`

Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399 floridarevenue.com

To: Property Appraisers

From: Rene Lewis, Director, Property Tax Oversight

Date: March 27, 2026

Subject: 2026 Tax Roll Production, Submission, and Evaluation Standards

Attached is the Department of Revenue's (Department) *2026 Tax Roll Production, Submission, and Evaluation Standards* (Attachment One). Important tax roll updates are outlined below. Please review this document and contact Walter Sackett at walter.sackett@floridarevenue.com or (850) 617-8912 with any questions, comments, or concerns.

2026 Preliminary Tax Roll Submission – OASYS Testing

As the Department prepares to launch the new OASYS Roll Submission application in 2027, the Department requests property appraisers participate in parallel testing of both systems for the 2026 Preliminary Tax Roll submission. While counties continue to upload official tax roll and recap files to the secure FTP server, the Department will request that counties upload tax roll files (NAL, SDF, and NAP) into OASYS for testing purposes. This collaborative effort will help ensure OASYS meets operational and user needs before full implementation in 2027.

For the 2026 tax year the official system of record will be the Department's current Oracle system. The OASYS Roll Submission application will be used for testing purposes for the Department and the Property Appraiser's office for the 2026 tax year. For the 2027 tax year the Department will move to the OASYS Roll Submission application for the official system of record.

Additional Affordable Housing Implementation

In 2025, the Florida Legislature adopted statutory changes under the Live Local Act (chapter 2025-208, Laws of Florida) that created additional exemptions for affordable housing properties. In September 2025, the Department began rulemaking for these exemptions with proposed amendments to an exemption application and tax roll recapitulation forms to reflect these law changes. The adopted 2026 EB (Exemption Breakdown) forms (DR-489 and DR-403) are on the Department's website here.

As part of the implementation of these affordable housing exemptions, the Department has established two new exemption codes for the real property tax roll (NAL) and two new exemption codes for the tangible personal property roll (NAP). The new NAL exemption codes 47 and 48 and new NAP exemption codes U and V are in Addendum I and K respectively of the *2026 Tax Roll Production, Submission, and Evaluation Standards*.

Procedural Review

In conjunction with the 2026 in-depth studies of county tax rolls, the Department will conduct a three-part baseline review of property appraisers' procedures for the assessment and valuation of stratum 04 (Land Use Code 000) properties. A review of the procedures and policies used for the assessment and valuation of this stratum, including an analysis of land use codes for each county, will be conducted to identify and validate best practices. The goal is to enhance statewide consistency and ensure fair and equitable property assessments.

- Part one is a validation of the land use classification and other key demographics of randomly chosen parcels.
- Part two is a sales ratio study in those counties with adequate market sales.
- Part three is a comparison of unit values of sold vs. unsold parcels.

The results from this review will be used for budgetary information, general educational guidance, consideration in the post roll analysis process, and aid and assistance planning. Refer to section 11.8 of the *2026 Tax Roll Production, Submission, and Evaluation Standards* for more information on procedural reviews. Contact Jeff Bedonie at jeff.bedonie@floridarevenue.com or (850) 617-8940 with any questions, comments, or concerns.

2026 Tax Roll Production, Submission, and Evaluation Standards

Florida Department of Revenue
Property Tax Oversight
March 2026

Contents

1 Introduction **4**

1.1 Terminology 4

1.2 Intended Users 4

2 Complete Submission Standards **5**

2.1 Required 2026 Electronic File Submissions 5

2.2 Test Roll Submissions 5

2.3 Sales Submission 5

2.4 GIS/Map Submission 6

2.5 Pre-Final Conference Submission for In-depth Review Counties 6

2.6 Preliminary Submission 6

2.6.1 Uniform Standards and Minimum Requirements 6

2.6.2 Required Data Files 6

2.6.3 Required Documentation/Forms 6

2.6.4 Form DR-489 Series/Recapitulation 7

2.6.5 Form DR-493/Adjustments for the Eighth Criterion 8

2.6.6 Requests for Extension 9

2.6.7 CAMA System Changes 9

2.6.8 Homestead Assessment Increase Limitation 9

2.6.9 The 10 Percent Assessment Increase Limitation 10

2.6.10 Reporting Working Waterfront Values on the NAL and Recap Forms 10

2.7 Final Submission **10**

2.7.1 Uniform Standards and Minimum Requirements 10

2.7.2 Required Data Files 10

2.7.3 Value Change from Preliminary to Final Roll 10

2.7.4 Final Taxing Authority Code (NAL Field 74) 11

2.7.5 Final Recapitulation Report 11

3 Technical Instructions for Tax Roll Submission 12
3.1 The Property Appraiser Must Submit the SDF and NAL Files Together 12
3.2 Data File Naming Conventions 12
3.2.1 Data File Naming Examples 13
3.3 Specifications for Comma Delimited (CSV) Text File 14
3.4 Electronic Submission of Assessment Rolls 14
4 NAL General Data Requirements 15
4.1 All Parcels Must Be on the NAL 15
4.2 NAL Data Fields/Production Guide 15
4.3 NAL Data Field Edits 15
5 NAL Roll Production Guide / Data Record Layout 16
6 SDF General Data Requirements 37
6.1 All Sales Must Be on the SDF 37
6.1.1 Current Year Sales Listed on the SDF 37
6.2 SDF Data Fields/Production Guide 37
6.3 Real Property Transfer Codes 37
6.4 SDF Data Field Edits 38
7 SDF Roll Production Guide/Data Record Layout 39
8 NAP General Data Requirements 41
8.1 All TPP Accounts Must Be on the NAP 41
8.2 NAP Data Fields/Production Guide 41
8.3 Railroad Land Use Codes and NAICS Codes 41
8.4 NAP Field Data Edits 41
9 NAP Roll Production Guide/Data Record Layout 42
10 GIS/Map Data 47
10.1 GIS/Map File Requirements 47
10.2 GIS Data Edits and Levels 47
10.3 Letter of Intent for GIS Map Submissions 48
10.4 Electronic Submission of GIS Data 48

11 Assessment Roll Evaluation Standards **48**
11.1 Time Adjustment Factors 48
11.2 Sale Qualification Study 48
11.3 Strata Classification 49
11.4 Stratum Re-grouping 50
11.5 Level of Assessment 50
11.6 Uniformity Standards 51
11.7 Post-Roll Analysis - Notification of Defect with Administrative Order (s. 195.097, F.S.) 52
11.7.1 Additional Horizontal Equity Measure 53
11.7.2 Test for Uniformity of Assessments 53
11.8 Procedural Review 53
12 Department Contact Information **54**
Addendum A – Documentation of Value Change **55**
Addendum B – Recap Forms Checklists **57**
Addendum C – Example of Taxing Authority Code Documentation **58**
Addendum D – County Identification Numbers **59**
Addendum E – DOR Land Use Codes (NAL Field 5) **60**
Addendum F – Disaster Codes and Instructions (NAL Fields 36 and 37, SDF Field 7) **63**
Addendum G – Minimum Image Technology Standards for Physical Inspection (NAL Field 46) **71**
Addendum H – Special Feature Codes (NAL Field 50) **72**
Addendum I – NAL Real Property Exemption Codes for 2026 Roll Submittal (Field 90) **74**
Addendum J – RPTC Lists (SDF Field 5) – January 1, 2026 ..... **78**
Addendum J – RPTC Lists (SDF Field 5) – January 1, 2025 ..... **79**
Addendum K - NAP Personal Property Exemption Codes for 2026 Roll Submittal (Field 34) **80**
Addendum L – GIS Template and Sample Letter **82**
Addendum M – County Groups/Demographic Component Ranges **83**
Addendum N – Example of Agricultural Schedule **84**

1 Introduction

This document provides an overview of the data requirements for producing assessment roll submissions for real property data, Name-Address-Legal (NAL) and Sale Data File (SDF), tangible personal property data, Name-Address-Personal (NAP), and Geographic Information System (GIS) map files. It also includes a list of forms and reports that the property appraiser must submit as part of the complete submission package, as well as details of the Department of Revenue's (Department) assessment roll evaluation standards. Some language is highlighted to emphasize new information and changes from the previous year's letter.

Authority for establishing these requirements and standards is based on the following:

> Section 193.114, Florida Statutes (F.S.), authorizes the uniform standards and minimum data requirements for assessment roll submissions.
>
> Chapter 195, F.S., and applicable provisions of the Florida Administrative Code (F.A.C.) authorize the Department's oversight and approval of county assessment rolls.

The 2026 Tax Roll Production, Submission, and Evaluation Standards are available on the Property Tax Oversight (PTO) Complete Submission webpage along with the following additional documents:

- Current North American Industry Classification System (NAICS) Codes, established by U.S. Department of Commerce/U.S. Census Bureau
- Assessment Roll Edit Guide for NAL, SDF, and NAP
- Homestead and Non-Homestead Edit Guides
- Edit Guide for GIS Data

The requirements described in these documents are considered a part of the *2026 Tax Roll Production, Submission, and Evaluation Standards.*

1.1 Terminology

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

1.2 Intended Users

This document is intended for Florida property appraisers and their staff as an aid in preparing and producing assessment files for submission to the Department as ss. 193.114 and 193.1142, F.S. require. This document is not intended for any other users.

2 Complete Submission Standards

2.1 Required 2026 Electronic File Submissions

The 2026 submissions require these electronic files, listed below in chronological order by due date. If the due date falls on a weekend, submit the file on the next business day. Details for each submission are provided in sections 2.3 through 2.7.

Due Date	Submission Type	Required Files
April 1, 2026	Sales	NAL and SDF
April 1, 2026	GIS	GIS/Map
June 2026*	Pre-Final Conference	NAL and SDF
July 1, 2026	Preliminary	NAL, SDF, and NAP files, recap summary reports and forms
TBD Fall 2026**	Pre- and Post-VAB Final	NAL, SDF, and NAP files, recap summary reports and forms

* Only in-depth review counties with appraisal samples submit files at this time (see section 2.5).
** Final submissions are required for the initial and second (post-value adjustment board (VAB)) final certifications (see section 2.7).

2.2 Test Roll Submissions

Although test roll submissions are not required, the Department encourages property appraisers to submit test versions of the NAL, SDF, NAP, and GIS map files to assist in identifying formatting problems or data quality issues.

Before submitting an NAL, SDF, or NAP test file, please contact Charlie Gordon at charlie.gordon@floridarevenue.com or (850) 617-8901 and discuss the specific fields you want the Department to analyze.

Before submitting a GIS map test file, please contact Tom Canter at thomas.canter@floridarevenue.com or (850) 617-8936 with any questions or specific fields you want the Department to analyze.

Please note that the Department accepts test submissions for GIS files January 1 through March 15.

2.3 Sales Submission

By April 1, the property appraiser is required to submit the NAL and SDF tax rolls. Detailed requirements for the rolls are provided in the following sections of this document:

- Section 4 – NAL General Data Requirements
- Section 5 – NAL Roll Production Guide/Data Record Layout
- Section 6 – SDF General Data Requirements
- Section 7 – SDF Roll Production Guide/Data Record Layout

2.4 GIS/Map Submission

The Department requests that the property appraiser submit their parcel-level GIS/Map file by April 1 to allow adequate time for review. Detailed requirements for the GIS/Map file are provided in Section 10 (GIS/Map Data) of this document. This is an element of the Preliminary Submission. Field 2(PARCEL_ID) format in the NAL file after the April 1 Sales submission to the preliminary assessment roll, the property appraiser must submit a new matching parcel GIS shapefile to the Department. Please send any questions to PTOGIS@floridarevenue.com.

2.5 Pre-Final Conference Submission for In-depth Review Counties

Only in-depth review counties with appraisal samples are required to submit pre-appraisal files. The NAL and SDF rolls are required and are also referred to as "pre-preliminary files." The general timing of this submission is late May through early June. Submit the appraisal file three to five days prior to the final conference, as the data from this submission is used to prepare final conference materials. During the final conference, the Department may agree to include just value changes made by the property appraiser during the final conference in the annual appraisal ratio study. This includes certain sample parcels and the population associated with them. The required process to document these just value changes is outlined in Addendum A.

2.6 Preliminary Submission

The rolls submitted for the Preliminary Submission are used for roll approval purposes. Property appraisers submitting assessment rolls that do not comply with the following standards or that do not include the documentation described below will be required to correct and resubmit their rolls.

2.6.1 Uniform Standards and Minimum Requirements

The 2026 NAL, SDF, and NAP Data Requirements are provided in sections 4 through 9 of this document.

