



**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.

Pinellas County                      Assessment Roll 2016

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	15	Use Code 03	15
Use Code 10	15	Use Code 08	15
Use Code 40	15	Use Code 11 – 39	15
Use Code 99	15	Use Code 41 – 49	15
Use Code 01	15	Use Code 50 – 69	15
Use Code 02	15	Use Code 70 – 79	15
Use Code 04	15	Use Code 80 – 89	15
Use Code 05	15	Use Code 90	15
Use Code 06 & 07	15	Use Code 91 – 97	15

**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 \_\_\_\_\_ Clearwater, FL \_\_\_\_\_

on this \_\_\_\_ 1st \_\_\_\_ day of \_\_\_\_\_ July \_\_\_\_\_, 2016 \_\_\_\_\_  
(month) (year)

\_\_\_\_\_  
Signature, property appraiser