State of Florida
Lee County Property Appraiser

2026 TANGIBLE PROPERTY FINAL TAX ROLL TOTALS

TAXING AUTHORITY • CITY OF SANIBEL

CODE	NAICS DESCRIPTION	ACCOUNTS	JUST VALUE	EXEMPT VALUE	TAXABLE VALUE
114119	OTHER MARINE FISHING	1	879	879	0
221122	ELECTRIC POWER DISTRIBUTION	1	46,056,382	1,932	46,054,450
221310	WATER SUPPLY AND IRRIGATION SYSTEMS	3	4,485,067	4,485,067	0
236115	NEW SINGLE-FAMILY HOUSING CONSTRUCTION (EXCEPT FOR-SALE BUILDERS)	10	33,852	33,852	0
236118	RESIDENTIAL REMODELERS	2	7,647	7,647	0
237130	POWER AND COMMUNICATION LINE AND RELATED STRUCTURES CONSTRUCTION	1	128,486	18,457	110,029
237310	HIGHWAY, STREET, AND BRIDGE CONSTRUCTION	1	837,384	25,000	812,384
238130	FRAMING CONTRACTORS	1	1,153	1,153	0
238150	GLASS AND GLAZING CONTRACTORS	1	4,946	4,946	0
238160	ROOFING CONTRACTORS	1	1,443	1,443	0
238190	OTHER FOUNDATION, STRUCTURE, AND BUILDING EXTERIOR CONTRACTORS	1	3,797	3,797	0
238210	ELECTRICAL CONTRACTORS AND OTHER WIRING INSTALLATION CONTRACTORS	2	17,193	17,193	0
238220	PLUMBING, HEATING, AND AIR-CONDITIONING CONTRACTORS	2	19,143	19,143	0
238320	PAINTING AND WALL COVERING CONTRACTORS	3	51,975	50,657	1,318
238340	TILE AND TERRAZZO CONTRACTORS	1	4,547	4,547	0
238350	FINISH CARPENTRY CONTRACTORS	2	10,665	10,665	0
238910	SITE PREPARATION CONTRACTORS	2	240,113	28,635	211,478
238990	ALL OTHER SPECIALTY TRADE CONTRACTORS	3	84,533	29,161	55,372
323111	COMMERCIAL PRINTING (EXCEPT SCREEN AND BOOKS)	2	9,136	9,136	0
423220	HOME FURNISHING MERCHANT WHOLESALERS	1	1,450	1,450	0
423310	LUMBER, PLYWOOD, MILLWORK, AND WOOD PANEL MERCHANT WHOLESALERS	1	866	866	0
424310	PIECE GOODS, NOTIONS, AND OTHER DRY GOODS MERCHANT WHOLESALERS	1	85	85	0
424460	FISH AND SEAFOOD MERCHANT WHOLESALERS	1	930	930	0
424930	FLOWER, NURSERY STOCK, AND FLORISTS' SUPPLIES MERCHANT WHOLESALERS	1	10,524	10,524	0
441222	BOAT DEALERS	1	10,863	10,863	0

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

CODE	NAICS DESCRIPTION	ACCOUNTS	JUST VALUE	EXEMPT VALUE	TAXABLE VALUE
444140	HARDWARE RETAILERS	1	26,102	25,000	1,102
444180	OTHER BUILDING MATERIAL DEALERS	1	6,260	6,260	0
444240	NURSERY, GARDEN CENTER, AND FARM SUPPLY RETAILERS	1	20,686	20,686	0
445110	SUPERMARKETS AND OTHER GROCERY RETAILERS (EXCEPT CONVENIENCE RETAILERS)	2	3,478,796	42,519	3,436,277
445131	CONVENIENCE RETAILERS	1	423,512	25,000	398,512
445132	VENDING MACHINE OPERATORS	3	82,487	332	82,155
445291	BAKED GOODS RETAILERS	1	10,062	10,062	0
445298	ALL OTHER SPECIALTY FOOD RETAILERS	3	21,262	21,262	0
445320	BEER, WINE, AND LIQUOR RETAILERS	3	65,748	9,714	56,034
449110	FURNITURE RETAILERS	3	27,322	27,322	0
449129	ALL OTHER HOME FURNISHINGS RETAILERS	5	28,636	28,636	0
449210	ELECTRONICS AND APPLIANCE RETAILERS	1	1,738	1,738	0
455219	ALL OTHER GENERAL MERCHANDISE RETAILERS	1	20,556	20,556	0
456110	PHARMACIES AND DRUG RETAILERS	2	513,641	38,510	475,131
456120	COSMETICS, BEAUTY SUPPLIES, AND PERFUME RETAILERS	1	2,873	2,873	0
456130	OPTICAL GOODS RETAILERS	1	10,554	10,554	0
457110	GASOLINE STATIONS WITH CONVENIENCE STORES	1	235,427	25,000	210,427
457120	OTHER GASOLINE STATIONS	1	30,598	25,000	5,598
458110	CLOTHING AND CLOTHING ACCESSORIES RETAILERS	28	595,856	261,805	334,051
458210	SHOE RETAILERS	1	11,924	11,924	0
458310	JEWELRY RETAILERS	6	254,979	21,794	233,185
459110	SPORTING GOODS RETAILERS	4	58,435	48,141	10,294
459120	HOBBY, TOY, AND GAME RETAILERS	2	12,660	12,660	0
459130	SEWING, NEEDLEWORK, AND PIECE GOODS RETAILERS	1	5,768	5,768	0
459210	BOOK RETAILERS AND NEWS DEALERS	2	25,641	25,641	0
459310	FLORISTS	1	1,249	1,249	0
459420	GIFT, NOVELTY, AND SOUVENIR RETAILERS	13	128,384	90,856	37,528
459510	USED MERCHANDISE RETAILERS	2	2,814	2,814	0
459910	PET AND PET SUPPLIES RETAILERS	1	4,680	4,680	0
459920	ART DEALERS	5	21,968	21,968	0
459999	ALL OTHER MISCELLANEOUS RETAILERS	3	30,219	16,902	13,317
483114	COASTAL AND GREAT LAKES PASSENGER TRANSPORTATION	3	8,662	8,662	0
485310	TAXI AND RIDESHARING SERVICES	2	2,608	2,608	0

