

Pinellas Property Market Report

7,586 matching properties • May 30, 2026

Filters applied	Headline numbers
City: Safety Harbor	Properties matched: 7,586
	Median market value: \$422,216
	Mean market value: \$476,782
	Min / Max: \$0 / \$23,100,000
	Mean square footage: 1,829

Top 200 properties by market value

Address	City	Type	Market Value	Sq Ft	Year	Annual Tax
1066 3RD ST N	Safety Harbor	Single Family Home	—	624	1948	—
215 2ND AVE N	Safety Harbor	Vacant Residential - lot	—			—
2ND AVE N	Safety Harbor	Vacant Residential - lot	—			—
3113 STATE ROAD 580	Safety Harbor	Mobile Home Park (lot re	\$23,100,000	6,495	1972	\$399,697
3432 STATE ROAD 580	Safety Harbor	Mobile Home Park (lot re	\$10,400,000	4,740	1974	\$181,139
3141 MCMULLEN BOOTH RD	Safety Harbor	ALF (10 or more units)	\$8,500,000	79,029	1999	\$156,755
2600 PHILIPPE PKWY	Safety Harbor	Single Family Home	\$6,722,668	9,365	2002	\$115,380
910 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$5,276,682	7,125	2019	\$93,070
3260 MCMULLEN BOOTH RD	Safety Harbor	ALF (10 or more units)	\$5,200,000	44,600	1998	\$95,795
2800 PHILIPPE PKWY	Safety Harbor	Single Family Home	\$5,135,150	6,767	2021	\$85,516
2810 PHILIPPE PKWY	Safety Harbor	Single Family Home	\$5,120,318	7,218	2006	\$87,653
967 BAYSHORE BLVD S	Safety Harbor	Single Family Home	\$4,695,548	7,096	2016	\$81,592
965 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$3,924,877	7,216	1993	\$74,027

Address	City	Type	Market Value	Sq Ft	Year	Annual Tax
943 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$3,850,587	7,116	2008	\$69,173
3315 ENTERPRISE RD E	Safety Harbor	Single Family Home	\$3,810,747	8,831	2002	\$63,653
963 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$3,712,864	7,113	2008	\$66,342
3320 MEANDER LN	Safety Harbor	Single Family Home	\$3,448,743	6,975	2004	\$57,074
2980 PHILIPPE PKWY	Safety Harbor	Single Family - more tha	\$3,447,076	6,711	1981	\$59,178
314 SIGNATURE TER	Safety Harbor	Single Family Home	\$3,282,643	11,334	1998	\$59,081
310 SIGNATURE CT	Safety Harbor	Single Family Home	\$3,233,535	8,087	2002	\$53,989
312 SIGNATURE CT	Safety Harbor	Single Family Home	\$3,101,988	7,872	2003	\$52,493
1404 3RD ST N	Safety Harbor	Single Family - more tha	\$3,057,001	9,541	2023	\$58,330
947 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$2,992,637	4,944	2008	\$53,247
125 PARK ST	Safety Harbor	Single Family Home	\$2,821,737	7,225	2010	\$49,690
303 SIGNATURE TER	Safety Harbor	Single Family Home	\$2,775,889	6,260	2001	\$46,302
3042 DOMINION CT	Safety Harbor	Single Family Home	\$2,765,234	6,915	2000	\$46,892
307 SIGNATURE TER	Safety Harbor	Single Family Home	\$2,750,785	7,486	2004	\$47,476
975 N BAYSHORE DR	Safety Harbor	Single Family Home	\$2,677,357	2,885	1970	\$59,247
3002 HARGETT LN	Safety Harbor	Single Family Home	\$2,635,088	7,826	1990	\$46,969
505 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$2,592,957	4,633	1991	\$42,677
302 SIGNATURE TER	Safety Harbor	Single Family Home	\$2,574,816	7,677	2001	\$44,271
1025 PHILIPPE PKWY	Safety Harbor	Mobile Home Park (lot re	\$2,450,000	162	1990	\$42,672
113 WATEREDGE CT	Safety Harbor	Single Family Home	\$2,383,385	3,844	1997	\$40,324
2165 BOW LN	Safety Harbor	Single Family - more tha	\$2,369,959	13,213	1974	\$38,391
2280 BOW LN	Safety Harbor	Single Family Home	\$2,300,027	5,296	2009	\$36,184
3041 DOMINION CT	Safety Harbor	Single Family Home	\$2,293,541	6,123	1996	\$40,237
3570 FAIRVIEW ST	Safety Harbor	Single Family Home	\$2,271,576	5,737	2015	\$37,912
951 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$2,228,580	4,254	1999	\$42,993

