

**NAL File Data Fields for 2010 Roll Submittal (R. 11/12/09)**  
**Per 193.114 F.S.**  
**Comma Delimited Format Only**

<b>Data Field</b>		<b>Differences from 2009 Data Field Layout</b>	<b>Data Field Descriptions</b>	<b>Specifications</b>
1	County number		A two-digit number as prescribed by the Department of Revenue This number can be referenced in the: 2010 DOR NAL Production Guide Attachment 1	Numeric Field 2 Characters
2	Parcel identification code			Alphanumeric Field Up to 26 Characters
3	File type		“R” for Real	Alpha Field 1 Character
4	Assessment year		4 digit year	Numeric field 4 Characters
5	DOR land use		The current DOR land use code consists of a 3-digit, DOR code as prescribed by the Department in the 2010 DOR NAL Production Guide. The Department is studying the possibility of expanding its use codes in the future.	Numeric Field 3 Characters
6*	Appraiser land use code		County-specified Land Use Code	Numeric Field 2 Characters**
7*	Special assessment code	0 – None removed	Special assessment codes: 1 – Pollution control devices, 2 – Land subject to conservation easement, 3 – Land subject to a building moratorium.	Numeric Field 1 Character**
8	Total just value		Total just value should equal the sum of fields 15, 17, 19, 21, 23, 25, 27, 29 and 31.	Numeric Field Up to 12 Characters
9*	Change in just value from approved preliminary roll for same assessment date <b>FINAL ROLL ONLY</b>	Field limited to changes over \$100 and changes not the result of a parcel split or combination. Language added to note that this is the only field on the NAL file that will accept a negative number.	This field applies to changes in just value between the preliminary and final tax rolls that are greater than \$100 and that are not the result of a parcel being split or combined with another parcel. For changes meeting these criteria, 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 <b>only on final tax roll and post-VAB final tax roll</b> . For an increase in value enter the amount (ex: 5000). For a decrease in value enter a minus sign before the amount (ex.: -5000). Note: This is the only field on NAL file that will accept a negative number. For the Preliminary submission leave blank.	Numeric Field Up to 12 Characters
10*	Code for change in just value	Field has been expanded to 2 numeric characters  Since changes due to parcel splits and combinations are no longer included, these codes have been eliminated.	Enter reason code for change (or most substantial change) in just value from the approved preliminary tax roll. Reason codes to be entered are: 01 = VAB change; 02 = Court required change; 03 = Revised valuation by a property appraiser due to receipt or discovery of additional information relating to the physical characteristics of the property after a VAB petition has been filed but before VAB has issued a ruling;	Numeric Field 2 Characters**

\* If not applicable, leave blank.

\*\* If applicable, all characters must be entered.

**NAL File Data Fields for 2010 Roll Submittal (R. 11/12/09)**  
**Per 193.114 F.S.**  
**Comma Delimited Format Only**

Data Field		Differences from 2009 Data Field Layout	Data Field Descriptions	Specifications
		The descriptions of new codes 03 through 06 have been revised to distinguish between revised valuations relating to receipt or discovery of additional information related to a property's physical characteristics and other revised valuations.	04 = Revised valuation by a property appraiser due to receipt or discovery of additional information relating to the physical characteristics of the property without a VAB petition having been filed; 05 = Revised valuation by property appraiser due to continued analysis and/or receipt or discovery of additional information relating to the property (other than its physical characteristics) after a VAB petition has been filed but before the VAB has issued a ruling; 06 = Revised valuation by property appraiser due to continued analysis and/or receipt or discovery of additional information relating to the property (other than its physical characteristics) without a VAB petition having been filed.	
11	School district assessed value		Enter assessed value for school purposes. Differences between school and non-school (county) assessed value include county adopted ordinances for assessing certain historic property used for commercial or non-profit purposes and the 10% assessment increase limitation on non-homestead property which applies only for non-school purposes.	Numeric Field Up to 12 Characters
12	Non-school assessed value (County)		See 11 above. Non-school assessed value should equal the sum of fields 16, 18, 20, 22, 24, 26, 28, 30 and 32.	Numeric Field Up to 12 Characters
13	School district taxable value		Enter the taxable value for school purposes. School taxable value should be based only on school assessed value and should 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
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
Items 15 through 32 provide detail on just value and non-school assessed value. The sum of just values entered should equal total just value in field 8. The sum of assessed values entered should equal total non-school assessed value in field 12.				
Save Our Homes assessment limitation (enter values only for homesteaded portion of property)				
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
16*	Homestead assessed value	The reference to homestead assessed value for school purposes was deleted.	Enter the assessed value of only the portion of the property that is considered a homestead. 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

\* If not applicable, leave blank.