CODE	NAICS DESCRIPTION	ACCOUNTS	JUST VALUE	EXEMPT VALUE	TAXABLE VALUE
485999	ALL OTHER TRANSIT AND GROUND PASSENGER TRANSPORTATION	1	5,280	5,280	0
487210	SCENIC AND SIGHTSEEING TRANSPORTATION, WATER	5	13,678	13,678	0
491110	POSTAL SERVICE	1	23,026	23,026	0
512110	MOTION PICTURE AND VIDEO PRODUCTION	1	13,979	13,979	0
513110	NEWSPAPER PUBLISHERS	2	15,531	15,531	0
513120	PERIODICAL PUBLISHERS	1	7,544	7,544	0
513210	SOFTWARE PUBLISHERS	1	797	797	0
516210	MEDIA STREAMING DISTRIBUTION SERVICES, SOCIAL NETWORKS, AND OTHER MEDIA NETWORKS AND CONTENT PROVIDERS	3	4,265,279	1,663	4,263,616
517111	WIRED TELECOMMUNICATIONS CARRIERS	3	5,404,068	1,354	5,402,714
517112	WIRELESS TELECOMMUNICATIONS CARRIERS (EXCEPT SATELLITE)	4	1,595,816	2,767	1,593,049
517121	TELECOMMUNICATIONS RESELLERS	1	8,504	6	8,498
518210	COMPUTING INFRASTRUCTURE PROVIDERS, DATA PROCESSING, WEB HOSTING, AND RELATED SERVICES	1	1,607	1,607	0
522110	COMMERCIAL BANKING	5	2,270,797	157,245	2,113,552
522320	FINANCIAL TRANSACTIONS PROCESSING, RESERVE, AND CLEARINGHOUSE ACTIVITIES	1	8,201	8,201	0
523991	TRUST, FIDUCIARY, AND CUSTODY ACTIVITIES	1	440,708	25,000	415,708
523999	MISCELLANEOUS FINANCIAL INVESTMENT ACTIVITIES	1	2,290	2,290	0
524127	DIRECT TITLE INSURANCE CARRIERS	1	774	774	0
524128	OTHER DIRECT INSURANCE (EXCEPT LIFE, HEALTH, AND MEDICAL) CARRIERS	1	7,751	7,751	0
524210	INSURANCE AGENCIES AND BROKERAGES	2	14,031	14,031	0
524298	ALL OTHER INSURANCE RELATED ACTIVITIES	1	1,785	1,785	0
531110	LESSORS OF RESIDENTIAL BUILDINGS AND DWELLINGS	1,651	7,079,866	6,712,255	367,611
531120	LESSORS OF NONRESIDENTIAL BUILDINGS (EXCEPT MINIWAREHOUSES)	28	351,682	205,286	146,396
531190	LESSORS OF OTHER REAL ESTATE PROPERTY	1	14,871	14,871	0
531210	OFFICES OF REAL ESTATE AGENTS AND BROKERS	30	355,058	172,488	182,570
531311	RESIDENTIAL PROPERTY MANAGERS	17	6,995,309	202,355	6,792,954
531312	NONRESIDENTIAL PROPERTY MANAGERS	1	20,571	20,571	0
531320	OFFICES OF REAL ESTATE APPRAISERS	1	4,339	4,339	0
531390	OTHER ACTIVITIES RELATED TO REAL ESTATE	4	41,513	41,513	0
532284	RECREATIONAL GOODS RENTAL	2	113,629	24,247	89,382
532289	ALL OTHER CONSUMER GOODS RENTAL	4	41,244	35,173	6,071
532412	CONSTRUCTION, MINING, AND FORESTRY MACHINERY AND EQUIPMENT RENTAL AND LEASING	4	2,442,840	17,659	2,425,181
532420	OFFICE MACHINERY AND EQUIPMENT RENTAL AND LEASING	32	629,676	14,343	615,333

