BLOCK 280 LOTS 2 & 3
CITY OF FDNA BEACH

MASSEY JOSEPH & KATHLEEN S L/E/
514 S 4TH STREET UNIT C
FERNANDINA BEACH, FL 32034

2026

00-00-31-1800-0280-0020

BUILDING CHARACTERISTICS

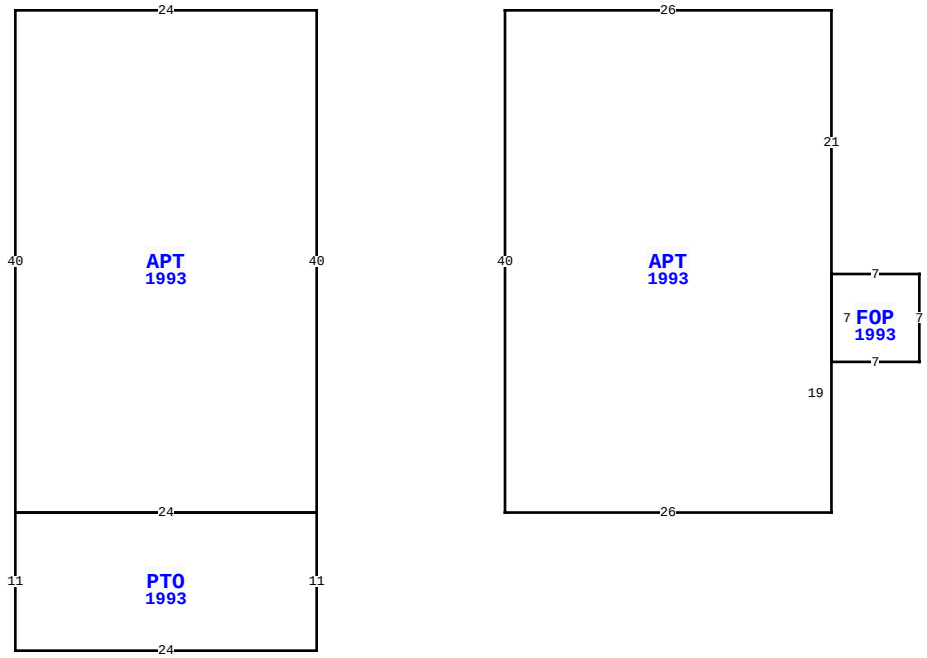
ELEMENT	CD	CONSTRUCTION
Exterior Wall	05	AVERAGE 50
Exterior Wall	23	REINF CONC 50
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	13	LVT/LAMNT 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		4 100
Bathrooms		2 100
Frame	03	MASONRY 100
Stories	2.	2. 100
Units		0 100
BUD8 Adjustme	02	DIST FB 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03
DOR CODE	0800	MULTI-FAMILY
MAP NUM		MKT AREA 01
NEIGHBORHOOD/LOC	1001.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
APT	960	100	1993	960	123,021
APT	1,040	100	1993	1,040	133,272
FOP	49	30	1993	15	1,922
PTO	264	5	1993	13	1,666
TOTALS	2,313			2,028	259,882

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
2700	01	2,028	110.7400	153.93	312,170	1984	1990	0	0	0	16.75	83.25

1 DUPLEX 0% - 2022 Heated Area: 2000 HX Base Yr 2022



514 S 4TH ST ABC, FERNANDINA BEACH

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/22/2025 MLU
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

PAGE 1 of 3 2

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 2	Tax Dist:	
BUILDING MARKET VALUE		485,127
TOTAL MARKET OB/XF VALUE		1,058
TOTAL LAND VALUE - MARKET		297,500
TOTAL MARKET VALUE		783,685
SOH/AGL Deduction		107,611
ASSESSED VALUE		676,074
TOTAL EXEMPTION VALUE	HX HB	51,411
BASE TAXABLE VALUE		624,663
TOTAL JUST VALUE		783,685
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		762,494

PERMIT NUM	DESCRIPTION	AMT	ISSUED
20200789	GARAGE	0	11/20/2020
5049	GARAGE	31,304	10/13/1988
4840	NEW CONSTR	5,500	05/16/1988
4394	NEW CONSTR	24,000	07/15/1987

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
2843/778	1/09/2026	QC	U	I	11	100
GRANTOR: MASSEY JOSEPH & KATHL						
GRANTEE: MASSEY FAMILY LIVIN						
2124/1860	6/02/2017	WD	U	I	11	100
GRANTOR: LAKE OSBORNE LLC						
GRANTEE: MASSEY JOSEPH & KAT						

BUILDING NOTES

BUILDING DIMENSIONS

APT=[YR=1993] W24 S40 PTO=[YR=1993] S11 E24 N11 W24 $ E24 N40 $ PTR= E15 APT=[YR=1993] E26 S21 FOP=[YR=1993] E7 S7 W7 N7 $ S19 W26 N40 $ W15 $.