2.6.2 Required Data Files

The property appraiser must submit the following data files to the Department on or before July 1 (or the next business day if it falls on a weekend):

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

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

2.6.3 Required Documentation/Forms

In addition to the data files listed above, the property appraiser must submit the following documentation/forms to the Department on or before July 1 (or the next business day if it falls on a weekend):

1. Form **DR-489**, *Tax Roll Certification* (Recapitulation Report) (see section 2.6.4)
2. Form **DR-489V**, *Preliminary Recapitulation of the Ad Valorem Assessment Roll* (submit separate forms for the county, school district, municipalities, and independent districts) (see section 2.6.4)
3. Form **DR-489PC**, *Value and Number of Parcels on Real Property Countywide Assessment Roll by Category* (see section 2.6.4)
4. Form **DR-489EB**, *Ad Valorem Assessment Rolls Exemption Breakdown* (see section 2.6.4)

5. Form **DR-493**, *Adjustments Made to Recorded Selling Prices or Fair Market Value in Arriving at Assessed Value*. Note: If any of the Form DR-493 adjustments change from the previous year's submission, the Department requests the property appraiser send the form by June 1 so the Department may make programming changes before processing roll data. See section 2.6.5.
6. **Agricultural Schedules**: A tabular summary of per-acre land valuations used in preparing the assessment roll for each class of agricultural property (see Rule 12D-8.002(4), F.A.C.). If possible, please submit agricultural schedules as an Excel spreadsheet. The Department will provide a template by request. The Department now posts agricultural schedules for all counties to the FTP for download. They are located in the Agriculture Distribution folder. Contact Harvey Bissoo at (850) 717-6502 with questions regarding the content of the tabular summary. See Addendum N.
7. **Centrally Assessed Property**: The Department will compare centrally assessed property values (railroads and private carlines) from Form DR-489V for agreement with the just values on the assessment roll. For questions about railroads, contact Jon Cumbaa at (850) 482-1225 or jon.cumbaa@floridarevenue.com. For questions about central assessment recaps or private carlines, contact Harvey Bissoo at (850) 717-6502 or harvey.bissoo@floridarevenue.com.
8. **Parcel-level geographic information**: GIS/Map Data is due April 1 (see GIS/Map details in sections 2.4 and 10). If the Department does not receive this information by the annual preliminary submission, an incomplete submission may result. For questions, please contact the PTO GIS team at ptogis@floridarevenue.com.
9. Form **DR-420S**, *Certification of School Taxable Value*. The Department requests that property appraisers submit *Certification of School Taxable Value* (Form DR-420S) with the recap submission or on eTRIM so the Department of Education can accurately estimate public school levies. A blank copy of this form is available on the Department's website.

2.6.4 Form DR-489 Series/Recapitulation

Addendum B contains a checklist of the required recapitulation (recap) documents. Note: The DR-489 series forms are available on the Department's Complete Submission Website.

If you electronically submit the signed and dated documents above, place ALL of the recap files in the "Recaps" sub-directory under your main county root directory on the Secure File Transfer Protocol (SFTP) site using the CoreFTP software. Please do not send .ZIP files.

Use the following naming convention for the recap submission:

Submission	Subdirectories
Preliminary Recap Submission	Recap/P/County number/Submission year/Submission number
Preliminary Recap File Name Example: RecapP252601.PDF or RecapP252601.XLSX	
Final Recap Submission	Recap/F/County number/Submission year/Submission number
Final Recap File Name Example: RecapF252601.PDF or RecapF252601.XLSX	
Post-VAB Recap Submission	Recap/FVAB/County number/Submission year/Submission number
Post-VAB Recap File Name Example: RecapFVAB252601.PDF or RecapFVAB252601.XLSX	
Note: If your first final recap submission is the post-VAB, then use the post-VAB naming convention. **Do not use special characters such as commas (,) and ampersands (&) when naming recap files. Please do not send .ZIP files.**	

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

The Department's Research and Analysis unit requests all ACS/Avenu counties to submit text file recaps as part of the electronic recap project. The text files this CAMA system automatically creates when you print recap enables Department staff to load, balance, and provide feedback on your reports more efficiently. The ACS/Avenu CAMA system automatically sends recaps to the print spooler as text files. To save the text files, turn off your printer, prompt the system to create your recap, then open the System iNavigator printer output window to export the text file. To request a copy of instructions to assist with extracting text files using the System iNavigator, please email ptoresearchanalysis@floridarevenue.com.

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

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

2.6.5 Form DR-493/Adjustments for the Eighth Criterion

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

Note: If any of the Form DR-493 adjustments exceed 15 percent, the Department requests the property appraiser send the form by June 1 so the Department can make programming changes before processing roll data.

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

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

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

2.6.6 Requests for Extension

Under Rule 12D-8.002(2), F.A.C., the property appraiser may submit a *Request for Extension of the Time for Completion of Assessment Roll(s)* (Form DR-483) or a letter with the same information as on Form DR-483, to the executive director to request an extension to complete the assessment rolls. With documentation of good cause, the executive director may grant an extension. If the request is for more than 10 days and the executive director does not receive the request before June 10, the property appraiser must provide information explaining why he or she did not file the request before June 10. If the request is for 10 days or less, the executive director must receive it before July 1. Form DR-483 is available on the Department's website and can be emailed to the Department's Research and Analysis unit at ptoresearchanalysis@floridarevenue.com.

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

2.6.7 CAMA System Changes

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

2.6.8 Homestead Assessment Increase Limitation

Under s. 193.155, F.S., the assessment increase limitation for 2026 is 2.7 percent. The homestead exemption amount for Exemption 1 in 2026 is $26,411. The Department will provide edit reports to the property appraiser indicating homestead parcels with an assessed value less than just value and an increase in assessed value not equal to the appropriate percentage, excluding cases in which a new owner transferred an assessment limitation difference to the property. Assessment increase limitation information is available at the following links:

- Florida Property Tax Data Portal
  - http://floridarevenue.com/property/Pages/DataPortal.aspx#ui-id-7
- Florida Property Tax System CPI
  - http://floridarevenue.com/property/Pages/ConsumerPriceIndex.aspx

The Department requires the following:

The property appraiser must remove the assessment cap from parcels receiving a homestead exemption that changed ownership in 2025, unless the change is subject to s. 193.155(3), F.S., or a new owner transferred an assessment limitation difference to that property.

1. Assessed value should equal just value for all parcels reported as a 2025 qualified sale unless a new owner transferred an assessment limitation difference to the property. If the assessed value is less than just value for these parcels, the property appraiser must provide a written explanation before approval of the preliminary assessment roll.
2. The assessed value of a parcel must never exceed its just value.

2.6.9 The 10 Percent Assessment Increase Limitation

For the NAL file format, the just and assessed value of property under ss. 193.1554 and 193.1555, F.S., must be stated separately (see NAL fields 17 - 20). The Department will return qualifying parcels with an assessed value change of more than 10 percent to the property appraiser for analysis. Please contact Walter Sackett at walter.sackett@floridarevenue.com with questions concerning the 10 percent assessment increase limitation.

2.6.10 Reporting Working Waterfront Values on the NAL and Recap Forms

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

2.7 Final Submission

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

2.7.1 Uniform Standards and Minimum Requirements

The 2026 NAL, SDF, and NAP Data Requirements are provided in sections 4 through 9 of this document.

2.7.2 Required Data Files

The property appraiser must submit the following data files to the Department. The general timing for the first final submission is September/October. As outlined in s. 193.122, F.S., post-Value Adjustment Board (VAB) final files should be submitted immediately upon finalizing VAB adjustments.

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

2.7.3 Value Change from Preliminary to Final Roll

When there is a change in value between the preliminary submission and the final submission, NAL field 9 (Change in Just Value) and NAL field 10 (Code for Change in Just Value) must be completed with the amount (can be a negative number) and the corresponding code indicating the reason for the change.

For test files submitted after the preliminary submission with the same roll year as the preliminary, a check of fields 9 and 10 is conducted.

For all submissions with a new roll year up to and through the preliminary submission, fields 9 and 10 should be blank.

Do not list parcel splits, combinations, new parcels, and parcels that changed between -$100 and $100 in value. Codes 3 and 4 are for changes because of the receipt or discovery of additional information about the physical characteristics of the property. Codes 5 and 6 are for changes because of continued analysis or receipt or discovery of additional information about the property other than its physical characteristics.

Edits will be in place to determine if changed parcels are coded correctly. The Department will contact property appraisers if staff identify significant discrepancies. For additional information, please refer to section 5 (NAL Roll Production Guide/Data Record Layout).

2.7.4 Final Taxing Authority Code (NAL Field 74)

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

2.7.5 Final Recapitulation Report

PTO Bulletin 10-25 provides information on the submission of pre-VAB and post-VAB tax rolls. It is available on the Department's law library website.

The following documents are required:

- When filling out the *Revised Recapitulation of the Ad Valorem Assessment Roll* (Form DR-403) Tax Roll certification page, be sure to check the box to specify if the VAB has finished hearing all petitions for that tax year. Check "no" if they are still in session to indicate that it is a PreVAB final submission. Check "yes" if they have finished the hearings to indicate that the submission is a PostVAB final.

- *Revised Recapitulation of the Ad Valorem Assessment Roll* (Form DR-403V), (submit separate forms for county, school district, each municipality, and each independent district, including water management districts)

- Forms DR-403EB, DR-403PC, DR-403CC, and DR-403BM, Additional County Level Recapitulation Reports (under Tax Roll Certification)
    - Please use the revised Form DR-403EB, updated to accommodate the new affordable housing exemptions enacted in 2024.

- Form DR-488 or DR-488P, whichever is appropriate for the certification
    - Real Property
    - Tangible Personal Property

- Form DR-408, Certificate to Roll
    - Real Property
    - Tangible Personal Property

- A list of the taxing authority codes with current millage rates

- Form DR-529, if provided by the Clerk of the Court's office

These forms are available on the PTO Forms webpage. The DR-403 series forms are also available on the Department's Complete Submission webpage.

A checklist of the required recapitulation (recap) documents is in Addendum B. For additional information regarding recapitulation, please contact Harvey Bissoo at harvey.bissoo@floridarevenue.com or (850) 717-6502.

3 Technical Instructions for Tax Roll Submission

3.1 The Property Appraiser Must Submit the SDF and NAL Files Together

Submit the NAL and SDF together as a complete set any time you submit an electronic file, including a test file. If the NAL or SDF is rejected, and a resubmission is requested, submit a new set of files with the same submission number on both files. If only one file requires correction and resubmission, rename the companion file with the new matching submission number, and transmit them at the same time. Note: The NAP file is not required for the April 1 submission. If desired, NAP test files, may be submitted independently.

3.2 Data File Naming Conventions

Use the following naming format for all NAL, SDF, and NAP data files. Instructions for GIS file naming conventions are provided in Section 10. Each data file the property appraiser submits to the Department should be named in the prescribed naming convention consisting of six parts:

PART	DESCRIPTION	LIMIT	DETAILS
Part 1	File Type	3 Alpha (CAPITALIZED)	NAL, SDF, or NAP
Part 2	Submission Type	1 Alpha (CAPITALIZED)	S = Sales Submission A = Pre-Final Conference Submission P = Preliminary Submission F = Final Submission and Post-VAB Final Submission T = Test Submission
Part 3	County Number	2 Digits	Assigned by Department. See Addendum D for list.
Part 4	Submission Year	2 Digits	The 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 2026 assessment cycle, the two-digit code would be 26 (this includes test files submitted prior to April 1 for the coming assessment cycle).**
Part 5	Submission Number	2 Digits	See detailed explanation below.
Part 6	File Extension	.TXT (CAPITALIZED)	Data files must be text files with .TXT as the file extension.
IMPORTANT: All alpha characters in the file name must be CAPITALIZED including the .TXT file extension.			

Submission Number (Part 5): This is a two-digit code designating the file's submission number. This number correlates 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) and specific submission cycle (S, A, P, 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 resubmits the initial certified final 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. **Note:** 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.

