

NAL File Data Fields for 2009 Roll Submittal (3/03/09)
Superseding Rule 12D-8.013, F.A.C (2007)
Comma Delimited Format Only

n. 1/09
Rule 12DER08-XX
Florida Administrative Code
Effective 1/09

2008 Data Fields		Revised 2009 Data Fields		Description of Revised Data Fields	Specifications
1	County number	1	County number	Department of Revenue county number as listed in old DR-590 record layout. Currently first two digits of "unique parcel number" field Reference: DOR County Codes Attachment 1	Numeric Field 2 Characters
2	Unique parcel number	2	Unique parcel number	Parcel number no longer includes county number	Alphanumeric Field Up to 26 Characters
3	Roll type	3	Roll type	"R" for Real	Alpha Field 1 Character
4	Roll year	4	Roll year	4 digit year	Numeric field 4 Characters
5	DOR land use code (3 digit)	5	DOR land use code (3 digit)	The current DOR land use code (4 digits on the old DR-590 record layout) consists of a two digit DOR code and two digits for codes used by the county. These new items split the DOR and county codes into separate entries. Counties should complete this field for 2008 by adding a leading zero to current DOR use codes. The Department is studying the possibility of expanding its use codes in the future.	Numeric Field 3 Characters
6*	Appraiser land use code (2 digit)	6*	Appraiser land use code (2 digit)	County specified Land Use Code. The current DOR land use code (4 digits on the old DR-590 record layout) consists of a two digit DOR code and two digits for codes used by the county. These new items split the DOR and county codes into separate entries	Numeric Field 2 Characters**
7	Special assessment code	7*	Special assessment code	Special assessment codes: 1 – Pollution control devices, 2 – Land subject to conservation easement, 3 – Land subject to a building moratorium. If not applicable, leave blank.	Numeric Field 1 Character**
8	Total just value	8	Total just value		Numeric Field Up to 12 Characters
		9*	Change in just value from approved preliminary roll for same assessment date FINAL ROLL ONLY	New Enter the total change in just value from the preliminary tax roll approved by the Department for the same assessment date. Entry should be made only on final tax roll and post-VAB final tax roll . Preliminary roll leave blank.	Numeric Field Up to 12 Characters (Field can contain either a positive or negative value)
		10*	Code for change in just value	New Enter reason code for change (or most substantial change) in just value from the approved preliminary tax roll. Reason codes to be entered are: 1 = parcel split 2 = parcel combine 3 = new parcel	Numeric Field 1 Character**

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				4 = VAB change; 5 = court required change; 6 = change made by property appraiser due to correction of a material mistake of fact relating to the physical characteristics of the property after a VAB petition has been filed but before VAB has issued a ruling; 7 = change made by property appraiser due to correction of a material mistake of fact relating to the physical characteristics of the property without a VAB petition having been filed; 8 = change made by property appraiser due to correction of a material mistake of fact relating to an essential condition of the property requiring the exercise of judgment as to the effect of the mistake on value after a VAB petition has been filed but before the VAB has issued a ruling; 9 = change made by property appraiser due to correction of a material mistake of fact relating to an essential condition of the property requiring the exercise of judgment as to the effect of the mistake on value without a VAB petition having been filed.	
9	School district assessed value	11	School district assessed value	Enter assessed value for school purposes. In 2008, school and non-school assessed value differed in counties where the county or a city adopted ordinances for assessing certain historic property used for commercial or non-profit purposes. Beginning in 2009, the 10% assessment increase limitation on non-homestead property will also apply only for non-school purposes and further cause the assessed values for school and non-school purposes to be different.	Numeric Field Up to 12 Characters
10	Non-school assessed value (County)	12	Non-school assessed value (County)	See 11 above.	Numeric Field Up to 12 Characters
11	School district taxable value	13	School district taxable value	Enter the taxable value for school purposes. School taxable value should be based only on school assessed value and not include subtractions for the new additional homestead exemption or local option exemptions which are applicable only to the county or municipality adopting the exemption.	Numeric Field Up to 12 Characters
12	Non-school taxable value (County)	14	Non-school taxable value (County)	Enter the taxable value for county purposes. County taxable value should be based only on county assessed value and include subtractions for the new additional homestead exemption and local option exemptions which are applicable only to the county (not municipality) adopting the exemption.	Numeric Field Up to 12 Characters

