



**State of Florida  
Lee County Property Appraiser**

**DEPARTMENT OF REVENUE PROPERTY CLASSIFICATION CODES**

| CODE | DESCRIPTION • RESIDENTIAL (Codes 00 - 09) |
|------|---|
| 00   | VACANT RESIDENTIAL                        |
| 01   | SINGLE FAMILY RESIDENTIAL                 |
| 02   | MOBILE HOME                               |
| 03   | MULTI-FAMILY 10 OR MORE                   |
| 04   | CONDOMINIUM                               |
| 05   | COOPERATIVES                              |
| 06   | RETIREMENT HOMES                          |
| 07   | MISCELLANEOUS RESIDENTIAL                 |
| 08   | MULTI-FAMILY LESS THAN 10                 |
| 09   | RESIDENTIAL COMMON ELEMENTS/AREAS         |

| CODE | DESCRIPTION • COMMERCIAL (Codes 10 - 39) |
|------|--|
| 10   | VACANT COMMERCIAL                        |
| 11   | STORES, ONE STORY                        |
| 12   | COMMERCIAL, MIXED USE                    |
| 13   | DEPARTMENT STORE                         |
| 14   | SUPERMARKETS                             |
| 15   | REGIONAL SHOPPING CENTER                 |
| 16   | COMMUNITY SHOPPING CENTER                |
| 17   | OFFICE, ONE STORY                        |
| 18   | OFFICE, MULTI-STORY                      |
| 19   | PROFESSIONAL BUILDING                    |
| 20   | AIRPORTS, TERMINALS, PIERS               |
| 21   | RESTAURANTS, CAFETERIAS                  |
| 22   | DRIVE-IN RESTAURANTS                     |
| 23   | FINANCIAL INSTITUTIONS                   |
| 24   | INSURANCE COMPANY OFFICES                |
| 25   | REPAIR SERVICE SHOPS                     |
| 26   | SERVICE STATIONS                         |
| 27   | AUTO SALES, REPAIR, ETC                  |
| 28   | PARKING LOTS, MH PARKS, ETC              |
| 29   | WHOLESALE, PRODUCE, MFG                  |
| 30   | FLORISTS, GREENHOUSES                    |
| 31   | DRIVE-IN THEATER, OPEN STADIUM           |
| 32   | ENCLOSED THEATER/AUDITORIUM              |
| 33   | NIGHT CLUBS, LOUNGES, BARS               |
| 34   | BOWLING ALLEYS, RINKS, ARENAS            |

**DEPARTMENT OF REVENUE PROPERTY CLASSIFICATION CODES**

| CODE | DESCRIPTION • COMMERCIAL (Codes 10 - 39) |
|------|--|
| 35   | TOURIST ATTRACTIONS                      |
| 36   | CAMPS                                    |
| 37   | RACE TRACKS                              |
| 38   | GOLF COURSE, DRIVING RANGE               |
| 39   | HOTELS, MOTELS                           |

| CODE | DESCRIPTION • INDUSTRIAL (Codes 40 - 49) |
|------|--|
| 40   | VACANT INDUSTRIAL                        |
| 41   | LIGHT MANUFACTURING                      |
| 42   | HEAVY INDUSTRIAL                         |
| 43   | LUMBER YARDS, SAWMILLS                   |
| 44   | PACKING PLANTS                           |
| 45   | CANNERY, BREWERY, WINERY                 |
| 46   | OTHER FOOD PROCESSING                    |
| 47   | MINERAL PROCESSING                       |
| 48   | WAREHOUSING, DISTRIBUTION TERMINALS      |
| 49   | OPEN STORAGE                             |