Address	City	Type	Market Value	Sq Ft	Year	Annual Tax
3266 ENTERPRISE RD E	Safety Harbor	Single Family Home	\$2,207,964	6,254	1972	\$36,487
785 N BAYSHORE DR	Safety Harbor	Single Family Home	\$2,200,818	5,148	2019	\$40,478
3014 HARGETT LN	Safety Harbor	Single Family Home	\$2,173,357	6,841	1990	\$36,445
1303 N BAYSHORE DR	Safety Harbor	Single Family Home	\$2,173,173	4,211	2001	\$41,217
3010 HARGETT LN	Safety Harbor	Single Family Home	\$2,171,235	6,950	1978	\$35,754
945 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$2,114,337	5,029	1996	\$40,105
953 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$2,113,412	4,147	1991	\$40,320
1100 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$2,099,864	3,958	1988	\$43,327
114 WATEREDGE CT	Safety Harbor	Single Family Home	\$2,072,452	4,014	1996	\$35,321
309 SIGNATURE TER	Safety Harbor	Single Family Home	\$2,061,877	5,515	2001	\$34,799
1307 BAYSHORE DR	Safety Harbor	Single Family Home	\$1,990,512	4,227	2012	\$36,710
2850 PHILIPPE PKWY	Safety Harbor	Single Family Home	\$1,984,882	4,373	2024	\$33,068
2105 BOW LN	Safety Harbor	Single Family Home	\$1,983,065	4,724	2008	\$31,000
3246 ENTERPRISE RD E	Safety Harbor	Single Family Home	\$1,971,857	7,438	1985	\$32,521
1001 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,939,651	4,594	2018	\$34,438
815 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,900,684	4,362	2016	\$33,842
555 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$1,888,298	4,697	1991	\$36,949
301 SIGNATURE TER	Safety Harbor	Single Family Home	\$1,882,419	5,895	2002	\$31,469
745 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$1,873,248	5,692	2019	\$34,032
316 SIGNATURE TER	Safety Harbor	Single Family Home	\$1,868,452	6,114	1999	\$32,286
253 IRON AGE ST	Safety Harbor	Single Family Home	\$1,861,233	2,862	2015	\$27,121
1537 MAIN ST	Safety Harbor	Single Family - more tha	\$1,843,981	5,107	2014	\$29,793
3047 GLENWOOD CT	Safety Harbor	Single Family Home	\$1,824,047	6,965	2014	\$30,834
2417 HUNTINGTON BLVD	Safety Harbor	Single Family Home	\$1,822,022	7,514	1987	\$32,792
1102 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$1,810,721	3,682	1990	\$34,835

Address	City	Type	Market Value	Sq Ft	Year	Annual Tax
313 SIGNATURE TER	Safety Harbor	Single Family Home	\$1,809,782	5,783	2001	\$31,310
306 SIGNATURE TER	Safety Harbor	Single Family Home	\$1,808,995	5,712	1998	\$30,839
3011 HARGETT LN	Safety Harbor	Single Family Home	\$1,803,007	4,466	1996	\$29,272
109 WATEREDGE CT	Safety Harbor	Single Family Home	\$1,771,249	4,637	2005	\$29,706
111 WATEREDGE CT	Safety Harbor	Single Family Home	\$1,756,989	4,003	1994	\$30,113
3044 DOMINION CT	Safety Harbor	Single Family Home	\$1,745,037	5,329	2002	\$28,857
3022 HARGETT LN	Safety Harbor	Single Family Home	\$1,738,605	6,422	1993	\$28,790
959 9TH AVE N	Safety Harbor	Single Family - more tha	\$1,669,223	4,253	2001	\$27,930
504 CREEKSIDE CT	Safety Harbor	Single Family Home	\$1,656,244	4,284	2005	\$29,021
3016 KEY HARBOR DR	Safety Harbor	Single Family Home	\$1,640,447	3,657	1995	\$28,677
3022 KEY HARBOR DR	Safety Harbor	Single Family Home	\$1,635,752	3,413	1995	\$29,015
3333 ENTERPRISE RD E	Safety Harbor	Single Family Home	\$1,630,317	4,615	1959	\$26,051
3000 HARGETT LN	Safety Harbor	Single Family Home	\$1,628,926	4,328	1978	\$26,540
305 SIGNATURE TER	Safety Harbor	Single Family Home	\$1,626,399	5,661	2001	\$27,992
1407 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,625,661	2,458	2002	\$33,515
319 BAILEY ST	Safety Harbor	Single Family Home	\$1,620,715	2,806	2024	\$28,213
304 SIGNATURE TER	Safety Harbor	Single Family Home	\$1,598,799	5,648	1999	\$26,937
2870 PHILIPPE PKWY	Safety Harbor	Single Family Home	\$1,578,499	4,627	1979	\$26,628
3020 KEY HARBOR DR	Safety Harbor	Single Family Home	\$1,575,013	2,612	1995	\$28,752
508 CREEKSIDE CT	Safety Harbor	Single Family Home	\$1,564,590	5,236	2013	\$25,306
105 WESTBROOK CT	Safety Harbor	Single Family Home	\$1,531,976	4,010	1995	\$26,194
1609 HAMPTON CT	Safety Harbor	Single Family Home	\$1,527,240	5,396	1989	\$27,951
3018 HARGETT LN	Safety Harbor	Single Family Home	\$1,507,979	5,347	1985	\$24,654
3341 MEANDER LN	Safety Harbor	Single Family Home	\$1,482,559	3,496	2016	\$24,262
2419 MADRID AVE	Safety Harbor	Single Family Home	\$1,477,336	4,392	2024	\$23,249

