TRACT 59
IN OR 2864/1307
LEE STONER SHORES 1 UNR

ESPENSCHIED ROCKY LEE JR
540324 LEM TURNER RD
CALLAHAN, FL 32011

2026

37-1N-25-296A-0059-0000

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		2 100
Bathrooms		2 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
Quality	03	Quality Level 03

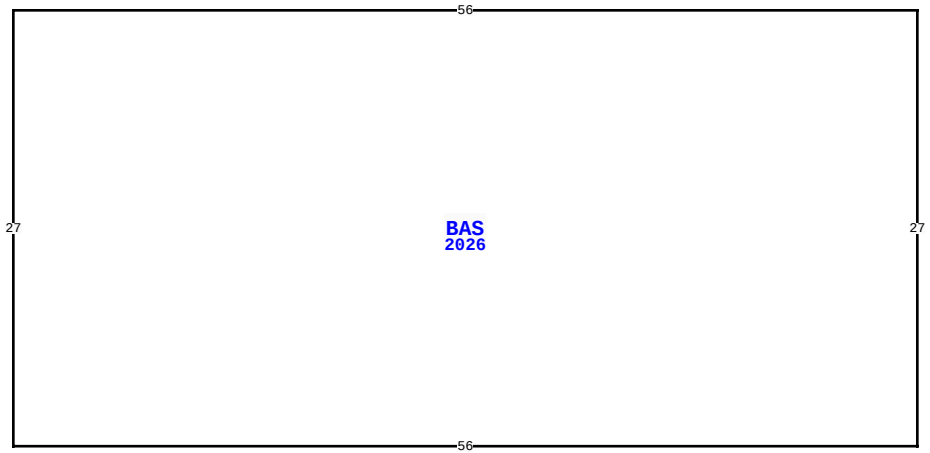
DOR CODE 0200 MOBILE HOME
MAP NUM
MKT AREA 08
NEIGHBORHOOD/LOC 8026.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,512	100	2026	1,512	156,005
TOTALS	1,512			1,512	156,005

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0800	02	1,512	115.8000	104.22	157,581	2025	2025	0	0	0	1.00	99.00

1 M/H 94+ 0% - 2026 Heated Area: 1512 HX Base Yr



540324 LEM TURNER RD, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/07/2026 MLU
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

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VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 6	Tax Dist:
BUILDING MARKET VALUE	156,005
TOTAL MARKET OB/XF VALUE	0
TOTAL LAND VALUE - MARKET	51,000
TOTAL MARKET VALUE	207,005
SOH/AGL Deduction	0
ASSESSED VALUE	207,005
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	207,005
TOTAL JUST VALUE	207,005
NCON VALUE	156,005
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	50,000

PERMIT NUM	DESCRIPTION	AMT	ISSUED
CO250010978	CO	0	09/30/2025
MH250010534	N MFH 505	0	09/18/2025
C5340	CO ISSUED	0	05/19/2011
M16132	H/AC	0	04/01/2011
P14755	NEW CONSTR	0	04/01/2011
B24373	DEMOLITION	200	02/01/2011

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2864/1307	4/29/2026	WD	Q	I	01	247,000
GRANTOR: MO 540316 LEM TURNER						
GRANTEE: ESPENSCHIED ROCKY L						
2758/482	12/23/2024	WD	Q	I	05	105,000
GRANTOR: GAY HENRY						
GRANTEE: MO 540316 LEM TURNE						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2026;ORIG=10,10] E56 S27 W56 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	0		RM	100.00	430.00	1.00	LT		1.00	1.00	1.00	51,000.00	51,000.00	51,000							

REVIEW DATE 07/17/2025 BY TW Total Acres: 0.00 Total Land Value: 51,000 Market: 0 Agricultural: 0 Common: 51,000 PRINTED 07/09/2026 BY SYS