

Table 2
Distribution of Taxes Levied by Property Type
County and Municipal Governments
Fiscal Year 2025-26

County: COLUMBIA

Taxing Authority	2025-26 Taxes Levied	Percent of Taxes Levied by Property Type										Percent of Taxes Levied on New Construction
		Real Property								Tangible Personal Property	Centrally Assessed Property	
		Residential			Non-Residential							
		Homestead	Non-Homestead	Vacant Lots	Commercial	Industrial	Institutional	Agricultural	Other			
Columbia County BCC	\$ 36,922,300	32.0%	21.9%	2.7%	14.1%	3.9%	2.0%	3.6%	1.7%	17.8%	0.3%	1.5%
City of Lake City	\$ 5,852,851	10.7%	18.5%	0.7%	37.8%	4.5%	5.2%	0.1%	0.6%	21.8%	0.1%	0.8%