BEG INTERS W LINE OF SE1/4 OF NE
US-90, RUN E ALONG R/W 390 FT, N
W 345.91 FT, S 536 FT TO POB.

WATERS EARL E LIVING TRUST
3935 ROYAL PENNON CT
NORCROSS, GA 30092

2026

33-3S-16-02449-000

COLUMBIA COUNTY PROPERTY

BUILDING CHARACTERISTICS

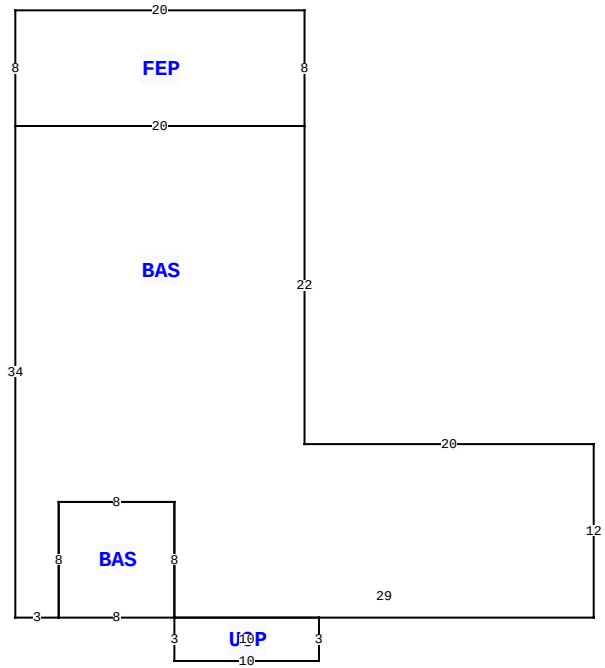
ELEMENT	CD	CONSTRUCTION
Exterior Wall	04	SINGLE SID 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	02	WALL BD/WD 100
Interior Floo	06	VINYL ASB 100
Air Condition	02	WINDOW 100
Heating Type	02	CONVECTION 100
Bedrooms		3 100
Bathrooms		1 100
Frame	01	NONE 100
Stories	1.	1. 100
Architectual	05	CONV 100
Units		0 100
Condition Adj	03	03 100
Kitchen Adjus	01	01 100
Quality	01	01
DOR CODE	2802	MH PARK
MAP NUM		MKT AREA 06
NEIGHBORHOOD/LOC	33316.00	1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	64	100		64	794
BAS	856	100		856	10,620
FEP	160	80		128	1,588
UOP	30	20		6	74
TOTALS	1,110			1,054	13,076

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	AP	NORM	% COND
0100	01	1,054	55.3800	62.03	65,380	1925	1925	0	0	50	35.00	20.00

1 SINGLE FAM 0% - 0 Heated Area: 920 HX Base Yr



4967 W US HIGHWAY 90 , LAKE CITY

BLD DATE		LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	50,791
TOTAL MARKET OB/XF VALUE	44,925
TOTAL LAND VALUE - MARKET	322,136
TOTAL MARKET VALUE	417,852
SOH/AGL Deduction	0
ASSESSED VALUE	417,852
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	417,852
TOTAL JUST VALUE	417,852
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	417,852

PERMIT NUM	DESCRIPTION	AMT	ISSUED
40126	ELECTRICAL	0	07/09/2020
18968	TR/TRAILER	75	11/20/2001

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE

BUILDING NOTES

BUILDING DIMENSIONS

BAS= W20 N22 FEP= N8 W20 S8 E20$W20 S34 E3 BAS= E8 N8 W8 S8$ N8 E8 S8 UOP= S3 E10 N3 W10$ E29 N12$.

