

Department of Revenue
Property Tax Division
Data Exchange Requirements Specification (ARS Section 42-13004.A.)
Version 1.1, April 4th 2008

The tables below list the data that is to be exchanged between the department and non-client counties each year in order for counties to be compliant with the requirements of ARS Section 42-13004.A.

Exchange dates should be considered to be the same each year. The medium for exchange can be FTP, tape, CD or email attachment.

1. Data from DOR to non-client counties

Item #	Frequency	Data	Format	Exhibit(s)
1	Annually	CVP data	Flat Text File	1-1
2	Annually	Class 56 Telecomm Exemptions	Excel Spreadsheet	1-2
3	Periodically	CVP Valuation Changes	Excel Spreadsheet	
4	Periodically	CVP Tax Roll Correction	Excel Spreadsheet	
5	Annually	Marshall & Swift Cost & Depreciation files	Flat Text Files	1-3 thru 1-9

2. Reports from DOR to non-client counties

Item #	Frequency	Data	Format	Exhibit(s)
1	Annually	Centrally Valued Abstract , FCV, and Land reports	Paper Report	2-1

3. Data from non-client counties to DOR

Item #	Frequency	Data	Format	Exhibit(s)
1	Annually	Abstract of the Assessment Roll	Excel Spreadsheet	3-1
2	As needed --Deadline is August for Future tax year	CVP Land Value Changes	DOR form 82081 for ADD/DELETE DOR form 82082 for CHANGE	
3	5 times annually	Assessment Dataset	Text files	3-2 thru 3-8
4	Monthly	Sales Affidavits	File	3-9

(1) Data from DOR to Non-Client County

1. Layout for CVP data flat text file.

This data will be sent annually by November 30th, and contains the Centrally Valued property values for each taxpayer for the upcoming tax year. The file will be sent in flat text file named PS1227.CXX.txt produced from the JUM06 job stream. XX in the file name = county number 07 for Maricopa, 10 for Pima and 14 for Yuma. Exhibit 1-1 details the layout of this file.

(Exhibit 1-1)

Name	Width	Position	Type	Description
TP COUNTY NO1	2	1-2	STRING	County ID
TP FOR YEAR	12	3-14	STRING	"FOR THE YEAR"
TP YEAR CC	2	15-16	STRING	Century
TP YEAR YY	2	17-18	STRING	Year
TPCOUNTY NO2	2	19-20	STRING	County ID
TP COUNTY NAME	10	21-30	STRING	County Name
TP-TAXPAYER-NBR	6	31-36	STRING	Taxpayer Number includes 2 digit taxpayer class,, 3 digit taxpayer number and 1 alpha character
TP-NAME1	50	37-86	STRING	Taxpayer Name
TP-NAME2	50	87-136	STRING	Taxpayer Name2
TP-COMMENT	50	137-186	STRING	Comment for operating property or limited value – This identifies the type of record (full cash value is "operating property"), (limited property value is "limited value")
TP-ADDR1	50	187-236	STRING	Taxpayer Address Line 1
TP-ADDR2	50	237-286	STRING	Taxpayer Address Line 2
TP-ADDR3	50	287-336	STRING	Taxpayer Address Line 3
TP-AREACODE	4	337-340	STRING	Tax area code
TP-PARCEL	9	341-349	STRING	Land Parcel ID
TP-ACRES	(7,2)	350-358	DECIMAL	Land parcel size
TP-LAND-FCV	11	359-369	NUMERIC	Land full cash value
TP-BLDGSTR-FCV	11	370-380	NUMERIC	Improvement full cash value
TP-PP-FCV	11	381-391	NUMERIC	Personal Property full cash value
TP-TOTAL-FCV	11	392-402	NUMERIC	Total full cash value
TP-SP-DIST1	3	403-405	STRING	Special District Identifier, if any
TP-SP-UNITS1	(5,2)	406-412	DECIMAL	Units for that special district
TP-SP-DIST2	3	413-415	STRING	Additional Special district, if applicable
TP-SP-UNITS2	(5,2)	416-422	DECIMAL	Units for that special district

2. Class 56 taxpayers' business personal property exemption.

A listing of Centrally Valued Telecommunication taxpayers who are to receive the Business Personal Property exemption is sent Annually after November 30th and before December 30th in an EXCEL spreadsheet. This spreadsheet will contain a header row and records as they appear in Exhibit 1-2.

(Exhibit 1-2)

Count y	Parcel ID	Class	Taxpayer No.	TAC	Tax Payer Name	Current PP_Value	New PP_value after exemption
7	972-50-390	56	725	0390	A T & T PROPERTY TAX	32825084	32765985
7	972-61-450	56	726	1450	QWEST WIRELESS LLC	1748639	1689540
7	973-00-850	56	730	0850	ELECTRIC LIGHTWAVE INC	1890131	1831032
7	974-02-855	56	740	2855	GLOBAL CROSSING TELECOMMUNICATIONS INC	3138209	3079110
7	974-14-850	56	741	4850	MCI	8965496	8906397

3. Valuation Changes

Sent periodically throughout the year leading up to taxpayer billing are additional changes to the data based on appeals, taxpayer inquiry or clerical errors. These changes are known as “Valuation Changes” and will be sent in an EXCEL spreadsheet and contain the Taxpayer Number, Tax Area Code, Current Value and Change to Value.

4. Tax Roll Correction

Changes after a taxpayer has been billed are known as “Tax Roll Corrections”. The information for these types of changes are to be sent in an EXCEL spreadsheet and contain the Taxpayer Number, Tax Area Code, Current Value and Change to Value.

5. Marshall & Swift Cost and Depreciation Files

Files are sent annually in August of each year and will be in flat text file format. Exhibit 1-3 through 1-9 details the contents of these files.

(Exhibit 1-3)

COMPONENT FILE coming from JPC20			
Field	Width	Position	Type
TAXYEAR	2	1-2	Numeric
CODE	4	3-6	Character
OCCUPANCY GROUP	3	7-9	Numeric
STRUCTURAL CLASS	1	10	Character
TAX YEAR ALT	2	11-12	Numeric
TYPE CODE ALT	2	13-14	Numeric
OCC GRP ALT	3	15-17	Numeric
STRUCTURAL CLASS ALT	1	18	Character
CODE ALT	4	19-22	Character
NAME DESCRIPTION	30	23-52	Character
UNIT MEASURE	1	53	Character
OBSOLETE FLAG	1	54	Numeric
STORY HEIGHT FLAG	1	55	Numeric
FOUNDATION FLAG	1	56	Numeric
CALC CODE	2	57-58	Numeric
LIFE	2	59-60	Numeric
MIN SIZE	17	61-77	Decimal(9,8)
MAX SIZE	17	78-94	Decimal(9,8)
SIZE COST COUNTER	2	95-96	Numeric
VARIED VALUES COUNTER	2	97-98	Numeric
ITEM-COUNTER	2	99-100	Numeric
SIZE COST GROUP	680	101-780	
Fields below occurs 8 times - $8 * (17 + 68) = 680$			
SIZE	17		Decimal (9,8)
Field below occurs 4 times and is contained in the previous occurs of 8 times $(17 * 4) = 68$			
COST	17		Decimal (9,8)
VARIED VALUES GROUP	102	781-882	
Field below occurs 6 times - $6 * 17 = 102$			
VARIED VALUES	17		Decimal(9,8)
ITEM GROUP	340	883-1222	
Fields below occur 20 times - $20 * 17 = 340$			
ITEM REFERENCE NBR	11		Numeric
ITEM NBR OF UNITS	6		Numeric

Component File (Exhibit 1-3) Notes

- item_reference_nbr and item_nbr_of_units of the ITEM GROUP are not populated with data.

(Exhibit 1-4)

DEPRECIATION FILE coming from JPC21			
Field	Width	Position	Type
LOCK	1	1	Character
YEAR	2	2-3	Numeric
OCC-GP	1	4	Numeric
AGE	2	5-6	Numeric
RATE GROUP	39	7-45	
Field below occurs 13 times = 13 * 3 = 39			
RATE	3		Numeric

(Exhibit 1-5)

MOBILE HOME PERCENT GOOD FILE coming from JPC22			
Field	Width	Position	Type
LOCK	1	1	Character
YR	2	2-3	Numeric
DEP GROUP	240	4-243	
Fields below occurs 40 times 40 * 6 = 240			
CST-YR	2		Numeric
FCV	2		Numeric
LPV	2		Numeric

Mobile Home Percent Good File (Exhibit 1-5) Notes

- Mobile Home Percent Good file layout is to be used for four files including Mobile Homes, Travel Trailers, Park Models, and Office Mobiles.

(Exhibit 1-6)

MISC VALIDATION FILE coming from JPC23			
Field	Width	Position	Type
COMP ID KEY	4	1-4	Character
COMP TYPE	2	5-6	Numeric
LOW RANGE	2	7-8	Numeric
HI RANGE	2	9-10	Numeric
ERR MSG	78	11-88	Character

(Exhibit 1-7)

OCCUPANCY FILE coming from JPC24			
Field	Width	Position	Type
LOCK	1	1	Character
YR	2	2-3	Numeric
OCCUPANCY NUMBER	3	4-6	Numeric
CLASS	1	7	Character
NAME	30	8-37	Character
GROUP	1	38	Numeric
BASE-STORIES	2	39-40	Numeric
STORY-FACTOR	17	41-57	Decimal(9,8)
BASE-HEIGHT	2	58-59	Numeric
STORY-HEIGHT-FACTOR	17	60-76	Decimal(9,8)
DEPRECIATION-TYPE	1	77	Character
ARCHITECT-PCNT-RANK-1	17	78-94	Decimal(9,8)
ARCHITECT-PCNT-RANK-4	17	95-111	Decimal(9,8)
LIFE-1	2	112-113	Numeric
LIFE-2	2	114-115	Numeric
LIFE-3	2	116-117	Numeric

LIFE-4	2	118-119	Numeric
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(Exhibit 1-8)

EXCLUSION FILE coming from JPC25			
Field	Width	Position	Type
LOCK	1	1	Character
YR	2	2-3	Numeric
COMP	4	4-7	Character
OCC	3	8-10	Numeric
CLASS	1	11	Character
NTIL-YR	2	12-13	Numeric
AFTER-YR	2	14-15	Numeric
PERM	1	16	Character

(Exhibit 1-9)

CROSS REFERENCE FILE coming from JPC26			
Field	Width	Position	Type
OCCUPANCY	3	1-3	Numeric
MODEL	4	4-7	Numeric
MODEL-DESCRIPTION	30	8-37	Character

(2) Reports from DOR to Non-Client County

1. Centrally Valued Reports

Reports provided annually by the department on or before November 30th to the counties:

(Exhibit 2-1)

Report #	Report Name
PS0249-07	FCV Abstract by Tax Authority & Legal Class
PS0249-08	LTD Abstract by Tax Authority & Legal Class
PS0249-09	FCV Abstract by Tax Area Code
PS0249-10	LTD Abstract by Tax Area Code
PS0249-11	FCV Abstract by Usage Code
PS0249-12	LTD Abstract by Usage Code
PS0249-15	FCV Abstract by Tax Authority
PS0249-16	LTD Abstract by Tax Authority
PS0249-17	FCV Abstract by Legislative Class
PS0249-18	LTD Abstract by Legislative Class
PS0249-21	FCV Abstract by Tax Authority & Property Type
PS0249-22	LTD Abstract by Tax Authority & Property Type
PS1220-11	Operating Lands by County
PS1220-18	FCV by Taxpayer

(3) Data from Non-Client County to DOR

1. Abstract of the Assessment Roll.

An Excel spreadsheet must be sent to DOR annually in February. The parcel count, full cash value, assessed value, exempt amount and net assessed value must be included for each authority and should be broken down by real and personal property for each legal class. Exhibit 3-1 details how the spreadsheet should look.

(Exhibit 3-1)

52000 Authority Name		Legal Class	Parcel Count	Full Cash Value	Assessed Value	Exempt Amount	Net Assessed
			5,519	813,918,888	164,480,009	4,178,200	160,301,809
	CVP	01.01R	7	140,546,559	35,136,641		35,136,641
		01.01P		374,453,442	93,613,361		93,613,361
		01.03R	16	1,944,318	486,082		486,082
		01.03P		23,161,315	5,790,332		5,790,332
		01.06R	7	355,329	88,832		88,832
		01.06P		1,392,672	348,168		348,168
		01.07R	1	590	148		148
		01.07P		2,394,564	598,641		598,641
		01.11R	10	521,248	130,314		130,314
		01.11P		11,100,729	2,775,186		2,775,186
		05R	10	5,527,491	1,160,774		1,160,774
		05P		3,030,883	636,485		636,485
	LAP	01.12R	302	9,680,696	2,420,216	133,512	2,286,704
		01.12P		0	0		
		01.13R					
		01.13P		2,308,282	577,106	66,965	510,141
		02.R	2,414	32,649,017	5,223,870	3,554,141	1,669,729
		02.P		302,463	48,393	48,317	76
		03R	3,691	59,559,798	5,956,151	344,696	5,611,455
		03P		3,955,472	395,557	5,362	390,195
		04R	1,482	40,589,646	4,059,022	23,743	4,035,279
		04P		305,052	30,506	778	29,728
		06.01R	4	70,767	3,538		3,538
		06.01P					
		06.05R	1	450,687	22,534		22,534
		06.05P		99,549,313	4,977,466		4,977,466
		09R	2	68,555	686	686	
		09P					

2. Form 82081 and 82082 CVP Land Valuation

These documents are sent annually on or before August 30th for the future tax year by the County Assessor and contain the land valuation for Centrally Assessed Taxpayers.

