PT JOHN LOW MILL GRANT
SEC 37-2N-27E IN OR 655/1294
(EX PT IN R/W OR 655/1308 &

NASSAU COUNTY BOARD OF COMMISSIONERS
96135 NASSAU PLACE STE 1
YULEE, FL 32097

2025

37-2N-27-0000-0001-0040

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

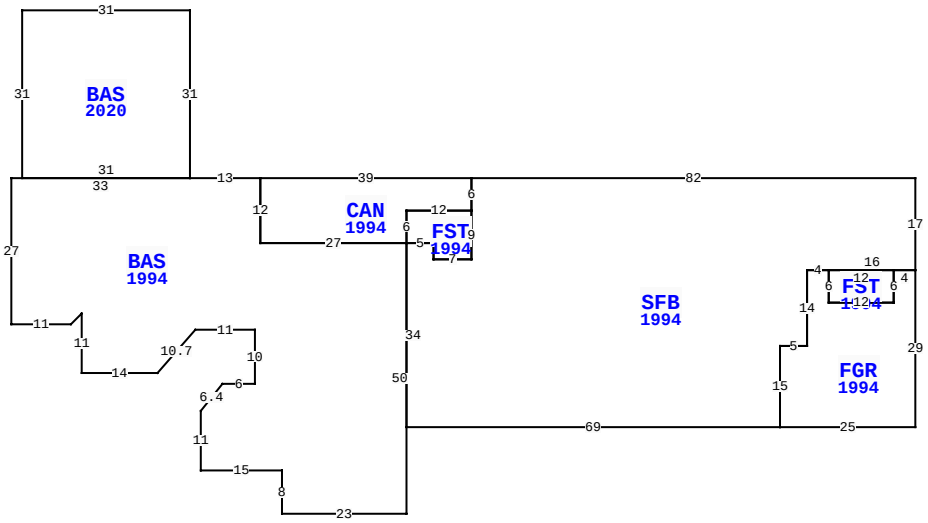
ELEMENT	CD	CONSTRUCTION
Exterior Wall	17	CB STUCCO 70
Exterior Wall	16	WD FR STUC 30
Roof Structur	04	WOOD TRUSS 100
Roof Cover	11	SLATE 100
Interior Wall	05	DRYWALL 100
Interior Floo	11	CLAY TILE 100
Ceiling	01	FIN.SUSPD 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Fixtures		20 100
Frame	03	MASONRY 100
Story Height		10 100
RMS		16 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03
DOR CODE	8600	COUNTY
MAP NUM		MKT AREA 04
NEIGHBORHOOD/LOC	4002.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	2,907	100	1994	2,907	336,645
BAS	961	100	2020	961	111,288
CAN	396	30	1994	119	13,781
FGR	583	60	1994	350	40,532
FST	72	50	1994	36	4,169
FST	93	50	1994	46	5,327
SFB	3,504	80	1994	2,803	324,601
TOTALS	8,516			7,222	836,342

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
1701	04	7,222	114.4750	160.84	1,161,586	1994	1997	0	0	0	28.00	72.00

1 OFFICE – 0% - 0 Heated Area: 6671 HX Base Yr



86078 LICENSE RD, FERNANDINA BEACH

BLD DATE	12/22/2020	KK	LGL DATE	
XF DATE	12/22/2020	KK	LAND DATE	04/25/2025 DC
INC DATE			AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 4	Tax Dist:	
BUILDING MARKET VALUE		890,118
TOTAL MARKET OB/XF VALUE		119,245
TOTAL LAND VALUE - MARKET		434,505
TOTAL MARKET VALUE		1,443,868
SOH/AGL Deduction		336,105
ASSESSED VALUE		1,107,763
TOTAL EXEMPTION VALUE	03	1,107,763
BASE TAXABLE VALUE		0
TOTAL JUST VALUE		1,443,868
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		1,377,276

PERMIT NUM	DESCRIPTION	AMT	ISSUED
20007892	XFOB-KENNEL COVER	40,572	10/22/2020
20001899	ADDITION-CATTERY	227,650	05/14/2020
B1327525	ADDITION	7,677	07/01/2013
B1327213	90X10 SLAB FOR PE	2,000	01/01/2013
B25911	ADDITION	4,969	04/01/2012
B25913	ADDITION	4,969	04/01/2012

