PT GOVT LOT 1 OF SEC 32-2N-25E
IN OR 2019/1232 (EX PT IN
OR 661/786)

541735 US HWY 1 FL LAND TRUST/MCKENZIE JAMES T TRU
PO BOX 331613
ATLANTIC BEACH, FL 32233

2025

32-2N-25-0000-0007-0030

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	08	WD ON PLY 100
Roof Structur	01	FLAT 100
Roof Cover	12	MODULAR MT 100
Interior Wall	04	PLYWOOD 100
Interior Floo	14	CARPET 100
Ceiling	02	F.NOT SUS 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Fixtures		2 100
Frame	02	WOOD FRAME 100
Story Height		10 100
RMS		2 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

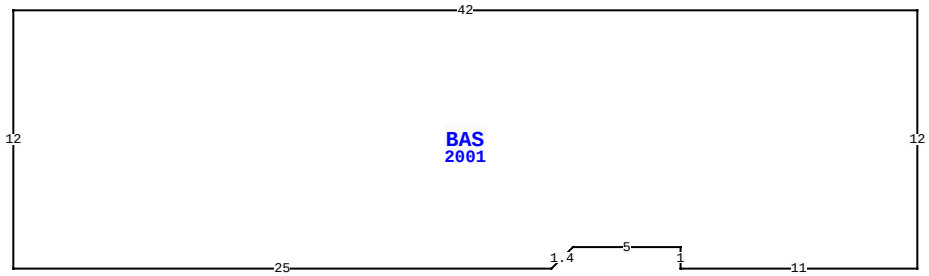
DOR CODE	2500	REPAIR SERVICE	
MAP NUM		MKT AREA	08
NEIGHBORHOOD/LOC	1290.100		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	499	100	2001	499	10,709
TOTALS	499			499	10,709

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
1709	04	499	87.7800	71.54	35,698	1989	1989	0	0	0	70.00	30.00

1 MH OFFICE – 0% - 0 Heated Area: 499 HX Base Yr



541735 US HWY 1, CALLAHAN

BLD DATE	05/06/2022	HS	LGL DATE	
XF DATE	05/06/2022	KK	LAND DATE	05/09/2025 MLU
INC DATE			AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 6	Tax Dist:
BUILDING MARKET VALUE	127,714
TOTAL MARKET OB/XF VALUE	31,882
TOTAL LAND VALUE - MARKET	73,833
TOTAL MARKET VALUE	233,429
SOH/AGL Deduction	14,763
ASSESSED VALUE	218,666
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	218,666
TOTAL JUST VALUE	233,429
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	225,457

PERMIT NUM	DESCRIPTION	AMT	ISSUED
21001685	XFOB-STORAGE BLDG	92,304	03/19/2020
E24983	NEW CONSTR	0	04/01/2012
B25792	XFOB	26,622	03/01/2012
R12847	REPAIR/RRF	1,000	03/01/2012
B995683	MH MOVE-ON	24,960	01/01/1999
8079	ADDITION	20,971	05/13/1992

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2019/1232	12/11/2015	WD	Q	I	01	95,000
GRANTOR: SELF EMMA JEAN						
GRANTEE: 541735 US HIGHWAY 1						
0435/0766	9/30/1984	WD	U	V		100
GRANTOR: HIGGINS WALTER R & JU						
GRANTEE: SELF SHERRIL LEE &						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2001] W42 S12 E25 U1 R1 E5 S1 E11 N12$.

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	0812	CONCRETE C	0	0	0	0	3,772.00	SF	4.00	4.00	100	1999	1999	3	75	11,316	
2	0402	CONC BUMPE	0	0	0	0	2.00	UT	25.00	25.00	100	1999	1999	3	81	41	
3	1242	WD DECK A	0	0	6	11	66.00	SF	10.00	10.00	100	1999	1999	3	20	132	
4	0510	GARAGE WD-	0	0	18	20	360.00	SF	25.90	25.90	100	2012	2012	3	64	5,967	
5	1242	WD DECK A	0	0	35	4	140.00	SF	10.00	10.00	100	2005	2005	3	22	308	
6	0971	ST LGHT OV	0	0	0	0	1.00	UT	1,555.00	1,555.00	100	1990	1990	3	27	420	
7	0446	BOX FNC 6'	0	0	0	0	71.00	LF	20.00	20.00	100	2002	2002	3	20	284	
8	0463	FENCE GATE	0	0	0	0	1.00	UT	300.00	300.00	100	2002	2002	3	55	165	
9	6001	ROLLUP DR	0	0	0	0	3.00	UT	400.00	400.00	100	2012	2012	3	50	600	
10	0803	ASPHALT C	0	0	0	0	6,517.00	SF	2.00	2.00	100	2021	2021	3	86	11,209	

TOTAL OB/XF 30,442

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	002500	C	SRVC SHOPS	0	0004	CI	0.00	0.00	49,222.00	SF		1.00	1.00	1.00	1.50	1.50	73,833							

REVIEW DATE 05/06/2022 BY HS Total Acres: 0.00 Total Land Value: 73,833 Market: 0 Agricultural: 0 Common: 73,833 PRINTED 07/30/2025 BY SYS

PT GOVT LOT 1 OF SEC 32-2N-25E
IN OR 2019/1232 (EX PT IN
OR 661/786)