This illustration shows the six parts of tax roll file names:

Part 1	Part 2	Part 3	Part 4	Part 5	Part 6
File type	*Submission type*	*County number*	*Submission year*	*Submission number*	*Extension*
NAL, SDF or NAP	**S, A, P, F, or T** (see table above)	**2 digits** 11-77	**2 digits** (Example: 26 for 2026)	**2 digits** First submission is 01	**.TXT**

3.2.1 Data File Naming Examples

The April 1 submission requires two files (NAL and SDF), using the naming convention in the example below (using county number 11 as an example):

- The NAL file layout should be named NALS112601.TXT
- The SDF file layout should be named SDFS112601.TXT

The 2026 pre-final conference file submission (applies only to in-depth counties with appraisal samples) requires two files (NAL and SDF), using the naming convention in the example below (using county number 11 as an example):

- The NAL file layout should be named NALA112601.TXT
- The SDF file layout should be named SDFA112601.TXT

The 2026 preliminary and final roll submissions require three files, using the naming convention in the example below (using county number 11 and preliminary roll as an example):

- The NAL file layout should be named NALP112601.TXT
- The SDF file layout should be named SDFP112601.TXT
- The NAP file layout should be named NAPP112601.TXT

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

3.3 Specifications for Comma Delimited (CSV) Text File

All tax roll files (NAL, SDF, and NAP) must be formatted as follows:

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 (field 51)	Short Legal Description (field 65)
Street Address line 1 (field 52)	Physical Location line 1 (field 79)
Street Address line 2 (field 53)	Physical Location line 2 (field 80)
City (field 54)	Physical Location City (field 81)
State or Country (field 55)	Parcel ID of Previous Homestead (field 88)

   Enclose the following NAP fields in quotation marks:

Owner's Name (field 16)	Physical Location of Property - Street Address (field 29)
Owner's Mailing Address (field 17)	Physical City (field 30)
City (field 18)	
State or Country (field 19)	

   All existing quotation marks (") <u>in the text string</u> 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,…

3.4 Electronic Submission of Assessment Rolls

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

4 NAL General Data Requirements

The real property data file, referred to as the Name–Address–Legal (NAL) data file, must be prepared and compiled according to requirements established by the Department (see s. 193.114, F.S.). The Department requires a comma delimited (CSV) file format.

The NAL must be submitted by the following dates:

- April 1 as part of the sales submission
- Prior to a final conference with the Department (only in-depth review counties with appraisal samples submit files at this time)
- July 1 as part of the preliminary submission
- 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.

4.1 All Parcels Must Be on the NAL

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

4.2 NAL Data Fields/Production Guide

There are 92 data fields that must be included in the NAL file. The table in Section 5 provides details for each field and specifications for the data format.

4.3 NAL Data Field Edits

Data edits on the NAL roll submissions are categorized by levels coded 1 through 4. Level 1 and 2 data edits identify data fields for review and, if necessary, correction. Level 1 and 2 edits may not require corrections, depending on the data variations in a particular county. Level 3 edits are a higher priority and indicate data quality issues that the county should promptly review and correct.

Note: Any Level 3 edits with an unusually large number of identified discrepancies will require the county's written response and possible resubmission. Level 4 edits with identified data discrepancies require the property appraiser's written responses and/or corrections before the Department will consider a roll as a complete submission. Property appraisers must submit to the Department written notice of responses and/or correction for all Level 4 edits before the preliminary assessment roll can go to the approval process. Property appraisers should submit these notices within the 10-day complete submission window.

For details on the NAL data field edits and the NAL edit report, please see the *2026 Assessment Roll Edit Guide for NAL, SDF, and NAP* posted on the Department's Complete Submission website. For any questions regarding the NAL edits, contact Walter Sackett at walter.sackett@floridarevenue.com.

5 NAL Roll Production Guide / Data Record Layout

NAL Field		NAL Field Description	NAL Field Specifications
1	County Number	This entry is the unique two-digit number assigned to each county for identification purposes. See the list in Addendum D. *Same for every row of data.*	Fixed length Numeric Two digits *REQUIRED*
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.	Variable length Alphanumeric Up to 26 characters *REQUIRED*
	File Type	This entry reflects the file type (R for NAL). *Same for every row of data.*	Fixed length Alphabetical One character (R for NAL) *REQUIRED*
4	Assessment Year	This entry reflects the current assessment year. *Same for every row of data.*	Fixed length Numeric Four digits *REQUIRED*
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. DOR Use Codes are listed in Addendum E. **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.	Fixed length Numeric Three-digit code (000-099) *REQUIRED*
6	Appraiser Defined Land Use Code	This entry is reserved for any county that uses additional internal land use codes. **Note:** The Department may request a description of these codes if this field is populated. *If the county does not use additional internal land use codes, then leave this field blank.*	Fixed length Numeric Two digits *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
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. Valid DOR Special Assessment Codes are: 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	Fixed length Numeric One-digit code (1, 2, or 3) *If an entry is not applicable, leave blank*
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 (15, 17, 19, 21, 23, 25, 27, 29, and 31).	Variable length Numeric Up to 12 digits *REQUIRED*
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	Variable length Numeric Up to 12 digits *This is the only field on the NAL file where a negative number is a valid entry. ***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. Any test file submitted between the preliminary and 1st or 2nd certified final containing the same roll year should also contain these entries. For any non-final submission, this field should be blank.*

NAL Field		NAL Field Description	NAL Field Specifications
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. Valid Just Value Change Codes are: 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	Fixed length Numeric Two-digits (01-06) ***Note:*** *Entries in this field should appear only on the initially certified final tax file and/or the second certified (post-VAB) final tax file. Any test file submitted between the preliminary and 1st or 2nd certified final containing the same roll year should also contain these entries. For any non-final submission, this field should be blank.*

NAL Field		NAL Field Description	NAL Field Specifications
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.	Variable length Numeric Up to 12 digits *REQUIRED*

NAL Field		NAL Field Description	NAL Field Specifications
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.	Variable length Numeric Up to 12 digits *REQUIRED*
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.	Variable length Numeric Up to 12 digits *REQUIRED*

NAL Field		NAL Field Description	NAL Field Specifications
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.	Variable length Numeric Up to 12 digits *REQUIRED*
	JUST AND ASSESSED HOMESTEAD, NON-HOMESTEAD, AND CLASSIFIED USE VALUES (FIELDS 15-32)		
	Fields 15 to 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.		
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
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.)	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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 Nonresidential Property should be the difference solely because of the 10 percent assessment increase limitation.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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).	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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 highwater 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).	Variable length Numeric Up to 12 digits *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
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.	Variable length Numeric Up to 12 digits
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
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 2024, the proper code would be 10424. • For a combination that occurred in June 2024, the proper code would be 20624. **Examples of Occurrence:** • If a split/combine was discovered in error from a prior deed several years back, you would use the previous year's assessment roll as the date. • If a unity of title was signed and recorded on different dates, the date will be when the taxpayer requested the split/combine or the date when the split/combine was approved. • If a parcel sold in the prior year and is indicating a split/combine on the deed, use the notarized date. • If the taxpayer requested the split/combine after the final tax rolls are submitted, use the CAMA/GIS date.	Fixed length Numeric Five-digit code (see field description for details) *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
36	Disaster Code	This entry is reserved for reporting when a disaster has affected the value of many parcels and might affect the Department's summary statistics for the county. **Code** **Description** 1 Toxic drywall 2 Hurricane 3 Tornado 4 Flooding 5 Fire 6 Wildfire 7 Structural damage 8 Sinkhole 9 Other (approval needed prior to use) **See Addendum F for instructions.**	Fixed length Numeric Specific one-digit code that the Department designates *If not applicable, leave blank*
37	Disaster Year	This entry is reserved for reporting when a disaster has affected the value of many parcels and might affect the Department's summary statistics for the county. **See Addendum F for instructions.**	Fixed length Numeric Specific four-digit year code that the Department designates *If not applicable, leave blank*
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 agricultural assessed value of the land.	Variable length Numeric Up to 12 digits *If not applicable (e.g., condominiums), leave blank*
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. Valid Land Unit Codes are: 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	Fixed length Numeric One-digit code (1-6) All parcels with values indicated in field 38 (Land Value) also require an appropriate entry in this field. *If not applicable (e.g., condominiums), leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
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. 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 code 2-5 in field 39, the corresponding entry in field 40 must be a whole number. If code 6 is in field 39, leave blank.	Variable length Numeric Up to 12 digits All parcels having values indicated in field 38 (Land Value) also require an appropriate entry in this field. *If not applicable (e.g., condominiums), leave blank*
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.	Variable length Numeric - Up to 12 digits All parcels with a value indicated in field 38 require an appropriate entry in this field. *If not applicable (e.g., condominiums), leave blank*
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 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 predominant structure valued as a special feature. Valid Improvement Quality codes are: 1 - Minimum/Low Cost 2 - Below Average 3 - Average 4 - Above Average 5 - Excellent 6 - Superior	Fixed length Numeric One-digit code (1-6) *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
43	Construction Class	This entry reflects the general overall construction class of the predominant structure(s) on the property. The ratings are described in the Marshall and Swift (MS) Valuation Service Manual – Section 1. Convert the alpha codes in the manual to the following numeric codes: 1 = Fireproof Steel (MS Class A) 2 = Reinforced Concrete (MS Class B) 3 = Masonry (MS Class C) 4 = Wood, including steel studs (MS Class D) 5 = Steel Frame/Incombustible Walls/Roof (MS Class S) This entry is required for all improved commercial, industrial, governmental, institutional, and multifamily (10 units or more) use codes.	Fixed length Numeric One-digit code (1-5) *If not applicable, leave blank*
44	Effective Year Built	This entry reflects the effective year built of the predominant structure(s) on the property. This entry is required for all improved land use codes.	Fixed length Numeric Four-digit entry (year) *If not applicable, leave blank*
45	Actual Year Built	This entry reflects the actual year built of the predominant structure(s) on the property. This entry is required for all improved land use codes.	Fixed Length Numeric Four-digit entry (year) *If not applicable, leave blank*
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 (see Addendum G). 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 2021 would be 0121). This entry is required for all land use codes.	Fixed length Numeric Four-digits (MMYY) *REQUIRED*
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.	Variable length Numeric Up to 12 digits *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
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 individually owned 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 (except individually owned condominium and cooperative units).	Variable length Numeric Up to four digits *If not applicable, leave blank*
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 (including large multi-family residential property).	Variable length Numeric Up to four digits *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
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 (see Addendum H) for more detailed descriptions). 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. R1 = Residential Paving R2 = Residential Outbuildings R3 = Residential Pools R4 = Residential Fences R5 = Residential Site Improvements R6 = Residential Docks R7 = Residential Interior Special Features C1 = Commercial Site Improvements C2 = Commercial Prefabricated Buildings and Other Outbuildings C3 = Commercial Trailers and Manufactured Housing Park Special Features C4 = Commercial/Industrial Tanks C5 = Commercial Recreational Facilities C6 = Miscellaneous Commercial/Industrial Structures and Features 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.	Variable length Alphanumeric that must end with a comma *If not applicable, leave blank* 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, …
51	Owner's Name	This entry reflects the primary owner's name.	Variable length Alphanumeric Up to 40 characters *REQUIRED*
52	Owner's Street Address Line 1	This entry reflects the primary owner's street or P.O. box mailing address.	Variable length Alphanumeric Up to 40 characters *REQUIRED*
53	Owner's Street Address Line 2	This entry reflects additional space if needed for the primary owner's mailing address.	Variable length Alphanumeric Up to 40 characters *If not applicable, leave blank*
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.	Variable length Alphanumeric Up to 40 characters *REQUIRED*