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	0259	MHP HOOKUP	0	0	0	0	10.00	UT	4,300.00	4,300.00	100	0	0	3	100	43,000	
2	0020	BARN,FR	0	0	0	0	1.00	UT	1,500.00	1,500.00	50	0	0	3	50	750	
3	0166	CONC,PAVMT	0	0	0	0	1.00	UT	0.00	0.00	100	1993	1993	3	100	100	
4	0294	SHED WOOD/	0	0	0	0	1.00	UT	400.00	400.00	50	1993	1993	3	50	200	
5	0294	SHED WOOD/	0	0	0	0	1.00	UT	150.00	150.00	50	1993	1993	3	50	75	
6	0120	CLFENCE 4	0	0	0	0	1.00	UT	0.00	0.00	100	2007	2007	3	100	800	

LAND DESCRIPTION

TOTAL OB/XF 44,925

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	0210	C	TRLR PARK	0		CHI	0.00	0.00	5.36	AC		1.00	1.00	1.00	60,100.00	60,100.00	322,136							

REVIEW DATE 09/26/2018 BY KR Total Acres: 5.36 Total Land Value: 322,136 Market: 0 Agricultural: 0 Common: 322,136 PRINTED 09/19/2025 BY SYS

BEG INTERS W LINE OF SE1/4 OF NE
US-90, RUN E ALONG R/W 390 FT, N
W 345.91 FT, S 536 FT TO POB.

WATERS EARL E LIVING TRUST
3935 ROYAL PENNON CT
NORCROSS, GA 30092

2026

33-3S-16-02449-000

COLUMBIA COUNTY PROPERTY

BUILDING CHARACTERISTICS

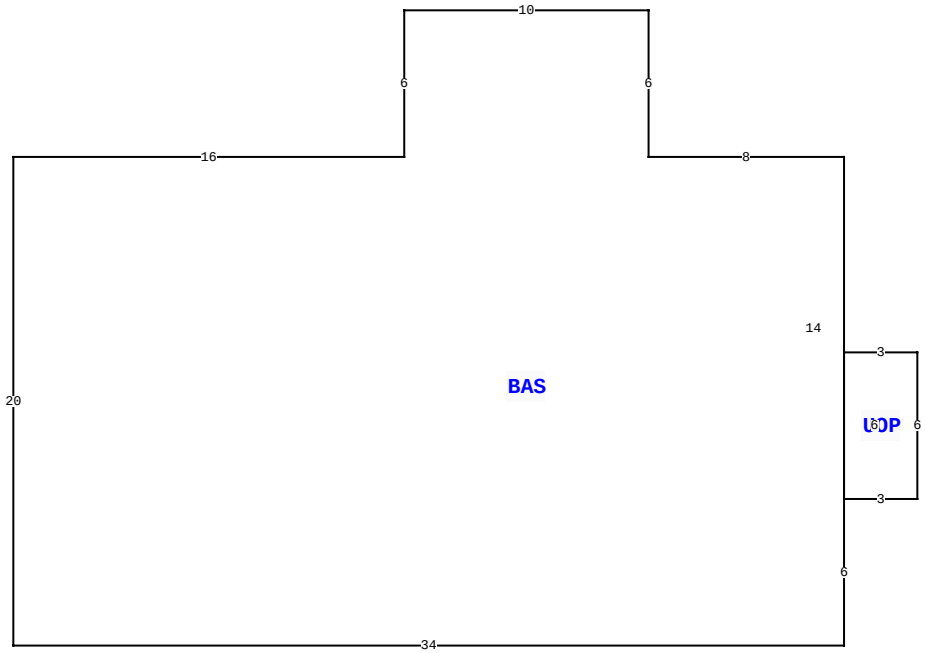
ELEMENT	CD	CONSTRUCTION
Exterior Wall	05	AVERAGE 50
Exterior Wall	08	WD OR PLY 50
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	02	WALL BD/WD 100
Interior Floo	09	PINE WOOD 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		1 100
Frame	01	NONE 100
Stories	1.	1. 100
Architectual	05	CONV 100
Units		0 100
Condition Adj	03	03 100
Kitchen Adjus	01	01 100
Quality	01	01
DOR CODE	2802	MH PARK
MAP NUM		MKT AREA 06
NEIGHBORHOOD/LOC	33316.00	1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	740	100		740	11,464
UOP	18	20		4	62
TOTALS	758			744	11,526

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	AP	NORM	% COND
0100	01	744	69.1650	77.46	57,630	1962	1962	0	0	50	35.00	20.00

2 SINGLE FAM 0% - 0 Heated Area: 740 HX Base Yr



4967 W US HIGHWAY 90 , LAKE CITY

BLD DATE		LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	50,791
TOTAL MARKET OB/XF VALUE	44,925
TOTAL LAND VALUE - MARKET	322,136
TOTAL MARKET VALUE	417,852
SOH/AGL Deduction	0
ASSESSED VALUE	417,852
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	417,852
TOTAL JUST VALUE	417,852
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	417,852

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE

BUILDING NOTES

BUILDING DIMENSIONS

BAS= W8 N6 W10 S6 W16 S20 E34 N6 UOP= E3 N6 W3 S6$ N14$.

