CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	23	REINF CONC 100
Roof Structur	01	FLAT 100
Roof Cover	12	MODULAR MT 100
Interior Wall	04	PLYWOOD 100
Interior Floo	03	CONC FINSH 100
Air Condition	02	WINDOW 100
Heating Type	02	CONVECTION 100
Fixtures		3 100
Frame	04	REIN CONC 100
Story Height		0 100
RMS		1 100
Stories	1.	1. 100
Units		0 100
Occupancy	OO	OWNER OCC 100
Quality	02	Quality Level 02

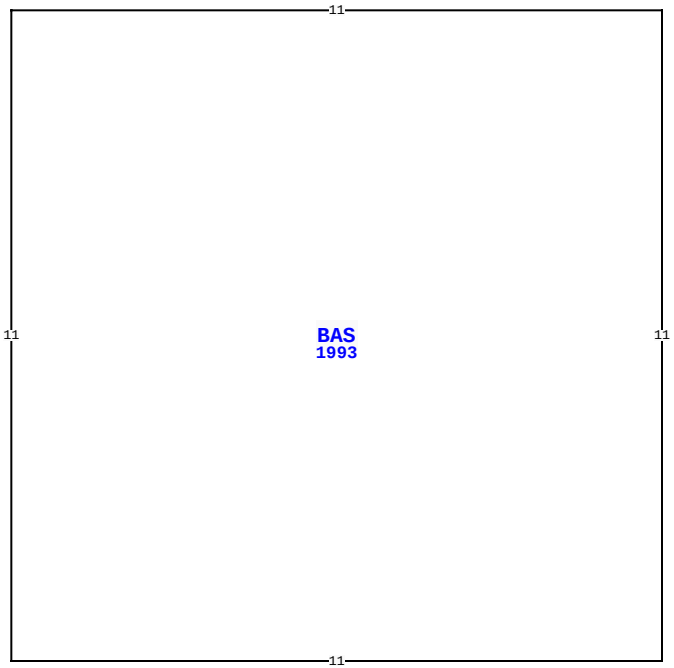
DOR CODE 4200 HEAVY MANUFACTURE
MAP NUM | MKT AREA 01
NEIGHBORHOOD/LOC 1015.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	121	100	1993	121	6,044
TOTALS	121			121	6,044

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
1701	04	121	80.7975	113.52	13,736	1985	1985	0	0	0	56.00	44.00

1 OFFICE – 0% - 0 Heated Area: 121 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED
2024-0089	REPLACE A STORAGE	23,346	02/14/2025
20220302	XFOB- ROLL UP DR	0	08/24/2022
20210240	REMODEL	108,250	02/01/2022
20210179	XFOB	0	07/15/2021
20200004	XFOB - PARKING AR	0	01/28/2021
20200039	ROOF	2,236	10/28/2020

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W11 S11 E11 N11$.

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	0093	MANL GATE	0	0	0	0	1.00	UT	1,200.00	1,200.00	100	1990	1990	3	20	240	
2	0803	ASPHALT C	0	0	0	0	647,557.00	SF	2.00	2.00	100	1975	1975	3	50	647,557	
3	0812	CONCRETE C	0	0	0	0	181,046.00	SF	4.00	4.00	100	1975	1975	3	25	181,046	
4	0971	ST LGHT OV	0	0	0	0	184.00	UT	1,555.00	1,555.00	100	1980	1980	3	20	57,224	
5	0972	ST LGHT UN	0	0	0	0	87.00	UT	2,530.00	2,530.00	100	1980	1980	3	20	44,022	
6	0680	POLE SHED	0	0	8	11	88.00	SF	10.00	10.00	100	1989	1989	3	20	176	
7	0092	AUTO GATE	0	0	0	0	1.00	UT	3,500.00	3,500.00	100	1985	1985	3	20	700	
8	0819	CONC 12"	0	0	212	93	19,716.00	SF	9.50	9.50	100	1990	1990	3	57	106,762	
9	0819	CONC 12"	0	0	0	0	10,852.00	SF	9.50	9.50	100	1985	1985	3	44	45,361	
10	0819	CONC 12"	0	0	0	0	18,039.00	SF	9.50	9.50	100	1975	1975	3	25	42,843	

TOTAL OB/XF 1,125,931

LAND DESCRIPTION

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	004200	C	HEAVY MFG.	0	0001	I-2	0.00	0.00	9,073,112.00	SF		1.00	1.00	0.90	1.75	1.58	14,290,151							
2	009620	C	MARSH	0	0001	I-2	0.00	0.00	20.84	AC		1.00	1.00	1.00	100.00	100.00	2,084							

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

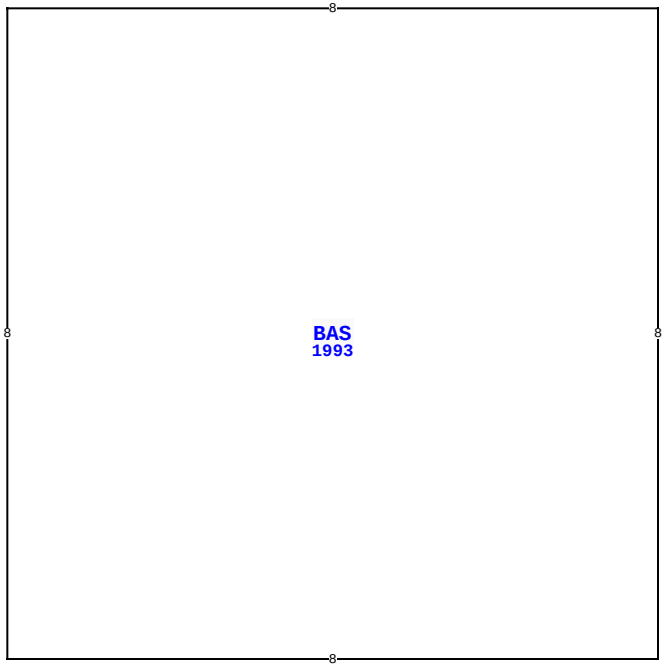
ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 100
Roof Structur	04	WOOD TRUSS 100
Roof Cover	12	MODULAR MT 100
Interior Wall	04	PLYWOOD 100
Interior Floo	06	VINYL ASB 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Fixtures		0 100
Frame	02	WOOD FRAME 100
Story Height		0 100
RMS		0 100
Stories	1.	1. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	64	100	1993	64	1,860
TOTALS	64			64	1,860

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
1701	04	64	54.4320	76.48	4,895	1983	1983	0	0	0	62.00	38.00

2 OFFICE – 0% - 0 Heated Area: 64 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED
20190071	XFOB	56,177	08/26/2019
20190072	XFOB - LOADING DO	43,234	08/26/2019
20190058	ELEC-WALKWAY LIGH	2,400	07/12/2019
20183044	XFOB GUARD HOUSE	245,972	08/30/2018
20152012	FIRE SPRNK	35,243	08/31/2015
20080262	H/AC	0	02/21/2008

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W8 S8 E8 N8$.

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
11	0819	CONC 12"	0	0	0	0	1,815.00	SF	9.50	9.50	100	1980	1980	3	30	5,173	
12	0730	LOAD RAMP	0	0	77	13	1,001.00	LF	8.10	8.10	100	1980	1980	3	72	5,838	
13	0730	LOAD RAMP	0	0	0	0	2,736.00	LF	8.10	8.10	100	1983	1983	3	77	17,064	
14	0430	CL FNC 6B	0	0	0	0	844.00	LF	9.70	9.70	100	1985	1985	3	21	1,719	
15	0431	CL FNC 8B	0	0	0	0	4,601.00	LF	12.50	12.50	100	1985	1985	3	21	12,078	
16	0426	CL FNC 12'	0	0	0	0	419.00	LF	15.60	15.60	100	1985	1985	3	21	1,373	
17	0425	CL FNC 8'	0	0	0	0	1,004.00	LF	10.65	10.65	100	1985	1985	3	21	2,245	
18	0424	CL FNC 6'	0	0	0	0	1,142.00	LF	20.00	20.00	100	1985	1985	3	21	4,796	
19	0850	PEBBLE WLK	0	0	0	0	291.00	SF	3.50	3.50	100	1980	1980	3	30	306	
20	0820	WOOD WALK	0	0	0	0	563.00	SF	11.75	11.75	100	1980	1980	3	40	2,646	

TOTAL OB/XF 53,238

LAND DESCRIPTION

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

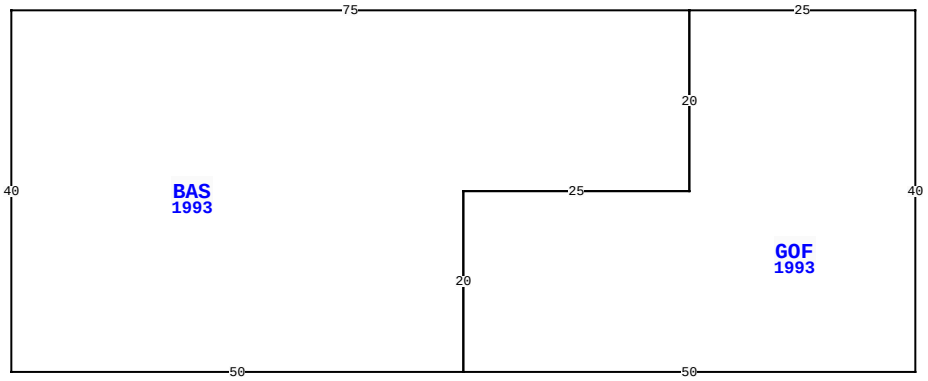
ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	10	STEEL FRME 100
Roof Cover	12	MODULAR MT 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	02	F.NOT SUS 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		14 100
RMS		6 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,500	100	1993	2,500	43,513
GOF	1,500	210	1993	3,150	54,826
TOTALS	4,000			5,650	98,338

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4807	06	5,650	76.0838	34.81	196,676	1983	1983	0	0	0	50.00	50.00

3 PREFAB MTL – 0% - 0 Heated Area: 4000 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED
2002880	REPAIR/RRF	21,000	05/05/2000
5230	XFOB	4,800	02/17/1989
5211	XFOB	9,600	02/07/1989

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W75 S40 E50 GOF=[YR=1993] E50 N40 W25 S20 W25 S20$ N20 E25 N20$.

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
21	0422	CL FNC 4'	0	0	0	0	951.00	LF	15.00	15.00	100	1985	1985	3	21	2,996	
22	1132	REINFR 12	0	0	0	0	1,203.00	SF	7.40	7.40	100	1983	1983	3	77	6,855	
23	1132	REINFR 12	0	0	0	0	956.00	SF	7.40	7.40	100	1983	1983	3	77	5,447	
24	1132	REINFR 12	0	0	0	0	1,050.00	SF	7.40	7.40	100	1983	1983	3	77	5,983	
25	1132	REINFR 12	0	0	0	0	2,616.00	SF	7.40	7.40	100	1983	1983	3	77	14,906	
26	0680	POLE SHED	0	0	9	7	63.00	SF	10.00	10.00	100	1989	1989	3	20	126	
27	1132	REINFR 12	0	0	0	0	4,536.00	SF	7.40	7.40	100	1983	1983	3	77	25,846	
28	1132	REINFR 12	0	0	14	9	126.00	SF	7.40	7.40	100	1983	1983	3	77	718	
29	1132	REINFR 12	0	0	0	0	860.00	SF	7.40	7.40	100	1983	1983	3	77	4,900	
30	1132	REINFR 12	0	0	57	14	798.00	SF	7.40	7.40	100	1983	1983	3	77	4,547	

TOTAL OB/XF 72,324

LAND DESCRIPTION

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	10	STEEL FRME 100
Roof Cover	12	MODULAR MT 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		14 100
RMS		1 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

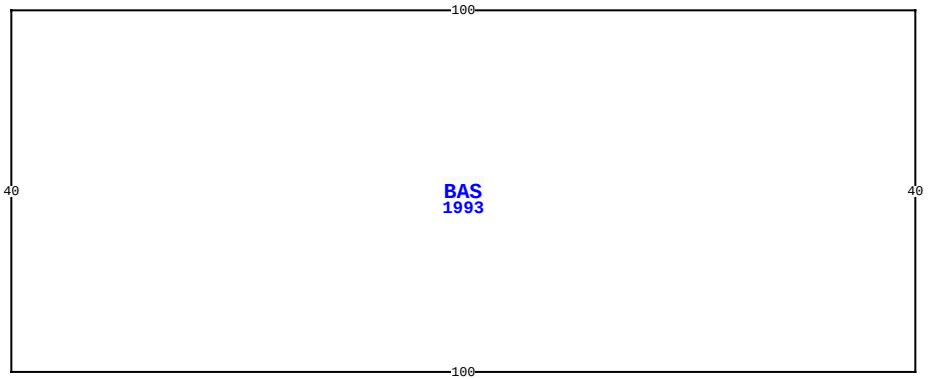
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	4,000	100	1993	4,000	71,080
TOTALS	4,000			4,000	71,080

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4807	06	4,000	77.6880	35.54	142,160	1981	1981	0	0	0	50.00	50.00

4 PREFAB MTL – 0% - 0 Heated Area: 4000 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
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SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W100 S40 E100 N40$.

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
31	0422	CL FNC 4'	0	0	0	0	1,852.00	LF	7.50	7.50	100	1985	1985	3	21	2,917	
32	0819	CONC 12"	0	0	80	12	960.00	SF	9.50	9.50	100	1981	1981	3	32.5	2,964	
33	0819	CONC 12"	0	0	80	10	800.00	SF	9.50	9.50	100	1980	1980	3	30	2,280	
34	0819	CONC 12"	0	0	20	6	120.00	SF	9.50	9.50	100	1980	1980	3	30	342	
35	0940	SHEDS/PORT	0	0	11	4	44.00	SF	30.00	30.00	100	1980	1980	3	20	264	
36	0570	JUNK HOUSE	0	0	0	0	1.00	UT	500.00	500.00	100	1970	1970	3	100	500	
37	0680	POLE SHED	0	0	9	14	126.00	SF	10.00	10.00	100	1985	1985	3	20	252	
38	0570	JUNK HOUSE	0	0	0	0	1.00	UT	500.00	500.00	100	1970	1970	3	100	500	
39	1242	WD DECK A	0	0	8	12	96.00	SF	10.00	10.00	100	1990	1990	3	20	192	
40	7010	SILO CONC	0	0	0	0	2.00	UT	450,000.00	450,000.00	100	1983	1983	3	30	270,000	

TOTAL OB/XF 280,211

LAND DESCRIPTION

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 100
Roof Structur	12	REINFO/CON 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	02	F.NOT SUS 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Fixtures		8 100
Frame	03	MASONRY 100
Story Height		8 100
RMS		2 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

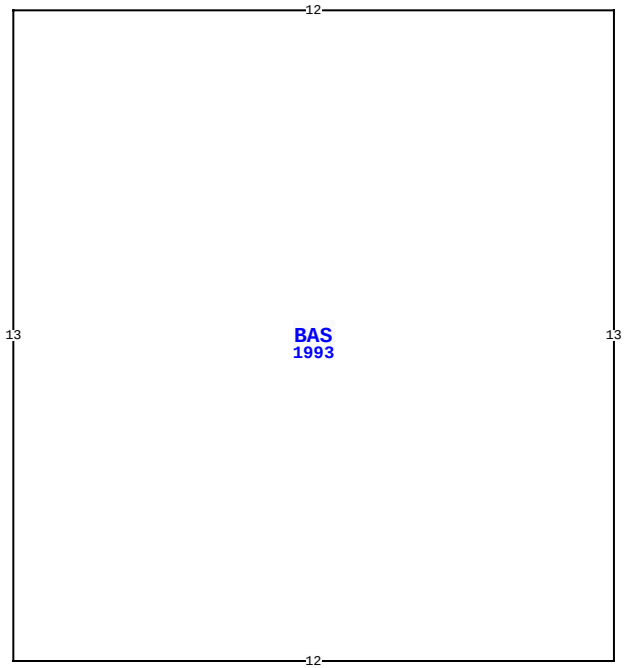
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	156	100	1993	156	8,606
TOTALS	156			156	8,606

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
3803	04	156	63.7875	107.64	16,792	1985	1985	0	0	0	48.75	51.25

5 RSTRM BLDG – 0% - 0 Heated Area: 156 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	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

BAS=[YR=1993] W12 S13 E12 N13$.

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
41	0940	SHEDS/PORT	0	0	8	10	80.00	SF	30.00	30.00	100	1985	1985	3	20	480	
42	0940	SHEDS/PORT	0	0	8	8	64.00	SF	30.00	30.00	100	1985	1985	3	20	384	
43	2010	RVLT DR 6"	0	0	0	0	1.00	UT	21,000.00	21,000.00	100	1980	1980	3	72	15,120	
44	2010	RVLT DR 6"	0	0	0	0	1.00	UT	21,000.00	21,000.00	100	1955	1955	3	31	6,510	
45	1089	HYDRL RAMP	0	0	0	0	6.00	UT	5,500.00	5,500.00	100	1980	1980	3	50	16,500	
46	2025	PNMTC UNIT	0	0	0	0	1.00	UT	14,500.00	14,500.00	100	1990	1990	3	85	12,325	
47	0940	SHEDS/PORT	0	0	7	10	70.00	SF	30.00	30.00	100	1990	1990	3	20	420	
48	2025	PNMTC UNIT	0	0	0	0	1.00	UT	14,500.00	14,500.00	100	1990	1990	3	85	12,325	
49	0410	ELEVATOR	0	0	0	0	1.00	UT	30,000.00	30,000.00	100	1980	1980	3	100	30,000	
50	0412	PERSN LIFT	0	0	0	0	1.00	UT	7,500.00	7,500.00	100	1985	1985	3	100	7,500	

TOTAL OB/XF 101,564

LAND DESCRIPTION

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

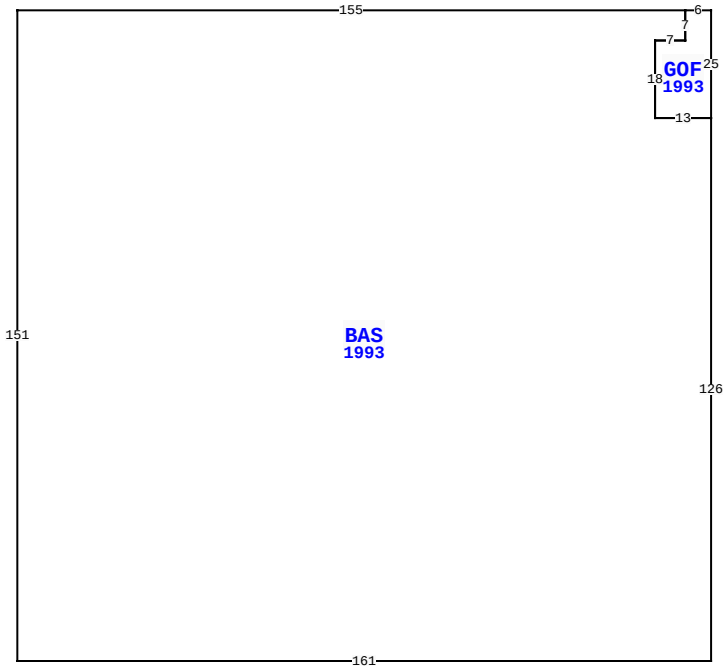
ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	10	STEEL FRME 100
Roof Cover	12	MODULAR MT 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		2 100
Frame	05	STEEL 100
Story Height		20 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	24,035	100	1993	24,035	478,056
GOF	276	210	1993	580	11,536
TOTALS	24,311			24,615	489,592

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4807	06	24,615	86.9535	39.78	979,185	1985	1985	0	0	0	50.00	50.00

6 PREFAB MTL – 0% - 0 Heated Area: 24311 HX Base Yr



BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W155 S151 E161 N126 GOF=[YR=1993] N25 W6 S7 W7 S18 E13$ W13 N18 E7 N7$.

