UNIT 284
SANDCASTLES OR 359/238

PORTER CAROL
135 MARKET ST UNIT E
PORTSMOUTH, NH 03801

2026

01-6N-29-V17A-0284-0000

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Floor		7 100
Recreation	POOL	POOL 100
Location	INTERIOR	INTERIOR 100
View	OCEAN	OCEAN 100
Desirability	7TH FLOOR	7TH FLOOR 100
Balcony	OPEN	OPEN 100
Parking	OPEN	OPEN 100
Bedrooms		2 100
Bathrooms		2 100
Oth Rooms		2 100
Quality	03	Quality Level 03
DOR CODE	0400	CONDOMINIUM

MAP NUM | MKT AREA 10

NEIGHBORHOOD/LOC 10009.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
TOTALS	1,430			1,430	

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
8317021		1,430				1982	1982	100	100	0		

1 CONDO 0% - 2026 HX Base Yr

BLD DATE | LGL DATE
XF DATE | LAND DATE
INC DATE | AG DATE

327/328 SANDCASTLES CT, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

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VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 5	Tax Dist:
BUILDING MARKET VALUE	758,640
TOTAL MARKET OB/XF VALUE	0
TOTAL LAND VALUE - MARKET	0
TOTAL MARKET VALUE	758,640
SOH/AGL Deduction	0
ASSESSED VALUE	758,640
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	758,640
TOTAL JUST VALUE	758,640
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	798,080

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2773/1724	3/12/2025	WD	Q	I	01	910,000
GRANTOR: AKEL FRED & KIBBEE						
GRANTEE: PORTER CAROL						
2172/1925	1/24/2018	WD	Q	I	01	550,000
GRANTOR: HARLIN MARILYN C ET A						
GRANTEE: AKEL FRED & KIBBEE						

BUILDING NOTES

BUILDING DIMENSIONS

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 01/29/2025 BY JW Total Acres: 0.00 Total Land Value: 0 Market: 0 Agricultural: 0 Common: 0 PRINTED 07/09/2026 BY SYS