3. Assessment Data

Assessment Dataset

Overview

DOR requires delivery of operational assessment data from each assessor at several different times during the tax year. The scope of the dataset includes parcel, improvements and personal property (residential mobile homes and business) information from prior, current or future assessment rolls, depending on the time of year. The schedule below specifies when each delivery is due and for which assessment roll.

Delivery Date (on or around)	Tax Year of Data to Deliver	Event delivery is related to	Additional Notes
Jan. 15 th	Current Year	After certification of Roll	
Mar. 15 th	Future Year	After notices produced	
Sept 15 th	Prior Year	After billing	
Sept. 30 th	Current Year	After supplemental Notices	
Dec. 15 th	Future Year	Initial notice of value	Additional data may be requested if equalization issues arise (pursuant to A.R.S 42-13251).

Each dataset contains data that should be internally consistent and that is distributed across a set of text data files. On receipt of the files, DOR will validate them and will request a new dataset if errors are discovered. Valid datasets will be loaded into DOR’s statewide database. The following table lists the files that make up the dataset. Detailed specifications are provided below.

File	Data	FileType ¹
Parcel	Real property assessment roll data. Contains one record for each parcel identified by a parcel-id.	parcel
Cost	Identifies and lists characteristics of improvements appraised using the Arizona Construction Cost system. Cost records are linked to parcel records through the parcel-id field.	cost
Mass Appraisal	Identifies and lists characteristics of improvements appraised by mass appraisal. Mass appraisal records are linked to a parcel record through the parcel-id field.	mas
Market	Lists parcels and the market area they belong to. Market records are linked to a parcel record through the parcel-id field.	market
Personal Property	Personal Property Assessment roll data. Contains one record for each taxpayer account. Where appropriate, personal property account	persprop

¹ Filetypes are used in file naming convention.

	records are linked to parcel records through the parcel-id field.	
Business Personal Property	Schedule data for business personal property taxpayers. Business personal property records are linked to personal property account records through the taxpayer-id field.	busersprop
Agricultural Personal Property	Schedule data for agricultural personal property (livestock). Agricultural personal property records are linked to personal property account records through the taxpayer-id field.	agriprop

File Format

- Data will be delivered via FTP. Specific arrangements should be made with DOR to set this up.
- File names will be in the format <filetype>.<yyyy>.<cc>.<yyyymmdd>.txt
 - “yyyymmdd” is the date the file was created
 - “filetype” is the type of file it is – filetypes are identified below in the detailed specification of each file
 - “yyyy” is the tax year for the data being sent
 - “cc” is the identifier of the county the data originated from. See appendix for list of county identifiers.
 - E.g. [parcel.2008.07.20080118.txt] is 2008 parcel data from county 7 generated 1/18/08.
- Data is in ASCII text format²
- Data should not include any non printable or control characters
- Records are fixed length. They must always be the same length regardless of what data they contain.
- Records may contain nested sub-record segments as a fixed number of fixed length, repeating sequences of fields (derived from VSAM segmented record structures).
 - Segments are constant, fixed length blocks of data within the record where length = number of sub-records * sub-record length.
 - Sub-records should be populated in a contiguous sequence starting at the first field sequence occurrence and continuing until there are no more sub-records or the maximum number of occurrences have been filled.
 - If the sub-record does not contain data its fields should be zero or space filled. This is an empty sub-record.
 - Sub-records often include an identifier field. These should be set to zero when the sub-record is empty.
 - Each segment has a corresponding counter field in the root segment of the record and this should be set to the number of sub-record occurrences populated with actual data.
 - There may be exceptions to the usage of segments. If so, these are noted in the detailed notes of the file and field definitions.
 - For example, there are 16 sub-record occurrences for legal descriptions in the parcel file. If there are only 3 lines of data sub-records 1 to 3 should be populated with LEGAL-LINE-NBR of 01, 02 and 03 and LEGAL-TEXT with the text of the legal description line. Sub-records 4 through 16 should be empty with LEGAL-LINE-NBR of 00 and LEGAL-TEXT filled with spaces. The LEGAL-CTR field in the parcel root segment should be set to 03.

² Maricopa and Pima counties have a special arrangement to deliver files in EBCDIC format

General Field Formatting Rules

The following rules for formatting of field data apply generally unless otherwise specified in the field definition.

- Character (C) fields should be left-justified and right padded with spaces. Character fields can contain any combination of upper case or lower case alphanumeric (a-z, A-Z, 0-9) plus punctuation and other printable characters
- Numeric (N) fields should be right justified and left padded with zeros. Numeric fields are integers and can contain the characters 0-9 only.
- Decimal ((x,y)) fields should be right justified and left padded with zeros. Decimal fields are real numbers that contain 'x' digits to the left of the decimal place and 'y' digits to the right. The decimal point is not included. Therefore the length of the field = x + y. Only the characters 0-9 are allowed. Values should be rounded to the specified number of decimal places. For example:
 - 3.587 as Decimal(5,2) = 0000359
 - 36% as Decimal(0,3) = 360
 - \$198,392 as Decimal(7,2) = 019839200
- Blank fields, i.e. empty fields for which there is no data, should be space filled (Char) or zero filled (Numeric and Decimal).
- All fields of empty sub-records should be blank.

Parcel File

General Description of Parcel File

The parcel file contains real property assessment roll data and forms the root of the overall schema of the delivered assessment dataset. All of the assessment data in the other files relates back to the parcel file through the PARCEL-ID field.

All parcels on the assessment roll of the requested tax year at the time of data generation should be included in the parcel file with the exception of centrally valued ‘billing’ parcels. (These are not true parcels but are ‘accounts’ created to provide real property billing entities for centrally valued property distributed across tax areas.) Property that may have been valued as personal property but that is assessed as real property (e.g. attached mobile homes or site adds) should also be included.

Each record in the file represents a single parcel and is uniquely identified by a parcel number (or parcel id) field. The parcel record contains basic parcel information, taxpayer information, numerous values and assessment data in a fairly lengthy and complex structure summarized as follows:

SEGMENT	DESCRIPTION
ROOT	Identifies the parcel, cartographic cataloging, land size and value plus a few other miscellaneous fields.
SALES	Summarizes the last 3 sales of the parcel
SPECIAL DISTRICTS	Identifies up to 6 special district taxing authorities that apply to the parcel
PERSONAL PROPERTY	Summarizes property valued as personal property but assessed as real property, attached mobile homes for example. Up to 8 groups summarized by personal property class and legal class can be included. The segment also contains the LPV Exempt Amount using a special layout convention.
TAXPAYER	Up to 6 taxpayer name and an address lines
LEGAL TEXT	Up to 16 lines of legal description of the parcel
LAND USE	Up to 7 assessed legal classifications of the uses of the parcel land
IMPROVEMENT USE	Up to 7 assessed legal classifications of the uses of the improvements on the parcel
VALUES	Up to 6 appraised values for improvements (FCV) arrived at through different approaches, one of which is the actual assessed value, plus the overall property LPV. For example, an assessor override value may apply to the parcel but Cost and MAS values were calculated. All three of these values must be stored in this segment.

Detailed Layout of Parcel File

Column Name	Width	Position	Type	Description
DELETE FLAG	1	1	Character	Not Used
PARCEL ID	13	2-14	Numeric	Unique identifier for this parcel. 2 digit county id, 3 digit book, 2 digit map, 3 digit parcel, 2 digit numeric representation of alpha-split (a = 01, b = 02, c = 03, etc), 1 digit check digit ³ . Maximum alpha split value is ‘26’.

³ Parcel Check Digit calculation is performed as follows...

Column Name	Width	Position	Type	Description
ALPHA SPLIT	1	15	Character	Alphabetic letter representing a split in the property, A-Z. Must correspond to the alpha split part of the PARCEL ID.
AREA CODE	4	16-19	Numeric	The 4-digit Tax Area Code for the parcel record.
USE CODE	4	20-23	Numeric	The 4-digit Use Code for the parcel record. Identifies the primary overall use of the property. Must be a valid DOR use code. If you have your own set of use codes you must convert them to DOR codes. You can find the complete PROPERTY USE CODE manual at: http://www.azdor.gov/property/manuals.asp .
LAND FCV	9	24-32	Numeric	The Land Full Cash Value of the parcel record.
SECTION	4	33-36	Character	The section the land is located in
TOWNSHIP	3	37-39	Character	The township the land is located in
RANGE	3	40-42	Character	The range the land is located in
PARCEL-SIZE	9	43-51	Decimal(7,2)	The size of the parcel. The unit type is defined below (ACRE SQFT CODE).
ACRE SQFT CODE	1	52	Character	Indicates whether the value in the PARCEL-SIZE is in square feet (F) or acres (A). Sizes are preferred to be sent in square foot format.
UNIT VALUE	7	53-59	Numeric	The land value (FCV) to the nearest dollar per unit. Can be expressed per square feet, front feet, acres, or site. i.e. \$/acre, \$/ft or \$/sqft.
UNIT TYPE	1	60	Character	The type of unit used to establish the unit land fcv in the UNIT VALUE field - square feet (F), front feet (T), site (S), acres (A) or mixed (M).
LAND VALUE SOURCE	1	61	Numeric	Indicator of where the land value comes from (i.e. assessor override, county board, senior freeze, etc.). The indicator must be one of the the valid value source codes for land as listed in the Value Source Lookup Table below.
IMPR VALUE SOURCE	1	62	Numeric	Indicates where the improvement value that will be used on the tax roll comes from (i.e. assessor override, county board, senior freeze, etc.). The indicator must be one of the the valid value source codes for improvements as listed in the Value Source Lookup Table below. It must also correspond to one of the IMPR FCV SOURCE sub-records listed in the VALUES segment. If the parcel is unimproved, the value will be 0.
EXEMPT AMT FCV	9	63-71	Numeric	The amount of FCV that is exempt from taxation, rounded to the nearest dollar.
EXEMPTION TYPE	1	72	Character	Indicates the type of exemption the parcel record has. See lookup table below for valid codes.
ZIP CODE	5	73-77	Numeric	5 digit zip code for the location of the parcel.
ADDRESS CODE	3	78-80	Numeric	Identifies a single taxpayer who owns multiple properties which all have the same mailing address. All parcels belonging to that taxpayer with the same mailing address, should have the same ADDRESS CODE.
PROPERTY STATUS	3	81-83	Character	Indicates the status of the parcel for LPV and levy limit calculations. See Property Status Lookup table below for valid entries.
DATE LAST UPDATE	6	84-89	Numeric	ddmmyy (2-digit month, 2-digit day, 2-digit year). Last time parcel was updated.
SALE CTR	1	90	Numeric	Counts the number of populated sub-records occurring in the sales segment. Must be in the range 0 – 3.
SPEC DIST CTR	1	91	Numeric	Counts the number of populated sub-records occurring in the special district segment. Must be in the range 0 – 6.
PERS PROP CTR	1	92	Numeric	Counts the number of populated sub-records occurring in the personal property segment. Must be in the range 0 – 9.
TAXPAYER CTR	1	93	Numeric	Counts the number of populated sub-records occurring in the taxpayer segment. Must be in the range 3 – 6.
LEGAL CTR	2	94-95	Numeric	Counts the number of populated sub-records occurring in the legal text segment. Must be in the range 1 – 16.
LAND USE CTR	1	96	Numeric	Counts the number of populated sub-records occurring in the land use segment. Must be in the range 1 – 7.
IMPR USE CTR	1	97	Numeric	Counts the number of populated sub-records occurring in the improvement use segment. Must be in the range 0 – 7.
IMPR VALUE CTR	1	98	Numeric	Counts the number of populated sub-records occurring in the improvement value segment. Must be in the range 1 – 7.
SALES SEGMENT	84	99-182		Fields below OCCUR 3 TIMES (3 * 28 = 84 bytes) - Counter field is SALE CTR. Must contain at least zero populated sub-records.
SALE DATE	6		Numeric	2-digit month, 2-digit day, 2-digit year. The date this parcel record

