PT SW1/4 OF NW1/4 OF
SEC 14-2N-25E IN OR 723/1549 &
S1/2 OF ABND R/W IN

LIBERTY BAPTIST CHURCH OF CALLAHAN
55045 MT OLIVE ROAD
CALLAHAN, FL 32011

2025

14-2N-25-0000-0008-0000

BUILDING CHARACTERISTICS

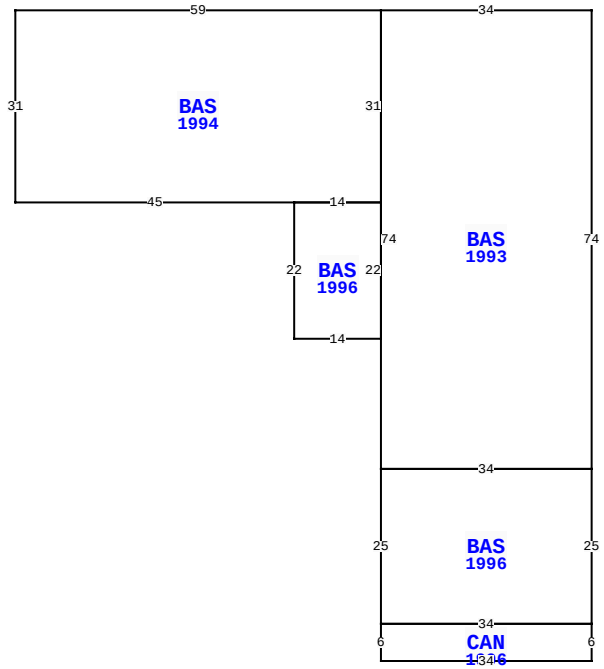
ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 90
Exterior Wall	20	FACE BRICK 10
Roof Structur	04	WOOD TRUSS 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 70
Interior Floo	11	CLAY TILE 30
Ceiling	01	FIN.SUSPD 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Fixtures		17 100
Frame	03	MASONRY 100
Story Height		10 100
RMS		16 100
Stories	1.	1. 100
Units		0 100
BUD8 Adjustme	06	DIST 1D 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03
DOR CODE	7100	CHURCHES
MAP NUM		MKT AREA 08
NEIGHBORHOOD/LOC	8026.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,516	100	1993	2,516	323,220
BAS	1,829	100	1994	1,829	234,964
BAS	308	100	1996	308	39,567
BAS	850	100	1996	850	109,196
CAN	204	30	1996	61	7,836
TOTALS	5,707			5,564	714,783

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
7101	04	5,564	101.2272	158.17	880,058	1980	1988	0	0	0	18.78	81.22

1 CHURCH – 0% - 0 Heated Area: 5503 HX Base Yr



55031 MT OLIVE RD, CALLAHAN

BLD DATE	02/12/2019	KK	LGL DATE		
XF DATE	02/12/2019	KK	LAND DATE	05/21/2025	MLU
INC DATE			AG DATE		

NASSAU COUNTY PROPERTY

PAGE 1 of 2 6

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		1,603,371
TOTAL MARKET OB/XF VALUE		46,065
TOTAL LAND VALUE - MARKET		45,000
TOTAL MARKET VALUE		1,694,436
SOH/AGL Deduction		539,671
ASSESSED VALUE		1,154,765
TOTAL EXEMPTION VALUE	02	1,154,765
BASE TAXABLE VALUE		0
TOTAL JUST VALUE		1,694,436
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		1,696,915

PERMIT NUM	DESCRIPTION	AMT	ISSUED
B230009858		12,828	08/01/2023
17008196	NEW CONSTR-ROOF	8,825	09/18/2017
1733684	NEW CONSTR	904,092	01/11/2017

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
1978/1608	4/13/2015	MS	U	I	18	100
GRANTOR: BOARD OF COUNTY COMMI						
GRANTEE: LIBERTY BAPTIST CHU						
0723/1549	2/13/1995	QC	U	I	10	100
GRANTOR: PITTMAN A A						
GRANTEE: LIBERTY BAPTIST CHU						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W34 BAS=[YR=1994] W59 S31 E45 BAS=[YR=1996] S22 E14 N22 W14$ E14 N31$ S74 BAS=[YR=1996] S25 CAN=[YR=1996] S6 E34 N6 W34$ E34 N25 W34$ E34 N74$.