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		Save Our Homes assessment limitation (enter values only for homesteaded portion of property)				
13 *	Homestead just value	15*	Homestead just value		Enter the just value of only the portion of the property that is considered a homestead. This would be the same portion that is subject to the Save Our Homes assessment increase limitation.	Numeric Field Up to 12 Characters
14 *	Homestead assessed value (School)	16*	Homestead assessed value (School)		Enter the assessed value of only the portion of the property that is considered a homestead. The assessed value should be that for school purposes. The difference between homestead just value and homestead assessed value should be the difference solely due to the Save Our Homes assessment increase limitation.	Numeric Field Up to 12 Characters
		Non-homestead residential property under s. 193.1554, F.S. (enter values only for non-homesteaded portion of residential property)				
		17*	Just value for non-homestead residential property	New	Enter the just value of only the portion of the property that is non-homestead residential property under s. 193.1554, F.S.	Numeric Field Up to 12 Characters
		18*	Assessed value for non-homestead residential property	New	Enter the assessed value of only the portion of the property that is non-homestead residential property under s. 193.1554, F.S.	Numeric Field Up to 12 Characters
		Residential and non-residential property under s. 193.1555, F.S. (enter values only for portion of property that is residential and non-residential property under s. 193.1555, F.S.)				
		19*	Just value for residential and non-residential property	New	Enter the just value of only the portion of the property that is residential or non-residential property under s. 193.1555, F.S.	Numeric Field Up to 12 Characters
		20*	Assessed value for residential and non-residential property	New	Enter the assessed value of only the portion of the property that is residential or non-residential property under s. 193.155, F.S.	Numeric Field Up to 12 Characters
		Agricultural Classification (enter values for only portion of land classified agricultural)				
		21*	Just value of land classified agricultural	New	Enter the just value of only the portion of the property that is classified agricultural (land value only)	Numeric Field Up to 12 Characters
		22*	Assessed value of land classified agricultural	New	Enter the assessed value of only the portion of the property that is classified agricultural. The difference between the ag just value and the ag assessed value should be the difference solely due to the agricultural classification. (land value only)	Numeric Field Up to 12 Characters
		High-water recharge land (enter values for only portion of land classified as high-water recharge)				
		23*	Just value of land classified as high-water recharge	New	Enter just value of only the portion of the property that is classified as high-water recharge (land value only)	Numeric Field Up to 12 Characters

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		24*	Assessed value of land classified as high-water recharge	New	Enter the assessed value of only the portion of the property that is classified as high-water recharge. The difference between the high-water recharge just value and the high-water recharge assessed value should be the difference solely due to the high – water recharge classification. (land value only)	Numeric Field Up to 12 Characters
		Conservation lands under s. 193.501, F.S. (enter values only for portion of land classified under s. 193.501, F.S.)				
		25*	Just value of land classified as under s. 193.501, F.S.	New	Enter just value of only the portion of the property that is classified under s. 193.501, F.S. (land value only)	Numeric Field Up to 12 Characters
		26*	Assessed value of land classified under s. 193.501, F.S.	New	Enter 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 due to the conservation classification. (land value only)	Numeric Field Up to 12 Characters
		Historic property used for commercial purposes (enter values only for portion of property classified under s. 193.503, F.S.)				
		27*	Just value of historic property used for commercial purposes	New	Enter the just value of only the portion of the property that is classified as historic property used for commercial purposes. Value should be entered if classification adopted by either county or municipal government.	Numeric Field Up to 12 Characters
		28*	Assessed value of historic property used for commercial purposes	New	Enter the assessed value of only the portion of the property that is classified as historic property used for commercial purposes. Value should be entered if classification adopted by either county or municipal government.	Numeric Field Up to 12 Characters
		Historically significant property (enter values only for portion of property classified under s. 193.505, F.S.)				
		29*	Just value of historically significant property	New	Enter the just value of only the portion of the property that is classified as historically significant. Value should be entered if classification adopted by the county government.	Numeric Field Up to 12 Characters
		30*	Assessed value of historically significant property	New	Enter the assessed value of only the portion of the property that is classified as historic property used for commercial purposes. Value should be entered if classification adopted by the county government.	Numeric Field Up to 12 Characters
		Parent/grandparent living quarters (enter values only for the portion of the property with reduced assessment under s. 193.703, F.S.)				
		31*	Just value of property with reduced assessment due to parent/grandparent living quarters	New	Enter the just value of only the portion of the property that has a reduced assessment due to parent/grandparent living quarters under s. 193.703, F.S.	Numeric Field Up to 12 Characters
		32*	Assessed value of property	New	Enter the assessed value of only the portion of the property that	Numeric Field