Column Name	Width	Position	Type	Description
				was sold.
SALE DOCKET	7		Numeric	The recorded document number assigned by the county recorder's office.
SALE PAGE	3		Numeric	The page number of the recorded document.
INST TYPE	2		Numeric	Instrument Type – the type of recorded document or deed. See Instrument Type lookup table below for valid entries.
SALE PRICE	9		Numeric	The sale price of the parcel record.
SALE NBR	1		Numeric	The Sale sub-record sequence number. Should be sequential number of the sub-record starting at '1' or '0' if the sub-record is not populated.
SPECIAL DISTRICT SEGMENT	84	183-266		Fields below OCCUR 6 TIMES (6 * 14 = 84 bytes) – Counter field is SPEC DIST CTR. Must contain at least zero populated sub-records.
SPEC DIST NBR	5		Numeric	Tax authority or jurisdiction number of the special district.
SPECDIST UNITS	9		Decimal(6,3)	This can either be a fixed dollar amount or dollar amount per acre, sq ft, lineal ft, etc. of actual tax due. (Note however that there is no corresponding field that indicates the usage of this field.)
PERSONAL PROPERTY SEGMENT	225	267-491		Fields below OCCUR 9 TIMES (9 * 25 = 225 bytes) – Counter field is PERS PROP CTR. Must contain at least zero populated sub-records. Special Rule for Parcel LPV Exempt Amount <i>This segment is also used to record Parcel LPV Exempt Amount stored in the 9th occurrence with a PERS PROP CLASS of '200000'.</i>
PERS PROP NBR	2		Numeric	Personal property sub-record. Should be sequential number of the sub-record starting at '01' or '00' if the sub-record is not populated.
PERS PROP CLASS	6		Numeric	The personal property class of all property grouped into this sub-record OR '200000' if special rule. (Refer to the Personal Property Assessment Manual for up-to-date classification data). Special Rule for Parcel LPV Exempt Amount This segment is also used to store the parcel LPV Exempt amount. This is amount of LPV that is exempt from tax. To distinguish this special case sub-record from regular personal property sub-records only the 9 th sub-record should be used and the PERS PROP CLASS should be set to '200000'.
PERS PROP ITEMS	5		Numeric	Total number of personal property items on the record, that is, the number of personal property account items that have been grouped into this sub-record.
PERS PROP FCV	9		Numeric	The sum of full cash value of all personal property items grouped into this sub-record OR Parcel LPV Exempt Amount Special Rule for Parcel LPV Exempt Amount When storing the Parcel LPV Exempt Amount in the 9 th occurrence, this field should be set to the Parcel LPV Exempt Amount.
PERS PROP LC LETTER	1		Character	Legal class identifier of the personal property grouped into this sub-record. Note this field is the legal class 'letter' code – a single keyboard character that maps to a true legal class code. The table of legal classes is maintained annually by the DOR and is available on request from DOR. Note that the legal class must be valid for the tax year of the submitted assessment roll.
FILLER	2		Character	Not Used
TAXPAYER SEGMENT	246	492-737		Fields below OCCUR 6 TIMES (6 * 41 = 246 bytes) - Counter field is TAXPAYER CTR. Must contain at least three populated sub-records (name, address, city/state/zip). Sub-records need not be populated contiguously in this segment – i.e. it is common for lines 2, 3 and 4 to be empty but there must always be lines 1, 4 and 5.
TAXPAYER LINE NBR	1		Numeric	Line number of taxpayer information in the range 1 to 6. 00 if sub-record is empty. Note that this number is not a sequence number of populated sub-records – it is the actual sub-record occurrence number.
TAXPAYER TEXT	40		Character	Taxpayer name and address information appears in multiple lines of text. The preferred designation of information to fields is as follows: Line 1: must always contain the primary taxpayer name

Column Name	Width	Position	Type	Description
				Line 2 & 3: names of up to two secondary taxpayers Line 4: Care Of, name of party acting on the taxpayer's behalf Line 5: Address of taxpayer or their acting party (street part) Line 6: City (16 characters) State (2 characters) Zip Code (22 characters) It is recognized that this arrangement does not fit all circumstances. For example, foreign addresses may not fit. In this case, if there is no 'care of' party, you may use line 4 for the 1 st address line and line 5 as a 2 nd address line, leaving line 6/state blank and entering zip/post code plus country in line 6/zip code. Similarly, if there is a 'care of' but no taxpayer 3, then move 'care of' into line 3 to create more room for the address lines.
LEGAL TEXT SEGMENT	1072	738-1809		Fields below OCCUR 16 TIMES (16 * 67 = 1072 bytes) - Counter field is LEGAL CTR. Must contain at least one populated sub-record.
LEGAL LINE NBR	2		Numeric	The 2-digit line number that the legal text appears on. Sequence 01 – 16, 00 if sub-record is empty.
LEGAL TEXT	65		Character	The legal text of the parcel (spans multiple lines, up to a max of 16)
LAND USE SEGMENT	28	1810-1837		Fields below OCCUR 7 TIMES (7* 4 = 28 bytes) - Counter field is LAND USE CTR. Must contain at least one populated sub-record.
LAND USE CODE	1		Character	Legal class identifier of the land. Note this field is the legal class 'letter' code – a single keyboard character that maps to a true legal class code.
LAND USE PERCENT	3		Decimal (1,2)	% of land value that is assigned to the legal class identified by the LAND USE CODE field of this sub-record. The sum of LAND USE PERCENT fields across all LAND USE SEGMENT sub-records must equal 100%.
IMPR USE SEGMENT	28	1838-1865		Fields below OCCUR 7 TIMES (7 * 4 = 28 bytes) - Counter field is IMPR USE CTR Must contain at least zero populated sub-records (if not improved) or one populated sub-record (if improved)
IMPR USE CODE	1		Character	Legal class identifier of the improvementland. Note this field is the legal class 'letter' code – a single keyboard character that maps to a true legal class code.
IMPR USE PERCENT	3		Decimal(1,2)	% of improvement value that is assigned to the legal class identified by the IMPR USE CODE field of this sub-record. The sum of IMPR USE PERCENT fields across all IMPR USE SEGMENT sub-records must equal 100%.
VALUE SEGMENT	70	1866-1935		Fields below OCCUR 7 TIMES (7 * 10 = 70 bytes) – Counter field is IMPR VALUE CTR. Must contain at least 1 sub-record. If not improved, there will be only 1 sub-record (the first) which will contain the LPV of the parcel (see special rule). If improved, there must be at least two populated sub-records in the order of IMPR FCV SOURCE, 1 of which will contain the LPV.
IMPR FCV SOURCE	1		Numeric	Indicates the source of a value that was produced for the improvements on the parcel. The indicator must be one of the valid value source codes for improvements as listed in the Value Source Lookup Table below. No more than one value of each type can be included in this segment, i.e. IMPR FCV SOURCE field is a unique sub-record key. If improved, a sub-record must exist with an IMPR FCV SOURCE equal to the IMPR VALUE SOURCE field in the ROOT segment. <u>Special Rule for Limited Property Value</u> <i>A sub-record must be included in the VALUE segment for the parcel LPV (not just improvements). As per other regular improvement value sub-records, the IMPR VALUE SOURCE field should be set according to the Value Source Lookup Table below.</i>
IMPR FCV	9		Numeric	The value of improvements determined using the approach indicated by the IMPR FCV SOURCE field of this sub-record. <u>Special Rule for Limited Property Value</u> <i>When the IMPR FCV SOURCE field indicates a value source of 'LPV' then IMPR FCV field is set to the parcel limited property value. For unimproved parcels, this would be the only sub-record in this segment.</i>

Column Name	Width	Position	Type	Description
SITUS NBR	1	1936	Numeric	Must be set to a constant value of '1'.
SITUS ADDRESS	30	1937-1966	Character	The address of the physical location of the parcel.

Reference Data for Parcel File

Value Source Lookup

Value Source Indicator	Description	Valid for Improvement FCV	Valid for Land FCV
1	Cost	Yes	No
2	MAS	Yes	No
3	<i>Limited Property Value. This is not a regular value source indicator but it has special meaning within the Parcel Assessment Data file where it used to identify the overall property LPV in the VALUE segment.</i>	No	No
4	Assessor Override	Yes	Yes
5	County Board	Yes	Yes
6	State Board / Court	Yes	Yes
7	Cost – Market <i>The cost improvement structure is also used to list improvements that are not valued by the cost method. The DOR system for example, can list improvements as cost but value them using a market modeling approach to produce what is known as a Cost-Market value. This value source should be used in these type of circumstances. It is also used for improvements valued using an income approach.</i>	Yes	No
8	Senior Freeze <i>Values rolled over per ARS 42-16002.</i>	Yes	Yes

Parcel Property Status Code Lookup

Property Status Code	Description
A1	Physically unchanged - vacant land
A2	Physically unchanged - improved land
A3	Previous partial escape - no board approval
B1	New property - vacant land
B2	New property - improved land
B3	Completed new improvement(s)
B4	Removed, destroyed or damaged improvement(s)
B5	Partial completion(s)
B6	Completed previous improvement(s)
B7	Replaced improvement(s)
B8	Physical change to existing improvement(s)
B9	Previous partial escape - board approval obtained

Instrument (Deed) Type Lookup Table

Instrument Type Code	Description
1	Warranty Deed
2	Special Warranty Deed
3	Joint Tenancy Deed

4	Contract or Agreement
5	Quit Claim Deed
6	Other

MAS File

General Description of MAS File

The MAS file contains records of all real property that has been valued using Mass Appraisal methods in the requested tax year. It is limited to single family residential property. The file is uniquely keyed on PARCEL ID and must relate to a record in the PARCEL file. There are no sub-record segments. Note that MAS records should be included even when the MAS value was not eventually used on the tax roll. For example, the value could have been overridden. MAS values are included as sub-records in the VALUE segment of the PARCEL file with IMPR-FCV-SOURCE = 2. Improvements listed in the MAS file should also be listed in the COST file if they were also valued by any other method.

The data in the file is essentially a set of residential property characteristics that define the property. The MAS file allows only one record per parcel. As a general rule, it should be used for single improvements only. Multiple improvement parcels should be listed in the COST file. However, there may be some circumstances where it is acceptable to include multiple improvements in a MAS record. These would be when there is quite clearly a dominant structure (i.e. the house) and subordinate structures such as a guest house, a separate garage or other outbuilding. In these cases, the majority of the characteristics in the MAS record will be set to the predominant improvement but some fields should be produced by combining the characteristics of each improvement. For example, LIVING-AREA and PATIO-NO would be the aggregates across all structures. The field descriptions below note special rules for this type of combination where applicable, otherwise the predominant improvement is used to set the field value.

Detailed Layout of MAS File

Column Name	Width	Position	Type	Description
FILLER	1	1	Character	Not Used
PARCEL-ID	13	2-14	Numeric	Unique record identifier. 2 digit county id, 3 digit book, 2 digit map, 3 digit parcel, 2 digit numeric representation of alpha-split (a = 01, b = 02, c = 03, etc), 1 digit check digit. Must identify a record in the accompanying parcel file.
ALPHA-SPLIT	1	15	Character	Alphabetic letter representing a split in the property, A-Z. Must correspond to the alpha split part of the PARCEL ID.
LAND-CLASS	2	16-17	Numeric	Not used
APPR-DATE-MM	2	18-19	Numeric	2-digit month of the appraisal date
APPR-DATE-DD	2	19-20	Numeric	2-digit day of the appraisal date
APPR-DATE-CC	2	21-22	Numeric	2-digit century of the appraisal date (must be 19 or 20)
APPR-DATE-YY	2	23-24	Numeric	2-digit year of the appraisal date (i.e. 96 or 06)
IMPRV-CLASS	1	25	Numeric	1 digit value specifying the improvement class of the structure. See lookup table below for valid values of this field.
STORIES	2	26-27	Decimal (1,1)	number of stories in the structure. Can include half stories. Value must be in the set {10, 15, 20, 25, 30, 35, 40, 45, 50} representing all stories from 1 to in ½ story increments.
ROOMS	2	28-29	Numeric	Number of rooms in the structure, including those from secondary improvements.
QUALITY	1	30	Numeric	1-digit value between 1 and 3 that specifies the grade of the structure and further refines the improvement class. 1=minimum, 2=fair, 3=good
EXT-WALL	1	31	Numeric	The exterior wall type of the structure. See lookup table below for valid values of this field.
ROOF	1	32	Numeric	The roof type of the structure. See lookup table below for valid values of this field.
HEAT	1	33	Numeric	The heating type of the structure. See lookup table below for valid values

Column Name	Width	Position	Type	Description
				of this field.
AIR-COND	1	34	Numeric	The air conditioning or cooling type of the structure. See lookup table below for valid values of this field.
BATH-FIXT	2	35-36	Numeric	Number of bath fixtures in the structure including those from secondary improvements.
PATIO-TYPE	1	37	Numeric	The patio / porch type of the structure. See lookup table below for valid values of this field, including that of secondary improvements.
PATIO-NO	1	38	Numeric	Number of patios / porches that are part of the structure including those from secondary improvements
PHYS-COND	1	39	Numeric	Numeric representation of the physical condition: 1=Below Average; 2 =Average; 3=Above Average.
LIVABLE-AREA	5	40-44	Numeric	Total area of livable space in square feet on all floors and including that of secondary improvements.
CONST-CC	2	45-46	Numeric	2 digit century part of the year the structure was constructed. (i.e. 19 or 20). If secondary improvements are included then this should be the combined effective age.
CONST-YY	2	47-48	Numeric	2 digit decadal/unit part of the year the structure was constructed. (i.e. 96 or 06). If secondary improvements are included then this should be the combined effective age.
GARAGE-TYPE	1	49	Numeric	The garage / carport type of the structure. See lookup table below for valid values of this field. Includes garages / carports that are separate, secondary improvements.
CAPACITY	1	50	Numeric	Garage / carport capacity, expressed in number of cars, including those from secondary improvements.
POOL-AREA	4	51-54	Numeric	Area of a pool, if one exists on the parcel, in square feet
RECORD-ID	1	55	Numeric	Not used
SALE-PRICE	7	56-62	Numeric	Not used
SALE-DATE-MM	2	63-64	Numeric	Not used
SALE-DATE-CC	2	64-65	Numeric	Not used
SALE-DATE-YY	2	66-67	Numeric	Not used
FCV-MAIN	7	68-74	Numeric	The calculated FCV of the improvement.
FCV-CONT	7	75-81	Numeric	Not used
FCV-ACT	7	82-88	Numeric	The calculated FCV of the improvement. REPEATED DATA
NEIGHBOR	3	89-91	Numeric	Not used
FCV-CODE	2	92-93	Numeric	Not used
RESEARCH-KEY	2	94-95	Numeric	2 digit century part of the year the structure was constructed. REPEATED DATA
LAND-FCV	7	96-102	Numeric	Not used
PREV-FCV	7	103-109	Numeric	Not used
LAST-TRNS-DT	7	110-116	Numeric	Not used
PADDING	3	117-119	Numeric	Not used
MODEL-DATE	4	120-123	Numeric	Not used

MAS File Lookup Values

Improvement Class Lookup

Improvement Class Code	Description
0	Lowest
1	Below Average
2	Slightly Below Average
3	Average
4	Above Average
5	Good
6	High
7	Very High

Exterior Wall Type Lookup

Exterior Wall Type Code	Description
0	Frame Wood
1	Frame Brick
2	8" Painted Block
3	8" Stucco Block
4	Brick
5	Stone
6	Slump Block
7	Adobe
8	Other

Roof Type Lookup

Roof Type Code	Description
0	Wood
1	Asphalt
2	Asbestos
3	Built up
4	Tile
5	Slate
6	Metal
7	Roll
8	Other

Heating Type Lookup

Heating Type Code	Description
0	Gravity
1	Forced
2	Steam
3	Hot Water
4	Radiant
5	Floor Furnace
6	Wall Furnace
7	Electric
8	Other
9	None

Cooling Type Lookup

Cooling Type Code	Description
0	Refrigeration Cooling
1	Evaporative Cooling
2	Wall Unit
9	None

Patio / Porch Type Lookup

Patio Type Code	Description
1	Slab
3	Covered
6	Both
9	None

Garage Type Lookup

Garage Type Code	Description
1	Garage
3	Carport
6	Both
9	None

COST File**General Description of COST File**

The COST file contains records of all real property valued using Segregated Cost, Cost-Market or some other approach that is not mass appraisal. The structure of the COST file is closely related to the data requirements of the Arizona Construction Cost system, a valuation method based on the Marshall & Swift (M&S) segregated cost system. (Refer to Arizona Construction Cost Manual for details of this system.) Similar to MAS file, COST records should be included in the COST file even when the COST value was not eventually used on the tax roll. For example, the value could have been overridden. COST values are included as sub-records in the VALUE segment of the PARCEL file with IMPR-FCV-SOURCE = 1 or 7. Improvements listed in the COST file should also be listed in the MAS file if they were also valued using a MAS method.

