

STATE CATEGORY CODES

EQUALIZATION BY CATEGORY -- IDENTIFICATION AND REAPPRAISAL (Rule 130). Sections 63-109 and 63-315, Idaho Code. Property shall be identified for assessment purposes in the categories outlined below. These categories are to be used on the current year's assessment notice, assessment roll and abstract.

Category 10 - Irrigated Agricultural Land. Irrigated land and only such irrigated land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) This irrigated land must be capable of and normally producing harvestable crops and may be located inside or outside the boundaries of an incorporated city.

Category 20 - Irrigated Grazing Land. Irrigated land and only such irrigated land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) This irrigated land must be used for grazing and not normally capable of producing harvestable crops and may be located inside or outside the boundaries of an incorporated city.

Category 30 - Non-irrigated Agricultural Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) This non-irrigated land must be capable of and normally producing harvestable crops without man-made irrigation and may be located inside or outside the boundaries of an incorporated city.

Category 40 - Meadow Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) This meadow land must be capable of lush production of grass and may be located inside or outside the boundaries of an incorporated city.

Category 50 - Dry Grazing Land. Land and only such land eligible for and granted the partial exemption for the current year's assessment roll as actively devoted to agriculture. (See Sections 63-604 and 63-602K, Idaho Code, and Rule 645 of these rules.) This land must be capable of supporting grasses and not normally capable of supporting crops on regular rotation and may be located inside or outside the boundaries of an incorporated city.

Category 60 - Productivity Forestland. All land and only such land designated by the owner for assessment appraisal and taxation under Section 63-1703(a), Idaho Code, for the current year's assessment roll. This land must be assessed as forest land under the productivity option and may be located inside or outside the boundaries an incorporated city. Also included is all land assessed under Section 63-1704, Idaho Code.

Category 70 - Bare Forestland. All land and only such land designated by the owner for assessment appraisal and taxation under Section 63-1703(b), Idaho Code, for the current year's assessment roll. This land must be assessed as bare land with the yield tax option and may be located inside or outside the boundaries of an incorporated city.

Category 80 - Speculative Home Site. In each county with a population of less than one hundred thousand (100,000), rural subdivision plat lots granted the exemption under Section 63-602FF, Idaho Code, for the current year's assessment roll.

Category 90 - Patented Mineral Land. All land used solely for mines and mining claims and only the part of such land not used for other than mining purposes for the current year's assessment roll. This land may be located inside or outside the boundaries of an incorporated city. See Section 63-2801, Idaho Code.

Category 100 - Homesite Land. Land being utilized for homesites on categories 10 through 90.

Category 110 - Recreational Land. Golf Courses. Land used in conjunction with recreation but not individual homesites.

Category 120 - Rural Residential Tracts. Rural residential land not in a properly recorded subdivision.

Category 130 - Rural Commercial Tracts. Rural commercial land not in a properly recorded subdivision.

Category 140 - Rural Industrial Tracts. Rural industrial land not in a properly recorded subdivision.

Category 150 - Rural Residential Subdivisions. Rural residential land in a properly recorded subdivision.

Category 160 - Rural Commercial Subdivisions. Rural commercial land in a properly recorded subdivision.

Category 170 - Rural Industrial Subdivisions. Rural industrial land in a properly recorded subdivision.

Category 180 - Other Land. Land not compatible with other categories.

Category 183 – Dairies / Feedlots. Ada County Use Only

Category 184 – Gravel Pits

Category 190 - Waste. Public Rights-of-Way includes roads, ditches, and canals. Use this category to account for total acres of land ownership. Only list acres in this category on the abstract.

Category 200 - Residential Lots Or Acreages. Land inside city limits zoned residential.

Category 210 - Commercial Lots Or Acreages. Land inside city limits zoned commercial.

Category 220 - Industrial Lots Or Acreages. Land inside city limits zoned industrial.

Category 250 - Common Areas. Land and improvements not included in individual property assessments. WITH VALUE

Category 259 - Common Areas. Land and improvements not included in individual property assessments. NO VALUE

Category 260 - Residential Condominiums. Land and improvements included in individual assessments of condominiums in areas zoned residential or in areas zoned commercial or industrial but maintained as residences.

