

Florida Administrative Code - Property Tax

Section 3 -Instructions to the Property Appraiser regarding reporting & determination of qualified sales for Florida Department of Revenue purposes.

3. A transfer code denoting certain characteristics of the transfer. A transfer should be considered for disqualification if any of the following apply:

- Corrective deed, quit claim deed, or tax deed; Deed bearing Florida Documentary Stamp at the minimum rate prescribed under chapter 201, Florida Statutes;
- Deed bearing same family name as to Grantor and Grantee;
- Deeds to or from banks, loan or mortgage companies;
- Deeds conveying cemetery lots or parcels;
- Deeds including unusual amounts of personal property;
- Deeds containing a reservation of occupancy for more than 90 days (life estate interest);
- Deeds involving a trade or exchange of land;
- Deeds where the consideration is indeterminable;
- Deed conveying less than a half interest;
- Deeds to or executed by any of the following:
 - a. Administrators;
 - b. Benevolent Institutions;
 - c. Churches;
 - d. Clerk Commissioners;
 - e. Clerk of Courts;
 - f. Counties;
 - g. Educational Institutions;
 - h. Executors;
 - i. Federal Agencies;
 - j. Federal Government;
 - k. Fraternal Institutions;
 - l. Guardians;
 - m. Lodges;
 - n. Masters;
 - o. Municipalities;
 - p. Receivers;
 - q. Sheriffs;
 - r. State Board of Education;
 - s. Trustees in Bankruptcy;
 - t. Trustees of the Internal Improvement Trust Fund (or Board of Natural Resources);
 - u. Utility Companies.