Business Personal Property Manual

Office of the Assessor

Kootenai County, Idaho

\*DRAFT\*

#### Updated 2/15/2023

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# Timelines

* See [Appraisal-Tech Timelines by Area](file:///S:\Common\Comptroller%20Tech\Policy%20&%20Procedure\Procedures%20Timeline%20Appraisal%20Tech\Appraisal-Tech%20Timelines%20by%20Area.htm)

# Introduction to Business Personal Property

## Overview of Business Personal Property

The Assessor is required by Idaho Statute to value all business personal property for taxation purposes. Idaho law defines [personal property](https://tax.idaho.gov/taxes/property/appraisers/personal-property-valuation/) **as “everything that's the subject of ownership and that isn't included within the term real property**.”[[1]](#footnote-1) All business personal property is taxable in Idaho unless specifically exempt by Idaho Codes. See also the Idaho State Tax Commission [Personal Property Valuation](https://tax.idaho.gov/i-2008.cfm) website.

Kootenai County has two tax rolls for business personal property; (1st Roll) the annual roll, which includes all properties active as of January 1, of the current year, with rare exceptions; (2nd Roll) the missed property/supplemental roll, which primarily includes new businesses (PP) that we become aware of during the year but who’s assets were acquired before January 1st of that current year. If the new business was opened after January 1 and assets were acquired after January 1, their first Declaration would be the following tax year.

Each year, business owners with taxable personal property exceeding $250,000 (as of January 1) in assessed value are required to file a declaration. Our office mails out declarations to all businesses in our system that have a combined net taxable value of $235,000 in value or higher, and all new businesses who *may* have $250,000 or more in value.

The first $250,000 of a taxpayer's assessable business personal property is exempt in each county. Taxpayers using the property in a common enterprise or in related organizations with essentially the same management are eligible for only one $250,000 exemption, *per county*. See [Property Tax Administrative Rule 35.01.03.627](https://adminrules.idaho.gov/rules/current/35/350103.pdf) for an explanation of common enterprise.

Business personal property is a self-reporting system. That being said, it can be difficult to track. Once an account falls under the $235,000 threshold (our office policy, not statute or code), it is not reviewed again unless we are given a permit for review, or we know they have expanded their equipment due to news articles or other first-hand knowledge.

## Valuation of personal property

The assessor uses the information provided on the company’s declaration to determine the current retail market value. This value includes shipping, installation, and other costs incurred to have the property functioning. Several tools or methods are used to arrive at this value, including depreciation tables, sales information, cost guides, and other sources.

Idaho is a market value state ([63-205](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH2/SECT63-205/)). When valuing property, we are required to consider all three approaches to value, the sales comparison approach, the cost approach and the income approach. We try to gather as much data from the transactions of personal property and the use of cost manuals to develop a reasonable estimate of “market value”. The state of Idaho tax commission uses data that they collect to analyze and arrive at the most accurate depreciation tables for the counties to use each year. The goal is to be as fair and equitable as possible for everyone when arriving at the assessed value. This is the value that businesses pay taxes on.  One sale does not set the market, however, sales of similar assets provides us more accurate value conclusions.

Practically, the sales and income approaches rarely yield a value for Business Personal Property due to limited (often non-existent) data sets. In most cases, the owners report the Acquisition Cost and Acquisition Date which are directly entered into MPPV as stated. Depreciation schedules are provided by the State of Idaho. MPPV yields the resulting value on the cost approach.

## Depreciation Schedules

Each year, the Depreciation Schedules are updated in MPPV by the appraiser. The State Tax Commission sends out an updated Depreciation Schedule. In some years, only the year on the file changes, and no changes are made to the schedule numbers. In some years, changes are made. Review the schedule compared to Aumentum, and make any changes required. For details on the schedule, see: [Idaho Personal Property Valuation Schedules IPVS](https://tax.idaho.gov/document-mngr/forms_efo00210/)

(As of 01/30/2023, Janet James [Janet.James@tax.idaho.gov](mailto:Janet.James@tax.idaho.gov), or Sandy)

## Annual Roll

All accounts (with rare exceptions) will go on the annual roll. As of 2023, approximately 100% of accounts in our system belong on the annual roll. Annual roll accounts include all businesses such as retail, service, lease and industrial accounts.

