DR-493
R. 11/12
Rule 12D-16.002
Florida Administrative Code
Eff. 11/12

FLORIDA DEPARTMENT OF REVENUE

ADJUSTMENTS MADE TO RECORDED SELLING PRICES OR FAIR MARKET VALUE IN ARRIVING AT ASSESSED VALUE

Sections 193.011(8) and 192.001(18), Florida Statutes
Rule 12D-8.002(4), F.A.C.

Broward County Assessment Roll 2025

Enter the percent of adjustment on each line. Do not use ditto (“) marks. If the property appraiser reports an adjustment of zero, the Department will use zero for that property group in its ratio studies.

	% Adjustment		% Adjustment
Use Code 00	10	Use Code 03	10
Use Code 10	10	Use Code 08	10
Use Code 40	10	Use Code 11 – 39	10
Use Code 99	10	Use Code 41 – 49	10
Use Code 01	10	Use Code 50 – 69	10
Use Code 02	10	Use Code 70 – 79	10
Use Code 04	10	Use Code 80 – 89	10
Use Code 05	10	Use Code 90	10
Use Code 06 & 07	10	Use Code 91 – 97	10

INSTRUCTIONS

The property appraiser must complete this form stating the eighth criterion adjustments made by the property appraiser to recorded selling prices or fair market value, based on Section 193.011(8), F.S., in arriving at assessed value. The property appraiser must provide to the Executive Director complete, clear, and accurate documentation justifying any eighth criterion adjustments that exceed fifteen percent (Rule 12D-8.002(4), Florida Administrative Code).

This submission is required pursuant to Section 192.001(18), F.S. The property appraiser must send this completed form to the Department annually with the preliminary assessment roll.

Witness my hand and signature at Fort Lauderdale, Florida

on this 27th day of June (month), 2025 (year)

Marty Kiar
Signature, property appraiser