

D&J MOTORSPORTS PROMOTION INC
540271 LEM TURNER RD
CALLAHAN, FL 32011

17-2N-25-0000-0005-0010

BUILDING CHARACTERISTICS										MARKET ADJUSTMENTS										NASSAU COUNTY PROPERTY																					
ELEMENT		CD		CONSTRUCTION		TYPE		MDL		EFF. AREA		TOT ADJ PTS		EFF. BASE RATE		REPL. COST NEW		AYB		EYB		ECON		FNCT		NORM		% COND		VALUATION SUMMARY											
Exterior Wall		15		CONC BLOCK 100		3803		04		170		68.0400		114.82		19,519		2014		2014		0		0		12.50		87.50		VALUATION BY					STANDARD						
Roof Structure		04		WOOD TRUSS 100		1		RSTRM		BLDG - 0% - 0						Heated Area: 170				HX		Base Yr								Tax Group: 6					Tax Dist:						
Roof Cover		03		COMP SHNGL 100																										BUILDING MARKET VALUE					41,425						
Interior Wall		01		MINIMUM 100																										TOTAL MARKET OB/XF VALUE					109,427						
Interior Floo		03		CONC FINSH 100																										TOTAL LAND VALUE - MARKET					560,950						
Ceiling		04		NONE 100																										TOTAL MARKET VALUE					454,222						
Air Condition		01		NONE 100																										SOH/AGL Deduction					114,642						
Heating Type		01		NONE 100																										ASSESSED VALUE					339,580						
Fixtures				5 100																										TOTAL EXEMPTION VALUE					0						
Frame		03		MASONRY 100																										BASE TAXABLE VALUE					339,580						
Story Height				8 100																										TOTAL JUST VALUE					711,802						
RMS				2 100																										NCON VALUE					21,947						
Stories		1.		1. 100																										INCOME VALUE											
Units				0 100																										PREVIOUS YEAR MKT VALUE					660,624						
Occupancy		00		NONE 100																																					
Quality		03		Quality Level 03																																					
DOR CODE		3700		RACE TRACKS																																					
MAP NUM				MKT AREA																																					
NEIGHBORHOOD/LOC				8026.00																																					
AREA TYPE		TOTAL GROSS AREA		PCT OF BASE		YEAR		TOT ADJ AREA		SUBAREA MARKET VALUE																															
BAS		170		100		2014		170		17,079																															
TOTALS		170						170		17,079																															
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											
1		0940		SHEDS/PORT		0 0		10 8		80.00 SF		30.00				30.00		100		2014		2014		3		60		1,440													
2		0803		ASPHALT C		0 0		0 0		1,503.00 SF		2.00				2.00		1																							

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ELEMENT		CD		CONSTRUCTION		TYPE		MDL		EFF. AREA		TOT ADJ PTS		EFF. BASE RATE		REPL. COST NEW		AYB		EYB		ECON		FNCT		NORM		% COND		VALUATION SUMMARY									
Exterior Wall		05		AVERAGE 100		1103		04		461		65.4885		55.01		25,360		2015		2015		0		0		4.00		96.00		VALUATION BY					STANDARD				
Roof Structure		04		WOOD TRUSS 100		2		CONCESSION - 0% - 0								Heated Area: 360														Tax Group: 6					Tax Dist:				
Roof Cover		12		MODULAR MT 100																										BUILDING MARKET VALUE					41,425				
Interior Wall		01		MINIMUM 100																										TOTAL MARKET OB/XF VALUE					109,427				
Interior Floor		03		CONC FINSH 100																										TOTAL LAND VALUE - MARKET					560,950				
Ceiling		02		F.NOT SUS 100																										TOTAL MARKET VALUE					454,222				
Air Condition		03		CENTRAL 100																										SOH/AGL Deduction					114,642				
Heating Type		04		AIR DUCTED 100																										ASSESSED VALUE					339,580				
Fixtures				3 100																										TOTAL EXEMPTION VALUE					0				
Frame		02		WOOD FRAME 100																										BASE TAXABLE VALUE					339,580				
Story Height				8 100																										TOTAL JUST VALUE					711,802				
RMS				1 100																										NCON VALUE					21,947				
Stories		1.		1. 100																										INCOME VALUE									
Units				0 100																										PREVIOUS YEAR MKT VALUE					660,624				
Occupancy		00		NONE 100																																			
Quality		02		Quality Level 02																																			
DOR CODE		3700		RACE TRACKS																																			
MAP NUM				MKT AREA																																			
NEIGHBORHOOD/LOC		8026.00																																					
AREA TYPE		TOTAL GROSS AREA		PCT OF BASE		YEAR		TOT ADJ AREA		SUBAREA MARKET VALUE																													
BAS		360		100		2015		360		19,012																													
FST		132		50		2026		66		3,486																													
UOP		175		20		2026		35		1,848																													
TOTALS		667						461		24,346																													
EXTRA FEATURES																																							
543455 US HWY 1, CALLAHAN																																							
BLD DATE																																							
XF DATE																																							
INC DATE																																							
LGL DATE																																							
LAND DATE																																							
AG DATE																																							
05/09/2025																																							
10/25/2024																																							
MLU																																							
KBA																																							
BUILDING NOTES																																							
BUILDING DIMENSIONS																																							
BAS=[YR=2015;ORIG=0,0] W30 S1 S11 E3 E25 E2 N12 \$																																							
UOP=[YR=2026;ORIG=-2,12] W25 S7 E25 N7 \$																																							
FST=[YR=2026;ORIG=-30,1] W12 S11 E12 N11 \$																																							
.																																							
REVIEW DATE		04/16/2025		BY		KW		Total Acres: 55.90		Total Land Value: 303,370		Market: 261,000		Agricultural: 3,420		Common: 299,950		PRINTED 07/30/2025 BY SYS																					

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																				VALUATION BY					STANDARD				
																				Tax Group: 6					Tax Dist:				
																				BUILDING MARKET VALUE					41,425				
																				TOTAL MARKET OB/XF VALUE					109,427				
																				TOTAL LAND VALUE - MARKET					560,950				
																				TOTAL MARKET VALUE					454,222				
																				SOH/AGL Deduction					114,642				
																				ASSESSED VALUE					339,580				
																				TOTAL EXEMPTION VALUE					0				
																				BASE TAXABLE VALUE					339,580				
																				TOTAL JUST VALUE					711,802				
																				NCON VALUE					21,947				
																				INCOME VALUE									
																				PREVIOUS YEAR MKT VALUE					660,624				
DOR CODE		3700		RACE TRACKS																									
MAP NUM						MKT AREA																08							
NEIGHBORHOOD/LOC		8026		00																									
AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE																								
TOTALS																													
EXTRA FEATURES										BLD DATE						LGL DATE		05/09/2025		MLU									
										XF DATE						LAND DATE		10/25/2024		KBA									
										INC DATE						AG DATE													
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												
23	0940	SHEDS/PORT		0	0	24	12	288.00	SF	30.00	100	2025	2023		97	8,381													
24	0940	SHEDS/PORT		0	0	8	8	64.00	SF	30.00	100	2025	2023		97	1,862													
25	2523	BLEACHR MT		0	0	50	32	1,600.00	UT	26.00	100	2025	2005		22	9,152													
26	2523	BLEACHR MT		0	0	26	24	624.00	UT	26.00	100	2025	2005		22	3,569													
27	2523	BLEACHR MT		0	0	26	24	624.00	UT	26.00	100	2025	2005		22	3,569													