Address	City	Type	Market Value	Sq Ft	Year	Annual Tax
2413 HUNTINGTON BLVD	Safety Harbor	Single Family Home	\$1,460,059	6,668	1987	\$26,335
2542 LOBERG CT	Safety Harbor	Single Family Home	\$1,457,392	3,555	2008	\$25,347
3018 KEY HARBOR DR	Safety Harbor	Single Family Home	\$1,455,675	2,882	1995	\$25,490
1201 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,454,377	4,272	2021	\$26,904
380 3RD ST S	Safety Harbor	Apartments (5-9 units)	\$1,450,000	7,070	1970	\$25,255
3046 DOMINION CT	Safety Harbor	Single Family Home	\$1,437,306	4,288	2000	\$23,761
3585 FAIRVIEW ST	Safety Harbor	Single Family Home	\$1,435,822	4,321	2003	\$24,625
3583 FAIRVIEW ST	Safety Harbor	Single Family Home	\$1,434,290	4,306	2021	\$23,309
1601 MAIN ST	Safety Harbor	Single Family Home	\$1,429,283	4,039	2020	\$23,301
3026 HARGETT LN	Safety Harbor	Single Family Home	\$1,412,624	4,321	1998	\$23,127
104 ROYAL CT	Safety Harbor	Single Family Home	\$1,409,676	3,116	1995	\$24,773
333 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$1,405,562	3,218	1905	\$29,764
311 SIGNATURE TER	Safety Harbor	Single Family Home	\$1,397,614	4,648	2000	\$23,616
3014 KEY HARBOR DR	Safety Harbor	Single Family Home	\$1,396,532	2,862	1994	\$24,351
3045 DOMINION CT	Safety Harbor	Single Family Home	\$1,392,122	4,644	2000	\$23,264
3502 SHORE DR	Safety Harbor	Single Family Home	\$1,386,390	3,558	2002	\$23,908
1811 PINE HILL DR	Safety Harbor	Single Family Home	\$1,382,496	5,990	1988	\$24,510
3302 MEANDER LN	Safety Harbor	Single Family Home	\$1,381,880	4,097	1994	\$23,134
1878 MAIN ST	Safety Harbor	Single Family Home	\$1,376,769	3,811	1997	\$22,444
2444 N MCMULLEN BOOTH RD	Safety Harbor	Single Family Home	\$1,373,739	2,000	1935	\$23,343
605 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,373,224	3,543	2020	\$26,121
417 6TH ST S	Safety Harbor	Single Family Home	\$1,368,677	2,558	2014	\$21,445
2410 HUNTINGTON BLVD	Safety Harbor	Single Family Home	\$1,358,577	5,263	1985	\$24,299
323 3RD AVE N	Safety Harbor	Single Family Home	\$1,353,469	2,496	2011	\$23,530
215 CHURCH ST	Safety Harbor	Single Family Home	\$1,351,447	4,404	2023	\$22,249

