

BUILDING CHARACTERISTICS						MARKET ADJUSTMENTS										NASSAU COUNTY PROPERTY																			
ELEMENT		CD	CONSTRUCTION			TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND	VALUATION SUMMARY																
Exterior Wall		31	HARDIE BRD 100			0302	03	43,978	102.9800	185.36	8,151,762	2008	2008		0	0	8.00	92.00	VALUATION BY		DIRECT_CAP														
Roof Structur		08	IRREGULAR 100			1 APART/LUX 0% - 0														Heated Area: 40856								HX Base Yr							
Roof Cover		03	COMP SHNGL 100																																
Interior Wall		05	DRYWALL 100																																
Interior Floor		14	CARPET 70																																
Interior Floor		11	CLAY TILE 30																																
Air Condition		03	CENTRAL 100																																
Heating Type		04	AIR DUCTED 100																																
Bedrooms			2 100																																
Bathrooms			2 100																																
Frame		02	WOOD FRAME 100																																
Story Height			10 100																																
RMS			0 100																																
Units			39 100																																
Quality		03	Quality Level 03																																
DOR CODE		0300	MULTI-FAMILY																																
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		13,492	100	2008	13,492	300,807																													
FOP		5,076	30	2008	1,523	259,719																													
FSP		1,992	55	2008	1,096	186,903																													
FST		813	55	2008	447	76,228																													
FUS		27,364	100	2008	27,364	666,416																													
STR		448	10	2008	45	7,674																													
UST		24	45	2008	11	1,876																													
TOTALS		49,209			43,978	1,499,621																													
EXTRA FEATURES						86195 COURTNEY ISLES WAY, YULEE																													
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																	
1		0803	ASPHALT C	0	0	0	0	153,110.00	SF	2.00	2.00	100	2008	2008	3	58	177,608																		
2		0400	CONC CURB	0	0	0	0	4,970.00	LF	15.00	15.00	100	2008	2008	3	90	67,095																		
3		0402	CONC BUMPE	0	0	0	0	20.00	UT	25.00	25.00	100	2008	2008	3	90	450																		
4		0810	CONCRETE A	0	0	0	0	16,912.00	SF	6.50	6.50	100	2008	2008	3	87	95,637																		
5		0812	CONCRETE C	0	0	0	0	13,383.00	SF	4.00	4.00	100	2008	2008	3	87	46,573																		
6		0963	FIRE HYDR	0	0	0	0	9.00	UT	1,500.00	1,500.00	100	2008	2008	3	100	13,500																		
7		0972	ST LGHT UN	0	0	0	0	27.00	UT	2,530.00	2,530.00	100	2008	2008	3	69	47,134																		
8		0975	ST LT/ARM	0	0	0	0	6.00	UT	500.00	500.00	100	2008	2008	3	69	2,070																		
9		0422	CL FNC 4'	0	0	0	0	383.00	LF	17.25	17.25	100	2008	2008	3	69	4,559																		
10		1126	CB/STC 8"	0	0	36	6	216.00	SF	8.00	8.00	100	2008	2008	3	87	1,503																		
LAND DESCRIPTION						TOTAL OB/XF 456,129																													
L N		USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV										
1		000300	C	MULTI-FAMILY	0		RG-2	0.00	0.00	240.00	UT		1.00	1.00	1.10	15,000.00	16,500.00	3,960,000																	

[illegible]

