

ADA COUNTY
PROPERTY CATEGORY CODES AND DESCRIPTIONS

SECONDARY CATEGORIES FOR LAND - LISTING AND REPORTING (RULE 510). Section 63-509, Idaho Code. County assessors will use the secondary categories described in the following subsections, indicated by numbers, to list land values on the valuation assessment notices under Sections 63-301 and 63-308, Idaho Code. County assessors will use these secondary categories described in the following subsections, indicated by numbers, and the secondary categories described in the following paragraphs, indicated by letters, to report land values to the State Tax Commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. For all of the above listed functions, assign all appropriate secondary land categories to parcels of property put to multiple uses. (4-2-08)

Secondary 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.) Only place 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, for the current assessment year in this secondary category. This irrigated land must be capable of and normally producing harvestable crops and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)

Secondary 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.) Only place 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, for the current assessment year in this secondary category. 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 a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)

Secondary 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.) Only place 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, for the current assessment year in this secondary category. 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 a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)

Secondary 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.) Only place 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, for the current assessment year in this secondary category. This meadow land must be capable of lush production of grass and may be located inside or outside the boundaries of a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)

Secondary 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.) Only place 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, for the current assessment year in this secondary category. 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 a subdivision without restrictions on such use or the boundaries of an incorporated city. (3-30-07)

Secondary 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 of an incorporated city. Also included is all land assessed under Section 63-1704, Idaho Code. (3-30-07)

Secondary 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. (3-30-07)

Secondary Category 80. Not presently used. (4-4-13)

Secondary 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. (3-30-07)

Secondary Category 100 - Homesite Land. Rural non-subdivided land being utilized for homesites with secondary categories 1 through 9. Note: This land is always land with improvements located on it since land with no improvements should be in one (1) or more of categories 1 through 9. (4-2-08)

Secondary Category 110 - Recreational Land. Rural land used in conjunction with recreation but not individual homesites. (3-30-07) **a.** Secondary Category 11 - Vacant Recreational Land. Vacant rural land used for recreational purposes but not individual homesites or in a properly recorded subdivision. (3-30-07) **b.** Secondary Category 11 - Improved Recreational Land. Rural land with improvements, including exempt improvements, used for recreational purposes on that land but not individual homesites or in a properly recorded subdivision. (3-30-07)

Secondary Category 120 - Rural Residential Tracts. Rural residential land not in a properly recorded subdivision. (3-30-07) **a.** Secondary Category 12 - Vacant Rural Residential Tracts. Vacant rural land used for residential purposes but not in a properly recorded subdivision. (3-30-07) **b.** Secondary Category 12 - Improved Rural Residential Tracts. Rural land with improvements, including exempt improvements, used for residential purposes on that land but not in a properly recorded subdivision. (3-30-07)

Secondary Category 130 - Rural Commercial Tracts. Rural commercial land not in a properly recorded subdivision. (3-30-07) **a.** Secondary Category 13 - Vacant Rural Commercial Tracts. Vacant rural land used for commercial purposes but not in a properly recorded subdivision. (3-30-07) **b.** Secondary Category 13 - Improved Rural Commercial Tracts. Rural land with improvements, including exempt improvements, used for commercial purposes on that land but not in a properly recorded subdivision. (3-30-07)

Secondary Category 140 - Rural Industrial Tracts. Rural industrial land not in a properly recorded subdivision. (3-30-07) **a.** Secondary Category 14 - Vacant Rural Industrial Tracts. Vacant rural land used for industrial purposes but not in a properly recorded subdivision. (3-30-07) **b.** Secondary Category 14 - Improved Rural Industrial Tracts. Rural land with improvements, including exempt improvements, used for industrial purposes on that land but not in a properly recorded subdivision. (3-30-07)

Secondary Category 150 - Rural Residential Subdivisions. Rural residential land in a properly recorded subdivision. (3-30-07) **a.** Secondary Category 15 - Vacant Rural Residential Subdivisions. Vacant rural land used for residential purposes and in a properly recorded subdivision. (3-30-07) **b.** Secondary Category 15 - Improved Rural Residential Subdivisions. Rural land with improvements, including exempt improvements, used for residential purposes on that land and in a properly recorded subdivision. Also use this category for rural homesites within subdivisions 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. (4-2-08)

Secondary Category 160 - Rural Commercial Subdivisions. Rural commercial land in a properly recorded subdivision. (3-30-07) **a.** Secondary Category 16 - Vacant Rural Commercial Subdivisions. Vacant rural land used

for commercial purposes and in a properly recorded subdivision. (3-30-07) **b.** Secondary Category 16 - Improved Rural Commercial Subdivisions. Rural land with improvements, including exempt improvements, used for commercial purposes on that land and in a properly recorded subdivision. (3-30-07)