| CODE | DESCRIPTION • AGRICULTURAL (Codes 50 - 69) |
|------|--|
| 50   | IMPROVED AGRICULTURAL                      |
| 51   | CROPLAND CLASS I                           |
| 52   | CROPLAND CLASS II                          |
| 53   | CROPLAND CLASS III                         |
| 54   | TIMBERLAND INDEX 90+                       |
| 55   | TIMBERLAND INDEX 80-89                     |
| 56   | TIMBERLAND INDEX 70-79                     |
| 57   | TIMBERLAND INDEX 60-69                     |
| 58   | TIMBERLAND INDEX 50-59                     |
| 59   | TIMBERLAND NOT CLASSIFIED                  |
| 60   | GRAZING LAND CLASS I                       |
| 61   | GRAZING LAND CLASS II                      |
| 62   | GRAZING LAND CLASS III                     |
| 63   | GRAZING LAND CLASS IV                      |
| 64   | GRAZING LAND CLASS V                       |
| 65   | GRAZING LAND CLASS VI                      |
| 66   | ORCHARD GROVES, CITRUS, ETC                |
| 67   | POULTRY, BEES, TROPICAL FISH, RABBITS      |
| 68   | DAIRIES, FEED LOTS                         |
| 69   | ORNAMENTALS, MISCELLANEOUS AG              |

| CODE | DESCRIPTION • INSTITUTIONAL (Codes 70 - 79) |
|------|---|
| 70   | VACANT INSTITUTIONAL                        |
| 71   | CHURCHES, TEMPLES                           |
| 72   | PRIVATE SCHOOLS & COLLEGES                  |
| 73   | PRIVATELY OWNED HOSPITALS                   |

**DEPARTMENT OF REVENUE PROPERTY CLASSIFICATION CODES**

| <b>CODE</b> | <b>DESCRIPTION • INSTITUTIONAL (Codes 70 - 79)</b> |
|-------------|--|
| 74          | HOMES FOR THE AGED                                 |
| 75          | ORPHANAGES, NON-PROFIT SERVICE                     |
| 76          | MORTUARY, CEMETERY, CREMATORIUM                    |
| 77          | CLUBS, LODGES, UNION HALLS                         |
| 78          | SANITARIUM, CONVALESCENT & REST HOME               |
| 79          | CULTURAL ORG, FACILITIES                           |

| <b>CODE</b> | <b>DESCRIPTION • GOVERNMENT (Codes 80 - 89)</b> |
|-------------|---|
| 80          | VACANT GOVERNMENTAL                             |
| 81          | MILITARY  |
| 82          | FOREST, PARKS, RECREATIONAL                     |
| 83          | PUBLIC COUNTY SCHOOLS                           |
| 84          | COLLEGES  |
| 85          | HOSPITALS                                       |
| 86          | COUNTIES - OTHER                                |
| 87          | STATE - OTHER                                   |
| 88          | FEDERAL - OTHER                                 |
| 89          | MUNICIPAL - OTHER                               |

| <b>CODE</b> | <b>DESCRIPTION • MISCELLANEOUS (Codes 90 - 99)</b> |
|-------------|--|
| 90          | LEASEHOLD INTERESTS                                |
| 91          | UTILITY  |
| 92          | MINING, PETROLEUM, GAS LANDS                       |
| 93          | SUBSURFACE RIGHTS                                  |
| 94          | RIGHT-OF-WAY                                       |
| 95          | RIVERS, LAKES, SUBMERGED LAND                      |
| 96          | SEWAGE DISPOSAL, WASTE LANDS                       |
| 97          | OUTDOOR RECREATIONAL                               |
| 98          | CENTRALLY ASSESSED                                 |
| 99          | ACREAGE NOT AG CLASSIFIED                          |

| <b>CODE</b> | <b>DESCRIPTION • SPECIAL DESIGNATIONS</b> |
|-------------|---|
| C.          | CONDOMINIUM                               |
| H.          | OTHER HEADERS                             |
| M.          | MOBILE HOME                               |
| N.          | NOTES PARCELS                             |
| P.          | PLANNED UNIT DEVELOPMENT                  |
| R.          | RENTAL MOBILE HOME PARK                   |
| S.          | SUBDIVISION                               |
| T.          | TAX PARCEL HEADER - BUILDING ONLY         |