At the end of January each year, the Assessor’s Office mails out business personal property declarations. These declarations should be completed, and mailed or emailed back to the Assessor’s Office by March 15th. From February to end of April, the business personal property appraiser processes annual roll declarations. The goal each year is to value 100% of the declarations by close of the annual roll (April). The more value added to the annual roll, the better estimates we can provide to taxing authorities so they can build their budgets. Any company known to have a value over $250,000 that does not return a declaration should be estimated for the Annual Roll. Only pre-existing accounts with extenuating circumstances should be held for the supplemental roll (should be rare, case by case basis).

~~Void: In former years, not all declarations mailed out will be returned by March 15~~~~th~~~~, and many declarations returned will not be processed due to time constraints or the appraiser may need more information to process the filing. These accounts can be pushed to the second roll.~~

## Mailing, Value and Tax Deadlines

### Important dates

* **January 31 (or earlier)**: All PP Declarations mailed by Assessor’s office.
* **March 15**: Owners must return personal property declarations to the [county assessor](https://tax.idaho.gov/i-2008.cfm#sub8) by ***March 15***.
* **First Monday in June**: The [county assessor](https://tax.idaho.gov/i-2008.cfm#sub8) usually mails an assessment notice to you by the first Monday in June.
* **First Monday in November**: If the personal property changes status from [exempt](https://tax.idaho.gov/i-2008.cfm#sub4) to nonexempt during the year, owners must report it by the first Monday in November.
* **December 20 and June 20**: The county treasurer mails most tax bills by the fourth Monday of November. If owners pay the first half by December 20, the second half is due by June 20 unless the treasurer demands earlier payment. Contact the treasurer for information about installment payments and bill details. (For December assessments, owners should receive the bill in January of the following year.)

## Kootenai County Assessor’s Office Goal Deadlines:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Timeline Chart** | **PP Declarations Mailed** | **PP Declarations Due from Owners** | **Assessment Notices Mailed** | **Appeal Deadline** | **Tax Bills Mailed** | **Taxes Due** |
| **1st Roll (Annual Roll)** | **Mid to Late – January (01/31 at latest)** | **March 15th** | **End of May** | **4th Monday in June** | **End of November** | **1st Half – Dec 20**  **2nd Half – June 20** |
| **2nd Roll (Supplemental Roll)** | **Mid-January (no change, 100% mailed)** | **March 15th (no change)** | **End of December** | **4th Monday in January** | **End of January** | **1st Half – Mar 20**  **2nd Half – June 20** |

## Exempt and Non-assessable Property

### Exempt: Stand Alone Items under $3,000 purchased after January 1, 2013

Any stand-alone item purchased after January 1, 2013, with a total acquisition and installation cost of $3,000 or less is exempt. Items must be reported as a unit and must include the total purchase price of all components if they don't function independently. Any items reported on the annual declaration with an Acquisition Date after January 1, 2013 with an Acquisition Cost of $3,000 or less should not be entered into the system (if any are found in audit, they should be turned off).

### Tax-exempt personal property types

The following list (from the tax commission website) describes some of the personal property exempt from taxation (see [Idaho Tax Commission](https://tax.idaho.gov/taxes/property/appraisers/personal-property-valuation/)):

* Any stand-alone item purchased after January 1, 2013, with a total acquisition and installation cost of $3,000 or less. Items must be reported as a unit and must include the total purchase price of all components if they don't function independently.
* The first $250,000 of a taxpayer's personal property not otherwise exempt in each county. Taxpayers using the property in a common enterprise or in related organizations with essentially the same management are eligible for only one $250,000 exemption per county. See [Property Tax Administrative Rule 35.01.03.627](https://adminrules.idaho.gov/rules/current/35/350103.pdf) for an explanation of common enterprise.
* Personal effects, clothing, and household items (unless used in a business)
* Vehicles and vessels properly registered in the state of Idaho
* Livestock
* Business inventory
* Equipment used for nonprofit educational purposes
* Medical equipment owned or leased by qualifying hospitals
* Property owned by fraternal, benevolent, and religious organizations
* Facilities for water or air pollution control
* Agricultural machinery and equipment used exclusively in production of crops, livestock, or nursery stock
* Certain intangible personal property
* Transient personal property

Some other exemptions are allowed by law. Contact your [county assessor](https://tax.idaho.gov/i-2008.cfm#sub8) for more information.