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			with reduced assessment due to parent/grandparent living quarters		has a reduced assessment due to parent/grandparent living quarters under s. 193.703, F.S.	Up to 12 Characters
15 *	New construction or deletion value	33*	New construction just value	Revised	Enter just value of new construction	Numeric Field Up to 12 Characters
		34*	Deletion of improvements to real property resulting in reduction in just value	New	Enter just value reduction resulting from deletion from property. Enter as a positive number.	Numeric Field Up to 12 Characters
		35*	Parcel split/combine flag	Moved from # 20	Enter “1” if the parcel was split since the previous year’s tax roll. New parcels should not be coded unless subsequently split again in the same year. Enter “2” if the parcel is the combination of two or more parcels since the previous year’s tax roll. Remaining 4 characters are the 2 digit month and 2 digit year of occurrence. Example: 10409. Otherwise leave blank. For 2008 entries only: if the date is unknown, the proper format will be 10008 or 20008. All 5 digits will be required for 2009 splits and combines.	Numeric Field 5 Characters**
		36*	Disaster code	Moved from # 24	Property appraisers should contact the Department before using this code. This is a space reserved for use when a natural disaster has affected the value of a large number of parcels in a way that might impact the Department’s summary statistics for the county. It would be used by the Department to analyze the effects of the disaster on the tax roll statistics in a manner similar to that done for many counties after the 2004 and 2005 hurricanes. It is not anticipated that this code will be used for 2008.	Numeric Field 1 Character**
		37*	Disaster year	Moved from # 25	Property appraisers should contact the Department before using this code. See 36 above.	Numeric Field 4 Characters**
16 *	Number of residential units			Moved to # 49		
17 *	Land value	38*	Land value		Required for all properties with the exception of condominiums, cooperatives and properties of homeowner’s associations.	Numeric Field Up to 12 Characters
18 *	Land unit code	39*	Land unit code		Required for all properties with the exception of condominiums, cooperatives and properties of homeowner’s associations.	Numeric Field 1 Character**
19 *	Number of land units	40*	Number of land units		Required for all properties with the exception of condominiums, cooperatives and properties of homeowner’s associations. If Field 39 Land Unit Code 1 – Acres is designated, the entry in	Numeric Field Up to 12 Characters

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					this field will be considered to include 2 decimal places. Field can optionally include the 2 digit decimals – example: 5.75 (applies to acre entry only).	
20*	Parcel split/combine flag			Moved to # 35		
21*	Square footage	41*	Land square footage		Number of square feet of parcel land area. Exception would be condominiums.	Numeric Field Up to 12 Characters
22*	Improved quality	42*	Improved quality		Required for all improved use codes	Alphanumeric Field 3 Characters**
23*	Construction class	43*	Construction class		Required for all improved use codes (Multifamily, Commercial, Industrial, Institutional or Governmental)	Numeric Field 1 Character**
24*	Disaster code			Moved to # 36		
25*	Disaster year			Moved to # 37		
26*	Effective year or actual year built	44*	Effective year built	Revised	Enter effective year built. Required for all improved use codes.	Numeric Field 4 Characters**
		45*	Actual year built	New	Enter actual year built. Required for all improved use codes.	Numeric Field 4 Characters**
		46	Date of last physical inspection	New	Enter month and year, two digits for month and two digits for year. Example: March 2004 = 0304	Numeric Field 4 Characters**
27*	Total living or usable area	47*	Total living or usable area		Required for all improved use codes.	Numeric Field Up to 12 Characters
28*	Number of buildings	48*	Number of buildings		Required for all improved use codes. Use '0' for condominiums.	Numeric Field Up to 4 Characters
		49*	Number of residential units	Moved from # 16	Enter the number of residential units on the parcel. For example, for an apartment complex with 200 residential units, enter 200. For condominium units, enter 1.	Numeric Field Up to 4 Characters
		50*	Special Features – New field listing value of all special features by type of special feature. Format is special feature code, semicolon, special feature just value, semicolon, for each category of special feature valued for parcel.	New	Special features assigned a just value for the parcel should be categorized according to the special feature code list available on the Department's website. As indicated, the format within the commas delimiting this field is special feature code, semicolon, special feature just value, semicolon for each category of special feature valued for the parcel. Example: ...R1;7000;C2;13000;C5;2000,	Variable Field Reference: DOR Special Feature Codes
29	Transfer code			Deleted	Information on recent sales previously entered on lines 29	

