PT OF E1/2 OF NW1/4
PARCELS 5-11 & 5-12
IN OR 322 PG 712

SMITH ROY A JR & JANICE A/
23258 COUNTY ROAD 121
HILLIARD, FL 32046

2026

15-2N-23-0000-0005-0110

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

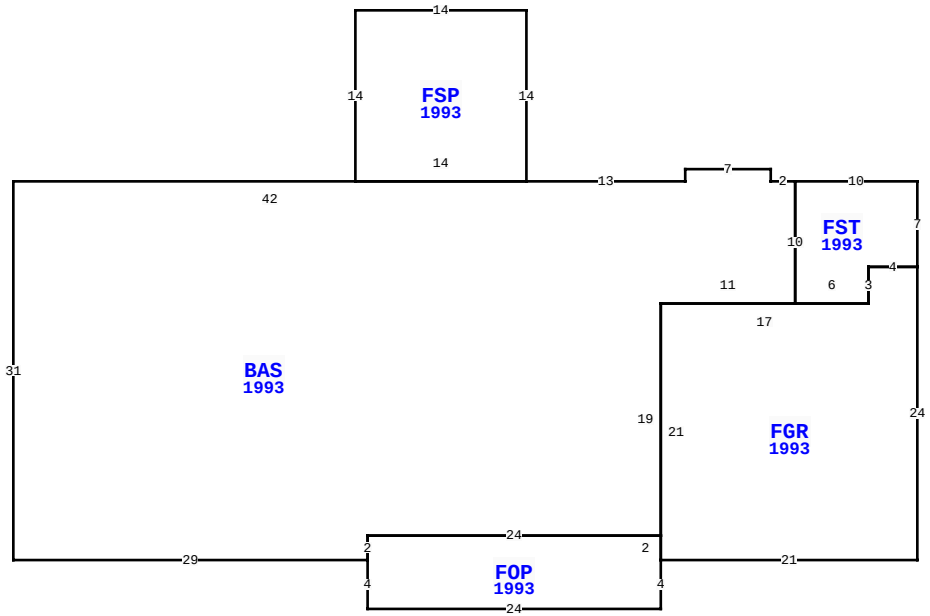
ELEMENT	CD	CONSTRUCTION
Exterior Wall	20	FACE BRICK 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 90
Interior Floo	08	SHT VINYL 10
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Frame	02	WOOD FRAME 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	0100	SINGLE FAMILY
MAP NUM		MKT AREA 09
NEIGHBORHOOD/LOC	9001.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,712	100	1993	1,712	141,421
FGR	453	55	1993	249	20,569
FOP	144	30	1993	43	3,552
FSP	196	40	1993	78	6,443
FST	88	55	1993	48	3,965
TOTALS	2,593			2,130	175,951

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	2,130	106.8200	112.16	238,901	1988	1988	0	0	0	26.35	73.65

1 SINGLE FAM 100% - 0 Heated Area: 1712 HX Base Yr 1983



23258 CR 121, HILLIARD

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/12/2026 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		175,951
TOTAL MARKET OB/XF VALUE		2,100
TOTAL LAND VALUE - MARKET		93,840
TOTAL MARKET VALUE		271,891
SOH/AGL Deduction		132,928
ASSESSED VALUE		138,963
TOTAL EXEMPTION VALUE	HX HB	51,411
BASE TAXABLE VALUE		87,552
TOTAL JUST VALUE		271,891
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		270,403

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
0322/0712	10/01/1980	MS	U	V		11,000
GRANTOR:						
GRANTEE:						
0261/0617	3/09/1978	MS	Q	V		4,500
GRANTOR: EDGINGTON WILLIAM L						
GRANTEE: OVERSTREET KENNETH						

BUILDING NOTES

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	0500	FP-PRE FAB	0	100	0	0	1.00	UT	3,500.00	3,500.00	100	1988	1988	3	60	2,100	

BUILDING DIMENSIONS

FST=[YR=1993] W10 BAS=[YR=1993] W2 N1 W7 S1 W13 FSP=[YR=1993] N14 W14 S14 E14 $ W42 S31 E29 FOP=[YR=1993] S4 E24 N4 FGR=[YR=1993] E21 N24 W4 S3 W17 S21$ N2 W24 S2$ N2 E24 N19 E11 N10$ S10 E6 N3 E4 N7$.

LAND DESCRIPTION

TOTAL OB/XF 2,100

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	0004	OR	0.00	0.00	2.76	AC		1.00	1.00	1.00	34,000.00	34,000.00	93,840							

REVIEW DATE 06/03/2024 BY WWA Total Acres: 2.76 Total Land Value: 93,840 Market: 0 Agricultural: 0 Common: 93,840 PRINTED 07/09/2026 BY SYS