NAL Field		NAL Field Description	NAL Field Specifications
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.	Variable length Alphabetical Up to 25 characters *REQUIRED*
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.	Fixed length Numeric Five-digits *If not applicable, leave blank*
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.	Fixed length Alphabetical Two-characters *REQUIRED*
58	Name of Fiduciary Responsible for Paying Taxes (if different from the owner)	***This data is no longer required (Chapter 2012-193, Laws of Florida).*** Leave this field blank on the 2026 NAL submissions. The Department may determine an alternative use of this field in the future.	*Leave blank*
59	Fiduciary's Street Address line 1	***This data is no longer required (Chapter 2012-193, L.O.F.).*** Leave this field blank on the 2026 NAL submissions. The Department may determine an alternative use of this field in the future.	*Leave blank*
60	Fiduciary's Street Address line 2	***This data is no longer required (Chapter 2012-193, L.O.F.).*** Leave this field blank on the 2026 NAL submissions. The Department may determine an alternative use of this field in the future.	*Leave blank*
61	Fiduciary's City	***This data is no longer required (Chapter 2012-193, L.O.F.).*** Leave this field blank on the 2026 NAL submissions. The Department may determine an alternative use of this field in the future.	*Leave blank*
62	Fiduciary's State or Country	***This data is no longer required (Chapter 2012-193, L.O.F.).*** Leave this field blank on the 2026 NAL submissions. The Department may determine an alternative use of this field in the future.	*Leave blank*
63	Fiduciary's US Mail Zip Code	***This data is no longer required (Chapter 2012-193, L.O.F.).*** Leave this field blank on the 2026 NAL submissions. The Department may determine an alternative use of this field in the future.	*Leave blank*
64	Fiduciary Type Code	***This data is no longer required (Chapter 2012-193, L.O.F.).*** Leave this field blank on the 2026 NAL submissions. The Department may determine an alternative use of this field in the future.	*Leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
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	Variable length Alphanumeric Up to 30 characters, including embedded commas and quotation marks *REQUIRED*
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.	Fixed length Alphanumeric One character *If not applicable, leave blank*
67	Homestead Applicant's SSN	This entry reflects the requirement of section 196.011(1)(b), F.S. The property appraiser's 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 should include this information.	Fixed length Numeric field Nine digits *If not applicable, leave blank*
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.	Fixed length Alphanumeric One character *If not applicable, leave blank*
69	Homestead Co-Applicant's SSN	This entry reflects the requirement of section 196.011(1)(b), F.S. The property appraiser's 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 should include this information.	Fixed length Numeric field Nine digits *If not applicable, leave blank*
70	Confidentiality Code	This entry identifies any records that are confidential. <u>The only accepted code is 1.</u>	Fixed length Numeric field One digit (only the number 1) *If not applicable, leave blank*
71	Market Area	This entry reflects the parcel's market area within the county.	Variable length Alphanumeric Up to three characters *REQUIRED*
72	Neighborhood Code	This entry reflects the parcel's neighborhood code.	Variable length Numeric Up to 10 digits *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
73	Public Land Code	Valid Public Land Codes are: 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 Owner (locally assessed) P = Other public land	Fixed length Alphabetical One character *If not applicable, leave blank*
74	Taxing Authority Code	This entry reflects a code indicating the taxing authorities whose jurisdictions include this parcel. See section 2.7.4 and Addendum C for more information.	Variable length Alphanumeric Up to five characters *REQUIRED*
75	Township	This entry reflects the township where the property is located. It requires a two-digit number and one alpha character.	Fixed length Alphanumeric Three characters *REQUIRED*
76	Range	This entry reflects the range where the property is located. It requires a two-digit number and one alpha character.	Fixed length Alphanumeric Three characters *REQUIRED*
77	Section or Grant Number	This entry reflects the section number or grant number where the property is located.	Fixed length Alphanumeric Three characters *REQUIRED*

NAL Field		NAL Field Description	NAL Field Specifications
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: 1200100020010000 (up to 16 characters) The 2020 US Census Block Group is the 16-character GEOID20 column. 2020 Census Block Group shapefiles for each county are available for download from the respective counties' "**Misc-To-PA"** folders on the department's SFTP.	Variable length Alphanumeric Up to 16 characters *REQUIRED*
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.	Variable length Alphanumeric Up to 40 characters *REQUIRED*
80	Physical Location - Street Address line 2	This entry reflects the parcel's additional physical address information (e.g., suite number), if applicable.	Variable length Alphanumeric Up to 40 characters *If not applicable, leave blank*
81	Physical Location - City	This entry reflects the city of the parcel for all vacant or improved parcels.	Variable length Alphanumeric Up to 40 characters
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.	Fixed length Numeric Five digits *REQUIRED*
83	Alternate Key	This entry reflects the alternate key identifier if the county uses an alternate key system.	Variable length Alphanumeric Up to 26 characters, *if not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
	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.		
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 is 1.	Fixed length Numeric One digit (only the number 1) *If not applicable, leave blank*
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 the number 1.	Variable length Numeric Up to two digits *If not applicable, leave blank*
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 0 in this field.	Variable length Numeric Up to 12 digits *If not applicable (including denied applications), leave blank*
87	County Number of Previous Homestead	This entry reflects the Department's county number from which the property appraiser transferred the assessment difference (refer to the county number list in Addendum D).	Fixed length Numeric Two digits *If not applicable, leave blank*
88	Parcel ID of Previous Homestead	This entry reflects the parcel ID of the homestead from which the property appraiser transferred the assessment difference.	Variable length Alphanumeric Up to 26 characters *If not applicable, leave blank*
89	Year in Which Value Transferred	This entry reflects the year in which the property appraiser transferred the assessment difference. The year must be one of the three immediately previous years.	Fixed length Numeric Four digits *If not applicable, leave blank*

NAL Field		NAL Field Description	NAL Field Specifications
90	Exemptions	This entry reflects all exemption codes and exemption values for multiple exemptions. See Addendum I for the complete list of valid NAL exemption codes. 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. **Example of a parcel with three exemptions:** …,01;25000;02;25000;34;500,…	Variable Numeric that must end with a comma
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.	Variable length Alphanumeric Up to 26 characters *If not applicable, leave blank*
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.	Variable length Numeric Up to seven digits *REQUIRED*

6 SDF General Data Requirements

The real property sale data file, referred to as the Sale Data File (SDF), must be prepared and compiled according to requirements established by the Department. 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, the Department requires a comma delimited (CSV) file format. The SDF must be submitted by the following dates: April 1 as part of the sales submission; prior to a final conference with the Department (only in-depth review counties with appraisal samples submit files at this time), 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.

6.1 All Sales Must Be on the SDF

The SDF must include all transfers of ownership of real property, meaning all documents that convey title to real property and have a documentary stamp amount posted by the county clerk's office, including documents that have minimal documentary stamp amounts of $0.00 or $0.70 ($0.60 in Miami-Dade). For each transfer of ownership in the previous year, the required data for each parcel should include:

- Sale price, indicated by the documentary stamps posted on the transfer document (field 8).
- Sale date (fields 9 and 10) *Note: Data in the Sale Year and Sale Month fields should reflect the date of execution (the date the deed was signed, witnessed, and notarized), not the recording date. If there are multiple notarization dates, use the latest one.*
- The SDF must completely populate the official record book and page number field or clerk instrument number field. If both fields are used, they must both be completely populated (see fields 11-13).
- The basis for qualification or disqualification of the sale (field 5).

6.1.1 Current Year Sales Listed on the SDF

For the April 1, 2026, sales submission and all subsequent 2026 submissions, the SDF accompanying the NAL file must list all transfers of ownership from the prior calendar year. In addition, the file must include all sales for the current year up to the date of the file submission.

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

6.2 SDF Data Fields/Production Guide

There are 14 data fields that must be included in the SDF. The table in Section 7 provides details for each field and specifications for the data format.

6.3 Real Property Transfer Codes

Property appraisers must use the Real Property Transfer Code (RPTC) lists on the Department's Complete Submission website. Under the heading "Real Property Transfer Qualification Codes" are two lists, one for 2025 transfers and one for 2026 transfers. They are also provided as an addendum to this document (see Addendum J). Any changes to the list (from one year to the next) will be in blue text (minor) or red text (major). Details for the requirement for each RPTC are provided in the Department's Real Property Transfer Code Training manual.

Use of RPTCs 41 and 99 is restricted. The Department runs specific edits to ensure these are applied properly based on the following:

RPTC 41 - Before a property appraiser may use real property transfer code 41 for any sale, the property appraiser must have approval from the Department. The requirements for requesting approval to use code 41 are posted on the Department's Complete Submission website. For the Department to consider approving a property appraiser's use of code 41, the property appraiser must send the required documentation to the Department by March 1 or the next business day for sales reported on the April 1 SDF, and by June 1 or the next business day for sales reported on the preliminary SDF. For questions regarding RPTC 41, please contact Sonja Hinton at sonja.hinton@floridarevenue.com or (850) 617-8844.

RPTC 99 - If a qualification decision cannot be reached and it is within 90 days of the recorded date, use transfer code 99. This code is only acceptable within 90 days after the recorded date. Code 99 is invalid for transfers recorded or otherwise discovered past the 90-day window. For the April 1 sales submission, the only transactions that could have transfer code 99 are those recorded after January 1, 2026. On the preliminary submission, only sales recorded after April 1 of the current calendar year could have transfer code 99. The Department will use the recording date to determine if the property appraiser entered a sale on time, as stated in s. 193.114(2)(n), F.S.

6.4 SDF Data Field Edits

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

For details on the SDF data field edits and the SDF edit report, please see the *2026 Assessment Roll Edit Guide for NAL, SDF, and NAP* posted on the Department's Complete Submission website. For questions regarding the SDF field edits, contact Walter Sackett at walter.sackett@floridarevenue.com.

7 SDF Roll Production Guide/Data Record Layout

SDF Field		SDF Field Description	SDF Field Specifications
1	File Type	This entry reflects the file type (S for SDF). *Same for every row of data.*	Fixed length Alphabetical One character (S for SDF) *REQUIRED*
2	County Number	This entry is the unique two-digit number assigned to each county for identification purposes. See list in Addendum D. *Same for every row of data.*	Fixed length Numeric Two digits *REQUIRED*
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.	Variable length Alphanumeric Up to 26 characters *REQUIRED*
4	Assessment Year	This entry reflects the current assessment year. *Same for every row of data.*	Fixed length Numeric Four digits *REQUIRED*
5	Sale Transfer Code (Qualification Code)	This entry reflects the real property transfer (or qualification) code for each sale. All sales listed must have a corresponding transfer code. Please use the RPTCs for the current assessment year provided in Addendum J.	Fixed length Numeric Valid two-digit codes (01-06, 11-14, 16-21, 30-43, 98-99) *REQUIRED*
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.	Fixed length Alphabetical One-character (V or I) *REQUIRED*
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 date. 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. **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. Valid Sale Property Change Codes are: 1=Split, 2=Combine, 3=New Construction, 4=Deletion, 5=Disaster, 6=Other (requires explanation to DOR if used), 7=Remodel or Renovation, 8=Incomplete New Construction	Fixed length Numeric One-digit code (1-8) *If not applicable, leave blank*

SDF Field		SDF Field Description	SDF Field Specifications
8	Sale Price	This entry reflects the sale price as documentary stamps indicate.	Variable length Numeric Up to 12 digits *REQUIRED*
9	Sale Year	This entry reflects the date of execution of instrument (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.	Fixed length Numeric Four digits (year) *REQUIRED*
10	Sale Month	This entry reflects the date of execution of instrument (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.	Fixed length Numeric Two digits, 01-12 *REQUIRED*
11	Official Record Book	Fill either fields 11 and 12 or field 13, <u>not both</u>. This entry reflects the official record (O.R.) book number of the sale. If this field is populated, field 12 must also be populated.	Variable length Alphanumeric Up to six characters *Required if field 13 is blank or field 12 is populated*
12	Official Record Page	Fill either fields 11 and 12 or field 13, <u>not both</u>. This entry reflects the official record (O.R.) page number of the sale. If this field is populated, field 11 must also be populated.	Variable length Alphanumeric Up to six characters *Required if field 13 is blank or field 11 is populated*
13	Clerk of the Court Instrument Number	Fill either field 13 or fields 11 and 12, <u>not both</u>. This entry reflects the clerk of court instrument number of the sale.	Variable length Numeric Up to 20 digits *Required if fields 11 and 12 are blank*
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., 20 or 21) 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.	Variable length Alphanumeric Up to 25 characters *REQUIRED*

8 NAP General Data Requirements

The tangible personal property data file, referred to as the Name-Address-Personal (NAP) file, must be prepared and compiled according to requirements established by the Department. The property appraiser submits this file in a CSV file format, and it is part of the preliminary and all final submissions. The NAP is not required for the April 1 sales submission.

8.1 All TPP Accounts Must Be on the NAP

The NAP must include all tangible personal property (TPP) accounts.

8.2 NAP Data Fields/Production Guide

There are 36 data fields that must be included in the NAL. The table in Section 9 provides details for each field and specifications for the data format.

8.3 Railroad Land Use Codes and NAICS Codes

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

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

8.4 NAP Field Data Edits

There are three edit levels for the Name-Address-Personal (NAP) roll.

- Level 1 edits do not require a response unless they are not corrected in a timely manner or a substantial number of flagged accounts escalate edits to Level 2 or 3.
- Level 2 edits require property appraisers to submit a written response(s) and/or correction(s) to the Department before the preliminary assessment roll can go through the approval process. Level 2 edits not corrected in a timely manner, or a substantial number of flagged accounts may cause edits to escalate to Level 3.
- Level 3 edits identify data discrepancies and require the property appraiser to resubmit their NAP roll before it will be accepted and moved to the next stage of the complete submission process.

