

COLUMBIA COUNTY

Property Appraiser

Parcel 28-3S-16-02372-400

Owners

HIGHSMITH SHIRLEY ANN
127 NW HARWELL CT
LAKE CITY, FL 32055

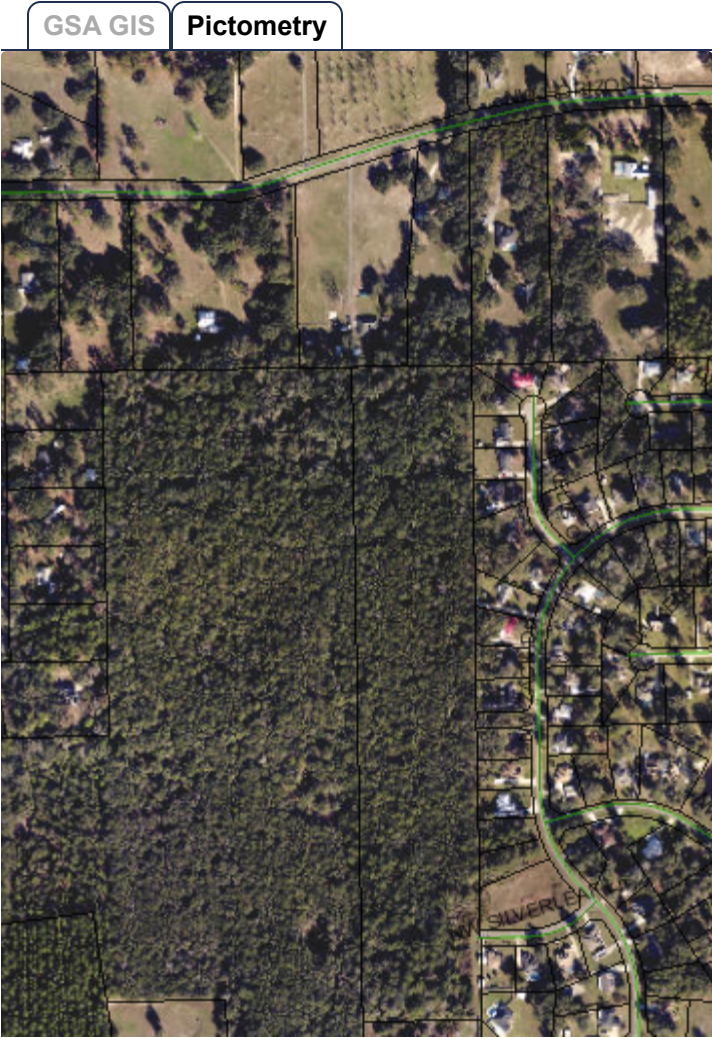
Parcel Summary

Location	127 NW HARWELL CT
Use Code	0100: SINGLE FAMILY
Tax District	2: COUNTY
Acreage	.5000
Section	28
Township	3S
Range	16
Subdivision	EMRLD LAKE
Exemptions	01: HOMESTEAD (196.031a&b) (100%)

Legal Description

LOT 100 EMERALD LAKES PHASE 4.

814-1147, DC 1244-2368, LE 1473-61



30° 12' 16" N 82° 43' 28" W //

Working Values

	2025
Total Building	\$216,550
Total Extra Features	\$4,405
Total Market Land	\$35,000
Total Ag Land	\$0

	2025
Total Market	\$255,955
Total Assessed	\$160,111
Total Exempt	\$105,722
Total Taxable	\$54,389
SOH Diff	\$95,844

Value History

	2024	2023	2022	2021	2020	2019
Total Building	\$205,795	\$190,712	\$167,077	\$142,771	\$132,279	\$123,508
Total Extra Features	\$4,405	\$4,405	\$4,405	\$4,405	\$4,405	\$4,405
Total Market Land	\$30,000	\$28,000	\$22,000	\$18,000	\$18,000	\$16,000
Total Ag Land	\$0	\$0	\$0	\$0	\$0	\$0
Total Market	\$240,200	\$223,117	\$193,482	\$165,176	\$154,684	\$143,913
Total Assessed	\$155,599	\$151,067	\$146,667	\$142,395	\$140,429	\$137,272
Total Exempt	\$105,000	\$105,000	\$100,500	\$100,500	\$100,500	\$100,500
Total Taxable	\$50,599	\$46,067	\$46,167	\$41,895	\$39,929	\$36,772
SOH Diff	\$84,601	\$72,050	\$46,815	\$22,781	\$14,255	\$6,641

