LOT 1
ESMT IN OR 788/385
OYSTER BAY #3 PB 5/397

SHAP LIVING TRUST/SHAP STEVEN C TRUSTEE
96026 BAY VIEW DRIVE
FERNANDINA BEACH, FL 32034

2025

46-3N-28-5482-0001-0000

BUILDING CHARACTERISTICS

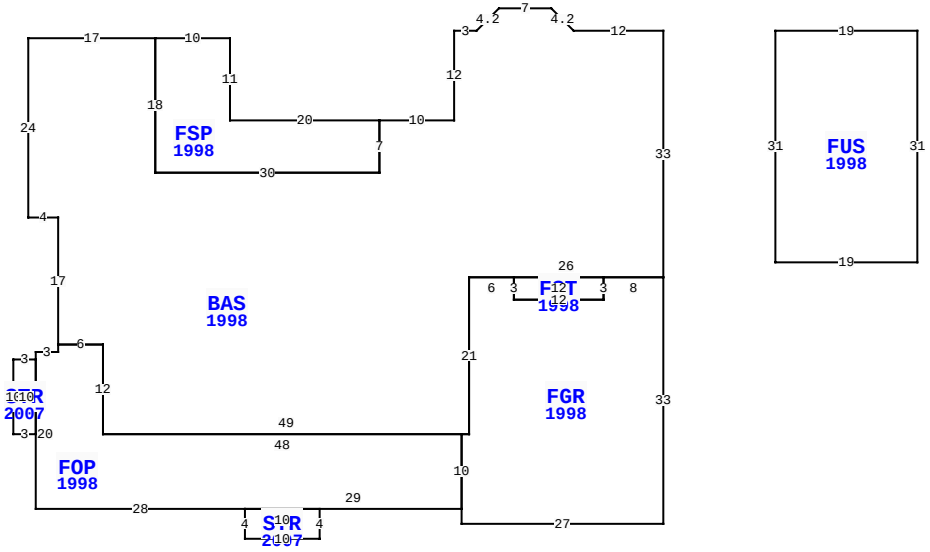
ELEMENT	CD	CONSTRUCTION
Exterior Wall	05	AVERAGE 90
Exterior Wall	20	FACE BRICK 10
Roof Structur	08	IRREGULAR 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	12	HARDWOOD 60
Interior Floo	14	CARPET 40
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		4 100
Bathrooms		3.5 100
Frame	02	WOOD FRAME 100
Stories	2.	2. 100
Units		0 100
Occupancy	00	NONE 100
Quality	04	Quality Level 04
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 04
NEIGHBORHOOD/LOC	4024.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	3,179	100	1998	3,179	444,772
FGR	834	55	1998	459	64,218
FOP	675	30	1998	202	28,262
FSP	320	40	1998	128	17,908
FST	36	55	1998	20	2,798
FUS	589	100	1998	589	82,407
STR	30	10	2007	3	420
STR	40	10	2007	4	560
TOTALS	5,703			4,584	641,345

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0500	01	4,584	98.6979	155.94	714,829	1998	2004	0	0	0	10.28	89.72

1 SFR CUST – 100% - 2005 Heated Area: 3768 HX Base Yr 2005



96026 BAY VIEW DR, FERNANDINA BEACH

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

NASSAU COUNTY PROPERTY

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VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 4	Tax Dist:	
BUILDING MARKET VALUE		652,481
TOTAL MARKET OB/XF VALUE		16,775
TOTAL LAND VALUE - MARKET		142,500
TOTAL MARKET VALUE		811,756
SOH/AGL Deduction		390,969
ASSESSED VALUE		420,787
TOTAL EXEMPTION VALUE	HX HB	50,722
BASE TAXABLE VALUE		370,065
TOTAL JUST VALUE		811,756
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		780,604

PERMIT NUM	DESCRIPTION	AMT	ISSUED
22001504	REPAIR/RRF	20,000	01/26/2022
B2104863	SCRN ENCL	7,871	04/19/2021
E18994	ELEC OTHER	500	04/01/2007
M12836	MECH OTHER	0	04/01/2007
R10078	REPAIR/RRF	700	02/01/2007
984815	NEW CONSTR	250,000	05/01/1998

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
2460/0260	4/26/2021	WD	U	I	11	100
GRANTOR: SHAP STEVEN C & JOANN						
GRANTEE: SHAP LIVING TRUST						
2460/0245	4/26/2021	WD	U	I	11	100
GRANTOR: SHAP LIVING TRUST						
GRANTEE: SHAP STEVEN C & JOA						