BUILDING CHARACTERISTICS										MARKET ADJUSTMENTS										NASSAU COUNTY PROPERTY														
ELEMENT		CD	CONSTRUCTION		TYPE		MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	NORM	% COND	VALUATION SUMMARY																
Exterior Wall		31	HARDIE BRD 100		0302	03		19,915	104.0640	187.32	3,730,478	2008	2008	0	0	0	8.00	92.00	VALUATION BY					DIRECT_CAP										
Roof Structur		08	IRREGULAR 100		3 APART/LUX 0% - 0										Heated Area: 18700					HX Base Yr					Tax Group: 4					Tax Dist:				
Roof Cover		03	COMP SHNGL 100																						36,757,883									
Interior Wall		05	DRYWALL 100																						0									
Interior Floo		14	CARPET 70																						0									
Interior Floo		11	CLAY TILE 30																						39,954,221									
Air Condition		03	CENTRAL 100																						0									
Heating Type		04	AIR DUCTED 100																						39,954,221									
Bedrooms			2 100																						0									
Bathrooms			2 100																						39,954,221									
Frame		02	WOOD FRAME 100																						0									
Story Height			10 100																						39,954,221									
RMS			0 100																						0									
Units			20 100																						39954221									
Quality		03	Quality Level 03																						PREVIOUS YEAR MKT VALUE					39,000,000				
DOR CODE		0300	MULTI-FAMILY																															
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	7,798	100	2008	7,798	343,863																													
FOP	1,032	30	2008	310	53,423																													
FSP	1,360	55	2008	748	128,906																													
FST	192	55	2008	106	18,268																													
FUS	10,902	100	2008	10,902	878,790																													
STR	384	10	2008	38	6,549																													
UST	28	45	2008	13	2,240																													
TOTALS		21,696			19,915	432,040																												
EXTRA FEATURES							86195 COURTNEY ISLES WAY, YULEE										BLD DATE				LGL DATE		04/16/2026		DC									
																	XF DATE				LAND DATE													
																	INC DATE		05/13/2026		DG		AG DATE											
L N	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES																	
22	0500	FP-PRE FAB	0	0	0	0	1.00	UT	3,500.00	3,500.00	100	2008	2008	3	90	3,150																		
23	0351	CARPORT MT	0	0	16	24	384.00	SF	10.00	10.00	100	2008	2008	3	27	1,037																		
24	0966	FIRE SPRNK	1	0	0	0	40,856.00	SF	3.00	3.00	100	2008	2008	3	87	106,634																		
25	0966	FIRE SPRNK	2	0	0	0	40,856.00	SF	3.00	3.00	100	2008	2008	3	87	106,634																		
26	0966	FIRE SPRNK	3	0	0	0	18,700.00	SF	3.00	3.00	100	2008	2008	3	87	48,807																		
27	0966	FIRE SPRNK	4	0	0	0	40,856.00	SF	3.00	3.00	100	2008	2008	3	87	106,634																		
28	0966	FIRE SPRNK	5	0	0	0	24,284.00	SF	3.00	3.00	100	2008	2008	3	87	63,381																		
29	0966	FIRE SPRNK	6	0	0	0	18,700.00	SF	3.00	3.00	100	2008	2008	3	87	48,807																		
30	0966	FIRE SPRNK	7	0	0	0	18,700.00	SF	3.00	3.00	100	2008	2008	3	87	48,807																		
31	0966	FIRE SPRNK	8	0	0	0	18,700.00	SF	3.00	3.00	100	2008	2008	3	87	48,807																		
LAND DESCRIPTION							TOTAL OB/XF										582,698																	
L N	USE CODE	CLS	LAND USE DESCRIPTION		CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPHT FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES		YEAR	DENSITY	DECL	FRZ	YR	CONSRV								

PT JOHN LOWE MILL GRANTS
SEC 37-2N-27E & 51-3N-27E
IN OR 2407/1161(EX UTIL ESMT'S

CF COURTNEY ISLES LLC
C/O CF REAL EST SERVICES LLC, 710 PEACHTREE ST NE STE #100
ATLANTA, GA 30308

2026

37-2N-27-0000-0001-0260



BUILDING CHARACTERISTICS		
ELEMENT	CD	CONSTRUCTION
Exterior Wall	31	HARDIE BRD 100
Roof Structur	08	IRREGULAR 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 70
Interior Floo	11	CLAY TILE 30
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		2 100
Bathrooms		2 100
Frame	02	WOOD FRAME 100
Story Height		10 100
RMS		0 100
Units		39 100

Quality	03	Quality Level 03
DOR CODE	0300	MULTI-FAMILY
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	13,492	100	2008	13,492	300,807
FOP	5,076	30	2008	1,523	259,719
FSP	1,992	55	2008	1,096	186,903
FST	813	55	2008	447	76,228
FUS	27,364	100	2008	27,364	666,416
STR	448	10	2008	45	7,674
UST	24	45	2008	11	1,876
TOTALS	49,209			43,978	499,621

EXTRA FEATURES									
L N	OB/XF CODE	DESCRIPTION	BLD CAP	L	W	UNITS	UT	Adj R	NOTES
32	0966	FIRE SPRNK	9	0	0	18,700.00	SF	3.00	
33	0966	FIRE SPRNK	10	0	0	4,617.00	SF	3.00	

LAND DESCRIPTION									
L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS

