State of Florida
Lee County Property Appraiser

2026 REAL PROPERTY FINAL TAX ROLL TOTALS

TAXING AUTHORITY • LEE CO GENERAL REVENUE

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	5,002,460,291
00	VACANT RESIDENTIAL - HOMESTEAD	222	91,913,023	943,474	92,856,497	92,856,497	53,061,940
01	SINGLE FAMILY RESIDENTIAL	101,232	14,567,292,965	29,563,141,361	44,131,727,200	44,130,434,326	42,700,386,097
01	SINGLE FAMILY RESIDENTIAL - HOMESTEAD	178,345	22,581,936,820	54,779,579,082	77,363,097,760	77,361,515,902	46,521,527,310
02	MOBILE HOME	9,349	554,439,630	671,022,398	1,225,462,028	1,225,462,028	1,125,897,569
02	MOBILE HOME - HOMESTEAD	5,401	347,869,140	492,378,030	840,247,170	840,247,170	296,950,183
03	MULTI-FAMILY 10 OR MORE	301	848,573,960	4,838,665,142	5,687,246,923	5,687,239,102	5,217,401,139
04	CONDOMINIUM	55,929	7,158,482	16,096,519,280	16,103,677,762	16,103,677,762	15,809,567,912
04	CONDOMINIUM - HOMESTEAD	29,245	2,240,263	8,822,341,020	8,824,581,283	8,824,581,283	5,568,372,104
05	COOPERATIVES	3,501	210,619,339	137,812,827	348,432,166	348,432,166	285,655,476
05	COOPERATIVES - HOMESTEAD	1,288	77,288,979	99,363,927	176,652,906	176,652,906	48,725,094
06	RETIREMENT HOMES	74	144,929,653	613,049,948	757,979,601	757,979,601	642,819,888
06	RETIREMENT HOMES - HOMESTEAD	2	116,955	658,072	775,027	775,027	622,195
07	MISCELLANEOUS RESIDENTIAL	1,307	34,734,184	100,210,897	134,945,081	134,945,081	124,142,211
08	MULTI-FAMILY LESS THAN 10	9,488	1,208,126,743	2,795,577,742	4,003,704,485	4,003,704,485	3,618,835,403
08	MULTI-FAMILY LESS THAN 10 - HOMESTEAD	2,171	425,956,555	739,345,902	1,165,399,767	1,165,302,457	701,192,046
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	1,985,380,143
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	1,317,021,635
12	MIXED USE - STORE/OFFICE OR STORE/RES	140	102,553,685	111,717,664	214,271,349	214,271,349	171,735,719
12	MIXED USE - STORE/OFFICE OR STORE/RES - HOMESTEAD	14	3,931,567	4,464,556	8,396,123	8,396,123	5,489,657
13	DEPARTMENT STORE	12	91,884,494	46,028,839	137,913,333	137,913,333	107,891,847
14	SUPERMARKETS	310	270,134,604	579,724,451	849,860,765	849,859,055	614,985,561
15	REGIONAL SHOPPING CENTER	12	224,943,080	142,483,135	367,426,629	367,426,215	350,024,946
16	COMMUNITY SHOPPING CENTER	573	1,162,584,430	1,599,308,478	2,761,896,535	2,761,892,908	2,444,594,001