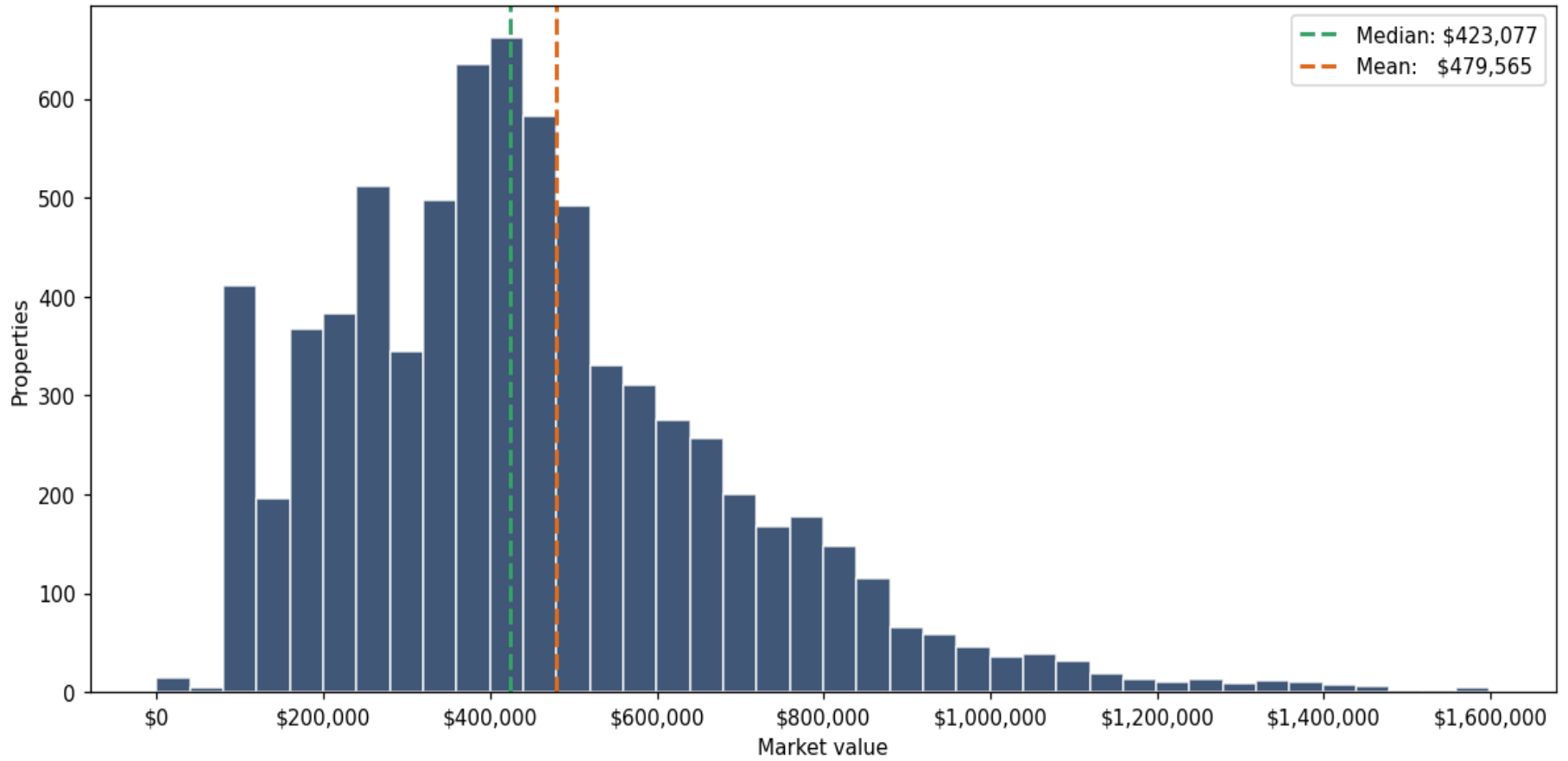
Address	City	Type	Market Value	Sq Ft	Year	Annual Tax
807 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,350,176	3,206	1996	\$26,150
3297 STATE ROAD 580	Safety Harbor	ALF (10 or more units)	\$1,350,000	7,696	1996	\$24,384
325 CHURCH ST	Safety Harbor	Single Family Home	\$1,348,094	3,444	2023	\$23,062
107 HIGHWAY TO BAY BLVD	Safety Harbor	Single Family Home	\$1,341,197	3,368	2004	\$23,269
302 CHURCH ST	Safety Harbor	Single Family Home	\$1,330,566	2,953	1962	\$23,637
354 TUCKER ST	Safety Harbor	Single Family Home	\$1,325,363	3,370	2023	\$22,825
2200 BOW LN	Safety Harbor	Single Family Home	\$1,325,201	3,812	1978	\$22,211
3760 CLUB DR	Safety Harbor	Single Family Home	\$1,323,790	3,883	2011	\$21,001
635 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,319,991	2,902	2001	\$25,641
1115 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,315,806	3,646	1954	\$32,173
3244 COUNTY ROAD 102	Safety Harbor	Single Family Home	\$1,309,515	4,021	1995	\$22,044
1403 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,307,996	3,245	1994	\$25,675
1616 HUNTINGTON PL	Safety Harbor	Single Family Home	\$1,299,404	4,979	1986	\$22,560
205 6TH AVE S	Safety Harbor	Single Family Home	\$1,296,342	3,465	1985	\$20,277
1612 HAMPTON CT	Safety Harbor	Single Family Home	\$1,295,854	5,002	1989	\$22,264
2401 HUNTINGTON BLVD	Safety Harbor	Single Family Home	\$1,286,311	4,746	1994	\$22,360
304 5TH AVE N	Safety Harbor	Single Family Home	\$1,285,415	4,571	1951	\$21,370
1405 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,282,840	3,390	1985	\$25,866
251 IRON AGE ST	Safety Harbor	Single Family Home	\$1,276,406	3,096	2016	\$19,507
505 5TH ST S	Safety Harbor	Single Family Home	\$1,272,799	3,585	2020	\$20,169
247 IRON AGE ST	Safety Harbor	Single Family Home	\$1,272,551	3,096	2017	\$19,456
3006 HARGETT LN	Safety Harbor	Single Family Home	\$1,271,427	4,184	1990	\$20,730
245 13TH AVE S	Safety Harbor	Single Family Home	\$1,265,613	3,988	2009	\$20,401
3577 FAIRVIEW ST	Safety Harbor	Single Family Home	\$1,258,785	3,816	2007	\$21,206
2890 PHILLIPPE PKWY	Safety Harbor	Single Family Home	\$1,256,819	4,888	2003	\$21,076

