W 200' OF S 112' OF LOT 14
IN OR 1321/855 (S-5 & S-6)
CITRONA UNR PLAT

SMITH ELIZABETH
308 CITRONA DR
FERNANDINA BEACH, FL 32034

2026

00-00-31-1180-0014-0050

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

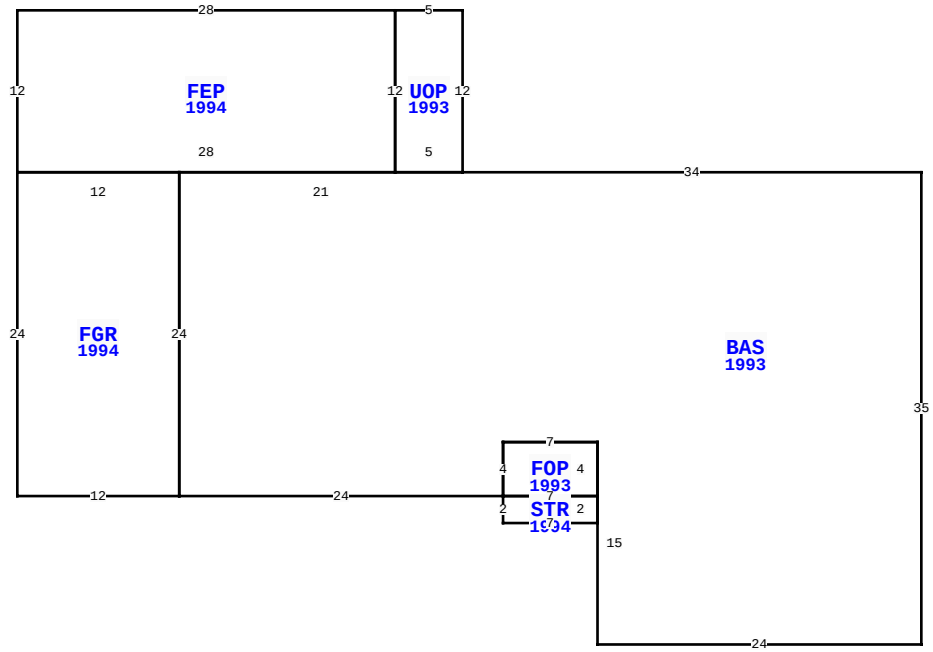
ELEMENT	CD	CONSTRUCTION
Exterior Wall	18	CEMENT BRK 70
Exterior Wall	12	CEDAR 30
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 80
Interior Floo	11	CLAY TILE 20
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Frame	03	MASONRY 100
Stories	1.	1. 100
Units		0 100
BUD8 Adjustme	02	DIST FB 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 01
NEIGHBORHOOD/LOC	1011.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,556	100	1993	1,556	143,917
FEP	336	80	1994	269	24,881
FGR	288	55	1994	158	14,613
FOP	28	30	1993	8	740
STR	14	10	1994	1	92
UOP	60	20	1993	12	1,110
TOTALS	2,282			2,004	185,353

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	2,004	115.3460	121.11	242,704	1963	1990	0	0	0	23.63	76.37

1 SINGLE FAM 100% - 0 Heated Area: 1556 HX Base Yr 1989



308 CITRONA DR, FERNANDINA BEACH

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/05/2026 MLU
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 2	Tax Dist:	
BUILDING MARKET VALUE		185,353
TOTAL MARKET OB/XF VALUE		10,885
TOTAL LAND VALUE - MARKET		274,400
TOTAL MARKET VALUE		470,638
SOH/AGL Deduction		337,181
ASSESSED VALUE		133,457
TOTAL EXEMPTION VALUE	HX HB VX WX	61,411
BASE TAXABLE VALUE		72,046
TOTAL JUST VALUE		470,638
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		439,419

PERMIT NUM	DESCRIPTION	AMT	ISSUED
20122215	MINI SPLIT HEAT P	1,500	10/30/2012
20122129	NEW RECEPT.,FANS,	1,400	10/15/2012
20122090	BATHROOM ADDITION	1,500	10/10/2012
20122019	ENCLOSE PORCH & A	20,000	09/28/2012
20121828	INSTALL 4' FENCE	0	09/05/2012
20110859	REPLACE WATER HEA	600	06/01/2011

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U /	V I /	RSN CD	SALE PRICE
1321/0855	6/01/2005	QC	Q	I	01	100
GRANTOR: SMITH ELIZABETH L/E						
GRANTEE: SPEARMAN CYNTHIA L						
1014/1699	10/22/2001	QC	Q	I	06	100
GRANTOR: SMITH ELIZABETH D						
GRANTEE: SMITH ELIZABETH D L						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W34 UOP=[YR=1993] N12 W5 FEP=[YR=1994] W28 S12 FGR=[YR=1994] S24 E12 N24 W12 $ E28 N12 $ S12 E5 $ W21 S24 E24STR=[YR=1994] S2E7N2 FOP=[YR=1993] N4 W7S4E7$ W7$ N4 E7 S15 E24 N35 $.

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	1963	1963	3	23	805	
3	0511	GARAGE CB-	0	100	24	20	480.00	SF	40.00	40.00	100	1988	1988	3	49.5	9,504	
5	0940	SHEDS/PORT	0	100	8	12	96.00	SF	30.00	30.00	100	1988	1988	3	20	576	

LAND DESCRIPTION

TOTAL OB/XF 10,885

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	000100	C	RES	100	0006	R-1	112.00	200.00	112.00	FF		1.00	1.00	1.00	2,450.00	2,450.00	274,400							

REVIEW DATE 01/01/2023 BY CD Total Acres: 0.00 Total Land Value: 274,400 Market: 0 Agricultural: 0 Common: 274,400 PRINTED 07/09/2026 BY SYS