THE W 13.33 AC OF NE1/4 OF NE1/4
OF N 161.30 FT OF NW1/4 OF NE1/4

GIPSON RAY D/GIPSON BARBARA ANN
328 SW JACKSON CT
LAKE CITY, FL 32024

2026

26-5S-15-00480-002

COLUMBIA COUNTY PROPERTY

BUILDING CHARACTERISTICS

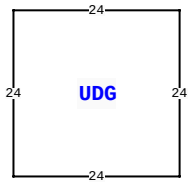
ELEMENT	CD	CONSTRUCTION
Exterior Wall	03	BELOW AVG. 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	02	WALL BD/WD 100
Interior Floo	14	CARPET 90
Interior Floo	06	VINYL ASB 10
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		2 100
Bathrooms		1 100
Frame	01	NONE 100
Stories	1.	1. 100
Architectual	05	CONV 100
Units		0 100
Condition Adj	01	01 100
Kitchen Adjus	01	01 100
Quality	01	01
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 02
NEIGHBORHOOD/LOC	26515.00	1.00/

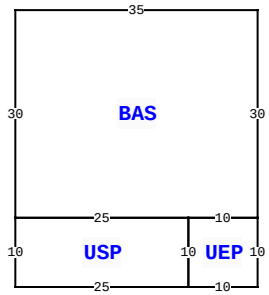
AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,050	100		1,050	35,190
UDG	576	55		317	10,624
UEP	100	60		60	2,011
USP	250	35		88	2,949
TOTALS	1,976			1,515	50,773

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	1,515	46.0350	51.56	78,113	1976	1976	0	0	0	35.00	65.00

1 SINGLE FAM 100% - 2017 Heated Area: 1050 HX Base Yr 2017





326 SW JACKSON CT, LAKE CITY

BLD DATE		LGL DATE	
XF DATE		LAND DATE	04/08/2025 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 3	Tax Dist:	
BUILDING MARKET VALUE		50,773
TOTAL MARKET OB/XF VALUE		100
TOTAL LAND VALUE - MARKET		87,000
TOTAL MARKET VALUE		137,873
SOH/AGL Deduction		58,541
ASSESSED VALUE		79,332
TOTAL EXEMPTION VALUE	HX HB	50,722
BASE TAXABLE VALUE		28,610
TOTAL JUST VALUE		137,873
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		137,873

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
1307/2456	11/21/2015	WD	U	I	11	100
GRANTOR: JUDITH I WALTON						
GRANTEE: RAY D & BARBARA ANN						
1305/1372	11/21/2015	WD	Q	I	01	64,900
GRANTOR: JUDITH I WALTON						
GRANTEE: RAY D & BARBARA ANN						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[ORIG=0,0] W35 S30 E25 E10 N30 $
UDG=[ORIG=0,-30] N24 W24 S24 E24 $
USP=[ORIG=-35,30] S10 E25 N10 W25 $
UEP=[ORIG=-10,30] S10 E10 N10 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
1	0261	PRCH, UOP	0	100	0	0	1.00	UT	0.00	0.00	100	2013	2013	3	100	100	

LAND DESCRIPTION

TOTAL OB/XF 100

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	0100	C	SFR	100		A-1	0.00	0.00	2.00	AC		1.00	1.00	1.00	6,000.00	6,000.00	12,000							
2	9900	C	AC NON-AG	100		A-1	0.00	0.00	12.50	AC		1.00	1.00	1.00	6,000.00	6,000.00	75,000							

REVIEW DATE 07/25/2016 BY DF Total Acres: 14.50 Total Land Value: 87,000 Market: 0 Agricultural: 0 Common: 87,000 PRINTED 11/20/2025 BY SYS