Name-Address-Personal (NAP) File Fields for 2020 File Submittals
Comma Delimited Format Only

A = Alphabetical

N = Numeric

A/N = Alphanumeric

FIELD #	FIELD LABEL	SIZE	TYPE	COMMENTS
1	County Number	2	N	11 through 77
2	Account Identification Code	Up to 20	A/N	
3	Taxing Authority Code	Up to 5	A/N	Same as on the NAL file
4	File Type	1	A	"P" for Personal
5	Assessment Year	4	N	4-Digit Year
6	NAICS Code	6	N	
7	Furniture, Fixtures & Equipment Just Value	Up to 12	N	
8	Leasehold Improvements Just Value	Up to 12	N	
9	Total Just Value	Up to 12	N	
10	Total Assessed Value	Up to 12	N	
11	Pollution Control Devices Just Value	Up to 12	N	
12	Pollution Control Devices Assessed Value	Up to 12	N	
13	Total Exemption Value	Up to 12	N	
14	Total Taxable Value	Up to 12	N	
15	Penalty Rate	Up to 2	N	
16	Owner's Name	Up to 30	A/N	
17	Street Address (or P.O. Box) of Owner	Up to 40	A/N	
18	City of Owner	Up to 40	A/N	
19	State or Country of Owner	Up to 25	A	

FIELD #	FIELD LABEL	SIZE	TYPE	COMMENTS
20	US ZIP Code of Owner	5	N	If non-US address, leave blank
21	Owner's State of Domicile	2	A	
22	Name of Fiduciary Responsible for Paying Taxes (if different from the owner)	Up to 30	A/N	
23	Street Address (or P.O. Box) of Fiduciary	Up to 40	A/N	
24	City of Fiduciary	Up to 40	A/N	
25	State or Country of Fiduciary	Up to 25	A	
26	US ZIP Code of Fiduciary	5	N	
27	Fiduciary Type Code	1	N	1 through 3
28	Confidentiality Code	1	N	"1" for Confidential Record, otherwise field should be blank
29	Physical Location of Property - Street Address	Up to 40	A/N	
30	Physical Location of Property - City	Up to 40	A/N	
31	Physical Location of Property – US ZIP Code	5	N	
32	Filler	2		
33	Alternate Key	Up to 10	N	
34	Exemptions	Variable	A/N	
35	Account ID Change Field	Up to 20	A/N	
36	File Sequence Number	Up to 8	N	