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

LAND DESCRIPTION

TOTAL OB/XF 0

L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV

REVIEW DATE 09/26/2018 BY KR Total Acres: 5.36 Total Land Value: 322,136 Market: 0 Agricultural: 0 Common: 322,136 PRINTED 09/19/2025 BY SYS

BEG INTERS W LINE OF SE1/4 OF NE
US-90, RUN E ALONG R/W 390 FT, N
W 345.91 FT, S 536 FT TO POB.

WATERS EARL E LIVING TRUST
3935 ROYAL PENNON CT
NORCROSS, GA 30092

2026

33-3S-16-02449-000

COLUMBIA COUNTY PROPERTY

BUILDING CHARACTERISTICS

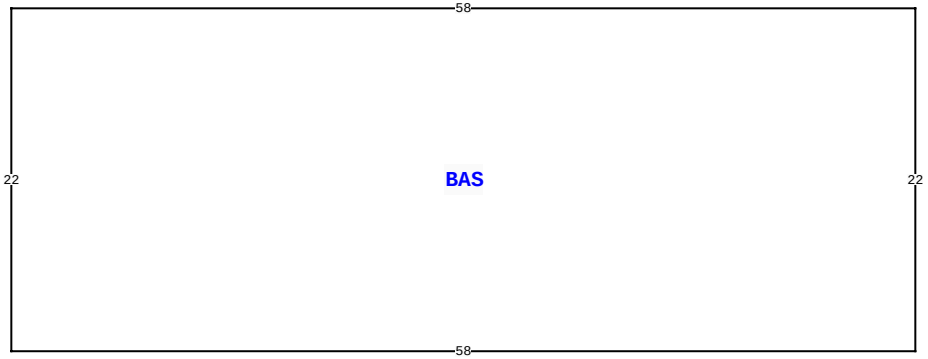
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 60
Exterior Wall	08	WD OR PLY 40
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	02	WALL BD/WD 100
Interior Floo	06	VINYL ASB 100
Air Condition	02	WINDOW 100
Heating Type	02	CONVECTION 100
Bedrooms		3 100
Bathrooms		1 100
Frame	01	NONE 100
Stories	1.	1. 100
Architectual	05	CONV 100
Units		0 100
Condition Adj	03	03 100
Kitchen Adjus	01	01 100
Quality	01	01
DOR CODE	2802	MH PARK
MAP NUM		MKT AREA 06
NEIGHBORHOOD/LOC	33316.00	1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,276	100		1,276	17,535
TOTALS	1,276			1,276	17,535

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	AP	NORM	% COND
0100	01	1,276	61.3500	68.71	87,674	1962	1962	0	0	50	35.00	20.00

3 SINGLE FAM 0% - 0 Heated Area: 1276 HX Base Yr



4967 W US HIGHWAY 90 , LAKE CITY

BLD DATE		LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	50,791
TOTAL MARKET OB/XF VALUE	44,925
TOTAL LAND VALUE - MARKET	322,136
TOTAL MARKET VALUE	417,852
SOH/AGL Deduction	0
ASSESSED VALUE	417,852
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	417,852
TOTAL JUST VALUE	417,852
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	417,852

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE

BUILDING NOTES

BUILDING DIMENSIONS

BAS= W58 S22 E58 N22$.

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

LAND DESCRIPTION

TOTAL OB/XF 0

L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV

REVIEW DATE 09/26/2018 BY KR Total Acres: 5.36 Total Land Value: 322,136 Market: 0 Agricultural: 0 Common: 322,136 PRINTED 09/19/2025 BY SYS

BEG INTERS W LINE OF SE1/4 OF NE
US-90, RUN E ALONG R/W 390 FT, N
W 345.91 FT, S 536 FT TO POB.