The NAP edits are part of the complete submission process, and a written explanation or resubmission of the NAP may be required.

For details on the NAP data field edits and the NAP edit report, please see the *2026 Assessment Roll Edit Guide for NAL, SDF, and NAP* posted on the Department's Complete Submission website. If you have questions regarding the NAP data edits, please contact Walter Sackett at walter.sackett@floridarevenue.com.

9 NAP Roll Production Guide/Data Record Layout

NAP Field		NAP Field Description	NAP Field Specifications
1	County Number	This entry is the unique two-digit number assigned to each county for identification purposes. See the list in Addendum D. *This number is the same for every row of data.*	Fixed length Numeric Two digits *REQUIRED*
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.	Variable length Alphanumeric Up to 20 characters *REQUIRED*
3	Taxing Authority Code	This entry reflects a code indicating the taxing authorities whose jurisdictions include this account. This is the same as the NAL Taxing Authority Code (field 74).	Variable length Alphanumeric Up to five characters *REQUIRED*
4	File Type	This entry reflects the file type (P for NAP). *Same for every row of data.*	Fixed length Alphabetical One character (P for NAP) *REQUIRED*
5	Assessment Year	This entry reflects the current assessment year. *Same for every row of data.*	Fixed length Numeric Four digits *REQUIRED*
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 here. The list also includes several codes that only the State of Florida uses.	Fixed length Numeric Six digits *REQUIRED*
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.	Variable length Numeric Up to 12 digits
8	Leasehold Improvements Just Value	This entry reflects the just value of leasehold improvements.	Variable length Numeric Up to 12 digits
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.	Variable length Numeric Up to 12 digits *REQUIRED*
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.	Variable length Numeric Up to 12 digits *REQUIRED*

NAP Field		NAP Field Description	NAP Field Specifications
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.	Variable length Numeric Up to 12 digits
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.	Variable length Numeric Up to 12 digits
13	Total Exemption Value	This entry reflects the total exemption value and should equal the sum of the county-level exemption values in field 34.	Variable length Numeric Up to 12 digits
14	Total Taxable Value	This entry reflects the total taxable value and should equal the total assessed value (field 10) minus the total exemption value (field 13).	Variable length Numeric Up to 12 digits *REQUIRED*
15	Penalty Rate	This entry reflects the penalty rates under s. 193.072, F.S.	Variable length Numeric Up to two digits
16	Owner's Name	This entry reflects the primary owner's name.	Variable length Alphanumeric Up to 30 characters *REQUIRED*
17	Street Address (or P.O. Box) of Owner	This entry reflects the primary owner's street or P.O. box mailing address.	Variable length Alphanumeric Up to 40 characters *REQUIRED*
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.	Variable length Alphanumeric Up to 40 characters *REQUIRED*
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.	Variable length Alphabetical Up to 25 characters *REQUIRED*

NAP Field		NAP Field Description	NAP Field Specifications
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.	Fixed length Numeric Five digits *If not applicable, leave blank*
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.	Fixed length Alphabetical Two characters *REQUIRED*
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.	Variable length Alphanumeric Up to 30 characters *If not applicable, leave blank*
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.	Variable length Alphanumeric Up to 40 characters *If not applicable, leave blank*
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.	Variable length Alphanumeric Up to 40 characters *If not applicable, leave blank*
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.	Variable length Alphabetical Up to 25 characters *If not applicable, leave blank*
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.	Fixed length Numeric Five digits *If not applicable, leave blank*
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. Valid Fiduciary Codes are: 1 = Personal Representative 2 = Financial Institution 3 = Other 4	Fixed length Numeric One digit code (1-3) *If not applicable, leave blank*

NAP Field		NAP Field Description	NAP Field Specifications
28	Confidentiality Code	This entry identifies any records that are confidential. The only accepted code is 1.	Fixed length Numeric One-digit code (only number 1) *If not applicable, leave blank*
29	Physical Location of Property - Street Address	This entry reflects the personal property's physical street address.	Variable length Alphanumeric Up to 40 characters *REQUIRED*
30	Physical Location of Property - City	This entry reflects the personal property's postal designated city.	Variable length Alphanumeric Up to 40 characters
31	Physical Location of Property - US ZIP Code	This entry reflects the personal property's postal designated ZIP Code.	Fixed length Numeric Five digits *REQUIRED*
32	Filler	Reserved for future use	*Leave blank*
33	Alternate Key	This optional entry reflects the alternate key identifier if the county uses an alternate key system.	Variable length Numeric Up to 10 digits *If not applicable, leave blank*
34	Exemptions	This entry reflects all exemption codes and exemption values for multiple exemptions. See Addendum K for the complete list of valid NAP exemption codes. 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,… The sum of field 34 should equal the amount in field 13	Variable length Alphanumeric that must end with a comma Up to 50 characters
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.	Variable length Alphanumeric Up to 20 characters *If not applicable, leave blank*

NAP Field		NAP Field Description	NAP Field Specifications
36	File Sequence Number	A number to be assigned in the order accounts appear on the assessment file.	Variable length Numeric Up to eight digits *REQUIRED*

10 GIS/Map Data

10.1 GIS/Map File Requirements

Under s. 193.1142, F.S., the Department requests that property appraisers submit parcel-level geographic information. Property appraisers may submit maps electronically to the Department's SFTP site. These files should be placed in the "Mapping" sub-directory in the main county root directory. Data format specifications are listed below. Due to the time it takes to review the map files, the Department requests that map files be submitted by April 1. Between January 1 and March 15, counties may upload GIS files for a test evaluation by the Department. A detailed report of any inconsistencies with submission requirements will be provided to the county.

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

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

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

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

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

10.2 GIS Data Edits and Levels

Edits implemented on GIS data submissions are categorized by levels coded 1 through 4. Each edit level applies to a different set of data fields. The Department will note significant deficiencies in the post-roll analysis process under s. 195.097, F.S. The edit guide for GIS data contains the standards for GIS data submissions and lists specific edits at each level of review. The is available on the Department's Complete Submission website.

10.3 Letter of Intent for GIS Map Submissions

The Department recognizes that some counties may need additional time to comply with GIS data submission requirements. Property appraisers needing additional time must notify the Department in writing with a letter of intent by May 1 which includes a detailed plan to achieve compliance with all GIS requirements. GIS manager and property appraiser signatures are required on this letter of intent. The letter should be emailed to PTOGIS@floridarevenue.com. The format and a sample letter of intent are included in Addendum L.

10.4 Electronic Submission of GIS Data

The preferred method of submitting GIS data is to compress all files into one .zip file and transmit to the Department through the SFTP server. Folders, or any other unzipped file types, cannot be accepted. Please contact Len Antal at len.antal@floridarevenue.com or (850) 617-8871 with any questions. The Department will accept GIS data on DVD, CD, or portable hard drive mailed to:

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

11 Assessment Roll Evaluation Standards

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

11.1 Time Adjustment Factors

As a recommended best practice by the International Association of Assessing Officers (IAAO), the Department uses time adjustment factors as part of the sales ratio study for residential improved and residential unimproved property (stratum 1 and 4). An analysis of the prior year's sales is conducted to develop the time adjustment factors for each county. After the Department's analysis of the April Sales Data File (SDF) submission is completed, annual rates of change and/or time adjustment factors may be shared with property appraisers prior to the submission of preliminary tax rolls. The Department provides annual training and individual county level assistance to property appraisers and their staff on the process used to develop the factors. Please contact Lizette Kelly at Lizette.Kelly@floridarevenue.com or (850) 617-8865 for questions regarding the development of time adjustment factors or training.

11.2 Sale Qualification Study

The Department annually develops a random sample from sales submitted on the April 1 SDF to determine whether those sales are properly qualified or disqualified (s. 195.0995, F.S.). Any county with a percent correct rate less than 90 percent will be subject to a notification of defect. To consider changing its initial sale qualification decision, the Department requires documentation from the property appraiser. The property appraiser is responsible for providing this documentation to the Department for review.

The Department compares the sale qualification study sample drawn from the April 1 SDF to the preliminary SDF to ensure that the property appraiser made the changes for those sampled sales that they agreed to change. For any other sampled sale with a qualification decision change, the property appraiser must submit documentation explaining the change to the Department. Please contact Sonja Hinton at sonja.hinton@floridarevenue.com or (850) 617-8844 with any questions.

11.3 Strata Classification

Property groups, or strata, are used in subclassifying properties for analysis purposes. The Department does not study all property types during the in-depth study. Per s. 195.096(3)(a), F.S., only those groups which constituted 5 percent or more of the total assessed value of real property in a county must be studied.

The Department takes each parcel's use code provided on the assessment roll and combines them into one of 13 strata. Only strata 1-7 are considered appropriate to include in the in-depth study. The definition of each strata is listed on the table below.

Property Currently Included in Statistical Analysis:		
STRATUM	**DEFINITION**	**USE CODES**
1	Residential property consisting of one primary living unit, including, but not limited to, single-family residences, condominiums, cooperatives, and mobile homes	001, 002, 004, And 005
2	Retirement homes and residential property that consists of two to nine primary living units	006 and 008
3	Non-homestead agricultural and other use-valued property	050 - 069 and 097
4	Vacant and miscellaneous residential	000 and 007
5	Non-agricultural acreage and other undeveloped parcels	010, 040, and 099
6	Improved commercial and industrial property (including multifamily residential with 10 units or more)	003, 011 - 039, and 041 - 049
7	Taxable institutional or governmental, utility, locally assessed railroad, oil, gas and mineral land, subsurface rights, and other real property	070 - 096 and 098 (where taxable value is greater than $0.00)
Property Currently Excluded from Statistical Analysis:		
STRATUM	**DEFINITION**	**USE CODES**
8	When one or more of the above strata constitutes less than five percent of the total assessed value of all suitable real property in a county	All use codes if conditions are met
9	Homestead agricultural	050 - 069 and 097
10	Government/institutional use codes where taxable value = $0	070 – 096 and 098 where taxable value is $0.00
11	New construction greater than just value	All non-agricultural use codes if conditions are met
12	New construction greater than assessed value – agricultural properties	All agricultural use codes (050 - 069, and 097) if conditions are met
13	Residential common area/elements	Use code 009

11.4 Stratum Re-grouping

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

11.5 Level of Assessment

Under Section 4, Article VII of the Florida Constitution, and s. 193.011, F.S., property appraisers must assess property at just value. The Department reviews and approves rolls for two purposes: performance monitoring and indirect equalization of K-12 schools.

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

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

For both in-depth and non-in-depth counties, for indirect equalization purposes, the Department will approve assessment rolls based on the overall value-weighted mean LOA of the county's studied strata. The minimum acceptable overall value-weighted mean LOA is 0.90 (90 percent).

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

11.6 Uniformity Standards

The Department uses the coefficient of dispersion (COD) and ratio study uniformity standards listed in Table 2-3 of the *Standard on Ratio Studies* (p. 34 IAAO, April 2013) as guidance when analyzing tax rolls during the post-roll analysis process.

Note: The highest acceptable COD for agricultural lands is 25.0. Current COD standards for studied strata and county groups are shown in the following table. Please see Addendum M for current county grouping designations. Please note, the department completed its triennial review in 2024.

	DOR COD Standards 2025-2027	IAAO Low	IAAO High
		Stratum low/high from table Page 34 of 2013 IAAO SRS	
STRATUM 1 & 2		**5 to 10**	**5 to 20**
County Group #			
1	**5 to 20**		
2	**5 to 20**		
3	**5 to 15**		
4	**5 to 10**		
STRATUM 3	**5 to 25**	**N/A**	**N/A**
STRATUM 4		**5 to 15**	**5 to 25**
County Group #			
1	**5 to 25**		
2	**5 to 25**		
3	**5 to 20**		
4	**5 to 15**		
STRATUM 5		**5 to 20**	**5 to 30**
County Group #			
1	**5 to 30**		
2	**5 to 30**		
3	**5 to 25**		
4	**5 to 20**		
STRATUM 6		**5 to 15**	**5 to 25**
County Group #			
1	**5 to 25**		
2	**5 to 25**		
3	**5 to 20**		
4	**5 to 15**		

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

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

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

For the detection of selective reappraising activity, the Department compares the average just value change for sold parcels against the general population in a stratum from the prior year to the current year.

