LOTS 37 & 38 EX N40'
EX W 30 FT & N 40 FT
IN OR 329/543 & 353/194

GALLOWAY THERESA MCGINNIS
45392 CIRCLE DRIVE
CALLAHAN, FL 32011

2023

28-2N-25-3060-0037-0000

BUILDING CHARACTERISTICS

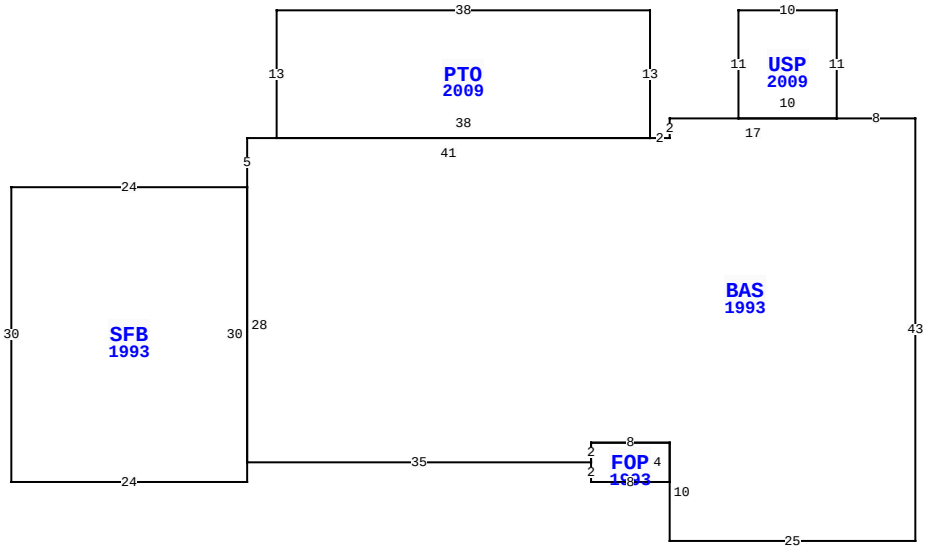
ELEMENT	CD	CONSTRUCTION
Exterior Wall	20	FACE BRICK 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 80
Interior Floo	08	SHT VINYL 20
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		4 100
Bathrooms		2.5 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
BUD8 Adjustme	06	DIST 1D 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 08
NEIGHBORHOOD/LOC	8026.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,478	100	2,478	154,625
FOP	32	30	10	624
PTO	494	5	25	1,560
SFB	720	80	576	35,942
USP	110	30	33	2,059
TOTALS	3,834		3,122	194,810

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	3,122	97.5200	88.01	274,767	1974	1980	0	0	0	29.10	70.90

1 SINGLE FAM – 100% - 2023 Heated Area: 3054 HX Base Yr 2023



45392 CIRCLE DR, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/19/2023 MLU
INC DATE		AG DATE	

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	1980	1980	3	49	1,715	
2	0803	ASPHALT C	0	100	0	0	4,500.00	SF	2.00	2.00	100	1980	1980	3	50	4,500	
3	0825	BRICK	0	100	0	0	273.00	SF	12.50	12.50	100	1982	1982	3	79	2,696	
4	0810	CONCRETE A	0	100	0	0	122.00	SF	6.50	6.50	100	1982	1982	3	41	325	

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		248,224
TOTAL MARKET OB/XF VALUE		9,236
TOTAL LAND VALUE - MARKET		152,000
TOTAL MARKET VALUE		409,460
SOH/AGL Deduction		0
ASSESSED VALUE		409,460
TOTAL EXEMPTION VALUE	HX HB WX	55,000
BASE TAXABLE VALUE		354,460
TOTAL JUST VALUE		409,460
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		392,998

PERMIT NUM	DESCRIPTION	AMT	ISSUED
18001354	GARAGE	138,862	02/07/2018

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
2605/1720	11/30/2022	FJ	U	I	11	0
GRANTOR: KESSENGER THOMAS A ES						
GRANTEE: GALLOWAY THERESA MC						
0877/0904	4/06/1999	WD	U	I	01	125,000
GRANTOR: KESSENGER KATHY						
GRANTEE: KESSENGER THOMAS A						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W8 USP=[YR=2009] N11 W10 S11 E10$ W17 S2 W2 PTO=[YR=2009] N13 W38 S13 E38$ W41 S5 SFB=[YR=1993] W24 S30 E24N30$ S28 E35 FOP=[YR=1993] S2 E8 N4 W8 S2 $ N2 E8 S10 E25 N43$.

