TRACT 75
IN OR 2416/617
IN OR 240 PG 396

HORNE CRAIG L & LYDIA R
540769 LEM TURNER ROAD
CALLAHAN, FL 32011

2025

37-1N-25-299F-0075-0000

NASSAU COUNTY PROPERTY

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 90
Interior Floo	08	SHT VINYL 10
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		3 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
BUD8 Adjustme	06	DIST 1D 100
Occupancy	00	NONE 100
Quality	05	Quality Level 05

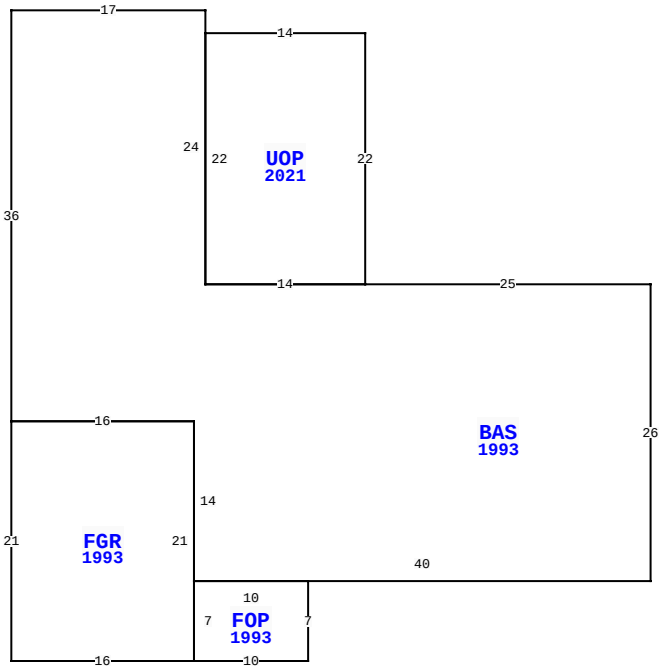
DOR CODE	0100	SINGLE FAMILY	
MAP NUM		MKT AREA	08
NEIGHBORHOOD/LOC	8026.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,640	100	1993	1,640	140,392
FGR	336	55	1993	185	15,837
FOP	70	30	1993	21	1,798
UOP	308	20	2021	62	5,308
TOTALS	2,354			1,908	163,334

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	1,908	120.7360	120.74	230,372	1977	1982	0	0	0	29.10	70.90

1 SINGLE FAM – 100% - 2025 Heated Area: 1640 HX Base Yr 2025



540769 LEM TURNER RD, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	03/31/2025 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		163,334
TOTAL MARKET OB/XF VALUE		26,234
TOTAL LAND VALUE - MARKET		50,000
TOTAL MARKET VALUE		239,568
SOH/AGL Deduction		0
ASSESSED VALUE		239,568
TOTAL EXEMPTION VALUE	HX HB	50,722
BASE TAXABLE VALUE		188,846
TOTAL JUST VALUE		239,568
NCON VALUE		18,620
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		209,235

PERMIT NUM	DESCRIPTION	AMT	ISSUED
22006861	REPAIR/RRF	26,456	05/03/2022
R95320	REPAIR/RRF	3,000	04/01/1995
4464	H/AC	2,200	01/05/1993

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U /	V I /	RSN CD	SALE PRICE
2653/1364	7/11/2023	QC	U	I	11	100
GRANTOR: HORNE SHIRLEY M						
GRANTEE: HORNE CRAIG L & LYD						
2653/1361	7/11/2023	QC	U	I	11	100
GRANTOR: HORNE CRAIG L & LYDIA						
GRANTEE: HORNE SHIRLEY M						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W25 UOP=[YR=2021] N22 W14 S22 E14 $ W14 N24 W17 S36 FGR=[YR=1993] S21 E16 FOP=[YR=1993] E10 N7 W10 S7 $ N21 W16 $ E16 S14 E40 N26 $.

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	100	0	0	1,273.00	SF	4.00	4.00	100	1980	1980	3	30	1,528	
2	0476	VF 6 SBPL	0	100	0	0	170.00	LF	32.00	32.00	100	2021	2021	3	96	5,222	
3	0470	VNYL GATE	0	100	0	0	3.00	UT	300.00	300.00	100	2021	2021	3	96	864	
4	0855	CONC PAVER	0	100	0	0	1,900.00	SF	10.00	10.00	100	2025	2020		98	18,620	

LAND DESCRIPTION

TOTAL OB/XF 26,234

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		RM	150.00	291.00	1.00	LT		1.00	1.00	1.00	50,000.00	50,000.00	50,000							

REVIEW DATE 07/25/2022 BY TWA Total Acres: 0.00 Total Land Value: 50,000 Market: 0 Agricultural: 0 Common: 50,000 PRINTED 07/30/2025 BY SYS