LOT 49 EMERALD LAKES PHASE 2.
938-1929, 964-933, WD 1001-79, W

DROW WILLIAM E/DROW MARIE R
115 NW EMERALD LAKES DR
LAKE CITY, FL 32055

2026

28-3S-16-02372-249

COLUMBIA COUNTY PROPERTY

BUILDING CHARACTERISTICS

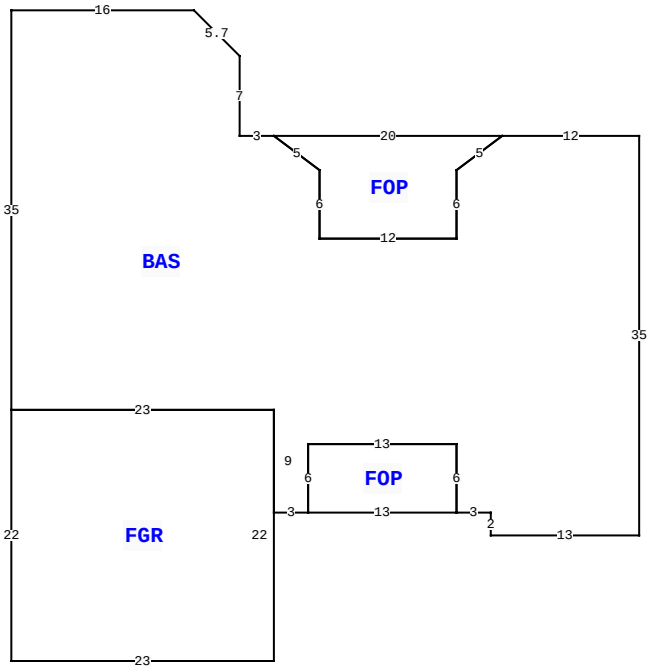
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 70
Exterior Wall	31	VINYL SID 30
Roof Structur	08	IRREGULAR 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 90
Interior Floo	15	HARDTILE 10
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Architectual	05	CONV 100
Units		0 100
Condition Adj	03	03 100
Kitchen Adjus	01	01 100
Quality	06	06
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 06
NEIGHBORHOOD/LOC	28316.050	1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,648	100		1,648	166,804
FGR	506	55		278	28,138
FOP	78	30		23	2,328
FOP	120	30		36	3,644
TOTALS	2,352			1,985	200,913

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	1,985	120.0622	134.47	266,923	2002	2002	0	0	0	24.73	75.27

1 SINGLE FAM 100% - 2015 Heated Area: 1648 HX Base Yr 2015



115 NW EMERALD LAKES DR, LAKE CITY

BLD DATE		LGL DATE	
XF DATE		LAND DATE	04/03/2025 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 2	Tax Dist:	
BUILDING MARKET VALUE		200,913
TOTAL MARKET OB/XF VALUE		4,716
TOTAL LAND VALUE - MARKET		35,000
TOTAL MARKET VALUE		240,629
SOH/AGL Deduction		93,403
ASSESSED VALUE		147,226
TOTAL EXEMPTION VALUE	HX HB	50,722
BASE TAXABLE VALUE		96,504
TOTAL JUST VALUE		240,629
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		243,512

PERMIT NUM	DESCRIPTION	AMT	ISSUED
18898	SFR	318	10/29/2001

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
1283/1211	10/21/2014	WD	Q	I	01	138,000
GRANTOR: GREGORY E MACKEY						
GRANTEE: WILLIAM E & MARIE R						
1001/0079	11/26/2003	WD	Q	I		120,000
GRANTOR: JOHNATHAN & MELINDA J						
GRANTEE: GREGORY E MACKEY						

BUILDING NOTES

BUILDING DIMENSIONS

BAS= W16 S35 FGR= S22 E23 N22 W23$ E23 S9 E3 FOP= E13 N6 W13 S6$ N6 E13 S6 E3 S2 E13 N35 W12 FOP= W20 D3 R4 S6 E12 N6 R4 U3 $ D3 L4 S6 W12 N6 L4 U3 W3 N7 U4 L4 $.

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	0166	CONC,PAVMT	0	100	0	0	1,458.00	UT	2.00	2.00	100	2002	2002	3	100	2,916	
2	0169	FENCE/WOOD	0	100	0	0	1.00	UT	0.00	0.00	100	2017	2017	3	100	1,800	

LAND DESCRIPTION

TOTAL OB/XF 4,716

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	1.00	LT		1.00	1.00	1.00	35,000.00	35,000.00	35,000							

REVIEW DATE 03/09/2023 BY KS Total Acres: 0.50 Total Land Value: 35,000 Market: 0 Agricultural: 0 Common: 35,000 PRINTED 10/13/2025 BY SYS