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 • LEE CO GENERAL REVENUE

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	1,056,050,257
18	OFFICE, MULTI-STORY	333	304,459,561	724,569,983	1,029,029,965	1,029,029,544	890,481,788
18	OFFICE, MULTI-STORY - HOMESTEAD	1	1,123,907	1,225,457	2,349,364	2,349,364	1,370,600
19	PROFESSIONAL BUILDING	577	300,475,403	851,327,121	1,151,802,659	1,151,802,524	1,040,911,704
20	AIRPORTS, TERMINALS, PIERS, MARINAS	75	175,261,731	36,218,963	211,480,694	211,480,694	141,781,561
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	378,173,623
22	DRIVE-IN RESTAURANTS	184	126,151,622	237,629,926	363,781,548	363,781,548	325,181,783
23	FINANCIAL INSTITUTIONS	173	145,899,588	152,512,649	298,412,237	298,412,237	241,942,050
25	REPAIR SERVICE SHOPS	11	2,425,148	3,763,827	6,188,975	6,188,975	4,717,847
26	SERVICE STATIONS	95	57,266,743	139,441,215	196,707,958	196,707,958	157,927,629
27	AUTO SALES, REPAIR, ETC	572	449,751,663	436,008,081	885,760,689	885,759,744	724,357,562
27	AUTO SALES, REPAIR, ETC - HOMESTEAD	2	438,633	556,621	995,254	995,254	710,994
28	PARKING LOTS, MH PARKS, ETC	257	845,279,105	695,897,645	1,541,176,948	1,541,176,750	1,066,156,676
28	PARKING LOTS, MH PARKS, ETC - HOMESTEAD	1	44,804	84,458	129,262	129,262	75,336
30	FLORISTS, GREENHOUSES	7	4,096,023	4,100,321	8,196,344	8,196,344	6,111,273
32	ENCLOSED THEATER/AUDITORIUM	24	9,425,133	13,274,131	22,699,264	22,699,264	19,996,570
33	NIGHT CLUBS, LOUNGES, BARS	38	13,836,832	20,623,304	34,460,136	34,460,136	31,775,164
34	BOWLING ALLEYS, RINKS, ARENAS	10	29,044,254	27,628,965	56,673,219	56,673,219	54,085,527
35	TOURIST ATTRACTIONS	25	79,481,803	60,090,488	139,579,053	139,572,291	116,758,757
38	GOLF COURSE, DRIVING RANGE	163	124,808,019	85,448,879	210,637,306	210,256,898	185,127,036
39	HOTELS, MOTELS	295	487,334,839	918,102,864	1,405,437,703	1,405,437,703	1,303,461,027
39	HOTELS, MOTELS - HOMESTEAD	4	2,034,272	1,702,784	3,737,056	3,737,056	2,376,226
40	VACANT INDUSTRIAL	481	438,901,528	717,971	439,634,511	439,619,499	275,922,065
41	LIGHT MANUFACTURING	205	243,207,089	252,622,477	495,829,566	495,829,566	376,325,352
43	LUMBER YARDS, SAWMILLS	2	7,400,174	9,568,840	16,969,014	16,969,014	8,488,986
44	PACKING PLANTS	3	5,136,213	1,850,891	6,987,104	6,987,104	6,818,352
45	CANNERY, BREWERY, WINERY	1	493,811	270,697	764,508	764,508	435,153
47	MINERAL PROCESSING	10	22,213,367	3,186,664	25,400,031	25,400,031	11,730,666
48	WAREHOUSING, DISTRIBUTION TERMINALS	3,800	1,750,556,132	3,882,521,226	5,633,080,517	5,633,077,358	4,474,972,098
48	WAREHOUSING, DISTRIBUTION TERMINALS - HOMESTEAD	3	620,399	864,298	1,484,697	1,484,697	997,075
49	OPEN STORAGE	87	105,121,200	5,746,755	110,869,915	110,867,955	66,053,234
51	CROPLAND CLASS I	34	11,159,806	6,660,616	97,177,057	17,820,422	12,496,985
51	CROPLAND CLASS I - HOMESTEAD	4	879,003	1,378,558	2,450,138	2,257,561	1,155,822

