BLOCK 127 N1/2 OF LOT 4
IN OR 1860/1321
CITY OF FDNA BEACH

SMERKER THOMAS/ELEFANTE PATRICK N ET AL
326 S 6TH ST
FERNANDINA BEACH, FL 32034

2026

00-00-31-1800-0127-0041

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	10	ABOVE AVG 100
Roof Structur	08	IRREGULAR 100
Roof Cover	12	MODULAR MT 100
Interior Wall	05	DRYWALL 100
Interior Floo	09	PINE WOOD 60
Interior Floo	11	CLAY TILE 40
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
BUD8 Adjustme	02	DIST FB 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

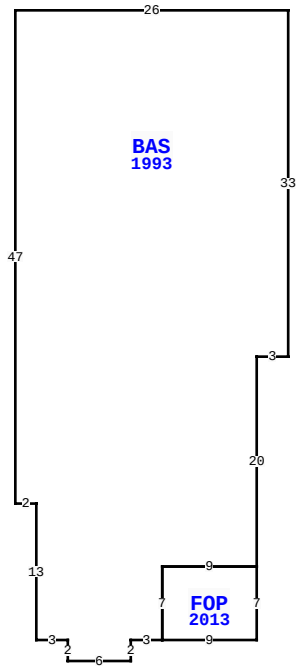
DOR CODE 0100 SINGLE FAMILY
MAP NUM | MKT AREA 01
NEIGHBORHOOD/LOC 1005.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,402	100	1993	1,402	195,472
FOP	63	30	2013	19	2,649
TOTALS	1,465			1,421	198,121

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0900	01	1,421	120.8480	167.98	238,700	1900	1985	0	0	0	17.00	83.00

1 SNGL FAM 100% - 2014 Heated Area: 1402 HX Base Yr 2014



326 S 6TH ST, FERNANDINA BEACH

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

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 2	Tax Dist:	
BUILDING MARKET VALUE		198,121
TOTAL MARKET OB/XF VALUE		154
TOTAL LAND VALUE - MARKET		250,000
TOTAL MARKET VALUE		448,275
SOH/AGL Deduction		237,020
ASSESSED VALUE		211,255
TOTAL EXEMPTION VALUE	HX HB	51,411
BASE TAXABLE VALUE		159,844
TOTAL JUST VALUE		448,275
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		428,755

PERMIT NUM	DESCRIPTION	AMT	ISSUED
20131543	MTLROOF	0	07/03/2013
20121757	DUCT REPLACEMENT	1,350	08/28/2012
20121176	REPAIR WOOD DAMAG	1,200	06/18/2012
7943	REPAIR/RRF	10,000	10/18/1993
7908	REPAIR/RRF	3,000	09/21/1993
5934	REMODEL	3,000	04/18/1990

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
1860/1321	6/05/2013	TD	Q	I	01	165,000
GRANTOR: ROGERS DOROTHY L TRUS						
GRANTEE: SMERKER THOMAS & PA						
1594/1834	11/26/2008	QC	Q	I	01	100
GRANTOR: ROGERS DOROTHY L						
GRANTEE: ROGERS DOROTHY L TR						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W26 S47 E2 S13 E3 S2 E6 N2 E3 FOP=[YR=2013] E9 N7 W9 S7$ N7 E9 N20 E3 N33$.

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
2	1243	WD DECK F	0	100	8	12	96.00	SF	8.00	8.00	100	1980	1980	3	20	154	

LAND DESCRIPTION

TOTAL OB/XF 154

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	0003	R-2	50.00	100.00	50.00	FF		1.00	1.00	1.00	5,000.00	5,000.00	250,000							

REVIEW DATE 01/01/2023 BY CD Total Acres: 0.00 Total Land Value: 250,000 Market: 0 Agricultural: 0 Common: 250,000 PRINTED 07/09/2026 BY SYS