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	1242	WD DECK A	0	0	11	26	286.00	SF	15.00	15.00	100	2003	2003	3	20	858	
2	1241	WD DECK G	0	0	15	4	60.00	UT	11.50	11.50	100	2003	2003	3	29	200	

LAND DESCRIPTION

TOTAL OB/XF 1,058

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	000800	C	MULTI-FAMILY	100	0002	R-2	100.00	100.00	100.00	FF		1.00	1.00	0.70	4,250.00	2,975.00	297,500							

REVIEW DATE 01/01/2023 BY CD Total Acres: 0.00 Total Land Value: 297,500 Market: 0 Agricultural: 0 Common: 297,500 PRINTED 07/09/2026 BY SYS

BLOCK 280 LOTS 2 & 3
CITY OF FDNA BEACH

MASSEY JOSEPH & KATHLEEN S L/E/
514 S 4TH STREET UNIT C
FERNANDINA BEACH, FL 32034

2026

00-00-31-1800-0280-0020

BUILDING CHARACTERISTICS

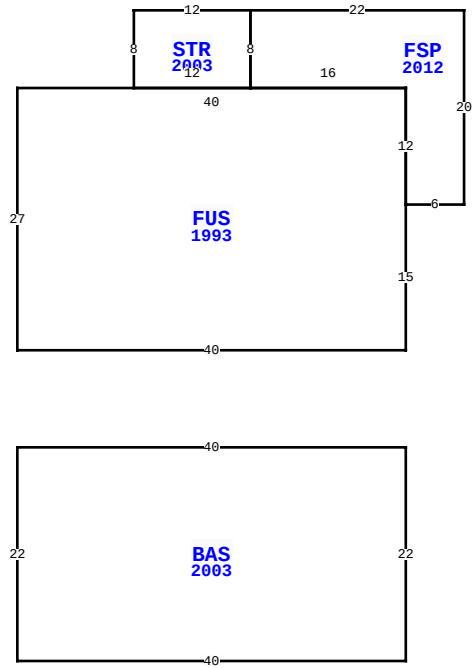
ELEMENT	CD	CONSTRUCTION
Exterior Wall	05	AVERAGE 50
Exterior Wall	23	REINF CONC 50
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 80
Roof Cover	12	MODULAR MT 20
Interior Wall	05	DRYWALL 100
Interior Floo	13	LVT/LAMNT 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		4 100
Bathrooms		2 100
Frame	02	WOOD FRAME 100
Stories	2.	2. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03
DOR CODE	0800	MULTI-FAMILY
MAP NUM		MKT AREA 01
NEIGHBORHOOD/LOC	1001.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	880	100	2003	880	89,812
FSP	248	40	2012	99	10,104
FUS	1,080	100	1993	1,080	110,224
STR	96	10	2003	10	1,021
TOTALS	2,304			2,069	211,162

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	2,069	110.9360	116.48	240,997	1989	2000	0	0	0	12.38	87.62

2 SINGLE FAM 100% - 2022 Heated Area: 1960 HX Base Yr 2022



514 S 4TH ST ABC, FERNANDINA BEACH

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/22/2025 MLU
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

PAGE 2 of 3 2

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 2	Tax Dist:	
BUILDING MARKET VALUE		485,127
TOTAL MARKET OB/XF VALUE		1,058
TOTAL LAND VALUE - MARKET		297,500
TOTAL MARKET VALUE		783,685
SOH/AGL Deduction		107,611
ASSESSED VALUE		676,074
TOTAL EXEMPTION VALUE	HX HB	51,411
BASE TAXABLE VALUE		624,663
TOTAL JUST VALUE		783,685
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		762,494

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2843/778	1/09/2026	QC	U	I	11	100
GRANTOR: MASSEY JOSEPH & KATHL						
GRANTEE: MASSEY FAMILY LIVIN						
2124/1860	6/02/2017	WD	U	I	11	100
GRANTOR: LAKE OSBORNE LLC						
GRANTEE: MASSEY JOSEPH & KAT						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2003] W40 S22 E40 N22 $ PTR= N10 FUS=[YR=1993] N15 FSP=[YR=2012] E6N20W22 STR=[YR=2003] W12S8E12N8 $ S8E16S12$ N12W40S27E40$ S10$.