Each COST record represents a single section of an improvement. For example, an improvement that has been appraised as two separate sections will have two COST records. There can also be multiple improvements per parcel in which case there will be one COST record per un-sectioned improvement and more than one per sectioned improvement. The file is uniquely keyed on [PARCEL-ID + Improvement Number + Section Number] and PARCEL-ID relates to a valid record in the PARCEL file.

The COST record structure consists of a ROOT segment and several sub-record segments.

SEGMENT	DESCRIPTION
ROOT	Identifies the improvement and section, the parcel it belongs to, FCV and interim values, improvement level characteristics and appraiser.
APPRAISAL HISTORY	Identifies the date and appraiser of the last 5 appraisals
UPDATE HISTORY	Identifies the date and updater of the last 5 record updates
VALUATION HISTORY	Records the FCV of the improvement for the 5 tax years prior to the current record.
COMPONENTS	Up to 120 specifically coded construction components, appraised characteristics and RCN.

Detailed Layout of COST File

Column Name	Width	Position	Type	Description
COUNTY NBR	2	1-2	Numeric	2-digit county identifier. See appendix for county lookup table. Counties 1-9 should have a zero-padded number (i.e. 9 becomes 09)
APPRAISER NBR	5	3-7	Numeric	Identifies who last appraised this improvement. Each county appraiser should have a unique identifier.
PARCEL ID	13	8-20	Numeric	PARCEL-ID + IMPR-IDENTIFIER together form a unique record key that uniquely identifies an improvement-section. 2 digit county id, 3 digit book, 2 digit map, 3 digit parcel, 2 digit numeric representation of alpha-split (a = 01, b = 02, c = 03, etc), 1 digit check digit. Must identify a record in the accompanying parcel file.
IMPR IDENTIFIER	6	21-26	Numeric	Identifies the improvement and section of the record. Made up of 4 digit improvement number and 2 digit section number. Improvement numbers and section numbers should be assigned in a contiguous sequence starting at 0001 and 01 respectively. Over time however, the sequence may be broken if an improvement or section is removed. For example, a 3 sectioned improvement may be reappraised as a 2 sectioned improvement by incorporating section 2 into section 1, or an improvement could be demolished.
MODEL TYPE	3	27-29	Numeric	The model type of the structure. The model is an Arizona specification that describes the design of the building in a way that is equivalent to M&S occupancy. Model data is maintained by DOR and updated annually. Valid values for model are listed in the Model Type lookup table in the appendix and is available on request as a data file from DOR. Note that '000' is not a valid model.
MODEL RANK	1	30	Numeric	The model rank or quality indicator of the structure. This value ranks the building's quality. Valid values are listed below in the Model Rank lookup table.
MODEL STRUCT CLASS	1	31	Character	The model structural class of the structure. This is a M&S classification of the structural technology used in the building's construction. Valid values are listed below in the Model Structural class lookup table.
REPLACEMENT FCV	11	32-42	Numeric	The full replacement cash value of the structure. This is the RCN (replacement cost new) of the building before any depreciation or other adjustments are applied. This value is the sum of all individual component sub-record COST fields.
LOC REPL FCV	11	43-53	Numeric	Total improvement RCN after M&S Location Multiplier applied
ASSESSABLE FCV	11	54-64	Numeric	Total improvement RCN after all other adjustments including depreciation, obsolescence, % complete, etc.. This is the final FCV of the building that is listed as an improvement value (with value source=1 or 7) in the VALUES segment of the PARCEL file.
NBR OF STORIES	3	65-67	Decimal(2.1)	Number of stories of improvement. This can include partial stories, specified to the first decimal place. For

Column Name	Width	Position	Type	Description
				example 1 story would be '010', 1½ story '015' etc.
STORY HEIGHT	3	68-70	Numeric	Average story height of improvement in feet. For example, 8 feet would be '008'.
GROUND FL PERIMETER	5	71-75	Numeric	Ground floor perimeter of improvement in feet.
GROUND FL AREA	7	76-82	Numeric	Ground floor area of improvement in square feet.
TOTAL FL AREA	9	83-91	Numeric	Total floor area of the improvement in square feet.
CONSTR CC	2	92-93	Numeric	2-digit century of the construction year (i.e. 19 or 20)
CONSTR YY	2	94-95	Numeric	2-digit year of the construction (i.e. 96 or 06)
COMPLETION PERCENT	2	96-97	Decimal(0,2)	The completion percent of the structure being appraised, if not already completed (if 0 then this means it is complete).
OBSOLESCENCE PERCENT	2	98-99	Decimal(0,2)	An appraiser adjustment for obsolescence as a percentage. If zero then there is no obsolescence.
MODERNIZATION PERCENT	3	100-102	Decimal(1,2)	Appraiser positive adjustment for modernization, if present. (if 100 then there is no modernization).
PHYS COND PERCENT	3	103-105	Decimal(1,2)	Appraiser plus or minus adjustment at 5% increments for physical condition of improvement (if 100 then there is no adjustment).
PROCESS STATUS IND	1	106	Numeric	This field would be more appropriately named IMPROVEMENT-GRADE. It is used in a combinatorial fashion to specify the grade of the improvement (a further refinement of quality) and whether or not the improvement is listed by the Square Foot method. For valid values see Process Status Indicator lookup table below.
REVIEW DUE CODE	1	107	Numeric	If improvement requires review at a later date, various codes are entered, No Review Needed (default)=0, Partial Complete=1, Damaged=2, Destroyed=3, Needs Reappraisal=4, Special Construction=9
PCT OWNER	5	108-112	Decimal(1,4)	Percentage to indicate full or ownership share of multiple ownership improvements eg. Condominiums.
IPR OWNER SEG IND	1	113	Numeric	IPR (Improvement on Possessory Rights) indicator. An entry of 1 means the improvement is owned by someone other than the owner of the land that the improvement is situated on. Setting this flag means that the property is assessed (and billed) as personal property. This is commonly used for mobile homes and site-adds (see special notes on this topic under Personal Property file). IPR property should not be included in the improvement fcv rolled up in to the PARCEL file. IPR property should also be listed in the PERSONAL PROPERTY file.
APPRAISAL HIST SEG CTR	1	114	Numeric	Counts the number of sub-records occurring in the APPRAISAL HISTORY segment.
UPDATE HIST SEG CTR	1	115	Numeric	Counts the number of sub-records occurring in the UPDATE HISTORY segment.
FCV HIST SEG CTR	1	116	Numeric	Counts the number of sub-records occurring in the VALUATION HISTORY segment.
COMP SEG CTR	3	117-119	Numeric	Counts the number of sub-records occurring in the COMPONENT segment.
APPRAISAL HISTORY SEGMENT	60	120-179		Fields below OCCUR 5 TIMES 5 * 12 = (60 bytes) – Counter field is APPRAISAL HIST SEG CTR. Lists up to 5 of the most recent appraisals. Must contain at least one populated sub-record.
FILLER	1		Character	Not Used
APPRAISAL DATE	6		Numeric	Date the appraisal was done (mmddy format)
APRAISER NBR	5		Numeric	Identification number of the person who appraised the parcel/structure
UPDATE HISTORY SEGMENT	60	180-239		Fields below OCCUR 5 TIMES 5 * 12 = (60 bytes) – Counter field is UPDATE HIST SEG CTR. Lists up to 5 of the most recent record updates. Must contain at least one populated sub-record.
FILLER	1		Character	Not Used
DATE OF UPDATE	6		Numeric	date the update was done (mmddy format)
UPDATER ID NBR	5		Numeric	identification number of the person who updated the parcel/structure
VALUATION HISTORY SEGMENT	75	240-314		Fields below OCCUR 5 TIMES

Column Name	Width	Position	Type	Description
				5 * 15 = (75 bytes) – Counter field is FCV HIST SEG CTR. Lists the Assessed FCV values for the last 5 tax years. If this is a new building then there will be no valuation history sub-records otherwise it must contain sub-records for each prior roll it was included on.
ASSESS FCV HIST YEAR	4		Numeric	Tax year the valuation took place
ASSESS FCV HIST AMOUNT	11		Numeric	The assessed fcv amount corresponding to the above tax year.
COMPONENT SEGMENT	5280	315-5594		Fields below OCCUR 120 TIMES 120 * 44 = (5280 bytes) – Counter field is COMP SEG CTR. Lists the components and their characteristics from which the building is constructed.
CODE	4		Character	The code of the component (up to 4 characters). This must be a valid Arizona Construction Cost system component code from the Component File that is part of the M&S Cost and Depreciation fileset (available on request from DOR). There may be from 1 to 650 different costs for a specific component in the database. Some components are generic, one cost for all classes of all occupancies. Other components may have different costs for each class of each occupancy.
OCC GROUP	3		Numeric	The occupancy number of the component if there are separate costs by occupancy for this component. Zero filled if costs are not occupancy specific. This must be a valid occupancy number from the Occupancy File that is part of the M&S Cost and Depreciation fileset (available on request from DOR).
STRUCT CLASS	1		Character	The structural class of the component if there are separate costs by class for this component. Valid values are listed below in the Structural Class lookup table.
MODEL TYPE	3		Numeric	Model override. If the component differs in model from the overall improvement then this field specifies model type of the component. If not overridden this field should be empty (zeros).
MODEL RANK	1		Numeric	Model override. If the component differs in model from the overall improvement then this field specifies model rank of the component. If not overridden this field should be empty (zero).
TYPE CODE	2		Numeric	Each component has a type number indicating what building assembly the component is part of: The DOR has its own numbering system that is different from M&S's. (See Below) Type code may be manually overridden.
UNIT MEASURE	1		Numeric	Indicates the unit of measure that applies to the NBR UNITS field. Valid values are listed below in lookup table below.
RANK	3		Decimal(1,2)	The M&S quality rank of the component. This can be converted to an Arizona model rank using the Model Rank to Component Rank Conversion table below. The component's default rank corresponds to the model rank but may be different if it has been manually overridden.
MISC VALUE	7		Numeric	Used for components that require more information than a single units measurement to calculate value. i.e. this is used as a secondary measurement field. Some examples are wall thickness for masonry exterior wall components, thickness of doors in cold storage door components.
PERCENT	3		Decimal(1,2)	The component's percentage of either total floor square footage or total wall square footage depending on component.
NBR UNITS	7		Numeric	The measured quantity of this instance of this component used in the building's construction. The type of measurement depends on the component and is defined by the UNIT MEASURE field.
COST	9		Numeric	The replacement cost new (RCN) calculated for this component sub-record. The sum of COST fields for all component sub-records should be the REPLACEMENT FCV of the overall improvement section.

Cost File Lookup Values

Model Rank to Component Rank Conversion

	Fair	Average	Good
0 and 1	0.3	0.5	0.7
2	0.7	1.0	1.5
3 and 9	1.5	2.0	2.5
4	2.5	3.0	3.3
5	3.3	3.5	3.7
6	3.7	4.0	4.3
7	4.3	4.5	4.9

Process Status Indicator

Indicator	Grade	SQ FT System?
1	Fair	Yes
2	Average	Yes
3	Good	Yes
4	Fair	No
5	Average	No
6	Good	No

Component Unit Measure

Unit Measure Code	Unit of Measure
0	Square Feet of Floor Area
1	Square Feet of Wall Area
2	Square Foot Area
3	Number of Units
4	Linear Feet
5	Quantity

Structural Class

Class	Description
A	Structural steel columns and beams, fireproofed with masonry, concrete, plaster, or other noncombustible material
B	Reinforced concrete columns and beams. Fire-resistant construction
C	Masonry or concrete load-bearing walls with or without pilasters. Masonry, concrete or curtain walls with full or partial open steel, wood, or concrete frame
D	Wood or steel studs in bearing wall, full or partial open wood or steel frame, primarily combustible construction
S	Metal bents, columns, girders, purlins and girts without fireproofing, incombustible construction.