LAND DESCRIPTION

TOTAL OB/XF 9,236

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	000115	C	SFR ACRES	100	0005	OR	0.00	0.00	9.50	AC		1.00	1.00	1.00	16,000.00	16,000.00	152,000							

REVIEW DATE 11/13/2019 BY KBA Total Acres: 9.50 Total Land Value: 152,000 Market: 0 Agricultural: 0 Common: 152,000 PRINTED 08/02/2023 BY SYS

LOTS 37 & 38 EX N40'
EX W 30 FT & N 40 FT
IN OR 329/543 & 353/194

GALLOWAY THERESA MCGINNIS
45392 CIRCLE DRIVE
CALLAHAN, FL 32011

2023

28-2N-25-3060-0037-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	01	FIN.SUSPD 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	01	TYP WD 100
Story Height		0 100
RMS		1 100
Stories	0	0 100
Class	00	. 100
Units		0 100
BUD8 Adjustme	06	DIST 1D 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

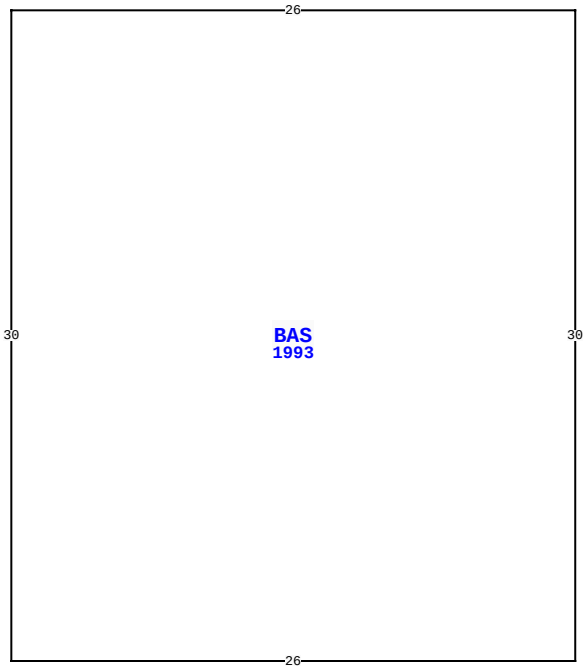
DOR CODE	0100	SINGLE FAMILY	
MAP NUM		MKT AREA	08
NEIGHBORHOOD/LOC	8026.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	780	100	780	6,115
TOTALS	780		780	6,115

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
8600	06	780	65.3453	15.68	12,230	1977	1977	0	0	0	50.00	50.00

2 BARNS – 100% - 2023 Heated Area: 780 HX Base Yr 2023



45392 CIRCLE DR, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/19/2023 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		248,224
TOTAL MARKET OB/XF VALUE		9,236
TOTAL LAND VALUE - MARKET		152,000
TOTAL MARKET VALUE		409,460
SOH/AGL Deduction		0
ASSESSED VALUE		409,460
TOTAL EXEMPTION VALUE	HX HB WX	55,000
BASE TAXABLE VALUE		354,460
TOTAL JUST VALUE		409,460
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		392,998

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2605/1720	11/30/2022	FJ	U	I	11	0
GRANTOR: KESSENGER THOMAS A ES						
GRANTEE: GALLOWAY THERESA MC						
0877/0904	4/06/1999	WD	U	I	01	125,000
GRANTOR: KESSENGER KATHY						
GRANTEE: KESSENGER THOMAS A						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W26 S30 E26 N30$.

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 11/13/2019 BY KBA Total Acres: 9.50 Total Land Value: 152,000 Market: 0 Agricultural: 0 Common: 152,000 PRINTED 08/02/2023 BY SYS

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EX W 30 FT & N 40 FT
IN OR 329/543 & 353/194

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45392 CIRCLE DRIVE
CALLAHAN, FL 32011

2023

28-2N-25-3060-0037-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	01	FIN.SUSPD 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	01	TYP WD 100
Story Height		0 100
RMS		1 100
Stories	0	0 100
Class	00	. 100
Units		0 100
BUD8 Adjustme	06	DIST 1D 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