\*\* If applicable, all characters must be entered.

**NAL File Data Fields for 2010 Roll Submittal (R. 11/12/09)**  
**Per 193.114 F.S.**  
**Comma Delimited Format Only**

<b>Data Field</b>		<b>Differences from 2009 Data Field Layout</b>	<b>Data Field Descriptions</b>	<b>Specifications</b>
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		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		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		Enter the just 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
20*	Assessed value for residential and non-residential property		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		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		Enter the assessed value of only the portion of the property that is classified agricultural. The difference between the agricultural just value and the agricultural 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		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
24*	Assessed value of land classified as high-water recharge		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 under s. 193.501, F.S.	Entries in these fields should include land used for conservation purposes and classified and assessed pursuant to the amendment to s 4(b), Art. VII of	Enter just value of only the portion of a property's land that is classified and assessed under s. 193.501, F.S. (land value only)	Numeric Field Up to 12 Characters

\* If not applicable, leave blank.

\*\* If applicable, all characters must be entered.

**NAL File Data Fields for 2010 Roll Submittal (R. 11/12/09)**  
**Per 193.114 F.S.**  
**Comma Delimited Format Only**

<b>Data Field</b>		<b>Differences from 2009 Data Field Layout</b>	<b>Data Field Descriptions</b>	<b>Specifications</b>
26*	Assessed value of land classified under s. 193.501, F.S.	the Florida Constitution approved in November 2008.	Enter the assessed value of only the portion of a property's land that is classified and assessed 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		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		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		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		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
Working waterfront property (enter values only for portion of property classified under section 4(j), Article VII of the State Constitution)				
31*	Just value of property with reduced assessment due to working waterfront	Replaced parent/grandparent living quarter assessments with the newly created working waterfront	Enter the just value of only the portion of the property that has a reduced assessment due to working waterfront under section 4(j), Article VII of the State Constitution	Numeric Field Up to 12 Characters
32*	Assessed value of property with reduced assessment due to working waterfront	assessment. Parent/grandparent assessment differences should be recorded with an exemption code in field 90.	Enter the assessed value of only the portion of the property that has a reduced assessment due to working waterfront under section 4(j), Article VII of the State Constitution	Numeric Field Up to 12 Characters
33*	New construction just value	Clarifies that new construction should include improvements new to the parcel, even though moved from another parcel.	Enter 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.	Numeric Field Up to 12 Characters
34*	Deletion of improvements to real property resulting in reduction in just value		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		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	Numeric Field 5 Characters**

\* If not applicable, leave blank.

\*\* If applicable, all characters must be entered.

