

UPSON W TERRELL GST EXEMPT LIFETIME TRUST/UPSON DA  
96277 PINEY ISLAND DRIVE  
FERNANDINA BEACH, FL 32034

**47-3N-28-5000-0015-0000**

| BUILDING CHARACTERISTICS                                                                                                                     |                  |              |                      |                                         |                      |          |          |          |                | MARKET ADJUSTMENTS |         |             |        |                           |                 |                |              |                             |      | WASSAW COUNTY PROPERTY |          |     |    |                 |  |  |  |  |  |  |  |  |  |
|----------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------|----------------------|-----------------------------------------|----------------------|----------|----------|----------|----------------|--------------------|---------|-------------|--------|---------------------------|-----------------|----------------|--------------|-----------------------------|------|------------------------|----------|-----|----|-----------------|--|--|--|--|--|--|--|--|--|
| ELEMENT                                                                                                                                      | CD               | CONSTRUCTION |                      | VALUATION SUMMARY                       |                      |          |          |          |                |                    |         |             |        | PAGE 1 of 1               |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| Exterior Wall                                                                                                                                | 16               | WD FR STUC   | 100                  | 0500                                    | 01                   | 3,826    | 107.4600 | 178.38   | 682,482        | 1999               | 2009    | 0           | 0      | 0                         | 8.00            | 92.00          | VALUATION BY |                             |      |                        | STANDARD |     |    |                 |  |  |  |  |  |  |  |  |  |
| Roof Structure                                                                                                                               | 08               | IRREGULAR    | 100                  | 1 SFR CUST 100% - 2024                  |                      |          |          |          |                |                    |         |             |        | Heated Area: 3058         |                 |                |              |                             |      |                        |          |     |    | HX Base Yr 2024 |  |  |  |  |  |  |  |  |  |
| Roof Cover                                                                                                                                   | 03               | COMP SHNGL   | 100                  |                                         |                      |          |          |          |                |                    |         |             |        | BUILDING MARKET VALUE     |                 |                |              |                             |      |                        |          |     |    | 627,883         |  |  |  |  |  |  |  |  |  |
| Interior Wall                                                                                                                                | 05               | DRYWALL      | 100                  |                                         |                      |          |          |          |                |                    |         |             |        | TOTAL MARKET OB/XF VALUE  |                 |                |              |                             |      |                        |          |     |    | 9,895           |  |  |  |  |  |  |  |  |  |
| Interior Floor                                                                                                                               | 11               | CLAY TILE    | 80                   |                                         |                      |          |          |          |                |                    |         |             |        | TOTAL LAND VALUE - MARKET |                 |                |              |                             |      |                        |          |     |    | 275,000         |  |  |  |  |  |  |  |  |  |
| Interior Floor                                                                                                                               | 14               | CARPET       | 20                   |                                         |                      |          |          |          |                |                    |         |             |        | TOTAL MARKET VALUE        |                 |                |              |                             |      |                        |          |     |    | 912,778         |  |  |  |  |  |  |  |  |  |
| Air Condition                                                                                                                                | 03               | CENTRAL      | 100                  |                                         |                      |          |          |          |                |                    |         |             |        | SOH/AGL Deduction         |                 |                |              |                             |      |                        |          |     |    | 0               |  |  |  |  |  |  |  |  |  |
| Heating Type                                                                                                                                 | 04               | AIR DUCTED   | 100                  |                                         |                      |          |          |          |                |                    |         |             |        | ASSESSED VALUE            |                 |                |              |                             |      |                        |          |     |    | 912,778         |  |  |  |  |  |  |  |  |  |
| Bedrooms                                                                                                                                     |                  | 3 100        |                      |                                         |                      |          |          |          |                |                    |         |             |        | TOTAL EXEMPTION VALUE     |                 |                |              |                             |      |                        |          |     |    | HX HB 51,411    |  |  |  |  |  |  |  |  |  |
| Bathrooms                                                                                                                                    |                  | 3 100        |                      |                                         |                      |          |          |          |                |                    |         |             |        | BASE TAXABLE VALUE        |                 |                |              |                             |      |                        |          |     |    | 861,367         |  |  |  |  |  |  |  |  |  |
| Bathrooms                                                                                                                                    |                  |              |                      |                                         |                      |          |          |          |                |                    |         |             |        | TOTAL JUST VALUE          |                 |                |              |                             |      |                        |          |     |    | 912,778         |  |  |  |  |  |  |  |  |  |
| Frame                                                                                                                                        | 02               | WOOD FRAME   | 100                  |                                         |                      |          |          |          |                |                    |         |             |        | NCON VALUE                |                 |                |              |                             |      |                        |          |     |    | 0               |  |  |  |  |  |  |  |  |  |
