

REVIEW DATE	04/23/2024	BY	TD	Total Acres: 20.84	Total Land Value: 14,292,235	Market: 0	Agricultural: 0	Common: 14,292,235	PRINTED 08/06/2024 BY SYS
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ROCKTENN CP LLC
C/O WESTROCK CP LLC, PROPERTY TAX DEPARTMENT
DULUTH, GA 30096

00-00-31-1860-0000-0000

[illegible]

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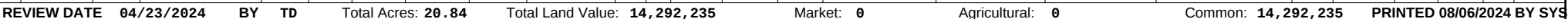
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BUILDING CHARACTERISTICS										MARKET ADJUSTMENTS										NASSAU COUNTY PROPERTY																					
CONSTRUCTION										VALUATION SUMMARY										PAGE 25 of 69																					
ELEMENT	CD											TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND																	
Exterior Wall	15	CONC BLOCK 100										1701	04	1,617	71.1868		100.91		163,171	1980	1980	0	0	0	67.50	32.50	VALUATION BY STANDARD														
Roof Structur	13	P-STRESS C 100										42 OFFICE 1&2 - 0% - 0										Heated Area: 1617										HX Base Yr									
Roof Cover	04	BUILT-UP 100										<																													

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BUILDING CHARACTERISTICS										MARKET ADJUSTMENTS										NASSAU COUNTY PROPERTY										PAGE 27 of 69	2												
ELEMENT	CD	CONSTRUCTION								TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND	VALUATION SUMMARY										VALUATION BY	STANDARD									
Exterior Wall	19	COMMON BRK 70								1701	04	28,453	96.2730	136.47	3,882,981	1960	1960	0	0	20	80.00	10.00																					
Exterior Wall	28	GLASS THRM 30								50 OFFICE 1&2 - 0% - 0												Heated Area: 26865												HX Base Yr									
Roof Structure	13	P-STRESS C 100																																									
Roof Cover	04	BUILT-UP 100																																									
Interior Wall	01	MINIMUM 70																																									
Interior Wall	03	PLASTER 30																																									
Interior Floor	14	CARPET 80																																									
Interior Floor	15	HARDTILE 20																																									
Ceiling	02	F.NOT SUS 100																																									

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BUILDING CHARACTERISTICS										MARKET ADJUSTMENTS										NASSAU COUNTY PROPERTY										PAGE 29 of 69		2							
ELEMENT	CD	CONSTRUCTION		TYPE		MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND	VALUATION SUMMARY												STANDARD									
Exterior Wall	07	ASB SHNGLE 70		4101	06		178,568	128.4065	70.30	12,553,330	1955	1974		0	30	0	36.00	34.00	VALUATION BY					Tax Group: 2					Tax Dist:										
Exterior Wall	23	REINF CONC 30		52 LGHT MANUF - 0% - 0												Heated Area: 161271												21,172,126											
Roof Structur	10	STEEL FRME 100														HX Base Yr												3,593,014											
Roof Cover	04	BUILT-UP 100																										14,292,235											
Interior Wall	02	WALL BD/WD 100																										39,057,375											
Interior Floo	04	C ABOVE GD 100																										0											
Ceiling	02	F.NOT SUS 100																										39,057,375											
Air Condition	01	NONE 100																										0											
Heating Type	01	NONE 100																										39,057,375											
Plumbing	48	100																										0											
Frame	07	SPECIAL 100																										0											

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BUILDING CHARACTERISTICS

ELEMENTCD

Exterior Wall

29

NONE 60

Exterior Wall

26

AL SIDING 40

Roof Structur

10

STEEL FRME 100

Roof Cover

04

BUILT-UP 100

Interior Wall

07

NONE 100

Interior Floo

04

C ABOVE GD 100

Ceiling

04

NONE 100

Air Condition

01

NONE 100

Heating Type

01

NONE 100

Plumbing

0

100

Frame

05

STEEL 100

Story Height

32 100

RMS

1 100

Stories

1.