**NAL File Data Fields for 2010 Roll Submittal (R. 11/12/09)**  
**Per 193.114 F.S.**  
**Comma Delimited Format Only**

Data Field		Differences from 2009 Data Field Layout	Data Field Descriptions	Specifications																					
			tax roll. Remaining 4 characters are the 2 digit month and 2 digit year of occurrence. Example: 10409. Otherwise leave blank.																						
36*	Disaster code		<b>Property appraisers should contact the Department before using this code.</b> 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.	Numeric Field 1 Character**																					
37*	Disaster year		<b>Property appraisers should contact the Department before using this code.</b> See 36 above.	Numeric Field 4 Characters**																					
38*	Land value	Clarifies that just value should be entered for all property except agricultural. Assessed value should be entered for agricultural property.	Required for all properties with the exception of condominiums, cooperatives and properties of homeowner’s associations. The <b>just value</b> of land should be entered for all property except property classified as agricultural. For classified agricultural property, enter the <b>assessed</b> value.	Numeric Field Up to 12 Characters																					
39*	Land unit code		Required for all properties with the exception of condominiums, cooperatives and properties of homeowner’s associations.	Numeric Field 1 Character**																					
40*	Number of land units		Required for all properties with the exception of condominiums, cooperatives and properties of homeowner’s associations.	Numeric Field Up to 12 Characters																					
41*	Land square footage		Number of square feet of parcel land area. Exception would be condominiums, cooperatives and properties of homeowner’s associations.	Numeric Field Up to 12 Characters																					
42*	Improved quality	Codes changed to numeric only. Field size reduced to 1 character.	Required for all improved use codes. Beginning with the 2010 Preliminary Roll all codes should be converted to numeric. <table><tr><th>Improvement Quality</th><th>Alpha Code</th><th>Convert to Numeric Code</th></tr><tr><td>Minimum/Low Cost</td><td>MIN</td><td>1</td></tr><tr><td>Below Average</td><td>BAV</td><td>2</td></tr><tr><td>Average</td><td>AVG</td><td>3</td></tr><tr><td>Above Average</td><td>AAV</td><td>4</td></tr><tr><td>Excellent</td><td>EXL</td><td>5</td></tr><tr><td>Superior</td><td>SUP</td><td>6</td></tr></table>	Improvement Quality	Alpha Code	Convert to Numeric Code	Minimum/Low Cost	MIN	1	Below Average	BAV	2	Average	AVG	3	Above Average	AAV	4	Excellent	EXL	5	Superior	SUP	6	Numeric Field 1 Character**
Improvement Quality	Alpha Code	Convert to Numeric Code																							
Minimum/Low Cost	MIN	1																							
Below Average	BAV	2																							
Average	AVG	3																							
Above Average	AAV	4																							
Excellent	EXL	5																							
Superior	SUP	6																							

\* If not applicable, leave blank.

\*\* If applicable, all characters must be entered.

**NAL File Data Fields for 2010 Roll Submittal (R. 11/12/09)**  
**Per 193.114 F.S.**  
**Comma Delimited Format Only**

Data Field		Differences from 2009 Data Field Layout	Data Field Descriptions	Specifications
43*	Construction class	Must be entered as a numeric code. Code E changed to S to align with the Marshal Valuation Service.  Code needed for all improvement types except mobile homes.	Required for all improved use codes except mobile homes.  <div style="display: flex; justify-content: space-between;"> <div>Improvement Construction Class</div> <div>Marshall Valuation Service Codes</div> <div>Required Numeric Code</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>Fireproof Steel</div> <div>A</div> <div>1</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div>Reinforced Concrete</div> <div>B</div> <div>2</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div>Masonry</div> <div>C</div> <div>3</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div>Wood (include steel studs)</div> <div>D</div> <div>4</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div>Steel Frame/incombustible walls/roof</div> <div>S</div> <div>5</div> </div>	Numeric Field 1 Character**
44*	Effective year built		Enter effective year built. Required for all improved use codes.	Numeric Field 4 Characters**
45*	Actual year built		Enter actual year built. Required for all improved use codes.	Numeric Field 4 Characters**
46	Date of last physical inspection		Enter month and year, two digits for month and two digits for year. Example: March 2004 = 0304	Numeric Field 4 Characters**
47*	Total living or usable area		Required for all improved use codes.	Numeric Field Up to 12 Characters
48*	Number of buildings		Required for all improved use codes. Use '0' for condominiums and cooperatives.	Numeric Field Up to 4 Characters
49*	Number of residential units		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		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
51	Owner's name			Alphanumeric Field Up to 30 Characters

\* If not applicable, leave blank.

\*\* If applicable, all characters must be entered.