Component Type

DOR Type	M&S Type	System Name
2	1	Base Cost (Square Foot Component)
3	2	Excavation & Site Preparation
4	3	Foundation
5	4	Frame
6	13	Exterior Walls
7	15	Storefront
8	16	Wall Ornamentation
9	17	Roof Structure
10	18	Roof Cover
11	5	Floor Structure
12	6	Floor Cover
13	8	Interior Construction
14	7	Ceiling
15	9	Plumbing
16	10	Fire Protection
17	11	Heating, Cooling & Ventilation
18	12	Electrical
19	20	Elevators
20	1	Base Cost (Special Purpose Building)
21	21	Built-in Construction
22	22	Shopping Center Mall
23	23	Mezzanine/Interior Balcony
26	26	Porch
27	27	Exterior Balcony
28	28	Stairs
29	29	Other Superstructure
29	14	Stained Glass Windows
30	30	Other Non-Superstructure
31	31	Basement
32	32	Garage
33	33	Carport
34	34	Breezeway
36	35	Yard Improvements

Model Rank

Model Rank	Description
0	Lowest Quality
1	Low Quality
2	Below Average Quality
3	Average Quality
4	Good Quality
5	Very Good Quality
6	Excellent Quality
7	Highest Quality
9	Salvage

MARKET File

General Description of MARKET File

The market file defines the relationship of parcels to market sub-areas. Keyed on PARCEL ID + ALPHA SPLIT, the market file has a one-to-one relationship with the parcel file.

DOR’s market area definition standard consists of 1 to 99 market areas per county which are subdivided into 1 to 99 sub-areas. Every parcel must belong to one sub-area only. Counties may use a different scheme but it must be possible to map it to the DOR scheme.

Note that the PARCEL ID field differs from that in other files in that it does not include the alpha split and check digit parts. To join a market record to a parcel record then requires combining PARCEL ID and ALPHA SPLIT fields.

Counties should keep DOR up to date if they add or delete markets and/or sub-areas. If DOR does not have an up to date set of market areas / sub-areas, then it may result in errors during MARKET file loading. No additions or deletions of markets are to be made after notices for that roll are issued. This is because time adjustments have already been calculated on the existing markets. The changes would affect existing sales ratios and the new markets would not be time adjusted.

Detailed Layout of MARKET File

Column Name	Width	Position	Type	Description
PARCEL_ID	10	1-10	Numeric	2 digit county id, 3 digit book, 2 digit map, 3 digit parcel. Together with the ALPHA SPLIT field uniquely identifies a market record.
ALPHA SPLIT	1	11	Character	Alphabetic letter representing a split in the property, A-Z.
MARKET	2	12-13	Numeric	2-digit market area identifier.
SUB-AREA	2	14-15	Numeric	2-digit market sub-area identifier. This must be a valid sub-area of the market.

PERSONAL PROPERTY File

General Description of PERSONAL PROPERTY File

The PERSONAL PROPERTY file is essentially a personal property assessment roll. It identifies all personal property taxpayers and an assessment of their property. That includes business and agricultural commercial property as well as residential mobile homes and site adds. The latter two types of property can also be listed as real property (see below for notes on this). Whichever approach is taken (real or personal), do not list property in both – make sure it is only listed once in one or other. Each personal property record defines a personal property ‘account’ which identifies the taxpayer, their address and the property location, and contains details of their property organized by assessment class. A personal property account record is uniquely keyed by the TAXPAYER-ID field.

Usually the property included in an account would all be located at a single site but there are exceptions to this, for example, leased equipment may spend time at more than one site over the year. When the property location is fixed then the personal property account record can be related to a parcel record through the PARCEL-ID field although there are exceptions to this as well, for example, there is no parcel-id for property located on reservations. Regardless of whether the properties location can be definitively specified all accounts must belong to a valid tax area code. A taxpayer with property located at multiple sites, e.g. a chain of stores, will have one (or more) accounts for each site. It should be noted however that the personal property record structure does not provide a definitive means of identifying such multiple account taxpayers or grouping commonly owned accounts.

Within each account, personal property of common assessment characteristics is aggregated into personal property ‘items’ with the exception of mobile homes (and site adds) which are listed as individual items. Greater detail of non mobile home business and agricultural personal property is contained in the Business Personal Property file.

The PERSONAL PROPERTY record structure consists of a ROOT segment and one sub-record segment.

SEGMENT	DESCRIPTION
ROOT	Defines a personal property ‘account’, identifying the taxpayer, the location, tax area and other miscellaneous account level data.
PERSONAL PROPERTY ITEM	Up to 5 items representing either an individual mobile home opr site add or an aggregation of commonly assessed property. Mobile home items include make / model / serial no. etc. Aggregated property items are generically described. All item records contain valuation and assessment data.

Additional Notes for Treatment of Mobile Homes and Site-Adds

Mobile homes and site-adds may be appraised using a personal property type approach (i.e. factory list price less depreciation) or as real property (e.g. the AZ Construction Cost valuation method supports valuation of mobile homes as ‘square foot components’). The appraisal method used however, does not necessarily mean that the mobile home is assessed (and billed) as personal or real property. In other words, it could be appraised using a square foot ‘real’ method but it is assessed and billed as personal property, or it could be appraised using FLP ‘personal’ method but then assessed and billed as real property. In the latter example the property is assessed as being ‘attached’ or ‘secured’. There are a couple of ways you can report the data to DOR.

For mobile homes and site-adds valued using ‘real property’ methods list the property in the COST file. As usual for COST records, there must be an associated parcel. When the property is assessed as real property then it is recorded as per any other improvement and included in the parcel values. However, if the property is assessed as personal property then you must set the IPR flag in the COST file to indicate this. Such IPR property, although listed in the COST file, must not be included in the improvement values recorded on the locating parcel. Instead, the IPR property must be listed in the PERSONAL PROPERTY file as a personal property item.

For mobile homes and site-adds valued using personal property methods, list the property in the PERSONAL PROPERTY file. When the property is assessed as personal property then no other special action needs to be taken. However, if the property is assessed as real property, i.e. it is attached, then you must set the SECURED-TYPE flag on the personal property record to indicate this. Such secured property, although listed in the PERSONAL PROPERTY file, must also be listed in the PARCEL file with relevant information aggregated in to the PERSONAL PROPERTY segment with any other attached property on the same parcel. The SECURED-TYPE field is at the personal property account level, not the item, so if you have multiple personal property items for the same owner and location, but some items are attached and some are unattached, you must create separate accounts for these.

Detailed Layout of PERSONAL PROPERTY File

Column Name	Width	Position	Type	Description
TAXPAYER-ID	13	1-13	Numeric	Unique personal property record identifier. 2 digit County 9 digit Taxpayer number and 2 digit location. This more appropriately identifies a taxpayer ‘account’, not a taxpayer. A single taxpayer can have multiple accounts, each one identified by a different taxpayer id.
AREA-CODE	4	14-17	Numeric	The 4-digit code of the tax area that the property is located in.
EXEMPT-TYPE	1	18	Character	Indicates the type of exemption that applies to this account. Valid values are listed in the Exemption Type lookup table in the appendix.
RECORD-TYPE	1	19	Numeric	Personal property record type type. Valid values are 1 = mobile home 2 = others
SECURED-TYPE	1	20	Numeric	Indicates the physical status of the personal property. Valid values are 1=unattached and 2=attached
BILLING-MONTH	2	21-22	Numeric	Not Used
BILLING-YEAR	2	23-24	Numeric	Not Used
SPECIFIC-PROPERTY-TYPE	1	25	Character	Specifies the type of personal property form used for this account. Valid values are A = Agricultural (form 520A), B = Business (form 520).
ROLL-NUMBER	5	26-30	Character	Tax roll number from most current billing record.
BILL-FLAG	1	31	Character	Indicates if the taxpayer is to be billed or not. For example, if the assessed value and resultant tax due are very low then assessors may decide it is not prudent to bill the taxpayer. However, to keep the records complete, the property should still be listed. Valid values are 1=BILL, 2=NO BILL
TAXPAYER-NAME	40	32-71	Character	Taxpayer name
TAXPAYER-CO-NAME	40	72-111	Character	in care of name. This, and the following ADDRESS, CITY, STATE & ZIP fields should be used as the field naming suggests. However, there are circumstances, e.g. foreign addresses, where this structure doesn’t work. In these cases the set of fields can be used in a more free form fashion.

Column Name	Width	Position	Type	Description
TAXPAYER-ADDRESS	40	112-151	Character	Taxpayer's mailing address
TAXPAYER-CITY	29	152-180	Character	Taxpayer's mailing city
TAXPAYER-STATE	2	181-182	Character	Taxpayer's mailing state
TAXPAYER-ZIP-FIVE	5	183-187	Character	Taxpayer's mailing zipcode
TAXPAYER-ZIP-FOUR	4	188-191	Character	Taxpayer's mailing +4 zip
PROPERTY-ADDRESS	40	192-231	Character	physical address where the property is located
PROPERTY-CITY	29	232-260	Character	physical city where the property is located
PROPERTY-STATE	2	261-262	Character	physical state where the property is located
PROPERTY-ZIP	5	263-267	Character	physical zip where the property is located
BUSINESS-PRORATE	3	268-270	Numeric	This value specifies what part of the year the property is taxable. This is the number of days out of the year that the property is subject to proration. If zero then it is the full year. The most common situation where this is used is for leased property.
BUSINESS-PENALTY	1	271	Character	Indicates if a penalty is due on this account. Valid values are Y=yes, N=No.
PARCEL-NUMBER	11	272-282	Numeric	This is the number of the parcel where the property is located. (3 digit book, 2 digit map, 3 digit parcel, 2 digit numeric split code and 1 digit check digit, Note – no county code.) It must be a valid parcel record in the PARCEL file. When secured type is 2 (attached) there must be a valid parcel. When secured type is 1 (unattached) there may be exceptional cases where it is not possible to locate the property on a parcel.
ACTION-DATE	6	283-288	Character	Not used
ITEM-CTR	1	289	Numeric	counts the number of sub-records in the ITEM segment
SPEC-ASSMT-FLAG	1	290	Character	This flag indicates if special assessment applies to this account, including Mobile Home Relocation Fund.
PRESUMPTIVE-VALUE	8	291-298	Numeric	If PRESUMPTIVE-FLAG is 1 then this filed contains the presumed FCV of the property arrived at by the assessor using the best information available.
PRESUMPTIVE-FLAG	1	299	Character	Indicates if the property items was not assessed by the standard procedure, for example, if the taxpayer did not return their 520 form. Set to 1 if true, 0 if false.
LOCATIONS	3	300-302	Numeric	Number of locations (more accurately, accounts) in this county this taxpayer has property on. Each of their accounts should have the same value for this field.
DEPRECIATION-FLAG	1	303	Character	Account level indicator for the application of additional depreciation of commercial property. If N then no items are in receipt of additional depreciation. If Y then items may be in receipt of additional depreciation – the more detailed business level schedule data (BUSINESS PERSONAL PROPERTY file) will indicate which property is.
UPDATE-RECORD-LOCK	1	304	Character	Not Used
HDR-HOLD-FLG	1	305	Character	Not Used
FILLER-5	5	306-310	Character	Not Used
ITEM SEGMENT	765	311-1080		Fields below OCCUR 5 TIMES 5 * 153 = (765 bytes) - Counter Field is ITEM CTR. Lists up to 5 personal property assessment items. Must contain at least one sub-record.
ITEM-NBR	1		Numeric	Sequential ID number of personal property assessment item. Starts at 1
CLASS	4		Character	Personal property class code of the property

Column Name	Width	Position	Type	Description
				grouped in this assessment sub-record. Personal property class categorizes personal property by general characteristics. E.g. 72 – Mobile Home, 73 – Commercial Equipment, 7900 – Beef cattle. See appendix for a list of valid personal property codes. For agricultural property, this will be a general class for which more specific classes are detailed in the AGRICULTURAL PERSONAL PROPERTY file. E.g. an assessment item listed as 7900 – Beef Cattle might be an aggregation of several more specific agricultural records like 7904 – Grade Cow and 7905 – Registered Yearlings.
LEGAL-CLASS-LETTER	1		Character	A legal class letter code identifying the legal class that the property in this sub-record has been assessed as. Valid values are listed in the lookup table in the appendix.
ASSESSMENT-RATIO	3		Decimal(0,3)	The assessment ratio (from the Legal Class lookup) that applies to the property in this assessment sub-record.
UNIT-QUANTITY	5		Numeric	The total quantity of personal property items or schedule lines. For mobile homes this is 1. For livestock (as recorded in AGRICULTURAL PERSONAL PROPERTY file) this is the head count. For business personal property this is the number of aggregated schedule lines .
PROPERTY-DESCRIPTION	30		Character	A description of the property. For mobile homes this would be the manufacturer and model. For other types it would be the personal property class description.
WIDTH	2		Character	mobile home width. Blank if not a mobile home.
LENGTH	2		Character	mobile home Length. Blank if not a mobile home.
MODEL-YEAR	2		Character	model home year. Blank if not a mobile home.
SERIAL-NUMBER	35		Character	Mobile home serial number. Blank if not a mobile home.
FILLER-7	3		Character	Not used
ORIGINAL-COST	9		Numeric	original cost of item
FULL-CASH-VALUE	9		Numeric	full cash value of item (replacement cost new less depreciation – RCNLD)
FCV-EXEMPT-AMT	5		Numeric	full cash value amount exempt
FCV-DEPR-PERCENT	3		Decimal(0,3)	For mobile homes and site-adds, this field is the percent good (not percentage depreciation as the field name suggests). For business property the field should be left blank.
LIMITED-VALUE	9		Numeric	limited property value of item. For most personal property this will be equal to FCV but for secured mobile homes and site adds it may differ and is derived from FCV as per real property.
LPV-EXEMPT-AMT	5		Numeric	limited property value exempt amount.
LPV-DEPR-PERCENT	3		Decimal(0,3)	As per FCV-DEPR-PERCENT but for LPV.
TAX-DOLLARS-DUE	9		Decimal((7,2)	Field Use To Be Specified
PRORATE-VALUE	1		Numeric	Field Use To Be Specified
CALC-VALIDATE-FLAG	1		Character	Not Used
MOD-PERCENT	3		Decimal(1,2)	Modernization percentage – percentage of FCV or LPV to add due to modernization.
OBSOL-PERCENT	2		Decimal(0,2)	obsolescence percentage – percentage of FCV or LPV to deduct due to obsolescence
PHY-COND-PERCENT	3		Decimal(1,2)	Physical condition percentage – percentage of FCV or LPV to add or deduct due to better

Column Name	Width	Position	Type	Description
				or worse than average condition.
MKT-ADJ-PCT	3		Decimal(1,2)	Market Adjustment percentage – percentage of FCV or LPV to add or deduct due to market location of the property.

