LOT 38
IN OR 2163/572
AMENDED CUSHING CREEK ESTATES

ROWELL COLE J & LEANN
44738 PINEBREEZE CIRCLE
CALLAHAN, FL 32011

2026

04-1N-25-276C-0038-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	30	VINYL 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 70
Interior Floo	08	SHT VINYL 30
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
Quality	04	Quality Level 04

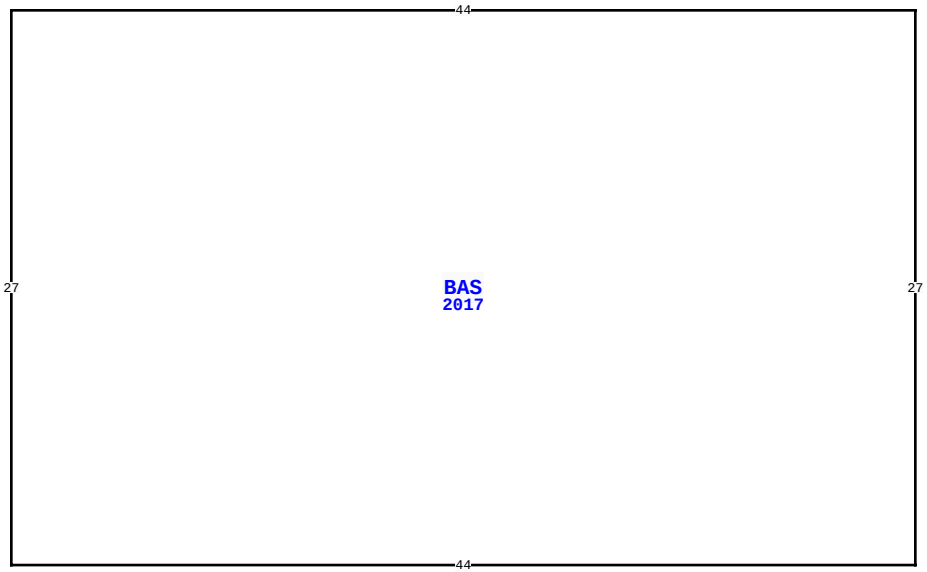
DOR CODE 0200 MOBILE HOME
MAP NUM | MKT AREA 08
NEIGHBORHOOD/LOC 8006.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,188	100	2017	1,188	93,410
TOTALS	1,188			1,188	93,410

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0800	02	1,188	128.4800	115.63	137,368	2013	2013	0	0	0	32.00	68.00

1 M/H 94+ 100% - 2019 Heated Area: 1188 HX Base Yr 2019



44738 PINEBREEZE CIR, CALLAHAN

BLD DATE	10/19/2006 KW	LGL DATE	
XF DATE		LAND DATE	05/06/2026 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		107,176
TOTAL MARKET OB/XF VALUE		0
TOTAL LAND VALUE - MARKET		60,500
TOTAL MARKET VALUE		167,676
SOH/AGL Deduction		62,833
ASSESSED VALUE		104,843
TOTAL EXEMPTION VALUE	HX HB	51,411
BASE TAXABLE VALUE		53,432
TOTAL JUST VALUE		167,676
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		160,989

PERMIT NUM	DESCRIPTION	AMT	ISSUED
18009218	GARAGE	29,636	09/10/2018
MH136492	MH MOVE-ON	0	08/01/2013
B26294	DEMOLITION	2,250	08/01/2012
MH003134	MH MOVE-ON	0	06/01/2000

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
2163/0572	11/30/2017	WD	Q	I	01	120,000
GRANTOR: SOPER JOHN						
GRANTEE: ROWELL COLE J & LEA						
1870/1119	7/31/2013	WD	Q	I	02	27,500
GRANTOR: CLARK NICK & TRACIE H						
GRANTEE: SOPER JOHN						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2017] W44 S27 E44 N27$.

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
1	000100	C	RES	100	0006	OR	0.00	0.00	1.21	AC		1.00	1.00	1.00	50,000.00	50,000.00	60,500							

REVIEW DATE 01/06/2023 BY KWA Total Acres: 1.21 Total Land Value: 60,500 Market: 0 Agricultural: 0 Common: 60,500 PRINTED 07/09/2026 BY SYS

LOT 38
IN OR 2163/572
AMENDED CUSHING CREEK ESTATES

ROWELL COLE J & LEANN
44738 PINEBREEZE CIRCLE
CALLAHAN, FL 32011

2026

04-1N-25-276C-0038-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	10	STEEL FRME 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
Bedrooms		0 100
Bathrooms		0 100
Frame	05	STEEL 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	06	Quality Level 06

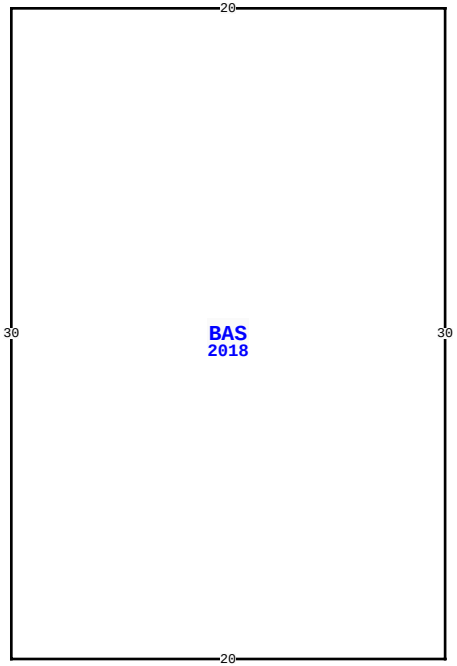
DOR CODE 0200 MOBILE HOME
MAP NUM
MKT AREA 08
NEIGHBORHOOD/LOC 8006.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	600	100	2018	600	13,766
TOTALS	600			600	13,766

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
6500	01	600	63.2500	24.67	14,802	2018	2018	0	0	0	7.00	93.00

2 GARAGE RES 100% - 2019 Heated Area: 600 HX Base Yr 2019



44738 PINEBREEZE CIR, CALLAHAN

BLD DATE	10/19/2006 KW	LGL DATE	
XF DATE		LAND DATE	05/06/2026 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		107,176
TOTAL MARKET OB/XF VALUE		0
TOTAL LAND VALUE - MARKET		60,500
TOTAL MARKET VALUE		167,676
SOH/AGL Deduction		62,833
ASSESSED VALUE		104,843
TOTAL EXEMPTION VALUE	HX HB	51,411
BASE TAXABLE VALUE		53,432
TOTAL JUST VALUE		167,676
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		160,989

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2163/0572	11/30/2017	WD	Q	I	01	120,000
GRANTOR: SOPER JOHN						
GRANTEE: ROWELL COLE J & LEA						
1870/1119	7/31/2013	WD	Q	I	02	27,500
GRANTOR: CLARK NICK & TRACIE H						
GRANTEE: SOPER JOHN						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2018] W20 S30 E20 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

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 01/06/2023 BY KWA Total Acres: 1.21 Total Land Value: 60,500 Market: 0 Agricultural: 0 Common: 60,500 PRINTED 07/09/2026 BY SYS