Stratum	Average Just Value Change Standard
Stratum 1	Five percent
Stratum 4	Seven percent
Strata 2, 5, and 6	Ten percent

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

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

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

- A notification of defect will be issued by November 15.
- The property appraiser's office must reply within 15 days after receipt of a defect notice from the executive director (no later than December 1).
- The property appraiser can either agree to comply or request a conference with the executive director. This conference must be held by December 15.

- By January 1, the executive director shall issue an administrative order detailing the steps to be taken to remedy the issues, even if the property appraiser has stated the intention to comply.
- By January 15, the property appraiser shall notify the Department of either intent to comply or the basis for intended non-compliance with the administrative order.
- If the property appraiser intends to not comply with the administrative order, the Department has the ability to file suit under section 195.092, F.S.
- Upon issuance of the administrative order, the Department shall commence continuing supervision of the preparation of the current rolls to ensure that every reasonable effort is being taken by the property appraiser to comply with the order. The executive director may require the property appraiser to certify in writing the specific steps taken to comply with the administrative order.
- By May 1, the executive director will notify the property appraiser, in writing, as to whether substantial compliance of the administrative order has been met.
- If the executive director determines that substantial compliance has not been met, the property appraiser and each tax-levying agency in a county will receive notice of intent to disapprove the tax roll, in whole or in part. The dates mentioned will be extended if there were earlier extensions requested under section 193.023(1) or 195.096(2)(e), F.S.

11.7.1 Additional Horizontal Equity Measure

During the post-roll analysis process, the Department will review an additional measure of horizontal equity. The level of assessment of each reviewed stratum should be within five percentage points of the county's overall level of assessment (value-weighted median). The Department will analyze this measure with other equity measures during the post-roll analysis process.

11.7.2 Test for Uniformity of Assessments

To test for uniformity among assessments, the Department will compare the percent change in just value of the sold parcels to the percent change in just value of unsold parcels and review any just value changes made at the final conference (see Addendum A). Where analyses indicate a level of assessment for the sample that does not reflect the level of assessment for the population, the Department may issue a notification of defect or a review notice.

11.8 Procedural Review

The Department may conduct procedural reviews as part of the in-depth review of assessment rolls under section 195.096(2), F.S. A procedure review is a supplemental analysis tool the Department uses to ensure that the underlying practice and methodology a property appraiser uses in developing the county's tax roll will result in fair and equitable assessments across all property classifications and values. This sub-process of review effectively complements the Department's statistical modeling by providing information concerning the quality of data in the counties' tax rolls.

A procedure review can be performed on a property appraiser's administrative practices, as well as the statistical methodologies and field appraisal procedures the property appraiser uses to assess property.

The results from this review will be used for budgetary information, general educational guidance and aid and assistance planning.

12 Department Contact Information

Please contact the Department personnel indicated below with any questions or concerns on the topics listed.

Topic	Point of Contact	Phone Number
PRA-PAN	Walter Sackett	(850) 617-8912
Sale Qualification	Sonja Hinton	(850) 617-8844
NAL and SDF Data Edits	Jessie Cooksey Katylin Tucker Derek Salyer	(850) 617-8933 (850) 617-8848 (850) 617-8537
NAP Data Edits	Jessie Cooksey Katylin Tucker Derek Salyer	(850) 617-8933 (850) 617-8848 (850) 617-8537
Assessment Roll Format and Complete Submission (test, sales, prelim, final rolls)	Charlie Gordon Tom Canter (GIS)	(850) 617-8901 (850) 617-8936
GIS/Map Data and File Transfer Protocols	Tom Canter (GIS) Len Antal	(850) 617-8936 (850) 617-8871
Exemptions	Mike Cotton	(850) 617-8870
Ten percent Assessment Limitation	Jessie Cooksey Katylin Tucker Derek Salyer	(850) 617-8933 (850) 617-8848 (850) 617-8537
Assessment Limitation Difference Transfers (portability)	John Harrell	(850) 617-8906
Non-In-Depth Methodology	Walter Sackett	(850) 617-8912
DOE Certification and Recaps	Lizette Kelly	(850) 617-8865
Recapitulation Reports (489/403)	Allison Kever	(850) 617-8925
Central Assessment (railroads) Central Assessment (private carlines)	Jon Cumbaa Harvey Bissoo	(850) 482-1225 (850) 717-6502
Procedural Reviews	Jeff Bedonie	(850) 617-8940
Truth in Millage (TRIM)	Dametria Hayward-Williams	(850) 617-8922
Field Services	Michael Paramore Michael Williams (North) Robert Trampe (South)	(850) 617-8866 (850) 718-0155 (850) 717-7655
Service Center Managers	Lisa Douglas (Marianna) Michael Rella (Tallahassee) Tim Jones (Lake City) Lin Wilhelm (Orlando) John Wilson (Tampa) Orrett Douse (Ft. Myers)	(850) 718-0155 (850) 617-8943 (386) 758-0422 (407) 245-1662 (813) 744-6599 (239) 338-2419

Addendum A – Documentation of Value Change

In-Depth Review Exchange of Information. Before the final conference with an in-depth review county that has appraisal samples and after the county has submitted their pre-preliminary files, the Department discloses the IDS sample. The property appraiser then provides the property records cards for each parcel included in the sample to the Department. This information exchange must occur before the final conference in the following sequence of steps.

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

a. The property appraiser provides the Department with a current electronic copy of the NAL and SDF files. This step provides a baseline submission for confirming that a property appraiser made just value changes to the populations of parcels that correspond to the sample parcels. The Department may include in its sample statistics any just value changes that the county made. The property appraiser must submit this combined electronic file no later than the day on which steps b, c, and d occur.

b. The Department gives the property appraiser a list of sample parcels, which includes the values for each subject parcel as they appeared on the electronic copy of the NAL the property appraiser provided in step a.

c. The property appraiser returns the list of sample parcels after checking the information for any difference. The property appraiser must identify any corrections, deletions, or additions to the information and reconcile the values reported to the Department. The property appraiser also provides the Department with current property record cards for the subject parcels that reflect the information in the reviewed list.

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

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

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

Addendum A – Documentation of Value Change Example

2026 POPULATION CHANGE ATTESTATION – EXAMPLE

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

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

Date: Month DD, 2026

Subject: Population Changes as a result of 2026 In-Depth Study Final Conference

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

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

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

Sincerely,

Honorable John W. Doe

Attachment: Value Change Worksheet

Addendum B – Recap Forms Checklists

Prelim

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

PreVAB

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

PostVAB

- ☐ DR-403 Series:
  - ☐ DR-403 Signed Certification
  - ☐ DR-403V Series:
    - ☐ County
    - ☐ School
    - ☐ All Municipalities
    - ☐ All Independent Special Districts
  - ☐ DR-403EB
  - ☐ DR-403PC
  - ☐ DR-403CC
  - ☐ DR-403BM
- ☐ DR-408:
  - ☐ Real
  - ☐ Tangible Personal Property
- ☐ Taxing Authority Code Description
- ☐ DR-488 from VAB:
  - ☐ Real
  - ☐ Tangible Personal Property
- ☐ DR-529 (only if provided by the VAB)

Submission Type Color Codes

- Green: Same for all three submissions
- Blue: Same for PreVAB and PostVAB
- Red: Unique recap forms

Addendum C – Example of Taxing Authority Code Documentation

"County Name" 20XX TACD																
TAXAUTH	COUNT (RSID)	Taxing Authority	County					Library		School			City	WMD		
			Operating	Children's Trust	MSTU-Unincorp	MSTU-Law	MSTU-Fire	Operating	Debt	Required Local	Discretionary	Debt	Operating	Suwannee	Saint Johns	TOTAL
0200	7,809	"Taxing Authority Name"	7.7662	0.4612		3.5678		1.0565		3.2500	3.2480				0.1974	19.54710
0300	17,252	"Taxing Authority Name"	7.7662	0.4612		3.5678		1.0565		3.2500	3.2480			0.3368		19.68650
0400	21,791	"Taxing Authority Name"	7.7662	0.4612		3.5678		1.0565		3.2500	3.2480				0.1974	19.54710
0500	3,249	"Taxing Authority Name"	7.7662	0.4612		3.5678		1.0565		3.2500	3.2480			0.3368		19.68650
1700	5,704	"Taxing Authority Name"	7.7662	0.4612				1.0565		3.2500	3.2480		5.3900	0.3368		21.50870
2700	779	"Taxing Authority Name"	7.7662	0.4612		3.5678		1.0565		3.2500	3.2480		5.5203	0.3368		25.20680
3600	34,560	"Taxing Authority Name"	7.7662	0.4612				1.0565		3.2500	3.2480		5.5000		0.1974	21.47930
3700	4,092	"Taxing Authority Name"	7.7662	0.4612				1.0565		3.2500	3.2480		5.5000	0.3368		21.61870
4600	1,233	"Taxing Authority Name"	7.7662	0.4612		3.5678		1.0565		3.2500	3.2480		5.8594		0.1974	25.40650
5700	4,146	"Taxing Authority Name"	7.7662	0.4612				1.0565		3.2500	3.2480		5.9900	0.3368		22.10870
6700	259	"Taxing Authority Name"	7.7662	0.4612				1.0565		3.2500	3.2480		6.5410	0.3368		22.65970
7600	471	"Taxing Authority Name"	7.7662	0.4612				1.0565		3.2500	3.2480		5.2281		0.1974	21.20740
8700	4,333	"Taxing Authority Name"	7.7662	0.4612				1.0565		3.2500	3.2480		5.9244	0.3368		22.04310
9600	3	"Taxing Authority Name"	7.7662	0.4612		3.5678		1.0565		3.2500	3.2480		6.4000		0.1974	25.94710
9700	633	"Taxing Authority Name"	7.7662	0.4612		3.5678		1.0565		3.2500	3.2480		6.4000	0.3368		26.08650

Addendum D – County Identification Numbers

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		

Addendum E DOR Land Use Codes (NAL Field 5)

Residential	
000	Vacant Residential – with/without extra features
001	Single Family
002	Mobile Homes
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	
003	Multi-family - 10 units or more
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
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 television 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

Addendum E - DOR Land Use Codes (NAL Field 5)

034	Bowling alleys, skating rinks, pool halls, enclosed areas
035	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
036	Camps
037	Racetracks (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
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

Addendum E - DOR Land Use Codes (NAL Field 5)

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,
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

Addendum F - Disaster Codes and Instructions (NAL Fields 36 and 37, SDF Field 7)

NAL Disaster Fields

NAL fields 36 and 37 are reserved for reporting when a natural disaster affects the just value of parcels and might affect the Department's summary statistics for the county. The Department will assign a disaster code (field 36) 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.

If the parcel meets the criteria above, please use the appropriate disaster code and respective year shown in the table on the following page. Please note that this applies to those storm-damaged properties for which the just value has increased or decreased.

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

- If the parcel is sold or has a change in ownership
- When the improvements are replaced or repaired

After the expiration of the three-year statutory period in s. 193.1554, F.S., or s. 193.1555, F.S., or the five-year period in s. 193.155, F.S., following Hurricane Michael, properties that have not initiated the process of rebuilding or repairing are no longer eligible for the relevant cap. However, the disaster code should still be reported.

If the damage is due to a large-scale catastrophic event, please use the disaster code that identifies the large-scale catastrophic event instead of the calamity of the improvement(s). Example: If a house is damaged during a hurricane due to flooding or a tornado, please use disaster code 2 (Hurricane).