WATERS EARL E LIVING TRUST
3935 ROYAL PENNON CT
NORCROSS, GA 30092

2026

33-3S-16-02449-000

COLUMBIA COUNTY PROPERTY

BUILDING CHARACTERISTICS

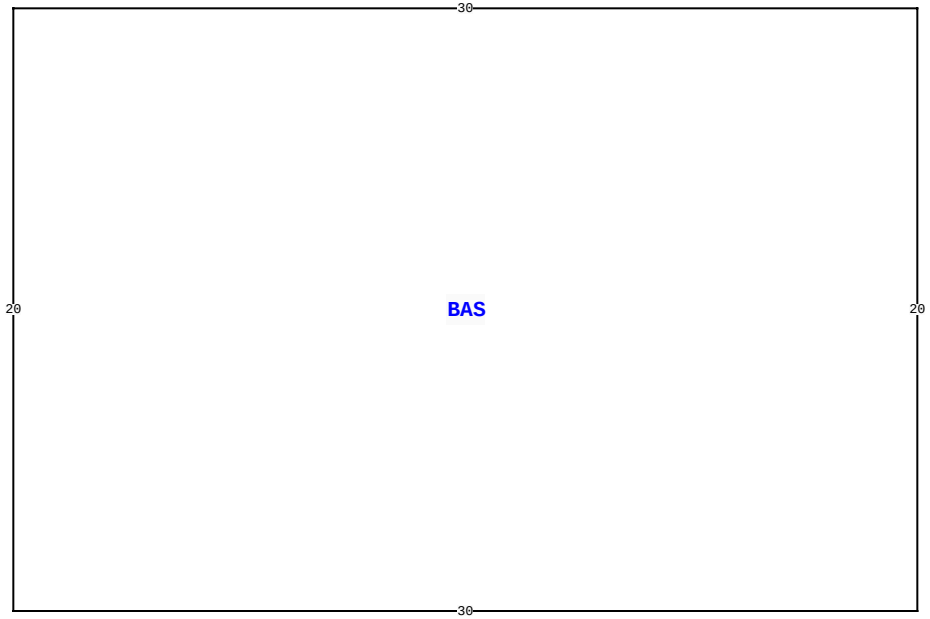
ELEMENT	CD	CONSTRUCTION
Exterior Wall	08	WD OR PLY 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	02	WALL BD/WD 100
Interior Floo	06	VINYL ASB 100
Air Condition	02	WINDOW 100
Heating Type	02	CONVECTION 100
Bedrooms		3 100
Bathrooms		1 100
Frame	01	NONE 100
Stories	1.	1. 100
Architectual	05	CONV 100
Units		0 100
Condition Adj	03	03 100
Kitchen Adjus	01	01 100
Quality	01	01
DOR CODE	2802	MH PARK
MAP NUM		MKT AREA 06
NEIGHBORHOOD/LOC	33316.00	1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	600	100		600	8,654
TOTALS	600			600	8,654

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	AP	NORM	% COND
0100	01	600	64.3950	72.12	43,272	1965	1965	0	0	50	35.00	20.00

4 SINGLE FAM 0% - 0 Heated Area: 600 HX Base Yr



4967 W US HIGHWAY 90 , LAKE CITY

BLD DATE		LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 2	Tax Dist:
BUILDING MARKET VALUE	50,791
TOTAL MARKET OB/XF VALUE	44,925
TOTAL LAND VALUE - MARKET	322,136
TOTAL MARKET VALUE	417,852
SOH/AGL Deduction	0
ASSESSED VALUE	417,852
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	417,852
TOTAL JUST VALUE	417,852
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	417,852

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE

BUILDING NOTES

BUILDING DIMENSIONS

BAS= W30 S20 E30 N20$.

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

LAND DESCRIPTION

TOTAL OB/XF 0

L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV

REVIEW DATE 09/26/2018 BY KR Total Acres: 5.36 Total Land Value: 322,136 Market: 0 Agricultural: 0 Common: 322,136 PRINTED 09/19/2025 BY SYS