PT OF S1/2 OF NE1/4 OF
IN OR 2139/1113
SEC 25-2N-28E IN OR 1790/146

ELIAS FAMILY TRUST/ELIAS MARGARET L TRUSTEE
22918 152ND ST
LIVE OAK, FL 32060

2026

25-2N-28-0000-0001-0070

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	17	CB STUCCO 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	04	PLYWOOD 100
Interior Floo	14	CARPET 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Frame	03	MASONRY 100
Stories	1.	1. 100
Units		0 100
BUD8 Adjustme	04	DIST 01 100
Occupancy	00	NONE 100
Quality	05	Quality Level 05

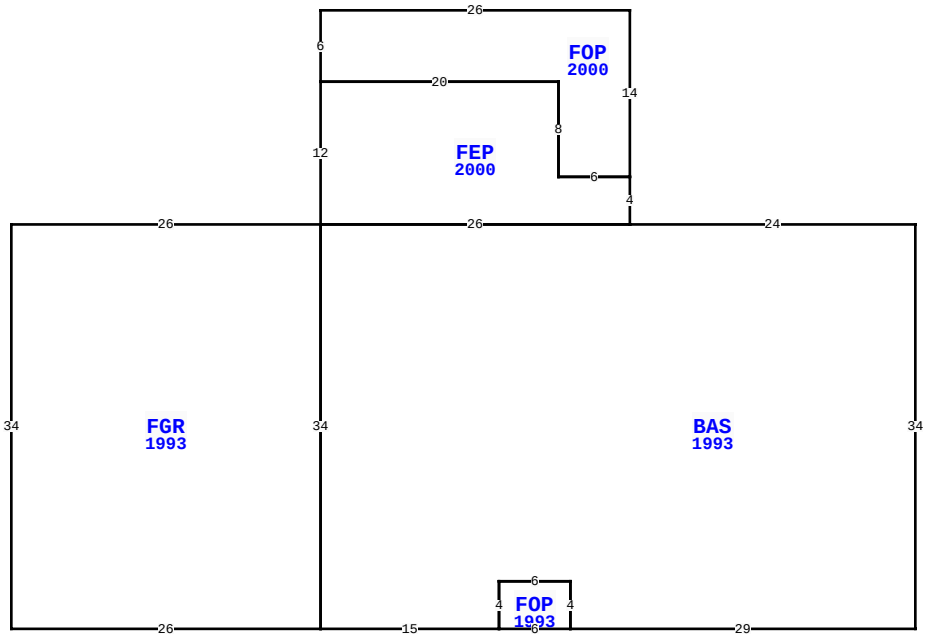
DOR CODE 5000 IMPROVED AG
MAP NUM | MKT AREA 04
NEIGHBORHOOD/LOC 4031.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,676	100	1993	1,676	151,619
FEP	264	80	2000	211	19,088
FGR	884	55	1993	486	43,966
FOP	24	30	1993	7	633
FOP	204	30	2000	61	5,518
TOTALS	3,052			2,441	220,825

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	2,441	116.4240	122.25	298,412	1973	1973	0	0	0	26.00	74.00

1 SINGLE FAM 0% - 0 Heated Area: 1676 HX Base Yr



96101 BLACKROCK RD, YULEE

BLD DATE		LGL DATE	
XF DATE		LAND DATE	03/25/2026 MLU
INC DATE		AG DATE	09/18/2025 KBA

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 4	Tax Dist:
BUILDING MARKET VALUE	233,687
TOTAL MARKET OB/XF VALUE	16,424
TOTAL LAND VALUE - MARKET	632,880
TOTAL MARKET VALUE	379,532
SOH/AGL Deduction	28,029
ASSESSED VALUE	351,503
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	351,503
TOTAL JUST VALUE	882,991
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	603,162

PERMIT NUM	DESCRIPTION	AMT	ISSUED
B07664	XFOB	23,320	10/01/2000
94-01264	XFOB	4,560	08/01/1994

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2524/0585	12/18/2021	QC	U	I	11	100
GRANTOR: ELIAS MARGARET L						
GRANTEE: ELIAS FAMILY TRUST						
2524/0563	12/18/2021	QC	U	I	11	100
GRANTOR: ELIAS FAMILY TRUST &						
GRANTEE: ELIAS MARGARET L						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W24 FEP=[YR=2000] N4 FOP=[YR=2000] N14 W26 S6 E20 S8 E6 $ W6 N8 W20 S12 E26 $ W26 FGR=[YR=1993] W26 S34 E26 N34 $ S34 E15 FOP=[YR=1993] E6 N4 W6 S4 $ N4 E6 S4 E29 N34 $.

