

IN OR 971/318
(EX OR 2659/802)
ESMT OR 1385/1387

NASSAU COUNTY SCHOOL BOARD
1201 ATLANTIC AVE
FERNANDINA BEACH, FL 32034

2025

42-2N-27-0000-0001-0140



BUILDING CHARACTERISTICS		
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	10	STEEL FRME 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	01	MINIMUM 100
Interior Floo	02	MIN PLYWD 100
Ceiling	01	FIN.SUSPD 100
Air Condition	06	ENG CENTRL 100
Heating Type	04	AIR DUCTED 100
Fixtures		17 100
Frame	04	REIN CONC 100
Story Height		12 100
RMS		30 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	04	Quality Level 04
DOR CODE	8300	PUBLIC SCHOOLS
MAP NUM		MKT AREA 04
NEIGHBORHOOD/LOC	4053.00	
AREA TYPE	TOTAL GROSS AREA	PCT OF BASE
BAS	6,494	100
CAN	737	30
FOP	72	30
TOTALS	7,303	

MARKET ADJUSTMENTS												
TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	NORM	% COND	
7201	04	6,737	102.3000	199.74	1,345,648	2003	2003	0	0	18.25	81.75	
1 SCHOOL - 0% - 0												
Heated Area: 6494												
HX Base Yr												
11 98 67 67 11 40 40 18 4 4 2103 2103												
CAN 2003 BAS 2003 FOP 2103												
TOTA 6,737,100,067												

NASSAU COUNTY PROPERTY				PAGE 1 of 21		4
VALUATION SUMMARY						
VALUATION BY			STANDARD			
Tax Group: 4			Tax Dist:			
BUILDING MARKET VALUE			58,745,678			
TOTAL MARKET OB/XF VALUE			2,638,843			
TOTAL LAND VALUE - MARKET			7,839,550			
TOTAL MARKET VALUE			69,224,071			
SOH/AGL Deduction			17,820,644			
ASSESSED VALUE			51,403,427			
TOTAL EXEMPTION VALUE			01	51,403,427		
BASE TAXABLE VALUE			0			
TOTAL JUST VALUE			69,224,071			
NCON VALUE			0			
INCOME VALUE						
PREVIOUS YEAR MKT VALUE			69,361,286			

EXTRA FEATURES												
L N	OB/XF CODE	DESCRIPTION	BLD CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL
1	0964	HALON SYST	0	0	10	5			50.00	SF	2003	2003
2	0964	HALON SYST	0	0	7	5			35.00	SF	2003	2003
3	0418	EXHST FAN	0	0	0	0			8.00	UT	2003	2003
4	4950	BOLLARD	0	0	0	0			42.00	UT	2003	2003
5	0963	FIRE HYDR	0	0	0	0			3.00	UT	2003	2003
6	0381	COOLER	0	0	24	8			192.00	SF	2003	2003
7	0383	FREEZER	0	0	24	8			192.00	SF	2003	2003
8	0461	IRON FENCE	0	0	0	0			260.00	SF	2003	2003
9	0463	FENCE GATE	0	0	0	0			12.00	UT	2003	2003
10	0463	FENCE GATE	0	0	0	0			2.00	UT	2003	2003
TOTALS 7,303 6,737,100,067												
85439 MINER RD, YULEE												
BLD DATE XF DATE INC DATE LGL DATE LAND DATE AG DATE 05/08/2025 MLU												
TOTAL OB/XF												
L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPHT FACT
1	008300	C	SCHOOL	0		OR	0.00	0.00	92.23	AC		1.00
TOTAL 85,000.00 85,000.00 7,839,550												
REVIEW DATE 02/01/2024 BY KBA												

