

# Columbia County Property Appraiser

Jeff Hampton

**2026 Working Values**

updated: 4/2/2026

Parcel: << 26-3S-16-02308-139 (8439) >>

## Owner & Property Info

Result: 1 of 1

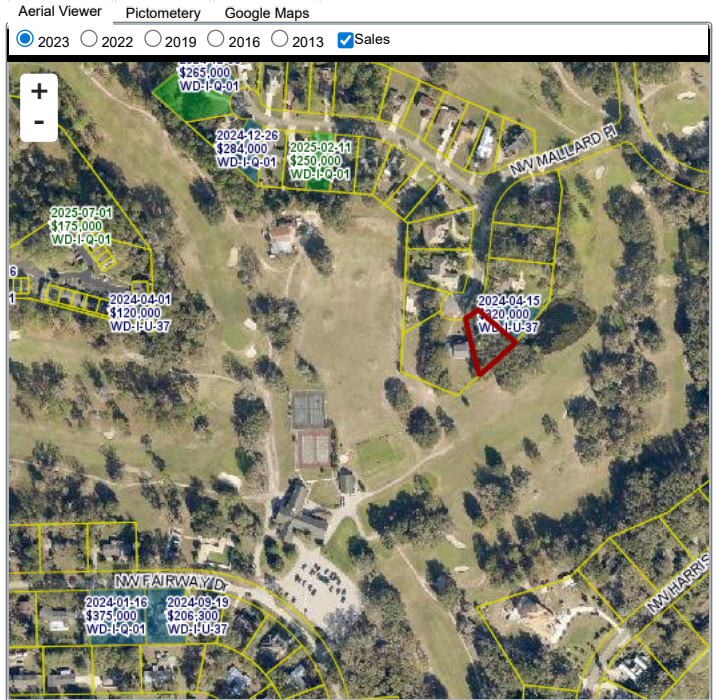
Owner	RJL REVOCABLE LIVING TRUST DATED JUNE 15, 2022 173 NW OTTER CT LAKE CITY, FL 32055		
Site	173 NW OTTER CT, LAKE CITY		
Description*	LOT 31 FAIRWAY VIEW UNIT 3. 779-2286, 866-2154, WD 1052-2847, TR 1430-445, WD 1469-1317		
Area	0.369 AC	S/T/R	26-3S-16
Use Code**	SINGLE FAMILY (0100)	Tax District	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	\$42,000	Mkt Land	\$42,000
Ag Land	\$0	Ag Land	\$0
Building	\$385,740	Building	\$385,740
XFOB	\$10,072	XFOB	\$10,072
Just	\$437,812	Just	\$437,812
Class	\$0	Class	\$0
Appraised	\$437,812	Appraised	\$437,812
SOH/10% Cap	\$323,959	SOH/10% Cap	\$320,885
Assessed	\$113,853	Assessed	\$116,927
Exempt	HX HB \$50,722	Exempt	HX HB \$51,411
Total Taxable	county:\$63,131 city:\$0 other:\$0 school:\$88,853	Total Taxable	county:\$65,516 city:\$0 other:\$0 school:\$91,927

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
6/15/2022	\$100	1469 / 1317	WD	I	U	11
1/12/2021	\$100	1430 / 445	TR	I	U	11
7/15/2005	\$295,000	1052 / 2847	WD	I	Q	
9/22/1998	\$179,900	866 / 2154	WD	I	Q	
9/15/1993	\$178,500	779 / 2286	WD	I	Q	
2/1/1987	\$15,000	616 / 016	WD	V	Q	

## Building Characteristics

Bldg Sketch	Description*	Year Blt	Base SF	Actual SF	Bldg Value
Sketch	SINGLE FAM (0100)	1987	3507	5071	\$385,740

\*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
0180	FPLC 1STRY	0	\$2,000.00	1.00	0 x 0
0261	PRCH, UOP	1993	\$3,328.00	512.00	16 x 32
0261	PRCH, UOP	1993	\$624.00	96.00	8 x 12
0166	CONC,PAVMT	1993	\$4,120.00	1.00	0 x 0

## Land Breakdown

Code	Desc	Units	Adjustments	Eff Rate	Land Value
0140	SFR GOLF (MKT)	1.000 LT (0.369 AC)	1.0000/1.0000 1.0000/1.2000000 /	\$42,000 /LT	\$42,000

Search Result: 1 of 1

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