

Land	
1	Irrigated Agricultural Land Application Required
2	Irrigated Grazing Land Application Required
3	Non-Irrigated Agricultural Land Application Required
5	Dry Grazing Land Application Required
10	Rural Home Site
10H	Rural Home Site that may be Eligible for a Homeowner's Exemption
11	Recreational Site
12	Rural Residential Excess Land that is not in a Subdivision
12H	Rural Residential Home Site that is not in a Subdivision and may be Eligible for a Homeowner's Exemption
13	Rural Commercial Land that is not in a Subdivision
14	Rural Industrial Land that is not in a Subdivision
15	Rural Residential Excess Land that is in a Subdivision
15H	Rural Residential Home Site that is in a Subdivision that may be Eligible for a Homeowner's Exemption
16	Rural Commercial Land that is in a Subdivision
17	Rural Industrial Land that is in a Subdivision
18	Transitional Land (not compatible with any other category)
19	Waste (such as a road, ditch, or a canal)
20	Residential Excess Land
20H	Residential Home Site Land that may be Eligible for a Homeowner's Exemption
21	Commercial Land that is in City Limits
22	Industrial Land that is in City Limits
25L	Common Area Land
26L	Land beneath a Condo
26LH	Land beneath a Condo that maybe eligible for a Homeowner's Exemption
27L	Commercial/Industrial Condo
81L	Land that is Exempt from Property Taxes Application Required
98	Land that has not been assigned a Category

Structures (also referred to as Improvements)	
25	Building (improvement) designated as Common Area - usually owned by a Homeowner's Association
26	Condo Unit or Townhouse
26H	Condo Unit or Townhouse that may be Eligible for a Homeowner's Exemption
27	Commercial/Industrial Condo
30	Residential Structure (improvement) other than the Dwelling
31	Dwelling (improvement) that is on Rural Land
31H	Dwelling (improvement) that may be Eligible for a Homeowner's Exemption on a Rural Home Site
32	Residential Structure (improvement) other than the dwelling on rural land over 5 acres
34	Dwelling (improvement) on Rural Land under 5 acres
34H	Dwelling (improvement) that may be Eligible for a Homeowner's Exemption on Rural Land under 5 acres
35	Commercial Structure (improvement)
36	Industrial (improvement) on Rural Industrial Land
37	Dwelling (improvement) in a Rural Subdivision
37H	Dwelling (improvement) that may be Eligible for a Homeowner's Exemption and in a Rural Subdivision
38	Commercial Structure in Rural Commercial Subdivision
39	Industrial Structure in Rural Industrial Subdivision

40	Structure that is on Transitional Land
41	Dwelling (improvement) that is inside City Limits
41H	Dwelling (improvement) that may be Eligible for a Homeowner's Exemption and inside City Limits
42	Commercial Structure (improvement) inside city limits
43	Industrial Structure (improvement) inside city limits
46	Manufactured / Mobile Home that is under the same ownership as the land it sits on
46H	Manufactured/Mobile Home that may be Eligible for a Homeowner's Exempt. & under the same ownership as the land
47	Additions to Manufactured housing
47H	Additions to Manufactured housing that may be Eligible for a Homeowner's Exemption
50	Residential Structure (improvement) on leased ground
50H	Residential Dwelling (improvement) on Leased Ground that may be Eligible for a Homeowner's Exemption
51	Commercial / Industrial Structure (improvement) on Leased Ground
65	Manufactured / Mobile home that is on Rented Land or Land that is Exempt from Property Taxes
65H	Manufactured/Mobile home on Rented or Exempt Land that may be Eligible for a Homeowner's Exempt.
81	Exempt Structures Application Required
99	Structure (Improvement) that has not been assigned a category

Business Personal Property

59	Office Furniture and Fixtures
67	Operating Property
68	Other Miscellaneous Machine Tools and Equipment
69	Recreational Vehicles
71	Signs and Sign Boards
72	Tanks, Cylinders, Vats, Containers
81P	Business Personal Property that is Exempt from Property Taxes - Application Required
99P	Business Personal Property that has not been assigned a category