

**GROUP CODES AND DESCRIPTIONS FOR KOOTENAI COUNTY
(Updated May 28,2015)**

Land Group Codes

Improvement Group Codes

01 IRRIGATED AGRICULTURE
 03 NON-IRRIGATED AGRICULTURE
 04 GRAZING MEADOW/IRRIGATED GRAZING
 05 DRY GRAZING
 06 TIMBERLAND/Productivity
 07 TIMBERLAND/Bare Land & Yield
 09 MINERAL LAND
 10H HOMESITE, Investment Categories
 10 HOMESITE-Non HO Eligible
 11 RECREATIONAL SITES
 12H RURAL LAND
 12 RURAL LAND-Non HO Eligible
 13 RURAL COMMERCIAL LAND
 14 RURAL INDUSTRIAL LAND
 15H RURAL SUBDIVIDED LAND
 15 RURAL SUBDIVIDED LAND-Non HO Eligible
 16 RURAL COMMERCIAL SUBDIVIDED LAND
 17 RURAL INDUSTRIAL SUBDIVIDED LAND
 18 OTHER RURAL LAND- Flooded
 19 WASTE, Public Rights Of Way
 20H RESIDENTIAL, Inside City Limits
 20 RESIDENTIAL, Non Ho Eligible
 21 COMMERCIAL, Inside City Limits
 22 INDUSTRIAL, Inside City Limits
 25L COMMON AREA, Other land
 25 COMMON AREA, Other Improvements
 26LH RESIDENTIAL CONDO-Land
 26 RESIDENTIAL CONDOS
 27L COMM/IND CONDO-Land
 27 COMM/IND CONDOS

(non homeowners eligible)

30 IMPROVEMENT CAT 20/Residential
 32 IMPROVEMENT CAT 1-12, 15/Residential

 31H IMPROVEMENT CAT 10/Residential

 33 IMPROVEMENT CAT 11
 34H IMPROVEMENT CAT 12/Residential

 35 IMPROVEMENT CAT 13/Commercial
 36 IMPROVEMENT CAT 14/Industrial
 37H IMPROVEMENT CAT 15/Residential

 38 IMPROVEMENT CAT 16/Commercial
 39 IMPROVEMENT CAT 17/Industrial
 40 IMPROVEMENT CAT 18/Other

 41H IMPROVEMENT CAT 20/Residential

 42 IMPROVEMENT CAT 21/Commercial
 43 IMPROVEMENT CAT 22/Industrial

 44 NON-EXEMPT IMP/EXEMPT LAND
 45 UTILITY SYSTEMS
 46H MANUFACTURED HOME with land (M-ZZ or MH Sub
 47H ADDITIONS TO MANUFACTURED HOME
 48H MANUFACTURED HOME/DECLARED REAL
 (Statement of Intent recorded)
 49H MANUFACTURED HOME/LEASED LAND/REAL
 (Statement of Intent recorded)

Personal Property

Exempt

50 RESIDENTIAL IMPROVEMENTS, lease land**
 51 COMM/IND IMPROVEMENTS, leased land**
 51P LEASEHOLD IMPROVEMENTS-PP**
 55 BOATS/FLOATHOUSES
 56 CONSTRUCTION MACHINERY/EQUIP
 57 STATE EQUITIES
 58 FARM MACHINERY/TOOLS/EQUIP (non taxable)
 59 FURNITURE/FIXTURES
 60 ~~IMPS ON RR RW~~ **replaced with 50, 51 or 51P as applicable (2009)
 61 ~~IMPS ON LEASED LAND~~
 61P ~~LEASEHOLD IMPROVEMENTS~~
 62 ~~IMPS ON EXEMPT OR PUBLIC LAND~~
 63 LOGGING MACHINERY/TOOLS/EQUIP
 64 MINING MACHINERY/TOOLS/EQUIP
 65H MANUFACTURED HOME in Courts
 66 NET PROFITS OF MINES
 67L OPERATING PROPERTY (non taxable)-Land
 67 OPERATING PROPERTY (non taxable)-Improvements
 68 MISCELLANEOUS MACHINERY/TOOLS/EQUIP
 69 RECREATIONAL VEHICLES (Unlicensed)
 70 RESERVATIONS & EASEMENTS
 71 SIGNS & SIGNBOARDS
 72 TANKS, CYLINDERS, VESSELS & CONTAINERS
 75 QIE (EXEMPTION)

81L EXEMPT PROPERTY-Land
 81 EXEMPT PROPERTY-Improvements