NW1/4 & NW1/4 OF NE1/4 OF
SEC 31-3N-25E
{LEASED BY JEFFERSON SMURFIT}

RAYONIER FOREST RESOURCES LP
1 RAYONIER WAY
YULEE, FL 32097

2025

31-3N-25-0000-0002-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION

DOR CODE	5500	TIMBERLAND 80-89	
MAP NUM		MKT AREA	05
NEIGHBORHOOD/LOC	5001.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
TOTALS					

MARKET ADJUSTMENTS

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

SAULS RD, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/13/2025 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 4	Tax Dist:
BUILDING MARKET VALUE	0
TOTAL MARKET OB/XF VALUE	0
TOTAL LAND VALUE - MARKET	634,590
TOTAL MARKET VALUE	88,893
SOH/AGL Deduction	0
ASSESSED VALUE	88,893
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	88,893
TOTAL JUST VALUE	634,590
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	465,366

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2511/0079	11/01/2021	TD	Q	V	05	2,670,000
GRANTOR: CUMMER LAND TRUST, HA						
GRANTEE: RAYONIER FOREST RES						
1172/1046	9/17/2003	QC	U	V	07	100
GRANTOR: CUMMER CHERYL S ETAL						
GRANTEE: CUMMER WELLINGTON W						

BUILDING NOTES

BUILDING DIMENSIONS

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES

LAND DESCRIPTION

TOTAL OB/XF 0

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV
1	005500	A	TIMBER 2 N S	0		OR	0.00	0.00	115.53	AC		1.00	1.00	1.00	525.00	525.00	60,653							
2	005600	A	TIMBER 3 N S	0		OR	0.00	0.00	50.00	AC		1.00	1.00	1.00	390.00	390.00	19,500							
3	005902	A	HARDWOOD SI	0		OR	0.00	0.00	46.00	AC		1.00	1.00	1.00	190.00	190.00	8,740							
4	009910	M	MARKET VALUE	0		OR	0.00	0.00	211.53	AC		1.00	1.00	1.00	3,000.00	3,000.00	634,590							

REVIEW DATE 05/13/2025 BY MLU Total Acres: 211.53 Total Land Value: 88,893 Market: 634,590 Agricultural: 88,893 Common: 0 PRINTED 07/30/2025 BY SYS