Disaster Code	Disaster Description
1	Toxic drywall
2	Hurricane
3	Tornado
4	Flooding
5	Fire
6	Wildfire
7	Structural damage
8	Sinkhole
9	Other (approval required prior to use)

Addendum F - Disaster Codes and Instructions

SDF Notations

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

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

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

Addendum F - Disaster Codes and Instructions

NAL Disaster Code Table

Disaster Name	Disaster Date	Affected Counties		NAL Field 36	NAL Field 37	Status
Hurricane Milton	October 2024	Alachua	Lee	2	2024	Active
		Bradford	Levy			
		Baker	Nassau			
		Brevard	Madison			
		Broward	Manatee			
		Charlotte	Marion			
		Columbia	Martin			
		Citrus	Monroe			
		Clay	Okeechobee			
		Collier	Orange			
		Dade	Osceola			
		Desoto	Pasco			
		Dixie	Palm Beach			
		Duval	Pinellas			
		Flagler	Polk			
		Glades	Putnam			
		Gilchrist	Sarasota			
		Hamilton	Seminole			
		Hardee	St. Johns			
		Hendry	St. Lucie			
		Hernando	Sumter			
		Highlands	Suwannee			
		Hillsborough	Taylor			
		Indian River	Union			
		Lafayette	Volusia			
		Lake				

Addendum F - Disaster Codes and Instructions

NAL Disaster Code Table

Disaster Name	Disaster Year	Affected Counties		NAL Field 36	NAL Field 37	Status
Hurricane Helene	September 2024	Alachua	Lafayette	2	2024	Active
		Baker	Lee			
		Bradford	Leon			
		Charlotte	Levy			
		Citrus	Liberty			
		Collier	Madison			
		Columbia	Manatee			
		Dixie	Nassau			
		Duval	Pasco			
		Franklin	Pinellas			
		Gadsden	Putnam			
		Gilchrist	Sarasota			
		Gulf	Suwanee			
		Hamilton	Taylor			
		Hernando	Union			
		Hillsborough	Wakulla			
		Jefferson				

Addendum F - Disaster Codes and Instructions

NAL Disaster Code Table

Disaster Name	Disaster Date	Affected Counties		NAL Field 36	NAL Field 37	Status
Hurricane Debby	August 2024	Alachua	Lake	2	2024	Active
		Baker	Lee			
		Bay	Leon			
		Bradford	Levy			
		Brevard	Liberty			
		Calhoun	Madison			
		Charlotte	Manatee			
		Clay	Marion			
		Citrus	Monroe			
		Collier	Nassau			
		Columbia	Okaloosa			
		Desoto	Okeechobee			
		Dixie	Orange			
		Duval	Osceola			
		Escambia	Pasco			
		Flagler	Pinellas			
		Franklin	Polk			
		Gadsden	Putnam			
		Gilchrist	Sarasota			
		Glades	Santa Rosa			
		Gulf	Seminole			
		Hamilton	St. Johns			
		Hardee	Sumter			
		Hendry	Suwanee			
		Hernando	Taylor			
		Highlands	Wakulla			
		Hillsborough	Walton			
		Holmes	Washington			
		Jackson	Union			
		Jefferson	Volusia			
		Lafayette				

Addendum F – Disaster Codes and Instructions

NAL Disaster Code Table

Disaster Name	Disaster Date	Affected Counties	NAL Field 36	NAL Field 37	Status
Hurricane Idalia	August 2023	Alachua Baker Bay Bradford Brevard Calhoun Charlotte Citrus Clay Collier Columbia Desoto Dixie Duval Flagler Franklin Gadsden Gilchrist Gulf Hamilton Hardee Hernando Hillsborough Jefferson Lafayette Lake Lee Leon Levy Liberty Madison Manatee Marion Nassau Orange Osceola Pasco Pinellas Polk Putnam Sarasota Seminole St. Johns Sumter Suwannee Taylor Union Volusia Wakulla	2	2023	Active

Addendum F - Disaster Codes and Instructions

NAL Disaster Code Table

Disaster Name	Disaster Date	Affected Counties		NAL Field 36	NAL Field 37	Status
Hurricanes Ian & Nicole	September & November 2022	Alachua Baker Bradford Brevard Broward Calhoun Charlotte Citrus Clay Collier Columbia Dade Desoto Dixie Duval Flagler Franklin Gadsden Gilchrist Glades Gulf Hamilton Hardee Hendry Hernando Highlands Hillsborough Holmes Indian River Jackson Jefferson	Lafayette Lake Lee Leon Levy Liberty Madison Manatee Marion Martin Monroe Nassau Okeechobee Orange Osceola Palm Beach Pasco Pinellas Polk Putnam Sarasota Seminole St. Johns St. Lucie Sumter Suwannee Taylor Union Volusia Wakulla Washington	2	2022	Active

Addendum F - Disaster Codes and Instructions

NAL Disaster Code Table

Disaster Name	Disaster Date	Affected Counties	NAL Field 36	NAL Field 37	Status
Toxic Drywall		All	1	varies	Active

Request for Input

The Department requests written input on any disaster-related issues that property appraisers and staff believe may affect the ability to produce accurate and uniform assessments. Please notify the Department of any specific disaster-related issues on the statistical or analytical indicators that are part of the Department's reviews of assessment rolls. Please be as specific and detailed as possible and include a list of the specific indicators that would be affected, how each listed indicator would be affected, and the disaster-related cause of the impact.

Thank you for your attention to these matters. If you have any concerns or questions about these requests, please contact Walter Sackett at walter.sackett@floridarevenue.com or (850) 617-8912.

Addendum G – Minimum Image Technology Standards for Physical Inspection (NAL Field 46)

Subsection 193.023(2), F.S., states, in part, "Where geographically is suitable, and at the discretion of the property appraiser, the property appraiser may use image technology in lieu of physical inspection to ensure that the tax roll meets all the requirements of law."

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

1. "The property appraiser shall ensure that all real property within his or her county is listed and valued on the real property assessment roll" (s. 193.085(1), F.S.).
2. Subsection 192.042(1), F.S., requires the property appraiser to assess all real property according to its just value as of January 1 each year.
3. If the date of imagery cannot be determined with a high degree of confidence, the imagery is not reliable for collecting or maintaining physical data.
4. Use imagery only as part of a comprehensive physical data collection program that includes the following:
    a. A clear and complete data collection manual that is maintained and updated
    b. A training program for data collection staff based on the data collection manual
    c. A system for accurately identifying new construction and changes to existing property, including collecting building permits and conducting necessary physical inspections
    d. A comprehensive quality control system for collecting and maintaining physical data, including desk audits, field audits, data entry edits, data edit reports, and review and correction procedures
5. The Department recommends physical inspections for collecting necessary physical data in the following situations:
    a. For new parcels and newly improved real property
    b. When the property appraiser detects physical changes potentially affecting the value of the property
    c. When the property sells
    d. When a natural disaster or another catastrophic event physically affects the property
6. The use of image technology is acceptable for ensuring that the tax roll meets the requirements of law when:
    a. The natural and manmade features affecting the property allow the collection and maintenance of necessary physical data
    b. The use results in appraisal data that are timely and of sufficient quality and quantity
    c. The use is part of a comprehensive data collection program that includes necessary physical inspections and results in the timely collection and maintenance of complete and accurate physical characteristics for each real property parcel on the assessment roll to ensure accurate and uniform assessments of all real property as of January 1 each year.

Addendum H - Special Feature Codes (NAL Field 50)

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 Outbuildings	Residential outbuildings, 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 outbuildings
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

Addendum H – Special Feature Codes

Commercial		
Code	**Title**	**Elements included in group**
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

Addendum I-NAL Real Property Exemption Codes for 2026 Roll Submittal (Field 90)

NAL							
			Applicable To Taxes Levied By:				
Statute Citation	Description	HXD Related	School Districts	Counties	Municipalities	Amount	Code
196.031(1)(a)	Exemption of homesteads	X	Yes	Yes	Yes	$25,000	1
196.031(1)(b)	Additional $25,000 homestead exemption	X	No	Yes	Yes	$26,411	2
196.075	County additional homestead for persons 65 and older	X	No	Yes	No	Up to $50,000	3
196.075	Municipality additional homestead for persons 65 and older	X	No	No	Yes	Up to $50,000	4
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	5
196.091	Exemption for disabled veterans confined to wheelchairs and surviving spouses	X	Yes	Yes	Yes	Total	6
196.095	Exemption for a licensed childcare facility operating in an enterprise zone		Yes	Yes	Yes	Total	7
196.101	Exemption for totally and permanently disabled persons	X	Yes	Yes	Yes	Total	8
196.196	Institutional charitable, religious, scientific, or literary.		Yes	Yes	Yes	Total	9
196.1961	County exemption for historic property used for certain commercial or nonprofit purposes		No	Yes	No	Up to 50 percent	10
196.1961	Municipality exemption for historic property used for certain commercial or nonprofit purposes		No	No	Yes	Up to 50 percent	11
196.197	Additional provisions for exempting property used by hospitals, nursing Homes, and homes for special services		Yes	Yes	Yes	Total	12

Addendum I-NAL Real Property Exemption Codes for 2026 Roll Submittal (Field 90)

NAL							
			Applicable To Taxes Levied By:				
Statute Citation	Description	HXD Related	School Districts	Counties	Municipalities	Amount	Code
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
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	100% 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 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

Addendum I-NAL Real Property Exemption Codes for 2026 Roll Submittal (Field 90)

NAL							
			Applicable To Taxes Levied by:				
Statute Citation	**Description**	**HXD Related**	**School Districts**	**Counties**	**Municipalities**	**Amount**	**Code**
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	$5,000	31
196.202	Property of widowers		Yes	Yes	Yes	$5,000	32
196.202	Property of widows		Yes	Yes	Yes	$5,000	33
196.202	Property of persons totally & permanently disabled		Yes	Yes	Yes	$5,000	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 percent exemption)		Yes	Yes	Yes	50 percent	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

Addendum I-NAL Real Property Exemption Codes for 2026 Roll Submittal (Field 90)

NAL							
			Applicable To Taxes Levied by:				
Statute Citation	**Description**	**HXD Related**	**School Districts**	**Counties**	**Municipalities**	**Amount**	**Code**
196.1987	Biblical History Display Property		Yes	Yes	Yes	Total	42
196.1978(3) 196.1978(4)	Florida Housing Finance Corporation (FHFC) – certified new multi-family Multifamily project subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation or Housing Finance Authority		Yes Yes	Yes Yes	Yes Yes	Up to 100 percent	43
196.1978 (1)(b)	Land leased by a nonprofit for affordable housing		Yes	Yes	Yes	100 percent	44
196.1979	County affordable housing program		No	Yes	No	Up to 100 percent	45
196.1979	Municipal affordable housing program		No	No	Yes	Up to 100 percent	46
196.19781	Affordable housing to the lessee on land owned by the State of Florida		Yes	Yes	Yes	Up to 100 percent	47
196.19782	Newly constructed multifamily project on land owned by a governmental entity		Yes	Yes	Yes	Up to 100 percent	48
Other Codes							
196.082	Disabled veterans 65 or older homestead discount; surviving spouse carryover	X	Yes	Yes	Yes	Percentage equal to percentage disability determined by the USDVA; or last dollar amount exempted from the previous residence	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 percent of the total assessed value as improved	81
197.502	Land available for taxes		Yes	Yes	Yes	Total	82

Addendum J – RPTC Lists (SDF Field 5) – January 1, 2026

Real Property Transfer Codes
for DOR and Property Appraisers to Use Beginning January 1, 2026

(Reviewed 9-23-2025)

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

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

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

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

03. Arm's length transaction at time of transfer, but the physical property characteristics changed significantly after the transfer AND prior to the January 1 assessment date, or transfer included property characteristics not substantially complete at the January 1 assessment date (use these subcodes: 1-parcel split, 2-parcel combination, 3-new construction, 4-deletion, 5-disaster, 6-other (including multiple changes), 7-remodel/renovation, 8-incomplete new construction)
04. Arm's length transaction at time of transfer, but the legal characteristics changed significantly after the transfer AND prior to the January 1 assessment date
05. Arm's length transaction transferring multiple parcels with multiple parcel identification numbers (deed must be recorded on all parcels included in the transaction, and the full sale price, as calculated from the documentary stamp amount, must be reflected on all parcels)
06. Arm's length transaction transferring a single parcel that crosses one or more county lines

DISQUALIFIED Real Property Transfers Based on Deed Type or Examination of the Deed/Real Property Transfer Instrument

11. **Corrective Deed**, **Quit Claim Deed**, or **Tax Deed**; deed bearing Florida documentary stamp at the minimum rate prescribed under Chapter 201, F.S.; transfer of ownership in which no documentary stamps were paid
12. Transfer to or from financial institutions (use code 18 for government entities); deed stating "In Lieu of Foreclosure" (including private lenders)
13. Transfer conveying cemetery lots or parcels
14. Transfer containing a reservation of occupancy for more than 90 days (life estate interest)
15. Removed - not currently accepted; reserved for future use
16. Transfer conveying ownership of less than 100% undivided interest
17. Transfer to or from a religious, charitable, or benevolent organization or entity
18. Transfer to or from a federal, state, or local government agency (including trustees (or board) of the Internal Improvement Trust Fund, courts, counties, municipalities, sheriffs, or educational organizations as well as FDIC, HUD, FANNIE MAE, and FREDDY MAC)
19. Transfer to or from bankruptcy trustees, administrators, executors, guardians, personal representatives, or receivers
20. Transfer to or from utility companies
21. **Contract for Deed**; **Agreement for Deed** (does not include **Warranty Deed** associated with seller financing)

