State of Florida
Lee County Property Appraiser

2026 REAL PROPERTY FINAL 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	123,400	6,707,578,414	33,362,817	6,742,066,671	6,740,941,231	6,717,014,900
00	VACANT RESIDENTIAL - HOMESTEAD	222	91,913,023	943,474	92,856,497	92,856,497	57,191,766
01	SINGLE FAMILY RESIDENTIAL	101,232	14,567,292,965	29,563,141,361	44,131,727,200	44,130,434,326	44,124,138,304
01	SINGLE FAMILY RESIDENTIAL - HOMESTEAD	178,345	22,581,936,820	54,779,579,082	77,363,097,760	77,361,515,902	51,184,361,363
02	MOBILE HOME	9,349	554,439,630	671,022,398	1,225,462,028	1,225,462,028	1,224,835,826
02	MOBILE HOME - HOMESTEAD	5,401	347,869,140	492,378,030	840,247,170	840,247,170	413,148,056
03	MULTI-FAMILY 10 OR MORE	301	848,573,960	4,838,665,142	5,687,246,923	5,687,239,102	5,439,103,152
04	CONDOMINIUM	55,929	7,158,482	16,096,519,280	16,103,677,762	16,103,677,762	16,102,362,762
04	CONDOMINIUM - HOMESTEAD	29,245	2,240,263	8,822,341,020	8,824,581,283	8,824,581,283	6,354,318,398
05	COOPERATIVES	3,501	210,619,339	137,812,827	348,432,166	348,432,166	348,377,166
05	COOPERATIVES - HOMESTEAD	1,288	77,288,979	99,363,927	176,652,906	176,652,906	74,384,287
06	RETIREMENT HOMES	74	144,929,653	613,049,948	757,979,601	757,979,601	757,979,601
06	RETIREMENT HOMES - HOMESTEAD	2	116,955	658,072	775,027	775,027	675,017
07	MISCELLANEOUS RESIDENTIAL	1,307	34,734,184	100,210,897	134,945,081	134,945,081	134,925,081
08	MULTI-FAMILY LESS THAN 10	9,488	1,208,126,743	2,795,577,742	4,003,704,485	4,003,704,485	4,003,150,128
08	MULTI-FAMILY LESS THAN 10 - HOMESTEAD	2,171	425,956,555	739,345,902	1,165,399,767	1,165,302,457	771,768,884
09	RESIDENTIAL COMMON ELEMENTS/AREAS	9,247	0	0	0	0	0
10	VACANT COMMERCIAL	6,320	2,722,314,701	6,406,629	2,728,801,326	2,728,721,330	2,725,719,649
10	VACANT COMMERCIAL - HOMESTEAD	1	140,076	0	140,076	140,076	15,422
11	STORES, ONE STORY	1,250	631,541,158	914,316,524	1,545,857,682	1,545,857,682	1,545,857,682
12	MIXED USE - STORE/OFFICE OR STORE/RES	140	102,553,685	111,717,664	214,271,349	214,271,349	213,787,229
12	MIXED USE - STORE/OFFICE OR STORE/RES - HOMESTEAD	14	3,931,567	4,464,556	8,396,123	8,396,123	6,670,774
13	DEPARTMENT STORE	12	91,884,494	46,028,839	137,913,333	137,913,333	137,913,333
14	SUPERMARKETS	310	270,134,604	579,724,451	849,860,765	849,859,055	849,859,055
15	REGIONAL SHOPPING CENTER	12	224,943,080	142,483,135	367,426,629	367,426,215	367,426,215
16	COMMUNITY SHOPPING CENTER	573	1,162,584,430	1,599,308,478	2,761,896,535	2,761,892,908	2,760,166,073

The information contained in this report reflects a summation of selected data from the 2026 Real Property Final Tax Roll submitted to the Florida Department of Revenue (FDOR) on October 09, 2026