| Stories                                                                                                                                      | 1.               | 1. 100       |                      | INCOME VALUE                            |                      |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| Units                                                                                                                                        | 0                | 0 100        |                      | PREVIOUS YEAR MKT VALUE                 |                      |          |          |          |                |                    |         |             |        | 908,744                   |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| Occupancy                                                                                                                                    | 00               | NONE         | 100                  |                                         |                      |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| Quality                                                                                                                                      |                  |              |                      | 03                                      | Quality Level 03     |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| DOR CODE                                                                                                                                     |                  |              |                      | 0100                                    | SINGLE FAMILY        |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| MAP NUM                                                                                                                                      |                  |              |                      |                                         | MKT AREA             |          |          |          | 04             |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| NEIGHBORHOOD/LOC                                                                                                                             |                  |              |                      | 4016.00                                 |                      |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| AREA TYPE                                                                                                                                    | TOTAL GROSS AREA | PCT OF BASE  | YEAR                 | TOT ADJ AREA                            | SUBAREA MARKET VALUE |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| BAS                                                                                                                                          | 2,154            | 100          | 1999                 | 2,154                                   | 353,493              |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| BAS                                                                                                                                          | 144              | 100          | 2016                 | 144                                     | 23,632               |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| BAS                                                                                                                                          | 760              | 100          | 2016                 | 760                                     | 124,723              |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| FEP                                                                                                                                          | 576              | 80           | 2018                 | 461                                     | 75,654               |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| FGR                                                                                                                                          | 441              | 55           | 1999                 | 243                                     | 39,878               |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| FGR                                                                                                                                          | 85               | 55           | 2016                 | 47                                      | 7,713                |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| FOP                                                                                                                                          | 50               | 30           | 1999                 | 15                                      | 2,462                |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| STR                                                                                                                                          | 20               | 10           | 1999                 | 2                                       | 328                  |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| TOTALS                                                                                                                                       |                  |              |                      | 4,230                                   | 3,826                |          |          |          |                |                    |         |             |        |                           | 627,883         |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| EXTRA FEATURES                                                                                                                               |                  |              |                      | 96277 PINEY ISLAND DR, FERNANDINA BEACH |                      |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| 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          |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| 1                                                                                                                                            | 0500             | FP-PRE FAB   | 0 100                | 0                                       | 0                    | 1.00     | UT       | 3,500.00 | 3,500.00       | 100                | 1999    | 1999        | 3      | 80                        | 2,800           |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| 5                                                                                                                                            | 0600             | SUMMER KIT   | 0 100                | 0                                       | 0                    | 1.00     | UT       | 5,000.00 | 5,000.00       | 100                | 2018    | 2018        | 3      | 74                        | 3,700           |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| 6                                                                                                                                            | 0500             | FP-PRE FAB   | 0 100                | 0                                       | 0                    | 1.00     | UT       | 3,500.00 | 3,500.00       | 100                | 2018    | 2018        | 3      | 97                        | 3,395           |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| LAND DESCRIPTION                                                                                                                             |                  |              |                      |                                         |                      |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| 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          |  |  |  |  |  |  |  |  |  |
| 1                                                                                                                                            | 000116           | C            | RES MARSH            | 100                                     |                      | RSF-1    | 0.00     | 0.00     | 1.00           | LT                 |         | 1.00        | 1.00   | 1.00                      | 275,000.00      | 275,000.00     | 275,000      |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |
| REVIEW DATE 01/01/2023 BY CD Total Acres: 0.00 Total Land Value: 275,000 Market: 0 Agricultural: 0 Common: 275,000 PRINTED 07/09/2026 BY SYS |                  |              |                      |                                         |                      |          |          |          |                |                    |         |             |        |                           |                 |                |              |                             |      |                        |          |     |    |                 |  |  |  |  |  |  |  |  |  |