CODE	NAICS DESCRIPTION	ACCOUNTS	JUST VALUE	EXEMPT VALUE	TAXABLE VALUE
532490	OTHER COMMERCIAL AND INDUSTRIAL MACHINERY AND EQUIPMENT RENTAL AND LEASING	23	2,264,805	28,983	2,235,822
541110	OFFICES OF LAWYERS	8	44,739	44,739	0
541191	TITLE ABSTRACT AND SETTLEMENT OFFICES	5	36,467	36,467	0
541211	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS	5	10,732	10,732	0
541219	OTHER ACCOUNTING SERVICES	2	5,251	5,251	0
541310	ARCHITECTURAL SERVICES	3	62,849	31,002	31,847
541320	LANDSCAPE ARCHITECTURAL SERVICES	3	29,432	29,432	0
541380	TESTING LABORATORIES AND SERVICES	1	96,159	96,159	0
541410	INTERIOR DESIGN SERVICES	2	24,674	24,674	0
541511	CUSTOM COMPUTER PROGRAMMING SERVICES	1	8,265	8,265	0
541512	COMPUTER SYSTEMS DESIGN SERVICES	1	1,581	1,581	0
541519	OTHER COMPUTER RELATED SERVICES	1	2,249	2,249	0
541611	ADMINISTRATIVE MANAGEMENT AND GENERAL MANAGEMENT CONSULTING SERVICES	4	11,391	11,391	0
541613	MARKETING CONSULTING SERVICES	2	5,034	5,034	0
541618	OTHER MANAGEMENT CONSULTING SERVICES	1	200	200	0
541921	PHOTOGRAPHY STUDIOS, PORTRAIT	3	19,403	19,403	0
541940	VETERINARY SERVICES	2	297,532	25,483	272,049
541990	ALL OTHER PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	3	6,626	6,626	0
561110	OFFICE ADMINISTRATIVE SERVICES	2	7,148	7,148	0
561210	FACILITIES SUPPORT SERVICES	1	138	138	0
561311	EMPLOYMENT PLACEMENT AGENCIES	1	1,005	1,005	0
561410	DOCUMENT PREPARATION SERVICES	1	4,384	4,384	0
561431	PRIVATE MAIL CENTERS	3	42,159	34,125	8,034
561499	ALL OTHER BUSINESS SUPPORT SERVICES	2	7,725	7,725	0
561510	TRAVEL AGENCIES	1	1,747	1,747	0
561599	ALL OTHER TRAVEL ARRANGEMENT AND RESERVATION SERVICES	2	10,409	10,409	0
561621	SECURITY SYSTEMS SERVICES (EXCEPT LOCKSMITHS)	1	4,074	4,074	0
561622	LOCKSMITHS	1	1,105	1,105	0
561710	EXTERMINATING AND PEST CONTROL SERVICES	1	2,292	2,292	0
561720	JANITORIAL SERVICES	4	17,899	17,899	0
561730	LANDSCAPING SERVICES	7	394,462	99,788	294,674
561790	OTHER SERVICES TO BUILDINGS AND DWELLINGS	2	1,823	1,823	0
561990	ALL OTHER SUPPORT SERVICES	1	79,110	79,110	0

