LOTS 49 & 50
IN OR 855/219
R674070 & R674071

TIMMONS LEONARD JR
45108 LUTHER ST
CALLAHAN, FL 32011

2026

51-2N-25-4170-0049-0000

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

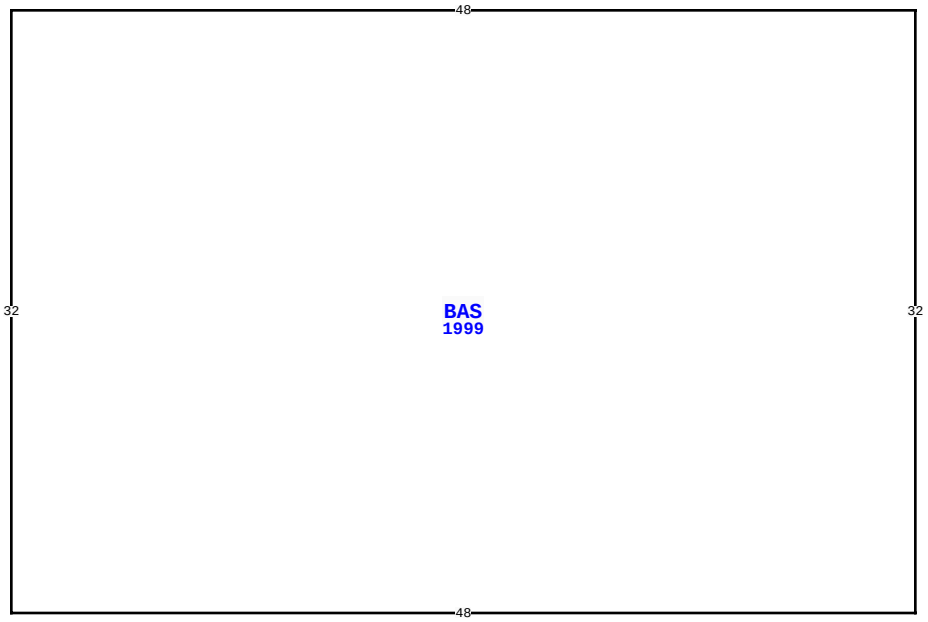
DOR CODE 0200 MOBILE HOME
MAP NUM | MKT AREA 08
NEIGHBORHOOD/LOC 8019.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,536	100	1999	1,536	64,807
TOTALS	1,536			1,536	64,807

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0800	02	1,536	117.2000	105.48	162,017	1999	1999	0	0	0	60.00	40.00

1 M/H 94+ 100% - 2000 Heated Area: 1536 HX Base Yr 2000



45108 LUTHER ST, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	04/02/2026 MLU
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		64,807
TOTAL MARKET OB/XF VALUE		128
TOTAL LAND VALUE - MARKET		51,000
TOTAL MARKET VALUE		115,935
SOH/AGL Deduction		64,291
ASSESSED VALUE		51,644
TOTAL EXEMPTION VALUE	HX HB	26,644
BASE TAXABLE VALUE		25,000
TOTAL JUST VALUE		115,935
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		86,395

PERMIT NUM	DESCRIPTION	AMT	ISSUED
MH98	MH MOVE-ON	0	11/01/1998

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U /	V I /	RSN CD	SALE PRICE
0855/0219	11/09/1998	WD	U	V		16,000
GRANTOR: SHEFFIELD WILLIAM F &						
GRANTEE: TIMMONS LEONARD R J						
0803/0295	8/14/1997	WD	Q	V		3,200
GRANTOR: NOVITSKY CAROLYN E						
GRANTEE: SHEFFIELD WILLIAM F						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=1999] W48 S32 E48 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
1	1242	WD DECK A	0	100	8	8	64.00	SF	10.00	10.00	100	1998	1998	3	20	128	

LAND DESCRIPTION

TOTAL OB/XF 128

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	RM	0.00	0.00	2.00	UT		1.00	1.00	1.00	25,500.00	25,500.00	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