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
51	0819	CONC 12"	0	0	9	31	279.00	SF	9.50	9.50	100	1982	1982	3	35	928	
52	0819	CONC 12"	0	0	49	6	294.00	SF	9.50	9.50	100	1982	1982	3	35	978	
53	0411	F ELEVATOR	0	0	0	0	1.00	UT	85,000.00	85,000.00	100	1980	1980	3	100	85,000	
54	0412	PERSN LIFT	0	0	0	0	1.00	UT	7,500.00	7,500.00	100	1980	1980	3	100	7,500	
55	0411	F ELEVATOR	0	0	0	0	1.00	UT	85,000.00	85,000.00	100	1980	1980	3	100	85,000	
56	0411	F ELEVATOR	0	0	0	0	1.00	UT	60,000.00	60,000.00	100	1980	1980	3	100	60,000	
57	0411	F ELEVATOR	0	0	0	0	1.00	UT	35,000.00	35,000.00	100	1980	1980	3	100	35,000	
58	0411	F ELEVATOR	0	0	0	0	1.00	UT	165,000.00	165,000.00	100	1980	1980	3	100	165,000	
59	1089	HYDRL RAMP	0	0	0	0	2.00	UT	5,500.00	5,500.00	100	1985	1985	3	50	5,500	
60	0966	FIRE SPRNK	0	0	0	0	12,950.00	SF	3.00	3.00	100	1970	1970	3	60	23,310	

TOTAL OB/XF 468,216

LAND DESCRIPTION

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

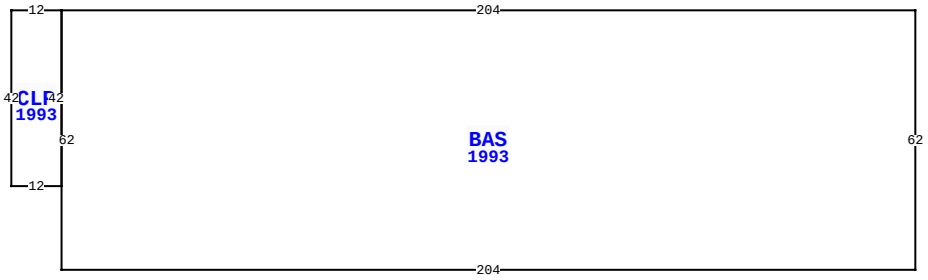
ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		2 100
Frame	05	STEEL 100
Story Height		15 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	12,648	100	1993	12,648	93,949
CLP	504	60	1993	302	2,243
TOTALS	13,152			12,950	96,193

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4803	06	12,950	81.1890	37.14	480,963	1970	1970	0	0	0	80.00	20.00

7 STOR WAREH – 0% - 0 Heated Area: 12648 HX Base Yr



BLD DATE	04/11/2019 KK	LGL DATE
XF DATE		LAND DATE
INC DATE		AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W204 CLP=[YR=1993] W12 S42 E12 N42$ S62 E204 N62$.

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
61	0966	FIRE SPRNK	0	0	0	0	37,001.00	SF	3.00	3.00	100	1976	1976	3	60	66,602	
62	1089	HYDRL RAMP	0	0	0	0	3.00	UT	5,500.00	5,500.00	100	1976	1976	3	50	8,250	
63	0966	FIRE SPRNK	0	0	0	0	3,120.00	SF	3.00	3.00	100	1986	1986	3	60	5,616	
64	0966	FIRE SPRNK	0	0	0	0	5,801.00	SF	3.00	3.00	100	1984	1984	3	60	10,442	
65	0966	FIRE SPRNK	0	0	0	0	721.00	SF	3.00	3.00	100	1982	1982	3	60	1,298	
66	0966	FIRE SPRNK	0	0	0	0	179,896.00	SF	3.00	3.00	100	1955	1955	3	60	323,813	
67	0966	FIRE SPRNK	0	0	0	0	41,344.00	SF	3.00	3.00	100	1960	1960	3	60	74,419	
68	0966	FIRE SPRNK	0	0	0	0	28,049.00	SF	3.00	3.00	100	1948	1948	3	60	50,488	
69	0966	FIRE SPRNK	0	0	0	0	10,217.00	SF	3.00	3.00	100	1970	1970	3	60	18,391	
70	0966	FIRE SPRNK	0	0	0	0	18,274.00	SF	3.00	3.00	100	1948	1948	3	60	32,893	

LAND DESCRIPTION

TOTAL OB/XF 592,212

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

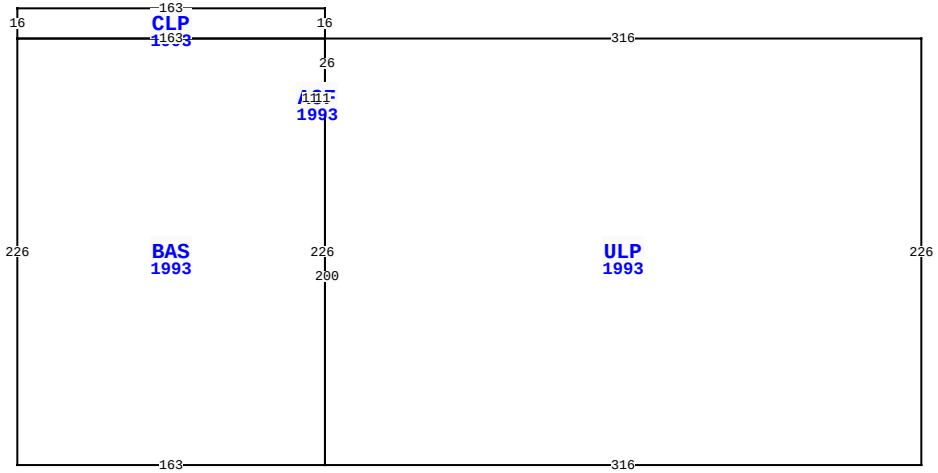
ELEMENT	CD	CONSTRUCTION
Exterior Wall	22	PRECAST PN 80
Exterior Wall	29	NONE 20
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		20 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	88	185	1993	163	1,130
BAS	36,838	100	1993	36,838	255,287
CLP	2,608	60	1993	1,565	10,845
ULP	71,416	30	1993	21,425	148,475
TOTALS	110,950			59,991	415,738

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4803	06	59,991	75.7462	34.65	2,078,688	1976	1976	0	0	0	80.00	20.00

8 STOR WAREH – 0% - 0 Heated Area: 36926 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	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] W163 S16 BAS=[YR=1993] S226 E163 ULP=[YR=1993] E316 N226 W316 S26 AOF=[YR=1993] W8 S11 E8 N11$ S200$ N226 W163$ E163 N16$.

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
71	0966	FIRE SPRNK	0	0	0	0	5,972.00	SF	3.00	3.00	100	1982	1982	3	60	10,750	
72	0966	FIRE SPRNK	0	0	0	0	4,964.00	SF	3.00	3.00	100	1950	1950	3	60	8,935	
73	0966	FIRE SPRNK	0	0	0	0	11,748.00	SF	3.00	3.00	100	1938	1938	3	60	21,146	
74	0966	FIRE SPRNK	0	0	0	0	27,391.00	SF	3.00	3.00	100	1938	1938	3	60	49,304	
75	0966	FIRE SPRNK	0	0	0	0	7,092.00	SF	3.00	3.00	100	1960	1960	3	60	12,766	
76	0966	FIRE SPRNK	0	0	0	0	4,329.00	SF	3.00	3.00	100	1938	1938	3	60	7,792	
77	0966	FIRE SPRNK	0	0	0	0	5,676.00	SF	3.00	3.00	100	1938	1938	3	60	10,217	
78	0966	FIRE SPRNK	0	0	0	0	3,910.00	SF	3.00	3.00	100	1948	1948	3	60	7,038	
79	0964	HALON SYST	0	0	0	0	4,590.00	SF	50.00	50.00	100	1975	1975	3	60	137,700	
80	0966	FIRE SPRNK	0	0	0	0	102,640.00	SF	3.00	3.00	100	1948	1948	3	60	184,752	

TOTAL OB/XF 450,400

LAND DESCRIPTION

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

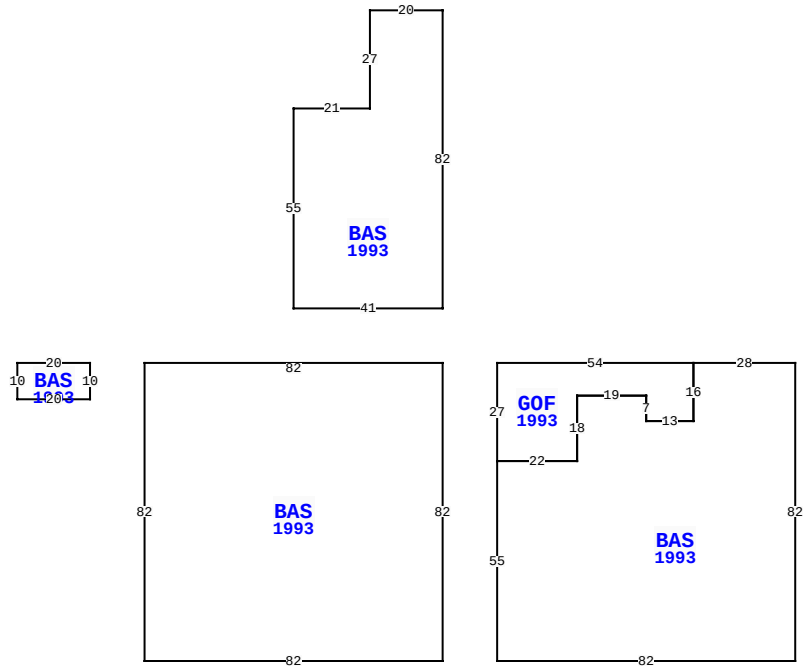
ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	10	STEEL FRME 100
Roof Cover	12	MODULAR MT 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		5 100
Frame	05	STEEL 100
Story Height		23 100
RMS		2 100
Stories	3.5	3.5 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	200	100	1993	200	6,719
BAS	2,795	100	1993	2,795	93,896
BAS	5,751	100	1993	5,751	193,199
BAS	6,724	100	1993	6,724	225,886
GOF	973	210	1993	2,043	68,633
TOTALS	16,443			17,513	588,332

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	17,513	93.8277	50.90	891,412	1976	1976	0	0	0	34.00	66.00

9 LGHT MANUF – 0% - 0 Heated Area: 16443 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	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

BAS=[YR=1993] W82 S82 E82 N82$ PTR= E15GOF=[YR=1993] E54 BAS=[YR=1993] E28 S82 W82 N55 E22 N18 E19 S7 E13 N16 $ S16 W13 N7 W19 S18 W22 N27$ W15$ PTR= N15 BAS=[YR=1993] N82 W20 S27 W21 S55 E41$ S15$ PTR= W97 BAS=[YR=1993] W20 S10 E20 N10$ E97$.

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
81	0966	FIRE SPRNK	0	0	0	0	140,556.00	SF	3.00	3.00	100	1970	1970	3	60	253,001	
82	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1982	1982	3	20	378	
83	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1986	1986	3	20	378	
84	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1986	1986	3	20	378	
85	0940	SHEDS/PORT	0	0	7	7	49.00	SF	30.00	30.00	100	1986	1986	3	20	294	
86	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1986	1986	3	20	378	
87	0940	SHEDS/PORT	0	0	10	7	70.00	SF	30.00	30.00	100	1986	1986	3	20	420	
88	0940	SHEDS/PORT	0	0	7	7	49.00	SF	30.00	30.00	100	1986	1986	3	20	294	
89	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1986	1986	3	20	378	
90	0940	SHEDS/PORT	0	0	11	7	77.00	SF	30.00	30.00	100	1986	1986	3	20	462	

TOTAL OB/XF 256,361

LAND DESCRIPTION

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	09	CORG ASB 100
Roof Structur	10	STEEL FRME 100
Roof Cover		N/A 100
Interior Wall	02	WALL BD/WD 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		17 100
RMS		2 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

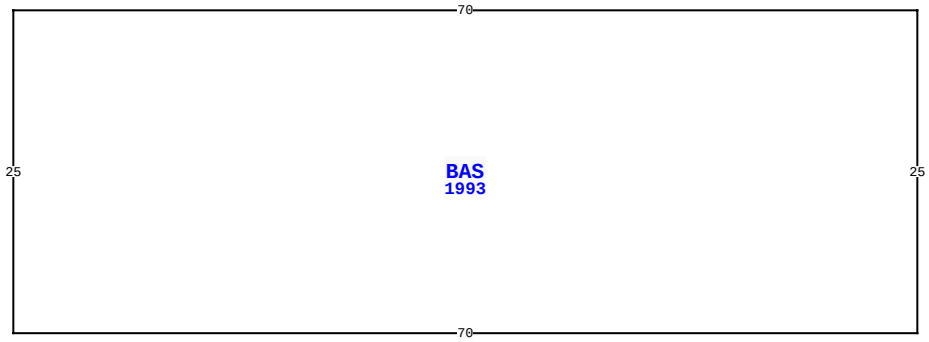
DOR CODE 4200 HEAVY MANUFACTURE
MAP NUM | MKT AREA 01
NEIGHBORHOOD/LOC 1015.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,750	100	1993	1,750	46,015
TOTALS	1,750			1,750	46,015

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	1,750	73.4348	39.84	69,720	1976	1976	0	0	0	34.00	66.00

11 LGHT MANUF – 0% - 0 Heated Area: 1750 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W70 S25 E70 N25$.

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
91	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1986	1986	3	20	378	
92	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1986	1986	3	20	378	
93	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1986	1986	3	20	378	
94	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1986	1986	3	20	378	
95	0511	GARAGE CB-	0	0	21	18	378.00	SF	40.00	40.00	100	1960	1960	3	20	3,024	
96	0940	SHEDS/PORT	0	0	7	7	49.00	SF	30.00	30.00	100	1986	1986	3	20	294	
97	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1986	1986	3	20	378	
98	0940	SHEDS/PORT	0	0	9	7	63.00	SF	30.00	30.00	100	1986	1986	3	20	378	
99	0940	SHEDS/PORT	0	0	18	12	216.00	SF	30.00	30.00	100	1990	1990	3	20	1,296	
100	0940	SHEDS/PORT	0	0	9	9	81.00	SF	30.00	30.00	100	1980	1980	3	20	486	

TOTAL OB/XF 7,368

LAND DESCRIPTION

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

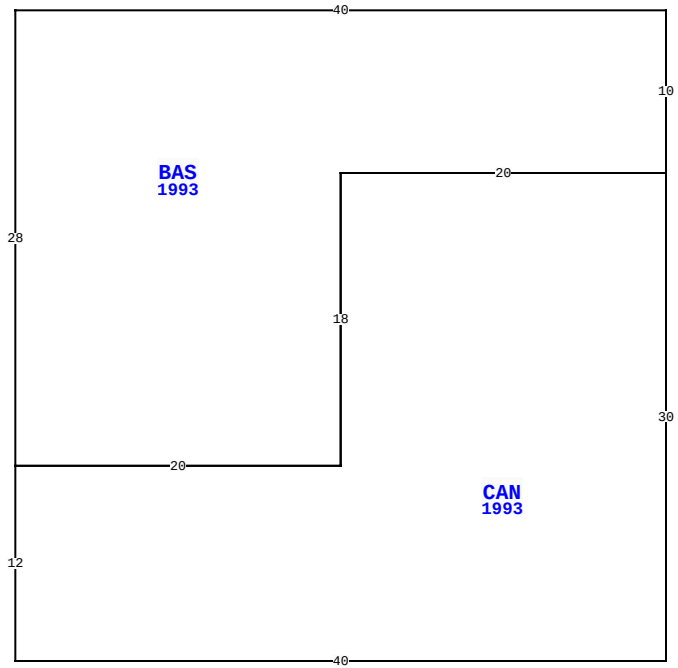
ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 100
Roof Structur	13	P-STRESS C 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	09	ENG PACKGE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	04	REIN CONC 100
Story Height		16 100
RMS		2 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	760	100	1993	760	34,354
CAN	840	30	1993	252	11,391
TOTALS	1,600			1,012	45,745

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	1,012	111.0957	60.27	60,993	1982	1982	0	0	0	25.00	75.00

12 LGHT MANUF – 0% - 0 Heated Area: 760 HX Base Yr



BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W40 S28 CAN=[YR=1993] S12 E40 N30 W20 S18 W20$
E20 N18 E20 N10$.