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U /	V I /	RSN CD	SALE PRICE
0656/0012	4/28/1992	QC	U	V	10	100
GRANTOR: ITT RAYONIER INC						
GRANTEE: BOARD OF COUNTY COM						
0656/0001	4/28/1992	QC	U	V	10	100
GRANTOR: RAYONIER TIMBERLANDS						
GRANTEE: BOARD OF COUNTY COM						

BUILDING NOTES

BUILDING DIMENSIONS

SFB=[YR=1994] W82 CAN=[YR=1994] W39 BAS=[YR=1994] W13 BAS=[YR=2020] N31 W31 S31 E31$ W33 S27 E11 R2 U2 S11 E14 U8 R7 E11 S10 W6 D5 L4 S11 E15 S8 E23 N50 W27 N12 $ S12 E27 N6 E12 N6$ S6 FST=[YR=1994] W12 S6 E5 S3 E7 N9$ S9 W7 N3 W5 S34 E69 FGR=[YR=1994] E25 N29 W4 S6 W12 N6 W4 S14 W5 S15$ N15 E5 N14 E4 FST=[YR=1994] S6 E12 N6 W12$ E16 N17$.

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	0648	LIGHTS-AV	0	0	0	0	3.00	UT	140.00	140.00	100	1994	1994	3	20	84	
2	0972	ST LGHT UN	0	0	0	0	2.00	UT	2,530.00	2,530.00	100	1994	1994	3	32	1,619	
3	0975	ST LT/ARM	0	0	0	0	2.00	UT	500.00	500.00	100	1994	1994	3	32	320	
4	0465	FNC GT 15'	0	0	0	0	1.00	UT	562.50	562.50	100	1994	1994	3	30	169	
5	0812	CONCRETE C	0	0	0	0	11,003.00	SF	4.00	4.00	100	1994	1994	3	66	29,048	
6	1126	CB/STC 8"	0	0	0	0	116.00	SF	8.00	8.00	100	1994	1994	3	66	612	
7	0430	CL FNC 6B	0	0	0	0	482.00	LF	9.70	9.70	100	1994	1994	3	30	1,403	
8	0463	FENCE GATE	0	0	0	0	3.00	UT	300.00	300.00	100	1994	1994	3	30	270	
9	0463	FENCE GATE	0	0	0	0	10.00	UT	300.00	300.00	100	2012	2012	3	81	2,430	
10	0505	FLAGPOLE A	0	0	0	0	20.00	LF	50.00	50.00	100	1994	1994	3	20	200	

TOTAL OB/XF 36,155

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	008600	C	COUNTY	0		GPU	0.00	0.00	57,934.00	SF		1.00	1.00	1.00	7.50	7.50	434,505							

REVIEW DATE 04/28/2025 BY DC Total Acres: 0.00 Total Land Value: 434,505 Market: 0 Agricultural: 0 Common: 434,505 PRINTED 07/30/2025 BY SYS