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REVIEW DATE	02/01/2024	BY	KBA	Total Acres: 92.23	Total Land Value: 7,839,550	Market: 0	Agricultural: 0	Common: 7,839,550	PRINTED 07/30/2025 BY SYS
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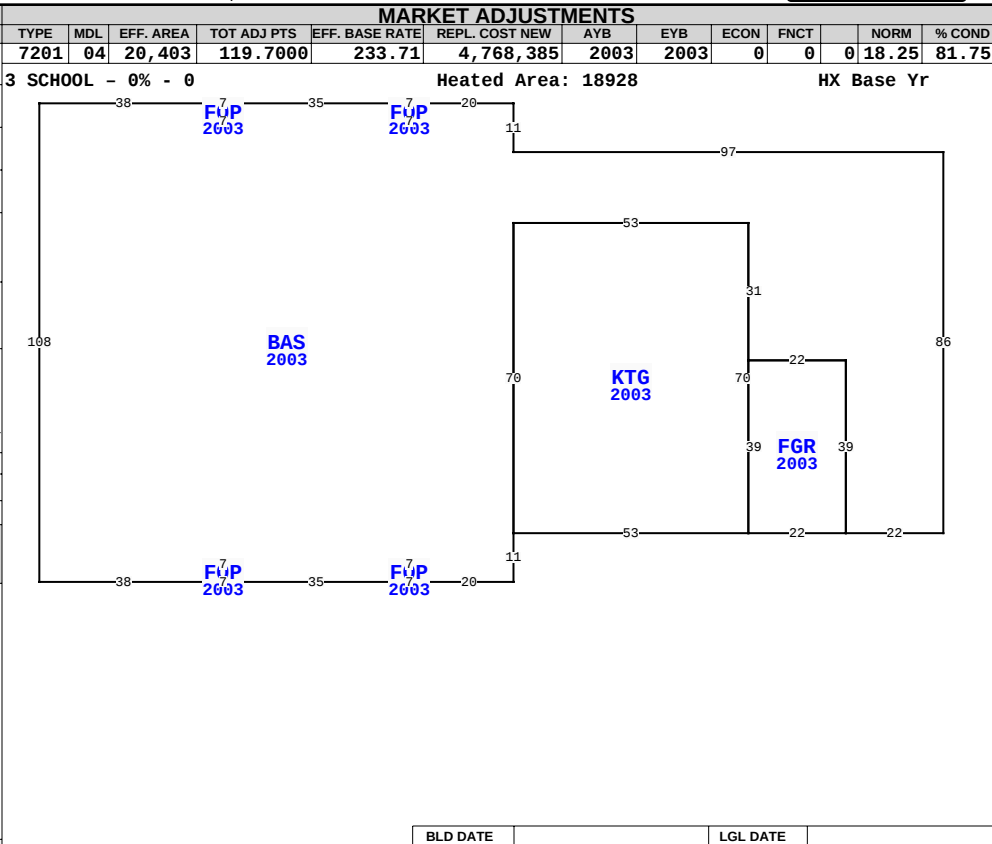
BUILDING CHARACTERISTICS		
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	10	STEEL FRME 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	01	MINIMUM 100
Interior Floo	07	CORK/VTILE 100
Ceiling	01	FIN.SUSPD 100
Air Condition	06	ENG CENTRL 100
Heating Type	04	AIR DUCTED 100
Fixtures		48 100
Frame	04	REIN CONC 100
Story Height		14 100
RMS		39 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100

Quality	05	Quality Level 05
DOR CODE	8300	PUBLIC SCHOOLS
MAP NUM		MKT AREA 04
NEIGHBORHOOD/LOC	4053.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	15,218	100	2003	15,218	907,520
FGR	858	60	2003	515	98,395
FOP	28	30	2003	8	1,529
FOP	28	30	2003	8	1,529
FOP	28	30	2003	8	1,529
FOP	28	30	2003	8	1,529
KTG	3,710	125	2003	4,638	886,127
TOTALS	19,898			20,403	898,155

EXTRA FEATURES									
L N	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R
21	0350	CARPORT WD	0	0	15	15	225.00	SF	13.00
22	0351	CARPORT MT	0	0	007	9	9,063.00	SF	10.00
23	0351	CARPORT MT	0	0	389	11	4,279.00	SF	10.00
24	0351	CARPORT MT	0	0	143	8	1,144.00	SF	10.00
25	0351	CARPORT MT	0	0	128	10	1,280.00	SF	10.00
26	2425	RUBBER	0	0	42	36	1,512.00	UT	5.60
27	2425	RUBBER	0	0	42	26	1,092.00	UT	5.60
28	0967	SPORTS FLR	0	0	102	98	9,996.00	SF	5.75
29	0966	FIRE SPRNK	0	0	0	0	125,144.00	SF	3.00
30	0803	ASPHALT C	0	0	0	0	268,719.00	SF	2.00

LAND DESCRIPTION									
L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS



BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/08/2025
INC DATE		AG DATE	MLU

L N	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES
21	0350	CARPORT WD	0	0	15	15	225.00	SF	13.00	13.00	100	2003	2003	3	20	585	
22	0351	CARPORT MT	0	0	007	9	9,063.00	SF	10.00	10.00	100	2003	2003	3	20	18,126	
23	0351	CARPORT MT	0	0	389	11	4,279.00	SF	10.00	10.00	100	2003	2003	3	20	8,558	
24	0351	CARPORT MT	0	0	143	8	1,144.00	SF	10.00	10.00	100	2003	2003	3	20	2,288	
25	0351	CARPORT MT	0	0	128	10	1,280.00	SF	10.00	10.00	100	2003	2003	3	20	2,560	
26	2425	RUBBER	0	0	42	36	1,512.00	UT	5.60	5.60	100	2003	2003	3	82	6,943	
27	2425	RUBBER	0	0	42	26	1,092.00	UT	5.60	5.60	100	2003	2003	3	82	5,014	
28	0967	SPORTS FLR	0	0	102	98	9,996.00	SF	5.75	5.75	100	2003	2003	3	20	11,495	
29	0966	FIRE SPRNK	0	0	0	0	125,144.00	SF	3.00	3.00	100	2003	2003	3	82	307,854	
30	0803	ASPHALT C	0	0	0	0	268,719.00	SF	2.00	2.00	100	2006	2006	3	56	300,965	

TOTAL OB/XF									
									664,388

NASSAU COUNTY PROPERTY			
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VALUATION SUMMARY		STANDARD	
VALUATION BY		Tax Group: 4 Tax Dist:	
BUILDING MARKET VALUE		58,745,678	
TOTAL MARKET OB/XF VALUE		2,638,843	
TOTAL LAND VALUE - MARKET		7,839,550	
TOTAL MARKET VALUE		69,224,071	
SOH/AGL Deduction		17,820,644	
ASSESSED VALUE		51,403,427	
TOTAL EXEMPTION VALUE		01	51,403,427
BASE TAXABLE VALUE		0	
TOTAL JUST VALUE		69,224,071	
NCON VALUE		0	
INCOME VALUE			
PREVIOUS YEAR MKT VALUE		69,361,286	

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA					
OFF RECORD Number	DATE	TYPE INST	Q U I	V I	RSN CD
0971/0318	2/15/2001	WD	Q	V	
GRANTOR: YPC INC					
GRANTEE: NASSAU COUNTY SCHO					

BUILDING NOTES					

BUILDING DIMENSIONS					
BAS=[YR=2003] W97 N11 W20 FOP=[YR=2003] W7 S4 E7 N4 \$ S4 W7 N4 W35 FOP=[YR=2003] W7 S4 E7 N4 \$ S4 W7 N4 W38 S108 E38 FOP=[YR=2003] E7 N4 W7 S4 \$ N4 E7 S4 E35 FOP=[YR=2003] E7 N4 W7 S4 \$ N4 E7 S4 E20 N11 KTG=[YR=2003] E53 FGR=[YR=2003] E22 N39 W22 S39 \$ N70 W53 S70 \$ N70 E53 S31 E22 S39 E22 N86 \$					

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2025

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BUILDING CHARACTERISTICS					
ELEMENT		CD	CONSTRUCTION		
Exterior Wall		19	COMMON BRK 100		
Roof Structur		10	STEEL FRME 100		
Roof Cover		03	COMP SHNGL 100		
Interior Wall		01	MINIMUM 100		
Interior Floo		07	CORK/VTILE 100		
Ceiling		01	FIN.SUSPD 100		
Air Condition		06	ENG CENTRL 100		
Heating Type		04	AIR DUCTED 100		
Fixtures			20 100		
Frame		04	REIN CONC 100		
Story Height			14 100		
RMS			20 100		
Stories		1.	1. 100		
Units			0 100		
Occupancy		00	NONE 100		
Quality		04	Quality Level 04		
DOR CODE		8300	PUBLIC SCHOOLS		
MAP NUM			MKT AREA		04
NEIGHBORHOOD/LOC		4053.00			
AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	10,233	100	2003	10,233	830,283
FOP	56	30	2003	17	3,040
FOP	56	30	2003	17	3,040
TOTALS	10,345			10,267	836,364