1. 100

Class

00

. 100

Units

0 100

Occupancy

00

NONE 100

Quality

02

Quality Level 02

DOR CODE

4200

HEAVY MANUFACTURE

MAP NUM

MKT AREA

01

NEIGHBORHOOD/LOC

1015.00

TOTALS

17,056

13,120

107,295

EXTRA FEATURES

L N

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

L N

USE CODE

CLS

LAND USE DESCRIPTION

CAP

R D

LOC ZONE

FRONT

DEPTH

TOT LND UTS

UNIT TYPE

D T

DPHT FACT

% COND

TOT ADJ

UNIT PRICE

ADJ UNIT PRICE

LAND VALUE

OTHER ADJUSTMENTS AND NOTES

YEAR

DENSITY

DECL

FRZ

YR

CONSRV

MARKET ADJUSTMENTS

TYPEMDL

EFF. AREAEFF. BASE RATE

TOT ADJ PTSTOT ADJ AREA

REPL. COST NEWAYB

EYBECONFNCT

% CONDDOR CODE

480306

13,120

89.3847

40.89

536,477

1970

1970

0

0

80.00

20.00

VALUATION BY

Tax Group: 2

Tax Dist:

BUILDING MARKET VALUE

21,172,126

TOTAL MARKET OB/XF VALUE

3,593,014

TOTAL LAND VALUE - MARKET

14,292,235

TOTAL MARKET VALUE

39,057,375

SOH/AGL Deduction

0

ASSESSED VALUE

39,057,375

TOTAL EXEMPTION VALUE

0

BASE TAXABLE VALUE

39,057,375

TOTAL JUST VALUE

39,057,375

NCON VALUE

0

INCOME VALUE

PREVIOUS YEAR MKT VALUE

38,667,679

SALES DATA

OFF RECORD Number

DATE

TYPE INST

QU

V I

RSN CD

SALE PRICE

1974/0952

4/15/2015

WD Q

V

01

22,500

GRANTOR: HAKIMIAN VICTORIA PAI

GRANTEE: ROCKTENN CP LLC

1968/1144

3/11/2015

QC U

I

11

100

GRANTOR: CSX TRANSPORTATION IN

GRANTEE: ROCKTENN CP LLC

BUILDING NOTES

BUILDING DIMENSIONS

CLP=[YR=1993] W164 S60 BAS=[YR=1993] S44 E164 N44 W164\$ E164 N60\$.

600 N 8TH ST, FERNANDINA BEACH

BLD DATE

04/11/2019

KK

LGL DATE

XF DATE

INC DATE

LAND DATE

AG DATE

CLP 1993

BAS 1993

60

164

60

44

164

44

NASSAU COUNTY PROPERTY

PAGE 32 of 69

2

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Common: 14,292,235

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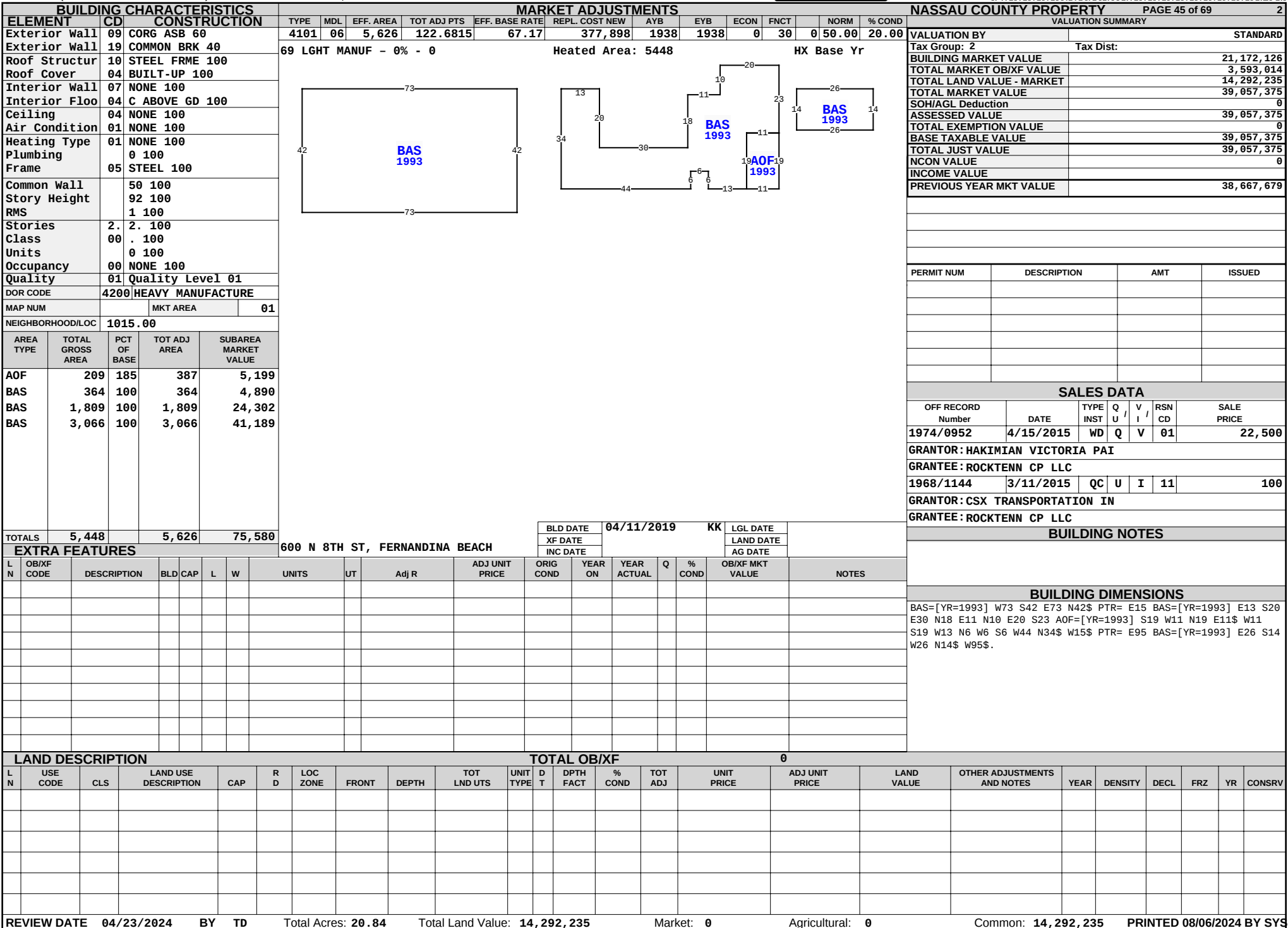
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2024