## Three Factor Test: Personal Property vs Real Property

[205. PERSONAL AND REAL PROPERTY -- DEFINITIONS AND GUIDELINES (RULE 205).](https://adminrules.idaho.gov/rules/current/35/350103.pdf)

*Sections 39-4105, 39-4301, 63-201, 63-302, 63-309, 63-602KK, 63-1703, 63-2801, Idaho Code*

**03. Fixtures.** Fixtures are defined in Section 63-201, Idaho Code, as articles that were once moveable personal property items but have become real property as determined by the application of the three factor test. (3-31-22)

a. The three factor test consists of annexation, adaptation and intent as explained below. (3-31-22)

i. **Annexation**. Although once moveable chattels, articles become accessory to and a part of improvements to real property by having been physically or constructively incorporated therein or annexed or affixed thereto in such a manner that removing them would cause material injury or damage to the real property; and (3-31-22)

ii. **Adaptation**. The use or purpose of an item is integral to the use of the real property to which it is affixed; and (3-31-22)

iii. **Intent**. Items should be considered personal property unless a person would reasonably be considered to intend to make the articles, during their useful life, permanent additions to the real property. The intent depends on an objective standard and what a reasonable person would consider permanent and not the subjective intention of the owner of the property. (3-31-22)

b. If an item of property satisfies all three factors of the three factor test, the item becomes a fixture and therefore real property

## Transient Exemption 01/01/2022

Transient Business Personal Property is exempt as of January 1, 2022. Transient is any personal property that is self-propelled or pull-type equipment that is used in construction, logging, or mining of saleable minserals and designed to travel from site to site. Note the wording of 63-602KK, “designed” to travel to various job sites. If the equipment does not move but is designed to move, that is transient. If the equipment moved across the street to another job site, that is transient. Therefore, any equipment related to construction, logging, or mining of saleable minerals is considered exempt.

### 63-201. DEFINITIONS.

(30) "Transient personal property" is personal property, specifically such construction, logging or mining machinery and equipment which is kept, moved, transported, shipped, hauled into or remaining for periods of not less than thirty (30) days, in more than one (1) county in the state during the same year.

### 63-602KK PROPERTY EXEMPT FROM TAXATION — CERTAIN PERSONAL PROPERTY.

(d) On and after January 1, 2022, any locally assessed personal property is exempt from taxation if it is:

(i) Self-propelled, self-powered, or pull-type equipment and machinery;

(ii) Primarily employed for the use of construction, logging, or mining of salable minerals as defined in section 47-701A, Idaho Code; and

(iii) Designed to travel to various job sites.

## Non-Return Estimating

All AINs for which no Annual Declaration are received will be estimated (as a penalty for Non-Return). The penalty for a first-time Non-Return is 5%; for each successive year add additional 5% until you reach a statutory maximum of 50%. For each successive year with no return, change the non-returned amounts by the new increase (5%, 10%, 15% - 50%).

Example:

* 2018 should reflect a 5% increase based on current year value with no depreciation
* 2019 should reflect a 10% increase based current year value with no depreciation
* 2020 should reflect a 15% increase based current year value with no depreciation

Technically you are allowed by code to double the assessment every year but the prior Assessor’s and Commissioners did not want to do that, so we add 5% each year until we reach 50%. We leave all prior estimates in place until a return is received.

Once a Declaration is received, all estimates are removed.

## Tax Authority Group (TAG) Exeption for Personal Property – Shadow TAGs

We only calculate tax based on two Value Types; 455 &#8211; Net Taxable Value, and 460 &#8211; Net Taxable Value Excludes Timber. ***Shadow TAGs*** are used to omit taxing a particular Tax Authority, such as Flood Control, Fire, and Watershed for both **Operating** and **Personal Property**. This removes the Tax Authority before the PIN is taxed, thus no use for different Value Types.