Category 270 - Commercial Or Industrial Condominiums. Land and improvements included in individual assessments of condominiums in areas zoned commercial or industrial.

Category 300 - Improvements. Other than residential, located on category 200.

Category 310 - Improvements. Residential improvements located on category 100.

Category 320 - Improvements. Other than residential, located on categories 10 through 120 and 150.

Category 330 - Improvements. Located on category 110.

Category 340 - Improvements. Residential in nature, located on category 120.

Category 350 - Improvements. Commercial in nature, located on category 130.

Category 360 - Improvements. Industrial in nature, located on category 140.

Category 370 - Improvements. Residential in nature, located on category 150.

Category 380 - Improvements. Commercial in nature, located on category 160.

Category 390 - Improvements. Industrial in nature, located on category 170.

Category 400 - Improvements. Located on category 180.

Category 410 - Improvements. Residential in nature, located on category 200.

Category 420 - Improvements. Commercial in nature, located on category 210.

Category 430 - Improvements. Industrial in nature, located on category 220.

Category 440 - Improvements. Taxable improvements located on otherwise exempt property under the same ownership.

Category 450 - Utility Systems. Locally assessed utility systems not under the jurisdiction of the State Tax Commission.

Category 460 - Manufactured Housing. Structures transportable in one (1) or more sections, built on a permanent chassis, for use with or without permanent foundation located on land under the same ownership as the manufactured home. Include any manufactured home located on land under the same ownership as the manufactured home on which a statement of intent to declare a real property has been filed but becomes effective the following year.

Category 470 - Improvements To Manufactured Housing. Additions not typically moved with manufactured housing.

Category 480 - Manufactured Housing. Manufactured housing on which a statement of intent to declare as real property has been filed and has become effective.

Category 500 - Residential Improvements on Leased Land.

Category 510 - Commercial or Industrial Improvements on Leased Land.

Category 550 - Boats Or Aircraft. Unlicensed watercraft or unregistered aircraft.

Category 560 - Construction Machinery, Tools, And Equipment. Unlicensed equipment such as cranes, tractors, scrapers, and rock crushers, used in the building trade or road construction.

Category 570 - Equities In State Property. Property purchased from the state under contract.

Category 590 - Furniture, Fixtures, Libraries, Art, And Coin Collections. Trade articles used commercially for convenience, decoration, service, storage, including store counters, display racks, typewriters, office machines, surgical and scientific instruments, paintings, books, coin collections, and all such items held for rent or lease.

Category 630 - Logging Machinery, Tools, And Equipment. Unlicensed logging machinery, shop tools, and equipment not assessed as real property.

Category 640 - Mining Machinery, Tools, And Equipment. Unlicensed mining machinery, shop tools, and equipment not assessed as real property.

Category 650 - Manufactured Housing. Manufactured housing not considered real property located on exempt, rented or leased land. Include any manufactured home located on exempt, rented or leased land on which a statement of intent to declare as real property has been filed but becomes effective the following year.

Category 660 - Net Profits Of Mines. That amount of money or its equivalent received from the sale or trade of minerals or metals extracted from the Earth after deduction of allowable expenses. See Section 63-2802, Idaho Code, and Rule 982 of these rules.

Category 670 - Operating Property. Property assessed by the State Tax Commission.

Category 680 - Other Miscellaneous Machinery, Tools, And Equipment. Unlicensed machinery, tools, and equipment not used in construction, logging, mining, or not used exclusively in agriculture.

Category 690 - Recreational Vehicles. Unlicensed recreational vehicles.

Category 700 - Reservations And Easements. Reservations, including mineral rights reserved divide ownership of property rights. Easements convey use but not ownership.

Category 710 - Signs And Signboards. Signs and signboards, their bases and supports.

Category 720 - Tanks, Cylinders, Vessels. Containers.

Category 810 - Exempt Property. For county use in keeping an inventory, including acreage, of exempt real and personal property. City, County, State, Federal, schools, ACHD, quasi-government.