BUSINESS & AGRICULTURAL PERSONAL PROPERTY File

General Description of BUSINESS PERSONAL PROPERTY File

The business personal property file records information from the 82520 and 82520A personal property schedule forms. Each record groups together entries of property reported against a specific schedule (there is a separate entry for each different acquisition year) of a taxpayer account. Also, if property on the same schedule is legally classified differently then these are recorded in separate records. Many businesses will return a single 82520 (per account – see PERSONAL PROPERTY file) for which there will be one business personal property record.

Multiple business personal property records relate to a taxpayer account record in the PERSONAL PROPERTY through the TAXPAYER-ID field where they are summarized into personal property assessment items by personal property class and legal class.

The BUSINESS PERSONAL PROPERTY record structure consists of a ROOT segment and one sub-record segment.

SEGMENT	DESCRIPTION
ROOT	Groups property acquired in different dates by taxpayer account, schedule, personal property class, legal class and valuation table.
ACQUISITIONS	Up to 51 property acquisition sub-records which represent all like property (i.e. belonging to the same 82520 schedule) acquired in the same tax year. This is the basic valuation unit. The sub-record contains the information needed to lookup the valuation table (specified in the root) to obtain the property percent good and to calculate the value.

Detailed Layout of BUSINESS PERSONAL PROPERTY File

Column Name	Width	Position	Type	Description
TAXPAYER-ID	13	1-13	Numeric	Identifies the taxpayer account this property belongs to. Must relate to a valid record in the PERSONAL PROPERTY file.
SCHEDULE-LETTER	1	14	Character	Together with SCHEDULE-NUMBER identifies the personal property schedule this property is listed under. Schedule identities (letter plus number) must correspond with a valid schedule listed on the 82520 (Business) or 82520A (Agricultural) property statement forms.
SCHEDULE-NUMBER	1	15	Numeric	Together with SCHEDULE-LETTER identifies the schedule this property is listed under. Most schedules consist of a letter code only but some also have a number, e.g. F1, F2, F3 etc.
CLASS	4	16-19	Character	Personal property class code of the property listed in this record. Personal property class categorizes personal property by general characteristics. E.g. 72 – Mobile Home, 73 – Commercial Equipment. See appendix for a list of valid personal property codes. The class code listed here is used, along with the legal class of the property, to define assessment sub-records in the PERSONAL PROPERTY ITEM segment of the PERSONAL PROPERTY file.

Column Name	Width	Position	Type	Description
				Note that this field is used slightly differently for agricultural property (see AGRICULTURAL PERSONAL PROPERTY file below).
DEPRECIATION-FLAG	1	20	Character	Indicates that all schedule lines of this record are additionally depreciated. Note that this field works in conjunction with the ACQU-DEPR-FL field at the schedule line level. Personal property of certain legal subclasses of legal class 1 and 2 are eligible for additional depreciation over their first 5 years. Y=additional depreciation applied to all schedule lines regardless of line level flag, N= additional depreciation may be applied – check flag at schedule line level.
LEGAL-CLASS-LETTER	1	21	Character	A legal class letter code identifying the assessed legal class of the property. Valid values are listed in the lookup table in the appendix.
RATIO	3	22-24	Decimal(0,3)	The assessment ratio (from the Legal Class lookup) that applies to the property.
TABLE	2	25-26	Numeric	Identifies the valuation table used to value this property. Different valuation tables are used depending on the nature of the property. Refer to the Valuation Table Index of the DOR Personal Property Manual for details.
LIFE-YEAR	2	27-28	Character	Generalized life expectancy for property items of this schedule/class.
FILLER	25	29-53	Character	Not Used
ACQU-CTR	2	54-55	Numeric	Counts the number of sub-records in the Acquisitions segment.
ACQUISITIONS SEGMENT	2,142	56-2,197		Fields below OCCUR 51 TIMES (51 x 42 = 2,142 bytes) - Counter Field is ACQU CTR. Lists up to 51 business personal property schedule lines. Must contain at least one sub-record.
ACQU-YEAR	4		Numeric	The year the property was acquired
ORIGINAL-COST	9		Numeric	Aggregate cost of all articles of property. Exception: When recording items from schedule Q then this field is the quantity of rental videos/dvds.
FULL-CASH-VALUE	9		Numeric	Valuation of property calculated from the ORIGINAL-COST and PERCENT-GOOD value.
PERCENT-GOOD	4		Decimal (1,3)	A percentage value used to calculate the property value (FCV). This value is obtained from the appropriate property valuation table using LIFE-YEAR and ACQU-YEAR.
ACQU-DEPR-FL	1		Character	Indicates that the property of this schedule line has received additional depreciation – personal property of certain legal subclasses of legal class 1 and 2 are eligible for additional depreciation over their first 5 years. Y=additional depreciation applied, N=standard depreciation applied. If DEPRECIATION-FLAG in the root segment is Y then ACQU-DEPR-FL should be Y for all schedule lines.
FILLER	15		Character	Not Used

AGRICULTURAL PERSONAL PROPERTY File

General Description of AGRICULTURAL PERSONAL PROPERTY File

The agricultural personal property file is very similar to the business personal property file but with significant enough variation that they cannot be combined. Refer to BUSINESS PERSONAL PROPERTY file. Although described as 'agricultural' its real purpose is for recording livestock. Agricultural machinery is recorded in the business file. Thus, all taxable livestock should be listed in this file.

Detailed Layout of AGRICULTURAL PERSONAL PROPERTY File

Column Name	Width	Position	Type	Description
ROOT SEGMENT	55	1-55		SAME AS BUSINESS PERSONAL PROPERTY (but see below for variation on CLASS field)
CLASS				<i>Personal property class code of the property listed in this record. Personal property class categorizes personal property by general characteristics. 7800 – Miscellaneous Livestock. See appendix for a list of valid personal property codes. For agricultural property, this will be a general class for which more specific classes are detailed in the AGRI segment. E.g. an assessment item listed as 7800 – Miscellaneous Livestock, might be an aggregation of several more specific agricultural records like 7801 – Mule and 7830 – Greyhound.</i>
AGRI SEGMENT	2,142	56-2,197		Fields below OCCUR 51 TIMES (51 x 42 = 2,142 bytes) - Counter Field is ACQU CTR. Lists up to 51 agricultural personal property schedule lines. Must contain at least one sub-record.
AGRI-CLASS	4		Numeric	Identifies the class of the property. E.g. 7830 – Greyhound, 8307 – Racehorse. Valid values are listed in the lookup table in the appendix. Agricultural property classes fit within the overall personal property classification scheme. When aggregating AGRI segment sub-records into the ROOT segment specific agri-classes are rolled up into generic classes which are typically XX00. E.g. 78xx sub-records are rolled up into 7800.
AGRI-NUMBER	4		Numeric	The quantity of the property included in this sub-record. Most often this is a livestock headcount.
AGRI-MONTHS	3		Numeric	Not Used
AGRI-FCV	9		Numeric	Calculated FCV for this class of property (Valuation * Quantity where valuation is obtained either by market value or by looking up the correct valuation table for this class of property).
FILLER	19		Character	Not Used

Sales Affidavit Data

Data is sent to DOR monthly and must be in the format detailed in exhibit 3-9.

(Exhibit 3-9)

Name	Width	Position	Type	Valid Codes	Description
County	2	1-2	String	include leading zeroes	Primary Parcel County
Book	3	3-5	String		Primary Parcel Book
Map	2	6-7	String	include leading zeroes	Primary Parcel Map
Parcel	3	8-10	String		Primary Parcel Parcel
Split	1	11	String		Primary Parcel Split
Saleyy	2	12-13	String	include leading zeroes	Sale Year
Salemm	2	14-15	String	include leading zeroes	Sale Month
Feenumbr	7	16-22	Numeric	include leading zeroes	Deed Number
Multparc	2	23-24	Numeric	include leading zeroes	Number of Additional Multiple Parcels
Related	1	25	String	Y=Yes N=No	Buyer Seller Related
Proptype	1	26	String	A thru I	Property Type
Intended use	1	27	String	A=owner B=rental or space	Owner Occupied/Rental
Recmon	2	28-29	String	include leading zeroes	Month Recorded
Recday	2	30-31	String	include leading zeroes	Day Recorded
Recyear	2	32-33	String	include leading zeroes	Year Recorded
Assrcode	3	34-36	String	See Validation Codes lookup table below for valid codes.	Assessor Code
Assrinit	3	37-39	String		Assessor Initials
Dorcode	3	40-42	String	Spaces	Dor Code
Dorinit	3	43-45	String	Spaces	Dor Initials
Deedtype	1	46	String	A thru F	Deed Type
Price	9	47-55	Numeric	whole numbers, no cents, include leading zeroes	Sales Price
Cashdown	8	56-63	Numeric	whole numbers, no cents, include leading zeroes	Down Payment
Cash	1	64	String	A or space	Financing Cash
Exchange	1	65	String	B or space	Financing exchange
Assumptn	1	66	String	C or space	Financing Assumption
Slrfinan	1	67	String	D or space	Financing Seller Financed
Newloan	1	68	String	E or space	Financing New Loan
Other	1	69	String	F or space	Financing Other
Convntnl	1	70	String	1 or space	Financing Conventional
Va	1	71	String	2 or space	Financing Va
Fha	1	72	String	3 or space	Financing FHA
Persprop	1	73	String	Y=Yes N=No	Personal property yes or no
Prsprpam	8	74-81	Numeric	whole numbers, no cents, include leading zeroes	Personal Property Amount
Partint	1	82	String	Y=Yes N=No	Partial Interest yes or no
Solarno	1	83	String	A or space	No Solar
Solarwa	1	84	String	B or space	Water Solar
Solarpa	1	85	String	C or space	Passive Solar
Solarac	1	86	String	D or space	Active Solar
Batch number	3	87-89	String	Spaces	DOR use only.
Mcounty1	2	90-91	String	include leading zeroes	1st Addtnl Parcel County
mbook1	3	92-94	String		1st Addtnl Parcel Book
mmap1	2	95-96	String	include leading zeroes	1st Addtnl Parcel Map
mparcel1	3	97-99	String	include leading zeroes	1st Addtnl Parcel Parcel
msplit1	1	100	String		1st Addtnl Parcel Split
Mcounty2	2	101-102	String	include leading zeroes	2nd Addtnl Parcel County
mbook2	3	103-105	String		2nd Addtnl Parcel Book
mmap2	2	106-107	String	include leading zeroes	2nd Addtnl Parcel Map
mparcel2	3	108-110	String	include leading zeroes	2nd Addtnl Parcel Parcel
msplit2	1	111	String		2nd Addtnl Parcel Split

Name	Width	Position	Type	Valid Codes	Description
Mcounty3	2	112-113	String	include leading zeroes	3rd Addtnl Parcel County
mbook3	3	114-116	String		3rd Addtnl Parcel Book
mmap3	2	117-118	String	include leading zeroes	3rd Addtnl Parcel Map
mparcel3	3	119-121	String	include leading zeroes	3rd Addtnl Parcel Parcel
msplit3	1	122	String		3rd Addtnl Parcel Split
Mcounty4	2	123-124	String	include leading zeroes	4th Addtnl Parcel County
mbook4	3	125-127	String		4th Addtnl Parcel Book
mmap4	2	128-129	String	include leading zeroes	4th Addtnl Parcel Map
mparcel4	3	130-132	String	include leading zeroes	4th Addtnl Parcel Parcel
msplit4	1	133	String		4th Addtnl Parcel Split
Sellernm	33	134-166	String		Seller Name
Sellerad	33	167-199	String		Seller Address
Sellercs	33	200-232	String		Seller City State
Buyname	33	233-265	String		Buyer Name
Buystree	33	266-298	String		Buyer Address
Buycyst	33	299-331	String		Buyer City State
Buyslrd	20	332-351	String		Buyer Seller Relationship Description
Propdesc	20	352-371	String		Property Type Description
Deeddesc	20	372-391	String		Deed Description
Finandes	20	392-411	String		Finance Description
Perprdes	20	412-431	String		Personal Property Description
Partndes	20	432-451	String		Partial Interest Description

Sales File (Exhibit 3-9) Notes

- Data should be sent monthly.
- Data will be fixed length and in the format of the layout.
- Data will provide the appropriate codes described on the layout.
- The sale date and fee number are keys. There should not be duplicate records.
- Left zero-fill the feenumbr, multparc, price, cashdown, prsprpam and additional parcels not used fields.
- Sales price is the total sale price on the affidavit, not any other type of adjusted price.
- Sale date is the sale date on the affidavit, not the recorded date.
- No periods in decimals or numerics.
- Forward hardcopies of all rejected and commercial sales to DOR.
- Provide appropriate hardcopy documentation for R6 and R9 rejections.
- Data should be pre-screened to ensure that:
 - The number of additional parcels matches the parcels listed.
 - The sale date is not greater than the record date.
 - The sale date and record date are valid dates. i.e. not 1805 or 2098.
 - The down payment is not equal to or greater than the sale price.
 - The assessor code should be a valid code.
 - The assessor initials should be valid.
 - If a cash sale, the down payment is zero.
 - If a cash sale, there is no other type of financing.
 - If sale is between related parties the code is R3.
 - If sale is a partial interest sale, the code is R8.
 - If exchange or trade and not 1041 exchange code is R17.
 - Personal property value is not equal to or greater than sale price.

