

LOT 34
LIGHT HOUSE CIRCLE REPLAT
PB 5/4

IIEMPHILL KATHERINE & CHRISTOPHER
208 LIGHTHOUSE CR
FERNANDINA BEACH, FL 32034

2026

00-00-31-1440-0034-0000



BUILDING CHARACTERISTICS		
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 60
Exterior Wall	10	ABOVE AVG 40
Roof Structure	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floor	14	CARPET 70
Interior Floor	11	CLAY TILE 30
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms	4	100
Bathrooms	3	100
Frame	02	WOOD FRAME 100
Stories	1.5	1.5 100
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	1007.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	875	100	1993	875	83,276
BAS	1,325	100	1993	1,325	126,103
FGR	462	55	1993	254	24,174
FOP	210	30	1993	63	5,996
TOTALS	2,872			2,517	239,549

EXTRA FEATURES									
L N	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R
1	0504	FP-ELECTRI	0	100	0	0	1.00	UT	2,000.00
3	0819	CONC 12"	0	100	4	4	16.00	SF	9.50
4	0819	CONC 12"	0	100	4	10	40.00	SF	9.50
9	0860	POOL/SPA	0	100	0	0	1.00	UT	50,000.00

LAND DESCRIPTION									
L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS
1	000100	C	RES	100	0006	R-1	117.00	188.00	1.00

REVIEW DATE 01/01/2023 BY CD

MARKET ADJUSTMENTS													
TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	NORM	% COND		
0100	01	2,517	117.4080	123.28	310,296	1973	1990	0	0	22.80	77.20		
1 SINGLE FAM 100% - 2026 Heated Area: 2200 HX Base Yr 2026													

TOTAL OB/XF 43,241													
BLD DATE	XF DATE	INC DATE	LGL DATE	LAND DATE	AG DATE	04/09/2025 MLU							
L N	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL
1	0504	FP-ELECTRI	0	100	0	0	1.00	UT	2,000.00	2,000.00	100	1973	1973
3	0819	CONC 12"	0	100	4	4	16.00	SF	9.50	9.50	100	1973	1973
4	0819	CONC 12"	0	100	4	10	40.00	SF	9.50	9.50	100	1973	1973
9	0860	POOL/SPA	0	100	0	0	1.00	UT	50,000.00	50,000.00	100	2000	2000

TOTAL OB/XF 43,241													
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
1	000100	C	RES	100	0006	R-1	117.00	188.00	1.00	LT		1.00	1.00

Total Acres: 0.00 Total Land Value: 300,000 Market: 0 Agricultural: 0 Common: 300,000

NASSAU COUNTY PROPERTY									
PAGE 1 of 1 2									
VALUATION SUMMARY					STANDARD				
VALUATION BY					Tax Group: 2 Tax Dist:				
BUILDING MARKET VALUE					239,549				
TOTAL MARKET OB/XF VALUE					43,241				
TOTAL LAND VALUE - MARKET					300,000				
TOTAL MARKET VALUE					582,790				
SOH/AGL Deduction					0				
ASSESSED VALUE					582,790				
TOTAL EXEMPTION VALUE					HX HB 51,411				
BASE TAXABLE VALUE					531,379				
TOTAL JUST VALUE					582,790				
NCON VALUE					0				
INCOME VALUE									
PREVIOUS YEAR MKT VALUE					551,209				

PERMIT NUM	DESCRIPTION	AMT	ISSUED
2026-0045	ADDITION ONTO EXI	275,000	02/18/2026
20121247	RE-ROOF	9,475	06/25/2012
20121075	H/AC	4,500	06/11/2012
983844	SWIM POOL	13,100	06/05/1998

SALES DATA							
OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE	
2803/376	7/28/2025	WD	Q	I	01	765,000	
GRANTOR: BURROWS RICHARD &							
GRANTEE: IIEMPHILL KATHERINE							
0999/0290	7/24/2001	WD	Q	I		230,000	
GRANTOR: WEEKS DONALD A							
GRANTEE: BURROWS RICHARD & K							

BUILDING NOTES									
----------------	--	--	--	--	--	--	--	--	--

BUILDING DIMENSIONS									
BAS=[YR=1993] W16 N2 W7 S2 W15 N2 W5 S2 W4 N2 W22 S10									
FGR=[YR=1993] S21 E22 FOP=[YR=1993] E35 N6 W35 S6 \$ N21 W22									
\$ E22 S15 E47 N23 \$ PTR= E15 BAS=[YR=1993] E35 S25 W35 N25 \$									
W15 \$.									

PRINTED 07/09/2026 BY SYS