TAXING AUTHORITY • LEE CO GENERAL REVENUE

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	943,867
53	CROPLAND CLASS III	19	3,118,253	3,938,181	57,829,297	7,056,434	5,726,508
53	CROPLAND CLASS III - HOMESTEAD	11	983,857	3,339,199	5,661,208	4,323,056	2,185,931
54	TIMBERLAND INDEX 90+	39	560,775	415,081	21,462,124	975,856	955,522
54	TIMBERLAND INDEX 90+ - HOMESTEAD	2	83,468	629,485	1,303,751	712,953	193,892
60	GRAZING LAND CLASS I	619	38,831,327	28,197,856	543,167,557	67,029,183	61,092,850
60	GRAZING LAND CLASS I - HOMESTEAD	181	15,006,101	85,473,973	141,274,599	100,480,074	55,556,225
61	GRAZING LAND CLASS II	358	27,089,401	26,940,249	420,503,656	54,029,650	47,650,695
61	GRAZING LAND CLASS II - HOMESTEAD	113	6,515,623	45,411,492	82,719,603	51,927,115	27,894,632
62	GRAZING LAND CLASS III	163	2,692,028	6,156,883	137,938,152	8,848,911	8,279,782
62	GRAZING LAND CLASS III - HOMESTEAD	23	2,033,291	14,839,589	24,663,342	16,872,880	11,304,703
63	GRAZING LAND CLASS IV	60	3,080,804	1,446,060	56,983,776	4,526,864	1,931,095
63	GRAZING LAND CLASS IV - HOMESTEAD	17	1,273,747	5,998,089	11,549,356	7,271,836	3,746,549
64	GRAZING LAND CLASS V	49	26,865,850	217,077	180,788,858	27,082,927	22,710,885
64	GRAZING LAND CLASS V - HOMESTEAD	5	111,256	2,198,695	3,973,845	2,309,951	732,721
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	20,000
66	ORCHARD GROVES, CITRUS, ETC	423	11,988,566	9,162,750	272,878,389	21,151,316	20,373,338
66	ORCHARD GROVES, CITRUS, ETC - HOMESTEAD	43	4,197,255	17,416,608	29,148,240	21,613,863	13,399,038
67	POULTRY, BEES, TROPICAL FISH, RABBITS	52	37,241,983	3,821,728	55,994,383	41,063,711	35,169,521
67	POULTRY, BEES, TROPICAL FISH, RABBITS - HOMESTEAD	24	5,011,274	6,887,952	16,955,370	11,899,226	8,347,956
68	DAIRIES, FEED LOTS	62	3,249,784	9,800,147	30,043,623	13,049,931	12,349,895
68	DAIRIES, FEED LOTS - HOMESTEAD	87	6,238,620	38,761,315	62,194,670	44,999,935	26,173,419
69	ORNAMENTALS, MISCELLANEOUS AG	400	39,443,338	41,985,841	209,019,656	81,429,179	49,857,236
69	ORNAMENTALS, MISCELLANEOUS AG - HOMESTEAD	38	3,729,999	15,908,537	25,405,708	19,638,536	11,519,972
70	VACANT INSTITUTIONAL	845	223,222,961	15,917,291	239,140,252	239,140,252	958,759
71	CHURCHES, TEMPLES	576	508,355,352	586,507,148	1,094,862,500	1,094,862,500	2,689,890
72	PRIVATE SCHOOLS & COLLEGES	60	68,403,701	247,871,353	316,275,054	316,275,054	11,627,061
73	PRIVATELY OWNED HOSPITALS	24	104,922,594	1,050,113,394	1,155,035,988	1,155,035,988	33,365,635
74	HOMES FOR THE AGED	30	14,850,426	93,703,837	108,554,263	108,554,263	0
74	HOMES FOR THE AGED - HOMESTEAD	4	97,213,718	664,020,804	771,149,672	761,234,522	349,545,272
75	ORPHANAGES, NON-PROFIT SERVICE	386	313,089,556	927,516,412	1,240,605,968	1,240,605,968	282,570,484
76	MORTUARY, CEMETERY, CREMATORIUM	5	17,392,212	4,330,091	21,722,303	21,722,303	7,883,064
77	CLUBS, LODGES, UNION HALLS	47	25,832,340	21,876,690	47,709,030	47,709,030	2,215,516

TAXING AUTHORITY • LEE CO GENERAL REVENUE

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	0
79	CULTURAL ORG, FACILITIES	22	16,153,137	11,336,526	27,489,663	27,489,663	589,451
80	VACANT GOVERNMENTAL	6,485	1,010,592,522	3,168,866	1,013,761,388	1,013,761,388	686,223
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	137,645,982
91	UTILITY	183	143,737,089	58,809,529	202,561,918	202,546,618	111,047,976
92	MINING, PETROLEUM, GAS LANDS	48	74,656,280	5,461,765	80,378,298	80,118,045	72,461,649
93	SUBSURFACE RIGHTS	1,624	869,134	0	869,134	869,134	869,082
94	RIGHT-OF-WAY	619	2,093,697	9,350	2,120,512	2,103,047	1,481,221
95	RIVERS, LAKES, SUBMERGED LAND	372	4,035,905	1,886,582	5,922,946	5,922,487	5,273,072
96	SEWAGE DISPOSAL, WASTE LANDS	837	48,240,319	1,310,861	59,289,095	49,551,180	34,248,500
97	OUTDOOR RECREATIONAL	70	42,727,368	6,361,379	49,802,340	49,088,747	17,786,255
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	218,378,805
. .	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**	**$149,420,686,934**