PT LOT 15 IN OR 1795/1368
EAST GRAY GABLES SUB PB 2/50

SMITH JOHNATHAN & JACQUELINE B
44153 MCKENDREE DR
CALLAHAN, FL 32011

2025

04-1N-25-2760-0015-0010

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

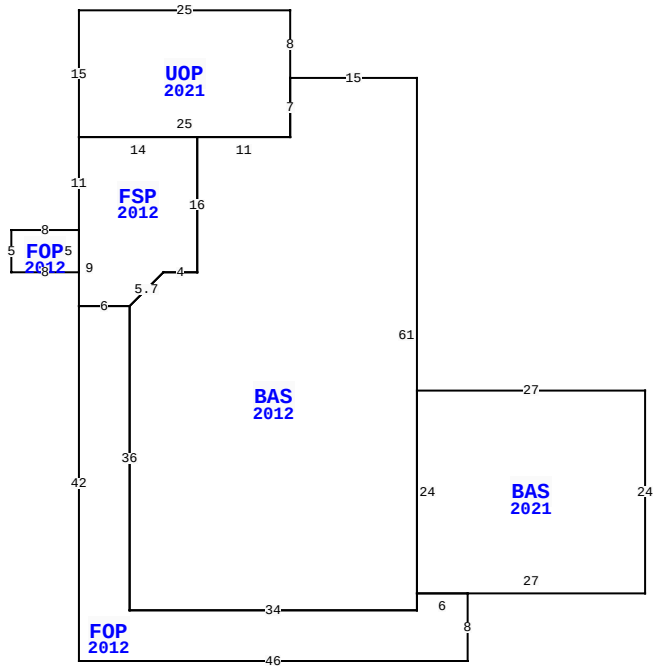
ELEMENT	CD	CONSTRUCTION
Exterior Wall	10	ABOVE AVG 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	12	HARDWOOD 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		5 100
Bathrooms		3 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 08
NEIGHBORHOOD/LOC	8006.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,873	100	2012	1,873	254,339
BAS	648	100	2021	648	87,994
FOP	40	30	2012	12	1,629
FOP	504	30	2012	151	20,505
FSP	256	40	2012	102	13,851
UOP	375	20	2021	75	10,185
TOTALS	3,696			2,861	388,500

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0900	01	2,861	107.1600	141.45	404,688	2012	2015	0	0	0	4.00	96.00

1 SNGL FAM – 100% - 2013 Heated Area: 2521 HX Base Yr 2013



44153 MCKENDREE DR, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/21/2025 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		395,500
TOTAL MARKET OB/XF VALUE		49,839
TOTAL LAND VALUE - MARKET		45,000
TOTAL MARKET VALUE		490,339
SOH/AGL Deduction		240,250
ASSESSED VALUE		250,089
TOTAL EXEMPTION VALUE	HX HB	50,722
BASE TAXABLE VALUE		199,367
TOTAL JUST VALUE		490,339
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		462,633

PERMIT NUM	DESCRIPTION	AMT	ISSUED
20010007	ADDITION	76,354	10/20/2020
B1530039	SWIM POOL	22,000	02/01/2015
B25985	CO ISSUED	0	08/01/2012
G01748	GAS	0	06/01/2012
M17292	H/AC	0	06/01/2012
E25042	ELEC OTHER	0	05/01/2012

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
1795/1368	5/09/2012	WD	U	I	11	100
GRANTOR: SMITH JOHN MARK & LIN						
GRANTEE: SMITH JONATHAN & JA						
1784/1672	3/19/2012	QC	U	I	11	100
GRANTOR: SMITH JOHN MARK & LIN						
GRANTEE: SMITH JOHNATHAN & J						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2012] W15 UOP=[YR=2021] N8 W25 S15 FSP=[YR=2012] S11 FOP=[YR=2012] W8 S5 E8 N5$ S9 FOP=[YR=2012] S42 E46 N8 W6 S2 W34 N36 W6$ E6 U4 R4 E4 N16 W14$E25 N7$ S7 W11S16 W4 D4 L4 S36 E34 N2 BAS=[YR=2021] E27 N24 W27 S24$ N61$.

