BLOCK 7 LOT 6
SHEFFIELD VILLAGE PB 5/28 & 29

EPPERLY BRIAN F
54144 HELLER RD
CALLAHAN, FL 32011

2026

37-1N-25-299S-0007-0060

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	01	MINIMUM 100
Interior Wall	04	PLYWOOD 100
Interior Floo	14	CARPET 100
Air Condition	01	NONE 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
Quality	03	Quality Level 03

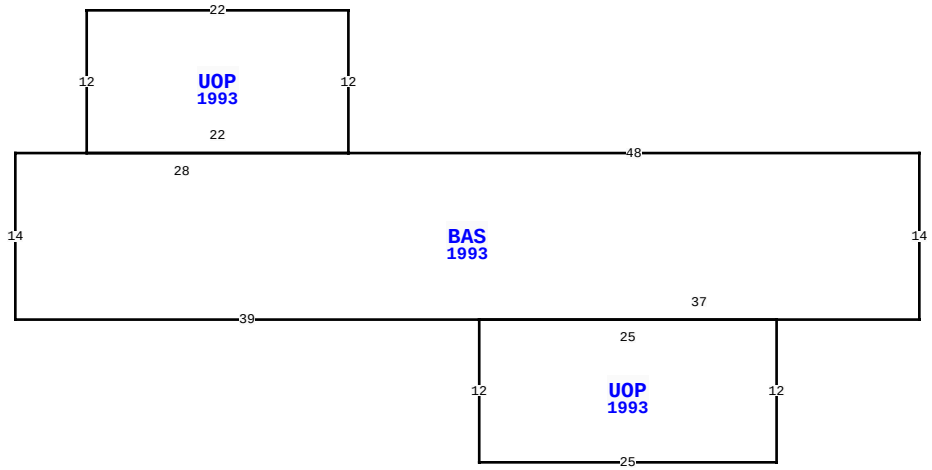
DOR CODE 0200 MOBILE HOME
MAP NUM
MKT AREA 08
NEIGHBORHOOD/LOC 8026.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,064	100	1993	1,064	24,962
UOP	264	25	1993	66	1,548
UOP	300	25	1993	75	1,760
TOTALS	1,628			1,205	28,269

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0820	02	1,205	92.0000	78.20	94,231	1988	1988	0	0	0	70.00	30.00

1 M/H 93- 100% - 2025 Heated Area: 1064 HX Base Yr 2025



54144 HELLER RD, 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		28,269
TOTAL MARKET OB/XF VALUE		2,369
TOTAL LAND VALUE - MARKET		51,000
TOTAL MARKET VALUE		81,638
SOH/AGL Deduction		333
ASSESSED VALUE		81,305
TOTAL EXEMPTION VALUE	HX HB	51,411
BASE TAXABLE VALUE		29,894
TOTAL JUST VALUE		81,638
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		79,167

PERMIT NUM	DESCRIPTION	AMT	ISSUED
7442	MH MOVE-ON	19,000	08/23/1988

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U /	V I /	RSN CD	SALE PRICE
2694/1626	1/11/2024	QC	U	I	11	100
GRANTOR: EPPERLY ALVIN FRANK						
GRANTEE: EPPERLY BRIAN F						
2688/1732	1/11/2024	QC	U	I	11	100
GRANTOR: EPPERLY ALVIN FRANK						
GRANTEE: EPPERLY BRIAN F						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1993] W48 UOP=[YR=1993] N12 W22 S12 E22$ W28 S14 E39
UOP=[YR=1993] S12 E25 N12 W25$ E37 N14$.

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	
2	1243	WD DECK F	0	100	12	14	168.00	SF	8.00	8.00	100	1989	1989	3	20	269	

LAND DESCRIPTION

TOTAL OB/XF 2,369

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	0006	OR	0.00	0.00	1.00	LT		1.00	1.00	1.00	51,000.00	51,000.00	51,000							

REVIEW DATE 01/01/2023 BY CD Total Acres: 0.00 Total Land Value: 51,000 Market: 0 Agricultural: 0 Common: 51,000 PRINTED 07/09/2026 BY SYS