CODE	NAICS DESCRIPTION	ACCOUNTS	JUST VALUE	EXEMPT VALUE	TAXABLE VALUE
562920	MATERIALS RECOVERY FACILITIES	1	100,000	100,000	0
611110	ELEMENTARY AND SECONDARY SCHOOLS	1	100,000	100,000	0
611620	SPORTS AND RECREATION INSTRUCTION	2	11,983	11,983	0
611699	ALL OTHER MISCELLANEOUS SCHOOLS AND INSTRUCTION	1	5,000	5,000	0
621111	OFFICES OF PHYSICIANS (EXCEPT MENTAL HEALTH SPECIALISTS)	4	32,329	32,329	0
621210	OFFICES OF DENTISTS	2	37,051	37,051	0
621310	OFFICES OF CHIROPRACTORS	2	28,248	28,248	0
621320	OFFICES OF OPTOMETRISTS	1	2,464	2,464	0
621340	OFFICES OF PHYSICAL, OCCUPATIONAL AND SPEECH THERAPISTS, AND AUDIOLOGISTS	3	18,275	18,275	0
621399	OFFICES OF ALL OTHER MISCELLANEOUS HEALTH PRACTITIONERS	2	2,368	2,368	0
621420	OUTPATIENT MENTAL HEALTH AND SUBSTANCE ABUSE CENTERS	1	376	376	0
621512	DIAGNOSTIC IMAGING CENTERS	1	13,031	13,031	0
624190	OTHER INDIVIDUAL AND FAMILY SERVICES	1	8,527	8,527	0
624229	OTHER COMMUNITY HOUSING SERVICES	1	3,700	3,700	0
711110	THEATER COMPANIES AND DINNER THEATERS	2	501,397	501,397	0
711310	PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS WITH FACILITIES	2	8,669	8,669	0
711320	PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS WITHOUT FACILITIES	1	7,520	7,520	0
711510	INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS	5	17,576	9,371	8,205
712110	MUSEUMS	1	401,074	401,074	0
712190	NATURE PARKS AND OTHER SIMILAR INSTITUTIONS	1	100,000	100,000	0
713910	GOLF COURSES AND COUNTRY CLUBS	3	3,857,781	50,000	3,807,781
713930	MARINAS	1	374,373	25,000	349,373
713990	ALL OTHER AMUSEMENT AND RECREATION INDUSTRIES	2	430,115	240,000	190,115
721110	HOTELS (EXCEPT CASINO HOTELS) AND MOTELS	16	4,966,233	219,768	4,746,465
721199	ALL OTHER TRAVELER ACCOMMODATION	1	5,943	5,943	0
722219	FRANCHISE LTD. SVC. RESTAURANTS-ALL OTHERS (FLORIDA SPECIFIC)	1	16,577	16,577	0
722410	DRINKING PLACES (ALCOHOLIC BEVERAGES)	2	3,826	3,826	0
722511	FULL-SERVICE RESTAURANTS	14	2,498,878	297,434	2,201,444
722513	LIMITED-SERVICE RESTAURANTS	4	174,458	74,068	100,390
722515	SNACK AND NONALCOHOLIC BEVERAGE BARS	6	154,010	57,375	96,635
811111	GENERAL AUTOMOTIVE REPAIR	1	28,072	25,000	3,072
811210	ELECTRONIC AND PRECISION EQUIPMENT REPAIR AND MAINTENANCE	1	1,717	1,717	0

TAXING AUTHORITY • CITY OF SANIBEL

CODE	NAICS DESCRIPTION	ACCOUNTS	JUST VALUE	EXEMPT VALUE	TAXABLE VALUE
812112	BEAUTY SALONS	5	58,189	41,493	16,696
812113	NAIL SALONS	1	2,286	2,286	0
812199	OTHER PERSONAL CARE SERVICES	2	1,540	1,540	0
812910	PET CARE (EXCEPT VETERINARY) SERVICES	1	1,860	1,860	0
812990	ALL OTHER PERSONAL SERVICES	2	1,787	1,787	0
813110	RELIGIOUS ORGANIZATIONS	4	20,000	20,000	0
813312	ENVIRONMENT, CONSERVATION AND WILDLIFE ORGANIZATIONS	3	48,321	48,321	0
813410	CIVIC AND SOCIAL ORGANIZATIONS	2	80,820	80,820	0
813910	BUSINESS ASSOCIATIONS	2	1,561	1,561	0
813990	OTHER SIMILAR ORGANIZATIONS (EXCEPT BUSINESS, PROFESSIONAL, LABOR, AND POLITICAL ORGANIZATIONS)	2	3,355	3,355	0
921190	OTHER GENERAL GOVERNMENT SUPPORT	1	19,547	19,547	0
922120	POLICE PROTECTION	1	100,000	100,000	0
922160	FIRE PROTECTION	2	81,951	81,951	0
923130	ADMINISTRATION OF HUMAN RESOURCE PROGRAMS (EXCEPT EDUCATION, PUBLIC HEALTH, AND VETERANS' AFFAIRS PROGRAMS)	1	7,313	7,313	0
924120	ADMINISTRATION OF CONSERVATION PROGRAMS	2	20,585	20,585	0
926130	REGULATION AND ADMINISTRATION OF COMMUNICATIONS, ELECTRIC, GAS, AND OTHER UTILITIES	1	100,000	100,000	0
	TOTALS	**2,183**	**$108,350,765**	**$17,026,886**	**$91,323,879**