PT JOHN LOW MILL GRANT
SEC 37-2N-27E IN OR 655/1294
(EX PT IN R/W OR 655/1308 &

NASSAU COUNTY BOARD OF COMMISSIONERS
96135 NASSAU PLACE STE 1
YULEE, FL 32097

2025

37-2N-27-0000-0001-0040

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

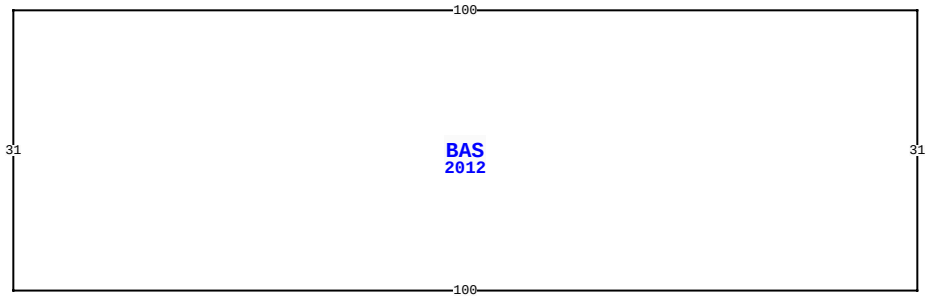
ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 70
Exterior Wall	29	NONE 30
Roof Structur	10	STEEL FRME 100
Roof Cover	12	MODULAR MT 100
Interior Wall	01	MINIMUM 70
Interior Wall	03	PLASTER 30
Interior Floo	03	CONC FINSH 100
Ceiling	01	FIN.SUSPD 100
Air Condition	01	NONE 100
Heating Type	02	CONVECTION 100
Plumbing		4 100
Frame	05	STEEL 100
Story Height		8 100
RMS		1 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	02	Quality Level 02
DOR CODE	8600	COUNTY
MAP NUM		MKT AREA 04
NEIGHBORHOOD/LOC	4002.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	3,100	100	2012	3,100	40,489
TOTALS	3,100			3,100	40,489

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
8600	06	3,100	67.8712	17.65	54,715	2012	2012	0	0	0	26.00	74.00

2 BARNS – 0% - 0 Heated Area: 3100 HX Base Yr



86078 LICENSE RD, FERNANDINA BEACH

BLD DATE	12/22/2020	KK	LGL DATE		
XF DATE	12/22/2020	KK	LAND DATE	04/25/2025	DC
INC DATE			AG DATE		

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 4	Tax Dist:	
BUILDING MARKET VALUE		890,118
TOTAL MARKET OB/XF VALUE		119,245
TOTAL LAND VALUE - MARKET		434,505
TOTAL MARKET VALUE		1,443,868
SOH/AGL Deduction		336,105
ASSESSED VALUE		1,107,763
TOTAL EXEMPTION VALUE	03	1,107,763
BASE TAXABLE VALUE		0
TOTAL JUST VALUE		1,443,868
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		1,377,276

PERMIT NUM	DESCRIPTION	AMT	ISSUED
C22621	CO ISSUED	0	12/07/2009
C22622	CO ISSUED	0	12/07/2009
C22623	CO ISSUED	0	12/07/2009
B22621	XFOB	14,233	07/01/2009
B22622	XFOB	7,994	07/01/2009
B22623	XFOB	8,599	07/01/2009

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U /	V I /	RSN CD	SALE PRICE
0656/0012	4/28/1992	QC	U	V	10	100
GRANTOR: ITT RAYONIER INC						
GRANTEE: BOARD OF COUNTY COM						
0656/0001	4/28/1992	QC	U	V	10	100
GRANTOR: RAYONIER TIMBERLANDS						
GRANTEE: BOARD OF COUNTY COM						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2012] W100S31E100N31$.

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	6001	ROLLUP DR	0	0	0	0	1.00	UT	400.00	400.00	100	1994	1994	3	20	80	
12	0425	CL FNC 8'	0	0	0	0	248.00	LF	10.65	10.65	100	2012	2012	3	81	2,139	
13	0463	FENCE GATE	0	0	0	0	36.00	UT	300.00	300.00	100	2012	2012	3	81	8,748	
14	0463	FENCE GATE	0	0	0	0	5.00	UT	300.00	300.00	100	2012	2012	3	81	1,215	
15	0424	CL FNC 6'	0	0	0	0	16.00	LF	20.00	20.00	100	2012	2012	3	81	259	
16	0978	SECURTY LT	0	0	0	0	2.00	UT	450.00	450.00	100	2012	2012	3	81	729	
17	0351	CARPORT MT	0	0	20	12	240.00	SF	10.00	10.00	100	2012	2012	3	50	1,200	
18	0351	CARPORT MT	0	0	20	12	240.00	SF	10.00	10.00	100	2012	2012	3	50	1,200	
19	0351	CARPORT MT	0	0	21	18	378.00	SF	6.30	6.30	100	2012	2012	3	50	1,191	
20	0383	FREEZER	0	0	9	6	54.00	SF	105.00	105.00	100	2014	2014	3	72	4,082	