County TAG is XXX-XXX, state is XXX-XXXX

Shadow TAGS:

* XXX-0XX means all tax authorities 001-000.
* XXX-5XX means no fire, no FC, no watershed. OP ONLY.  001-500
* XXX-6XX means no FC, no watershed, but incl fire. OP ONLY. 001-600
* **XXX-7XX means no FC, no watershed. PP ONLY**

All shadow tags must have a ZERO (base) TAG XXX-0XX

All OTHER DIGITS MUST MATCH EXCEPT 4TH (5,6,7)

**NOTE\*:** The creation of additional ‘500 series’, ‘600 series’, and ‘700 series’ TAGs for each new ‘base’ TAG may be necessary:

|  |  |
| --- | --- |
| 500 Series | Create every time the base TAG includes a Fire protection Tax Authority. Does not include the Fire TA, Hayden Lake Watershed, or Flood Control District #17 Tax Authorities. (Operating Property use) |
| 600 Series | Create every time the base TAG includes the Hayden Lake Watershed or Flood Control District #17 Tax Authorities. Include Fire Tax Authority, if in base TAG; omit Hayden Lake Watershed & Flood Control District #17. (Utility owned Operating Property use) |
| 700 Series | Create every time the standard TAG includes the Hayden Lake Watershed or Flood Control District #17 Tax Authorities. Include Fire Tax Authority, if in base TAG; omit Hayden Lake Watershed & Flood Control District #17. (Personal Property use) |

# Common Letter/Email Template Verbiages

## Exemptions

### Note: Exemption $250,000

### As of January 1, 2022 the Personal Property exemption increased to $250,000. If the total aggregate value (across all common enterprise ownerships) is under $250,000 they will not receive any request for a declaration and no declaration should be sent. They will not receive a tax bill or an assessment notice. A declaration should only be sent if the prior tax year’s balance was over $250,000 and they are now under that amount.

### Note: Exemption $3,000/Jan 1, 2013

Individual stand-alone items purchased after January 1, 2013, with a total acquisition and installation cost of $3,000 or less are exempt. Items must be reported as a unit and must include the total purchase price of all components if they don't function independently. Therefore, any items of $3,000 or less will not be included on the Declarations. See also, [Idaho Tax Commission](https://tax.idaho.gov/taxes/property/appraisers/personal-property-valuation/).

### Transients / Potential Transients

Note on Transients: If an items meets the definition for transients, those assets ***may*** be exempt as transient, see:

* [63-201 (30)](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH2/SECT63-201/): "Transient personal property" is personal property, specifically such construction, logging or mining machinery and equipment which is kept, moved, transported, shipped, hauled into or remaining for periods of not less than thirty (30) days, in more than one (1) county in the state during the same year.”
* [63-602KK (2) (d)](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602KK/):

(i) Self-propelled, self-powered, or pull-type equipment and machinery;

(ii) Primarily employed for the use of construction, logging, or mining of salable minerals as defined in section 47-701A, Idaho Code; and

(iii) Designed to travel to various job sites.

## How does it work

### New Businesses

Here is an overview of things you may want to know as a new Business Personal Property filer in Idaho:

1. Kootenai County will accept the Annual Asset Declaration forms by email or mail.
2. A signature of the business owner or agent, certifying the value, is required.
3. At minimum, asset lists should include the (1) Name/Description of the Asset, (2) the Acquisition Date (date of purchase), (3) the Acquisition Cost (total cost to purchase). Often, businesses include make, model, and/or serial numbers or other identifying markers to differentiate between like assets (all optional).
4. The assets are loaded into the system with this information, and categorized by type and depreciated on a schedule set by the state. For categories and depreciation schedule, see the Idaho Tax Commission ([Idaho Personal Property Valuation Schedules IPVS](https://tax.idaho.gov/document-mngr/forms_efo00210/)).
5. The final taxable value will be the net depreciation value, minus any exemptions (below).
6. Usually for existing businesses, we mail out the pre-filled declaration with all the assets we have listed for the business. The business then crosses off any asset they’ve disposed of and write (or type as an appendix) anything new they’ve purchased. Some choose to send our form back blank with their assets in their own format instead. That works too, but it can take longer to process if it is not in our pre-filled format.
7. For new businesses, they’d send a form listing their assets (anything purchase prior to Jan 1st of the current year; so for tax-year 2023, anything purchased prior to 01/01/2023).
8. For representatives who are not owners of the business, we usually request an authorization to act on behalf of the business by included.
9. Notes on Exemptions:
   1. Note on $250,000 Exemption: As of January 1, 2022 the Personal Property exemption increased to $250,000.  A business may file their declaration and sign it to apply for that exemption.  If the total aggregate value (across all common enterprise ownerships) is under $250,000 they will not receive a tax bill.
   2. Note on $3,000 Exemption: Individual stand-alone items purchased after January 1, 2013, with a total acquisition and installation cost of $3,000 or less are exempt. Items must be reported as a unit and must include the total purchase price of all components if they don't function independently. Therefore, any items of $3,000 or less will not be included on the Declarations. See also, [Idaho Tax Commission](https://tax.idaho.gov/taxes/property/appraisers/personal-property-valuation/).
   3. Note on Transients: If an items meets the definition for transients, those assets ***may*** be exempt as transient, see:
      1. [63-201 (30)](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH2/SECT63-201/): "Transient personal property" is personal property, specifically such construction, logging or mining machinery and equipment which is kept, moved, transported, shipped, hauled into or remaining for periods of not less than thirty (30) days, in more than one (1) county in the state during the same year.”
      2. [63-602KK (2) (d)](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602KK/):

