C DIV: BEG 61.5 FT N OF SW COR O
10, RUN E 105 FT, N 72 FT, W 105
FT TO POB. ALSO, COMM NW COR OF

THE DECKER LAW FIRM, PA
261 N MARION AVE
LAKE CITY, FL 32055

2027

00-00-00-12658-000

BUILDING CHARACTERISTICS

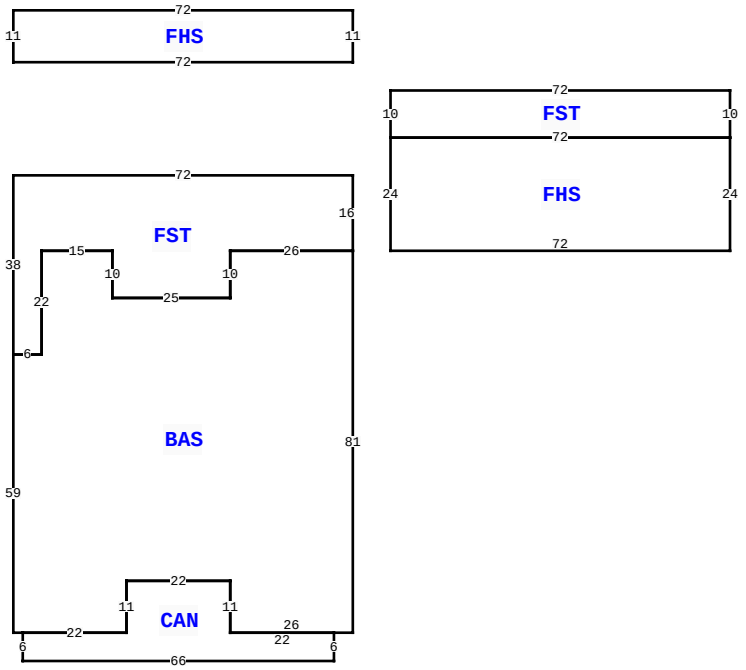
ELEMENT	CD	CONSTRUCTION
Exterior Wall	17	MSNRY STUC 100
Roof Structur	04	WOOD TRUSS 100
Roof Cover	04	BUILT-UP 100
Interior Wall	05	DRYWALL 100
Interior Floo	06	VINYL ASB 90
Interior Floo	14	CARPET 10
Ceiling	02	F.NOT SUS 100
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Fixtures		4 100
Frame	03	MASONRY 100
Story Height		12 100
RMS		6 100
Stories	0	0 100
Units		0 100
Condition Adj	03	03 100
Quality	05	05
DOR CODE	1100	STORES/1 STORY
MAP NUM		MKT AREA 06
NEIGHBORHOOD/LOC	850317.00	1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	5,208	100		5,208	124,497
CAN	638	30		191	4,566
FHS	792	30		238	5,690
FHS	1,728	30		518	12,383
FST	720	50		360	8,606
FST	1,534	50		767	18,335
TOTALS	10,620			7,282	174,076

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
3500	04	7,282	74.7000	47.81	348,152	1953	1990	0	0	0	50.00	50.00

1 STORE RETL 0% - 0 Heated Area: 7728 HX Base Yr



261 N MARION AVE, LAKE CITY

BLD DATE		LGL DATE	
XF DATE		LAND DATE	05/11/2026 MLU
INC DATE		AG DATE	

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

COLUMBIA COUNTY PROPERTY

PAGE 1 of 1 1

VALUATION SUMMARY

VALUATION BY	STANDARD
Tax Group: 1	Tax Dist:
BUILDING MARKET VALUE	174,076
TOTAL MARKET OB/XF VALUE	0
TOTAL LAND VALUE - MARKET	77,812
TOTAL MARKET VALUE	251,888
SOH/AGL Deduction	0
ASSESSED VALUE	251,888
TOTAL EXEMPTION VALUE	0
BASE TAXABLE VALUE	251,888
TOTAL JUST VALUE	251,888
NCON VALUE	0
INCOME VALUE	
PREVIOUS YEAR MKT VALUE	251,888

PERMIT NUM	DESCRIPTION	AMT	ISSUED
1010	MAINT/ALTR	330	09/19/2008

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
1370/0030	3/08/2018	WD	U	I	11	100
GRANTOR: COLUMBIA COUNTY, FLOR						
GRANTEE: SUE B ROWAND AS TRU						
1370/0034	1/30/2018	WD	U	I	11	100
GRANTOR: ANDREW J DECKER IV						
GRANTEE: THE DECKER LAW FIRM						

BUILDING NOTES

BUILDING DIMENSIONS

FST= N16 W72 S38 E6 N22 E15 S10 E25 N10 E26$ BAS= W26 S10W25 N10 W15 S22 W6 S59 E2 CAN= S6 E66 N6 W22 N11 W22 S11 W22$ E22 N11 E22 S11 E26 N81$ PTR=N40 FHS= N11 W72 S11E72$ S40$ PTR=E80 FHS= N24 FST= N10 W72 S10 E72$ W72 S24 E72$ W80$.

LAND DESCRIPTION

TOTAL OB/XF 0

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	1100	C	STORE 1FLR	0		*C-CBD	0.00	0.00	7,781.25	SF		1.00	1.00	1.25	8.00	10.00	77,812							

REVIEW DATE 03/05/2026 BY JB Total Acres: 0.18 Total Land Value: 77,812 Market: 0 Agricultural: 0 Common: 77,812 PRINTED 11/16/2026 BY SYS