State of Florida
Lee County Property Appraiser

2026 TANGIBLE PROPERTY FINAL TAX ROLL TOTALS

TAXING AUTHORITY • SANIBEL FIRE & RESCUE DIST

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

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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

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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

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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

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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

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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**