W1/2 LOT 7,LOTS 8,9 & 10,
PT OF LOTS 11,12,13 & PT OF
SEC'S 42-2N-27E & 51-3N-27E

GTY EPP LEASING LLC
1410 COMMONWEALTH DR SUITE 202
WILMINGTON, NC 28403

2025

51-3N-27-4840-0007-0020

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION
Exterior Wall	20	FACE BRICK 100
Roof Structur	09	RIDGE FRME 100
Roof Cover	02	ROLL COMP 100
Interior Wall	05	DRYWALL 100
Interior Floo	03	CONC FINSH 100
Ceiling	04	NONE 100
Air Condition	04	ROOF TOP 100
Heating Type	04	AIR DUCTED 100
Fixtures		20 100
Frame	03	MASONRY 100
Story Height		16 100
RMS		4 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	03	Quality Level 03

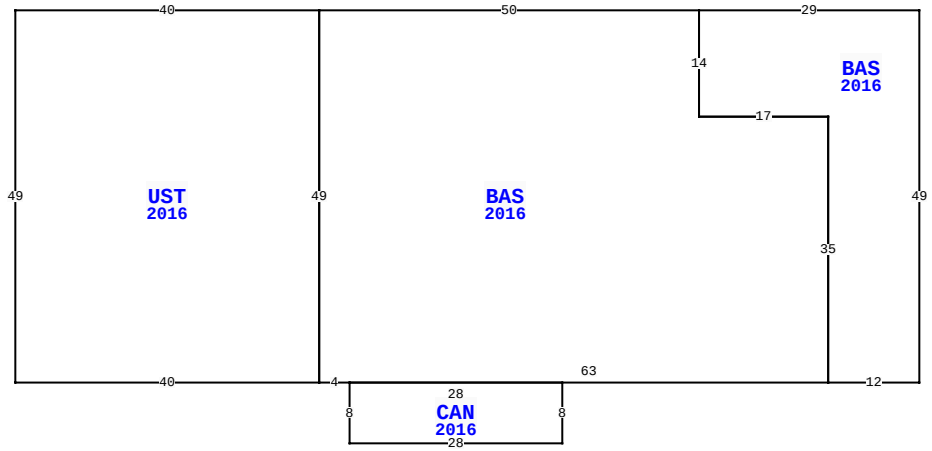
DOR CODE	1410	CONVENIENCE STORES	
MAP NUM		MKT AREA	04
NEIGHBORHOOD/LOC	4051.00		

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	826	100	2016	826	106,664
BAS	3,045	100	2016	3,045	393,212
CAN	224	30	2016	67	8,652
UST	1,960	40	2016	784	101,241
TOTALS	6,055			4,722	609,768

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
1402	04	4,722	110.0682	135.93	641,861	2016	2016	0	0	0	5.00	95.00

1 CONVESTORE – 0% - 0 Heated Area: 3871 HX Base Yr



850850 US HWY 17, YULEE

BLD DATE	02/09/2018	KK	LGL DATE	
XF DATE	02/09/2018	KK	LAND DATE	03/18/2025 DC
INC DATE			AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 4	Tax Dist:
BUILDING MARKET VALUE	609,768
TOTAL MARKET OB/XF VALUE	334,314
TOTAL LAND VALUE - MARKET	1,154,426
TOTAL MARKET VALUE	2,098,508
SOH/AGL Deduction	0
ASSESSED VALUE	2,098,508
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	2,098,508
TOTAL JUST VALUE	2,098,508
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	1,971,979

PERMIT NUM	DESCRIPTION	AMT	ISSUED
B1531295	NEW CONSTR	0	04/07/2016
B1530893	NEW CONSTR	132,512	07/01/2015

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2145/1935	9/01/2017	SW	Q	I	01	2,102,700
GRANTOR: COWFORD HOLDINGS LLC						
GRANTEE: GTY EPP LEASING LLC						
1791/0113	4/16/2012	WD	U	V	38	675,000
GRANTOR: WALGREEN CO						
GRANTEE: COWFORD HOLDINGS LL						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2016] W29 BAS=[YR=2016] W50 UST=[YR=2016] W40 S49 E40 N49$ S49 E4 CAN=[YR=2016] S8 E28 N8 W28$ E63 N35 W17 N14$ S14 E17 S35 E12 N49$.