MARKET ADJUSTMENTS											
TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	NORM	% COND
0302	03	43,978	102.9800	185.36	8,151,762	2008	2008	0	0	8.00	92.00
4 APART/LUX 0% - 0 Heated Area: 40856 HX Base Yr											
BLD DATE 05/13/2026 LGL DATE 04/16/2026 XF DATE INC DATE 05/13/2026 AG DATE 86195 COURTNEY ISLES WAY, YULEE DG											

TOTAL OB/XF 60,857											
L N	OB/XF CODE	DESCRIPTION	BLD CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON
32	0966	FIRE SPRNK	9	0	0	18,700.00	SF	3.00	3.00	100	2008
33	0966	FIRE SPRNK	10	0	0	4,617.00	SF	3.00	3.00	100	2008

TOTAL OB/XF 60,857											
L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T

NASSAU COUNTY PROPERTY		PAGE 4 of 20	4
VALUATION SUMMARY			
VALUATION BY		DIRECT CAP	
Tax Group: 4		Tax Dist:	
BUILDING MARKET VALUE		36,757,883	
TOTAL MARKET OB/XF VALUE		0	
TOTAL LAND VALUE - MARKET		0	
TOTAL MARKET VALUE		39,954,221	
SOH/AGL Deduction		0	
ASSESSED VALUE		39,954,221	
TOTAL EXEMPTION VALUE		0	
BASE TAXABLE VALUE		39,954,221	
TOTAL JUST VALUE		39,954,221	
NCON VALUE		0	
INCOME VALUE		39954221	
PREVIOUS YEAR MKT VALUE		39,000,000	

PERMIT NUM	DESCRIPTION	AMT	ISSUED
R10832	REPAIR/RRF	5,000	11/01/2007
R10833	REPAIR/RRF	5,000	11/01/2007
R10834	REPAIR/RRF	1,000	11/01/2007
R10835	REPAIR/RRF	5,000	11/01/2007
R10836	REPAIR/RRF	500	11/01/2007
R10837	REPAIR/RRF	1,000	11/01/2007

SALES DATA					
OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD
2407/1161	11/10/2020	SW	Q	I	01
GRANTOR: RAlA FL SPE GROUP IV					
GRANTEE: CF COURTNEY ISLES L					
2056/0003	6/28/2016	SW	U	I	11
GRANTOR: DUDLEY JOHNNY L, DANI					
GRANTEE: COURTNEY ISLES LLC					

BUILDING NOTES									
FUS=[YR=2008;LABEL=2ND FLR;ORIG=0,0] W14 S5 W3 W10 W24 N4 W12 W3 W10 W34 W10 W3 W24 W10 W3 W11 N4 W2 N1 W9 S1 W2 S5 W10 W3 S14 S14 E101 N4 N6 E10 S6 S4 E69 E17 N11 E2 N6 W2 N13 \$									
FUS=[YR=2008;LABEL=3RD FLR;ORIG=267,0] W14 S5 W3 W10 W24 N4 W12 W3 W10 W34 W10 W3 W24 W10 W3 W11 N4 W2 N1 W9 S1 W2 S5 W10 W3 S14 S14 E101 N4 N6 E10 S6 S4 E69 E17 N11 E2 N6 W2 N13 \$									
BAS=[YR=2024;LABEL=;ORIG=109,109] W14 S5 W3 W10 W24 N4 W12 W3 W10 W11 S2 W8 N2 W13 W10 W3 W24 W10 W3 W12 N4 W2 N1 W9 S1 W2 S5 W11 W3 S28 E101 N4 N6 N17 E10 S17 S6 S4 E86 N11 E2 N6 W2 N13 \$									
BAS=[YR=2024;LABEL=;ORIG=-90,173] E3 E10 S5 E2 S1 E9 N1 E2 N4 E12 E3 E10 E12 N1 E3 E10 S5 E2 S1 E9 N1 E2 N4 E12 E3 E10 E12									

CF COURTNEY ISLES LLC
C/O CF REAL EST SERVICES LLC, 710 PEACHTREE ST NE STE #100
ATLANTA, GA 30308

37-2N-27-0000-0001-0260

[illegible]

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37-2N-27-0000-0001-0260

[illegible]

[illegible]

[illegible]

[illegible]

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ATLANTA, GA 30308

37-2N-27-0000-0001-0260

[illegible]

[illegible]

