



**State of Florida
Lee County Property Appraiser**

2026 REAL PROPERTY PRELIMINARY TAX ROLL TOTALS

TAXING AUTHORITY • PUBLIC SCHOOL - BY STATE LAW

DOR	DESCRIPTION	PARCELS	LAND VALUE	BUILDING VALUE	JUST VALUE	ASSESSED VALUE	TAXABLE VALUE
00	VACANT RESIDENTIAL	122,204	6,801,567,601	34,806,010	6,837,232,542	6,836,373,611	6,812,346,605
00	VACANT RESIDENTIAL - HOMESTEAD	177	89,033,092	820,475	89,853,567	89,853,567	55,096,167
01	SINGLE FAMILY RESIDENTIAL	102,572	15,124,711,272	29,894,529,963	45,020,447,461	45,019,241,235	45,011,336,653
01	SINGLE FAMILY RESIDENTIAL - HOMESTEAD	177,092	22,904,500,504	54,035,968,060	76,942,041,059	76,940,468,564	50,764,751,563
02	MOBILE HOME	9,387	558,481,370	671,309,995	1,229,791,365	1,229,791,365	1,229,160,163
02	MOBILE HOME - HOMESTEAD	5,376	346,868,195	493,915,953	840,784,148	840,784,148	419,064,998
03	MULTI-FAMILY 10 OR MORE	301	873,396,083	4,780,691,551	5,654,095,455	5,654,087,634	5,320,674,930
04	CONDOMINIUM	56,172	8,515,590	15,826,610,310	15,835,125,900	15,835,125,900	15,834,245,753
04	CONDOMINIUM - HOMESTEAD	29,046	2,497,269	8,762,549,979	8,765,047,248	8,765,047,248	6,308,093,800
05	COOPERATIVES	3,513	213,375,281	138,047,011	351,422,292	351,422,292	351,352,292
05	COOPERATIVES - HOMESTEAD	1,281	77,325,966	98,455,481	175,781,447	175,781,447	73,753,070
06	RETIREMENT HOMES	74	145,164,266	614,036,794	759,201,060	759,201,060	759,201,060
07	MISCELLANEOUS RESIDENTIAL	1,279	32,660,683	97,006,242	129,666,925	129,666,925	129,651,925
08	MULTI-FAMILY LESS THAN 10	9,506	1,260,529,381	2,894,300,773	4,154,830,154	4,154,830,154	4,154,453,757
08	MULTI-FAMILY LESS THAN 10 - HOMESTEAD	2,129	435,348,469	708,354,377	1,143,800,156	1,143,702,846	757,396,287
09	RESIDENTIAL COMMON ELEMENTS/AREAS	9,114	0	0	0	0	0
10	VACANT COMMERCIAL	6,327	2,716,335,298	27,180,841	2,743,610,215	2,743,516,139	2,740,917,808
10	VACANT COMMERCIAL - HOMESTEAD	1	140,076	0	140,076	140,076	15,422
11	STORES, ONE STORY	1,250	630,113,579	915,316,787	1,545,430,366	1,545,430,366	1,545,430,366
12	MIXED USE - STORE/OFFICE OR STORE/RES	139	102,252,436	106,725,319	208,977,755	208,977,755	208,977,755
12	MIXED USE - STORE/OFFICE OR STORE/RES - HOMESTEAD	14	3,931,567	4,471,558	8,403,125	8,403,125	6,673,374
13	DEPARTMENT STORE	12	91,884,494	46,028,839	137,913,333	137,913,333	137,913,333
14	SUPERMARKETS	311	268,585,061	583,245,252	851,832,023	851,830,313	851,830,313
15	REGIONAL SHOPPING CENTER	12	224,943,080	132,485,273	357,428,767	357,428,353	357,428,353
16	COMMUNITY SHOPPING CENTER	574	1,154,632,229	1,630,990,568	2,785,626,424	2,785,622,797	2,783,895,962
17	OFFICE, ONE STORY	1,927	373,113,172	865,726,589	1,238,840,526	1,238,839,761	1,237,955,495

