

LIST OF CATEGORIES

Property Tax Rules 130, 510, 511, and 512

130. DESCRIPTION OF PRIMARY CATEGORIES USED TO TEST FOR EQUALIZATION.

Sections 63-109 and 63-315, Idaho Code

Primary categories listed herein are for the purpose of testing values in each county and the Boise School District for equalization by the Tax Commission under Section 63-109, Idaho Code.

01. Definitions. The following definitions apply for the purposes of testing for equalization under Section 63-109, Idaho Code, and reporting under Section 63-509, Idaho Code.

a. Primary categories are used to study the following combinations of secondary categories:

- i. Vacant Residential Land: secondary categories 12, 15, 18 and 20;
- ii. Improved Residential Property: secondary categories 10, 12, 15, 18, 20, 26, 31, 34, 37, 40, 41, 46, 47, 48, and 50;
- iii. Vacant Commercial or Industrial Land: secondary categories 11, 13, 14, 16, 17, 21, and 22;
- iv. Improved Commercial or Industrial Property: secondary categories 11, 13, 14, 16, 17, 21, 22, 27, 33, 35, 36, 38, 39, 42, 43, and 51;
- v. Manufactured Housing: secondary categories 47 and 65; and
- vi. Agricultural Land: secondary categories 1 – 5.

b. Secondary category means the categories established and described in Rules 510, 511, and 512 of these rules.

c. See Conversion Table at <https://tax.idaho.gov>.

02. Cross Reference. See Rules 509, 510, 511, and 512 of these rules.

510. SECONDARY CATEGORIES FOR LAND - LISTING AND REPORTING.

Section 63-509, Idaho Code

County assessors will use the following secondary categories to list land values on valuation assessment notices under Sections 63-301 and 63-308, Idaho Code, and to report land values to the Tax Commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules.

01. Secondary Category 1 - Irrigated Agricultural Land. Irrigated land meeting the definition of “land actively devoted to agriculture” under Section 63-604, Idaho Code, or the requirements for “wildlife habitat” or “conservation agreement” under Section 63-605, Idaho Code, capable of and normally producing harvestable crops.

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02. Secondary Category 2 - Irrigated Grazing Land. Land as defined in Secondary Category 1, but primarily used for grazing livestock.

03. Secondary Category 3 - Non-Irrigated Agricultural Land. Land as defined in Secondary Category 1, but non-irrigated and capable of and normally producing harvestable crops.

04. Secondary Category 4 - Meadow Land. Land as defined in Secondary Category 1, but is not irrigated, except through subsurface water table control, known as sub-irrigation, and is used for grazing livestock or producing grass hay.

05. Secondary Category 5 - Dry Grazing Land. Land as defined in Secondary Category 1, but non-irrigated, is not normally capable of supporting crops and is used primarily for grazing livestock.

06. Secondary Category 6 - Productivity Forestland. Land designated by the owner for assessment, appraisal, and taxation under Section 63-1703(a), Idaho Code. This land must be assessed as forest land under the productivity option. Also included is all land assessed under Section 63-1704, Idaho Code.

07. Secondary Category 7 - Bare Forestland. All land designated by the owner for assessment, appraisal, and taxation under Section 63-1703(b), Idaho Code. This land must be assessed as bare land with the yield tax option.

08. Secondary Category 9 - Patented Mineral Land. All land used solely for mines and mining claims. See Section 63-2801, Idaho Code.

09. Secondary Category 10 - Homesite Land. Rural non-subdivided land being utilized for homesites with secondary categories 1 through 9.

10. Secondary Category 11 - Recreational Land. Rural land used in conjunction with recreation but not individual homesites.

11. Secondary Category 12 - Rural Residential Tracts. Rural residential land not in a properly recorded subdivision.

12. Secondary Category 13 - Rural Commercial Tracts. Rural commercial land not in a properly recorded subdivision.

13. Secondary Category 14 - Rural Industrial Tracts. Rural industrial land not in a properly recorded subdivision.

14. Secondary Category 15 - Rural Residential Subdivisions. Rural residential land in a properly recorded subdivision.

15. Secondary Category 16 - Rural Commercial Subdivisions. Rural commercial land in a properly recorded subdivision.

16. Secondary Category 17 - Rural Industrial Subdivisions. Rural industrial land in a properly recorded subdivision.

17. Secondary Category 18 - Other Land.

18. Secondary Category 19 - Waste. Public Rights-of-Way including roads, ditches, and canals. Record total acres of land ownership. No assessed value should be assigned.

19. Secondary Category 20 - Residential Lots or Acreages. Land used for residential purposes and inside city limits. Also use this category for urban homesites when the remaining acreage qualifies as actively devoted to agriculture under Section 63-604, Idaho Code, or has been designated forestland under Chapter 17, Title 63, Idaho Code.

20. Secondary Category 21 - Commercial Lots or Acreages. Land used for commercial purposes and inside city limits.

21. Secondary Category 22 - Industrial Lots or Acreages. Land used for industrial purposes and inside city limits.

22. Secondary Category 25 - Common Area Vacant Land. Common area vacant land not included in individual property assessments.