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*					through 44 will be recorded on the new sales data file required beginning in 2009.	
30 *	Vacant or improved code			Deleted		
31 *	Sale price			Deleted		
32 *	Sale year 1			Deleted		
33 *	Sale month 1			Deleted		
34 *	O.R. book			Deleted		
35 *	O.R. page			Deleted		
36 *	Clerk instrument number			Deleted		
37 *	Transfer code 2			Deleted		
38 *	Vacant or improved code 2			Deleted		
39 *	Sale price 2			Deleted		
40 *	Sale year 2			Deleted		
41 *	Sale month 2			Deleted		
42 *	O.R. book 2			Deleted		
43 *	O.R. page 2			Deleted		
44 *	Clerk instrument number 2			Deleted		
45	Owner's name	51	Owner's name			Alpha Field Up to 30 Characters
46	Street address line 1	52	Street address of owner line 1			Alphanumeric Field Up to 40 Characters
47	Street address line 2	53*	Street address of owner line			Alphanumeric Field

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*			2			Up to 40 Characters
48	City	54	City of owner			Alphanumeric Field Up to 40 Characters
49	State or country	55	State or country of owner			Alpha Field Up to 25 Characters
50 *	US mail zip code	56*	US mail zip code of owner		If non-U.S. address, leave blank.	Numeric Field 5 Characters**
		57	Owner's state of domicile	New	Enter postal abbreviation for state of domicile of the property owner. Enter "FC" if owner's domicile is in a foreign country.	Alpha Field 2 Characters
		58*	Name of fiduciary responsible for paying taxes, if different from the owner.	New	Name and address should be that of the person or entity responsible for paying the bill, if different from the owner. Field should be completed only if property appraiser records indicate the fiduciary. Otherwise, leave blank.	Alpha Field Up to 30 Characters
		59*	Street address of fiduciary line 1	New	See 58 above	Alphanumeric Field Up to 40 Characters
		60*	Street address of fiduciary line 2	New	See 58 above	Alphanumeric Field Up to 40 Characters
		61*	City of fiduciary	New	See 58 above	Alphanumeric Field Up to 40 Characters
		62*	State or country of fiduciary	New	See 58 above	Alpha Field Up to 25 Characters
		63*	US mail zip code of fiduciary	New	See 58 above. If non-U.S. address, leave blank.	Numeric Field 5 Characters**
		64*	Fiduciary Type Code	New	If a fiduciary is responsible for paying the bill, enter code indicating the type of fiduciary. Codes are: "1" = personal representative; "2" = financial institution; "3" = other.	Numeric Field 1 Character**
51	Short legal description	65	Short legal description			Alphanumeric Field Up to 30 Characters
52 *	Homestead applicant's status	66*	Homestead applicant's status			Alpha Field 1 Character**
53 *	Homestead applicant's SSN	67*	Homestead applicant's SSN			Numeric Field 9 Characters**
54 *	Homestead co-applicant's status	68*	Homestead co-applicant's status			Alpha Field 1 Character**
55 *	Homestead co-applicant's SSN	69*	Homestead co-applicant's SSN			Numeric Field 9 Characters**
56	Confidentiality code	70*	Confidentiality code		"1" for Confidential Record	Numeric Field

