State of Florida
Lee County Property Appraiser

DEPARTMENT OF REVENUE PROPERTY CLASSIFICATION CODES

CODE	DESCRIPTION • RESIDENTIAL (Codes 00 - 09)
00	VACANT RESIDENTIAL
01	SINGLE FAMILY RESIDENTIAL
02	MOBILE HOME
03	MULTI-FAMILY 10 OR MORE
04	CONDOMINIUM
05	COOPERATIVES
06	RETIREMENT HOMES
07	MISCELLANEOUS RESIDENTIAL
08	MULTI-FAMILY LESS THAN 10
09	RESIDENTIAL COMMON ELEMENTS/AREAS

CODE	DESCRIPTION • COMMERCIAL (Codes 10 - 39)
10	VACANT COMMERCIAL
11	STORES, ONE STORY
12	COMMERCIAL, MIXED USE
13	DEPARTMENT STORE
14	SUPERMARKETS
15	REGIONAL SHOPPING CENTER
16	COMMUNITY SHOPPING CENTER
17	OFFICE, ONE STORY
18	OFFICE, MULTI-STORY
19	PROFESSIONAL BUILDING
20	AIRPORTS, TERMINALS, PIERS
21	RESTAURANTS, CAFETERIAS
22	DRIVE-IN RESTAURANTS
23	FINANCIAL INSTITUTIONS
24	INSURANCE COMPANY OFFICES
25	REPAIR SERVICE SHOPS
26	SERVICE STATIONS
27	AUTO SALES, REPAIR, ETC
28	PARKING LOTS, MH PARKS, ETC
29	WHOLESALE, PRODUCE, MFG
30	FLORISTS, GREENHOUSES
31	DRIVE-IN THEATER, OPEN STADIUM
32	ENCLOSED THEATER/AUDITORIUM
33	NIGHT CLUBS, LOUNGES, BARS
34	BOWLING ALLEYS, RINKS, ARENAS

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CODE	DESCRIPTION • COMMERCIAL (Codes 10 - 39)
35	TOURIST ATTRACTIONS
36	CAMPS
37	RACE TRACKS
38	GOLF COURSE, DRIVING RANGE
39	HOTELS, MOTELS

CODE	DESCRIPTION • INDUSTRIAL (Codes 40 - 49)
40	VACANT INDUSTRIAL
41	LIGHT MANUFACTURING
42	HEAVY INDUSTRIAL
43	LUMBER YARDS, SAWMILLS
44	PACKING PLANTS
45	CANNERY, BREWERY, WINERY
46	OTHER FOOD PROCESSING
47	MINERAL PROCESSING
48	WAREHOUSING, DISTRIBUTION TERMINALS
49	OPEN STORAGE

CODE	DESCRIPTION • AGRICULTURAL (Codes 50 - 69)
50	IMPROVED AGRICULTURAL
51	CROPLAND CLASS I
52	CROPLAND CLASS II
53	CROPLAND CLASS III
54	TIMBERLAND INDEX 90+
55	TIMBERLAND INDEX 80-89
56	TIMBERLAND INDEX 70-79
57	TIMBERLAND INDEX 60-69
58	TIMBERLAND INDEX 50-59
59	TIMBERLAND NOT CLASSIFIED
60	GRAZING LAND CLASS I
61	GRAZING LAND CLASS II
62	GRAZING LAND CLASS III
63	GRAZING LAND CLASS IV
64	GRAZING LAND CLASS V
65	GRAZING LAND CLASS VI
66	ORCHARD GROVES, CITRUS, ETC
67	POULTRY, BEES, TROPICAL FISH, RABBITS
68	DAIRIES, FEED LOTS
69	ORNAMENTALS, MISCELLANEOUS AG

CODE	DESCRIPTION • INSTITUTIONAL (Codes 70 - 79)
70	VACANT INSTITUTIONAL
71	CHURCHES, TEMPLES
72	PRIVATE SCHOOLS & COLLEGES
73	PRIVATELY OWNED HOSPITALS

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CODE	DESCRIPTION • INSTITUTIONAL (Codes 70 - 79)
74	HOMES FOR THE AGED
75	ORPHANAGES, NON-PROFIT SERVICE
76	MORTUARY, CEMETERY, CREMATORIUM
77	CLUBS, LODGES, UNION HALLS
78	SANITARIUM, CONVALESCENT & REST HOME
79	CULTURAL ORG, FACILITIES

CODE	DESCRIPTION • GOVERNMENT (Codes 80 - 89)
80	VACANT GOVERNMENTAL
81	MILITARY
82	FOREST, PARKS, RECREATIONAL
83	PUBLIC COUNTY SCHOOLS
84	COLLEGES
85	HOSPITALS
86	COUNTIES - OTHER
87	STATE - OTHER
88	FEDERAL - OTHER
89	MUNICIPAL - OTHER

CODE	DESCRIPTION • MISCELLANEOUS (Codes 90 - 99)
90	LEASEHOLD INTERESTS
91	UTILITY
92	MINING, PETROLEUM, GAS LANDS
93	SUBSURFACE RIGHTS
94	RIGHT-OF-WAY
95	RIVERS, LAKES, SUBMERGED LAND
96	SEWAGE DISPOSAL, WASTE LANDS
97	OUTDOOR RECREATIONAL
98	CENTRALLY ASSESSED
99	ACREAGE NOT AG CLASSIFIED

CODE	DESCRIPTION • SPECIAL DESIGNATIONS
C.	CONDOMINIUM
H.	OTHER HEADERS
M.	MOBILE HOME
N.	NOTES PARCELS
P.	PLANNED UNIT DEVELOPMENT
R.	RENTAL MOBILE HOME PARK
S.	SUBDIVISION
T.	TAX PARCEL HEADER - BUILDING ONLY