TOTAL OB/XF 20,843

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 04/28/2025 BY DC Total Acres: 0.00 Total Land Value: 434,505 Market: 0 Agricultural: 0 Common: 434,505 PRINTED 07/30/2025 BY SYS

PT JOHN LOW MILL GRANT
SEC 37-2N-27E IN OR 655/1294
(EX PT IN R/W OR 655/1308 &

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96135 NASSAU PLACE STE 1
YULEE, FL 32097

2025

37-2N-27-0000-0001-0040

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 60
Interior Wall	02	WALL BD/WD 40
Interior Floo	01	NONE 60
Interior Floo	03	CONC FINSH 40
Ceiling	02	F.NOT SUS 100
Air Condition	01	NONE 100
Heating Type	02	CONVECTION 100
Plumbing		1 100
Frame	05	STEEL 100
Story Height		12 100
RMS		1 100
Stories	1.	1. 100
Class	00	. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

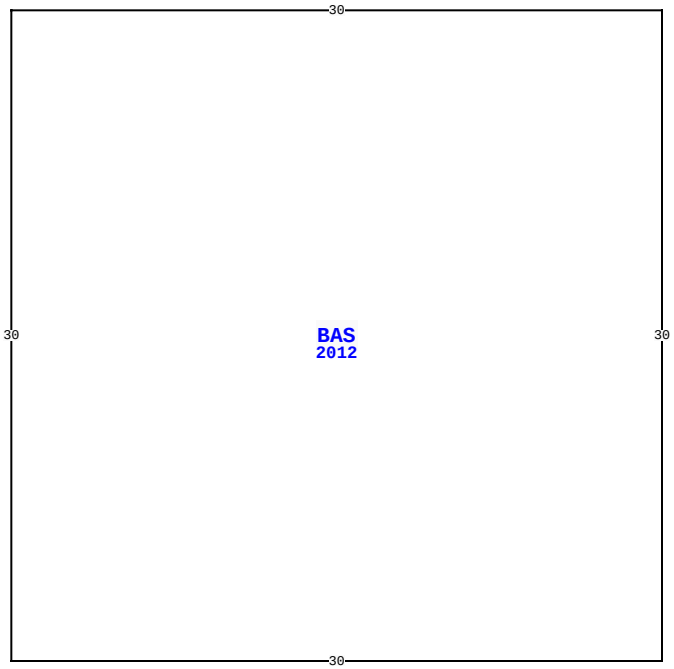
DOR CODE	8600	COUNTY	
MAP NUM		MKT AREA	04
NEIGHBORHOOD/LOC	4002.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	900	100	2012	900	13,287
TOTALS	900			900	13,287

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
8600	06	900	76.7290	19.95	17,955	2012	2012	0	0	0	26.00	74.00

3 BARNS – 0% - 0 Heated Area: 900 HX Base Yr



86078 LICENSE RD, FERNANDINA BEACH

BLD DATE	12/22/2020	KK	LGL DATE		
XF DATE	12/22/2020	KK	LAND DATE	04/25/2025	DC
INC DATE			AG DATE		

NASSAU COUNTY PROPERTY — VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 4	Tax Dist:	
BUILDING MARKET VALUE		890,118
TOTAL MARKET OB/XF VALUE		119,245
TOTAL LAND VALUE - MARKET		434,505
TOTAL MARKET VALUE		1,443,868
SOH/AGL Deduction		336,105
ASSESSED VALUE		1,107,763
TOTAL EXEMPTION VALUE	03	1,107,763
BASE TAXABLE VALUE		0
TOTAL JUST VALUE		1,443,868
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		1,377,276

PERMIT NUM	DESCRIPTION	AMT	ISSUED
M037501	CHNGE SRVC	0	10/01/2003
92-427	NEW CONSTR	0	10/15/1992

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U /	V I /	RSN CD	SALE PRICE
0656/0012	4/28/1992	QC	U	V	10	100
GRANTOR: ITT RAYONIER INC						
GRANTEE: BOARD OF COUNTY COM						
0656/0001	4/28/1992	QC	U	V	10	100
GRANTOR: RAYONIER TIMBERLANDS						
GRANTEE: BOARD OF COUNTY COM						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2012] W30S30E30N30$.

