

REAL PROPERTY (LAND)

- 01** Irrigated Agricultural
- 02** Irrigated Grazing
- 03** Non-Irrigated Agricultural
- 04** Meadow
- 05** Dry Grazing
- 06** Productivity Value – Forest Land
- 07** Bare Forest Land Value
- 08** Rural Residential Tracts (Farmland)
- 09** Mineral
- 10** Homesite (≥5 Acres)
- 11** Recreational Sites
- 12** Rural Residential (<5 Acres)
- 13** Rural Commercial Tracts
- 14** Rural Industrial Tracts
- 15** Rural Subd Residential Lots
- 16** Rural Subd Commercial Lots
- 17** Rural Subd Industrial Lots
- 18** Other Rural Land
- 19** Waste (Public ROW)
- 20** Residential Lots Inside City Limits
- 21** Commercial Lots Inside City Limits
- 22** Industrial Lots Inside City Limits
- 25** Common Areas (Condo, Twnhs, etc)

Improvements

- 26** Condominiums
- 27** Commercial Condominiums
- 30** Non-Residential Imp. on Cat. 20
- 31** Improvements on Cat. 10
- 32** Non-Residential Imp. on Cat. 1-12, 15
- 33** Improvement on Cat. 11
- 34** Improvement on Cat. 12
- 35** Improvement on Cat. 13
- 36** Improvement on Cat. 14
- 37** Improvement on Cat. 15
- 38** Improvement on Cat. 16
- 39** Improvement on Cat. 17
- 40** Improvement on Cat. 18
- 41** Improvement on Cat. 20
- 42** Improvement on Cat. 21
- 43** Improvement on Cat. 22
- 45** Utility Systems (Locally Assessed)

MANUFACTURED HOMES

- 46** Manufactured Housing
 - On foundation, with title
- 47** Improvements to Manuf. Housing
- 48** Non-Revocable Manufactured Housing
- 49** Non-Revocable Manuf. Housing on Leased Land
- 65** Manufactured Housing
 - Not on foundation, with title

PERSONAL PROPERTY

- 55** Boats
- 56** Construction Machinery, Tools and Equipment
- 57** Equities in State Land
 - (Pay in 2 Inst. Sec. 63-1302)
- 58** Farm Machinery, Tools, Equipment
- 59** Furniture and Fixtures
- 60** Imp. on Railroad R/W
- 61** Imp. by Lessee (other than Cat. 62)
- 62** Leasehold Imp. on Exempt Land (2 Payments)
- 63** Logging Machinery, Tools, and Equip.
- 64** Mining Machinery, Tools, and Equip.
- 66** Net Profit of Mines
- 67** Operation Property (Locally Assessed)
- 68** Other Misc. Machinery, Tools, and Equip.
 - (Aircraft also)
- 69** Recreation Vehicles
- 70** Reservations and Easements
- 71** Signs and Signboards
- 72** Tanks, Cylinders, Storage Vessels
 - (Kegs, Vats, etc)
- 73** Water

EXEMPT PROPERTY

- 81** Real and/or Personal