LOT 42
VILLAGE WALK PHASE 1
PBK 2239/1289

HIGGS LORRI ANN
83658 NETHER ST
FERNANDINA BEACH, FL 32034

2026

40-2N-27-1101-0042-0000

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	31	HARDIE BRD 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	11	CLAY TILE 50
Interior Floo	14	CARPET 50
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
Occupancy	00	NONE 100
Quality	04	Quality Level 04

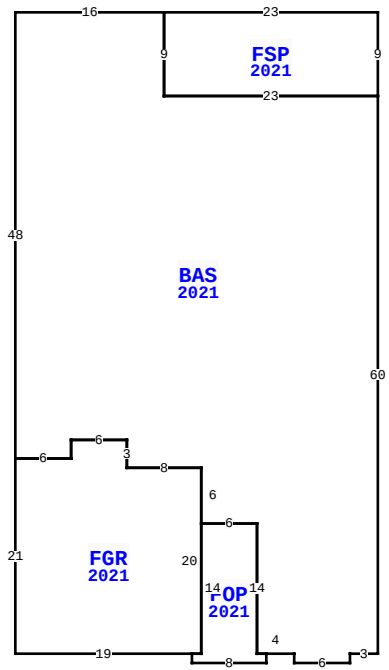
DOR CODE 0100 SINGLE FAMILY
MAP NUM | MKT AREA 04
NEIGHBORHOOD/LOC 4090.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,982	100	2021	1,982	241,515
FGR	424	55	2021	233	28,392
FOP	92	30	2021	28	3,412
FSP	207	40	2021	83	10,114
TOTALS	2,705			2,326	283,433

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	2,326	117.8205	123.71	287,749	2021	2021	0	0	0	1.50	98.50

1 SINGLE FAM 100% - 2026 Heated Area: 1982 HX Base Yr 2026



83658 NETHER ST, FERNANDINA BEACH

BLD DATE	03/13/2023 NW	LGL DATE	
XF DATE		LAND DATE	04/24/2024 MLU
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

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VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 4	Tax Dist:	
BUILDING MARKET VALUE		283,433
TOTAL MARKET OB/XF VALUE		0
TOTAL LAND VALUE - MARKET		75,000
TOTAL MARKET VALUE		358,433
SOH/AGL Deduction		93,659
ASSESSED VALUE		264,774
TOTAL EXEMPTION VALUE	HX HB WX	56,411
BASE TAXABLE VALUE		208,363
TOTAL JUST VALUE		358,433
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		372,145

PERMIT NUM	DESCRIPTION	AMT	ISSUED
20008226	NEW CONSTR	271,821	09/08/2020

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
2819/1073	9/24/2025	WD	Q	I	01	418,600
GRANTOR: CLEM JEAN F						
GRANTEE: HIGGS LORRI ANN						
2563/0175	5/06/2022	WD	U	I	11	100
GRANTOR: CLEM DAVID H & JEAN F						
GRANTEE: CLEM STEVEN E & KER						

BUILDING NOTES

BUILDING DIMENSIONS

FSP=[YR=2021] W23 BAS=[YR=2021] W16 S48 FGR=[YR=2021] S21 E19 FOP=[YR=2021] S1 E8 N1 W1 N14 W6 S14 W1$ E1 N20 W8 N3 W6 S2 W6$ E6 N2 E6 S3 E8 S6 E6 S14 E4 S1 E6 N1 E3 N60 W23 N9$ S9 E23 N9$.

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
1	000135	C	RES NATURAL	100		PUD	0.00	0.00	1.00	LT		1.00	1.00	1.00	75,000.00	75,000.00	75,000							

REVIEW DATE 01/01/2023 BY CD Total Acres: 0.00 Total Land Value: 75,000 Market: 0 Agricultural: 0 Common: 75,000 PRINTED 07/09/2026 BY SYS