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
101	0510	GARAGE WD-	0	0	24	12	288.00	SF	35.00	35.00	100	1975	1975	3	20	2,016	
102	0940	SHEDS/PORT	0	0	12	8	96.00	SF	30.00	30.00	100	1985	1985	3	20	576	
103	0511	GARAGE CB-	0	0	22	12	264.00	SF	40.00	40.00	100	1970	1970	3	20	2,112	
104	0803	ASPHALT C	0	0	0	0	61,968.00	SF	2.00	2.00	100	1990	1990	3	50	61,968	
105	2520	FIELD LGHT	0	0	0	0	1.00	UT	22,500.00	22,500.00	100	2005	2005	3	22	4,950	
106	0803	ASPHALT C	0	0	0	0	10,000.00	SF	2.00	2.00	100	1990	1990	3	50	10,000	
107	0803	ASPHALT C	0	0	0	0	34,550.00	SF	2.00	2.00	100	1990	1990	3	50	34,550	
108	0730	LOAD RAMP	0	0	68	12	816.00	LF	20.25	20.25	100	2020	2020	3	99	16,359	
109	0350	CARPORT WD	0	0	140	20	2,800.00	SF	13.00	13.00	100	2015	2015	3	65	23,660	
110	1132	REINFR 12	0	0	0	0	560.00	SF	7.40	7.40	100	2021	2021	3	100	4,144	

TOTAL OB/XF 160,335

LAND DESCRIPTION

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	23	REINF CONC 100
Roof Structur	12	REINFO/CON 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		2 100
Frame	04	REIN CONC 100
Story Height		16 100
RMS		3 100
Stories	2.	2. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

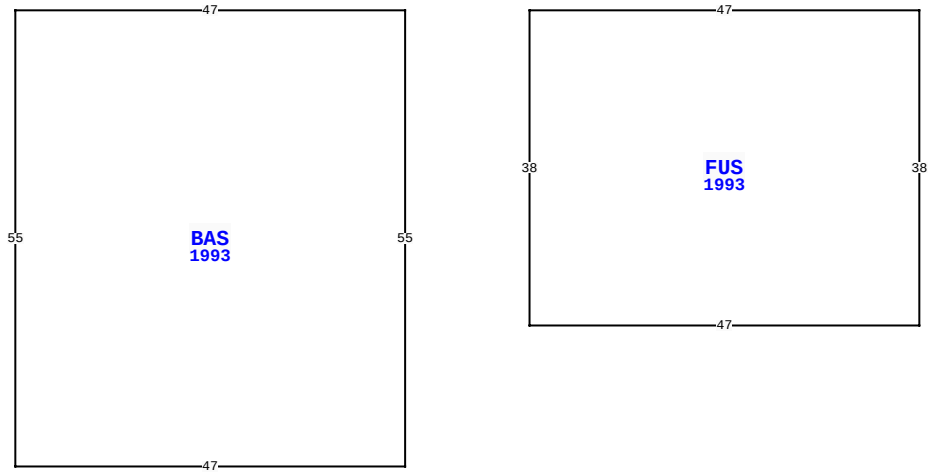
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,585	100	1993	2,585	95,047
FUS	1,786	100	1993	1,786	65,669
TOTALS	4,371			4,371	160,715

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	4,371	102.6938	55.71	243,508	1976	1976	0	0	0	34.00	66.00

13 LGHT MANUF – 0% - 0 Heated Area: 4371 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W47 S55 E47 N55$ PTR= E15 FUS=[YR=1993] E47 S38 W47 N38$ W15$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

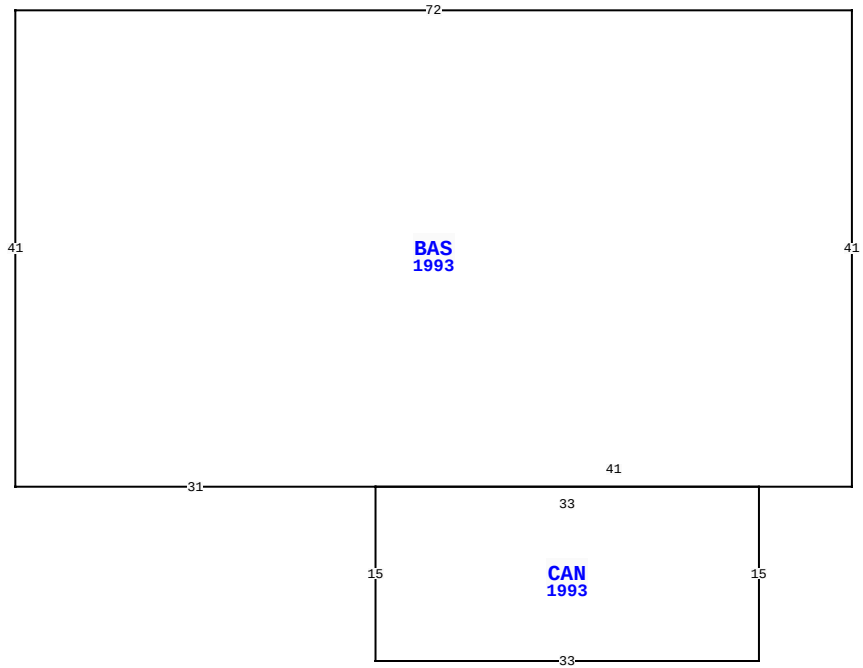
ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	10	STEEL FRME 100
Roof Cover	12	MODULAR MT 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	07	SPECIAL 100
Story Height		30 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,952	100	1993	2,952	200,435
CAN	495	30	1993	148	10,049
TOTALS	3,447			3,100	210,484

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	3,100	147.2515	79.88	247,628	1990	1990	0	0	0	15.00	85.00

14 LGHT MANUF – 0% - 0 Heated Area: 2952 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W72 S41 E31 CAN=[YR=1993] S15 E33 N15 W33$ E41 N41$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

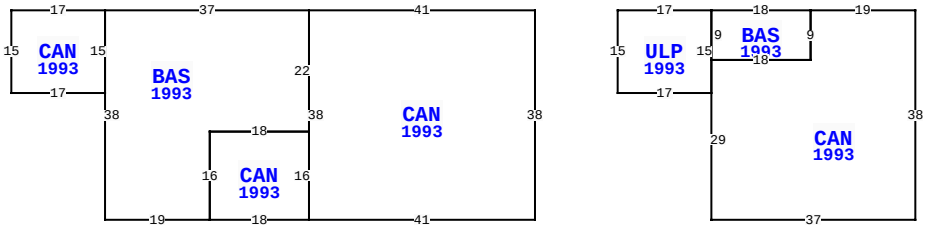
ELEMENT	CD	CONSTRUCTION
Exterior Wall	23	REINF CONC 100
Roof Structur	12	REINFO/CON 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		27 100
RMS		2 100
Stories	2.	2. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	162	100	1993	162	6,556
BAS	1,118	100	1993	1,118	45,245
CAN	255	30	1993	76	3,076
CAN	288	30	1993	86	3,480
CAN	1,244	30	1993	373	15,095
CAN	1,558	30	1993	467	18,899
ULP	255	30	1993	76	3,076
TOTALS	4,880			2,358	95,426

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	2,358	114.7668	62.26	146,809	1990	1990	0	0	20	15.00	65.00

15 LGHT MANUF – 0% - 0 Heated Area: 1280 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

CAN=[YR=1993] W41 BAS=[YR=1993] W37 CAN=[YR=1993] W17 S15 E17 N15$ S38 E19 CAN=[YR=1993] E18 N16 W18 S16$ N16 E18 N22$ S38 E41 N38$ PTR= E15 ULP=[YR=1993] E17 BAS=[YR=1993] E18 CAN=[YR=1993] E19 S38 W37 N29 E18 N9 $ S9 W18 N9$ S15 W17 N15$ W15$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

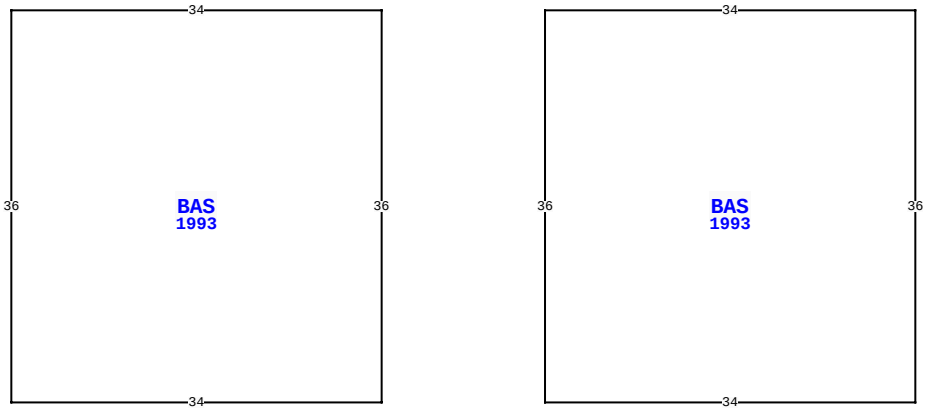
ELEMENT	CD	CONSTRUCTION
Exterior Wall	29	NONE 100
Roof Structur	12	REINFO/CON 100
Roof Cover	04	BUILT-UP 100
Interior Wall	07	NONE 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		18 100
RMS		1 100
Stories	2.	2. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,224	100	1993	1,224	18,978
BAS	1,224	100	1993	1,224	18,978
TOTALS	2,448			2,448	37,956

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	2,448	57.1536	31.01	75,912	1990	1990	0	0	35	15.00	50.00

16 LGHT MANUF – 0% - 0 Heated Area: 2448 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W34 S36 E34 N36$ PTR= E15 BAS=[YR=1993] E34 S36 W34 N36$ W15$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	05	AVERAGE 100
Roof Structur	10	STEEL FRME 100
Roof Cover	01	MINIMUM 100
Interior Wall	07	NONE 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		2 100
Frame	05	STEEL 100
Story Height		8 100
RMS		2 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

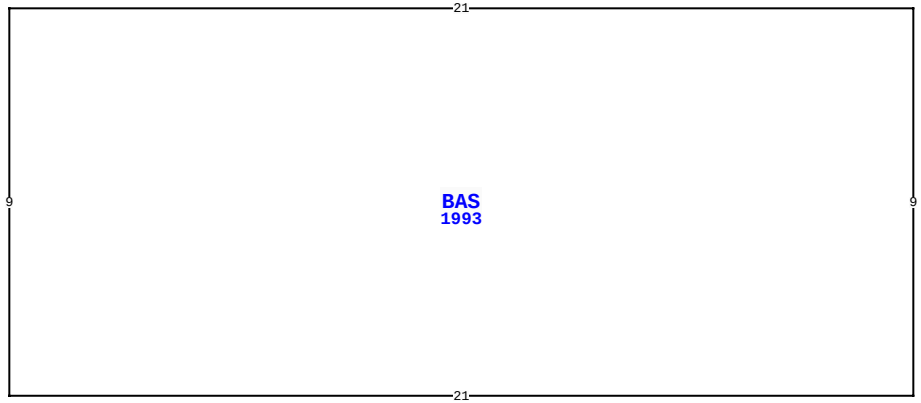
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	189	100	1993	189	3,632
TOTALS	189			189	3,632

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	189	59.0436	32.03	6,054	1985	1985	0	0	20	20.00	60.00

17 LGHT MANUF – 0% - 0 Heated Area: 189 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W21 S9 E21 N9$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

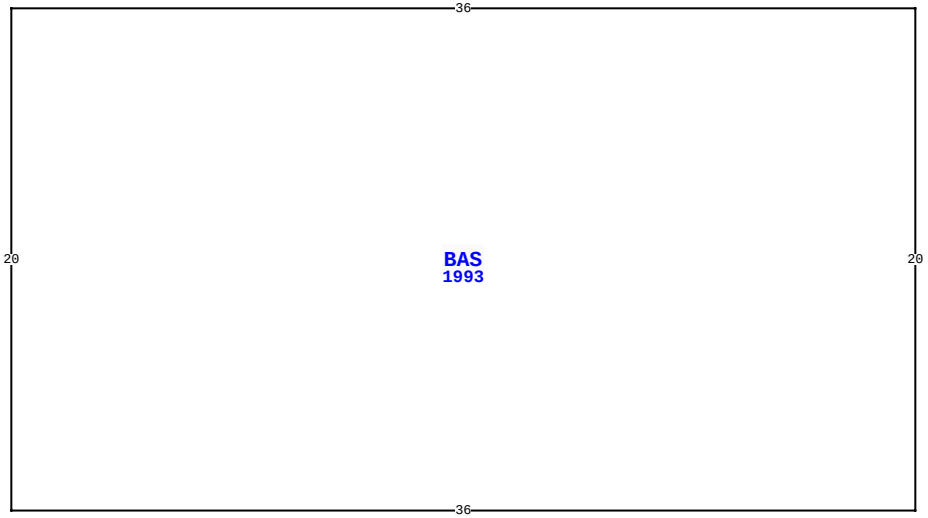
ELEMENT	CD	CONSTRUCTION
Exterior Wall	29	NONE 70
Exterior Wall	23	REINF CONC 30
Roof Structur	10	STEEL FRME 100
Roof Cover	05	CORG ASB 100
Interior Wall	07	NONE 70
Interior Wall	01	MINIMUM 30
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		15 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	720	100	1993	720	15,769
TOTALS	720			720	15,768

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	720	73.3925	39.82	28,670	1982	1982	0	0	20	25.00	55.00

19 LGHT MANUF – 0% - 0 Heated Area: 720 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W36 S20 E36 N20$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

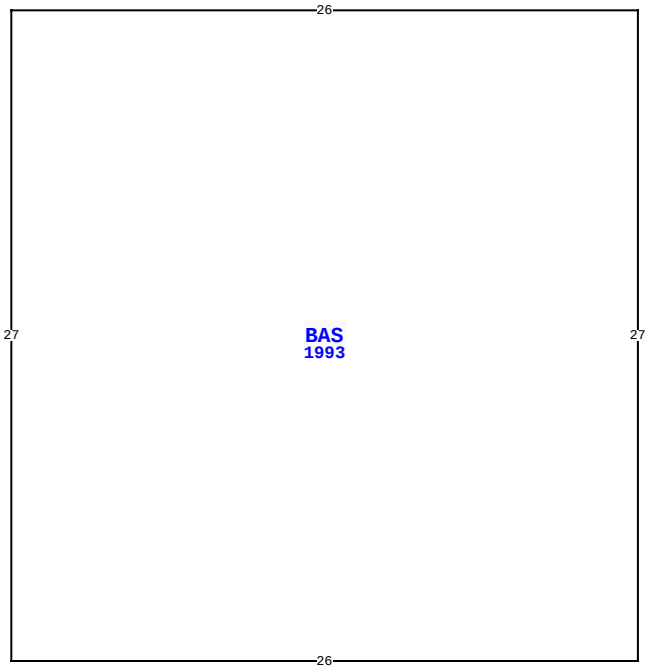
ELEMENT	CD	CONSTRUCTION
Exterior Wall	29	NONE 70
Exterior Wall	23	REINF CONC 30
Roof Structur	10	STEEL FRME 100
Roof Cover	05	CORG ASB 100
Interior Wall	07	NONE 70
Interior Wall	01	MINIMUM 30
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		15 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	702	100	1993	702	15,375
TOTALS	702			702	15,375

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	702	73.3925	39.82	27,954	1982	1982	0	0	20	25.00	55.00

20 LGHT MANUF – 0% - 0 Heated Area: 702 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE
XF DATE		LAND DATE
INC DATE		AG DATE

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W26 S27 E26 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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	23	REINF CONC 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	03	MASONRY 100
Story Height		20 100
RMS		2 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

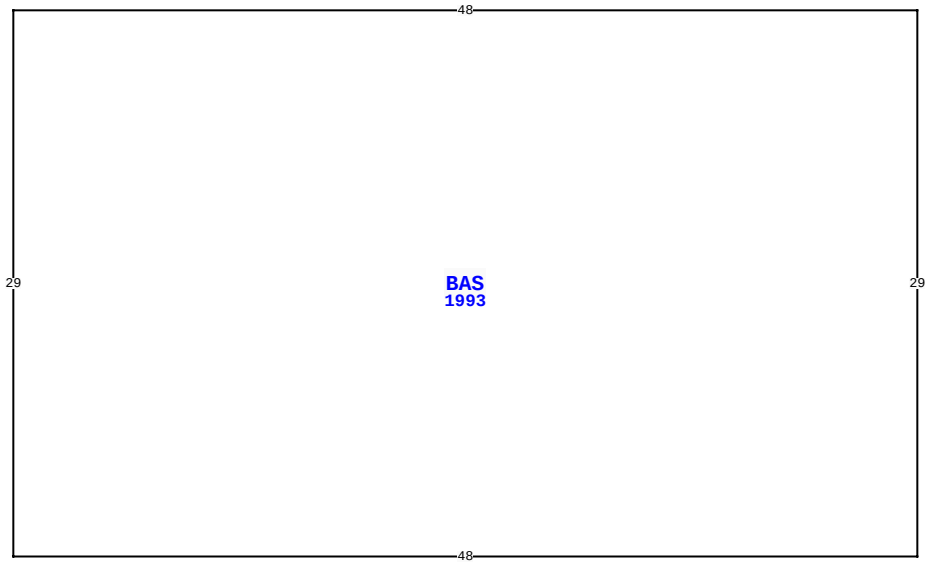
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,392	100	1993	1,392	34,427
TOTALS	1,392			1,392	34,427

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	1,392	101.3176	54.96	76,504	1982	1982	0	0	30	25.00	45.00

21 LGHT MANUF – 0% - 0 Heated Area: 1392 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W48 S29 E48 N29$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	22	PRECAST PN 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		6 100
Frame	05	STEEL 100
Story Height		22 100
RMS		6 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

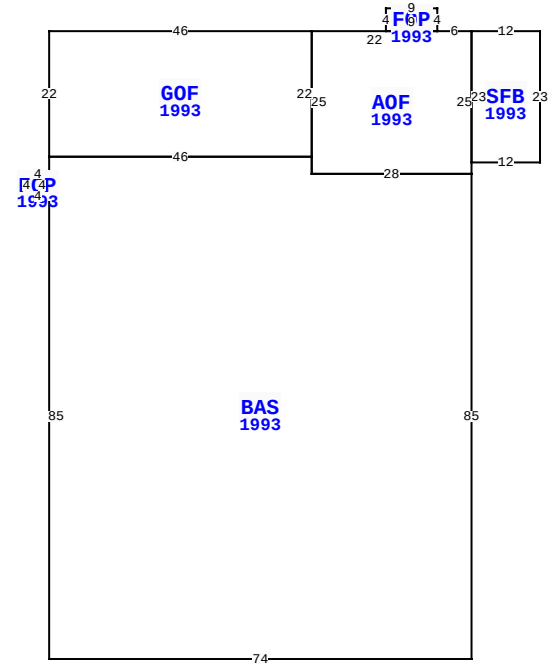
DOR CODE 4200 HEAVY MANUFACTURE
MAP NUM | MKT AREA 01
NEIGHBORHOOD/LOC 1015.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	700	185	1993	1,295	28,847
BAS	6,428	100	1993	6,428	143,186
FOP	16	50	1993	8	178
FOP	36	50	1993	18	401
GOF	1,012	210	1993	2,125	47,335
SFB	276	80	1993	221	4,923
TOTALS	8,468			10,095	224,870

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	10,095	83.8020	45.46	458,919	1989	1989	0	0	35	16.00	49.00

23 LGHT MANUF – 0% - 0 Heated Area: 8361 HX Base Yr



BLD DATE	04/11/2019 KK
XF DATE	
INC DATE	
LGL DATE	
LAND DATE	
AG DATE	

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

SFB=[YR=1993] W12 AOF=[YR=1993] W6 FOP=[YR=1993] N4 W9 S4 E9$ W22 GOF=[YR=1993] W46 S22 BAS=[YR=1993] S3 FOP=[YR=1993] W4 S4 E4 N4$ S85 E74 N85 W28 N3 W46$ E46 N22$ S25 E28 N25$ S23 E12 N23$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 100
Roof Structur	10	STEEL FRME 100
Roof Cover	12	MODULAR MT 100
Interior Wall	07	NONE 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		20 100
RMS		1 100
Stories	2.	2. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

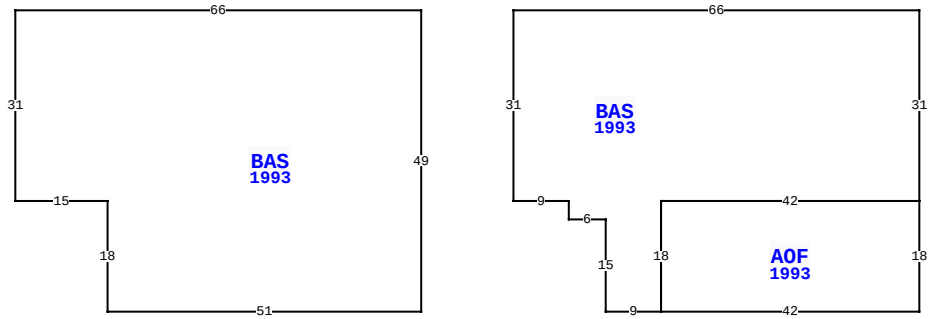
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	756	185	1993	1,399	18,406
BAS	2,226	100	1993	2,226	29,286
BAS	2,964	100	1993	2,964	38,996
TOTALS	5,946			6,589	86,688

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4807	06	6,589	82.1736	37.59	247,681	1980	1980	0	0	15	50.00	35.00

24 PREFAB MTL – 0% - 0 Heated Area: 5946 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W66 S31 E15 S18 E51 N49$ PTR= E15 BAS=[YR=1993] E66 S31 AOF=[YR=1993] S18 W42 N18 E42$ W42 S18 W9 N15 W6 N3 W9 N31$ W15$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 100
Roof Structur	04	WOOD TRUSS 100
Roof Cover	05	CORG ASB 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	03	FORCED AIR 100
Plumbing		0 100
Frame	03	MASONRY 100
Story Height		12 100
RMS		2 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