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	0	8	4	32.00	SF	6.50	6.50	100	1996	1996	3	70	146	
2	0819	CONC 12"	0	0	21	5	105.00	SF	9.50	9.50	100	2000	2000	3	77	768	
3	0978	SECURTY LT	0	0	0	0	5.00	UT	450.00	450.00	100	2010	2010	3	76	1,710	
4	0810	CONCRETE A	0	0	85	4	340.00	SF	6.50	6.50	100	1996	1996	3	70	1,547	
5	0810	CONCRETE A	0	0	0	0	144.00	SF	6.50	6.50	100	2017	2017	3	96	899	
6	1242	WD DECK A	0	0	5	4	20.00	SF	10.00	10.00	100	2017	2017	3	74	148	
7	0803	ASPHALT C	0	0	0	0	5,740.00	SF	2.00	2.00	100	2018	2018	3	80	9,184	
8	0400	CONC CURB	0	0	0	0	278.00	LF	15.00	15.00	100	2018	2018	3	98	4,087	
9	0810	CONCRETE A	0	0	0	0	172.00	SF	6.50	6.50	100	2018	2018	3	97	1,084	
10	0812	CONCRETE C	0	0	58	18	1,044.00	SF	4.00	4.00	100	2018	2018	3	97	4,051	

TOTAL OB/XF 23,624

LAND DESCRIPTION

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	007100	C	CHURCH	0	0004	OR	0.00	0.00	1.00	AC		1.00	1.00	1.00	45,000.00	45,000.00	45,000							

REVIEW DATE 02/12/2019 BY KK Total Acres: 1.00 Total Land Value: 45,000 Market: 0 Agricultural: 0 Common: 45,000 PRINTED 07/30/2025 BY SYS

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SEC 14-2N-25E IN OR 723/1549 &
S1/2 OF ABND R/W IN

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CALLAHAN, FL 32011

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Interior Floo	14	CARPET 60
Interior Floo	07	CORK/VTILE 40
Ceiling	01	FIN.SUSPD 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Fixtures		21 100
Frame	03	MASONRY 100
Story Height		10 100
RMS		12 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	04	Quality Level 04

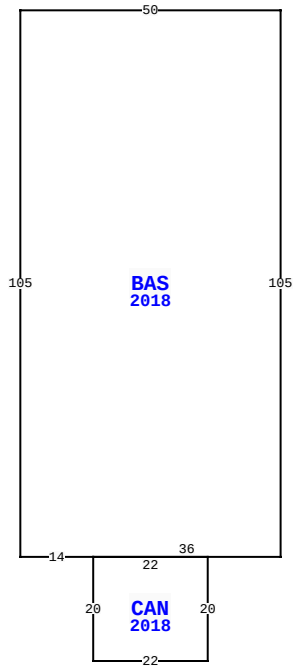
DOR CODE	7100	CHURCHES	
MAP NUM		MKT AREA	08
NEIGHBORHOOD/LOC	8026.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	5,250	100	2018	5,250	866,795
CAN	440	30	2018	132	21,794
TOTALS	5,690			5,382	888,588

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
7101	04	5,382	108.9350	170.21	916,070	2018	2018	0	0	0	3.00	97.00

3 CHURCH – 0% - 0 Heated Area: 5250 HX Base Yr



55031 MT OLIVE RD, CALLAHAN

BLD DATE	02/12/2019	KK	LGL DATE	
XF DATE	02/12/2019	KK	LAND DATE	05/21/2025 MLU
INC DATE			AG DATE	

NASSAU COUNTY PROPERTY

PAGE 2 of 2 6

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TOTAL MARKET VALUE		1,694,436
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TOTAL EXEMPTION VALUE	02	1,154,765
BASE TAXABLE VALUE		0
TOTAL JUST VALUE		1,694,436
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		1,696,915

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: BOARD OF COUNTY COMMI						
GRANTEE: LIBERTY BAPTIST CHU						
0723/1549	2/13/1995	QC	U	I	10	100
GRANTOR: PITTMAN A A						
GRANTEE: LIBERTY BAPTIST CHU						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2018] W50 S105 E14 CAN=[YR=2018] S20 E22 N20 W22$ E36 N105$.

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
11	0811	CONCRETE B	0	0	0	0	627.00	SF	5.20	5.20	100	2018	2018	3	97	3,163	
12	0462	ST/AL FNC	0	0	407	4	1,628.00	SF	10.00	10.00	100	2018	2018	3	84	13,675	
13	0810	CONCRETE A	0	0	10	11	110.00	SF	6.50	6.50	100	2018	2018	3	97	694	
14	0476	VF 6 SBPL	0	0	0	0	150.00	LF	32.00	32.00	100	2018	2018	3	92	4,416	
15	0810	CONCRETE A	0	0	6	5	30.00	SF	6.50	6.50	100	2018	2018	3	97	189	
16	1123	CB 8"	0	0	0	0	51.00	SF	6.15	6.15	100	2018	2018	3	97	304	

LAND DESCRIPTION

TOTAL OB/XF 22,441

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 02/12/2019 BY KK Total Acres: 1.00 Total Land Value: 45,000 Market: 0 Agricultural: 0 Common: 45,000 PRINTED 07/30/2025 BY SYS