Sales Affidavit Validation Codes

Exemption Codes		
A1	Exempt -	Payoff of land contract.
A2	Exempt -	Lease or easement.
A3	Exempt -	Sale to or from a government agency.
A4	Exempt -	Deed to quiet title and avoid court action in a dispute of ownership (very rare).
A5	Exempt -	Court sale.

A6	Exempt -	Sale of unpatented mining claim.
A7	Exempt -	Deed of Gift.
B1	Exempt -	Release of security for a debt or obligation.
B2	Exempt -	Correction of previously recorded deed.
B3	Exempt -	Sale of nominal consideration between husband and wife or parent and child.
B4	Exempt -	Delinquent tax sale.
B5	Exempt -	Sale to partition of property under the same ownership.
B6	Exempt -	Sale pursuant to a corporate merger.
B7	Exempt -	Sale by a subsidiary corporation to its parent corporation.
B8	Exempt -	Trust sale of nominal consideration or convenience.
B9	Exempt -	Sale to or from an intermediary or "strawman".
B10	Exempt -	Between husband and wife to create an estate in community property.
B11	Exempt -	Between any two people to create an estate.
B12	Exempt -	Beneficiary deed.
		Reject Codes
R1	Reject-	More than 5 parcels being sold.
R3	Reject-	Buyer and seller appear to be related persons or RELATED corporate entities.
R6	Reject-	Sale under compulsion or duress other than provided for under A.R.S. § 11-1134 (see exemption codes). Includes estate and trust sales where the transaction cannot be verified as an arms-length transfer representative of market value. Also includes foreclosure sales.
R8	Reject-	Transfer of partial or less than fee simple interest other than provided for under A.R.S § 11-1134 (see exemption codes). Includes transfers of time-share interests.
R9	Reject-	Non-quantifiable, non-real estate items such as liquor licenses, franchise fees, etc., included in the sale.
R10	Reject -	The status of the property has been significantly altered since the date of the sale (e.g., flooding, fire damage, room addition, renovation, or installation of utilities or off-site subdivision amenities); or the sale price includes unbuilt improvements.
R12	Reject-	Sale price is missing. This reject code takes precedence over all other rejection codes.
R14	Reject-	Personal property mobile homes.
R17	Reject	Sale involves an exchange or trade
		Warning Codes
W1	Warning	Buyer or seller has an out-of-state address.
W2	Warning	Improvement(s) not yet on assessment roll.
W3	Warning	Full cash value established by a source other than the assessor.
W4	Warning-	Name, address or signature of buyer or seller is missing or notary stamp or notary signature is missing.
W5	Warning-	Buyer or seller is a non-profit institution.
W6	Warning-	Developers discount / value established in accordance with Land Manual guideline.
W9	Warning-	Split legislative class / assessment ratio.
W10	Warning-	Property type and use code are not consistent.
W12	Warning	Sale of contaminated property.
W14	Warning	Sale price includes quantifiable personal property that impacted the sale price by 5% or more.

Appendix A – Lookup Tables for Assessment Dataset

County Lookup Table

County ID	County
0	(DOR special use)
1	APACHE
2	COCHISE
3	COCONINO
4	GILA
5	GRAHAM
6	GREENLEE
7	MARICOPA
8	MOHAVE
9	NAVAJO
10	PIMA
11	PINAL
12	SANTA CRUZ
13	YAVAPAI
14	YUMA
15	LA PAZ

Property Tax Exemption Code Lookup

Exemption Codes	Description	Type
A	Personal Property	Business
C	Cemetery	Organizational
D	Disabled	Individual
E	Educational	Organizational
F	Full	
G	Religious	Organizational
H	Charitable	Organizational
M	Veterans	Organizational
N	Non profit	Organizational
O	Other	Organizational
P	Partial	
R	Widower	Individual
W	Widow	Individual

Legal Class Lookup Table (for Tax Year 2008)

The table below applies to tax year 2008 only. The legal class definitions can and do change by tax year. DOR update the table yearly. Tables for tax years other than 2008 are available on request from DOR.

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.23	A	PRODUCING MINES
1.2	0102	LAP / R&P	.23	P	STANDING TIMBER
1.3	0103	CVP	.23	B	GAS AND ELECTRIC
1.4	0104	CVP	.23	R	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.23	Q	PRODUCING OIL AND GAS
1.6	0106	CVP	.23	T	WATER UTILITY COMPANIES

LEGAL CLASS	DATA ENTRY LEGAL CLASS	VALID PROPERTY TYPE	ASSMT RATIO	LEGAL CLASS CHARACTER	DESCRIPTION (SHORT)
1.7	0107	CVP	.23	U	PIPELINES
1.8	0108	LAP / R&P	.23	V W Exempt PP	SHOPPING CENTERS
1.9	0109	LAP / R&P	.23	0 1 Exempt PP	GOLF COURSES
1.10	0110	LAP / R&P	.23	2 3 Exempt PP	COMMERCIAL / MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL AND PERSONAL PROPERTY
1.11	0111	CVP	.23	4 5 Exempt PP	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.23	C	COMMERCIAL / REAL AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.23	D X Exempt PP	COMMERCIAL / PERSONAL PROPERTY NOT IN OTHER CLASSES
2R.D	02RD	LAP / R ONLY	.16	6	GOLF COURSES / REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.16	7	GOLF COURSES / PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP*/LAP / R ONLY	.16	E	AG/VACANT LAND/NON-PROFIT – REAL PROPERTY AND IMPROVEMENTS
2.P	02P	CVP*/LAP / P ONLY	.16	S Y Exempt PP	AG/VACANT LAND/NON-PROFIT – PERSONAL PROPERTY
3	03	LAP / R&P	.10	F	OWNER OCCUPIED RESIDENTIAL
4	04	LAP / R&P	.10	G	RENTAL RESIDENTIAL
4.7	0407	LAP / R&P	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
5	05	CVP	FCV & LPV .20	H FCV I LPV	RAILROADS
6.1	0601	LAP / R&P	.05	J	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES/BIODIESEL FUEL PRODUCTION
6.4	0604	LAP / R&P	FCV .23 LPV .05	& FCV \$ LPV	ENTERPRISE ZONES
6.5	0605	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY
6.6	0606	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION
6.7	0607	LAP / R& P	.05	?	HEALTHY FORESTS
7.B	07B	LAP / R&P	.23**	K	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL /COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

Notes:

*Class 1 ratio changes resulting from passage of HB 2784

**Per ARS 42-15007 assessed valuation of class 7B property is the percentage of value prescribed for class 1 property.

CVP = Centrally Valued Property; PP = Personal Property; LAP = Locally Assessed Property; FCV = Full Cash Value; R = Real Property; LPV = Limited Property Value; P = Personal Property

Model Type Lookup Table

Model Type	Description
010	SINGLE FAMILY DWELLING
011	GUEST HOUSE
012	"A" FRAME HOME
013	LOG HOME
014	GEODESIC HOME
015	RAMMED EARTH HOME
016	EARTH SHELTERED HOME
017	ENVELOPE HOME
018	SPECIALTY HOME
019	HILLSIDE HOME
020	HIGH VALUE RESIDENCE
028	FACTORY/SITE BUILT HOME
032	DUPLEX
033	TRIPLEX
034	FOURPLEX
035	APARTMENT (3 OR LESS STORIES)
036	APARTMENT (4 OR MORE STORIES)
037	RETIREMENT APARTMENTS
038	ASSISTED LIVING APARTMENTS
040	DELETE
041	HOTEL
042	DORMITORY
043	HOTEL, FULL SERVICE
044	HOTEL, LIMITED SERVICE
051	MOTEL
060	DAY CARE CENTER
070	CONDO/TOWNHOUSE (ENTIRE BLDG)
071	CONDO/TOWNHOUSE (INSIDE UNIT)
072	CONDO/TOWNHOUSE (END UNIT)
080	MOBILE HOME ROOM ADDITION
081	MOBILE HOME YARD IMPROVEMENTS
082	DELETE
083	MOBILE HOME-PERMANENT AFFIXED
084	MOBILE HOME - NOT AFFIXED
085	TRAVEL TRAILER - NOT AFFIXED
086	PARK MODEL - NOT AFFIXED
087	OFFICE - NOT AFFIXED
088	TRAVEL TRAILER-PERM. AFFIXED
089	PARK MODEL-PERM. AFFIXED
097	HIGH VALUE RES. YARD IMPS.
098	AGRICULTURAL YARD IMPS
099	SPECIAL CONSTRUCTION YARD IMPS
100	RESIDENTIAL YARD IMPROVEMENTS
101	COMMERCIAL YARD IMPROVEMENTS
102	LAUNDRY BUILDING
103	RESTROOM BUILDING
104	DEPOT
105	GUARDHOUSE
110	LAUNDROMAT/DRY CLEANING PLANT
111	RETAIL STORE
112	SUPERMARKET
113	CONVENIENCE MARKET
114	STRIP STORE
115	VEHICLE SALES

116	BARBER/BEAUTY SHOP
117	WAREHOUSE FOOD STORE
118	WAREHOUSE SHOWROOM STORE
119	MINI-MART CONVENIENCE STORE
120	DRUGSTORE
130	MALL ANCHOR DEPARTMENT STORE
131	DEPARTMENT STORE
132	DISCOUNT STORE
133	WAREHOUSE DISCOUNT STORE
134	MEGA WAREHOUSE DISCOUNT STORE
141	NEIGHBORHOOD SHOPPING CENTER
142	COMMUNITY SHOPPING CENTER
143	REGIONAL SHOPPING CENTER
144	NEIGH.SHOPPING CTR.-SHELL ONLY
145	COMM.SHOPPING CTR.-SHELL ONLY
146	REGION.SHOP.CTR.-SHELL ONLY
151	BUSINESS OFFICE
152	BUS. OFFICE/1ST FLOOR PARKING
153	BUSINESS OFFICE-SHELL ONLY
154	BUS.OFF.1ST FL PARK-SHELL ONLY
161	CENTRAL BANK
162	BRANCH BANK
171	SERVICE STATION, FULL SERVICE
172	SERVICE STATION, SELF-SERVICE
173	CAR WASH, DRIVE-THRU
174	CAR WASH, AUTOMATIC
175	CAR WASH, SELF-SERVICE
176	MINI-LUBE GARAGE
178	AUTOMOTIVE REPAIR
179	AUTO PARTS AND SERVICE
180	DELETE
201	RESTAURANT, FULL SERVICE
202	RESTAURANT, FAST FOOD
203	COCKTAIL LOUNGE
204	BAR/TAVERN
205	TRUCK STOP
210	MED/DENT CLINIC,1ST FLOOR PARK
211	MEDICAL/DENTAL CLINIC
212	VETERINARY CLINIC
213	HOSPITAL
214	NURSING HOME
215	EMERGENCY MEDICAL DISPENSARY
216	SURGICAL CENTER
220	MORTUARY
222	DELETE
240	GOLF COURSE
241	GOLF COURSE NON-STATUTORY
242	DELETE
243	DELETE
244	DELETE
245	DELETE
246	DELETE
247	DELETE
251	THEATER, WALK-IN
252	THEATER, DRIVE-IN
271	LODGE
272	CLUBHOUSE
273	HEALTH CLUB

274	HANDBALL/RACQUETBALL CLUB
275	CITY CLUB
276	BOWLING ALLEY
277	COUNTRY CLUB
278	SKATING RINK
281	MOBILE HOME PARK
282	RECREATION BUILDING
283	MOBILE HOME-REC VEHICLE PARK
284	RECREATIONAL VEHICLE PARK
290	PARKING LOT
291	PARKING GARAGE, ABOVE GRADE
292	PARKING GARAGE, BELOW GRADE
369	INDUSTRIAL FLEX BUILDING
370	WAREHOUSE, TRANSIT
371	WAREHOUSE, STORAGE
372	WAREHOUSE, DISTRIBUTION
373	MINI-STORAGE
374	"T" HANGER, AIRCRAFT
375	INDUSTRIAL FLEX BUILDING
376	AIRCRAFT STORAGE HANGER
377	WAREHOUSE, COLD STORAGE
378	COVERED STORAGE, COMM/INDUST
379	MEGA-WAREHOUSE
380	LUMBER STORAGE, HORIZONTAL
381	UTILITY/STORAGE
382	INDUSTRIAL MANUFACTURING
383	DELETE
384	INDUSTRIAL/MANUFACTURING MED
385	INDUSTRIAL ENGINEERING
386	INDUSTRIAL-LIGHT MANUFACTURING
387	INDUSTRIAL-HEAVY MANUFACTURING
388	INDUSTRIAL BLDG - SHELL ONLY
391	QUONSET, COMMERCIAL/INDUSTRIAL
392	DELETE
400	DORMITORY / BUNK HOUSE
401	DAIRY
402	DELETE
403	DELETE
404	DELETE
405	POULTRY HOUSE
407	GREENHOUSE
408	HOG FINISHING/FARROWING BARN
412	COTTON GIN
421	VINEYARDS
431	CITRUS TREES
441	OTHER TREE CROPS
442	NUT TREES
443	PECAN TREES
444	JOJOBA PLANTS
445	DATE / OLIVE TREES
446	CHRISTMAS TREES
450	PRODUCE PACKING BARN
451	BARN
452	AGRICULTURAL UTILITY
453	HORSE ARENA
454	HAY SHED/LIVESTOCK SHELTER
455	HORSE STABLE
456	QUONSET, AGRICULTURAL