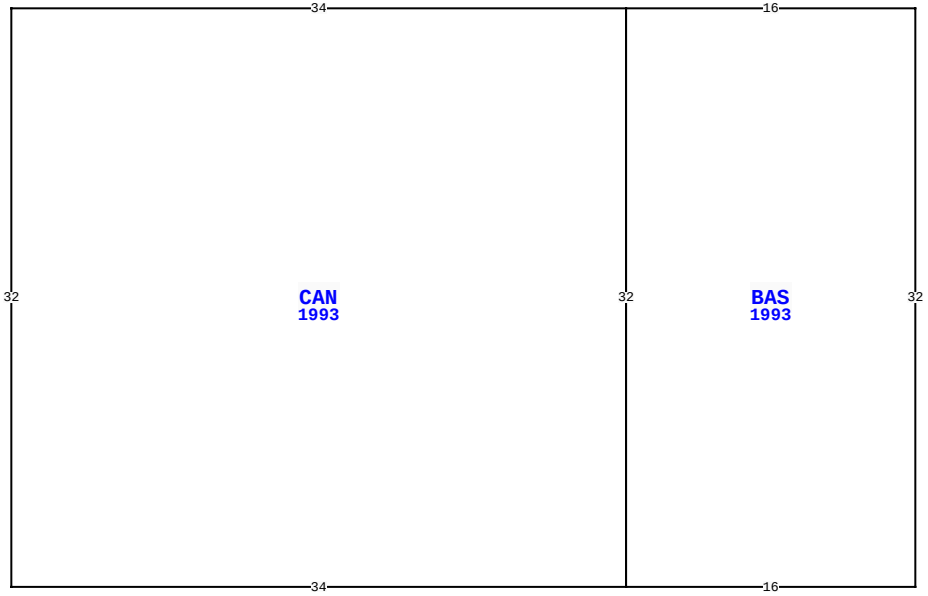
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	512	100	1993	512	16,274
CAN	1,088	30	1993	326	10,362
TOTALS	1,600			838	26,636

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	838	78.1281	42.38	35,514	1982	1982	0	0	0	25.00	75.00

37 LGHT MANUF – 0% - 0 Heated Area: 512 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	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

BAS=[YR=1993] W16 CAN=[YR=1993] W34 S32 E34 N32 $ S32 E16 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

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

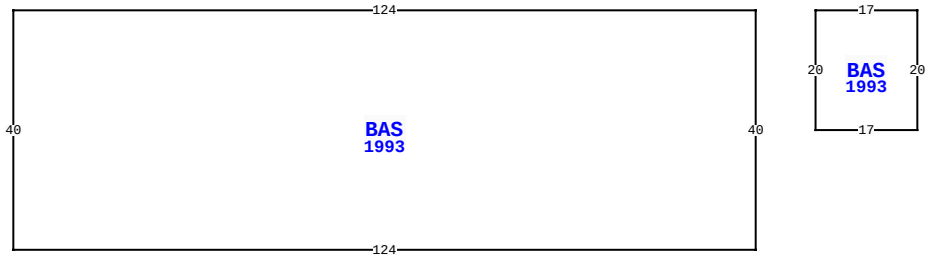
ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 100
Roof Structur	10	STEEL FRME 100
Roof Cover	12	MODULAR MT 100
Interior Wall	01	MINIMUM 60
Interior Wall	07	NONE 40
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	02	CONVECTION 100
Plumbing		4 100
Frame	05	STEEL 100
Story Height		20 100
RMS		5 100
Stories	1.5	1.5 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	340	100	1993	340	7,251
BAS	4,960	100	1993	4,960	105,772
TOTALS	5,300			5,300	113,022

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
2703	06	5,300	90.2569	42.65	226,045	1980	1980	0	0	0	50.00	50.00

39 GARAGE – 0% - 0 Heated Area: 5300 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W124 S40 E124 N40$ PTR= E10 BAS=[YR=1993] E17 S20 W17 N20$ W10$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

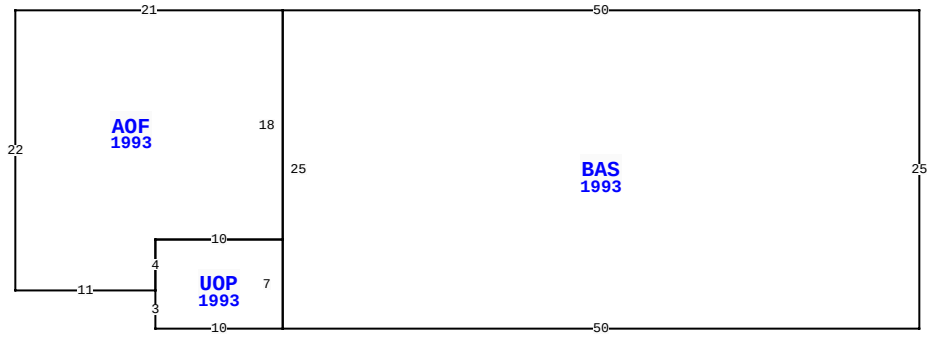
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	13	P-STRESS C 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	04	REIN CONC 100
Story Height		10 100
RMS		2 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	422	185	1993	781	8,452
BAS	1,250	100	1993	1,250	13,528
UOP	70	30	1993	21	227
TOTALS	1,742			2,052	22,207

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	2,052	99.7376	54.11	111,034	1938	1938	0	30	0	50.00	20.00

41 LGHT MANUF – 0% - 0 Heated Area: 1672 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W50 AOF=[YR=1993] W21 S22 E11 UOP=[YR=1993] S3 E10 N7 W10 S4$ N4 E10 N18$ S25 E50 N25$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

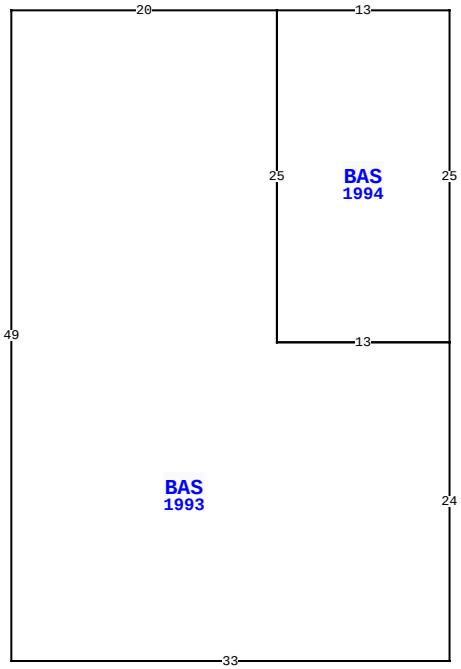
ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 100
Roof Structur	13	P-STRESS C 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	02	WINDOW 100
Heating Type	02	CONVECTION 100
Fixtures		11 100
Frame	03	MASONRY 100
Story Height		9 100
RMS		5 100
Stories	1.	1. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,292	100	1993	1,292	38,768
BAS	325	100	1994	325	9,752
TOTALS	1,617			1,617	48,520

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
1701	04	1,617	71.1868	100.02	161,732	1980	1980	0	0	0	70.00	30.00

42 OFFICE – 0% - 0 Heated Area: 1617 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1994] W13 BAS=[YR=1993] W20 S49 E33 N24 W13 N25$ S25 E13 N25$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

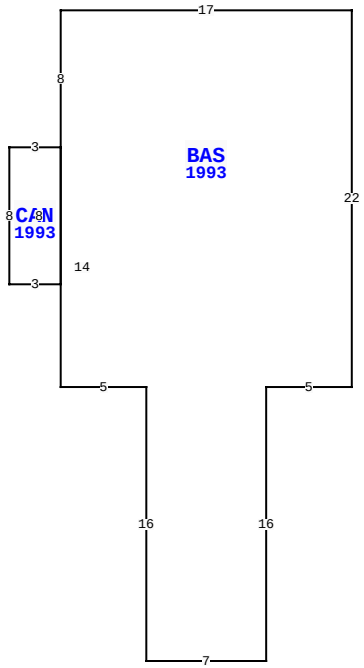
ELEMENT	CD	CONSTRUCTION
Exterior Wall	20	FACE BRICK 100
Roof Structur	13	P-STRESS C 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	01	MINIMUM 100
Interior Floo	07	CORK/VTILE 70
Interior Floo	08	SHT VINYL 30
Ceiling	04	NONE 100
Air Condition	02	WINDOW 100
Heating Type	03	FORCED AIR 100
Fixtures		4 100
Frame	04	REIN CONC 100
Story Height		9 100
RMS		1 100
Stories	1.	1. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	486	100	1993	486	21,892
CAN	24	30	1993	7	315
TOTALS	510			493	22,207

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
1701	04	493	84.3696	118.54	58,440	1983	1983	0	0	0	62.00	38.00

48 OFFICE – 0% - 0 Heated Area: 486 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W17 S8 CAN=[YR=1993] W3 S8 E3 N8$ S14 E5 S16 E7 N16 E5 N22$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

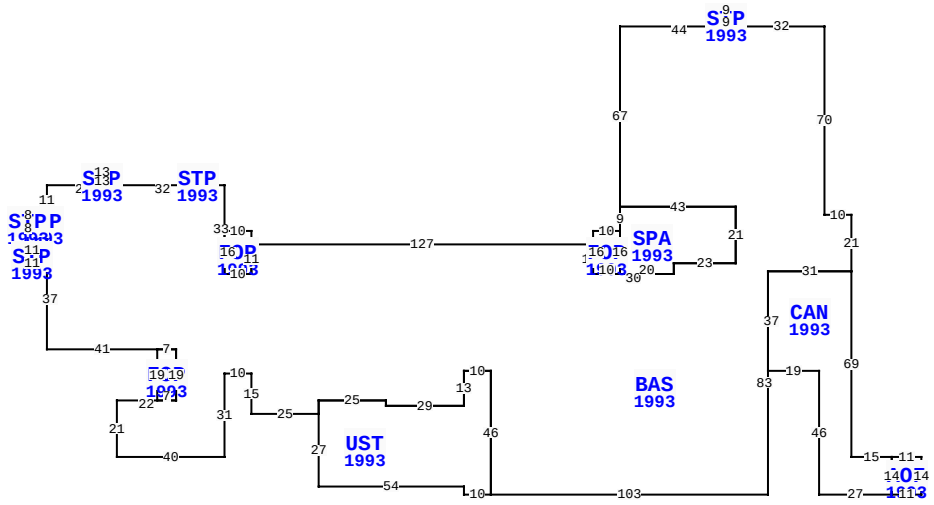
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 70
Exterior Wall	28	GLASS THRM 30
Roof Structur	13	P-STRESS C 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 70
Interior Wall	03	PLASTER 30
Interior Floo	14	CARPET 80
Interior Floo	15	HARDTILE 20
Ceiling	02	F.NOT SUS 100
Air Condition	06	ENG CENTRL 100
Heating Type	09	ENG F AIR 100
Fixtures		52 100
Frame	05	STEEL 100
Story Height		12 100
RMS		58 100
Stories	1.	1. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	154	100	1993	154	2,083
BAS	25,875	100	1993	25,875	349,985
CAN	1,909	30	1993	573	7,750
FOP	133	30	1993	40	541
FOP	160	30	1993	48	649
FOP	160	30	1993	48	649
SPA	983	85	1993	836	11,308
STP	30	10	1993	3	41
STP	40	10	1993	4	54
STP	54	10	1993	5	68
TOTALS	31,763			28,453	384,855

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
1701	04	28,453	96.2730	135.26	3,848,553	1960	1960	0	0	20	80.00	10.00

50 OFFICE – 0% - 0 Heated Area: 26865 HX Base Yr



** This building has 14 Sub-Areas

600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

PAGE 27 of 69 2

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

AOF=[YR=1993] W11CAN=[YR=1993] W15N69 BAS=[YR=1993]
N21W10N70W32STP=[YR=1993] N6 W9S6E9$W44S67SPA=[YR=1993] S9
FOP=[YR=1993] W10S16E10N16$S16E20N4 E23N21W43$E43S21W23S4W30
N11 W127FOP=[YR=1993] N5W10S16E10N11$ S11W10N33 W7
STP=[YR=1993] N5W6S5E6$ W32STP=[YR=1993] N5W13S5E13$W27S11
UOP=[YR=1993] W3STP=[YR=1993] W8S5E8N5$S5
E3N5$S13STP=[YR=1993] W11S5E11N5$S37 E41 FOP=[YR=1993]
S19E7N19W7$E7S19 W22S21 E40N31E10S15E25UST=[YR=1993]
S27E54S3 E10N46W10S13W29N2W25 S5$N5E25S2E29N13E10S46E103N83
E31$W31S37 E19S46E27N14$S14E11 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

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	22	PRECAST PN 100
Roof Structur	13	P-STRESS C 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 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	04	REIN CONC 100
Story Height		68 100
RMS		1 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

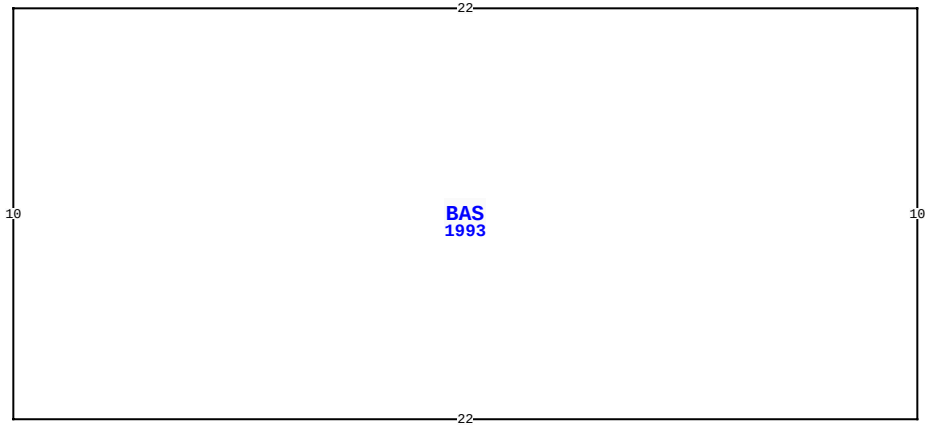
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	220	100	1993	220	17,329
TOTALS	220			220	17,329

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	220	238.0345	129.13	28,409	1986	1986	0	0	20	19.00	61.00

51 LGHT MANUF – 0% - 0 Heated Area: 220 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W22 S10 E22 N10$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

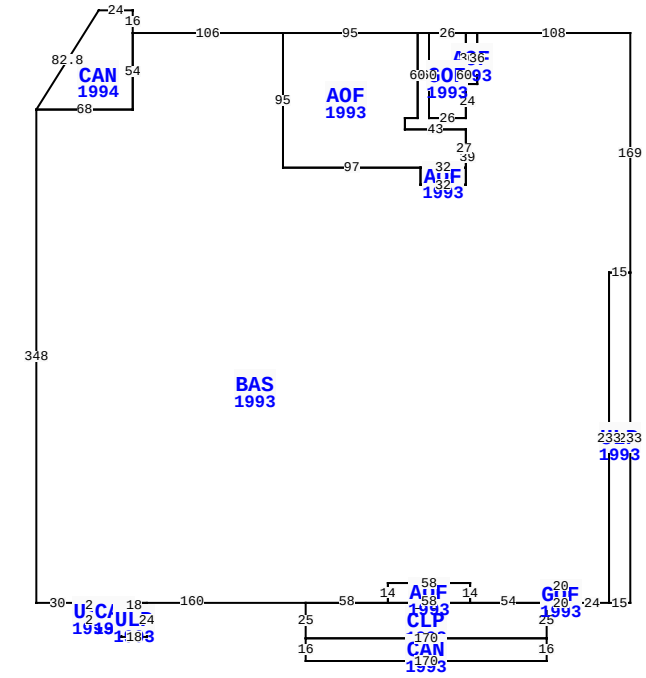
ELEMENT	CD	CONSTRUCTION
Exterior Wall	07	ASB SHNGLE 70
Exterior Wall	23	REINF CONC 30
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	02	WALL BD/WD 100
Interior Floo	04	C ABOVE GD 100
Ceiling	02	F.NOT SUS 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		48 100
Frame	07	SPECIAL 100
Story Height		25 100
RMS		14 100
Stories	1.5	1.5 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	288	185	1993	533	12,624
AOF	384	185	1993	710	16,816
AOF	812	185	1993	1,502	35,574
AOF	9,871	185	1993	18,261	432,501
BAS	148,116	100	1993	148,116	3,508,039
CAN	120	30	1993	36	853
CAN	2,720	30	1993	816	19,327
CAN	3,220	30	1994	966	22,879
CLP	4,250	60	1993	2,550	60,395
GOF	240	210	1993	504	11,937
TOTALS	175,748			178,568	4,229,276

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	178,568	128.4065	69.66	12,439,047	1955	1975	0	30	0	36.00	34.00

52 LGHT MANUF – 0% - 0 Heated Area: 161271 HX Base Yr



** This building has 14 Sub-Areas

600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	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

BAS=[YR=1993] W108AOF=[YR=1993] W8GOF=[YR=1993] W26S60E26N60$S36E8N36$S36W8S24 W26N60W8AOF=[YR=1993] W95S95E97 AOF=[YR=1993] S12E32 N12W32$E32N27 W43N8E9N60$S60W9 S8E43S39W32 N12W97N95W106CAN=[YR=1994] N16 W24 D70 L44 E68 N54$ S54 W68 S348 E30 UST=[YR=1993] S12 E20 CAN=[YR=1993] E10 ULP=[YR=1993] S12 E18 N24 W18 S12$ N12 W10 S12$ N12 W20$ E160 CLP=[YR=1993] S25 CAN=[YR=1993] S16 E170 N16 W170$ E170 N25 W170$ E58 AOF=[YR=1993] E58 N14 W58 S14$ N14 E58 S14 E54 GOF=[YR=1993] E20 N12 W20 S12$ N12 E20 S12 E24 ULP=[YR=1993] E15 N233 W15 S233$ N233 E15 N169$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

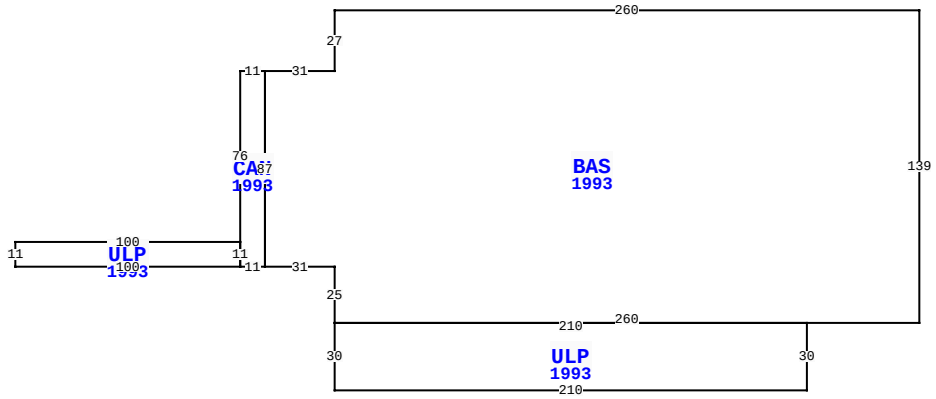
ELEMENT	CD	CONSTRUCTION
Exterior Wall	09	CORG ASB 100
Roof Structur	10	STEEL FRME 100
Roof Cover	05	CORG ASB 100
Interior Wall	07	NONE 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		24 100
RMS		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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	38,837	100	1993	38,837	403,283
CAN	957	30	1993	287	2,980
ULP	1,100	30	1993	330	3,427
ULP	6,300	30	1993	1,890	19,626
TOTALS	47,194			41,344	429,316