On and after January 1, 2022, any locally assessed personal property is exempt from taxation if it is:

(i) Self-propelled, self-powered, or pull-type equipment and machinery;

(ii) Primarily employed for the use of construction, logging, or mining of salable minerals as defined in section 47-701A, Idaho Code; and

(iii) Designed to travel to various job sites.

1. I’m attaching blank copies (in several formats if it helps) of the forms we usually send pre-filled to existing businesses. The Industrial Form is only used for Industrial businesses.

### Existing Businesses

Here is an overview of things you may want to know as an existing Business Personal Property filer in Idaho:

1. Kootenai County will accept the Annual Asset Declaration forms by email or mail.
2. A signature of the business owner or agent, certifying the value, is required.
3. At minimum, asset lists should include the (1) Name/Description of the Asset, (2) the Acquisition Date (date of purchase), (3) the Acquisition Cost (total cost to purchase). Often, businesses include make, model, and/or serial numbers or other identifying markers to differentiate between like assets (all optional).
4. The assets are loaded into the system with this information, and categorized by type and depreciated on a schedule set by the state. For categories and depreciation schedule, see the Idaho Tax Commission ([Idaho Personal Property Valuation Schedules IPVS](https://tax.idaho.gov/document-mngr/forms_efo00210/)).
5. The final taxable value will be the net depreciation value, minus any exemptions (below).
6. Usually for existing businesses, we mail out the pre-filled declaration with all the assets we have listed for the business. The business then crosses off any asset they’ve disposed of and write (or type as an appendix) anything new they’ve purchased. Some choose to send our form back blank with their assets in their own format instead. That works too, but it can take longer to process if it is not in our pre-filled format.
7. For representatives who are not owners of the business, we usually request an authorization to act on behalf of the business by included.
8. Notes on Exemptions:
   1. Note on $250,000 Exemption: As of January 1, 2022 the Personal Property exemption increased to $250,000.  A business may file their declaration and sign it to apply for that exemption.  If the total aggregate value (across all common enterprise ownerships) is under $250,000 they will not receive a tax bill.
   2. Note on $3,000 Exemption: Individual stand-alone items purchased after January 1, 2013, with a total acquisition and installation cost of $3,000 or less are exempt. Items must be reported as a unit and must include the total purchase price of all components if they don't function independently. Therefore, any items of $3,000 or less will not be included on the Declarations. See also, [Idaho Tax Commission](https://tax.idaho.gov/taxes/property/appraisers/personal-property-valuation/).
   3. Note on Transients: If an items meets the definition for transients, those assets ***may*** be exempt as transient, see:
      1. [63-201 (30)](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH2/SECT63-201/): "Transient personal property" is personal property, specifically such construction, logging or mining machinery and equipment which is kept, moved, transported, shipped, hauled into or remaining for periods of not less than thirty (30) days, in more than one (1) county in the state during the same year.”
      2. [63-602KK (2) (d)](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602KK/):

On and after January 1, 2022, any locally assessed personal property is exempt from taxation if it is:

(i) Self-propelled, self-powered, or pull-type equipment and machinery;

(ii) Primarily employed for the use of construction, logging, or mining of salable minerals as defined in section 47-701A, Idaho Code; and

(iii) Designed to travel to various job sites.