BUILDING NOTES

EXTRA FEATURES

LN	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
1	0911	SCRN RM A	0	100	10	30	340.00	SF	17.50	17.50	100	2021	2021	3	90	5,355	
2	0825	BRICK	0	100	3	26	78.00	SF	12.50	12.50	100	1998	1998	3	92	897	
3	0810	CONCRETE A	0	100	82	5	410.00	SF	6.50	6.50	100	1998	1998	3	73	1,945	
4	0810	CONCRETE A	0	100	0	0	1,493.00	SF	6.50	6.50	100	1998	1998	3	73	7,084	
5	1075	TRELLIS G	0	100	4	15	60.00	SF	35.00	35.00	100	2007	2007	3	44	924	
6	0476	VF 6 SBPL	0	100	0	0	20.00	LF	32.00	32.00	100	2016	2016	3	89	570	

BUILDING DIMENSIONS

BAS=[YR=1998] W12 L3 U3 W7 D3 L3 W3 S12 W10 FSP=[YR=1998] W20 N11 W10 S18 E30 N7$ S7 W30 N18 W17 S24 E4 S17 FOP=[YR=1998] S1 W3 S1 STR=[YR=2007] W3 S10 E3 N10$ S20 E28 STR=[YR=2007] S4 E10 N4 W10$E29 FGR=[YR=1998] S2 E27 N33 W8 FST=[YR=1998] W12 S3 E12 N3$ S3 W12 N3 W6 S21 W1 S10$ N10 W48 N12 W6$ E6 S12 E49 N21E26 N33$ PTR=E15 FUS=[YR=1998] E19 S31 W19 N31$ W15$.

LAND DESCRIPTION

TOTAL OB/XF 16,775

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV
1	000134	C	RES POND	100		PUD	0.00	0.00	1.00	LT		1.00	1.00	1.00	142,500.00	142,500.00	142,500							

REVIEW DATE 03/01/2022 BY DJ Total Acres: 0.00 Total Land Value: 142,500 Market: 0 Agricultural: 0 Common: 142,500 PRINTED 07/30/2025 BY SYS

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2025

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Exterior Wall	20	FACE BRICK 10
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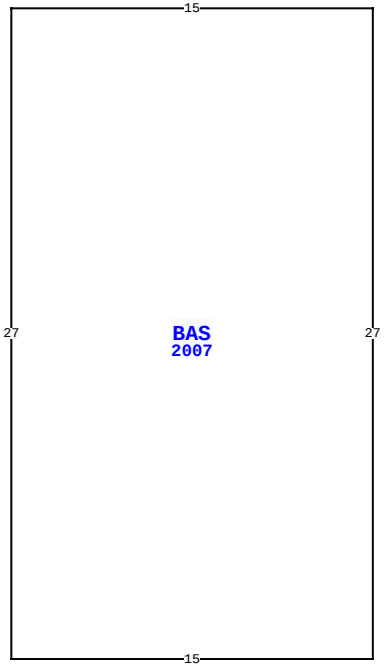
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	03	CONC FINSH 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Bedrooms		0 100
Bathrooms		0 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	06	Quality Level 06
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 04
NEIGHBORHOOD/LOC	4024.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	405	100	2007	405	11,136
TOTALS	405			405	11,136

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
6500	01	405	97.7845	36.18	14,653	2007	2007	0	0	0	24.00	76.00

2 GARAGE RES – 100% - 2005 Heated Area: 405 HX Base Yr 2005



96026 BAY VIEW DR, FERNANDINA BEACH

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/08/2025 MLU
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NASSAU COUNTY PROPERTY

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TOTAL JUST VALUE		811,756
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		780,604

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

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GRANTOR: SHAP STEVEN C & JOANN						
GRANTEE: SHAP LIVING TRUST						
2460/0245	4/26/2021	WD	U	I	11	100
GRANTOR: SHAP LIVING TRUST						
GRANTEE: SHAP STEVEN C & JOA						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2007] W15 S27 E15 N27$.

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	Q	% COND	OB/XF MKT VALUE	NOTES

LAND DESCRIPTION

TOTAL OB/XF 0

L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV

REVIEW DATE 03/01/2022 BY DJ Total Acres: 0.00 Total Land Value: 142,500 Market: 0 Agricultural: 0 Common: 142,500 PRINTED 07/30/2025 BY SYS