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	41,344	95.7002	51.92	2,146,580	1955	1955	0	30	0	50.00	20.00

53 LGHT MANUF – 0% - 0 Heated Area: 38837 HX Base Yr



BLD DATE	04/11/2019 KK
XF DATE	
INC DATE	
LGL DATE	
LAND DATE	
AG DATE	

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W260 S27 W31 CAN=[YR=1993] W11 S76
ULP=[YR=1993] W100 S11 E100 N11$ S11 E11 N87$ S87 E31 S25
ULP=[YR=1993] S30 E210 N30 W210$ E260 N139$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

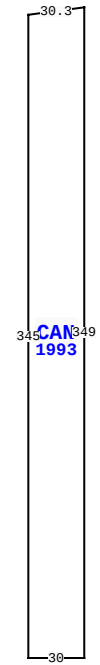
ELEMENT	CD	CONSTRUCTION
Exterior Wall	29	NONE 80
Exterior Wall	26	AL SIDING 20
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	07	NONE 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		20 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	28,049	100	1993	28,049	41,414
CAN	10,410	30	1993	3,123	4,611
TOTALS	38,459			31,172	46,025

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4803	06	31,172	64.5388	29.53	920,509	1948	1948	0	25	0	80.00	5.00

55 STOR WAREH – 0% - 0 Heated Area: 28049 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	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

BAS=[YR=1993] 28049$ CAN=[YR=1993] L30 D4 S345 E30 N349$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

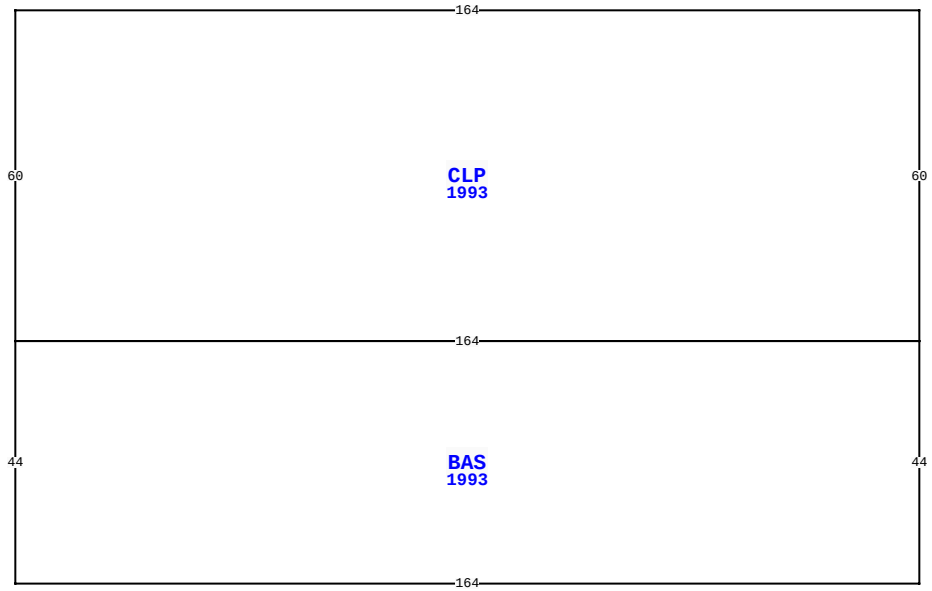
ELEMENT	CD	CONSTRUCTION
Exterior Wall	29	NONE 60
Exterior Wall	26	AL SIDING 40
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	07	NONE 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	7,216	100	1993	7,216	59,012
CLP	9,840	60	1993	5,904	48,283
TOTALS	17,056			13,120	107,295

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4803	06	13,120	89.3847	40.89	536,477	1970	1970	0	0	0	80.00	20.00

56 STOR WAREH – 0% - 0 Heated Area: 7216 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

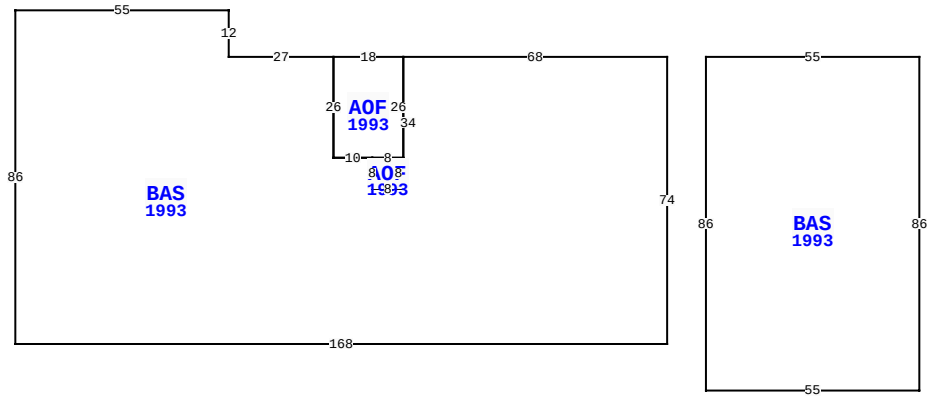
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		4 100
Frame	07	SPECIAL 100
Common Wall		50 100
Story Height		45 100
RMS		1 100
Stories	1.5	1.5 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	64	185	1993	118	2,175
AOF	468	185	1993	866	15,962
BAS	4,730	100	1993	4,730	87,183
BAS	12,560	100	1993	12,560	231,506
TOTALS	17,822			18,274	336,826

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	18,274	169.8000	92.16	1,684,132	1948	1948	0	30	0	50.00	20.00

57 LGHT MANUF – 0% - 0 Heated Area: 17822 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W68 AOF=[YR=1993] W18 S26 E10 AOF=[YR=1993] S8 E8 N8 W8$E8 N26 $ S34 W8 N8 W10 N26 W27 N12 W55 S86 E168 N74$ PTR= E10 BAS=[YR=1993] E55 S86 W55 N86$ W10$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

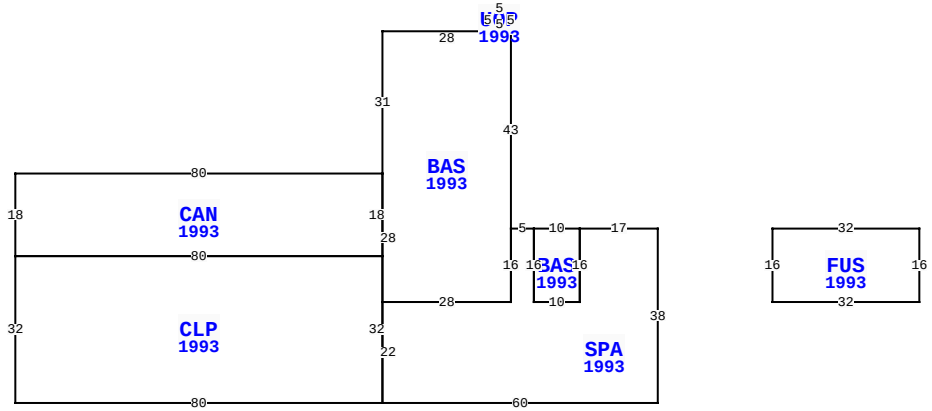
ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 100
Roof Structur	11	BOWSTRTRUS 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	03	FORCED AIR 100
Plumbing		1 100
Frame	03	MASONRY 100
Common Wall		20 100
Story Height		14 100
RMS		2 100
Stories	1.5	1.5 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	160	100	1993	160	3,006
BAS	1,652	100	1993	1,652	31,037
CAN	1,440	30	1993	432	8,116
CLP	2,560	60	1993	1,536	28,858
FUS	512	100	1993	512	9,619
SPA	1,672	100	1993	1,672	31,413
UOP	25	30	1993	8	150
TOTALS	8,021			5,972	112,199

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	5,972	76.9651	41.75	249,331	1982	1982	0	0	30	25.00	45.00

58 LGHT MANUF – 0% - 0 Heated Area: 3996 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

SPA=[YR=1993] W17 BAS=[YR=1993] W10 S16 E10 N16$ S16 W10 N16 W5 BAS=[YR=1993] N43 UOP=[YR=1993] N5 W5 S5 E5$ W28 S31 CAN=[YR=1993] W80 S18 CLP=[YR=1993] S32 E80 N32 W80$ E80 N18$ S28 E28 N16$ S16 W28 S22 E60 N38$ PTR= E25 FUS=[YR=1993] E32 S16 W32 N16$ W25$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

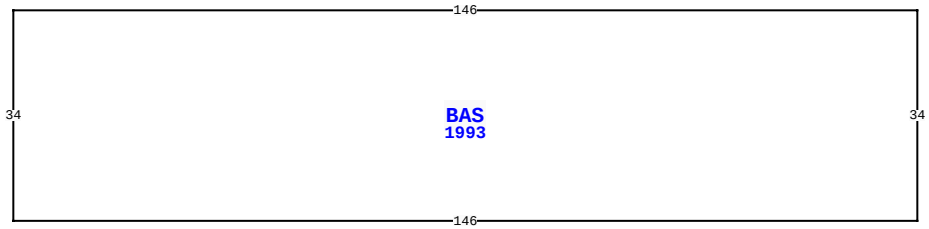
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	06	STEAM 100
Plumbing		0 100
Frame	05	STEEL 100
Common Wall		80 100
Story Height		20 100
RMS		0 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	4,964	100	1993	4,964	43,217
TOTALS	4,964			4,964	43,217

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	4,964	80.2393	43.53	216,083	1938	1938	0	30	0	50.00	20.00

59 LGHT MANUF – 0% - 0 Heated Area: 4964 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W146 S34 E146 N34$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

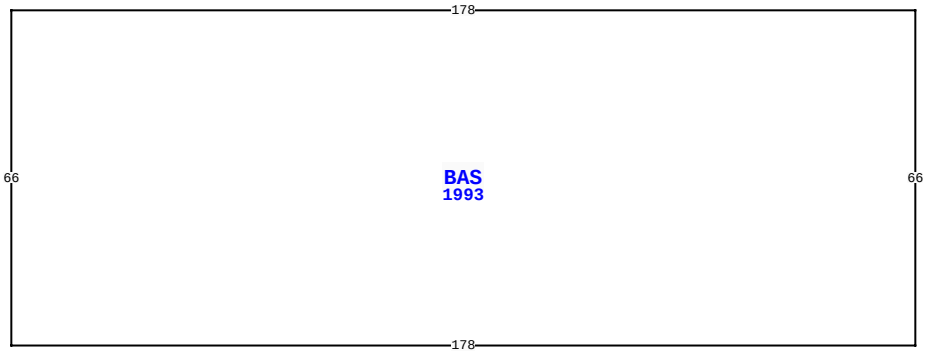
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 80
Exterior Wall	09	CORG ASB 20
Roof Structur	10	STEEL FRME 100
Roof Cover	05	CORG ASB 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	06	STEAM 100
Plumbing		17 100
Frame	05	STEEL 100
Story Height		20 100
RMS		4 100
Stories	1.5	1.5 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	11,748	100	1993	11,748	147,884
TOTALS	11,748			11,748	147,884

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	11,748	116.0112	62.94	739,419	1938	1938	0	30	0	50.00	20.00

60 LGHT MANUF – 0% - 0 Heated Area: 11748 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
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ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W178 S66 E178 N66$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

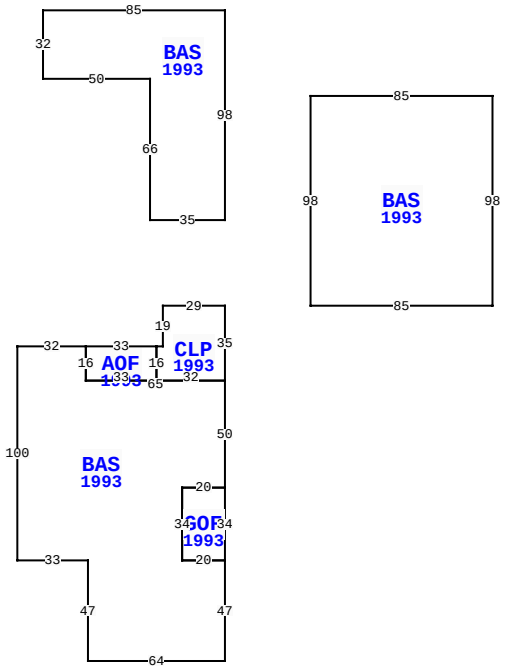
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	12	REINFO/CON 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	06	STEAM 100
Plumbing		3 100
Frame	05	STEEL 100
Story Height		14 100
RMS		3 100
Stories	3.	3. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	528	185	1993	977	9,879
BAS	5,030	100	1993	5,030	50,863
BAS	8,330	100	1993	8,330	84,233
BAS	10,988	100	1993	10,988	111,111
CLP	1,063	60	1993	638	6,451
GOF	680	210	1993	1,428	14,440
TOTALS	26,619			27,391	276,978

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	27,391	93.1950	50.56	1,384,889	1938	1938	0	30	0	50.00	20.00

61 LGHT MANUF – 0% - 0 Heated Area: 25556 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

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

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	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] W29 S19 W3 AOF=[YR=1993] W33 BAS=[YR=1993] W32 S100 E33 S47 E64 N47 GOF=[YR=1993] N34 W20 S34 E20$ W20 N34 E20 N50 W65 N16$ S16 E33 N16$ S16 E32 N35$ PTR= E40 BAS=[YR=1993] E85 N98 W85 S98$ W40 PTR= N40 BAS=[YR=1993] N98 W85 S32 E50 S66 E35$ S40$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	07	CORK/VTILE 100
Ceiling	01	FIN.SUSPD 100
Air Condition	04	ROOF TOP 100
Heating Type	09	ENG F AIR 100
Fixtures		11 100
Frame	05	STEEL 100
Story Height		9 100
RMS		13 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	01	Quality Level 01

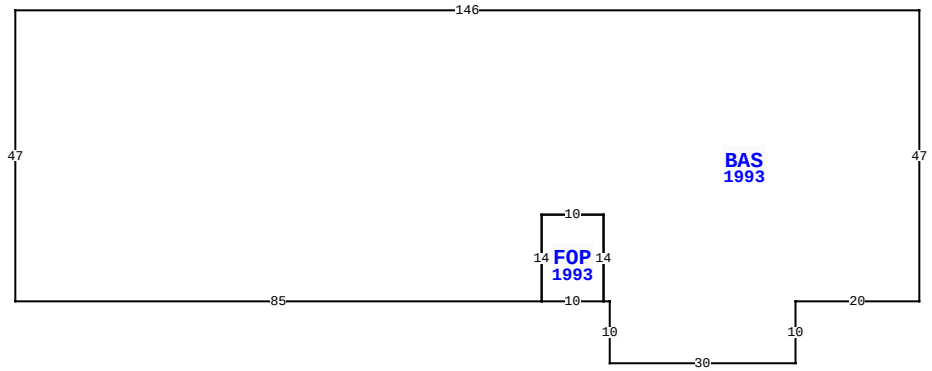
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	7,022	100	1993	7,022	125,244
FOP	140	30	1993	42	749
TOTALS	7,162			7,064	125,994

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
1701	04	7,064	63.4725	89.18	629,968	1938	1938	0	0	0	80.00	20.00

62 OFFICE – 0% - 0 Heated Area: 7022 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W146 S47 E85 FOP=[YR=1993] E10 N14 W10 S14$
N14 E10 S14 E1 S10 E30 N10 E20 N47$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

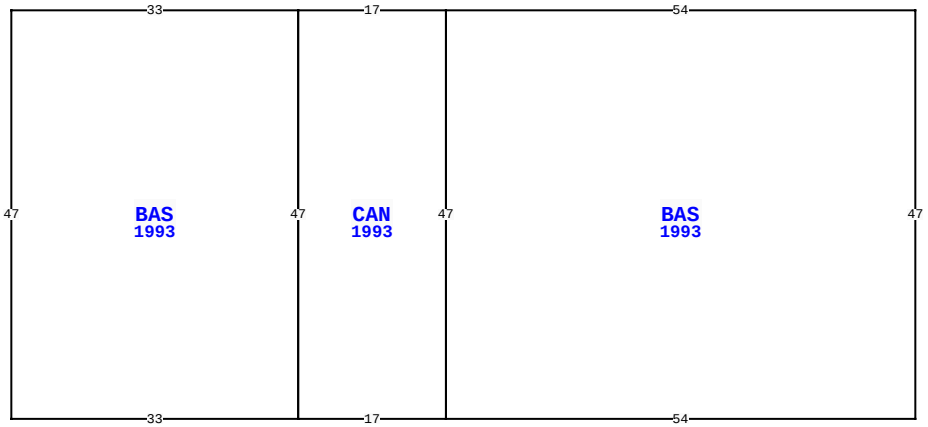
ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 50
Exterior Wall	19	COMMON BRK 50
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		16 100
RMS		2 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	01	Quality Level 01
DOR CODE	4200	HEAVY MANUFACTURE
MAP NUM		MKT AREA 01
NEIGHBORHOOD/LOC	1015.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,551	100	1993	1,551	13,115
BAS	2,538	100	1993	2,538	21,461
CAN	799	30	1993	240	2,029
TOTALS	4,888			4,329	36,606

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	4,329	77.9298	42.28	183,030	1938	1938	0	30	0	50.00	20.00

63 LGHT MANUF – 0% - 0 Heated Area: 4089 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W54 CAN=[YR=1993] W17 BAS=[YR=1993] W33 S47 E33 N47$ S47 E17 N47$ S47 E54 N47$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

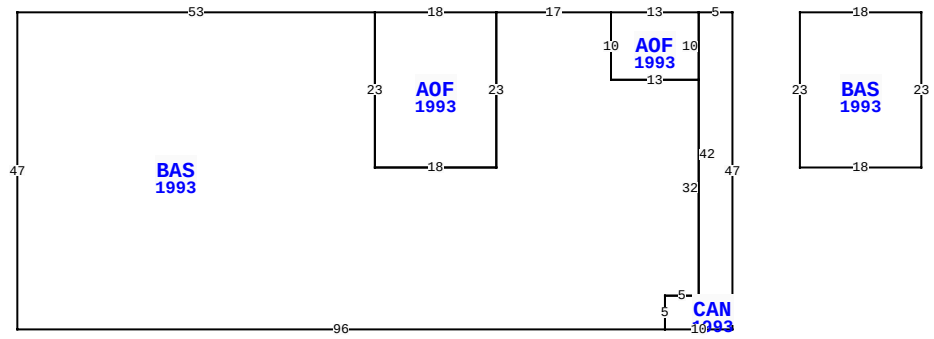
ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 50
Exterior Wall	19	COMMON BRK 50
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	06	STEAM 100
Plumbing		8 100
Frame	05	STEEL 100
Story Height		34 100
RMS		5 100
Stories	1.5	1.5 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	01	Quality Level 01
DOR CODE	4200	HEAVY MANUFACTURE
MAP NUM		MKT AREA 01
NEIGHBORHOOD/LOC	1015.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	130	185	1993	240	3,269
AOF	414	185	1993	766	10,434
BAS	414	100	1993	414	5,640
BAS	4,178	100	1993	4,178	56,913
CAN	260	30	1993	78	1,063
TOTALS	5,396			5,676	77,318

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	5,676	125.5417	68.11	386,592	1938	1938	0	30	0	50.00	20.00