### Prepays

Regarding the sale of a business, it is common to pre-pay any taxes owed for the business in the sale of the transaction. The Assessor’s Office and Treasurer’s Office would both be involved in facilitating that aspect of the transaction. I’m copying the Treasurer’s Office to loop them in. If you let us know the specific business details we can look up whatever information we have for the property.

### No Taxable Value

Because the current aggregate value on file for all accounts (after depreciation) is significantly under the $250,000 exemption; no declaration requests were mailed for tax-year 2023.

## Public Information Requests

### Non-Authorized Request

Your name (or company name) is not listed as being authorized to receive this non-public information. Because Business Personal Property equipment information is not considered public information, I am not able to forward the declaration list(s) to you. We do mail declaration lists to the businesses each year, so they should have that information. In the future, we would ask that you contact the business directly to obtain copies of these documents. I apologize for any inconvenience this may have caused.

Note: As of January 1, 2022 the Personal Property exemption increased to $250,000. A business may file their declaration and sign it to apply for that exemption. If the total aggregate value (across all common enterprise ownerships) is under $250,000 they will not receive a tax bill.

### Authorized Request

At your (authorized) request, you will find the documents attached.

Note: As of January 1, 2022 the Personal Property exemption increased to $250,000. A business may file their declaration and sign it to apply for that exemption. If the total aggregate value (across all common enterprise ownerships) is under $250,000 they will not receive a tax bill.

### Excel Spreadsheets

Business Personal Property declarations can be sent as PDF or Excel spreadsheets. All email requests will receive an Excel Spreadsheet format unless otherwise requested.

## Declaration Requests from the Business

### Responding to Business Requests

At your request, the Declaration/Asset List is attached. Please indicate disposals or additions (if any) before returning the declaration.

Note: If returning an electronic file, we do request that you still return the signed physical first page of your declaration, as we require your signature to certify the return.

### Industrial

Signatures are required for Industrial Property, please complete and return the Industrial Packet with signatures and complete the “certification box” on the top right hand corner before submission.

### No recent returns/declarations

We have not received a certified Declaration for the past few tax seasons. In order to provide any documentation, we require you complete and sign the Declaration so we can verify authority to release our records. Once received, we will provide you with any documentation or spreadsheets requested.

### Request for Clarification

I am the Business Personal Property appraiser for the Kootenai County Assessor’s Office. I am working on your Personal Property Declarations for the 20xx tax year. I am trying to update your asset list efficiently and accurately but I am finding it hard to follow the format of the assets on the declaration that you sent. All I need to know is the equipment that you added and the equipment that you have disposed of in any given year’s declaration.

I have attached an Excel spreadsheet of all the assets we have recorded for you. Please indicate any disposals by marking those items with a strike-through (preferably in red) and noting “delete” next to that line item. Please add new items below the current list (preferably in green) and mark “add” next to those items.

When you are all finished please email it back to me.

If you have any questions please feel free to give me a call.

Thank you for your time and assistance,

### Second Rolle Clarification

This account is on the second roll for tax year 20xx. The second roll’s Assessment Notices get mailed out at the end of December. The appeal deadline is the 4th Monday of January. The tax bills are mailed out at the end of January and the taxes are due – 1st half due March 20th and the 2nd half due June 20th. Refer to these notices for more information.

## Confidential Information – Clarified TBC…

* Personal Property Declarations are not public record (source cite?)
* Personal Property Assessment Values are public record (source cite?)

# How Personal Property Works

## Personal Property Class Codes

### Annual Roll

20 Commercial (for standard commercial accounts, Annual Roll)

30 Industrial (for standard industrial accounts, Annual Roll**)**

### Supplemental Roll

21 Commercial 1 (for Standard Commercial, Supplemental Roll)

22 Commercial 2 (for Leasing Companies, Supplemental Roll)

32 Industrial 2 (for Industrial Accounts, Supplemental Roll)

### Non-Roll / should not be pulled into any roll

~~60 Transient (fully exempt as of 2022)~~ as of 01/01/2022, all transients exempt.

70 Commercial – Late (for accounts moved aside for processing, typically to be deactivated)

90 Exempt PPV (keep active, do not deactivate, but nothing to do with these unless you received a declaration) fully exempt.