Address	City	Type	Market Value	Sq Ft	Year	Annual Tax
104 WESTBROOK CT	Safety Harbor	Single Family Home	\$1,256,239	2,224	1994	\$22,328
2650 PHILIPPE PKWY	Safety Harbor	Single Family - more tha	\$1,253,550	5,127	1956	\$21,698
1709 MAIN ST	Safety Harbor	Single Family Home	\$1,250,587	2,771	1982	\$20,621
205 TUCKER ST	Safety Harbor	Single Family Home	\$1,244,119	2,538	2001	\$22,242
103 WATEREDGE CT	Safety Harbor	Single Family Home	\$1,240,102	3,318	1996	\$21,020
520 CREEKSIDE CT	Safety Harbor	Single Family Home	\$1,239,550	3,122	2012	\$21,593
3530 FAIRVIEW ST	Safety Harbor	Single Family Home	\$1,236,077	3,391	1987	\$21,990
765 ELM ST	Safety Harbor	Single Family Home	\$1,225,557	4,058	2009	\$20,594
3488 SHORE DR	Safety Harbor	Single Family Home	\$1,223,489	2,201	2002	\$21,381
249 IRON AGE ST	Safety Harbor	Single Family Home	\$1,222,049	2,895	2015	\$18,609
780 3RD ST S	Safety Harbor	Single Family Home	\$1,220,978	2,986	2024	\$19,388
3535 ENTERPRISE RD E	Safety Harbor	Single Family Home	\$1,206,072	2,748	1980	\$20,064
1750 MAIN ST	Safety Harbor	Single Family Home	\$1,204,521	3,129	2009	\$20,150
3043 DOMINION CT	Safety Harbor	Single Family Home	\$1,201,792	3,786	2000	\$20,802
105 WATEREDGE CT	Safety Harbor	Single Family Home	\$1,201,079	2,804	1995	\$20,548
3030 HARGETT LN	Safety Harbor	Single Family Home	\$1,199,823	2,758	2018	\$20,162
1608 HAMPTON CT	Safety Harbor	Single Family Home	\$1,197,721	4,118	1988	\$21,714
1205 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,196,813	3,151	1987	\$24,275
230 TUCKER ST	Safety Harbor	Single Family Home	\$1,192,038	2,680	2023	\$20,764
102 ROYAL CT	Safety Harbor	Single Family Home	\$1,191,097	3,566	1997	\$20,728
2185 BOW LN	Safety Harbor	Single Family - more tha	\$1,189,855	4,664	1975	\$18,938
2ND AVE N	Safety Harbor	Vacant Residential - lot	\$1,186,919			\$9,723
2411 HUNTINGTON BLVD	Safety Harbor	Single Family Home	\$1,186,671	4,393	1988	\$21,438
245 IRON AGE ST	Safety Harbor	Single Family Home	\$1,184,857	2,653	2015	\$18,061
1304 WESTLEY ST	Safety Harbor	Single Family Home	\$1,171,940	3,663	2001	\$20,889

