



OFFICE OF THE  
NASSAU COUNTY PROPERTY APPRAISER

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Honorable A. Michael Hickox

**Glossary of Terms**

**Actual Year Built:**

The *Actual Year Built* refers to the year that a building on the property was originally constructed.

**Appraisal Date:**

The *Appraisal Date* is the date in which the property was appraised by a field appraiser.

**Assessed Value:**

The *Assessed Value* is the combined values of the land and all improvements minus any Save Our Homes Differential Value (Portability). Annual increases in assessed value are capped for homesteaded property at 3% and 10% for non-homesteaded properties. Assessed value moves independently of the market value. Assessed values should not be used to compare properties.

**Baths:**

*Baths* refers to the number of bathrooms of the existing structure on the property. Bathrooms may be defined as full or half baths.

**Bedrooms:**

*Bedrooms* refer to the number of bedrooms of the existing structure on the property.

**Building Heated Area:**

*Building Heated Area* refers to the areas within a building served by heating and air conditioning.

**Building Total Area:**

*Building Total Area* refers to the total square footage of all building areas.

**Building Type:**

The *Building Type* refers to the primary use of a building on a particular property.

**Building Value:**

The *Building Value* is the value of all of the major structures on the property.

**Cooling:**

*Cooling* refers to whether or not the building has air conditioning and what kind.

**Deed Acres:**

*Deed acres* refer to the amount of land in acres as described in the recorded deed.

**Effective Year Built:**

The *Effective Year Built* is part of the cost approach used to measure depreciation, determined by the utility and condition of the building.

**Exempt Value:**

The *Exempt Value* is the total amount of all exemptions granted to the property or the homeowner for the stated year. These benefits are granted as of January 1.

**Exterior Wall Type:**

The *Exterior Wall Type* refers to the type of structure of the exterior wall.

**Grantee:**

The *Grantee* refers to the person to whom the property is being transferred.

**Grantor:**

The *Grantor* refers to the person from whom the property is being transferred.

**Heated Square Footage:**

*Heated Square Footage* refers to the number of square feet for all buildings on the property that are considered to be enclosed and subject to heating or cooling.

**Heating:**

*Heating* refers to whether or not the building has heating and what kind.

**Homestead:**

*Homestead* indicates if a property is considered a property owner's permanent place of residence. An owner must be residing on the property and using it as their permanent place of residence in order to be eligible for homestead.

**Improvement:**

*Improvement* refers to the structures located on a property.

**Instrument:**

The *Instrument* is the method used to record the type of sales transaction.

**Just Value of Land / Market Value:**

The *Just Value of Land* refers to the market value of only the land portion of the property.

**Just Value / Classified Total Value:**

The *Just Value* is the combined values of the land and all improvements.

**Land Units:**

The *Land Units* refers to the units in which the property is measured.

**Land Unit Type:**

The *Land Unit Type* refers to the type of units in which the property is measured (ex. acres).

**Land Use:**

The *Land Use* refers to the primary use of all or part of the land for a particular property.

**Land Value Agricultural:**

This *Land Value Agricultural* refers to the classified use value or AG value of the land if the property has been granted an agricultural classification.

**Location Address:**

The *Location Address* refers to the physical address of the property.

**Mailing Address:**

The *mailing address* is from the last recorded transaction or homestead exemption application.

**Market Value / Just Value:**

The *Market Value* is the combined value of the land and all improvements.

**Millage / Total Millage:**

The *millage* is the amount that is set by the Taxing Authorities which is multiplied by the Taxable Value. The resulting value is the amount of taxes to be paid for the property.

**Miscellaneous Description:**

The *Miscellaneous Description* is the abbreviated description of the extra features or miscellaneous improvements on the property.

**Miscellaneous Information:**

The *Miscellaneous Information* refers to the extra features or miscellaneous improvements with value for a particular property.

**Miscellaneous Value / Total Misc. Value:**

The *Miscellaneous Value* refers to the value of the miscellaneous improvements or extra features on the property such as pools, patios, and fences.

**Neighborhood:**

A *Neighborhood* refers to a group of parcels with common characteristics. A neighborhood may or may not be related to a subdivision.

**OR Book / Page:**

The *OR Book and Page* refers to the Official Records book and page number where the sales transaction has been recorded with the Clerk of the Circuit Court.

**Owner name:**

The *Owner Name* is the name of the person listed on the last document processed by the Property Appraiser's Office which conveys title or an interest in the property. This may not be the last document recorded with the Clerk of the Circuit Court regarding the property. If "Et Al" follows the name, then multiple owners are listed on the recorded ownership document.

**Parcel Number:**

The *Parcel Number* is the primary identification for a specific piece of Real Estate property in Nassau County. The number refers to the Section, Township, and Range of that piece of land, according to the Public Land Survey System (PLSS) utilized by the State of Florida. The Parcel Number is also known as the Account Number or Parcel Identification Number (PIN).

**Primary Exterior:**

The *Primary Exterior* refers to the predominant exterior wall type for the building on the property.

**Property Usage:**

The *Property Usage* refers to the primary use of a property as a whole.

**Qualification:**

Sales are determined to be *qualified* if the sale price reflects an accurate dollar amount relative to the actual Market Value of the property. Sales are *unqualified* if the sale price is not reflective of the Market Value. Sales such as those between family members, for instance, are often unqualified because the sale amount is far less than the Market Value.

**Sale Amount:**

The *Sale Amount* is the dollar figure for which the property was sold. A standard amount of \$100 is normally used if the sales transaction is between family members.

**Sale Date:**

The *Sale Date* is the date of the recorded sale.

**Secondary Exterior:**

The *Secondary Exterior* refers to the additional or decorative exterior wall type for the building on the property.

**Section-Township-Range:**

The *Section, Township and Range* refers to the physical location of the property based on the 1 square mile Sections within the Range and Township. Properties within land grants are usually coded as Section 00.

**Short Legal:**

The *Short Legal* is an abbreviated legal description listed on the last document processed by the Property Appraiser's Office. This may or may not be the complete legal description. Please see the recorded document for the full listing.

**Square Footage:**

The *Square Footage* is the number of square feet for any area or subarea of a building structure. Usually the main structure is considered heated and certain types of subareas may be heated in full or in part.

**Stories:**

*Stories* refer to the number of floors of the existing structure on the property. Stories may be defined as full or half story.

**Subdivision:**

A *Subdivision* is the legally recorded name of a developed area

**Tax District:**

The *Tax District* refers to the primary Taxing Authority where a property is located.

**Tax Roll Year:**

The *Tax Roll Year* refers to the year of the *Certified Tax Roll* information. Tax Roll Certification happens each year in mid to late October for that year.

**Taxable Value:**

The *Taxable Value* is the difference between the Total Assessed Value minus Save Our Homes Differential (Portability) minus any Exempt Value. This is the value that will be multiplied by the millage rate to determine the taxes.

**Taxes:**

*Taxes* refer to the property tax liability amount due to be paid. It is computed by multiplying the Taxable Value of the property by the Millage Rates of each of the applicable Taxing Authorities.

**Vacant / Improved:**

*Vacant* refers to a property that had no buildings and *Improved* refers to a property that had buildings at the time of the sales transaction.

**Zoning:**

*Zoning* refers to how the property use has been defined by local planners.