COMM SE COR OF W1/2 OF SW1/4 OF
N 478.62 FT, E 105 FT, N 46.32 F
N 163.68 FT W 105 FT, S 61.48 FT

WATERS JAMES W III
243 SE DOE GLN
LAKE CITY, FL 32025

2026

27-3S-17-05575-001

COLUMBIA COUNTY PROPERTY

BUILDING CHARACTERISTICS

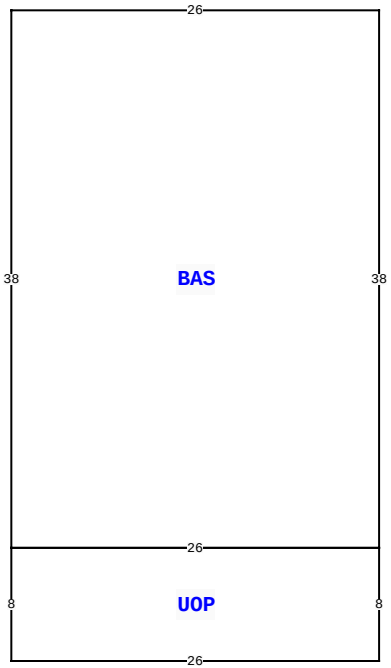
ELEMENT	CD	CONSTRUCTION
Exterior Wall	03	BELOW AVG. 80
Exterior Wall	04	SINGLE SID 20
Roof Structur	03	GABLE/HIP 100
Roof Cover	01	MINIMUM 100
Interior Wall	02	WALL BD/WD 100
Interior Floo	09	PINE WOOD 100
Air Condition	02	WINDOW 100
Heating Type	03	FORCED AIR 100
Bedrooms		2 100
Bathrooms		1 100
Frame	01	NONE 100
Stories	1.	1. 100
Architectual	05	CONV 100
Units		0 100
Condition Adj	02	02 100
Kitchen Adjus	01	01 100
Quality	03	03
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 04
NEIGHBORHOOD/LOC	27317.00	1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	988	100		988	39,142
UOP	208	20		42	1,664
TOTALS	1,196			1,030	40,806

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	1,030	54.4190	60.95	62,778	1952	1952	0	0	0	35.00	65.00

1 SINGLE FAM 0% - 0 Heated Area: 988 HX Base Yr



159 NE ROMAN TER, LAKE CITY

BLD DATE		LGL DATE	
XF DATE		LAND DATE	04/29/2025 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 3	Tax Dist:
BUILDING MARKET VALUE	40,806
TOTAL MARKET OB/XF VALUE	200
TOTAL LAND VALUE - MARKET	9,680
TOTAL MARKET VALUE	50,686
SOH/AGL Deduction	0
ASSESSED VALUE	50,686
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	50,686
TOTAL JUST VALUE	50,686
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	50,686

SALE:1:1: BETWEEN FAMILY MEMBERS

PERMIT NUM	DESCRIPTION	AMT	ISSUED
000044156	Electrical Servic	0	04/11/2022

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
1394/1112	9/10/2019	PB	U	I	18	0
GRANTOR: CLERK OF COURT (MART						
GRANTEE: JAMES W WATERS III						
1323/1724	4/01/2016	AG	U	I	40	0
GRANTOR: MARTHA G WATERS (UNRE						
GRANTEE: JAMES W WATERS III						

BUILDING NOTES

BUILDING DIMENSIONS

BAS= W26 S38 UOP= S8 E26 N8W26$ E26 N38$.

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	0070	CARPORT UF	0	0	0	0	1.00	UT	0.00	0.00	100	2015	2015	3	100	200	

TOTAL OB/XF 200

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	0100	C	SFR	0			0.00	0.00	0.88	AC		1.00	1.00	1.00	11,000.00	11,000.00	9,680							

REVIEW DATE 04/18/2022 BY JB Total Acres: 0.88 Total Land Value: 9,680 Market: 0 Agricultural: 0 Common: 9,680 PRINTED 09/19/2025 BY SYS