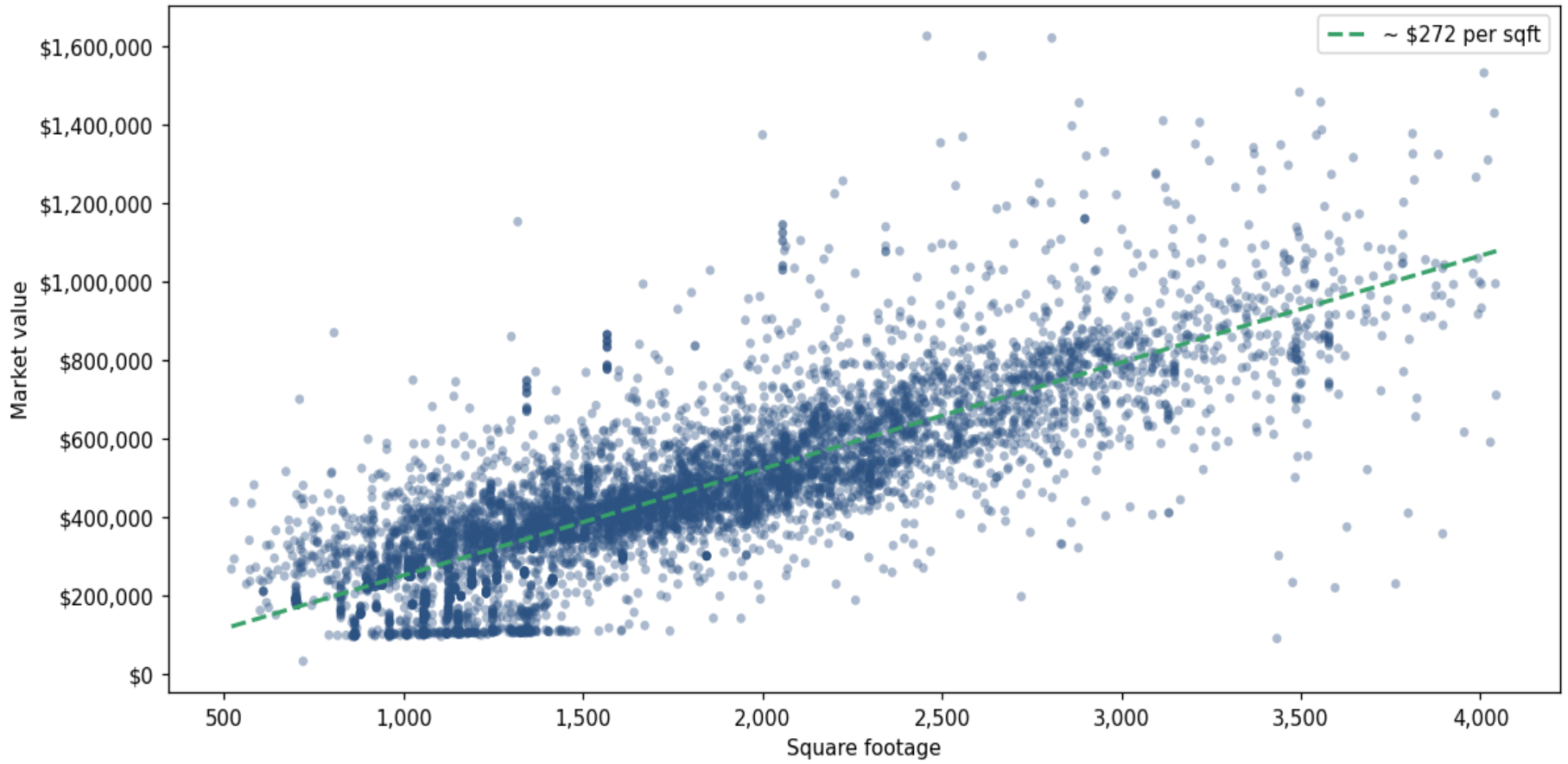
Address	City	Type	Market Value	Sq Ft	Year	Annual Tax
950 14TH AVE S	Safety Harbor	Single Family Home	\$1,164,812	3,627	2013	\$19,244
325 2ND ST S	Safety Harbor	Single Family Home	\$1,159,622	2,898	2014	\$19,139
327 2ND ST S	Safety Harbor	Single Family Home	\$1,159,622	2,898	2014	\$19,139
323 2ND ST S	Safety Harbor	Single Family Home	\$1,159,622	2,898	2014	\$18,296
1723 MAIN ST	Safety Harbor	Single Family Home	\$1,158,546	3,194	2014	\$19,136
308 SIGNATURE CT	Safety Harbor	Single Family Home	\$1,156,896	4,930	1998	\$20,385
1050 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,152,371	1,318	1956	\$24,432
222 HIGHLAND WOODS DR	Safety Harbor	Single Family Home	\$1,147,083	4,381	2000	\$21,352
2404 HAMPTON LN W	Safety Harbor	Single Family Home	\$1,145,178	4,047	1988	\$20,393
827 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,144,289	3,355	2008	\$22,227
101 BAYSHORE BLVD S # 71	Safety Harbor	Condominium	\$1,144,183	2,056	2019	\$20,021
101 BAYSHORE BLVD S # 79	Safety Harbor	Condominium	\$1,144,183	2,056	2019	\$19,928
257 2ND ST S	Safety Harbor	Single Family Home	\$1,139,121	2,343	2021	\$18,033
512 CREEKSIDE CT	Safety Harbor	Single Family Home	\$1,138,149	3,488	2012	\$19,737
2402 HAMPTON LN W	Safety Harbor	Single Family Home	\$1,138,142	4,330	1987	\$20,168
5029 MUELLER'S LN	Safety Harbor	Single Family Home	\$1,134,271	6,430	1989	\$19,978
1535 MAIN ST	Safety Harbor	Single Family Home	\$1,133,210	3,144	2015	\$18,841
705 S BAYSHORE BLVD	Safety Harbor	Single Family Home	\$1,132,637	3,001	1987	\$21,770
8 OAKLEAF CT	Safety Harbor	Single Family Home	\$1,132,025	4,471	2001	\$20,970
2100 PHILIPPE PKWY	Safety Harbor	Single Family Home	\$1,127,817	3,492	1928	\$17,662
101 BAYSHORE BLVD S # 69	Safety Harbor	Condominium	\$1,123,966	2,056	2019	\$19,576
101 BAYSHORE BLVD S # 61	Safety Harbor	Condominium	\$1,123,966	2,056	2019	\$19,669
1611 HAMPTON CT	Safety Harbor	Single Family Home	\$1,119,431	3,784	1989	\$21,496
2411 HAMPTON LN W	Safety Harbor	Single Family Home	\$1,118,260	3,578	1989	\$21,363
1614 HAMPTON LN	Safety Harbor	Single Family Home	\$1,116,286	4,319	1988	\$19,761