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CONSTRUCTION										VALUATION SUMMARY										PAGE 52 of 69																												
ELEMENT	CD									TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND																										
Exterior Wall	19	COMMON BRK 100								4101	06	16,796	167.6370	91.78	1,541,537	1970	1970	0	20	44.00	36.00	VALUATION BY																										
Roof Structur	10	STEEL FRME 100								76 LGHT MANUF - 0% - 0														Heated Area: 14691								HX Base Yr								STANDARD								
Roof Cover	04	BUILT-UP 100																														Tax Group: 2								Tax Dist:								
Interior Wall	01	MINIMUM 100																														BUILDING MARKET VALUE								21,172,126								
Interior Floo	04	C ABOVE GD 100																														TOTAL MARKET OB/XF VALUE								3,593,014								
Ceiling	04	NONE 100																														TOTAL LAND VALUE - MARKET								14,292,235								
Air Condition	01	NONE 100																														TOTAL MARKET VALUE								39,057,375								
Heating Type	01	NONE 100																														SOH/AGL Deduction								0								
Plumbing		0 100																														ASSESSED VALUE								39,057,375								
Frame	05	STEEL 100																														TOTAL EXEMPTION VALUE								0								
Story Height		43 100																														BASE TAXABLE VALUE								39,057,375								
RMS		2 100																														TOTAL JUST VALUE								39,057,375								
Stories	2.	2. 100																														NCON VALUE								0								
Class	00	. 100																														INCOME VALUE																
Units		0 100																														PREVIOUS YEAR MKT VALUE								38,667,679								
Occupancy	00	NONE 100																																														
Quality		03	Quality Level 03																																													
DOR CODE		4200	HEAVY MANUFACTURE																																													
MAP NUM			MKT AREA																																													
NEIGHBORHOOD/LOC		1015.00																																														
AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	TOT ADJ AREA	SUBAREA MARKET VALUE																																												
AOF	525	185	971	32,082																																												
AOF	752	185	1,391	45,960																																												
AOF	1,200	185	2,220	73,351																																												
BAS	5,031	100	5,031	166,228																																												
BAS	7,183	100	7,183	237,332																																												
TOTALS		14,691		16,796	554,953																																											
EXTRA FEATURES										600 N 8TH ST, FERNANDINA BEACH										BLD DATE		04/11/2019		KK		LGL DATE																						
										XF DATE				YEAR ON		YEAR ACTUAL		Q		% COND		OB/XF MKT VALUE		NOTES																								
										INC DATE																																						
L N	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																									