TAXING AUTHORITY • PUBLIC SCHOOL - BY STATE LAW

DOR	DESCRIPTION	PARCELS	LAND VALUE	BUILDING VALUE	JUST VALUE	ASSESSED VALUE	TAXABLE VALUE
17	OFFICE, ONE STORY	1,933	384,250,176	878,506,569	1,262,757,510	1,262,756,745	1,261,872,479
18	OFFICE, MULTI-STORY	333	304,459,561	724,569,983	1,029,029,965	1,029,029,544	1,029,029,544
18	OFFICE, MULTI-STORY - HOMESTEAD	1	1,123,907	1,225,457	2,349,364	2,349,364	2,118,053
19	PROFESSIONAL BUILDING	577	300,475,403	851,327,121	1,151,802,659	1,151,802,524	1,151,802,524
20	AIRPORTS, TERMINALS, PIERS, MARINAS	75	175,261,731	36,218,963	211,480,694	211,480,694	211,480,694
20	AIRPORTS, TERMINALS, PIERS, MARINAS - HOMESTEAD	1	218,632	228,893	447,525	447,525	422,525
21	RESTAURANTS, CAFETERIAS	299	247,005,566	196,185,137	443,190,703	443,190,703	443,190,703
22	DRIVE-IN RESTAURANTS	184	126,151,622	237,629,926	363,781,548	363,781,548	363,781,548
23	FINANCIAL INSTITUTIONS	173	145,899,588	152,512,649	298,412,237	298,412,237	298,412,237
25	REPAIR SERVICE SHOPS	11	2,425,148	3,763,827	6,188,975	6,188,975	6,188,975
26	SERVICE STATIONS	95	57,266,743	139,441,215	196,707,958	196,707,958	196,707,958
27	AUTO SALES, REPAIR, ETC	572	449,751,663	436,008,081	885,760,689	885,759,744	885,754,744
27	AUTO SALES, REPAIR, ETC - HOMESTEAD	2	438,633	556,621	995,254	995,254	873,437
28	PARKING LOTS, MH PARKS, ETC	257	845,279,105	695,897,645	1,541,176,948	1,541,176,750	1,541,176,750
28	PARKING LOTS, MH PARKS, ETC - HOMESTEAD	1	44,804	84,458	129,262	129,262	101,747
30	FLORISTS, GREENHOUSES	7	4,096,023	4,100,321	8,196,344	8,196,344	8,196,344
32	ENCLOSED THEATER/AUDITORIUM	24	9,425,133	13,274,131	22,699,264	22,699,264	22,699,264
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	29,044,254	27,628,965	56,673,219	56,673,219	56,673,219
35	TOURIST ATTRACTIONS	25	79,481,803	60,090,488	139,579,053	139,572,291	139,572,291
38	GOLF COURSE, DRIVING RANGE	163	124,808,019	85,448,879	210,637,306	210,256,898	210,256,898
39	HOTELS, MOTELS	295	487,334,839	918,102,864	1,405,437,703	1,405,437,703	1,405,437,703
39	HOTELS, MOTELS - HOMESTEAD	4	2,034,272	1,702,784	3,737,056	3,737,056	3,303,617
40	VACANT INDUSTRIAL	481	438,901,528	717,971	439,634,511	439,619,499	439,619,499
41	LIGHT MANUFACTURING	205	243,207,089	252,622,477	495,829,566	495,829,566	495,829,566
43	LUMBER YARDS, SAWMILLS	2	7,400,174	9,568,840	16,969,014	16,969,014	16,969,014
44	PACKING PLANTS	3	5,136,213	1,850,891	6,987,104	6,987,104	6,987,104
45	CANNERY, BREWERY, WINERY	1	493,811	270,697	764,508	764,508	764,508
47	MINERAL PROCESSING	10	22,213,367	3,186,664	25,400,031	25,400,031	25,400,031
48	WAREHOUSING, DISTRIBUTION TERMINALS	3,800	1,750,556,132	3,882,521,226	5,633,080,517	5,633,077,358	5,633,067,358
48	WAREHOUSING, DISTRIBUTION TERMINALS - HOMESTEAD	3	620,399	864,298	1,484,697	1,484,697	1,049,104
49	OPEN STORAGE	87	105,121,200	5,746,755	110,869,915	110,867,955	110,867,955
51	CROPLAND CLASS I	34	11,159,806	6,660,616	97,177,057	17,820,422	17,810,422
51	CROPLAND CLASS I - HOMESTEAD	4	879,003	1,378,558	2,450,138	2,257,561	1,268,134