**NAL File Data Fields for 2010 Roll Submittal (R. 11/12/09)**  
**Per 193.114 F.S.**  
**Comma Delimited Format Only**

<b>Data Field</b>		<b>Differences from 2009 Data Field Layout</b>	<b>Data Field Descriptions</b>	<b>Specifications</b>
52	Street address of owner line 1			Alphanumeric Field Up to 40 Characters
53*	Street address of owner line 2			Alphanumeric Field Up to 40 Characters
54	City of owner			Alphanumeric Field Up to 40 Characters
55	State or country of owner			Alpha Field Up to 25 Characters
56*	US mail zip code of owner		If non-U.S. address, leave blank.	Numeric Field 5 Characters**
57	Owner's state of domicile		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.		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		See 58 above	Alphanumeric Field Up to 40 Characters
60*	Street address of fiduciary line 2		See 58 above	Alphanumeric Field Up to 40 Characters
61*	City of fiduciary		See 58 above	Alphanumeric Field Up to 40 Characters
62*	State or country of fiduciary		See 58 above	Alpha Field Up to 25

\* If not applicable, leave blank.

\*\* If applicable, all characters must be entered.



**NAL File Data Fields for 2010 Roll Submittal (R. 11/12/09)**  
**Per 193.114 F.S.**  
**Comma Delimited Format Only**

<b>Data Field</b>		<b>Differences from 2009 Data Field Layout</b>	<b>Data Field Descriptions</b>	<b>Specifications</b>
				Characters
63*	US mail zip code of fiduciary		See 58 above. If non-U.S. address, leave blank.	Numeric Field 5 Characters**
64*	Fiduciary Type Code		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**
65	Short legal description			Alphanumeric Field Up to 30 Characters
66*	Homestead applicant's status			Alpha Field 1 Character**
67*	Homestead applicant's SSN			Numeric Field 9 Characters**
68*	Homestead co-applicant's status			Alpha Field 1 Character**
69*	Homestead co-applicant's SSN			Numeric Field 9 Characters**
70*	Confidentiality code		"1" for Confidential Record Otherwise field should be blank	Numeric Field 1 Character**
71	Market area			Alphanumeric Field Up to 3 Characters
72*	Neighborhood code			Numeric Field Up to 10 Characters
73*	Public land			Alpha Field 1 Character**
74	Taxing authority code			Alphanumeric Field Up to 5 Characters
75	Township			Alphanumeric Field

\* If not applicable, leave blank.

\*\* If applicable, all characters must be entered.



**NAL File Data Fields for 2010 Roll Submittal (R. 11/12/09)**  
**Per 193.114 F.S.**  
**Comma Delimited Format Only**

<b>Data Field</b>		<b>Differences from 2009 Data Field Layout</b>	<b>Data Field Descriptions</b>	<b>Specifications</b>
				3 Characters**
76	Range			Alphanumeric Field 3 Characters**
77	Section or grant number			Alphanumeric Field 3 Characters**
78	Census block group		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**
79	Physical location – Street address 1		Required for all properties. If the parcel is vacant and has not been assigned a street number, the name of the fronting (or ingress/egress) road should be entered.	Alphanumeric Field Up to 40 Characters
80*	Physical location – Street address 2		Additional space if needed.	Alphanumeric Field Up to 40 Characters
81	Physical location – City		Required for all properties.	Alphanumeric Field Up to 40 Characters
82	Physical location – Zip code		Required for all properties.	Numeric Field 5 Characters**
83*	Alternate key			Alphanumeric Field Up to 26 Characters
84*	Flag for current year assessment dif. transfer		<b>Note: For denied applications, leave fields 84 – 89 blank.</b> 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 file. 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	Numeric Field 1 Character**

\* If not applicable, leave blank.

\*\* If applicable, all characters must be entered.

**NAL File Data Fields for 2010 Roll Submittal (R. 11/12/09)**  
**Per 193.114 F.S.**  
**Comma Delimited Format Only**

<b>Data Field</b>		<b>Differences from 2009 Data Field Layout</b>	<b>Data Field Descriptions</b>	<b>Specifications</b>
			transferred to the parcel for the assessment year. Otherwise field should be blank.	
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
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
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**
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
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**
90*	Exemptions		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		If parcel ID has changed since the last tax file submission, enter the previous parcel ID. Otherwise, leave blank.	Alphanumeric Field Up to 26 Characters
92*	File sequence number			Numeric Field Up to 7 Characters

\* If not applicable, leave blank.

\*\* If applicable, all characters must be entered.