

**GROUP CODES AND DESCRIPTIONS FOR KOOTENAI COUNTY**  
**(Updated May 29, 2009)**

**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  
 10 HOMESITE, Investment Categories  
 10R HOMESITE-Non HO Eligible  
 11 RECREATIONAL SITES  
 12 RURAL LAND  
 12R RURAL LAND-Non HO Eligible  
 13 RURAL COMMERCIAL LAND  
 14 RURAL INDUSTRIAL LAND  
 15 RURAL SUBDIVIDED LAND  
 15R 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  
 20 RESIDENTIAL, Inside City Limits  
 20R RESIDENTIAL, Non Ho Eligible  
 21 COMMERCIAL, Inside City Limits  
 22 INDUSTRIAL, Inside City Limits  
 25L COMMON AREA, Other land  
 25 COMMON AREA, Other Improvements  
 26L 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  
  
 31 IMPROVEMENT CAT 10/Residential  
  
 33 IMPROVEMENT CAT 11  
 34 IMPROVEMENT CAT 12/Residential  
  
 35 IMPROVEMENT CAT 13/Commercial  
 36 IMPROVEMENT CAT 14/Industrial  
 37 IMPROVEMENT CAT 15/Residential  
  
 38 IMPROVEMENT CAT 16/Commercial  
 39 IMPROVEMENT CAT 17/Industrial  
 40 IMPROVEMENT CAT 18/Other  
  
 41 IMPROVEMENT CAT 20/Residential  
  
 42 IMPROVEMENT CAT 21/Commercial  
 43 IMPROVEMENT CAT 22/Industrial  
  
 44 NON-EXEMPT IMP/EXEMPT LAND  
 45 UTILITY SYSTEMS  
 46 MANUFACTURED HOME with land (M-ZZ or MH Sub  
 47 ADDITIONS TO MANUFACTURED HOME  
 48 MANUFACTURED HOME/DECLARED REAL  
 (Statement of Intent recorded)  
 49 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  
 65 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