Secondary Category 170 - Rural Industrial Subdivisions. Rural industrial land in a properly recorded subdivision. (3-30-07) **a.** Secondary Category 17 - Vacant Rural Industrial Subdivisions. Vacant rural land used for industrial purposes and in a properly recorded subdivision. (3-30-07) **b.** Secondary Category 17 - Improved Rural Industrial Subdivisions. Rural land with improvements, including exempt improvements, used for industrial purposes on that land and in a properly recorded subdivision. (3-30-07)

Secondary Category 180 - Other Land. Land not compatible with other secondary categories. (3-30-07) **a.** Secondary Category 18 - Vacant Other Land. Vacant land not compatible with other secondary categories. (3-30-07) **b.** Secondary Category 18 - Improved Other Land. Land with improvements, including exempt improvements, on that land but not compatible with other secondary categories. (3-30-07)

Ada County Sub Designations for Category 180 Land:

Category 183: Dairies

Category 184: Gravel Pits

Secondary Category 190 - Waste. Public Rights-of-Way includes roads, ditches, and canals. Use this secondary category to account for total acres of land ownership. Only list acres, not value, in this secondary category on the abstract. (3-30-07)

Secondary Category 200 - Residential Lots or Acreages. Land used for residential purposes and inside city limits. (3-30-07) **a.** Secondary Category 20 - Vacant Residential Lots Or Acreages. Vacant land used for residential purposes and inside city limits. (3-30-07) **b.** Secondary Category 20 - Improved Residential Lots Or Acreages. Land with improvements, including exempt improvements, used for residential purposes on that land 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. (4-2-08)

Secondary Category 210 - Commercial Lots or Acreages. Land used for commercial purposes and inside city limits. (3-30-07) **a.** Secondary Category 21 - Vacant Commercial Lots Or Acreages. Vacant land used for commercial purposes and inside city limits. (3-30-07) **b.** Secondary Category 21 - Improved Commercial Lots Or Acreages. Land with improvements, including exempt improvements, used for commercial purposes on that land and inside city limits. (3-30-07)

Secondary Category 220 - Industrial Lots or Acreages. Land used for industrial purposes and inside city limits. (3-30-07) **a.** Secondary Category 22 - Vacant Industrial Lots Or Acreages. Vacant land used for industrial purposes and inside city limits. (3-30-07) **b.** Secondary Category 22 - Improved Industrial Lots Or Acreages. Land with improvements, including exempt improvements, used for industrial purposes on that land and inside city limits. (3-30-07)

Secondary Category 250/259 - Common Area Vacant Land. Common area vacant land not included in individual property assessments. (3-30-07) *(250 Non Exempt Common Area/259 Exempt Common Area)*

Secondary Category 450 - Utility System Vacant Land. Vacant land used for locally assessed utility systems not under the jurisdiction of the State Tax Commission for appraisal. (3-30-07)

Secondary Category 570 - Equities In Vacant Land Purchased From the State. For identification purposes under Section 63-211, Idaho Code, vacant land purchased from the state under contract. (3-30-07)

Secondary Category 810 - Exempt Land. Category 810 is for county use to keep an inventory, including acreage, of exempt land. (3-30-07)

SECONDARY CATEGORIES FOR IMPROVEMENTS - LISTING AND REPORTING (RULE 511).

Section 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 to report improved property values to the State Tax Commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. For all of the above listed functions, assign all appropriate secondary improvement categories to parcels of property put to multiple uses. (4-2-08)

Secondary Category 250/259 - Common Area Land and Improvements. Common area land and improvements on that land not included in individual property assessments. (3-30-07) *(250 Non Exempt w value / 259 Exempt Common Areas w/o value)*

Secondary Category 260 - Residential Condominiums. Land and improvements included in individual assessments of condominiums or townhouses and used for residential purposes. (3-30-07)

Secondary Category 270 - Commercial or Industrial Condominiums. Land and improvements included in individual assessments of condominiums and used for commercial or industrial purposes. (3-30-07)

Secondary Category 300- Improvements. Improvements, other than residential, located on secondary category 200. (3-30-07)

Secondary Category 310 - Improvements. Improvements used for residential purposes and located on secondary category 100. (3-30-07)

Secondary Category 320 - Improvements. Improvements, other than residential, located on secondary categories 1 through 120 and 150. (3-30-07)

Secondary Category 330 - Improvements. Improvements used in conjunction with recreation but not associated with homesites and located on secondary category 110. (3-30-07)

Secondary Category 340 - Improvements. Improvements used for residential purposes and located on secondary category 120. (3-30-07)

Secondary Category 350- Improvements. Improvements used for commercial purposes and located on secondary category 130. (3-30-07)