23. Cross Reference. See Rules 130, 511 and 512 of these rules.

511. SECONDARY CATEGORIES FOR IMPROVEMENTS - LISTING AND REPORTING.

Sections 63-301, 63-308, 63-509, Idaho Code

County assessors will use the following secondary categories to list improved property values on the valuation assessment notice under Sections 63-301 and 63-308, Idaho Code, and abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules.

01. Secondary Category 25 - Common Area Land and Improvements. Common area land and improvements on that land not included in individual property assessments.

02. Secondary Category 26 - Residential Condominiums. Land and improvements included in individual assessments of condominiums or townhouses and used for residential purposes.

03. Secondary Category 27 - Commercial or Industrial Condominiums. Land and improvements included in individual assessments of condominiums and used for commercial or industrial purposes.

04. Secondary Category 30 - Improvements. Improvements, other than residential, located on secondary category 20.

05. Secondary Category 31 - Improvements. Improvements used for residential purposes and located on secondary category 10.

06. Secondary Category 32 - Improvements. Improvements, other than residential, located on secondary categories 1 through 12 and 15.

07. Secondary Category 33 - Improvements. Improvements used in conjunction with recreation but not associated with homesites and located on secondary category 11.

08. Secondary Category 34 - Improvements. Improvements used for residential purposes and located on secondary category 12.

09. Secondary Category 35 - Improvements. Improvements used for commercial purposes and located on secondary category 13.

10. Secondary Category 36 - Improvements. Improvements used for industrial purposes and located on secondary category 14.

11. Secondary Category 37 - Improvements. Improvements used for residential purposes and located on secondary category 15.

12. Secondary Category 38 - Improvements. Improvements used for commercial purposes and located on secondary category 16.

13. Secondary Category 39 - Improvements. Improvements used for industrial purposes and located on secondary category 17.

14. Secondary Category 40 - Improvements. Improvements located on secondary category 18.

15. Secondary Category 41 - Improvements. Improvements used for residential

purposes and located on secondary category 20.

16. Secondary Category 42 - Improvements. Improvements used for commercial purposes and located on secondary category 21.

17. Secondary Category 43 - Improvements. Improvements used for industrial purposes and located on secondary category 22.

18. Secondary Category 45 - Utility System. Locally assessed land improvements and other property used as utility systems.

19. Secondary Category 46 - Manufactured Housing. Structures transportable in one (1) or more sections, built on a permanent chassis and located on land under the same ownership but assessed separately from the land. Include any manufactured home meeting these conditions, on which a statement of intent to declare as real property has been filed but becomes effective the following year.

20. Secondary Category 47 - Improvements to Manufactured Housing. Additions not typically moved with manufactured housing.

21. Secondary Category 48 - Manufactured Housing. Manufactured housing permanently affixed to land under the same ownership as the manufactured home or permanently affixed to leased land and on which a statement of intent to declare as real property has been filed and has become effective.

22. Secondary Category 50 - Residential Improvements on Leased Land. Improvements used for residential purposes and located on leased land, including railroad rights-of-way under separate ownership, exempt land, or any other land under different ownership than the improvements.

23. Secondary Category 51 - Commercial or Industrial Improvements on Leased Land. Improvements used for commercial or industrial purposes and located on leased land, including railroad rights-of-way under separate ownership, exempt land, or any other land under different ownership than the improvements.

24. Secondary Category 65 - Manufactured Housing. Manufactured housing not designated real property and located on exempt, rented or leased land under separate ownership. 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.

25. Secondary Category 69 - Recreational Vehicles. Unlicensed recreational vehicles.

26. Cross Reference. See Rule 510 and 512 of these rules.

512. SECONDARY CATEGORIES, OTHER THAN LAND OR IMPROVEMENTS - LISTING AND REPORTING.

Sections 63-509, 63-2802, Idaho Code

County assessors will use the following secondary categories to list property values on assessment notices under

Sections 63-301 and 63-308, Idaho Code, and the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules.

- 01. Secondary Category 56 - Construction Machinery, Tools, and Equipment.**
- 02. Secondary Category 59 - Furniture - Commercial Uses.**
- 03. Secondary Category 63 - Logging Machinery, Tools, and Equipment.**
- 04. Secondary Category 64 - Mining Machinery, Tools, and Equipment.**
- 05. Secondary Category 66 - Net Profits of Mines.** See Section 63-2802, Idaho Code, and Rule 982 of these rules.
- 06. Secondary Category 67 - Operating Property.** Property assessed by the Tax Commission.
- 07. Secondary Category 68 - Other Miscellaneous Machinery, Tools, and Equipment.**
- 08. Secondary Category 71 - Signs and Signboards.**
- 09. Secondary Category 72 - Tanks, Cylinders, Vessels.**
- 10. Secondary Category 81 - Exempt Property.** Category 81 is for county use to keep an inventory of exempt property, including land, improvements, and personal property.
- 11. Cross Reference.** See Rules 510, Rule 511, or 130 of these rules.