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	0810	CONCRETE A	0	0	15	7	105.00	SF	6.50	6.50	100	2014	2014	3	94	642	
22	0810	CONCRETE A	0	0	6	3	18.00	SF	6.50	6.50	100	2014	2014	3	94	110	
23	0812	CONCRETE C	0	0	100	10	1,000.00	SF	4.00	4.00	100	2015	2015	3	95	3,800	
24	0424	CL FNC 6'	0	0	0	0	300.00	LF	20.00	20.00	100	2015	2015	3	87	5,220	
25	0463	FENCE GATE	0	0	0	0	20.00	UT	300.00	300.00	100	2015	2015	3	87	5,220	
26	0402	CONC BUMPE	0	0	0	0	4.00	UT	25.00	25.00	100	2012	2012	3	94	94	
27	0462	ST/AL FNC	0	0	19	0	57.00	SF	10.00	10.00	100	1994	1994	3	20	114	
28	0812	CONCRETE C	0	0	0	0	1,152.00	SF	4.00	4.00	100	2012	2012	3	92	4,239	
29	0810	CONCRETE A	0	0	16	10	160.00	SF	6.50	6.50	100	2014	2014	3	94	978	
30	0811	CONCRETE B	0	0	8	48	384.00	SF	5.20	5.20	100	2009	2009	3	89	1,777	

TOTAL OB/XF 22,194

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 04/28/2025 BY DC Total Acres: 0.00 Total Land Value: 434,505 Market: 0 Agricultural: 0 Common: 434,505 PRINTED 07/30/2025 BY SYS

PT JOHN LOW MILL GRANT
SEC 37-2N-27E IN OR 655/1294
(EX PT IN R/W OR 655/1308 &

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96135 NASSAU PLACE STE 1
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2025

37-2N-27-0000-0001-0040

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION

DOR CODE	8600	COUNTY	
MAP NUM		MKT AREA	04
NEIGHBORHOOD/LOC	4002.00		

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

NASSAU COUNTY PROPERTY

PAGE 4 of 4 4

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 4	Tax Dist:	
BUILDING MARKET VALUE		890,118
TOTAL MARKET OB/XF VALUE		119,245
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TOTAL MARKET VALUE		1,443,868
SOH/AGL Deduction		336,105
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TOTAL EXEMPTION VALUE	03	1,107,763
BASE TAXABLE VALUE		0
TOTAL JUST VALUE		1,443,868
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		1,377,276

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
0656/0012	4/28/1992	QC	U	V	10	100
GRANTOR: ITT RAYONIER INC						
GRANTEE: BOARD OF COUNTY COM						
0656/0001	4/28/1992	QC	U	V	10	100
GRANTOR: RAYONIER TIMBERLANDS						
GRANTEE: BOARD OF COUNTY COM						

BLD DATE	12/22/2020	KK	LGL DATE	
XF DATE	12/22/2020	KK	LAND DATE	04/25/2025 DC
INC DATE			AG DATE	

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
31	0422	CL FNC 4'	0	0	0	0	279.00	LF	15.00	15.00	100	2012	2012	3	81	3,390	
32	0424	CL FNC 6'	0	0	0	0	662.00	LF	20.00	20.00	100	2013	2013	3	83	10,989	
33	0463	FENCE GATE	0	0	0	0	10.00	UT	300.00	300.00	100	2012	2012	3	81	2,430	
34	0467	FNC GT 25'	0	0	0	0	1.00	UT	875.00	875.00	100	2013	2013	3	83	726	
35	0810	CONCRETE A	0	0	12	7	84.00	SF	6.50	6.50	100	2012	2012	3	92	502	
36	0418	EXHST FAN	0	0	0	0	1.00	UT	400.00	400.00	100	2020	2020	3	86	344	
37	0351	CARPORT MT	0	0	105	16	1,680.00	SF	15.00	15.00	100	2020	2020	3	86	21,672	

LAND DESCRIPTION

TOTAL OB/XF 40,053

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 04/28/2025 BY DC Total Acres: 0.00 Total Land Value: 434,505 Market: 0 Agricultural: 0 Common: 434,505 PRINTED 07/30/2025 BY SYS