Address	City	Type	Market Value	Sq Ft	Year	Annual Tax
2414 HUNTINGTON BLVD	Safety Harbor	Single Family Home	\$1,114,886	4,546	1984	\$19,490
970 PALMETTO DR	Safety Harbor	Single Family Home	\$1,113,510	3,495	2009	\$19,075
4 COPPERWOOD CT	Safety Harbor	Single Family Home	\$1,112,815	4,296	2000	\$21,561
901 N BAYSHORE DR	Safety Harbor	Single Family Home	\$1,109,504	3,224	1960	\$23,155
1611 HAMPTON LN	Safety Harbor	Single Family Home	\$1,108,193	4,245	1986	\$19,225
109 IRWIN ST E	Safety Harbor	Single Family Home	\$1,107,415	2,831	2013	\$19,733
3250 ALLEN AVE	Safety Harbor	Single Family Home	\$1,104,332	2,106	1977	\$20,550
101 BAYSHORE BLVD S # 59	Safety Harbor	Condominium	\$1,103,041	2,056	2019	\$19,304
101 BAYSHORE BLVD S # 51	Safety Harbor	Condominium	\$1,103,041	2,056	2019	\$19,353
2100 BOW LN	Safety Harbor	Single Family Home	\$1,101,881	4,303	1997	\$17,903
235 13TH AVE S	Safety Harbor	Single Family Home	\$1,101,437	3,606	2007	\$17,930
1613 HAMPTON LN	Safety Harbor	Single Family Home	\$1,100,617	4,060	1990	\$19,186

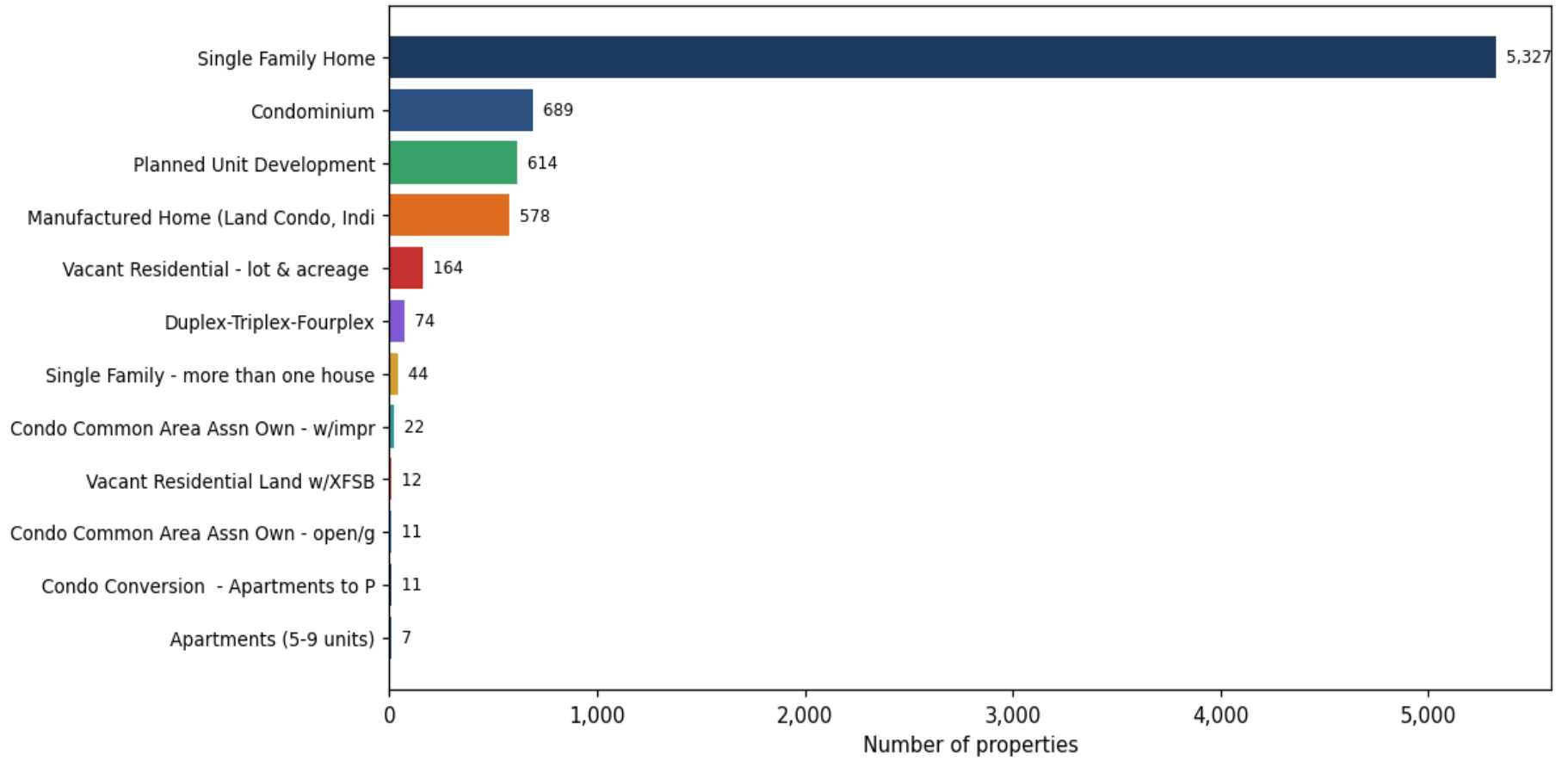
Market value distribution (n=7,539, top 1% trimmed for readability)