64 LGHT MANUF – 0% - 0 Heated Area: 5136 HX Base Yr



BLD DATE	04/11/2019 KK
XF DATE	
INC DATE	
LGL DATE	
LAND DATE	
AG DATE	

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

CAN=[YR=1993] W5 AOF=[YR=1993] W13 BAS=[YR=1993] W17
AOF=[YR=1993] W18 S23 E18 N23$ S23 W18 N23 W53 S47 E96 N5 E5
N32 W13 N10$ S10 E13 N10$ S42 W5 S5 E10 N47$ PTR= E10
BAS=[YR=1993] E18 S23 W18 N23$ W10$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

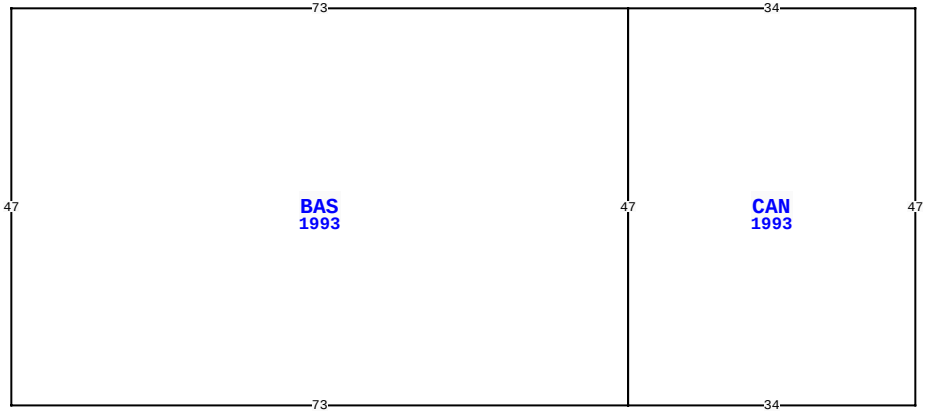
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 60
Exterior Wall	15	CONC BLOCK 40
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	06	STEAM 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		16 100
RMS		1 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	01	Quality Level 01
DOR CODE	4200	HEAVY MANUFACTURE
MAP NUM		MKT AREA 01
NEIGHBORHOOD/LOC	1015.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	3,431	100	1993	3,431	31,105
CAN	1,598	30	1993	479	4,343
TOTALS	5,029			3,910	35,448

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	3,910	83.5536	45.33	177,240	1948	1948	0	30	0	50.00	20.00

65 LGHT MANUF – 0% - 0 Heated Area: 3431 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

CAN=[YR=1993] W34 BAS=[YR=1993] W73 S47 E73 N47$ S47 E34 N47$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

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C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

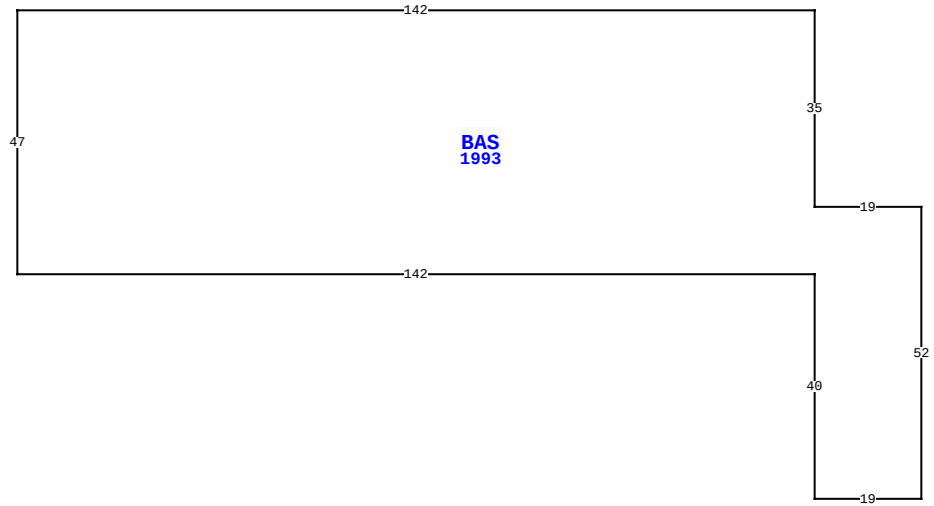
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	09	RIDGE FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	08	DECORATIVE 100
Interior Floo	07	CORK/VTILE 70
Interior Floo	11	CLAY TILE 30
Ceiling	01	FIN.SUSPD 100
Air Condition	04	ROOF TOP 100
Heating Type	09	ENG F AIR 100
Fixtures		21 100
Frame	06	FIREPROOF 100
Story Height		10 100
RMS		24 100
Stories	1.	1. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	7,662	100	1993	7,662	232,128
TOTALS	7,662			7,662	232,128

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
1701	04	7,662	107.8155	151.48	1,160,640	1948	1948	0	0	0	80.00	20.00

66 OFFICE – 0% - 0 Heated Area: 7662 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
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TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W19 N35 W142 S47 E142 S40 E19 N52$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

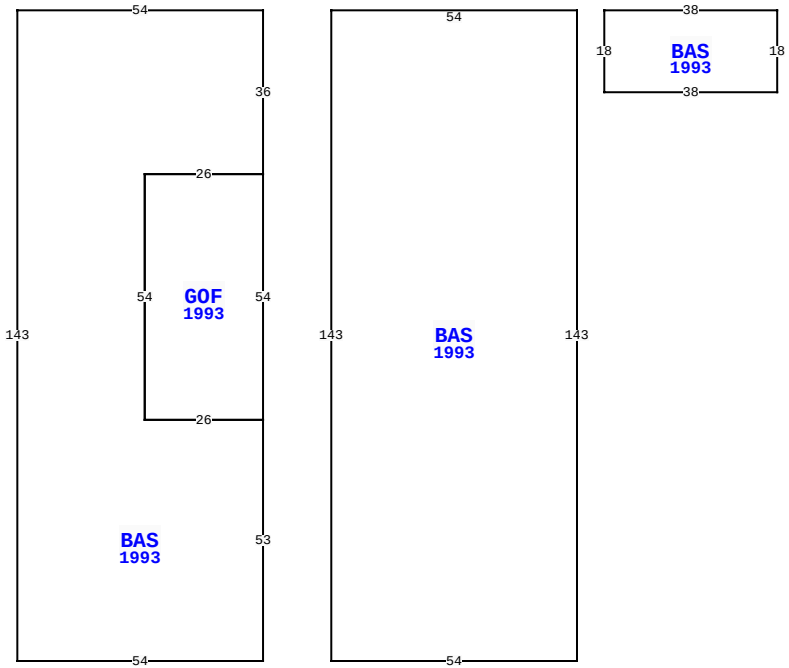
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	03	PLASTER 80
Interior Wall	08	DECORATIVE 20
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		30 100
RMS		1 100
Stories	2.5	2.5 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	01	Quality Level 01
DOR CODE	4200	HEAVY MANUFACTURE
MAP NUM		MKT AREA 01
NEIGHBORHOOD/LOC	1015.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	684	100	1993	684	7,677
BAS	6,318	100	1993	6,318	70,913
BAS	7,722	100	1993	7,722	86,672
GOF	1,404	210	1993	2,948	33,088
TOTALS	16,128			17,672	198,351

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	17,672	103.4379	56.12	991,753	1938	1938	0	30	0	50.00	20.00

67 LGHT MANUF – 0% - 0 Heated Area: 16128 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W54 S143 E54 N53 GOF=[YR=1993] N54 W26 S54 E26$ W26 N54 E26 N36$ PTR= E15 BAS=[YR=1993] E54 S143 W54 N143$ W15$ PTR= E75 BAS=[YR=1993] E38 S18 W38 N18$ W75$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

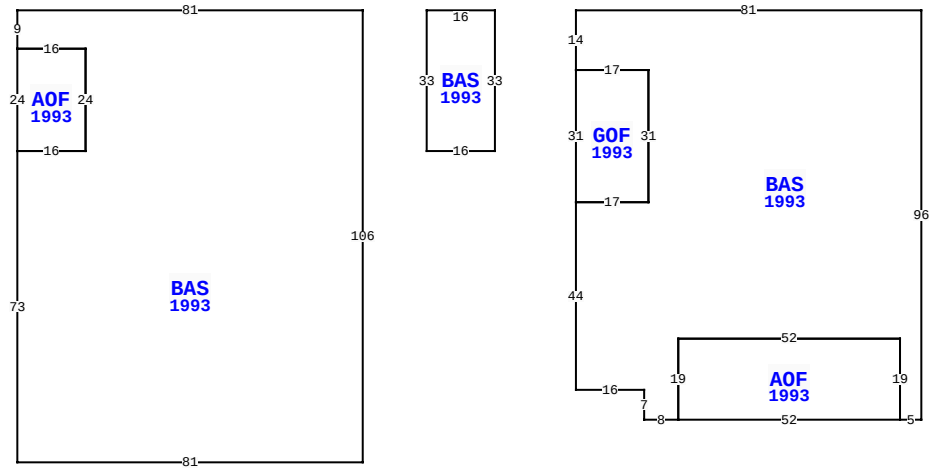
ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 80
Exterior Wall	19	COMMON BRK 20
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		1 100
Frame	05	STEEL 100
Story Height		28 100
RMS		2 100
Stories	2.5	2.5 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	384	185	1993	710	18,116
AOF	988	185	1993	1,828	46,643
BAS	528	100	1993	528	13,472
BAS	6,149	100	1993	6,149	156,896
BAS	8,202	100	1993	8,202	209,279
GOF	527	210	1993	1,107	28,246
TOTALS	16,778			18,524	472,651

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	18,524	106.8921	57.99	1,074,207	1970	1970	0	0	10	46.00	44.00

68 LGHT MANUF – 0% - 0 Heated Area: 16778 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W81 S9 AOF=[YR=1993] S24 E16 N24 W16$ E16 S24 W16 S73 E81 N106$PTR= E15 BAS=[YR=1993] E16 S33 W16 N33$ W15$ PTR= E50 BAS=[YR=1993] E81 S96 W5 AOF=[YR=1993] W52 N19 E52 S19$ N19 W52 S19 W8 N7 W16 N44 GOF=[YR=1993] N31 E17 S31 W17$ E17 N31 W17 N14$ W50$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

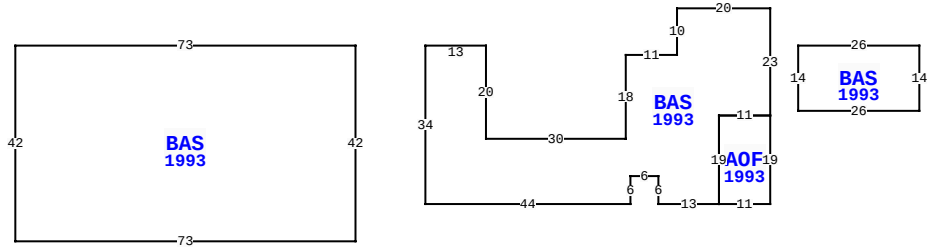
ELEMENT	CD	CONSTRUCTION
Exterior Wall	09	CORG ASB 60
Exterior Wall	19	COMMON BRK 40
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	07	NONE 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Common Wall		50 100
Story Height		92 100
RMS		1 100
Stories	2.	2. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	01	Quality Level 01
DOR CODE	4200	HEAVY MANUFACTURE
MAP NUM		MKT AREA 01
NEIGHBORHOOD/LOC	1015.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	209	185	1993	387	5,151
BAS	364	100	1993	364	4,845
BAS	1,809	100	1993	1,809	24,078
BAS	3,066	100	1993	3,066	40,808
TOTALS	5,448			5,626	74,882

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	5,626	122.6815	66.55	374,410	1938	1938	0	30	0	50.00	20.00

69 LGHT MANUF – 0% - 0 Heated Area: 5448 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W73 S42 E73 N42$ PTR= E15 BAS=[YR=1993] E13 S20 E30 N18 E11 N10 E20 S23 AOF=[YR=1993] S19 W11 N19 E11$ W11 S19 W13 N6 W6 S6 W44 N34$ W15$ PTR= E95 BAS=[YR=1993] E26 S14 W26 N14$ W95$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

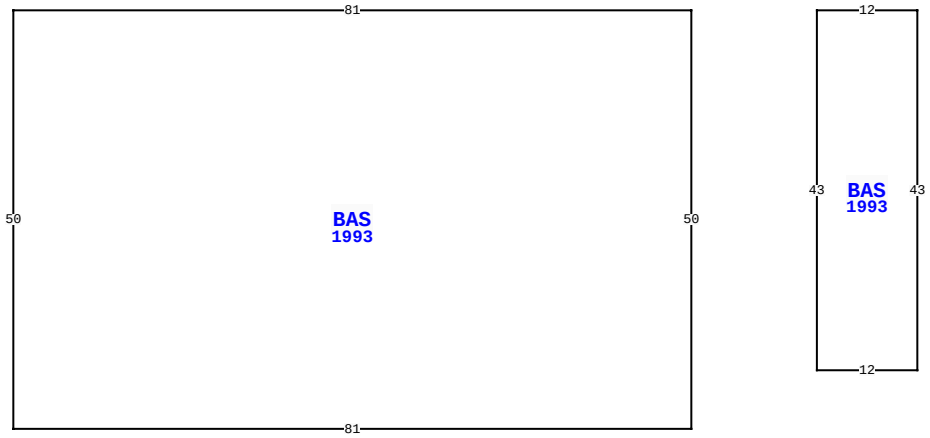
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	13	P-STRESS C 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Common Wall		50 100
Story Height		30 100
RMS		1 100
Stories	2.	2. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	01	Quality Level 01
DOR CODE	4200	HEAVY MANUFACTURE
MAP NUM		MKT AREA 01
NEIGHBORHOOD/LOC	1015.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	516	100	1993	516	5,431
BAS	4,050	100	1993	4,050	42,630
TOTALS	4,566			4,566	48,062

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	4,566	97.0106	52.63	240,309	1938	1938	0	30	0	50.00	20.00

70 LGHT MANUF – 0% - 0 Heated Area: 4566 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W81 S50 E81 N50$ PTR= E15 BAS=[YR=1993] E12 S43 W12 N43$ W15$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

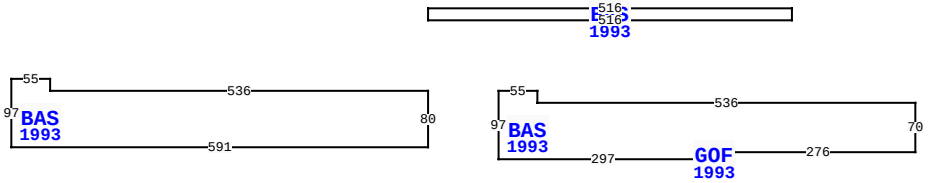
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 80
Exterior Wall	23	REINF CONC 20
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		23 100
RMS		4 100
Stories	2.5	2.5 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	8,772	100	1993	8,772	97,755
BAS	45,275	100	1993	45,275	504,545
BAS	48,215	100	1993	48,215	537,308
GOF	180	210	1993	378	4,212
TOTALS	102,442			102,640	1,143,820

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	102,640	102.7060	55.72	5,719,101	1948	1948	0	30	0	50.00	20.00

71 LGHT MANUF – 0% - 0 Heated Area: 102442 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W536 N17 W55 S97 E591 N80$ PTR= E100
BAS=[YR=1993] E55 S17 E536 S70 W276 GOF=[YR=1993] S10 W18 N10 E18$ W18 S10 W297 N97$ W100$ PTR= N100 BAS=[YR=1993] N17 E516 S17 W516$ S100$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

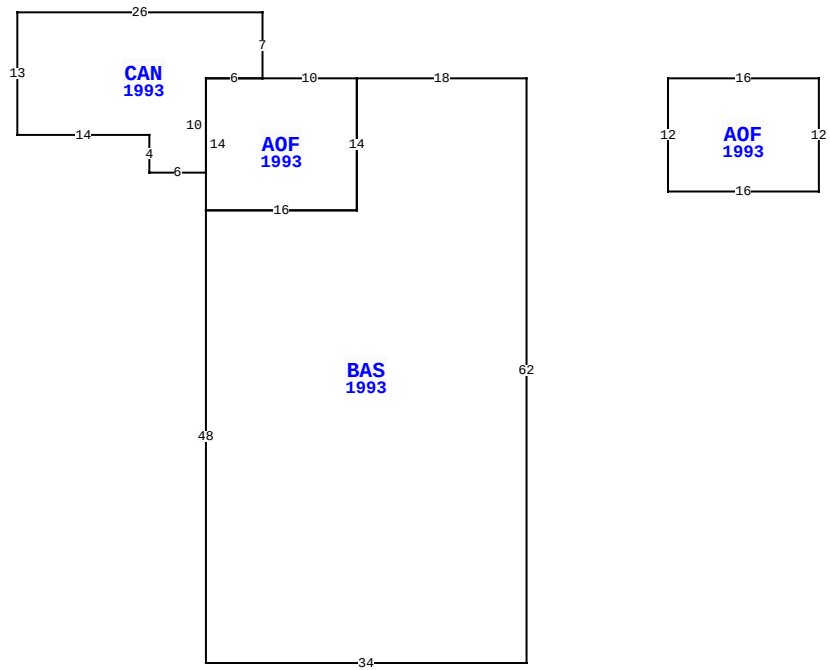
ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	07	NONE 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		28 100
RMS		2 100
Stories	1.5	1.5 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	192	185	1993	355	9,159
AOF	224	185	1993	414	10,682
BAS	1,884	100	1993	1,884	48,610
CAN	326	30	1993	98	2,529
TOTALS	2,626			2,751	70,980

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	2,751	108.0891	58.64	161,319	1975	1975	0	0	20	36.00	44.00

72 LGHT MANUF – 0% - 0 Heated Area: 2300 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	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

BAS=[YR=1993] W18 AOF=[YR=1993] W10 CAN=[YR=1993] N7 W26 S13 E14 S4 E6 N10 E6$ W6 S14 E16 N14$ S14 W16 S48 E34 N62$ PTR= E15 AOF=[YR=1993] E16 S12 W16 N12$ W15$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

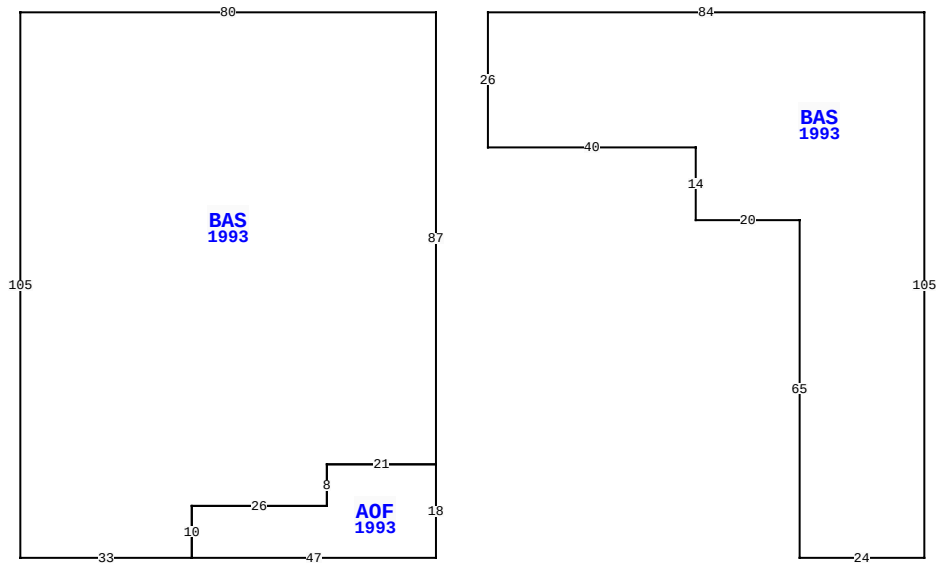
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 70
Exterior Wall	15	CONC BLOCK 30
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		5 100
Frame	05	STEEL 100
Story Height		30 100
RMS		3 100
Stories	2.	2. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	638	185	1993	1,180	35,747
BAS	4,360	100	1993	4,360	132,082
BAS	7,762	100	1993	7,762	235,142
TOTALS	12,760			13,302	402,971

