

COLUMBIA COUNTY

Property Appraiser

Parcel 03-4S-16-02731-082

Owners

STEWART MICHAEL J
STEWART ALISSA
407 SW SILVER PALM DR
LAKE CITY, FL 32024

Parcel Summary

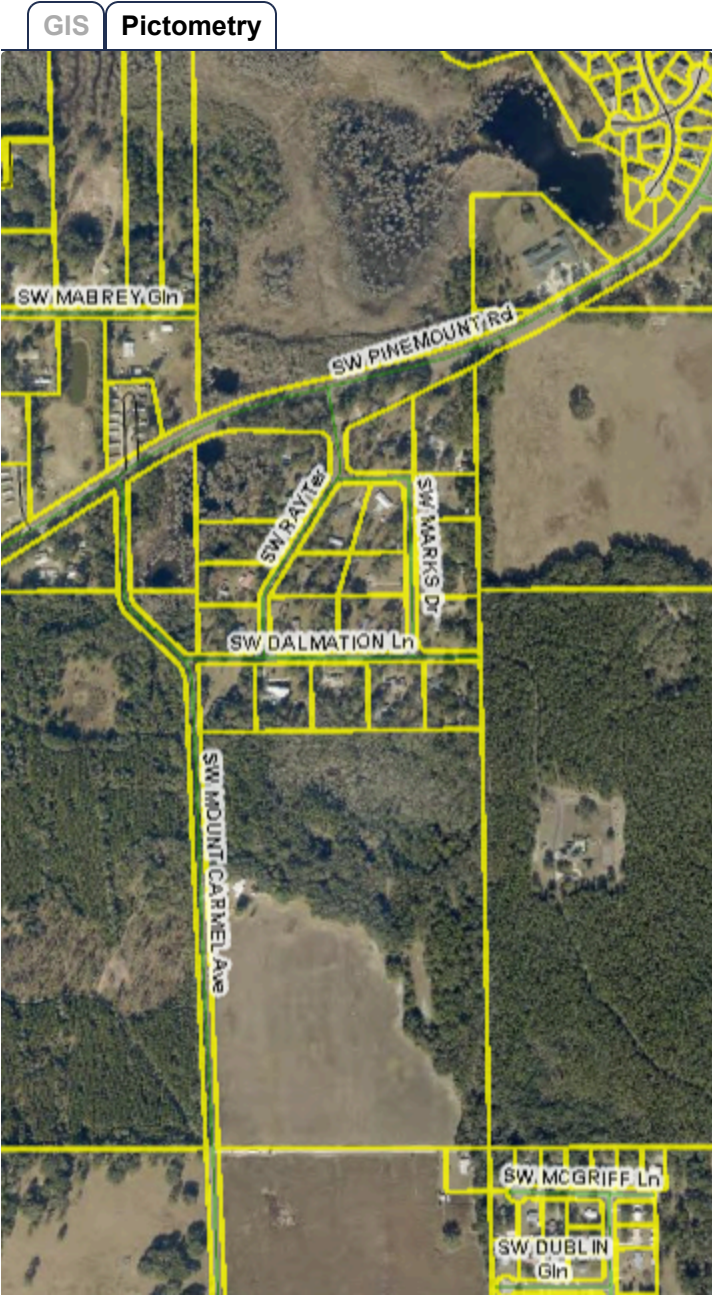
Location	407 SW SILVER PALM DR
Use Code	0100: SINGLE FAMILY
Tax District	2: COUNTY
Acreage	0.683
Township	4S
Range	16
Subdivision	PRSV AT LAUREL LAKE
Exemptions	01: HOMESTEAD (196.031a&b) (100%)
Lineage	Combined from: 03-4S-16-02731-082 03-4S-16-02731-083 03-4S-16-02731-082 03-4S-16-02731-180

Legal Description

LOTS 82 & 83 PRESERVE AT LAUREL LAKE UNIT 1 &
E1/2 OF LOT 81 PRESERVE AT LAUREL LAKE UNIT 1
DESC AS: BEG SW COR OF SAID LOT 81, N 44 DEG W
38.45 FT, N 48 DEG E 238.89 FT, S 26 DEG W 98.47
FT, S 47 DEG W 145.85 FT TO POB.