EXTRA FEATURES

L N	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

LAND DESCRIPTION

TOTAL OB/XF 0

L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV

REVIEW DATE 01/01/2023 BY CD Total Acres: 0.00 Total Land Value: 297,500 Market: 0 Agricultural: 0 Common: 297,500 PRINTED 07/09/2026 BY SYS

BLOCK 280 LOTS 2 & 3
CITY OF FDNA BEACH

MASSEY JOSEPH & KATHLEEN S L/E/
514 S 4TH STREET UNIT C
FERNANDINA BEACH, FL 32034

2026

00-00-31-1800-0280-0020

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	12	MODULAR MT 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Air Condition	99	N/A 100
Heating Type		N/A 100
Bedrooms		0 100
Bathrooms		0 100
Frame	05	STEEL 100
Stories	0	0 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

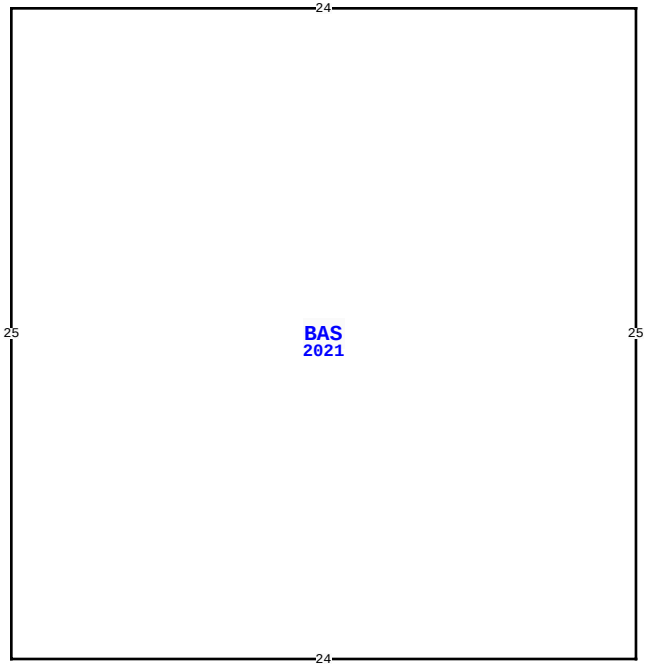
DOR CODE	0800	MULTI-FAMILY	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1001.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	600	100	2021	600	14,083
TOTALS	600			600	14,083

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
6500	01	600	62.7000	24.45	14,670	2021	2021	0	0	0	4.00	96.00

3 GARAGE RES 100% - 2022 Heated Area: 600 HX Base Yr 2022



514 S 4TH ST ABC, FERNANDINA BEACH

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/22/2025 MLU
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

PAGE 3 of 3 2

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 2	Tax Dist:	
BUILDING MARKET VALUE		485,127
TOTAL MARKET OB/XF VALUE		1,058
TOTAL LAND VALUE - MARKET		297,500
TOTAL MARKET VALUE		783,685
SOH/AGL Deduction		107,611
ASSESSED VALUE		676,074
TOTAL EXEMPTION VALUE	HX HB	51,411
BASE TAXABLE VALUE		624,663
TOTAL JUST VALUE		783,685
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		762,494

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2843/778	1/09/2026	QC	U	I	11	100
GRANTOR: MASSEY JOSEPH & KATHL						
GRANTEE: MASSEY FAMILY LIVIN						
2124/1860	6/02/2017	WD	U	I	11	100
GRANTOR: LAKE OSBORNE LLC						
GRANTEE: MASSEY JOSEPH & KAT						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2021] W24 S25 E24 N25 $.

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

LAND DESCRIPTION

TOTAL OB/XF 0

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

REVIEW DATE 01/01/2023 BY CD Total Acres: 0.00 Total Land Value: 297,500 Market: 0 Agricultural: 0 Common: 297,500 PRINTED 07/09/2026 BY SYS