E1/2 OF LOT 59 IN OR 1794/261
(EX OR 1976/782)
A E EWING SUB 2 PB 5/20

LOWE WILLIE L JR REV LVG TRUST/KENNETH C LOWE TRUS
45151 EAST HOLLY TRAIL
CALLAHAN, FL 32011

2026

25-2N-24-226B-0059-0010

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

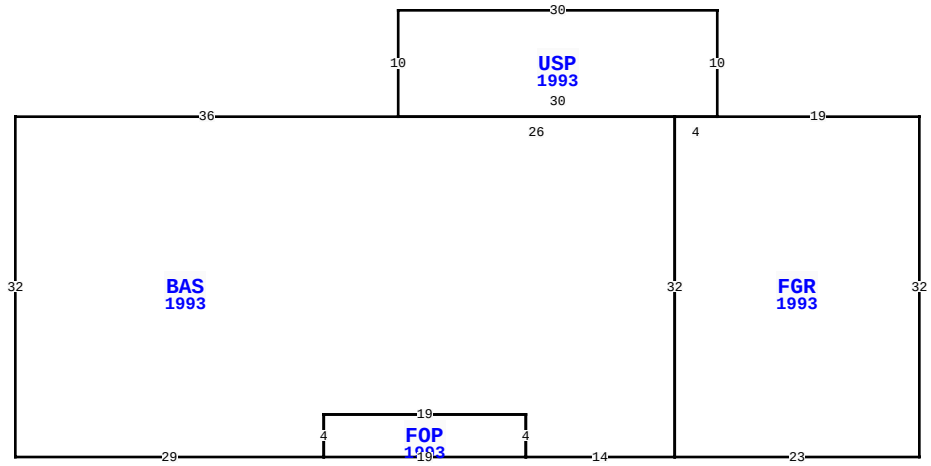
ELEMENT	CD	CONSTRUCTION
Exterior Wall	20	FACE BRICK 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 90
Interior Wall	04	PLYWOOD 10
Interior Floo	14	CARPET 80
Interior Floo	11	CLAY TILE 20
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
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	02	Quality Level 02
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 08
NEIGHBORHOOD/LOC	8001.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,908	100	1993	1,908	193,622
FGR	736	55	1993	405	41,099
FOP	76	30	1993	23	2,334
USP	300	30	1993	90	9,133
TOTALS	3,020			2,426	246,188

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0900	01	2,426	102.9686	143.13	347,233	1983	1983	0	0	0	29.10	70.90

1 SNGL FAM 50% - 2016 Heated Area: 1908 HX Base Yr 2016



45151 EAST HOLLY TRL, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/08/2026 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		246,188
TOTAL MARKET OB/XF VALUE		7,603
TOTAL LAND VALUE - MARKET		59,200
TOTAL MARKET VALUE		312,991
SOH/AGL Deduction		104,517
ASSESSED VALUE		208,474
TOTAL EXEMPTION VALUE	HA HAB	26,979
BASE TAXABLE VALUE		181,495
TOTAL JUST VALUE		312,991
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		320,448

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U /	V I /	RSN CD	SALE PRICE
1794/0261	5/08/2012	QC	U	I	11	100
GRANTOR: LOWE WILLIE LENARD JR						
GRANTEE: LOWE WILLIE L JR RE						
0323/0287	10/13/1980	WD	Q	V		13,500
GRANTOR: SELF SHERRIL L & EMMA						
GRANTEE: LOWE WILLIE LENARD						

BUILDING NOTES

BUILDING DIMENSIONS

FGR=[YR=1993] W19 USP=[YR=1993] N10 W30 S10 BAS=[YR=1993] W36 S32 E29 FOP=[YR=1993] E19 N4 W19 S4$ N4 E19 S4 E14 N32 W26$ E30$ W4 S32 E23 N32$.

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
2	0511	GARAGE CB-	0	50	24	18	432.00	SF	40.00	40.00	100	1986	1986	3	44	7,603	

LAND DESCRIPTION

TOTAL OB/XF 7,603

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	50	0006	RSF-1	0.00	0.00	1.48	AC		1.00	1.00	1.00	40,000.00	40,000.00	59,200							

REVIEW DATE 01/01/2023 BY CD Total Acres: 1.48 Total Land Value: 59,200 Market: 0 Agricultural: 0 Common: 59,200 PRINTED 07/09/2026 BY SYS