WD 1260-2080, WD 1300-369, WD 1402-2754,
WD 1430-745, QC 1468-86

Working Values



30° 10' 29" N 82° 41' 59" W //

	2026
Total Building	\$566,616
Total Extra Features	\$1,920
Total Market Land	\$115,500
Total Ag Land	\$0
Total Market	\$684,036
Total Assessed	\$577,011
Total Exempt	\$51,411
Total Taxable	\$525,600
SOH Diff	\$107,025

Value History

	2025	2024	2023	2022	2021	2020
Total Building	\$572,518	\$542,276	\$500,864	\$457,282	\$0	\$0
Total Extra Features	\$1,920	\$1,920	\$1,920	\$1,920	\$0	\$0
Total Market Land	\$115,500	\$99,000	\$92,400	\$72,600	\$20,000	\$20,000
Total Ag Land	\$0	\$0	\$0	\$0	\$0	\$0
Total Market	\$689,938	\$643,196	\$595,184	\$531,802	\$20,000	\$20,000
Total Assessed	\$559,552	\$541,762	\$524,173	\$507,261	\$20,000	\$17,545
Total Exempt	\$50,722	\$50,000	\$50,000	\$50,000	\$0	\$0
Total Taxable	\$508,830	\$491,762	\$474,173	\$457,261	\$20,000	\$17,545
SOH Diff	\$130,386	\$101,434	\$71,011	\$24,541	\$0	\$2,455

Document/Transfer/Sales History

Instrument / Official Record	Date	Q/U	Reason	Type	V/I	Sale Price	Ownership
QC 1468/86	2022-05-31	U	11	QUIT CLAIM DEED	Improved	\$100	Grantor: STEWART MICHAEL Grantee: STEWART MICHAEL J
WD 1430/745	2021-02-11	Q	04	WARRANTY DEED	Improved	\$524,300	Grantor: THE PRESERVE AT LAUREL LAKE INC Grantee: STEWART MICHAEL
WD 1402/2754	2020-01-08	U	11	WARRANTY DEED	Vacant	\$0	Grantor: CORNERSTONE HOMES OF LAKE CITY INC Grantee: THE PRESERVE AT LAUREL LAKE INC
WD 1350/2382	2017-12-29	Q	01	WARRANTY DEED	Improved	\$322,000	Grantor: THE PRESERVE AT LAUREL LAKE INC Grantee: MICHAEL J STEWART

Instrument / Official Record	Date	Q/U	Reason	Type	V/I	Sale Price	Ownership
<u>WD</u> 1350/2382	2017-12-29	<u>Q</u>	<u>01</u>	WARRANTY DEED	Improved	\$322,000	Grantor: THE PRESERVE AT LAUREL LAKE INC Grantee: MICHAEL J STEWART
<u>WD</u> 1335/2058	2017-04-27	<u>U</u>	<u>11</u>	WARRANTY DEED	Vacant	\$100	Grantor: CORNERSTONE HOMES OF LAKE CITY INC Grantee: THE PRESERVE AT LAUREL LAKE INC
<u>WD</u> 1332/0238	2017-02-27	<u>U</u>	<u>11</u>	WARRANTY DEED	Vacant	\$100	Grantor: CORNERSTONE HOMES OF LAKE CITY INC Grantee: THE PRESERVE AT LAUREL LAKE INC
<u>WD</u> 1300/0369	2015-08-17	<u>U</u>	<u>30</u>	WARRANTY DEED	Vacant	\$2,945,000	Grantor: CORNERSTONE PARTNERS L P Grantee: CORNERSTONE HOMES OF LAKE CITY INC
<u>WD</u> 1299/0715	2015-08-07	<u>U</u>	<u>11</u>	WARRANTY DEED	Vacant	\$100	Grantor: S & P ENTERPRISES INC Grantee: CORNERSTONE HOMES OF LAKE CITY INC
<u>WD</u> 1260/2080	2013-08-29	<u>U</u>	<u>37</u>	WARRANTY DEED	Vacant	\$963,500	Grantor: RESIDENTIAL DEVELOPMENT GROUP LLC Grantee: CORNERSTONE PARTNERS L P
<u>WD</u> 1249/2722	2013-02-22	<u>Q</u>	<u>05</u>	WARRANTY DEED	Vacant	\$31,000	Grantor: RESIDENTIAL DEVELOPMENT GROUP LLC Grantee: S & P ENTERPRISES INC