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	13,302	124.0882	67.32	895,491	1970	1970	0	0	9	46.00	45.00

73 LGHT MANUF – 0% - 0 Heated Area: 12760 HX Base Yr



BLD DATE	04/11/2019 KK
XF DATE	
INC DATE	
LGL DATE	
LAND DATE	
AG DATE	

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W80 S105 E33 AOF=[YR=1993] E47 N18 W21 S8 W26 S10$ N10 E26 N8 E21 N87$ PTR= E10 BAS=[YR=1993] E84 S105 W24 N65 W20 N14 W40 N26$ W10$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

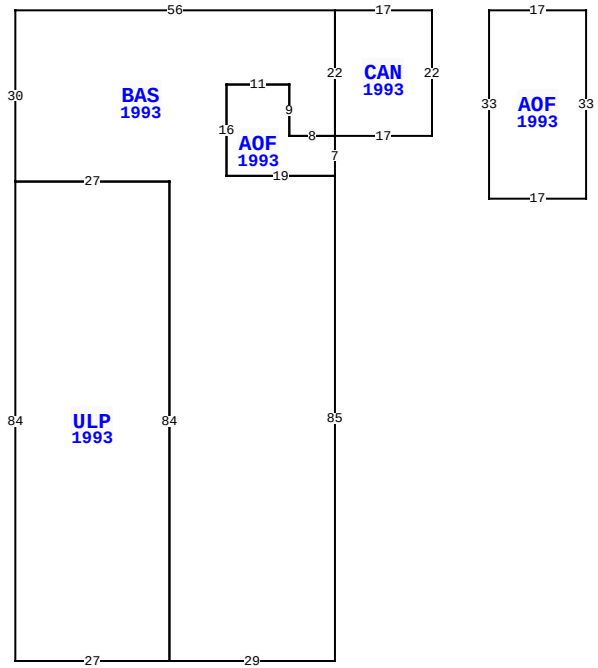
ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	07	NONE 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		2 100
Frame	05	STEEL 100
Story Height		28 100
RMS		2 100
Stories	2.	2. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	232	185	1993	429	11,260
AOF	561	185	1993	1,038	27,245
BAS	3,884	100	1993	3,884	101,946
CAN	374	30	1993	112	2,940
ULP	2,268	30	1993	680	17,848
TOTALS	7,319			6,143	161,239

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	6,143	105.1804	57.06	350,520	1975	1975	0	0	18	36.00	46.00

74 LGHT MANUF – 0% - 0 Heated Area: 4677 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

CAN=[YR=1993] W17 BAS=[YR=1993] W56 S30 ULP=[YR=1993] S84 E27 N84 W27$ E27 S84 E29 N85 AOF=[YR=1993] N7 W8 N9 W11 S16 E19$ W19 N16 E11 S9 E8 N22$ S22 E17 N22$ PTR= E10 AOF=[YR=1993] E17 S33 W17 N33$ W10$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

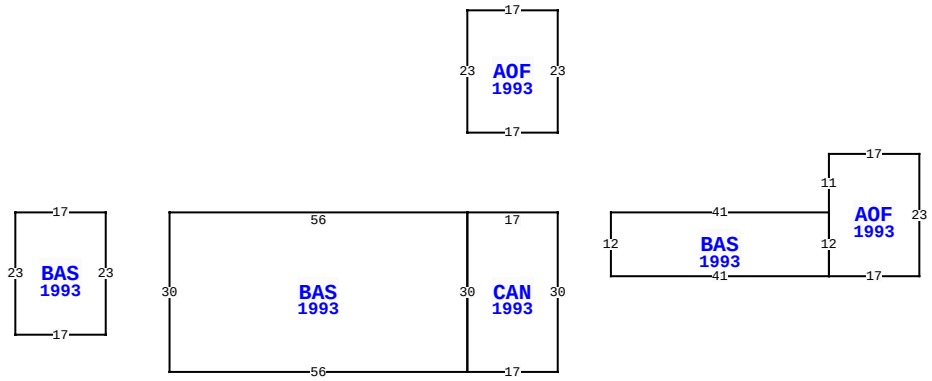
ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	07	NONE 60
Interior Wall	01	MINIMUM 40
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		16 100
RMS		1 100
Stories	4.	4. 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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	391	185	1993	723	6,565
AOF	391	185	1993	723	6,565
BAS	391	100	1993	391	3,550
BAS	492	100	1993	492	4,467
BAS	1,680	100	1993	1,680	15,254
CAN	510	30	1993	153	1,389
TOTALS	3,855			4,162	37,791

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	4,162	83.6821	45.40	188,955	1948	1948	0	30	0	50.00	20.00

75 LGHT MANUF – 0% - 0 Heated Area: 3345 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

CAN=[YR=1993] W17 BAS=[YR=1993] W56 S30 E56 N30$ S30 E17 N30$ PTR= E10 BAS=[YR=1993] E41 AOF=[YR=1993] N11 E17 S23 W17 N12$ S12 W41 N12$ W10$ PTR= N15 AOF=[YR=1993] N23 W17 S23 E17$ S15$ PTR= W85 BAS=[YR=1993] W17 S23 E17 N23$ E85$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

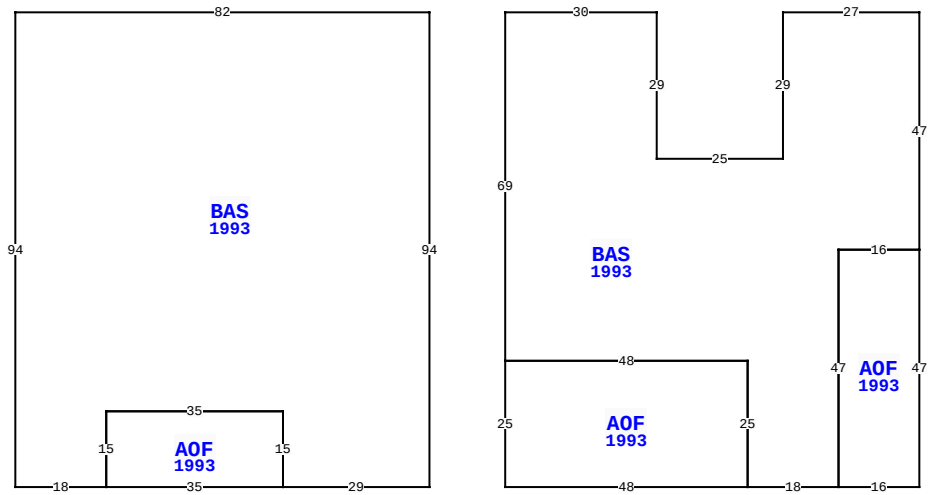
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		43 100
RMS		2 100
Stories	2.	2. 100
Class	00	. 100
Units		0 100
Occupancy	00	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	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	525	185	1993	971	30,023
AOF	752	185	1993	1,391	43,009
AOF	1,200	185	1993	2,220	68,642
BAS	5,031	100	1993	5,031	155,556
BAS	7,183	100	1993	7,183	222,095
TOTALS	14,691			16,796	519,326

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	16,796	167.6370	90.94	1,527,428	1970	1970	0	0	20	46.00	34.00

76 LGHT MANUF – 0% - 0 Heated Area: 14691 HX Base Yr



BLD DATE	04/11/2019 KK
XF DATE	
INC DATE	
LGL DATE	
LAND DATE	
AG DATE	

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	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

BAS=[YR=1993] W82S94 E18 AOF=[YR=1993] E35 N15 W35 S15$ N15 E35 S15 E29 N94$ PTR= E15 BAS=[YR=1993] E30 S29 E25 N29 E27 S47 AOF=[YR=1993] S47 W16 N47 E16$ W16 S47 W18 AOF=[YR=1993] W48 N25 E48 S25$ N25 W48 N69$ W15$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

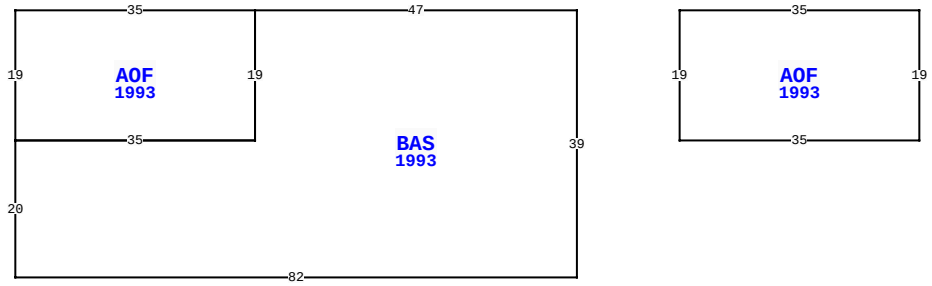
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 60
Exterior Wall	15	CONC BLOCK 40
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		72 100
RMS		2 100
Stories	2.	2. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	01	Quality Level 01
DOR CODE	4200	HEAVY MANUFACTURE
MAP NUM		MKT AREA 01
NEIGHBORHOOD/LOC	1015.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	665	185	1993	1,230	26,017
AOF	665	185	1993	1,230	26,017
BAS	2,533	100	1993	2,533	53,578
TOTALS	3,863			4,993	105,612

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	4,993	194.9555	105.76	528,060	1940	1940	0	30	0	50.00	20.00

77 LGHT MANUF – 0% - 0 Heated Area: 3863 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W47 AOF=[YR=1993] W35 S19 E35 N19$ S19 W35 S20 E82 N39$ PTR= E15 AOF=[YR=1993] E35 S19 W35 N19$ W15$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

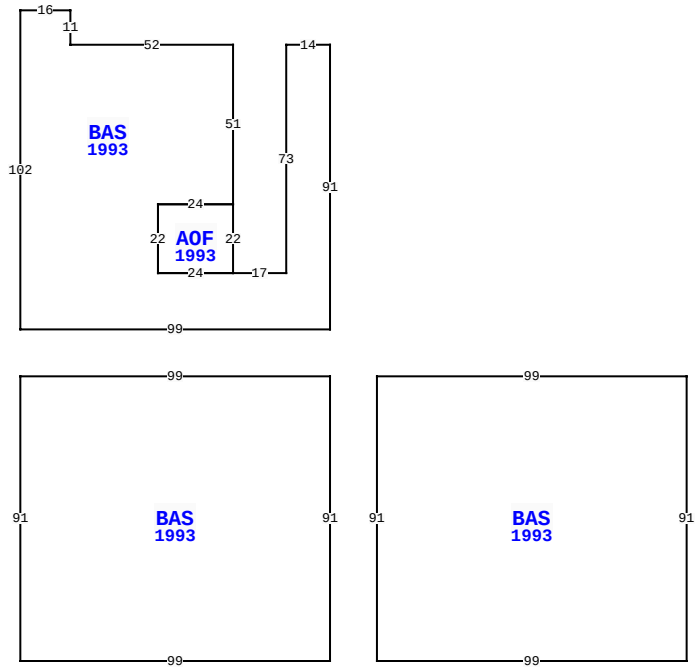
ELEMENT	CD	CONSTRUCTION
Exterior Wall	29	NONE 60
Exterior Wall	19	COMMON BRK 40
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	07	NONE 60
Interior Wall	01	MINIMUM 40
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Story Height		24 100
RMS		1 100
Stories	3.	3. 100
Class	00	. 100
Units		0 100
Occupancy	00	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	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	528	185	1993	977	9,663
BAS	7,416	100	1993	7,416	73,344
BAS	9,009	100	1993	9,009	89,099
BAS	9,009	100	1993	9,009	89,099
TOTALS	25,962			26,411	261,205

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	26,411	91.1430	49.45	1,306,024	1938	1938	0	30	0	50.00	20.00

78 LGHT MANUF – 0% - 0 Heated Area: 25962 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	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

BAS=[YR=1993] W99 S91 E99 N91$ PTR= E15 BAS=[YR=1993] E99 S91 W99 N91$ W15PTR=N15BAS=[YR=1993] N91 W14 S73 W17
AOF=[YR=1993] N22 W24 S22 E24$ W24 N22 E24 N51 W52 N11 W16 S102 E99$ S15$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

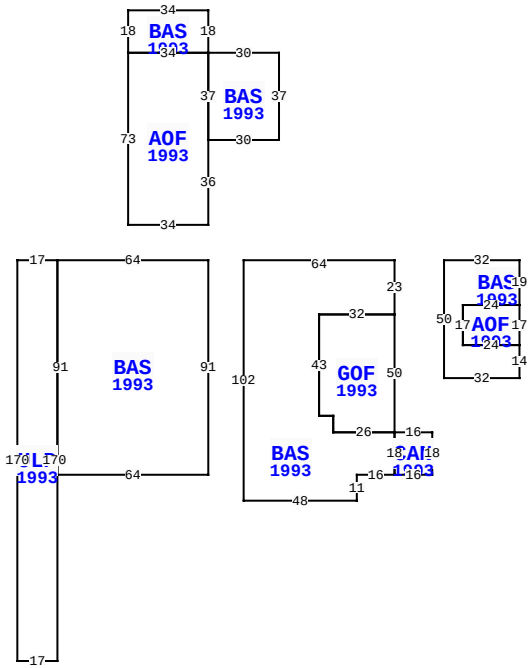
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 80
Exterior Wall	26	AL SIDING 20
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 60
Interior Wall	07	NONE 40
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		3 100
Frame	05	STEEL 100
Story Height		24 100
RMS		3 100
Stories	4.	4. 100
Class	00	. 100
Units		0 100
Occupancy	00	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	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	408	185	1993	755	21,622
AOF	2,482	185	1993	4,592	131,506
BAS	612	100	1993	612	17,527
BAS	1,110	100	1993	1,110	31,788
BAS	1,192	100	1993	1,192	34,137
BAS	4,794	100	1993	4,794	137,291
BAS	5,824	100	1993	5,824	166,788
CAN	288	30	1993	86	2,463
GOF	1,558	210	1993	3,272	93,704
ULP	2,890	30	1993	867	24,829
TOTALS	21,158			23,104	661,653

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	23,104	117.3174	63.64	1,470,339	1970	1970	0	0	9	46.00	45.00

79 LGHT MANUF – 0% - 0 Heated Area: 17980 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W64 ULP=[YR=1993] W17 S170 E17 N170$ S91 E64 N91$ PTR= N15 AOF=[YR=1993] N36 BAS=[YR=1993] E30 N37 W30 S37$ N37 BAS=[YR=1993] N18 W34 S18 E34$ W34 S73 E34$ S15$ PTR=E15 BAS=[YR=1993] E64 S23 GOF=[YR=1993] S50 W26 N7 W6 N43 E32$ W32 S43 E6 S7 E26 CAN=[YR=1993] E16 S18 W16 N18$ S18 W16 S11 W48 N102$ W15$ PTR=E100 BAS=[YR=1993] E32 S19 AOF=[YR=1993] S17 W24 N17 E24$ W24 S17 E24 S14 W32 N50$ W100$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 100
Roof Structur	12	REINFO/CON 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	02	WINDOW 100
Heating Type	06	STEAM 100
Plumbing		5 100
Frame	05	STEEL 100
Story Height		12 100
RMS		1 100
Stories	2.	2. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	01	Quality Level 01

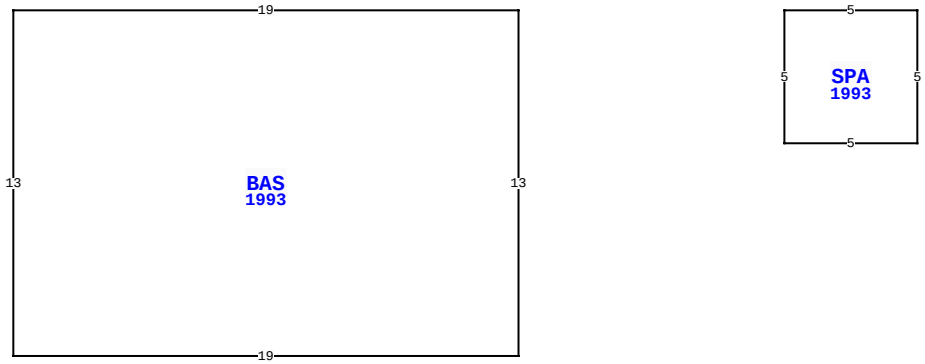
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	247	100	1993	247	4,655
SPA	25	100	1993	25	471
TOTALS	272			272	5,126

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	272	77.2027	41.88	11,391	1970	1970	0	0	9	46.00	45.00

80 LGHT MANUF – 0% - 0 Heated Area: 272 HX Base Yr



BLD DATE	04/11/2019	KK
XF DATE		
INC DATE		
LGL DATE		
LAND DATE		
AG DATE		

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W19 S13 E19 N13$ PTR= E10 SPA=[YR=1993] E5 S5 W5 N5$ W10$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

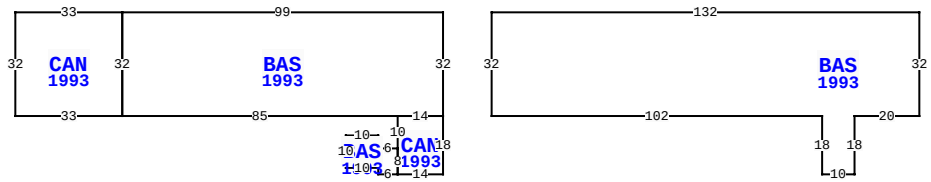
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 90
Exterior Wall	25	MOD METAL 10
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Common Wall		40 100
Story Height		48 100
RMS		1 100
Stories	2.	2. 100
Class	00	. 100
Units		0 100
Occupancy	00	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	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	148	100	1993	148	2,557
BAS	3,168	100	1993	3,168	54,724
BAS	4,404	100	1993	4,404	76,075
CAN	252	30	1993	76	1,313
CAN	1,056	30	1993	317	5,476
TOTALS	9,028			8,113	140,144

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	8,113	159.2118	86.37	700,720	1938	1938	0	30	0	50.00	20.00

81 LGHT MANUF – 0% - 0 Heated Area: 7720 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W99 CAN=[YR=1993] W33 S32 E33 N32$ S32 E85 CAN=[YR=1993] S10 BAS=[YR=1993] W6 N4 W10 S10 E10 S2 E6 N8$ S8 E14 N18 W14$ E14 N32 $ PTR= E15 BAS=[YR=1993] E132 S32 W20 S18 W10 N18 W102 N32$ W15$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

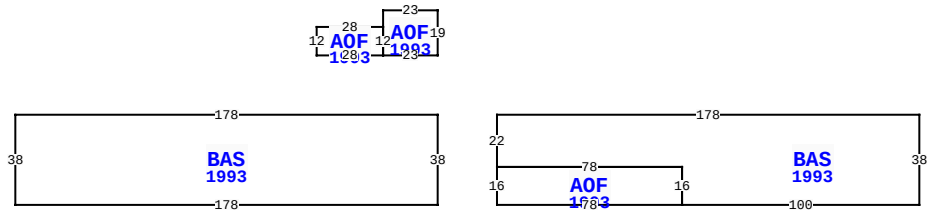
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Common Wall		60 100
Story Height		24 100
RMS		2 100
Stories	3.	3. 100
Class	00	. 100
Units		0 100
Occupancy	00	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	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	336	185	1993	622	6,246
AOF	437	185	1993	808	8,114
AOF	1,248	185	1993	2,309	23,187
BAS	5,516	100	1993	5,516	55,392
BAS	6,764	100	1993	6,764	67,924
TOTALS	14,301			16,019	160,863