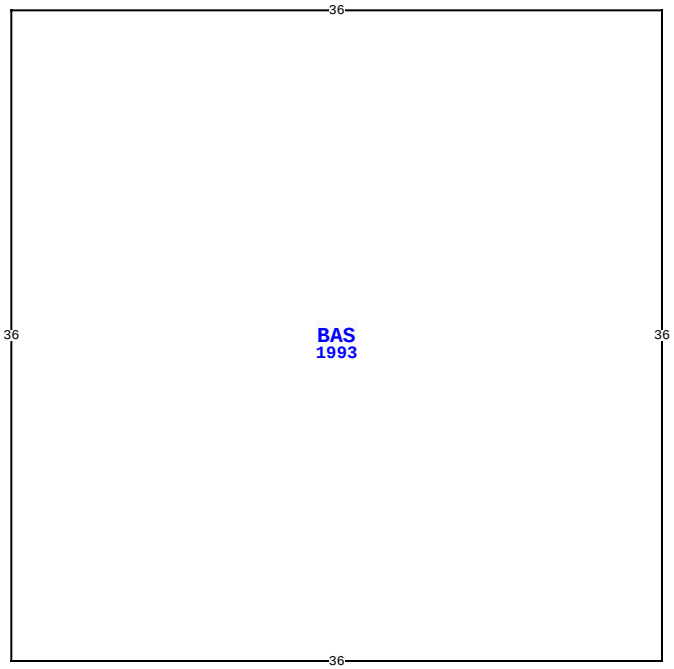
DOR CODE	0100	SINGLE FAMILY	
MAP NUM		MKT AREA	08
NEIGHBORHOOD/LOC	8026.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,296	100	1,296	10,148
TOTALS	1,296		1,296	10,148

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
8600	06	1,296	65.2344	15.66	20,295	1977	1977	0	0	0	50.00	50.00

3 BARNS – 100% - 2023 Heated Area: 1296 HX Base Yr 2023



45392 CIRCLE DR, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/19/2023 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		248,224
TOTAL MARKET OB/XF VALUE		9,236
TOTAL LAND VALUE - MARKET		152,000
TOTAL MARKET VALUE		409,460
SOH/AGL Deduction		0
ASSESSED VALUE		409,460
TOTAL EXEMPTION VALUE	HX HB WX	55,000
BASE TAXABLE VALUE		354,460
TOTAL JUST VALUE		409,460
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		392,998

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2605/1720	11/30/2022	FJ	U	I	11	0
GRANTOR: KESSENGER THOMAS A ES						
GRANTEE: GALLOWAY THERESA MC						
0877/0904	4/06/1999	WD	U	I	01	125,000
GRANTOR: KESSENGER KATHY						
GRANTEE: KESSENGER THOMAS A						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W36 S36 E36 N36$.

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 11/13/2019 BY KBA Total Acres: 9.50 Total Land Value: 152,000 Market: 0 Agricultural: 0 Common: 152,000 PRINTED 08/02/2023 BY SYS

LOTS 37 & 38 EX N40'
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GALLOWAY THERESA MCGINNIS
45392 CIRCLE DRIVE
CALLAHAN, FL 32011

2023

28-2N-25-3060-0037-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

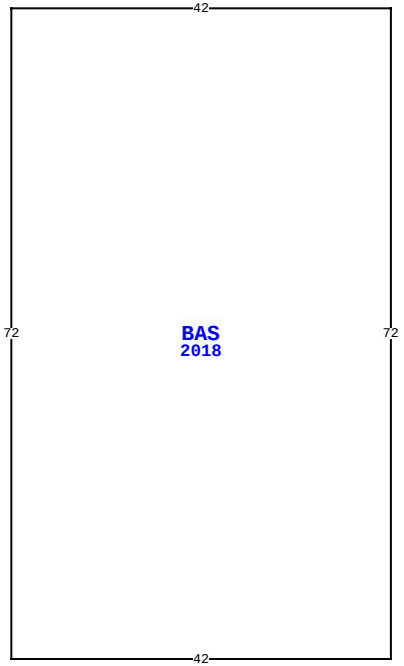
ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	12	MODULAR MT 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Bedrooms		0 100
Bathrooms		0 100
Frame	05	STEEL 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	04	Quality Level 04
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 08
NEIGHBORHOOD/LOC	8026.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	3,024	100	3,024	37,151
TOTALS	3,024		3,024	37,151

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
8600	01	3,024	55.0620	13.21	39,947	2018	2018	0	0	0	7.00	93.00

4 BARNS – 0% - 2023 Heated Area: 3024 HX Base Yr 2023



45392 CIRCLE DR, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/19/2023 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
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TOTAL EXEMPTION VALUE	HX HB WX	55,000
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INCOME VALUE		
PREVIOUS YEAR MKT VALUE		392,998

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
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GRANTOR: KESSENGER THOMAS A ES						
GRANTEE: GALLOWAY THERESA MC						
0877/0904	4/06/1999	WD	U	I	01	125,000
GRANTOR: KESSENGER KATHY						
GRANTEE: KESSENGER THOMAS A						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2018] W42 S72 E42 N72$.

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 11/13/2019 BY KBA Total Acres: 9.50 Total Land Value: 152,000 Market: 0 Agricultural: 0 Common: 152,000 PRINTED 08/02/2023 BY SYS