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*					Otherwise field should be blank	1 Character**
57	Market area	71	Market area			Alphanumeric Field Up to 3 Characters
58 *	Neighborhood code	72*	Neighborhood code			Numeric Field Up to 10 Characters
59 *	Public land	73*	Public land			Alpha Field 1 Character**
60	Taxing authority code	74	Taxing authority code			Alphanumeric Field Up to 5 Characters
61	Township	75	Township			Alphanumeric Field 3 Characters**
62	Range	76	Range			Alphanumeric Field 3 Characters**
63	Section or grant number	77	Section or grant number			Alphanumeric Field 3 Characters**
		78	Census block group	New	US Census Block Group of the parcel or center of the parcel if located within multiple block groups. Complete Federal Information Processing Standard Code (FIPS) must be used. Example: 120530411012011A (12 characters) 2000 US Census. Note: 2010 US Census Block Groups will be 16 alphanumeric characters when released.	Alphanumeric Field 16 Characters
64	Physical location – Street address 1	79	Physical location – Street address 1		Required for all improved properties.	Alphanumeric Field Up to 40 Characters
65 *	Physical location – Street address 2	80*	Physical location – Street address 2		Required for all improved properties.	Alphanumeric Field Up to 40 Characters
66	Physical location – City	81	Physical location – City		Required for all improved properties.	Alphanumeric Field Up to 40 Characters
67	Physical location – Zip code	82	Physical location – Zip code		Required for all improved properties.	Numeric Field 5 Characters**
68 *	Alternate key	83*	Alternate key			Alphanumeric Field Up to 26 Characters
69 *	Flag for current year assessment dif. transfer	84*	Flag for current year assessment dif. transfer		Note: For denied applications, leave fields 84 – 89 blank. Data items 84 through 89 relate to homestead parcels for which an assessment limitation difference was transferred from a previous homestead for the current tax roll. These fields are to be completed only in the year in which the transfer takes place. Data item 84 should be “1” if an assessment limitation difference was transferred to the parcel for the tax roll year.	Numeric Field 1 Character**

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					Otherwise field should be blank.	
70 *	Number of owners among whom previous assessment difference split (Enter 1 if previous difference was not split)	85*	Number of owners among whom previous assessment difference split (Enter 1 if previous difference was not split)		Enter the number of owners of the previous homestead that were used in the calculation of the assessment limitation difference amount transferred. This number should be the number that the previous homestead’s assessment limitation difference was divided by in the calculation of the difference transferred. If the transferred difference was not split, a “1” should be entered.	Numeric Field Up to 2 Characters
71 *	Assessment difference value transferred	86*	Assessment difference value transferred		Enter the value of the assessment difference that is transferred and subtracted from just value to arrive at assessed value of the new homestead.	Numeric Field Up to 12 Characters
72 *	County number of previous homestead	87*	County number of previous homestead		Enter the DOR county number of the county from which the assessment difference was transferred. Reference: DOR County Codes Attachment 1	Numeric Field 2 Characters**
73 *	Parcel ID of previous homestead	88*	Parcel ID of previous homestead		Enter the parcel ID of the homestead from which the assessment difference was transferred.	Alphanumeric Field Up to 26 Characters
74 *	Year from which value transferred	89*	Year from which value transferred		Enter the year from which the assessment difference was transferred. The year must be either of the two previous years.	Numeric Field 4 Characters**
75 *	Exemptions – New field listing all exemptions applicable to parcel. Format is exemption code, semicolon, exemption value, semicolon, for each applicable exemption. Example: ...,01;25000;02;25000;27;500,...	90*	Exemptions – New field listing all exemptions applicable to parcel. Format is exemption code, semicolon, exemption value, semicolon, for each applicable exemption. Example: ...,01;25000;02;25000;27;500,...		Each exemption applicable to the parcel must be identified separately by its code number. The new exemption codes are available on the Department’s website. As indicated, the format within the commas delimiting this field is exemption code, semicolon, exemption value, semicolon, for each applicable exemption. Example: ...,01;25000;02;25000;27;500,	Variable Field Reference: DOR Exemption Codes
		91*	Parcel ID Change Field	New	If the formatting of the parcel ID numbering system has changed since the last tax roll submission, enter the previous parcel ID. Otherwise leave blank.	Alphanumeric Field Up to 26 Characters
76 *	Tax roll sequence number	92*	Tax roll sequence number			Numeric Field Up to 7 Characters

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