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DOR	DESCRIPTION	PARCELS	LAND VALUE	BUILDING VALUE	JUST VALUE	ASSESSED VALUE	TAXABLE VALUE
18	OFFICE, MULTI-STORY	333	305,605,845	724,255,379	1,029,861,645	1,029,861,224	1,029,861,224
18	OFFICE, MULTI-STORY - HOMESTEAD	1	1,123,907	1,225,457	2,349,364	2,349,364	2,118,053
19	PROFESSIONAL BUILDING	576	301,085,449	836,567,486	1,137,653,070	1,137,652,935	1,137,652,935
20	AIRPORTS, TERMINALS, PIERS, MARINAS	78	181,407,693	36,411,123	217,818,816	217,818,816	217,818,816
20	AIRPORTS, TERMINALS, PIERS, MARINAS - HOMESTEAD	1	218,632	216,287	434,919	434,919	409,919
21	RESTAURANTS, CAFETERIAS	300	278,082,020	195,518,023	473,600,043	473,600,043	473,600,043
22	DRIVE-IN RESTAURANTS	184	126,209,165	237,547,139	363,756,304	363,756,304	363,756,304
23	FINANCIAL INSTITUTIONS	173	145,772,472	151,451,559	297,224,031	297,224,031	297,224,031
25	REPAIR SERVICE SHOPS	11	2,423,677	3,765,285	6,188,962	6,188,962	6,188,962
26	SERVICE STATIONS	96	60,141,785	139,354,789	199,496,574	199,496,574	199,496,574
27	AUTO SALES, REPAIR, ETC	574	451,446,025	433,405,233	884,852,203	884,851,258	884,846,258
27	AUTO SALES, REPAIR, ETC - HOMESTEAD	2	438,633	556,621	995,254	995,254	873,437
28	PARKING LOTS, MH PARKS, ETC	259	842,572,782	691,009,712	1,533,582,692	1,533,582,494	1,533,582,494
28	PARKING LOTS, MH PARKS, ETC - HOMESTEAD	1	44,804	84,458	129,262	129,262	101,747
30	FLORISTS, GREENHOUSES	6	2,267,472	517,418	2,784,890	2,784,890	2,784,890
32	ENCLOSED THEATER/AUDITORIUM	24	9,425,133	13,274,431	22,699,564	22,699,564	22,699,564
33	NIGHT CLUBS, LOUNGES, BARS	38	13,836,832	20,623,304	34,460,136	34,460,136	34,460,136
34	BOWLING ALLEYS, RINKS, ARENAS	10	29,222,654	27,628,965	56,851,619	56,851,619	56,851,619
35	TOURIST ATTRACTIONS	25	79,622,891	59,299,923	138,929,576	138,922,814	138,922,814
38	GOLF COURSE, DRIVING RANGE	163	124,844,734	85,520,919	212,704,247	210,365,653	210,365,653
39	HOTELS, MOTELS	293	503,342,895	972,604,184	1,475,947,079	1,475,947,079	1,475,947,079
39	HOTELS, MOTELS - HOMESTEAD	4	2,034,272	2,506,025	4,540,297	4,540,297	3,837,842
40	VACANT INDUSTRIAL	478	409,406,337	715,543	410,136,892	410,121,880	410,121,880
41	LIGHT MANUFACTURING	203	261,247,097	248,376,562	509,623,659	509,623,659	509,623,659
43	LUMBER YARDS, SAWMILLS	2	7,400,174	9,568,840	16,969,014	16,969,014	16,969,014
44	PACKING PLANTS	3	5,140,095	1,846,997	6,987,092	6,987,092	6,987,092
45	CANNERY, BREWERY, WINERY	1	493,811	270,697	764,508	764,508	764,508
47	MINERAL PROCESSING	11	27,310,516	3,445,070	30,755,586	30,755,586	30,755,586
48	WAREHOUSING, DISTRIBUTION TERMINALS	3,791	1,765,466,238	3,787,468,314	5,553,364,807	5,552,934,552	5,552,924,552
48	WAREHOUSING, DISTRIBUTION TERMINALS - HOMESTEAD	2	416,026	721,525	1,137,551	1,137,551	775,381
49	OPEN STORAGE	86	105,992,175	6,217,477	112,211,612	112,209,652	112,209,652
51	CROPLAND CLASS I	34	10,167,118	6,660,616	96,421,167	16,827,734	16,817,734
51	CROPLAND CLASS I - HOMESTEAD	4	879,003	1,378,958	2,450,538	2,257,961	1,268,134
52	CROPLAND CLASS II	6	715,697	236,960	37,505,471	952,657	952,657