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Exterior Wall	26	AL SIDING	100	4101	06	1,024	172.1597	94.26	96,522	1991	1991		0	35	13.00	52.00	VALUATION BY					Tax Dist:										
Roof Structur	10	STEEL FRME	100	83 LGHT MANUF - 0% - 0					Heated Area: 1024					HX Base Yr					Tax Group: 2													
Roof Cover	04	BUILT-UP	100	32 16 BAS 1993 16 32					32 16 BAS 1993 16 32										BUILDING MARKET VALUE					21,172,126								
Interior Wall	01	MINIMUM	100											TOTAL MARKET OB/XF VALUE					3,593,014													
Interior Floo	04	C ABOVE GD	100											TOTAL LAND VALUE - MARKET					14,292,235													
Ceiling	04	NONE	100											TOTAL MARKET VALUE					39,057,375													
Air Condition	01	NONE	100											SOH/AGL Deduction					0													
Heating Type	01	NONE	100											ASSESSED VALUE					39,057,375													
Plumbing		0	100																TOTAL EXEMPTION VALUE							0						
Frame	05	STEEL	100																BASE TAXABLE VALUE							39,057,375						
Story Height		48	100																TOTAL JUST VALUE							39,057,375						
RMS		1	100																NCON VALUE													

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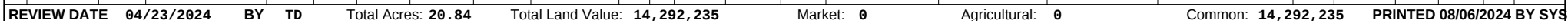
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BUILDING CHARACTERISTICS

ELEMENT CD CONSTRUCTION

Exterior Wall 22 PRECAST PN 100
Roof Structur 04 WOOD TRUSS 100
Roof Cover 11 SLATE 100
Interior Wall 01 MINIMUM 100
Interior Floo 03 CONC FINSH 100
Ceiling 02 F.NOT SUS 100
Air Condition 03 CENTRAL 100
Heating Type 04 AIR DUCTED 100
Fixtures Frame Story Height 04 2 100 REIN CONC 100 9 100
RMS Stories Units Occupancy 1. 1 100 1. 100 0 100 NONE 100

Quality 03 Quality Level 03
DOR CODE 4200 HEAVY MANUFACTURE
MAP NUM MKT AREA 01
NEIGHBORHOOD/LOC 1015.00

AREA TYPE TOTAL GROSS AREA PCT OF BASE TOT ADJ AREA SUBAREA MARKET VALUE
BAS 240 100 240 32,545

TOTALS 240 240 32,545

EXTRA FEATURES

600 N 8TH ST, FERNANDINA BEACH

TOTAL OB/XF 0

L N USE CODE CLS LAND USE DESCRIPTION CAP R D LOC ZONE FRONT DEPTH TOT LND UTS UNIT TYPE D T DPTH FACT % COND TOT ADJ UNIT PRICE ADJ UNIT PRICE LAND VALUE OTHER ADJUSTMENTS AND NOTES YEAR DENSITY DECL FRZ YR CONSRV

REVIEW DATE 04/23/2024 BY TD Total Acres: 20.84 Total Land Value: 14,292,235 Market: 0 Agricultural: 0 Common: 14,292,235 PRINTED 08/06/2024 BY SYS

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MARKET ADJUSTMENTS

TYPE MDL EFF. AREA TOT ADJ PTS EFF. BASE RATE REPL. COST NEW AYB EYB ECON FNCT NORM % COND

1701 04 240 98.6265 139.80 33,552 2018 2018 0 0 3.00 97.00

HEATED AREA: 240 HX Base Yr

SUBJECT PARCEL MAP

VALUATION SUMMARY

VALUATION BY STANDARD Tax Group: 2 Tax Dist:

BUILDING MARKET VALUE 21,172,126
TOTAL MARKET OB/XF VALUE 3,593,014
TOTAL LAND VALUE - MARKET 14,292,235
TOTAL MARKET VALUE 39,057,375
SOH/AGL Deduction 0
ASSESSED VALUE 39,057,375
TOTAL EXEMPTION VALUE 0
BASE TAXABLE VALUE 39,057,375
TOTAL JUST VALUE 39,057,375
NCON VALUE 0
INCOME VALUE
PREVIOUS YEAR MKT VALUE 38,667,679

SALES DATA

OFF RECORD Number DATE TYPE INST Q / I V / I RSN CD SALE PRICE

1974/0952 4/15/2015 WD Q V 01 22,500

GRANTOR:HAKIMIAN VICTORIA PAI GRantee:ROCKTENN CP LLC

1968/1144 3/11/2015 QC U I 11 100

GRANTOR:CSX TRANSPORTATION IN GRantee:ROCKTENN CP LLC

BUILDING NOTES

BAS=[YR=2018] W12 S20 E12 N20\$.

BUILDING DIMENSIONS