491	FEEDLOT
501	DELETE
800	MOBILE HOME CONV
881	SINGLEWIDE MOBILE HOME
882	DOUBLEWIDE MOBILE HOME
883	SF MOBILE HOME YARD IMPS
884	SF MOBILE HOME ROOM ADDITION
900	POST OFFICE
901	COURTHOUSE
902	LIBRARY
903	CHURCH
904	FIRE STATION
905	PRISON / CORRECTIONAL FACILITY
906	ELEMENTARY SCHOOL (ALL BLDGS)
907	SECONDARY SCHOOL (ALL BLDGS)
990	DUMMY - MARKED FOR DELETE
999	DELETE

Personal Property Class Lookup Table

Class	Description
1	SINGLE FAMILY
10	LOW MINIMUM RESIDENTIAL
100	SINGLE FAMILY RESIDENTIAL
101	SINGLE FAMILY RESIDENTIAL
102	SINGLE FAMILY RESIDENTIAL
103	SINGLE FAMILY RESIDENTIAL
104	SINGLE FAMILY RESIDENTIAL
109	SINGLE FAMILY SALVAGE
123	A FRAME HOME
132	LOG HOME
133	LOG HOME
3	APT BLDG, TRIPLEX OR FOURPLEX
423	DORMITORY
5	MOTOR HOTEL OR MOTEL
512	MOTEL
513	MOTEL
801	MOBILE HOME ROOM ADDITION
802	MOBILE HOME ROOM ADDITION
803	MOBILE HOME ROOM ADDITION
811	MOBILE HOME ATTACHMENTS
812	MOBILE HOME ATTACHMENTS
813	MOBILE HOME ATTACHMENTS
841	MOBILE HOME - NOT AFFIXED
842	MOBILE HOME - NOT AFFIXED
843	MOBILE HOME - NOT AFFIXED
844	MOBILE HOME - NOT AFFIXED
856	TRAVEL TRAILER - NOT AFFIXED
86	IMPR TO MOBILE - MISCELLANEOUS
861	PARK MODEL - NOT AFFIXED
87	IMPR TO MOBILE - MISCELLANEOUS
876	IMPR TO MOBILE - MISCELLANEOUS
89	MOBILE HOME, SALVAGE
10	MISC OR MIN. TAVERN OR CAFÉ
1001	RESIDENTIAL YARD IMPROVEMENTS
1002	RESIDENTIAL YARD IMPROVEMENTS
1003	RESIDENTIAL YARD IMPROVEMENTS
1009	RES YARD IMPROVEMENTS SALVAGE
1012	COMMERCIAL YARD IMPROVEMENTS
1013	COMMERCIAL YARD IMPROVEMENTS
1023	LAUNDRY BUILDING
1032	RESTROOM BUILDING
1033	RESTROOM BUILDING
1043	DEPOT
1102	LAUNDRY MAT/DRY CLEAN PLANT
1111	RETAIL STORE
1112	RETAIL STORE
1113	RETAIL STORE
1123	SUPERMARKET
1132	CONVENIENCE MART

1133	CONVENIECE MART
12	COMB STORE WITH OFFICE
13	COMERCIAL STORE
1323	DISCOUNT STORE
1413	SHOPPING CENTER
15	OFFICE BUILDING
1511	BUISINESS OFFICE
1512	BUISINESS OFFICE
1513	BUISINESS OFFICE
16	BANK OR SAVINGS & LOAN
1623	BRANCH BANK
1713	SERVICE STATION FULL SERVICE
1723	SERVICE STATION FULL SERVICE
1752	CAR WASH SELF SERVICE
1753	CAR WASH SELF SERVICE
1783	AUTOMOTIVE REPAIR
20	RESTAURANT OR COCTAIL LOUNGE
2012	RESTAURANT FULL SERVICE
2013	RESTAURANT FULL SERVICE
2022	RESTAURANT FAST FOOD
2023	RESTAURANT FAST FOOD
2042	BAR / TAVERN
2113	MEDICAL / DENTAL CLINIC
2403	GOLF COURSES
27	LODGE OR CLUB BUILDING
2712	LODGE OR CLUB BUILDING
2713	LODGE OR CLUB BUILDING
2722	CLUBHOUSE
2723	CLUBHOUSE
2732	HEALTH CLUB
2811	MOBILE HOME PARK
2812	MOBILE HOME PARK
2813	MOBILE HOME PARK
37	WAREHOUSE OF INDUSTRIAL BLDG
3711	WAREHOUSE STORAGE
3712	WAREHOUSE STORAGE
3713	WAREHOUSE STORAGE
3722	WAREHOUSE DISTRIBUTION
3723	WAREHOUSE DISTRIBUTION
3732	MINI STORAGE
3742	T HANGER AIRCRAFT
3743	T HANGER AIRCRAFT
3762	AIRCRAFT STOREAGE HANGER
3763	AIRCRAFT STOREAGE HANGER
3773	WAREHOUSE COLD STORAGE
38	PREFAB TYPE "A"
3811	UTILITY/STORAGE
3812	UTILITY/STORAGE
3813	UTILITY/STORAGE
3814	UTILITY/STORAGE
3819	UTILITY/STORAGE SALVAGE
3822	INDUSTRIAL MANUFACTURING

3823	INDUSTRIAL MANUFACTURING
3833	INDUSTRIAL MANUFACTURING
39	PRE-ENGR BLDG TYPE E
3913	QUONSET/COMMERCIAL
41	GENERAL PURPOSE BLDG
4213	VINEYARDS
4511	BARN
4512	BARN
4521	AGRICULTURAL UTILITY
4522	AGRICULTURAL UTILITY
4523	AGRICULTURAL UTILITY
4541	HAYSHED/LIVESTOCK SHELTER
4542	HAYSHED/LIVESTOCK SHELTER
4543	HAYSHED/LIVESTOCK SHELTER
4563	QUONSET AGRICULTURAL
50	MISC IMPROVEMENT
5013	MISC IMPROVEMENT
68	MINERAL RIGHTS ONLY
69	STANDING TIMBER
70	PERSONAL PROPERTY - MISC
701	MISC PERSONAL PROPERTY LEASED
71	HOUSEHOLD
711	HOUSEHOLD PROPERTY LEASED
72	MOBILE HOMES
721	TRAVEL TRAILERS
722	MOBILE OFFICE - UNDERSIZED
723	MOBILE OFFICE - OVERSIZED
724	PARK MODEL - UNDERSIZED
725	PARK MODEL - OVERSIZED
726	PARK MODEL - OVERSIZED
73	COMMERCIAL EQUIPMENT
731	COMMERCIAL PROPERTY LEASED
733	COMMERCIAL SIGNS
74	INDUSTRIAL EQUIPMENT
741	INDUSTRIAL PROPERTY LEASED
75	MINING QUARRYING & PROCESSING
751	MINING, QUARRYING EQUIP LEASED
76	FARM & RANCH MACH & EQUIPMENT
761	WIND MACHINE
7800	MISCELLANEOUS LIVESTOCK
7801	MULE
7900	BEEF CATTLE
8000	DAIRY CATLLE
8100	SHEEP
8300	HORSES
9003	POST OFFICE
9033	CHURCH
9042	FIRE STATION
9043	FIRE STATION
9063	ELEMENTARY SCHOOL
94	PUBLIC BUILDING
95	STATE LEASED LAND/IMPR

96	COUNTY LANDS & IMPR
97	MUNICIPAL LANDS & IMPR
999	FOR FORM 520 PRINT ONLY

Agricultural Class Lookup

Class	Description
7801	LIVESTOCK AND MISCELLANEOUS ANIMALS - MULE
7802	LIVESTOCK AND MISCELLANEOUS ANIMALS - BURRO
7803	LIVESTOCK AND MISCELLANEOUS ANIMALS - GOATS
7804	LIVESTOCK AND MISCELLANEOUS ANIMALS - BEE COLONIES
7805	LIVESTOCK AND MISCELLANEOUS ANIMALS - LLAMA MALE
7806	LIVESTOCK AND MISCELLANEOUS ANIMALS - LLAMA FEMALE
7807	LIVESTOCK AND MISCELLANEOUS ANIMALS -CAMEL MALE
7808	LIVESTOCK AND MISCELLANEOUS ANIMALS -CAMEL FEMALE
7809	LIVESTOCK AND MISCELLANEOUS ANIMALS - OSTRICH BREE
7810	LIVESTOCK AND MISCELLANEOUS ANIMALS - EMU BREEDING
7811	LIVESTOCK AND MISCELLANEOUS ANIMALS - GUARD DOGS
7812	LIVESTOCK AND MISCELLANEOUS ANIMALS - GREYHOUNDS
7813	LIVESTOCK AND MISCELLANEOUS ANIMALS - GREYHOUNDS -
7814	LIVESTOCK AND MISCELLANEOUS ANIMALS - GREYHOUNDS -
7815	LIVESTOCK AND MISCELLANEOUS ANIMALS - GREYHOUNDS -
7816	LIVESTOCK AND MISCELLANEOUS ANIMALS - AQUACULTURE
7817	LIVESTOCK AND MISCELLANEOUS ANIMALS - RHEA BREEDIN
7818	LIVESTOCK AND MISCELLANEOUS ANIMALS - RABBITS
7819	LIVESTOCK AND MISCELLANEOUS ANIMALS - BREEDING BIR
7820	LIVESTOCK AND MISCELLANEOUS ANIMALS - PHEASANTS
7821	LIVESTOCK AND MISCELLANEOUS ANIMALS - CHUKARS
7822	LIVESTOCK AND MISCELLANEOUS ANIMALS - QUAIL
7823	LIVESTOCK AND MISCELLANEOUS ANIMALS - OSTRICH - JU
7825	LIVESTOCK AND MISCELLANEOUS ANIMALS - EMUS - JUVEN
7826	LIVESTOCK AND MISCELLANEOUS ANIMALS - EMUS - SLAUG
7827	LIVESTOCK AND MISCELLANEOUS ANIMALS - RHEAS - JUVE
7828	LIVESTOCK AND MISCELLANEOUS ANIMALS - RHEAS - SLAU
7830	LIVESTOCK AND MISCELLANEOUS ANIMALS - GUARD DOGS
7831	LIVESTOCK AND MISCELLANEOUS ANIMALS - GREYHOUNDS -
7832	LIVESTOCK AND MISCELLANEOUS ANIMALS - GREYHOUNDS -
7833	LIVESTOCK AND MISCELLANEOUS ANIMALS - GREYHOUNDS -
7834	LIVESTOCK AND MISCELLANEOUS ANIMALS - GREYHOUNDS -
7900	BEEF CATTLE
7901	BEEF CATTLE - REGISTERED BULL
7902	BEEF CATTLE - GRADE BULL
7903	BEEF CATTLE - REGISTERED COW
7904	BEEF CATTLE - GRADE COW
7905	BEEF CATTLE - REGISTERED YEARLINGS
7906	BEEF CATTLE - GRADE YEARLINGS
7907	BEEF CATTLE - STOCKER CALVES
7908	BEEF CATTLE - FEED LOT FEEDER CATTLE
7909	BEEF CATTLE - MEXICAN STEERS
8000	DAIRY CATTLE
8001	DAIRY CATTLE - HOLSTEIN AND BROWN SWISS (large bre
8003	DAIRY CATTLE - HOLSTEIN AND BROWN SWISS (large bre
8004	DAIRY CATTLE - HOLSTEIN AND BROWN SWISS (large bre
8008	DAIRY CATTLE - SMALL BREED (All Others) - HEIFER (
8100	SHEEP
8101	SHEEP - RAM
8102	SHEEP - EWE
8103	SHEEP - SLAUGHTER LAMB

8200	SWINE
8201	SWINE - BOAR
8203	SWINE - SLAUGHTER (40 pounds and over)
8300	HORSES
8301	HORSES - GRADE STALLION
8302	HORSES - REGISTERED STALLION
8303	HORSES - GRADE SHOW OR COMPETITION
8304	HORSES - REGISTERED SHOW OR COMPETITION
8305	HORSES - GRADE PLEASURE OR STOCK
8306	HORSES - REGISTERED PLEASURE OR STOCK
8307	HORSES - RACEHORSES
8308	HORSES - SHOW, REGISTERED OTHER
8309	HORSES - SHOW, GRADE OTHER
8310	HORSES - PLEASURE, REGISTERED OTHER
8311	HORSES - PLEASURE, GRADE MARE
8400	POULTRY
8401	POULTRY -TURKEYS
8402	POULTRY - LAYING HENS
8403	POULTRY - FRYERS OR BROILERS
8404	POULTRY - TURKEY CHICKS