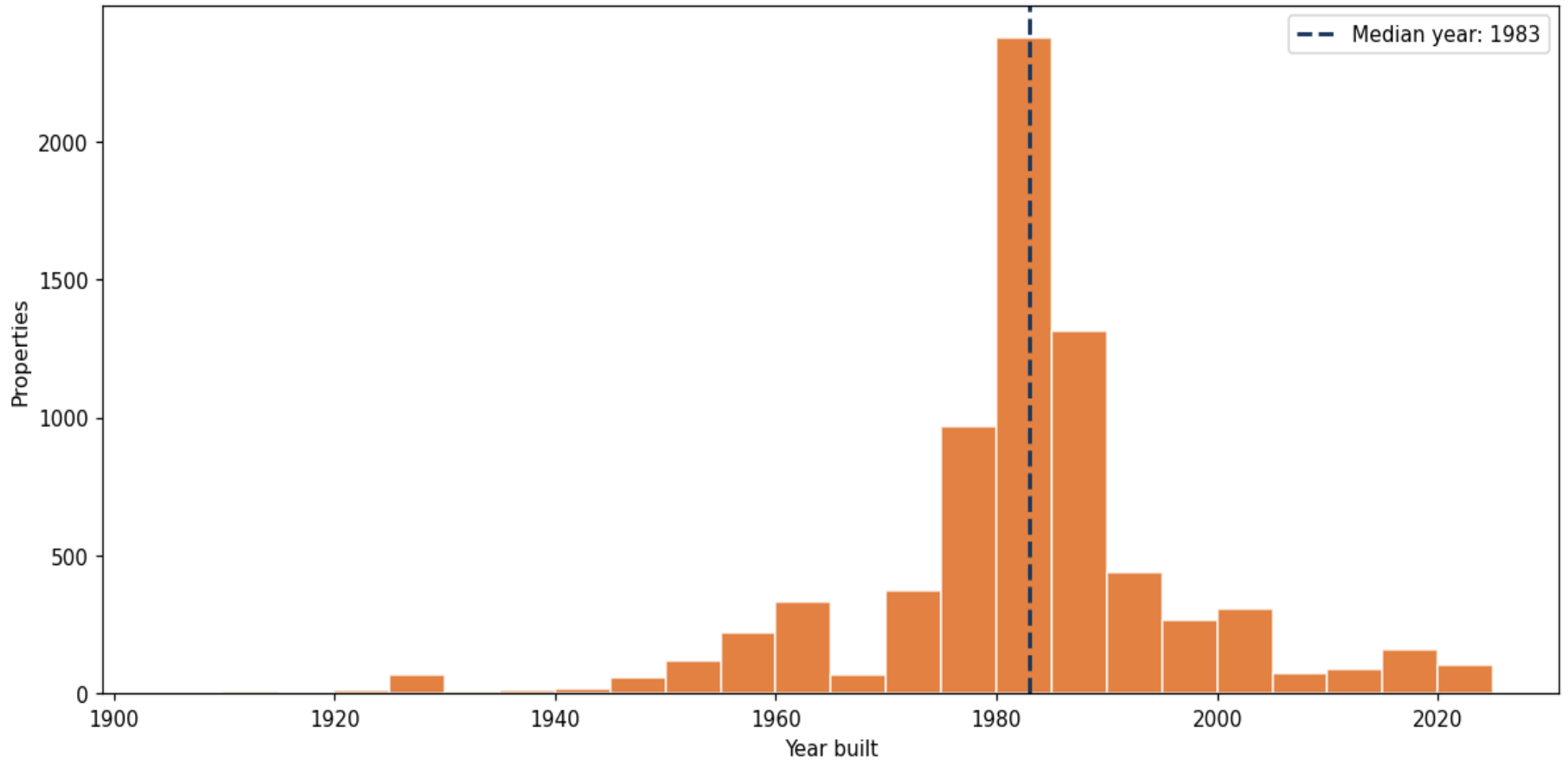
Building size vs. market value (n=7,217, outliers trimmed)



Top property types by count



Year built distribution (5-year buckets)



Market value vs. assessed value (gap = untaxed appreciation)