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	16,019	92.5452	50.21	804,314	1938	1938	0	30	0	50.00	20.00

82 LGHT MANUF – 0% - 0 Heated Area: 14301 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK
XF DATE	
INC DATE	
LGL DATE	
LAND DATE	
AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W178 S38 E178 N38$ PTR= E25 BAS=[YR=1993] E178 S38 W100 AOF=[YR=1993] W78 N16 E78 S16$ N16 W78 N22$ W25$ PTR= N25 AOF=[YR=1993] N19 W23 S7 AOF=[YR=1993] W28 S12 E28 N12$ S12 E23$ S25$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 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		48 100
RMS		1 100
Stories	2.	2. 100
Class	00	. 100
Units		0 100
Occupancy	00	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	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	512	100	1993	512	24,389
BAS	512	100	1993	512	24,389
TOTALS	1,024			1,024	48,777

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	1,024	172.1597	93.40	95,642	1991	1991	0	0	35	14.00	51.00

83 LGHT MANUF – 0% - 0 Heated Area: 1024 HX Base Yr

BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W32 S16 E32 N16$ PTR= E20 BAS=[YR=1993] E32 S16 W32 N16$ W20$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

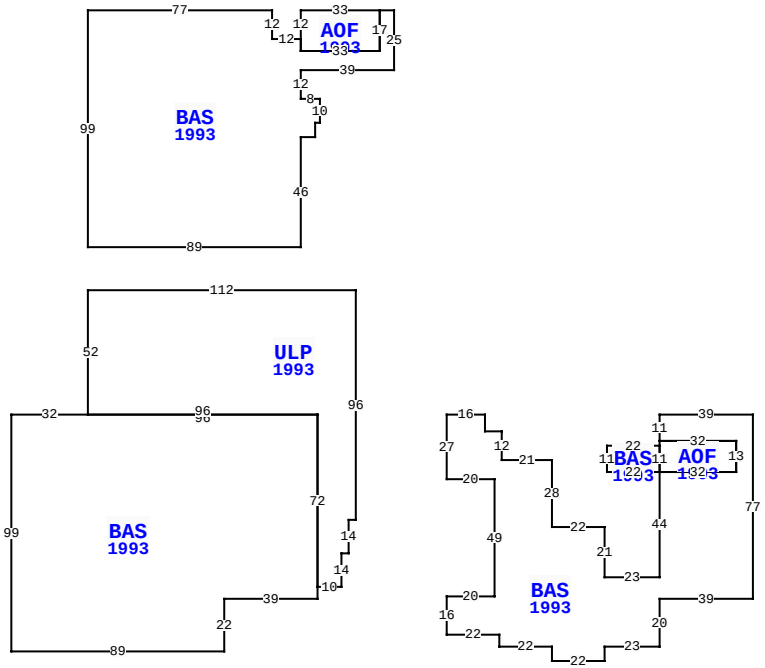
ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 70
Exterior Wall	29	NONE 30
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		5 100
Frame	05	STEEL 100
Story Height		23 100
RMS		2 100
Stories	3.	3. 100
Class	00	. 100
Units		0 100
Occupancy	00	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	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	416	185	1993	770	15,884
AOF	561	185	1993	1,038	21,412
BAS	242	100	1993	242	4,992
BAS	7,216	100	1993	7,216	148,852
BAS	9,197	100	1993	9,197	189,716
BAS	11,814	100	1993	11,814	243,699
ULP	6,850	30	1993	2,055	42,390
TOTALS	36,296			32,332	666,944

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	32,332	95.0608	51.57	1,667,361	1970	1970	0	5	9	46.00	40.00

85 LGHT MANUF – 0% - 0 Heated Area: 29446 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY

PAGE 60 of 69 2

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W32 S99 E89 N22 E39 N5 ULP=[YR=1993] E10 N14 E3 N14 E3 N96 W112 S52 E96 S72$ N72 W96$ PTR= E150BAS=[YR=1993] E16 S7 E7 S12 E21 S28 E22 S21 E23 N44 BAS=[YR=1993] W22 N11 E22AOF=[YR=1993] N2 E32 S13 W32 N11$ S11$E32 N13 W32 N11 E39 S77 W39 S20 W23 S6 W22 N6 W22 N5 W22 N16 E20 N49 W20 N27$ W150$ PTR= N70 BAS=[YR=1993] N99 E77 S12 E12 AOF=[YR=1993] N12 E33 S17 W33 N5$ S5 E33 N17 E6 S25 W39 S12 E8 S10 W2 S6 W6 S46 W89$ S70$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	29	NONE 100
Roof Structur	10	STEEL FRME 100
Roof Cover	05	CORG ASB 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		18 100
RMS		1 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	01	Quality Level 01

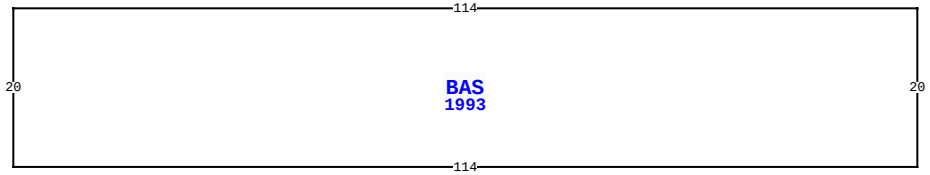
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,280	100	1993	2,280	13,885
TOTALS	2,280			2,280	13,885

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
4101	06	2,280	56.1330	30.45	69,426	1948	1948	0	30	0	50.00	20.00

87 LGHT MANUF – 0% - 0 Heated Area: 2280 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W114 S20 E114 N20$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

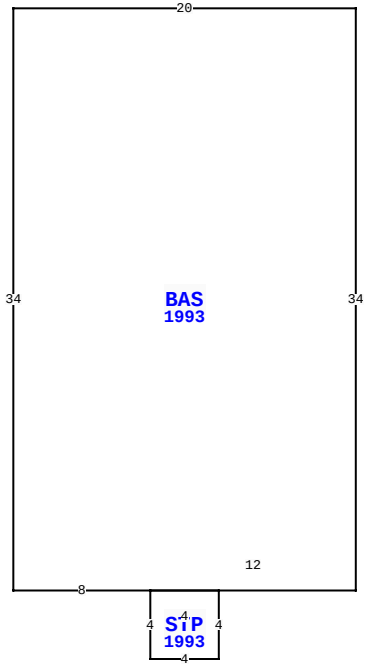
ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	07	NONE 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		0 100
Frame	05	STEEL 100
Common Wall		20 100
Story Height		15 100
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	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	680	100	1993	680	13,722
STP	16	10	1993	2	40
TOTALS	696			682	13,762

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	682	77.4900	42.04	28,671	1988	1988	0	0	35	17.00	48.00

88 LGHT MANUF – 0% - 0 Heated Area: 680 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK
XF DATE	
INC DATE	
LGL DATE	
LAND DATE	
AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W20 S34 E8 STP=[YR=1993] S4 E4 N4 W4$ E12 N34$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	23	REINF CONC 100
Roof Structur	11	BOWSTRTRUS 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 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	04	REIN CONC 100
Story Height		15 100
RMS		1 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02

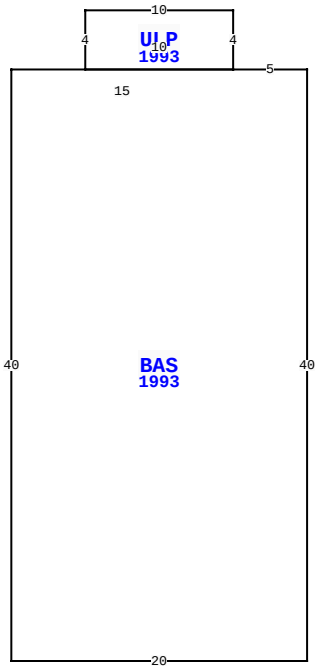
DOR CODE 4200 HEAVY MANUFACTURE
MAP NUM | MKT AREA 01
NEIGHBORHOOD/LOC 1015.00

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	800	100	1993	800	21,680
ULP	40	30	1993	12	325
TOTALS	840			812	22,005

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	812	99.9054	54.20	44,010	1982	1982	0	0	25	25.00	50.00

89 LGHT MANUF – 0% - 0 Heated Area: 800 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W5 ULP=[YR=1993] N4 W10 S4 E10$ W15 S40 E20 N40$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

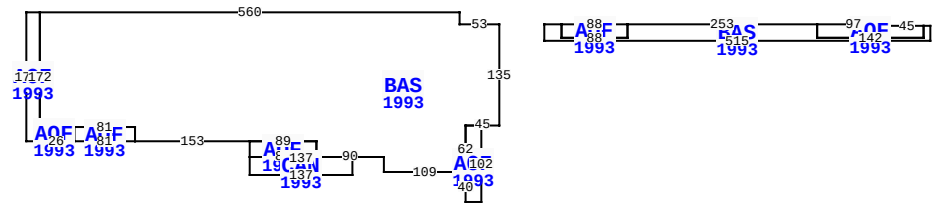
ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 70
Exterior Wall	20	FACE BRICK 30
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		13 100
Frame	05	STEEL 100
Story Height		20 100
RMS		1 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	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	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	526	185	1993	973	19,304
AOF	1,539	185	1993	2,847	56,481
AOF	1,584	185	1993	2,930	58,128
AOF	1,869	185	1993	3,458	68,603
AOF	2,142	185	1993	3,963	78,622
AOF	2,466	185	1993	4,562	90,506
AOF	3,096	185	1993	5,728	113,638
BAS	7,172	100	1993	7,172	142,285
BAS	107,937	100	1993	107,937	2,141,362
CAN	3,288	30	1993	986	19,561
TOTALS	131,619			140,556	2,788,491

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	140,556	107.5647	58.35	8,201,443	1970	1970	0	0	20	46.00	34.00

90 LGHT MANUF – 0% - 0 Heated Area: 128331 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

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

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W53 N16 W560 AOF=[YR=1993] W18 S172 E18 N172$ S172 E9 AOF=[YR=1993] E26 N19 W10 N2 W16 S21 $ N21 E16 S2 E10 S19 E11 AOF=[YR=1993] E81 N19 W81 S19$ N19 E81 S19 E153 AOF=[YR=1993] S21 CAN=[YR=1993] S24 E137 N24 W137$ E89 N21 W89$ E89 S21 E90 S20 E109 AOF=[YR=1993] S40 E21 N102 W21 S62$ N62 E45 N135$ PTR= E60 BAS=[YR=1993] E23 AOF=[YR=1993] E88 S18 W88 N18$ S18 E88 N18 E253 AOF=[YR=1993] E97 S2 E45 S16 W142 N18$ S18 E142 N16 E9 S20 W515 N22$ W60$.

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 70
Exterior Wall	20	FACE BRICK 30
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		13 100
Frame	05	STEEL 100
Story Height		20 100
RMS		1 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	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	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	125,000	100	1993	125,000	2,479,875
TOTALS	125,000			125,000	2,479,875

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	125,000	107.5647	58.35	7,293,750	1970	1970	0	0	20	46.00	34.00

91 LGHT MANUF – 0% - 0 Heated Area: 125000 HX Base Yr

BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] 125000$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

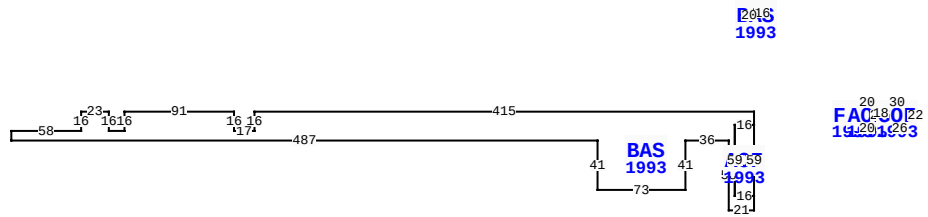
ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 70
Exterior Wall	20	FACE BRICK 30
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		13 100
Frame	05	STEEL 100
Story Height		20 100
RMS		1 100
Stories	1.5	1.5 100
Class	00	. 100
Units		0 100
Occupancy	00	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	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
AOF	440	185	1993	814	21,374
AOF	944	185	1993	1,746	45,846
BAS	192	100	1993	192	5,041
BAS	16,667	100	1993	16,667	437,634
FOP	24	50	1993	12	315
GOF	644	210	1993	1,352	35,500
TOTALS	18,911			20,783	545,710

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	20,783	107.5647	58.35	1,212,688	1970	1970	0	0	9	46.00	45.00

92 LGHT MANUF – 0% - 0 Heated Area: 18887 HX Base Yr



600 N 8TH ST, FERNANDINA BEACH

BLD DATE	04/11/2019 KK	LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W415 S16 W17 N16 W91 S16 W13 N16 W23 S16 W58 S8 E487 S41 E73 N41 E36 S58 E21 N12 AOF=[YR=1993] N59 W16 S59 E16$ W16 N59 E16 N11$ PTR= E80 FOP=[YR=1993] E4 AOF=[YR=1993] N8 E20 GOF=[YR=1993] E30 S22 W26 N4 W4 N18$ S22 W20 N14$ S6 W4 N6$ W80$ PTR= N70 BAS=[YR=1993] N4 E7 N16 W11 S20 E4$ S70$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

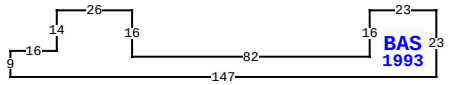
ELEMENT	CD	CONSTRUCTION
Exterior Wall	26	AL SIDING 70
Exterior Wall	20	FACE BRICK 30
Roof Structur	10	STEEL FRME 100
Roof Cover	04	BUILT-UP 100
Interior Wall	01	MINIMUM 100
Interior Floo	04	C ABOVE GD 100
Ceiling	04	NONE 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Plumbing		13 100
Frame	05	STEEL 100
Story Height		20 100
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	

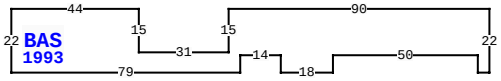
AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,845	100	1993	1,845	47,274
BAS	2,781	100	1993	2,781	71,258
TOTALS	4,626			4,626	118,532

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	4,626	104.9605	56.94	263,404	1970	1970	0	0	9	46.00	45.00

93 LGHT MANUF – 0% - 0 Heated Area: 4626 HX Base Yr





BLD DATE	04/11/2019 KK
XF DATE	
INC DATE	
LGL DATE	
LAND DATE	
AG DATE	

600 N 8TH ST, FERNANDINA BEACH

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W90 S15 W31 N15 W44 S22 E79 N6 E14 S6 E18 N6 E50 S6 E4 N22$ PTR= N40 BAS=[YR=1993] N9 E16 N14 E26 S16 E82 N16 E23 S23 W147$ S40$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	15	CONC BLOCK 100
Roof Structur	12	REINFO/CON 100
Roof Cover	04	BUILT-UP 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
Plumbing		2 100
Frame	03	MASONRY 100
Story Height		14 100
RMS		2 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

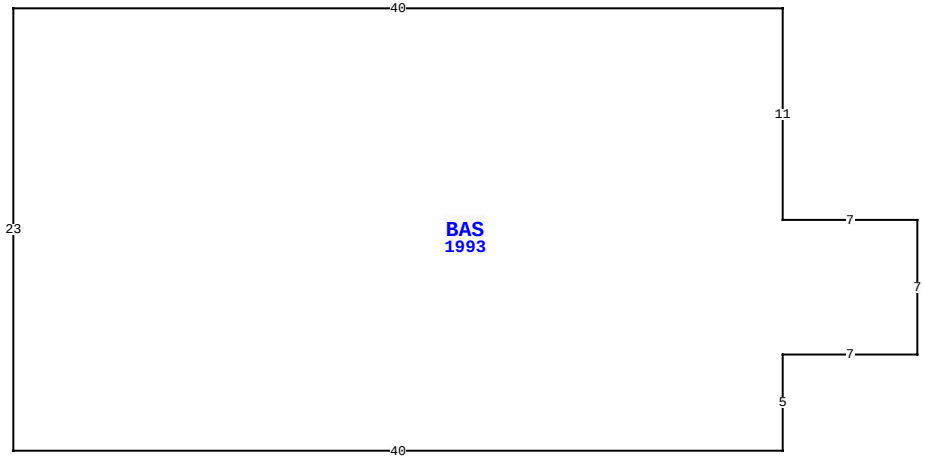
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	969	100	1993	969	25,682
TOTALS	969			969	25,682

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	DP	NORM	% COND
4101	06	969	103.9500	56.39	54,642	1976	1976	0	0	19	34.00	47.00

96 LGHT MANUF – 0% - 0 Heated Area: 969 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
SOH/AGL Deduction	0
ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

BAS=[YR=1993] W7 N11 W40 S23 E40 N5 E7 N7$.

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

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 07/30/2025 BY SYS

CONTAINER CORP MILL SITE
DB 102/326 OLD TOWN BLOCKS
26 27 (EX LOTS 3 4 5 6 7)

ROCKTENN CP LLC
C/O SMURFIT WESTROCK ATTN: AR, 600 N 8TH ST
FERNANDINA BEACH, FL 32034

2025

00-00-31-1860-0000-0000

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		2 100
Frame	04	REIN CONC 100
Story Height		9 100
RMS		1 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

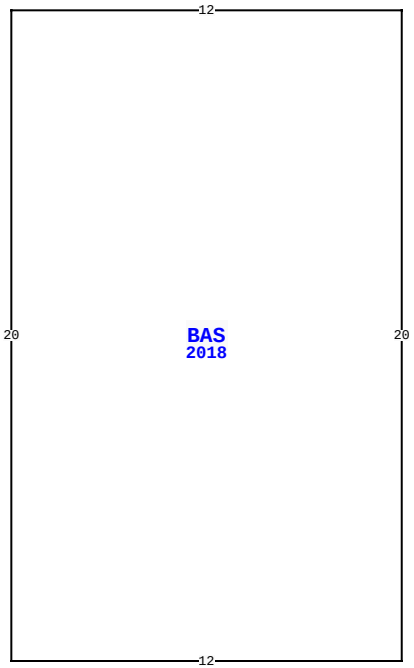
DOR CODE	4200	HEAVY MANUFACTURE	
MAP NUM		MKT AREA	01
NEIGHBORHOOD/LOC	1015.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	240	100	2018	240	32,259
TOTALS	240			240	32,259

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	138.57	33,257	2018	2018	0	0	0	3.00	97.00

97 OFFICE – 0% - 0 Heated Area: 240 HX Base Yr



BLD DATE	04/11/2019	KK	LGL DATE
XF DATE			LAND DATE
INC DATE			AG DATE

600 N 8TH ST, FERNANDINA BEACH

NASSAU COUNTY PROPERTY

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	20,844,768
TOTAL MARKET OB/XF VALUE	3,568,160
TOTAL LAND VALUE - MARKET	14,292,235
TOTAL MARKET VALUE	38,705,163
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ASSESSED VALUE	38,705,163
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	38,705,163
TOTAL JUST VALUE	38,705,163
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	38,667,679

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	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

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

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

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 07/30/2025 BY SYS