Document/Transfer/Sales History

Instrument / Official Record	Date	Q/U	Reason	Type	V/I	Sale Price	Ownership
LE 1473/61	2022-08-01	U	14	LIFE ESTATE DEED	Improved	\$100	Grantor: HIGHSMITH SHIRLEY ANN (ENH LIFE EST) Grantee: COX TERESA E (RMDR)
WD 0829/0124	1996-09-30	U		WARRANTY DEED	Vacant	\$13,500	Grantor: DDP CORPORATION Grantee: LARRY EDWARD HIGHSMITH & SHIRLEY ANN HIGHSMIT

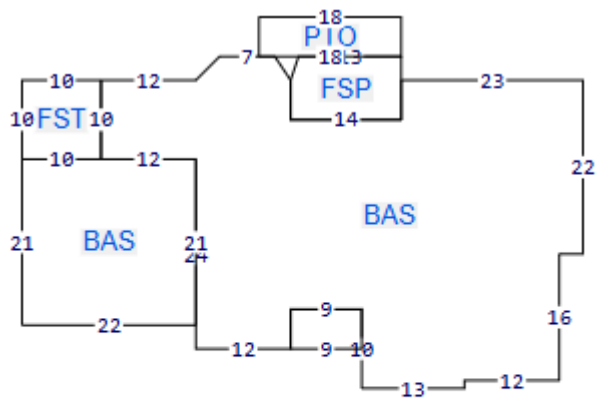
Buildings

Building # 1, Section # 1, 130583, SFR

Type	Model	Heated Area	Gross Area	Repl Cost New	YrBlt	Year Eff	Other % Dpr	Normal % Dpr	% Cond	Value
0100	01	2239	2585	\$296,644	1997	1997	0.00%	27.00%	73.00%	\$216,550

Type	Description	Code	Details
EW	Exterior Wall	19	COMMON BRK
RS	Roof Structure	08	IRREGULAR
RC	Roof Cover	03	COMP SHNGL
IW	Interior Wall	05	DRYWALL
IF	Interior Flooring	14	CARPET
IF	Interior Flooring	15	HARDTILE
AC	Air Conditioning	03	CENTRAL
HT	Heating Type	04	AIR DUCTED
BDR	Bedrooms	3.00	
BTH	Bathrooms	2.00	
FR	Frame	01	NONE
STR	Stories	1.	1.
AR	Architectual Type	05	CONV
COND	Condition Adjustment	03	03
KTCH	Kitchen Adjustment	01	01

Type	Gross Area	Percent of Base	Adjusted Area
BAS	462	100%	462
BAS	1,777	100%	1,777
FOP	45	30%	14
FSP	111	40%	44
FST	100	55%	55
PTO	90	5%	4



Code	Description	Length	Width	Units	Unit Price	AYB	% Good Condition	Final Value
0166	CONC,PAVMT			1770.00	\$1.50	1997	100%	\$2,655
0294	SHED WOOD/VINYL			1.00	\$0.00	2014	100%	\$750
0120	CLFENCE 4			1.00	\$0.00	2017	100%	\$1,000

Land Lines

Code	Description	Zone	Front	Depth	Units	Rate/Unit	Acreage	Total Adj	Value
0100	SFR	00	.00	.00	1.00	\$35,000.00/LT	0.50	1.00	\$35,000

Personal Property

None

Permits

Date	Permit	Type	Status	Description
Oct 31, 2018	37386	MAINT/ALTR	COMPLETED	MAINT/ALTR
	11828	SFR	COMPLETED	SFR

TRIM Notices

- 2024
- 2023
- 2022

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 11, 2025.

