LOT 10
POINT SOUTH #2 PB 4/82 & 83

HORTON RUSSELL
54118 DEBRA LN
CALLAHAN, FL 32011

2026

37-1N-25-299M-0010-0000

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 80
Interior Floo	08	SHT VINYL 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
Quality	03	Quality Level 03

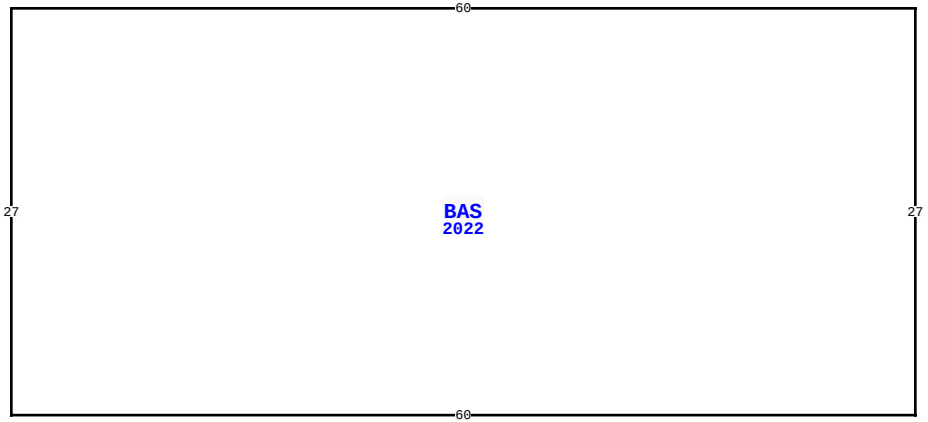
DOR CODE 0200 MOBILE HOME
MAP NUM
MKT AREA 08
NEIGHBORHOOD/LOC 8026.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,620	100	2022	1,620	59,807
TOTALS	1,620			1,620	59,807

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0800	02	1,620	117.2000	105.48	170,878	1998	1998	0	0	0	65.00	35.00

1 M/H 94+ 0% - 0 Heated Area: 1620 HX Base Yr



54118 DEBRA LN, CALLAHAN

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

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 6	Tax Dist:
BUILDING MARKET VALUE	59,807
TOTAL MARKET OB/XF VALUE	0
TOTAL LAND VALUE - MARKET	51,000
TOTAL MARKET VALUE	110,807
SOH/AGL Deduction	0
ASSESSED VALUE	110,807
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	110,807
TOTAL JUST VALUE	110,807
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	114,554

PERMIT NUM	DESCRIPTION	AMT	ISSUED
MH003091	MH MOVE-ON	0	05/01/2000
MHU95858	MH MOVE-ON	0	03/03/1995
7940	MH MOVE-ON	200	10/02/1989

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2862/1012	3/24/2026	PR	U	I	19	100
GRANTOR: HALL SHERYL AS PR OF						
GRANTEE: HORTON RUSSELL						
2294/1798	8/09/1999	WD	Q	I	06	26,100
GRANTOR: WYSE BETTY T WIDOW OF						
GRANTEE: HORTON RUSSELL						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2022] W60 S27 E60 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		OR	0.00	0.00	1.00	LT		1.00	1.00	1.00	51,000.00	51,000.00	51,000							

REVIEW DATE 02/06/2023 BY KW Total Acres: 0.00 Total Land Value: 51,000 Market: 0 Agricultural: 0 Common: 51,000 PRINTED 07/09/2026 BY SYS