Secondary Category 360 - Improvements. Improvements used for industrial purposes and located on secondary category 140. (3-30-07)

Secondary Category 370 - Improvements. Improvements used for residential purposes and located on secondary category 150. (3-30-07)

Secondary Category 380 - Improvements. Improvements used for commercial purposes and located on secondary category 160. (3-30-07)

Secondary Category 390 - Improvements. Improvements used for industrial purposes and located on secondary category 170. (3-30-07)

Secondary Category 400 - Improvements. Improvements located on secondary category 180. (3-30-07)

Ada County Sub Designations for Category 400 Improvements

Category 401 - Towers

Category 402 - Tanks

Secondary Category 410 - Improvements. Improvements used for residential purposes and located on secondary category 200. (3-30-07)

Secondary Category 420 - Improvements. Improvements used for commercial purposes and located on secondary category 210. (3-30-07)

Secondary Category 430 - Improvements. Improvements used for industrial purposes and located on secondary category 220. (3-30-07)

Secondary Category 440. Not presently used. (4-4-13)

Secondary Category 450 - Utility System Land and Improvements. Locally assessed land and improvements used as utility systems and not under the jurisdiction of the State Tax Commission for appraisal. (3-30-07)

Secondary 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 but assessed separate from the land. Include any manufactured home located on land under the same ownership as the manufactured home on which a statement of intent to declare as real property has been filed but becomes effective the following year. (3-30-07)

Secondary Category 470 - Improvements to Manufactured Housing. Additions not typically moved with manufactured housing. (3-30-07)

Secondary Category 480 - Manufactured Housing. Manufactured housing permanently affixed to land under the same ownership as the manufactured home and on which a statement of intent to declare as real property has been filed and has become effective. (3-30-07)

Secondary Category 490 - Manufactured Housing. Manufactured housing permanently affixed to leased land and on which a statement of intent to declare as real property has been filed and has become effective. (3-30-07)

Secondary Category 500 - 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. (4-4-13)

Secondary Category 510 - 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. (4-4-13)

Secondary Category 570 - Equities in Land With Improvements Purchased From the State. Land with the improvements on that land that are purchased from the state under contract. (3-30-07)

Secondary Category 600 - Not presently used. (4-4-13)

Secondary Category 610 - Not presently used. (4-4-13)

Secondary Category 620 - Not presently used. (4-4-13)

Secondary Category 650 - 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. (3-30-07)

Secondary Category 690 - Recreational Vehicles. Unlicensed recreational vehicles. (3-30-07)

Secondary Category 810 - Exempt Improvements. Category 810 is for county use to keep an inventory of exempt improvements. (3-30-07)

SECONDARY CATEGORIES, OTHER THAN LAND OR IMPROVEMENTS - LISTING AND REPORTING (RULE 512). Section 63-509, Idaho Code.

County assessors will use the following secondary categories to list property values, other than that for land or improvements, on assessment notices under Sections 63-301 and 63-308, Idaho Code, and will use these secondary categories to report values for property, other than land or improvements, to the State Tax Commission on the abstracts under Section 63-509, Idaho Code, and Rule 509 of these rules. (3-30-07)

Secondary Category 450 - Utility System Personal Property. Personal property that is part of locally assessed utility systems not under the jurisdiction of the State Tax Commission for appraisal. (3-30-07)

Secondary Category 550 - Boats or Aircraft. Unlicensed watercraft or unregistered aircraft. (3-30-07)

Secondary 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. (3-30-07)

Secondary Category 570- Equities in Personal Property Purchased From the State. Personal property purchased from the state under contract. (3-30-07)

Secondary Category 590 - Furniture, 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. 4-11-15)

Secondary Category 630 - Logging Machinery, Tools, and Equipment. Unlicensed logging machinery, shop tools, and equipment not assessed as real property. (3-30-07)

Secondary Category 640 - Mining Machinery, Tools, and Equipment. Unlicensed mining machinery, shop tools, and equipment not assessed as real property. (3-30-07)

Secondary 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. (3-30-07)

Secondary Category 670 - Operating Property. Property assessed and apportioned by the State Tax Commission. (3-30-07)

Secondary 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. (3-30-07)

Secondary Category 700 - Reservations and Easements. Reservations, including mineral rights reserved, divide ownership of property rights. Easements convey use but not ownership. (3-30-07)

Secondary Category 710 - Signs and Signboards. Signs and signboards, their bases and supports. (3-30-07)

Secondary Category 720 - Tanks, Cylinders, Vessels. Containers. (3-30-07)

Secondary Category 810 - Exempt Property, Other Than Land or Improvements. Category 810 is for county use to keep an inventory of exempt property other than land or improvements. (3-30-07)