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	0680	POLE SHED	0	0	0	0	192.00	SF	10.00	10.00	100	1980	1980	3	20	384	
2	0680	POLE SHED	0	0	40	38	1,520.00	SF	10.00	10.00	100	1994	1994	3	20	3,040	
3	0300	BOAT DCK W	0	0	125	10	1,250.00	SF	40.00	40.00	100	2000	2000	3	26	13,000	

LAND DESCRIPTION

TOTAL OB/XF 16,424

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	005000	C	AGRICULTURAL	0		OR	0.00	0.00	1.40	AC		1.00	1.00	1.00	90,000.00	90,000.00	126,000							
2	005600	A	TIMBER 3 N S	0		OR	0.00	0.00	4.85	AC		1.00	1.00	1.00	395.00	395.00	1,916							
3	005902	A	HARDWOOD SI	0		OR	0.00	0.00	8.58	AC		1.00	1.00	1.00	170.00	170.00	1,459							
4	005970	A	AGRICULTURAL	0		OR	0.00	0.00	0.65	AC		1.00	1.00	1.00	70.00	70.00	46							
5	009910	M	MARKET VALUE	0		OR	0.00	0.00	14.08	AC		1.00	1.00	0.40	90,000.00	36,000.00	506,880							

REVIEW DATE 01/01/2023 BY CD Total Acres: 15.48 Total Land Value: 129,421 Market: 506,880 Agricultural: 3,421 Common: 126,000 PRINTED 07/09/2026 BY SYS

PT OF S1/2 OF NE1/4 OF
IN OR 2139/1113
SEC 25-2N-28E IN OR 1790/146

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22918 152ND ST
LIVE OAK, FL 32060

2026

25-2N-28-0000-0001-0070

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	01	FLAT 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	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
BUD8 Adjustme	04	DIST 01 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

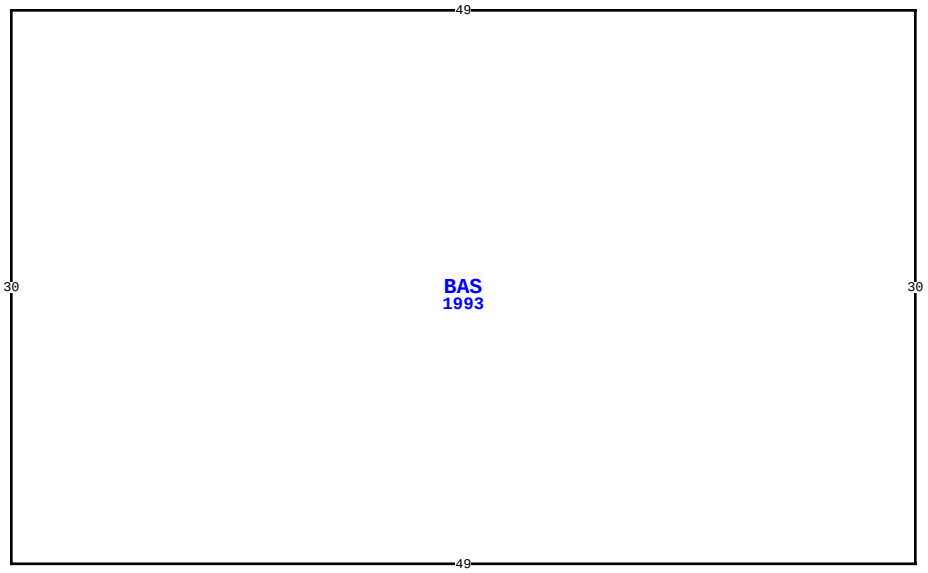
DOR CODE	5000	IMPROVED AG	
MAP NUM		MKT AREA	04
NEIGHBORHOOD/LOC	4031.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,470	100	1993	1,470	12,863
TOTALS	1,470			1,470	12,862

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
6500	01	1,470	44.8800	17.50	25,725	1978	1978	0	0	0	50.00	50.00

2 GARAGE RES 0% - 0 Heated Area: 1470 HX Base Yr



96101 BLACKROCK RD, YULEE

BLD DATE		LGL DATE	
XF DATE		LAND DATE	03/25/2026 MLU
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NASSAU COUNTY PROPERTY

PAGE 2 of 2 4

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NCON VALUE	0
INCOME VALUE	
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PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

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GRANTEE: ELIAS FAMILY TRUST						
2524/0563	12/18/2021	QC	U	I	11	100
GRANTOR: ELIAS FAMILY TRUST &						
GRANTEE: ELIAS MARGARET L						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W49 S30 E49 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 01/01/2023 BY CD Total Acres: 15.48 Total Land Value: 129,421 Market: 506,880 Agricultural: 3,421 Common: 126,000 PRINTED 07/09/2026 BY SYS