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	0810	CONCRETE A	0	100	0	0	336.00	SF	6.50	6.50	100	2012	2012	3	92	2,009	
2	0504	FP-ELECTRI	0	100	0	0	1.00	UT	2,000.00	2,000.00	100	2012	2012	3	94	1,880	
3	0855	CONC PAVER	0	100	0	0	994.00	SF	10.00	10.00	100	2015	2015	3	95	9,443	
4	0861	POOL GUNIT	0	100	0	0	442.00	SF	85.00	85.00	100	2015	2015	3	75	28,178	
5	0810	CONCRETE A	0	100	0	0	588.00	SF	6.50	6.50	100	2015	2015	3	95	3,631	
6	0476	VF 6 SBPL	0	100	0	0	150.00	LF	32.00	32.00	100	2015	2015	3	87	4,176	
7	0463	FENCE GATE	0	100	0	0	2.00	UT	300.00	300.00	100	2015	2015	3	87	522	

LAND DESCRIPTION

TOTAL OB/XF 49,839

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	000100	C	RES	100	0006	OR	0.00	0.00	1.00	AC		1.00	1.00	1.00	45,000.00	45,000.00	45,000							

REVIEW DATE 02/02/2021 BY KB Total Acres: 1.00 Total Land Value: 45,000 Market: 0 Agricultural: 0 Common: 45,000 PRINTED 07/30/2025 BY SYS

PT LOT 15 IN OR 1795/1368
EAST GRAY GABLES SUB PB 2/50

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CALLAHAN, FL 32011

2025

04-1N-25-2760-0015-0010

BUILDING CHARACTERISTICS

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Exterior Wall	05	AVERAGE 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	07	NONE 100
Interior Floo	03	CONC FINSH 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Bedrooms		0 100
Bathrooms		0 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

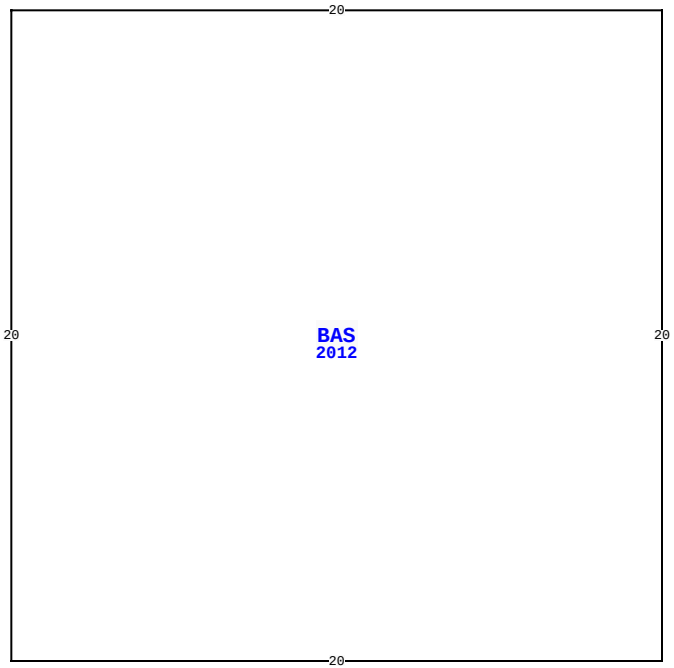
DOR CODE	0100	SINGLE FAMILY	
MAP NUM		MKT AREA	08
NEIGHBORHOOD/LOC	8006.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	400	100	2012	400	7,000
TOTALS	400			400	7,000

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
6500	01	400	55.0000	20.35	8,140	2012	2012	0	0	0	14.00	86.00

2 GARAGE RES – 100% - 2013 Heated Area: 400 HX Base Yr 2013



44153 MCKENDREE DR, CALLAHAN

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XF DATE		LAND DATE	05/21/2025 MLU
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NASSAU COUNTY PROPERTY

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TOTAL EXEMPTION VALUE	HX HB	50,722
BASE TAXABLE VALUE		199,367
TOTAL JUST VALUE		490,339
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		462,633

PERMIT NUM	DESCRIPTION	AMT	ISSUED
P15890	NEW CONSTR	0	05/01/2012
B25985	NEW CONSTR	220,717	05/01/2012

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
1795/1368	5/09/2012	WD	U	I	11	100
GRANTOR: SMITH JOHN MARK & LIN						
GRANTEE: SMITH JONATHAN & JA						
1784/1672	3/19/2012	QC	U	I	11	100
GRANTOR: SMITH JOHN MARK & LIN						
GRANTEE: SMITH JOHNATHAN & J						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2012] W20 S20 E20 N20$.

EXTRA FEATURES

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

LAND DESCRIPTION

TOTAL OB/XF 0

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

REVIEW DATE 02/02/2021 BY KB Total Acres: 1.00 Total Land Value: 45,000 Market: 0 Agricultural: 0 Common: 45,000 PRINTED 07/30/2025 BY SYS