

LEE COUNTY TAX COLLECTOR

Department Of Revenue Property Classification Codes Description

RESIDENTIAL (Codes 00 – 09)	
00	Vacant Residential
01	Single Family
02	Mobile Home
03	Multi-Family = >10 Units
04	Condominiums
05	Cooperatives
06	Retirement Homes
07	Misc. (Migrant camps, etc.)
08	Multi-Family < 10 Units
09	Time Share Properties
COMMERCIAL (Codes 10 – 39)	
10	Vacant Commercial
11	Stores, One Story
12	Mixed Use-Store & Office/Residential or Combo
13	Department Stores
14	Supermarkets
15	Regional Shopping Centers
16	Community Shopping Centers
17	Office Bldg., Non-profit Services, One-story
18	Office Bldg., Non-profit Services, Multi-story
19	Professional Services Bldg.
20	Airports/Bus/Marine Terminals, Piers, Marinas
21	Restaurants, Cafeterias
22	Drive-In Restaurants
23	Financial Institutions (banks, savings, etc.)
24	Insurance Company Offices
25	Repair Service Shops, (excluding automotive), Radio & TV Repair, Refrigeration Service, Electric Repair, Laundries, Laundromats
26	Service Stations
27	Auto Sales/Repair/Storage/Service Shops, Body Shops, Commercial Garages, Farm & Machinery Sales & Service, Auto Rental, Marine Equip, Trailers & Related Equip, Mobile Home Sales, Motorcycles, Construction Vehicle Sales
28	Parking Lots (Commercial or Patron), Mobile Home Parks
29	Wholesale Outlets, Produce Houses, Mfg. Outlets
30	Florist, Greenhouses
31	Drive-In Theaters, Open Stadiums
32	Enclosed Theaters, Enclosed Auditoriums
33	Nightclubs, Cocktail Lounges, Bars
34	Bowling Alleys, Skating Rinks, Pool Halls, Enclosed Arenas
35	Tourist Attractions, Permanent Exhibits, Other Entertainment Facilities, Fairgrounds (privately owned)
36	Camps
37	Race Tracks; Horse, Auto or Dog
38	Golf Courses, Driving Ranges
39	Hotels, Motels
INDUSTRIAL (Codes 40 - 49)	

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40	Vacant Industrial
41	Light Mfg., Small Equip, Mfg. Plants, Small Machine Shops, Instrument Mfg., Printing Plants
42	Heavy Industrial, Heavy Equipment Manufacturing, Large Machine Shops, Foundries, Steel Fabricating Plants, Auto or Aircraft Plants
43	Lumber Yards, Saw Mills, Planing Mills
44	Packing Plants, Fruit & Vegetable Packing Plants, Meat Packing Plants
45	Canneries, Fruit & Vegetable, Bottlers & Brewers, Distilleries, Wineries
46	Other Food Processing, Candy Factories, Bakeries, Potato Chip Factories
47	Mineral Processing, Phosphate Processing, Cement Plants, Refineries, Clay Plants, Rock & Gravel Plants
48	Warehousing, Distribution & Trucking Terminals, Van & Storage Warehousing
49	Open Storage, New/Used Bldg. Supplies, Junk Yards, Auto Wrecking, Fuel Storage, Equipment & Material Storage
AGRICULTURAL (Codes 50 - 69)	
50	Improved Agricultural
51	Cropland Soil Capability Class I
52	Cropland Soil Capability Class II
53	Cropland Soil Capability Class III
54	Timberland - Site Index 90 and Above
55	Timberland - Site Index 80 - 89
56	Timberland - Site Index 70 - 79
57	Timberland - Site Index 60 - 69
58	Timberland - Site Index 50 - 59
59	Timberland Not Classified By Site Index to Pines
60	Grazing Land Soil Capability Class I
61	Grazing Land Soil Capability Class II
62	Grazing Land Soil Capability Class III
63	Grazing Land Soil Capability Class IV
64	Grazing Land Soil Capability Class V
65	Grazing Land Soil Capability Class VI
66	Orchard Groves, Citrus, Etc.
67	Poultry, Bees, Tropical Fish, Rabbits, Etc.
68	Dairies, Feed Lots
69	Ornamentals, Miscellaneous Agricultural
INSTITUTIONAL (Codes 70 - 79) (Applied For Exemptions (WHOLLY))	
70	Vacant Institutional
71	Churches
72	Private Schools & Colleges
73	Privately Owned Hospitals
74	Homes For The Aged
75	Orphanages, Other Non-Profit or Charitable Services
76	Mortuaries, Cemeteries, Crematoriums
77	Clubs, Lodges, Union Halls
78	Sanitariums, Convalescent & Rest Homes
79	Cultural Organizations, Facilities
GOVERNMENT (Codes 80 - 89)	
80	Water Management Districts
81	Military

Department Of Revenue Property Classification Codes Description

82	Forest, Parks, Recreational Areas
83	Public County Schools - Include all Property of Board of Public Instruction
84	Colleges
85	Hospitals
86	Counties - (Other than public schools, colleges, hospitals) Including non-municipal
87	State - (Other than military, forests, parks, recreational areas, hospitals, colleges)
88	Federal - (Other than military, forests, parks, recreational areas, hospitals, colleges)
89	Municipal - (Other than parks, recreational areas, colleges, hospitals)
MISCELLANEOUS (Codes 90 - 99)	
(May or may not have a taxable value and may or may not be in governmental name.)	
90	Leasehold Interests (Government Owned Property Leased by a non-governmental lessee)
91	Utility, Gas & Electricity, Telephone & Tele-graph, Locally Assessed Railroads. Water & Sewer Service, Pipelines, Canals, Radio & Television Communication
92	Mining / Petroleum / Gas Lands
93	Subsurface Rights
94	Right-of-way, Streets, Roads, Irrigation Channel, Ditch, Etc.
95	Rivers, Lakes, Submerged Land
96	Sewage Disposal, Solid Waste, Borrow Pits, Drainage Reservoirs, Waste Lands, Marsh, Sand Dunes, Swamps
97	Outdoor Recreational or Park Land subject to classified use assessment.
98	Centrally Assessed
99	Acreage not zoned agricultural