541735 US HWY 1 FL LAND TRUST/MCKENZIE JAMES T TRU
PO BOX 331613
ATLANTIC BEACH, FL 32233

2025

32-2N-25-0000-0007-0030

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

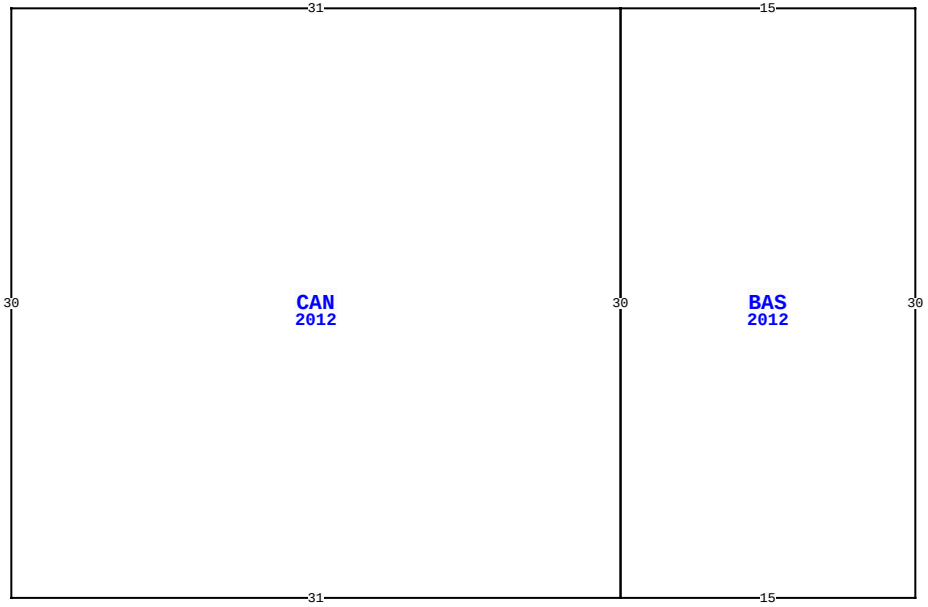
ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	04	WOOD TRUSS 100
Roof Cover	12	MODULAR MT 100
Interior Wall	07	NONE 100
Interior Floo	03	CONC FINSH 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Fixtures		0 100
Frame	05	STEEL 100
Story Height		12 100
RMS		2 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03
DOR CODE	2500	REPAIR SERVICE
MAP NUM		MKT AREA 08
NEIGHBORHOOD/LOC	1290.100	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	450	100	2012	450	18,266
CAN	930	30	2012	279	11,324
TOTALS	1,380			729	29,590

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
2501	04	729	51.4500	44.12	32,163	2012	2012	0	0	0	8.00	92.00

2 SERV SHOP – 0% - 0 Heated Area: 450 HX Base Yr



541735 US HWY 1, CALLAHAN

BLD DATE	05/06/2022	HS	LGL DATE	
XF DATE	05/06/2022	KK	LAND DATE	05/09/2025 MLU
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TOTAL MARKET VALUE	233,429
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ASSESSED VALUE	218,666
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	218,666
TOTAL JUST VALUE	233,429
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	225,457

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2019/1232	12/11/2015	WD	Q	I	01	95,000
GRANTOR: SELF EMMA JEAN						
GRANTEE: 541735 US HIGHWAY 1						
0435/0766	9/30/1984	WD	U	V		100
GRANTOR: HIGGINS WALTER R & JU						
GRANTEE: SELF SHERRIL LEE &						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2012] W15 CAN=[YR=2012] W31 S30 E31 N30$ S30 E15 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
11	6001	ROLLUP DR	0	0	0	0	4.00	UT	400.00	400.00	100	2021	2021	3	90	1,440	

LAND DESCRIPTION

TOTAL OB/XF 1,440

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 05/06/2022 BY HS Total Acres: 0.00 Total Land Value: 73,833 Market: 0 Agricultural: 0 Common: 73,833 PRINTED 07/30/2025 BY SYS

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NASSAU COUNTY PROPERTY

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Roof Structur	10	STEEL FRME 100
Roof Cover	12	MODULAR MT 100
Interior Wall	07	NONE 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		17 100
RMS		1 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

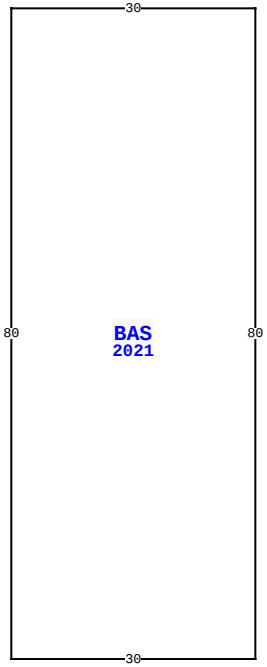
DOR CODE 2500 REPAIR SERVICE
MAP NUM | MKT AREA 08
NEIGHBORHOOD/LOC 1290.100

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,400	100	2021	2,400	87,415
TOTALS	2,400			2,400	87,415

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4807	06	2,400	88.4520	40.47	97,128	2021	2021	0	0	0	10.00	90.00

3 PREFAB MTL – 0% - 0 Heated Area: 2400 HX Base Yr



541735 US HWY 1, CALLAHAN

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INCOME VALUE	
PREVIOUS YEAR MKT VALUE	225,457

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: SELF EMMA JEAN						
GRANTEE: 541735 US HIGHWAY 1						
0435/0766	9/30/1984	WD	U	V		100
GRANTOR: HIGGINS WALTER R & JU						
GRANTEE: SELF SHERRIL LEE &						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2021] E30 S80 W30 N80 $.

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 05/06/2022 BY HS Total Acres: 0.00 Total Land Value: 73,833 Market: 0 Agricultural: 0 Common: 73,833 PRINTED 07/30/2025 BY SYS