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DOR	DESCRIPTION	PARCELS	LAND VALUE	BUILDING VALUE	JUST VALUE	ASSESSED VALUE	TAXABLE VALUE
53	CROPLAND CLASS III	19	3,039,353	3,938,581	54,232,757	6,977,934	6,391,136
53	CROPLAND CLASS III - HOMESTEAD	11	948,512	3,340,799	5,461,713	4,289,311	2,423,719
54	TIMBERLAND INDEX 90+	39	550,905	415,081	21,629,284	965,986	965,986
54	TIMBERLAND INDEX 90+ - HOMESTEAD	2	83,468	629,485	1,303,751	712,953	296,714
60	GRAZING LAND CLASS I	535	43,218,867	28,357,801	533,287,210	71,576,668	71,314,438
60	GRAZING LAND CLASS I - HOMESTEAD	180	13,148,587	84,438,532	136,796,424	97,587,119	57,719,887
61	GRAZING LAND CLASS II	351	18,250,860	27,450,349	354,200,074	45,701,209	45,171,963
61	GRAZING LAND CLASS II - HOMESTEAD	114	6,327,326	45,672,622	82,540,149	51,999,948	31,055,630
62	GRAZING LAND CLASS III	163	2,692,028	6,162,483	136,499,834	8,854,511	8,851,284
62	GRAZING LAND CLASS III - HOMESTEAD	23	1,870,830	10,501,256	20,068,048	12,372,086	7,690,724
63	GRAZING LAND CLASS IV	60	3,080,804	1,447,660	54,621,721	4,528,464	4,528,464
63	GRAZING LAND CLASS IV - HOMESTEAD	17	1,041,182	6,005,289	11,276,741	7,046,471	4,186,823
64	GRAZING LAND CLASS V	50	27,002,897	217,077	195,932,003	27,219,974	27,219,974
64	GRAZING LAND CLASS V - HOMESTEAD	5	111,256	2,198,695	3,973,845	2,309,951	855,941
65	GRAZING LAND CLASS VI	10	144,788	500	28,044,313	145,288	145,288
65	GRAZING LAND CLASS VI - HOMESTEAD	1	16,649	87,406	615,631	104,055	35,039
66	ORCHARD GROVES, CITRUS, ETC	424	11,946,548	9,514,514	240,149,933	21,461,062	21,460,949
66	ORCHARD GROVES, CITRUS, ETC - HOMESTEAD	42	4,184,886	17,074,844	28,664,766	21,259,730	14,425,032
67	POULTRY, BEES, TROPICAL FISH, RABBITS	52	36,562,599	3,825,328	53,523,622	40,387,927	40,382,927
67	POULTRY, BEES, TROPICAL FISH, RABBITS - HOMESTEAD	24	4,925,191	6,889,352	16,752,892	11,814,543	8,947,465
68	DAIRIES, FEED LOTS	64	3,397,851	9,927,985	30,611,785	13,325,836	13,325,836
68	DAIRIES, FEED LOTS - HOMESTEAD	85	5,807,462	38,473,722	60,623,663	44,281,184	28,826,024
69	ORNAMENTALS, MISCELLANEOUS AG	399	39,536,467	41,697,042	207,763,129	81,233,509	81,228,509
69	ORNAMENTALS, MISCELLANEOUS AG - HOMESTEAD	38	3,762,259	16,150,684	25,639,713	19,912,943	12,717,943
70	VACANT INSTITUTIONAL	800	210,030,780	15,917,291	225,948,071	225,948,071	841,709
71	CHURCHES, TEMPLES	584	523,501,723	596,785,198	1,120,286,921	1,120,286,921	16,910,655
72	PRIVATE SCHOOLS & COLLEGES	62	68,648,054	243,955,209	312,603,263	312,603,263	8,261,516
73	PRIVATELY OWNED HOSPITALS	23	102,152,136	1,044,268,164	1,146,420,300	1,146,420,300	34,271,639
74	HOMES FOR THE AGED	31	14,943,264	94,106,632	109,049,896	109,049,896	669,703
74	HOMES FOR THE AGED - HOMESTEAD	4	97,213,718	664,020,804	771,149,672	761,234,522	387,956,889
75	ORPHANAGES, NON-PROFIT SERVICE	387	362,457,404	971,663,307	1,334,120,711	1,334,120,711	238,853,654
76	MORTUARY, CEMETERY, CREMATORIUM	5	17,392,212	4,330,091	21,722,303	21,722,303	12,906,921
77	CLUBS, LODGES, UNION HALLS	48	23,653,118	21,876,690	45,529,808	45,529,808	4,752,028
78	SANITARIUM, CONVALESCENT & REST HOME	3	6,354,715	9,999,303	16,354,018	16,354,018	47,426