Buildings

Building # 1, Section # 1, SFR

Type	Style	Heated Sq Ft	Repl Cost New	YrBlt	Year Eff	Gross Area	Other % Dpr	Normal % Dpr	% Cond	Value
<u>0100</u>	<u>01</u>	3278	\$590,225	2021	2021	4,576	0.00%	4.00%	96.00%	\$566,616

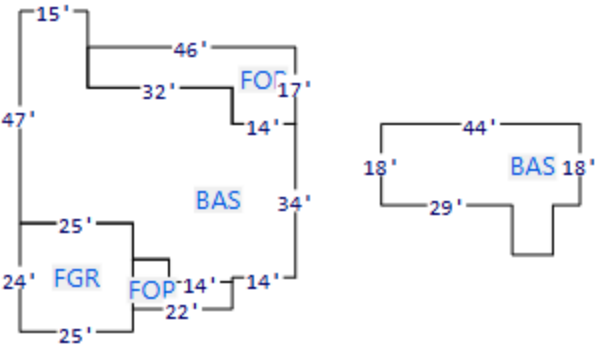
Structural Elements

Type	Description	Code	Details
<u>EW</u>	Exterior Wall	<u>32</u>	HARDIE BRD
<u>EW</u>	Exterior Wall	<u>00</u>	
<u>RS</u>	Roof Structure	<u>08</u>	IRREGULAR
<u>RC</u>	Roof Cover	<u>03</u>	COMP SHNGL
<u>IW</u>	Interior Wall	<u>05</u>	DRYWALL

Sub Areas

Type	Gross Area	Percent of Base	Adjusted Area
<u>BAS</u>	891	100%	891
<u>BAS</u>	2,387	100%	2,387
<u>FGR</u>	600	55%	330
<u>FOP</u>	172	30%	52
<u>FOP</u>	526	30%	158

Type	Description	Code	Details
IF	Interior Flooring	13	LAM/VNLPLK
IF	Interior Flooring	00	
AC	Air Conditioning	03	CENTRAL
HT	Heating Type	04	AIR DUCTED
BDR	Bedrooms	4.00	
BTH	Bathrooms	3.00	
FR	Frame	02	WOOD FRAME
STR	Stories	1.5	1.5
COND	Condition Adjustment	03	03
KTCH	Kitchen Adjustment	01	01



Extra Features

Code	Description	Length	Width	Units	Unit Price	AYB	% Good Condition	Final Value
0166	CONC,PAVMT			640.00	\$3.00	2021	100%	\$1,920

Land Lines

Code	Description	Zone	Front	Depth	Units	Rate/Unit	Acreage	Total Adj	Value
0100	SFR	PRD	.00	.00	1.00	\$35,000.00/LT	0.26	1.10	\$38,500
0000	VAC RES	PRD	.00	.00	1.00	\$35,000.00/LT	0.16	1.10	\$38,500
0000	VAC RES	PRD	.00	.00	1.00	\$35,000.00/LT	0.26	1.10	\$38,500

Personal Property

None

Permits

Date	Permit	Type	Status	Description
Feb 19, 2021	39456	SFR	COMPLETED	SFR
Mar 17, 2020	39456	SFR	COMPLETED	SFR

TRIM Notices

[2025](#)[2024](#)[2023](#)

Disclaimer

All parcel data on this page is for use by the Columbia County Assessor for assessment purposes only. The summary data on this page may not be a complete representation of the parcel or of the improvements thereon. Building information, including unit counts and number of permitted units, should be verified with the appropriate building and planning agencies. Zoning information should be verified with the appropriate planning agency. All parcels are reappraised each year. This is a true and accurate copy of the records of the Columbia County Assessor's Office as of August 17, 2026.

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