BUILDING CHARACTERISTICS										MARKET ADJUSTMENTS										NASSAU COUNTY PROPERTY										PAGE 14 of 20				4							
ELEMENT		CD		CONSTRUCTION		TYPE		MDL		EFF. AREA		TOT ADJ PTS		EFF. BASE RATE		REPL. COST NEW		AYB		EYB		ECON		FNCT		NORM		% COND		VALUATION SUMMARY											
Exterior Wall		31		HARDIE BRD 100		0304		04		1,386		81.0495		27.15		37,630		2008		2008		0		0		8.00		92.00		VALUATION BY					DIRECT_CAP						
Roof Structur		04		WOOD TRUSS 100		14		APART/GAR		0%		0				Heated Area: 1386														Tax Group: 4					Tax Dist:						
Roof Cover		03		COMP SHNGL 100																										BUILDING MARKET VALUE					36,757,883						
Interior Wall		05		DRYWALL 100																										TOTAL MARKET OB/XF VALUE					0						
Interior Floo		03		CONC FINSH 100																										TOTAL LAND VALUE - MARKET					0						
Ceiling		02		F.NOT SUS 100																										TOTAL MARKET VALUE					39,954,221						
Air Condition		01		NONE 100																										SOH/AGL Deduction					0						
Heating Type		01		NONE 100																										ASSESSED VALUE					39,954,221						
Fixtures				0 100																										TOTAL EXEMPTION VALUE					0						
Frame		02		WOOD FRAME 100																										BASE TAXABLE VALUE					39,954,221						
Story Height				9 100																										TOTAL JUST VALUE					39,954,221						
RMS				5 100																										NCON VALUE					0						
Stories		1.		1. 100																										INCOME VALUE					39954221						
Units				0 100																										PREVIOUS YEAR MKT VALUE					39,000,000						
Occupancy		00		NONE 100																																					
Quality		03		Quality Level 03																																					
DOR CODE		0300		MULTI-FAMILY																																					
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		1,386		100		2008		1,386		34,620																															
TOTALS		1,386						1,386		34,620																															
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											

CF COURTNEY ISLES LLC
C/O CF REAL EST SERVICES LLC, 710 PEACHTREE ST NE STE #100
ATLANTA, GA 30308

37-2N-27-0000-0001-0260

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[illegible]

BUILDING CHARACTERISTICS										MARKET ADJUSTMENTS										NASSAU COUNTY PROPERTY																																																																					
CONSTRUCTION										VALUATION SUMMARY										PAGE 20 of 20																																																																					
Exterior Wall	04	31	HARDIE BRD 100	04	WOOD TRUSS 100	0304	04	400	86.9085	29.11	11,644	2008	2008	0	0	0	8.00	92.00	VALUATION BY					DIRECT_CAP																																																																	
Roof Structur	04	03	COMP SHNGL 100	05	DRYWALL 100	20 APART/GAR 0% - 0										Heated Area: 400										HX Base Yr																																																															
Roof Cover	03	03	COMP SHNGL 100	05	DRYWALL 100	20 20 20 20 BAS 2008																				Tax Group: 4					Tax Dist:																																																										
Interior Wall	03	03	CONC FINSH 100	02	F.NOT SUS 100																					BUILDING MARKET VALUE					36,757,883																																																										
Interior Floo	01	01	NONE 100	01	NONE 100																					TOTAL MARKET OB/XF VALUE					0																																																										
Ceiling	02	02	F.NOT SUS 100	01	NONE 100																					TOTAL LAND VALUE - MARKET					0																																																										
Air Condition	01	01	NONE 100	01	NONE 100																					TOTAL MARKET VALUE					39,954,221																																																										
Heating Type	01	01	NONE 100	01	NONE 100																					SOH/AGL Deduction					0																																																										
Fixtures	02	02	WOOD FRAME 100	09	100																					ASSESSED VALUE					39,954,221																																																										
Frame	02	02	WOOD FRAME 100	09	100																					TOTAL EXEMPTION VALUE					0																																																										
Story Height	02	02	WOOD FRAME 100	09	100																					BASE TAXABLE VALUE					39,954,221																																																										
RMS	1.	1.	100	0	100																					TOTAL JUST VALUE					39,954,221																																																										
Stories	00	00	NONE 100											NCON VALUE					0																																																																						
Units	00	00	NONE 100											INCOME VALUE					39954221																																																																						
Occupancy	00	00	NONE 100											PREVIOUS YEAR MKT VALUE					39,000,000																																																																						
Quality														03	Quality Level 03																																																																										
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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	400	100	2008											400	10,712																																																																										
TOTALS														400																						400	10,712																																																				
EXTRA FEATURES										86195 COURTNEY ISLES WAY, YULEE																										BLD DATE										05/13/2026										LGL DATE										04/16/2026										DC													
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																																																				