LOT 54
PIRATES BAY PB 5/213

MACKOWSKI JAMES A L/E/
2405 PIRATES BAY DRIVE
FERNANDINA BEACH, FL 32034

2026

00-00-31-164B-0054-0000

BUILDING CHARACTERISTICS

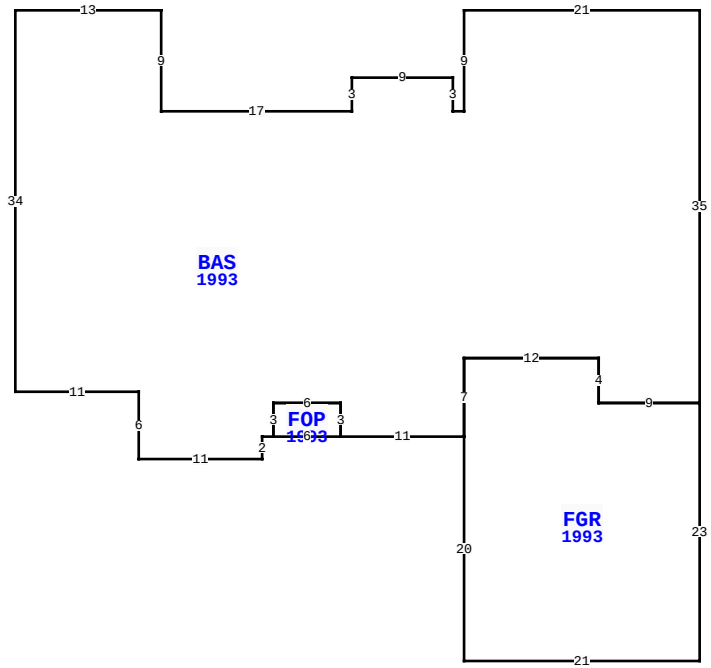
ELEMENT	CD	CONSTRUCTION
Exterior Wall	05	AVERAGE 90
Exterior Wall	20	FACE BRICK 10
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 60
Interior Floo	11	CLAY TILE 40
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		4 100
Bathrooms		2 100
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 01
NEIGHBORHOOD/LOC	1046.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,951	100	1993	1,951	283,087
FGR	531	55	1993	292	42,369
FOP	18	30	1993	5	725
TOTALS	2,500			2,248	326,181

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0900	01	2,248	125.6605	174.67	392,658	1990	1990	0	0	0	16.93	83.07

1 SNGL FAM 100% - 1994 Heated Area: 1951 HX Base Yr 1994



2405 PIRATES BAY DR, FERNANDINA BEACH

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/01/2025 MLU
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

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VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 2	Tax Dist:	
BUILDING MARKET VALUE		326,181
TOTAL MARKET OB/XF VALUE		52,200
TOTAL LAND VALUE - MARKET		180,000
TOTAL MARKET VALUE		558,381
SOH/AGL Deduction		361,957
ASSESSED VALUE		196,424
TOTAL EXEMPTION VALUE	HX HB VX	56,411
BASE TAXABLE VALUE		140,013
TOTAL JUST VALUE		558,381
NCON VALUE		1,200
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		508,320

PERMIT NUM	DESCRIPTION	AMT	ISSUED
2025-0864	12'X10' POOL UOP	3,500	02/10/2025
20120734	ROOF	4,000	04/25/2012
B033460	REPAIR/RRF	20,000	07/10/2003
5822B	NEW CONSTR	83,405	02/28/1990

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
2749/331	11/07/2024	LE	U	I	11	100
GRANTOR: MACKOWSKI JAMES A						
GRANTEE: MACKOWSKI MATTHEW J						
1140/1473	5/28/2003	QC	Q	I	01	100
GRANTOR: MACKOWSKI JAMES						
GRANTEE: MACKOWSKI JAMES A &						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W21 S9 W1 N3 W9 S3 W17 N9 W13 S34 E11 S6 E11 N2 E1 FOP=[YR=1993] E6 N3 W6 S3$ N3 E6 S3 E11 FGR=[YR=1993] S20 E21 N23 W9 N4 W12 S7$ N7 E12 S4 E9 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
3	0860	POOL/SPA	0	100	0	0	1.00	UT	60,000.00	60,000.00	100	1990	1990	05	85	51,000	
8	0751	UOP	0	100	12	10	120.00	SF	10.00	10.00	100	2026	2025		100	1,200	

LAND DESCRIPTION

TOTAL OB/XF 52,200

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		R-1	0.00	0.00	1.00	LT		1.00	1.00	1.00	180,000.00	180,000.00	180,000							

REVIEW DATE 01/01/2023 BY CD Total Acres: 0.00 Total Land Value: 180,000 Market: 0 Agricultural: 0 Common: 180,000 PRINTED 07/09/2026 BY SYS