DISQUALIFIED Real Property Transfers Based on Documented Evidence

30. Transfer between relatives or between corporate affiliates (including landlord-tenant)
31. Transfer involving a trade or exchange of land (does not include 1031 exchanges)
32. Transfer involving an abnormal period of time between contract date and sale date (examples: pre-construction sales, pre-development sales)
33. Transfer that included incomplete or unbuilt common property
34. Transfer satisfying payment in full of a prior property contract
35. Transfer involving atypical amounts of personal property
36. Transfer involving atypical costs of sale
37. Transfer in which property's market exposure was atypical; transfer involving participants who were atypically motivated; transfer involving participants who were not knowledgeable or informed of market conditions or property characteristics
38. Transfer that was forced or under duress; transfer that was to prevent foreclosure (occurs prior to date shown in judgment order for public sale)
39. Transfer in which the consideration paid for real property is verified to be different than the consideration indicated by documentary stamps
40. Transfer in which the consideration paid for real property is verified to be significantly influenced by non-market financing or assumption of non-market lease
41. Other, including duplicate recordings and Rehabbed sales; requires documentation and prior approval of DOR (see https://floridarevenue.com/property/Documents/2025code41req.pdf *)*
42. Transfer involving mortgage fraud per a law enforcement agency's notification of probable cause and transfer involving fraudulent deeds
43. Transfer in which the sale price (as the documentary stamps indicate) is verified to be an allocated price as part of a package or bulk transaction

Real Property Transfers with a PENDING Qualification Decision

98. Unable to process transfer due to deed or transfer instrument errors (examples: incomplete or incorrect legal description, incorrect grantor)
99. Transfer was recorded or otherwise discovered in the previous 90 days and qualification decision is pending; invalid for transfers recorded or otherwise discovered more than 90 days earlier

FOR DETAILED INFORMATION ON APPLYING THESE REAL PROPERTY TRANSFER CODES, PLEASE SEE THE TRAINING NARRATIVE AT http://floridarevenue.com/property/Documents/RPTQC_Manual.pdf

Addendum J – RPTC Lists (SDF Field 5) – January 1, 2025

Real Property Transfer Codes
for DOR and Property Appraisers to Use Beginning January 1, 2025

(Revised 9-25-2024)

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

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

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

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

03. Arm's length transaction at time of transfer, but the physical property characteristics changed significantly after the transfer AND prior to the January 1 assessment date, or transfer included property characteristics not substantially complete at the January 1 assessment date (use these subcodes: 1-parcel split, 2-parcel combination, 3-new construction, 4-deletion, 5-disaster, 6-other (including multiple changes), 7-remodel/renovation, 8-incomplete new construction)
04. Arm's length transaction at time of transfer, but the legal characteristics changed significantly after the transfer AND prior to the January 1 assessment date
05. Arm's length transaction transferring multiple parcels with multiple parcel identification numbers (deed must be recorded on all parcels included in the transaction, and the full sale price, as calculated from the documentary stamp amount, must be reflected on all parcels)
06. Arm's length transaction transferring a single parcel that crosses one or more county lines

DISQUALIFIED Real Property Transfers Based on Deed Type or Examination of the Deed/Real Property Transfer Instrument

11. **Corrective Deed**, **Quit Claim Deed**, or **Tax Deed**; deed bearing Florida documentary stamp at the minimum rate prescribed under Chapter 201, F.S.; transfer of ownership in which no documentary stamps were paid
12. Transfer to or from financial institutions (use code 18 for government entities); deed stating "In Lieu of Foreclosure" (including private lenders)
13. Transfer conveying cemetery lots or parcels
14. Transfer containing a reservation of occupancy for more than 90 days (life estate interest)
15. Removed - not currently accepted; reserved for future use
16. Transfer conveying ownership of less than 100% undivided interest
17. Transfer to or from a religious, charitable, or benevolent organization or entity
18. Transfer to or from a federal, state, or local government agency (including trustees (or board) of the Internal Improvement Trust Fund, courts, counties, municipalities, sheriffs, or educational organizations as well as FDIC, HUD, FANNIE MAE, and FREDDY MAC)
19. Transfer to or from bankruptcy trustees, administrators, executors, guardians, personal representatives, or receivers
20. Transfer to or from utility companies
21. **Contract for Deed**; **Agreement for Deed** (does not include **Warranty Deed** associated with seller financing)

DISQUALIFIED Real Property Transfers Based on Documented Evidence

30. Transfer between relatives or between corporate affiliates (including landlord-tenant)
31. Transfer involving a trade or exchange of land (does not include 1031 exchanges)
32. Transfer involving an abnormal period of time between contract date and sale date (examples: pre-construction sales, pre-development sales)
33. Transfer that included incomplete or unbuilt common property
34. Transfer satisfying payment in full of a prior property contract
35. Transfer involving atypical amounts of personal property
36. Transfer involving atypical costs of sale
37. Transfer in which property's market exposure was atypical; transfer involving participants who were atypically motivated; transfer involving participants who were not knowledgeable or informed of market conditions or property characteristics
38. Transfer that was forced or under duress; transfer that was to prevent foreclosure (occurs prior to date shown in judgment order for public sale)
39. Transfer in which the consideration paid for real property is verified to be different than the consideration indicated by documentary stamps
40. Transfer in which the consideration paid for real property is verified to be significantly influenced by non-market financing or assumption of a non-market lease
41. Other, including duplicate recordings and Rehabbed sales; requires documentation and prior approval of DOR (see https://floridarevenue.com/property/Documents/2025code41req.pdf)
42. Transfer involving mortgage fraud per a law enforcement agency's notification of probable cause and transfer involving fraudulent deeds
43. Transfer in which the sale price (as the documentary stamps indicate) is verified to be an allocated price as part of a package or bulk transaction

Real Property Transfers with a PENDING Qualification Decision

98. Unable to process transfer due to deed or transfer instrument errors (examples: incomplete or incorrect legal description, incorrect grantor)
99. Transfer was recorded or otherwise discovered in the previous 90 days and qualification decision is pending; invalid for transfers recorded or otherwise discovered more than 90 days earlier

FOR DETAILED INFORMATION ON APPLYING THESE REAL PROPERTY TRANSFER CODES, PLEASE SEE THE TRAINING NARRATIVE AT http://floridarevenue.com/property/Documents/RPTQC_Manual.pdf

Addendum K - NAP Personal Property Exemption Codes for 2026 Roll Submittal (Field 34)

NAP						
Statute Citation	Description	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	$5,000	I
196.202	Total and permanent disability exemption	Yes	Yes	Yes	$5,000	J
196.202	Widows and widower's exemption	Yes	Yes	Yes	$5,000	K
196.24	Disabled ex-service member or surviving spouse exemption	Yes	Yes	Yes	$5,000	L
196.183	$25,000 tangible personal property exemption	Yes	Yes	Yes	$25,000	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 100 percent	O
196.1995	Municipality economic development	No	No	Yes	Total	P
196.182	Renewable Energy Source Device	Yes	Yes	Yes	80 percent of Assessed Value	Q

Addendum K - NAP Personal Property Exemption Codes for 2026 Roll Submittal

NAP						
		Applicable to Taxes Levied By:				
Statute Citation	Description	School Districts	Counties	Municipalities	Amount	Code
196.1978 (3) 196.1978(4)	FHFC – certified new multi-family Multifamily project subject to Land Use Restriction Agreement with the Florida Housing Finance Corporation or Housing Finance Authority	Yes Yes	Yes Yes	Yes Yes	Up to 100 percent	R
196.1979	County affordable housing program	No	Yes	No	Up to 100 percent	S
196.1979	Municipal affordable housing program	No	No	Yes	Up to 100 percent	T
196.19781	Affordable housing to the lessee on land owned by the State of Florida	Yes	Yes	Yes	Up to 100 percent	U
196.19782	Newly constructed multifamily project on land owned by a governmental entity	Yes	Yes	Yes	Up to 100 percent	V

Addendum L – GIS Template and Sample Letter

Letter of Intent for GIS Map Submissions

County:

Date of Request:

Roll Year(s):

Contact Person:

Contact Phone:

GIS data submission requirements are in section 10 of the current year Tax Roll Production, Submission and Evaluation Standards.

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

These documents are available at http://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

Under section 193.1142, Florida Statutes, please provide the following information in detail. You may include additional pages as needed.

Data Edit and Layer: *The expected response will identify the specific data edit and applicable layer. Begin a separate response section for each layer. Associated layers may be addressed in a single response (e.g., subdivision boundaries, blocks, lots).*

Status of Progress Toward Completion: *The expected response will provide an estimated percentage of improvement over the previous year or since the deficiency was initially identified.*

Identification of Challenges and Constraints: *Describe in detail the barriers preventing compliance and whether those barriers are because of staffing or budget limitations or are because of other causes.*

Description of Why Additional Time Is Needed to Comply with Roll Submission Standards: *The expected response will identify why the data cannot comply by the April 1 submission due date.*

Plan for Collecting, Entering, and Reporting the Data Layer: *This should be a detailed plan of action describing the steps that will be taken during the process of bringing the data layer into compliance.*

Timetable for Compliance with Requirements for Each Data Layer Listed: Provide a reasonable timetable to bring the data into compliance based on the workplan.

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

Additional Comments:

Signature, GIS manager: _____

Signature, Property Appraiser: _____

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

Addendum M – County Groups/Demographic Component Ranges

County Groups 2025-2027			
Group 1	**Group 2**	**Group 3**	**Group 4**
Baker County	Columbia County	Alachua County	Broward County
Bradford County	DeSoto County	Bay County	Duval County
Calhoun County	Gadsden County	Brevard County	Hillsborough County
Dixie County	Hardee County	Charlotte County	Lee County
Franklin County	Hendry County	Citrus County	Miami-Dade County
Gilchrist County	Highlands County	Clay County	Orange County
Glades County	Jackson County	Collier County	Palm Beach County
Gulf County	Levy County	Escambia County	Pinellas County
Hamilton County	Okeechobee County	Flagler County	
Holmes County	Putnam County	Hernando County	
Jefferson County	Suwannee County	Indian River County	
Lafayette County	Wakulla County	Lake County	
Liberty County		Leon County	
Madison County		Manatee County	
Taylor County		Marion County	
Union County		Martin County	
Washington County		Monroe County	
		Nassau County	
		Okaloosa County	
		Osceola County	
		Pasco County	
		Polk County	
		Saint Johns County	
		Saint Lucie County	
		Santa Rosa County	
		Sarasota County	
		Seminole County	
		Sumter County	
		Volusia County	
		Walton County	
17	**12**	**30**	**8**
Total Count			**67**

Demographic Component Ranges 2025 thru 2027					
County Groups	**Urban/Rural Classification**	**Population**	**Parcel Count**	**Just Value**	**# Qualified Sales**
1	Noncore (nonmetro) - Small metro	0 - 25,000	0 - 50,000	0 - 4,000,000,000*	0 - 500
2	Micropolitan (nonmetro) - Noncore (nonmetro)	25,001 - 100,000	50,001 - 125,000	4,000,000,001 - 20,000,000,000**	501 - 2,500
3	Small metro - Medium Metro	100,001 - 900,000	125,001 - 400,000	20,000,000,001 - 150,000,000,000***	2,501 - 15,000
4	Large fringe metro - large central metro	900,001 +	400,001 +	150,000,000,001 +	15,000 +
*Upper limit for Just Value component changed from 2,000,000 to 4,000,000 for 2025 through 2027 three-year cycle.					
**Upper limit for Just Value component changed from 10,000,000,000 to 20,000,000,000 for 2025 through 2027 three-year cycle.					
***Upper limit for Just Value component changed from 75,000,000 to 150,000,000 for 2025 through 2027 three year-cycle.					

Addendum N – Example of Agricultural Schedule

_____COUNTY
20XX CLASSIFIED AGRIGULTURAL LAND

DOR CODE	CLASSIFICATION	SITE INDEX	VALUE/ACRE
5300	CROPLAND		$200
5400	TIMBER I	90 & UP	$675
5500	TIMBER II	80 TO 89	$450
5600	TIMBER III	70 TO 79	$285
5700	TIMBER IV	60 TO 69	$235
5800	TIMBER V	69 & BELOW	$135
5910	SWAMP		$45
5997	NON-PROD.		$25
6000	IMP PASTURE AUM 7-9		$175
6100	INTENSIVE PASTURE AUM 9+		$300
6200	PASTURE (GIII) AUM BELOW 7		$120
6900	NURSERIES, ORNAMENTAL, MISC		$350