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DOR	DESCRIPTION	PARCELS	LAND VALUE	BUILDING VALUE	JUST VALUE	ASSESSED VALUE	TAXABLE VALUE
52	CROPLAND CLASS II	6	715,697	236,960	37,505,471	952,657	952,657
53	CROPLAND CLASS III	19	3,118,253	3,938,181	57,829,297	7,056,434	6,377,788
53	CROPLAND CLASS III - HOMESTEAD	11	983,857	3,339,199	5,661,208	4,323,056	2,423,719
54	TIMBERLAND INDEX 90+	39	560,775	415,081	21,462,124	975,856	975,856
54	TIMBERLAND INDEX 90+ - HOMESTEAD	2	83,468	629,485	1,303,751	712,953	296,714
60	GRAZING LAND CLASS I	619	38,831,327	28,197,856	543,167,557	67,029,183	66,550,773
60	GRAZING LAND CLASS I - HOMESTEAD	181	15,006,101	85,473,973	141,274,599	100,480,074	60,449,515
61	GRAZING LAND CLASS II	358	27,089,401	26,940,249	420,503,656	54,029,650	53,445,304
61	GRAZING LAND CLASS II - HOMESTEAD	113	6,515,623	45,411,492	82,719,603	51,927,115	30,889,779
62	GRAZING LAND CLASS III	163	2,692,028	6,156,883	137,938,152	8,848,911	8,845,684
62	GRAZING LAND CLASS III - HOMESTEAD	23	2,033,291	14,839,589	24,663,342	16,872,880	11,877,552
63	GRAZING LAND CLASS IV	60	3,080,804	1,446,060	56,983,776	4,526,864	4,526,864
63	GRAZING LAND CLASS IV - HOMESTEAD	17	1,273,747	5,998,089	11,549,356	7,271,836	4,179,623
64	GRAZING LAND CLASS V	49	26,865,850	217,077	180,788,858	27,082,927	27,082,927
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	9	465,525	500	7,676,518	466,025	466,025
65	GRAZING LAND CLASS VI - HOMESTEAD	1	16,649	87,406	615,631	104,055	35,039
66	ORCHARD GROVES, CITRUS, ETC	423	11,988,566	9,162,750	272,878,389	21,151,316	21,151,203
66	ORCHARD GROVES, CITRUS, ETC - HOMESTEAD	43	4,197,255	17,416,608	29,148,240	21,613,863	14,728,098
67	POULTRY, BEES, TROPICAL FISH, RABBITS	52	37,241,983	3,821,728	55,994,383	41,063,711	41,028,711
67	POULTRY, BEES, TROPICAL FISH, RABBITS - HOMESTEAD	24	5,011,274	6,887,952	16,955,370	11,899,226	8,947,465
68	DAIRIES, FEED LOTS	62	3,249,784	9,800,147	30,043,623	13,049,931	13,049,931
68	DAIRIES, FEED LOTS - HOMESTEAD	87	6,238,620	38,761,315	62,194,670	44,999,935	28,959,223
69	ORNAMENTALS, MISCELLANEOUS AG	400	39,443,338	41,985,841	209,019,656	81,429,179	81,424,179
69	ORNAMENTALS, MISCELLANEOUS AG - HOMESTEAD	38	3,729,999	15,908,537	25,405,708	19,638,536	12,441,584
70	VACANT INSTITUTIONAL	845	223,222,961	15,917,291	239,140,252	239,140,252	1,099,524
71	CHURCHES, TEMPLES	576	508,355,352	586,507,148	1,094,862,500	1,094,862,500	5,222,647
72	PRIVATE SCHOOLS & COLLEGES	60	68,403,701	247,871,353	316,275,054	316,275,054	12,141,072
73	PRIVATELY OWNED HOSPITALS	24	104,922,594	1,050,113,394	1,155,035,988	1,155,035,988	34,271,639
74	HOMES FOR THE AGED	30	14,850,426	93,703,837	108,554,263	108,554,263	177,641
74	HOMES FOR THE AGED - HOMESTEAD	4	97,213,718	664,020,804	771,149,672	761,234,522	388,939,983
75	ORPHANAGES, NON-PROFIT SERVICE	386	313,089,556	927,516,412	1,240,605,968	1,240,605,968	286,343,349
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	47	25,832,340	21,876,690	47,709,030	47,709,030	4,745,930

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DOR	DESCRIPTION	PARCELS	LAND VALUE	BUILDING VALUE	JUST VALUE	ASSESSED VALUE	TAXABLE VALUE
78	SANITARIUM, CONVALESCENT & REST HOME	3	6,354,715	9,999,303	16,354,018	16,354,018	47,426
79	CULTURAL ORG, FACILITIES	22	16,153,137	11,336,526	27,489,663	27,489,663	1,505,159
80	VACANT GOVERNMENTAL	6,485	1,010,592,522	3,168,866	1,013,761,388	1,013,761,388	1,809,881
82	FOREST, PARKS, RECREATIONAL	210	213,733,892	11,297,143	225,031,035	225,031,035	0
83	PUBLIC COUNTY SCHOOLS	108	453,509,646	2,172,323,949	2,625,833,595	2,625,833,595	0
84	COLLEGES	4	37,156,786	198,503,814	235,660,600	235,660,600	0
86	COUNTIES - OTHER	157	1,195,130,006	1,018,502,659	2,213,632,665	2,213,632,665	0
87	STATE - OTHER	27	115,974,206	703,264,145	819,238,351	819,238,351	0
88	FEDERAL - OTHER	67	87,323,948	234,817,174	322,141,122	322,141,122	0
89	MUNICIPAL - OTHER	382	488,454,688	711,101,880	1,199,556,568	1,199,556,568	675,688
90	LEASEHOLD INTERESTS	44	70,498,368	177,412,189	247,910,557	247,910,557	162,119,829
91	UTILITY	183	143,737,089	58,809,529	202,561,918	202,546,618	188,778,322
92	MINING, PETROLEUM, GAS LANDS	48	74,656,280	5,461,765	80,378,298	80,118,045	79,968,645
93	SUBSURFACE RIGHTS	1,624	869,134	0	869,134	869,134	869,134
94	RIGHT-OF-WAY	619	2,093,697	9,350	2,120,512	2,103,047	2,094,007
95	RIVERS, LAKES, SUBMERGED LAND	372	4,035,905	1,886,582	5,922,946	5,922,487	5,922,487
96	SEWAGE DISPOSAL, WASTE LANDS	837	48,240,319	1,310,861	59,289,095	49,551,180	45,907,052
97	OUTDOOR RECREATIONAL	70	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	239	285,764,293	982,227	317,073,445	286,746,520	279,764,950
. .	HEADER & NOTE RECORDS	7,599	0	0	0	0	0
	TOTALS	**572,726**	**$65,307,438,409**	**$142,146,617,483**	**$209,416,633,638**	**$207,454,055,892**	**$164,404,658,395**