LOT 15
LITTLE PINEY ISLAND PB 5/81

UPSON W TERRELL GST EXEMPT LIFETIME TRUST/UPSON DA
96277 PINEY ISLAND DRIVE
FERNANDINA BEACH, FL 32034

2025

47-3N-28-5000-0015-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

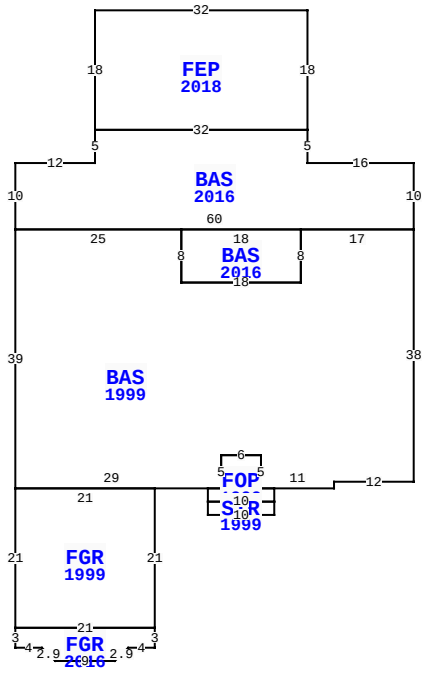
ELEMENT	CD	CONSTRUCTION
Exterior Wall	16	WD FR STUC 100
Roof Structur	08	IRREGULAR 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	11	CLAY TILE 80
Interior Floo	14	CARPET 20
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		3 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 04
NEIGHBORHOOD/LOC	4016.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,154	100	1999	2,154	338,298
BAS	144	100	2016	144	22,616
BAS	760	100	2016	760	119,362
FEP	576	80	2018	461	72,403
FGR	441	55	1999	243	38,165
FGR	85	55	2016	47	7,382
FOP	50	30	1999	15	2,356
STR	20	10	1999	2	315
TOTALS	4,230			3,826	600,896

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0500	01	3,826	107.4600	169.79	649,617	1999	2009	0	0	0	7.50	92.50

1 SFR CUST – 100% - 2024 Heated Area: 3058 HX Base Yr 2024



96277 PINEY ISLAND DR, FERNANDINA BEACH

BLD DATE		LGL DATE	
XF DATE		LAND DATE	04/15/2025 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 7	Tax Dist:	
BUILDING MARKET VALUE		600,896
TOTAL MARKET OB/XF VALUE		32,848
TOTAL LAND VALUE - MARKET		275,000
TOTAL MARKET VALUE		908,744
SOH/AGL Deduction		11,131
ASSESSED VALUE		897,613
TOTAL EXEMPTION VALUE	HX HB	50,722
BASE TAXABLE VALUE		846,891
TOTAL JUST VALUE		908,744
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		872,316

PERMIT NUM	DESCRIPTION	AMT	ISSUED
B1808105	XFOB	49,500	08/08/2018
B1530425	ADD1550SF	114,387	05/01/2015
B1530277	FOUNDATION	18,067	04/01/2015
98-5355	NEW CONSTR	105,000	09/18/1999

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
2671/513	9/28/2023	WD	Q	I	02	1,100,000
GRANTOR: SPAULDING SCOTT & NAN						
GRANTEE: UPSON W TERRELL GST						
2308/0652	9/27/2019	WD	Q	I	01	667,900
GRANTOR: RATCLIFFE KENNETH D &						
GRANTEE: SCOTT & NANCY SPAUL						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2016] W16 N5 FEP=[YR=2018] N18 W32 S18 E32$ W32 S5 W12 S10 BAS=[YR=1999] S39FGR=[YR=1999] S21 FGR=[YR=2016] S3 E4 D2 R2 E9 U2 R2 E4 N3 W21$ E21 N21 W21 $ E29 FOP=[YR=1999] S2 STR=[YR=1999] S2E10 N2 W10$ E10N2 W2 N5 W6 S5 W2$ E2 N5 E6 S5 E11 N1 E12 N38 W17 BAS=[YR=2016] W18 S8 E18 N8$ S8 W18 N8 W25$ E60 N10$.

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	0500	FP-PRE FAB	0	100	0	0	1.00	UT	3,500.00	3,500.00	100	1999	1999	3	81	2,835	
2	0855	CONC PAVER	0	100	0	0	2,091.00	SF	10.00	10.00	100	2016	2016	3	95	19,865	
3	0855	CONC PAVER	0	100	55	5	275.00	SF	10.00	10.00	100	2017	2017	3	96	2,640	
4	1134	LANDSCP BL	0	100	15	0	60.00	SF	3.00	3.00	100	2017	2017	3	99	178	
5	0600	SUMMER KIT	0	100	0	0	1.00	UT	5,000.00	5,000.00	100	2018	2018	3	78	3,900	
6	0500	FP-PRE FAB	0	100	0	0	1.00	UT	3,500.00	3,500.00	100	2018	2018	3	98	3,430	

LAND DESCRIPTION

TOTAL OB/XF 32,848

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	000116	C	RES MARSH	100		RSF-1	0.00	0.00	1.00	LT		1.00	1.00	1.00	275,000.00	275,000.00	275,000							

REVIEW DATE 06/17/2019 BY KW Total Acres: 0.00 Total Land Value: 275,000 Market: 0 Agricultural: 0 Common: 275,000 PRINTED 07/30/2025 BY SYS