MARKET ADJUSTMENTS												
TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
7201	04	10,267	112.0581	218.79	2,246,317	2003	2003	0	0	0	18.25	81.75
7 SCHOOL - 0% - 0												
Heated Area: 10233												
HX Base Yr												

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BUILDING CHARACTERISTICS										MARKET ADJUSTMENTS										NASSAU COUNTY PROPERTY																	
ELEMENT		CD	CONSTRUCTION		TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND	VALUATION SUMMARY																			
Exterior Wall		19	COMMON BRK 100		7201	04	27,324	111.9195	218.52	5,970,840	2003	2003		0	0	18.25	81.75	VALUATION BY					STANDARD														
Roof Structure		10	STEEL FRME 100		8 SCHOOL - 0% - 0													Heated Area: 27256					HX Base Yr					Tax Group: 4					Tax Dist:				
Roof Cover		03	COMP SHNGL 100															BUILDING MARKET VALUE					58,745,678														
Interior Wall		01	MINIMUM 100															TOTAL MARKET OB/XF VALUE					2,638,843														
Interior Floor		07	CORK/VTILE 100															TOTAL LAND VALUE - MARKET					7,839,550														
Ceiling		01	FIN.SUSPD 100															TOTAL MARKET VALUE					69,224,071														
Air Condition		06	ENG CENTRL 100															SOH/AGL Deduction					17,820,644														
Heating Type		04	AIR DUCTED 100															ASSESSED VALUE					51,403,427														
Fixtures			84 100															TOTAL EXEMPTION VALUE					01					51,403,427									
Frame		04	REIN CONC 100															BASE TAXABLE VALUE					0					0									
Story Height			14 100															TOTAL JUST VALUE					69,224,071														
RMS			47 100															NCON VALUE					0					0									
Stories		1.	1. 100		INCOME VALUE																																
Units		0	0 100		PREVIOUS YEAR MKT VALUE					69,361,286																											
Occupancy		00	NONE 100																																		
Quality		04	Quality Level 04																																		
DOR CODE		8300	PUBLIC SCHOOLS																																		
MAP NUM			MKT AREA		04																																
NEIGHBORHOOD/LOC		4053.00																																			
AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE																																
BAS	27,256	100	2003	27,256	869,014																																
FOP	56	30	2003	17	3,037																																
FOP	56	30	2003	17	3,037																																
FOP	56	30	2003	17	3,037																																
FOP	56	30	2003	17	3,037																																
TOTALS		27,480			27,324	881,162																															
EXTRA FEATURES						85439 MINER RD, YULEE																															
L N	OB/XF CODE	DESCRIPTION	BLD CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES																					
71	0810	CONCRETE A	0	0	0	0		780.00	SF	6.50		6.50	100	2006	2006	3	86	4,360																			
72	0424	CL FNC 6'	0	0	0	0		940.00	LF	20.00		20.00	100	2006	2006	3	66	12,408																			
73	0425	CL FNC 8'	0	0	0	0		95.00	LF	10.65		10.65	100	2006	2006	3	66	668																			
74	0426	CL FNC 12'	0	0	0	0		280.00	LF	15.60		15.60	100	2006	2006	3	66	2,883																			
75	0464	FNC GT 10'	0	0	0	0		2.00	UT	350.00		350.00	100	2006	2006	3	66	462																			
76	0940	SHEDS/PORT	0	0	12	10		120.00	SF	30.00		30.00	100	2006	2006	3	24	864																			
77	0350	CARPORT WD	0	0	31	10		310.00	SF	13.00		13.00	100	2006	2006	3	24	967																			
78	0350	CARPORT WD	0	0	31	10		310.00	SF	13.00		13.00	100	2006	2006	3	24	967																			
79	0812	CONCRETE C	0	0	0	0		2,617.00	SF	4.00		4.00	100	2006	2006	3	86	9,002																			
80	0811	CONCRETE B	0	0	0	0		806.00	SF	5.20		5.20	100	2006	2006	3	86	3,604																			
LAND DESCRIPTION						TOTAL OB/XF														36,185																	
L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV													

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REVIEW DATE	02/01/2024	BY	KBA	Total Acres:	92.23	Total Land Value:	7,839,550	Market:	0	Agricultural:	0	Common:	7,839,550	PRINTED 07/30/2025 BY SYS
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