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DOR	DESCRIPTION	PARCELS	LAND VALUE	BUILDING VALUE	JUST VALUE	ASSESSED VALUE	TAXABLE VALUE
79	CULTURAL ORG, FACILITIES	22	16,153,137	11,322,832	27,475,969	27,475,969	1,503,242
80	VACANT GOVERNMENTAL	6,425	1,009,753,698	3,986,943	1,013,740,641	1,013,740,641	0
82	FOREST, PARKS, RECREATIONAL	210	213,518,376	11,297,143	224,815,519	224,815,519	0
83	PUBLIC COUNTY SCHOOLS	108	460,277,288	2,172,239,873	2,632,517,161	2,632,517,161	0
84	COLLEGES	4	37,156,786	198,503,814	235,660,600	235,660,600	0
86	COUNTIES - OTHER	198	1,175,472,537	1,018,049,932	2,193,522,469	2,193,522,469	0
87	STATE - OTHER	26	113,413,811	703,241,546	816,655,357	816,655,357	0
88	FEDERAL - OTHER	67	87,359,040	234,819,174	322,178,214	322,178,214	0
89	MUNICIPAL - OTHER	382	507,064,207	721,149,999	1,228,214,206	1,228,214,206	9,402,481
90	LEASEHOLD INTERESTS	43	68,640,353	169,270,115	237,910,468	237,910,468	173,114,405
91	UTILITY	183	140,667,389	58,508,317	199,191,006	199,175,706	185,407,410
92	MINING, PETROLEUM, GAS LANDS	50	68,647,035	5,461,765	78,679,903	74,108,800	73,959,400
93	SUBSURFACE RIGHTS	1,525	859,333	0	859,333	859,333	859,333
94	RIGHT-OF-WAY	621	2,113,948	9,350	2,140,763	2,123,298	2,114,258
95	RIVERS, LAKES, SUBMERGED LAND	373	4,024,818	1,886,582	5,911,859	5,911,400	5,911,400
96	SEWAGE DISPOSAL, WASTE LANDS	866	45,310,972	1,311,185	56,360,072	46,622,157	43,053,789
97	OUTDOOR RECREATIONAL	73	42,727,368	6,361,379	49,802,340	49,088,747	49,088,747
98	CENTRALLY ASSESSED	1	0	0	0	0	0
99	ACREAGE NOT AG CLASSIFIED	253	323,188,377	5,052,875	328,375,298	328,241,252	321,259,682
..	HEADER & NOTE RECORDS	7,587	0	0	0	0	0
TOTALS		571,235	\$66,470,057,245	\$141,417,637,879	\$209,743,920,975	\$207,887,695,124	\$164,666,501,429