LOT 70
IN OR 2175/376
OTTER RUN PB 5/156

ROWLEY ELIZABETH ANN
96380 OTTER RUN DRIVE
FERNANDINA BEACH, FL 32034

2026

40-2N-28-1590-0070-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

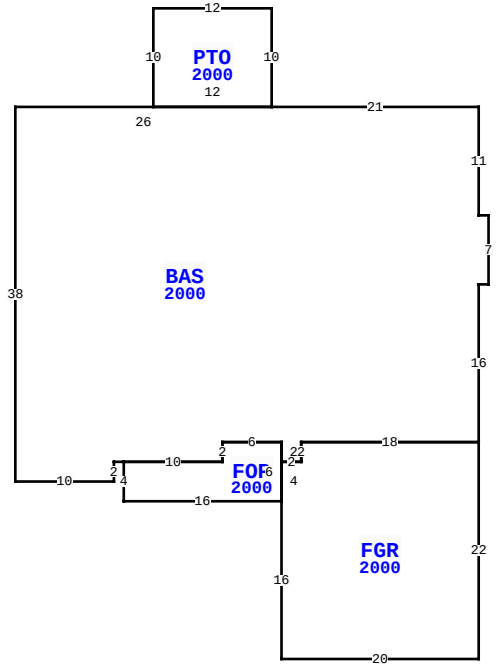
ELEMENT	CD	CONSTRUCTION
Exterior Wall	31	HARDIE BRD 80
Exterior Wall	16	WD FR STUC 20
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 90
Interior Floo	11	CLAY TILE 10
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 04
NEIGHBORHOOD/LOC	4013.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,671	100	2000	1,671	209,181
FGR	436	55	2000	240	30,044
FOP	76	30	2000	23	2,879
PTO	120	5	2000	6	751
TOTALS	2,303			1,940	242,855

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0900	01	1,940	102.6893	142.74	276,916	2000	2000	0	0	0	12.30	87.70

1 SNGL FAM 100% - 2018 Heated Area: 1671 HX Base Yr 2018



BLD DATE	
XF DATE	
INC DATE	
LGL DATE	
LAND DATE	04/24/2025 MLU
AG DATE	

96380 OTTER RUN DR, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 4	Tax Dist:	
BUILDING MARKET VALUE		242,855
TOTAL MARKET OB/XF VALUE		2,835
TOTAL LAND VALUE - MARKET		85,000
TOTAL MARKET VALUE		330,690
SOH/AGL Deduction		114,688
ASSESSED VALUE		216,002
TOTAL EXEMPTION VALUE	HX HB SX	101,411
BASE TAXABLE VALUE		114,591
TOTAL JUST VALUE		330,690
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		337,459

PERMIT NUM	DESCRIPTION	AMT	ISSUED
996391	NEW CONSTR	74,313	08/01/1999

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
2175/0376	2/02/2018	WD	U	I	30	109,900
GRANTOR: ROWLEY JOSEPH E REVOC						
GRANTEE: ROWLEY ELIZABETH AN						
1384/0023	1/24/2006	WD	Q	I		226,500
GRANTOR: O'QUINN JOHNNY B & RE						
GRANTEE: ROWLEY JOSEPH E TRU						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2000] W1 N11 W21 PTO=[YR=2000] N10 W12 S10 E12 $ W26 S38 E10 N2 E1 FOP=[YR=2000] S4 E16 FGR=[YR=2000] S16 E20 N22 W18 S2 W2 S4 $ N6 W6 S2 W10 $ E10 N2 E6 S2 E2 N2 E18 N16 E1 N7 $.

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	0500	FP-PRE FAB	0	100	0	0	1.00	UT	3,500.00	3,500.00	100	2000	2000	3	81	2,835	

LAND DESCRIPTION

TOTAL OB/XF 2,835

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	000134	C	RES POND	100	0003	RS-1	0.00	0.00	1.00	LT		1.00	1.00	1.00	85,000.00	85,000.00	85,000							

REVIEW DATE 01/01/2023 BY CD Total Acres: 0.00 Total Land Value: 85,000 Market: 0 Agricultural: 0 Common: 85,000 PRINTED 07/09/2026 BY SYS