

**Columbia County Property Appraiser**

Jeff Hampton

**2026 Working Values**

updated: 8/20/2026

Parcel: << **12-4S-16-02935-028 (13182)** >>**Owner & Property Info**

Result: 1 of 1

|              |                                                                              |              |          |
|--------------|------------------------------------------------------------------------------|--------------|----------|
| Owner        | KUTNER GERALD L<br>KUTNER JOYCE P<br>236 SW CESSNA CT<br>LAKE CITY, FL 32025 |              |          |
| Site         | 236 SW CESSNA CT, LAKE CITY                                                  |              |          |
| Description* | LOT 26 BROTHERS WELCOME AIRPARK. 718-842,<br>776-256, 791-1251               |              |          |
| Area         | 0.69 AC                                                                      | S/T/R        | 12-4S-16 |
| Use Code**   | SINGLE FAMILY<br>(0100)                                                      | Tax District | 2        |

\*The Description above is not to be used as the Legal Description for this parcel in any legal transaction.

\*\*The Use Code is a FL Dept. of Revenue (DOR) code and is not maintained by the Property Appraiser's office. Please contact your city or county Planning & Zoning office for specific zoning information.

**Property & Assessment Values**

| 2025 Certified Values |                            | 2026 Working Values |                            |
|-----------------------|----------------------------|---------------------|----------------------------|
| Mkt Land              | \$35,000                   | Mkt Land            | \$35,000                   |
| Ag Land               | \$0                        | Ag Land             | \$0                        |
| Building              | \$366,814                  | Building            | \$360,145                  |
| XFOB                  | \$2,648                    | XFOB                | \$2,648                    |
| Just                  | \$404,462                  | Just                | \$397,793                  |
| Class                 | \$0                        | Class               | \$0                        |
| Appraised             | \$404,462                  | Appraised           | \$397,793                  |
| SOH/10% Cap           | \$130,866                  | SOH/10% Cap         | \$116,810                  |
| Assessed              | \$273,596                  | Assessed            | \$280,983                  |
| Exempt                | HX HB \$50,722             | Exempt              | HX HB \$51,411             |
| Total Taxable         | county:\$222,874           | Total Taxable       | county:\$229,572           |
|                       | city:\$0                   |                     | city:\$0                   |
|                       | other:\$0 school:\$248,596 |                     | other:\$0 school:\$255,983 |

NOTE: Property ownership changes can cause the Assessed value of the property to reset to full Market value, which could result in higher property taxes.

**▼ Sales History**

| Sale Date | Sale Price | Book/Page  | Deed | V/I | Qualification (Codes) | RCode |
|-----------|------------|------------|------|-----|-----------------------|-------|
| 5/27/1994 | \$22,500   | 791 / 1251 | WD   | V   | Q                     |       |
| 6/7/1993  | \$20,000   | 776 / 256  | WD   | V   | Q                     |       |
| 3/26/1990 | \$14,000   | 718 / 843  | WD   | V   | Q                     |       |
| 6/1/1985  | \$10,450   | 567 / 309  | WD   | V   | Q                     |       |

**▼ Building Characteristics**

| Bldg Sketch | Description*      | Year Blt | Base SF | Actual SF | Bldg Value |
|-------------|-------------------|----------|---------|-----------|------------|
| Sketch      | SINGLE FAM (0100) | 1999     | 2261    | 6587      | \$360,145  |

\*Bldg Desc determinations are used by the Property Appraisers office solely for the purpose of determining a property's Just Value for ad valorem tax purposes and should not be used for any other purpose.

▼ **Extra Features & Out Buildings**

| Code | Desc       | Year Blt | Value      | Units   | Dims  |
|------|------------|----------|------------|---------|-------|
| 0166 | CONC,PAVMT | 1999     | \$2,648.00 | 1765.00 | 0 x 0 |

▼ **Land Breakdown**

| Code | Desc      | Units               | Adjustments             | Eff Rate     | Land Value |
|------|-----------|---------------------|-------------------------|--------------|------------|
| 0100 | SFR (MKT) | 1.000 LT (0.690 AC) | 1.0000/1.0000 1.0000/ / | \$35,000 /LT | \$35,000   |

Search Result: 1 of 1

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