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	0803	ASPHALT C	0	0	0	0	27,898.00	SF	2.00	2.00	100	2016	2016	3	76	42,405	
2	0810	CONCRETE A	0	0	62	20	1,240.00	SF	6.50	6.50	100	2016	2016	3	95	7,657	
3	0400	CONC CURB	0	0	0	0	1,249.00	LF	15.00	15.00	100	2016	2016	3	97	18,173	
4	0972	ST LGHT UN	0	0	0	0	10.00	UT	2,530.00	2,530.00	100	2016	2016	3	89	22,517	
5	0524	PUMP ISLND	0	0	0	0	420.00	SF	4.50	4.50	100	2016	2016	3	99	1,871	
6	4950	BOLLARD	0	0	0	0	42.00	UT	100.00	100.00	100	2016	2016	3	100	4,200	
7	1128	BRICK 12"	0	0	0	0	282.00	SF	14.00	14.00	100	2016	2016	3	99	3,909	
8	0850	PEBBLE WLK	0	0	0	0	1,778.00	SF	3.50	3.50	100	2016	2016	3	95	5,912	
9	4310	CANOPIES F	0	0	136	46	6,256.00	UT	22.75	22.75	100	2016	2016	3	60	85,394	
10	0920	CWALL-WD/M	0	0	0	0	339.00	LF	390.00	390.00	100	2016	2016	3	70	92,547	

TOTAL OB/XF 284,585

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	001410	C	CONV STORE	0		CI	0.00	0.00	82,459.00	SF		1.00	1.00	1.00	14.00	14.00	1,154,426							

REVIEW DATE 07/09/2024 BY KBA Total Acres: 1.89 Total Land Value: 1,154,426 Market: 0 Agricultural: 0 Common: 1,154,426 PRINTED 07/30/2025 BY SYS

W1/2 LOT 7,LOTS 8,9 & 10,
PT OF LOTS 11,12,13 & PT OF
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2025

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NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

ELEMENT	CD	CONSTRUCTION

DOR CODE	1410	CONVENIENCE STORES	
MAP NUM		MKT AREA	04
NEIGHBORHOOD/LOC	4051.00		

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

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 4	Tax Dist:
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TOTAL LAND VALUE - MARKET	1,154,426
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TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	2,098,508
TOTAL JUST VALUE	2,098,508
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	1,971,979

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2145/1935	9/01/2017	SW	Q	I	01	2,102,700
GRANTOR: COWFORD HOLDINGS LLC						
GRANTEE: GTY EPP LEASING LLC						
1791/0113	4/16/2012	WD	U	V	38	675,000
GRANTOR: WALGREEN CO						
GRANTEE: COWFORD HOLDINGS LL						

BLD DATE	02/09/2018	KK	LGL DATE		
XF DATE	02/09/2018	KK	LAND DATE	03/18/2025	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
11	0463	FENCE GATE	0	0	0	0	1.00	UT	300.00	300.00	100	2016	2016	3	89	267	
12	0424	CL FNC 6'	0	0	0	0	398.00	LF	20.00	20.00	100	2016	2016	3	89	7,084	
13	0464	FNC GT 10'	0	0	0	0	2.00	UT	350.00	350.00	100	2016	2016	3	89	623	
14	0463	FENCE GATE	0	0	0	0	1.00	UT	300.00	300.00	100	2016	2016	3	89	267	
15	0811	CONCRETE B	0	0	0	0	686.00	SF	5.20	5.20	100	2016	2016	3	95	3,389	
16	0812	CONCRETE C	0	0	0	0	1,286.00	SF	4.00	4.00	100	2016	2016	3	95	4,887	
17	0812	CONCRETE C	0	0	66	20	1,320.00	SF	4.00	4.00	100	2016	2016	3	95	5,016	
18	0810	CONCRETE A	0	0	20	20	400.00	SF	6.50	6.50	100	2016	2016	3	95	2,470	
19	0812	CONCRETE C	0	0	0	0	3,120.00	SF	4.00	4.00	100	2016	2016	3	95	11,856	
20	0812	CONCRETE C	0	0	53	42	2,226.00	SF	4.00	4.00	100	2016	2016	3	95	8,459	

TOTAL OB/XF 44,318

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 07/09/2024 BY KBA Total Acres: 1.89 Total Land Value: 1,154,426 Market: 0 Agricultural: 0 Common: 1,154,426 PRINTED 07/30/2025 BY SYS

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BLD DATE	02/09/2018	KK	LGL DATE
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GRANTOR: WALGREEN CO						
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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
21	1100	VAC SYSTEM	0	0	0	0	1.00	UT	800.00	800.00	100	2016	2016	3	70	560	
22	0811	CONCRETE B	0	0	0	0	982.00	SF	5.20	5.20	100	2016	2016	3	95	4,851	

LAND DESCRIPTION

TOTAL OB/XF 5,411

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 07/09/2024 BY KBA Total Acres: 1.89 Total Land Value: 1,154,426 Market: 0 Agricultural: 0 Common: 1,154,426 PRINTED 07/30/2025 BY SYS