

COMM SE COR OF SW1/4 OF SE1/4, R  
346.59 FT TO POB, RUN W 326.80 F  
E 326.80 FT, S 698.35 FT TO POB.

GAY JOSEPH MICHAEL/GAY TIFFANY HUMANES  
2639 SW COUNTY ROAD 242  
LAKE CITY, FL 32024

2026

22-4S-16-03092-006



ELEMENT		CD	BUILDING CHARACTERISTICS		CONSTRUCTION	
Exterior Wall	31	VINYL	SID	100		
Exterior Wall	00	N/A		0		
Roof Structure	03	GABLE/HIP		100		
Roof Cover	03	COMP	SHNGL	100		
Interior Wall	05	DRYWALL		100		
Interior Floor	13	LAM/VNLPLK		100		
Interior Floor	00	N/A		0		
Air Condition	03	CENTRAL		100		
Heating Type	04	AIR DUCTED		100		
Bedrooms				3	100	
Bathrooms				2	100	
Frame	01	NONE		100		
Stories	1.	1.		100		
Units				0	100	
Condition Adj	03			100		
Kitchen Adjus	01			100		
Quality	05			05		
DOR CODE	0201	MODULAR HOME				
MAP NUM		MKT AREA			06	
NEIGHBORHOOD/LOC	22416.00	1.00/				
AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE	
BAS	1,920	100	2024	1,920	214,176	
TOTALS	1,920			1,920	214,176	

MARKET ADJUSTMENTS											
TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	NORM	% COND
1	MODULAR	2	100%	-	2026						
Heated Area: 1920						HX Base Yr 2026					

BAS  
2024

COLUMBIA COUNTY PROPERTY		PAGE 1 of 1	3
VALUATION SUMMARY			
VALUATION BY			STANDARD
Tax Group: 3		Tax Dist:	
BUILDING MARKET VALUE			214,176
TOTAL MARKET OB/XF VALUE			20,660
TOTAL LAND VALUE - MARKET			52,400
TOTAL MARKET VALUE			287,236
SOH/AGL Deduction			36,483
ASSESSED VALUE			250,753
TOTAL EXEMPTION VALUE	HX HB		51,411
BASE TAXABLE VALUE			199,342
TOTAL JUST VALUE			287,236
NCON VALUE			1,000
INCOME VALUE			
PREVIOUS YEAR MKT VALUE			281,952

PERMIT NUM	DESCRIPTION	AMT	ISSUED
000046394	Modular Building		01/27/2023

SALES DATA						
OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE
1551/391	10/07/2025	WD	Q	I	01	390,000
GRANTOR: LUCAS BRIAN						
GRANTEE: GAY JOSEPH MICHAEL						
1462/416	3/10/2022	WD	Q	V	01	78,000
GRANTOR: NOTON THOMAS						
GRANTEE: LUCAS BRIAN						

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
1	9945	Well/Sept	0	100	0	0		1.00	UT 7,000.00	7,000.00	100	2024	2023		100	7,000
2	0030	BARN, MT	0	100	24	25		1.00	UT 10,800.00	10,800.00	100	2024	2023		100	10,800
3	0166	CONC, PAVMT	0	100	0	0		372.00	UT 5.00	5.00	100	2024	2023		100	1,860
4	0081	DECKING WI	0	100	0	0		1.00	UT 1,000.00	1,000.00	100	2026	2025		100	1,000

BLD DATE		LGL DATE	
XF DATE	INC DATE	LAND DATE	AG DATE
		04/10/2025	MLU

BUILDING NOTES	
BUILDING DIMENSIONS	
BAS=[YR=2024;ORIG=21,18] E64 S30 W64 N30 \$	

LAND DESCRIPTION										TOTAL OB/XF														
L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV
1	0201	C	MOD HOME	100		A-1	0.00	0.00	5.24	AC		1.00	1.00	1.00	10,000.00	10,000.00	52,400							