## Online Resources

### Values

CDA Press Business Section: <https://cdapress.com/news/business/>

Equipment Watch: <https://app.equipmentwatch.com/search/by-manufacturer>

*\*The login for Equipment Watch and Hotline is* [*bpp@kcgov.us*](mailto:bpp@kcgov.us) *and the password is 3county. This login and password are shared with Bonner and Shoshone Counties.*

Hot Line Guide: <http://www.hotlineguides.com/>

### Idaho Code/Statute

Idaho Administrative Codes: <https://adminrules.idaho.gov/rules/current/35/350103.pdf>

Idaho Legislature: <https://legislature.idaho.gov/statutesrules/>

Idaho Secretary of State Website: <https://sosbiz.idaho.gov/search/business>

Idaho State Depreciation Tables: Link Broken TBD

Idaho Tax Commission Personal Property Valuation site: <https://tax.idaho.gov/i-2008.cfm>

### Alternate Government Resources

Washington’s Secretary of State Website: <https://ccfs.sos.wa.gov/#/>

### Cell Tower Resources

The [Federal Communications Commission (FCC)](https://www.fcc.gov/) maintains a database of wireless telecommunications facilities, including cell towers, that is available to the public.

The [National Telecommunications and Information Administration (NTIA)](https://ntia.gov/) also maintains a database of wireless telecommunications facilities, including cell towers.

The [National Association of Tower Erectors (NATE)](https://natehome.com/) is a trade association that maintains a database of tower owners and operators.

The [Wireless Infrastructure Association (WIA)](https://wia.org/) is another trade association that represents the companies that own and operate wireless infrastructure, including cell towers.

The [Cellular Telecommunications Industry Association (CTIA)](https://www.ctia.org/) is an industry trade group that maintains a database of wireless carriers and their network infrastructure.

The [Wireless Estimator](https://wirelessestimator.com/) is a website that provides information on the wireless telecommunications industry, including data on cell tower locations, ownership, and construction.

The [National Wireless Safety Alliance (NWSA)](https://www.nws-a.org/) is a non-profit organization that maintains a database of certified wireless professionals who have the knowledge and skills to work on cell towers.

The [Authorized Climber Cell Tower Training and Rescue Certification of Completion](https://towersafety.com/towercertifications/authorized-climber/) course is designed to include the OSHA required training listed Tower Safety training course on the Code of Federal Regulations (CFR’s 1910 and 1926) related to work at a wireless communication site.

The [Occupational Safety and Health Administration (OSHA)](https://www.osha.gov/communication-towers), Communication Tower website provides information on OSHA standards.

The [National Association of Real Estate Appraisers (NAREA)](http://www.narea-assoc.org/) provides guidance and resources for appraising cell towers and other types of wireless telecommunications facilities.

The [Wireless Industry Association (WIA)](https://wia.org/) is a professional association that provides resources and training for wireless industry professionals, including data related to cell tower ownership, leases, and locations.

# Personal Property Contacts

## Local Contacts

Post Falls – Cell Tower

Amber Blanchette: [amberb@postfalls.gov](mailto:amberb@postfalls.gov) |

## Personal Property Appraisers, 10 Northern Counties

|  |  |  |
| --- | --- | --- |
| BENEWAH | \* | KOOTENAI |
| **Karen Sindt** |  | **Darrell Wolfe** |
| **701 College Ave** |  | **P O Box 9000** |
| **St Maries, ID 83861** |  | **Coeur d’Alene, ID 83816** |
| **205-245-2821** |  | **FAX 208-446-1501** |
| **FAX 208-245-2317** |  | dwolfe@kcgov.us |
| ksindt@benewahcounty.org |  |  |
|  |  |  |
| BONNER |  | LATAH |
| **Evan Terbrueggen/Ben Hawkins** |  | **Terrie Sanderson** |
| **1500 Hwy 2, Ste 205** |  | **P O Box 8068** |
| **Sandpoint, ID 83864** |  | **Moscow, ID 83843** |
| **208-255-3630 x1229** |  | **208-882-8580** |
| **FAX 208-265-1451** |  | **FAX 208-883-2298** |
| evan.terbrueggen@bonnercountyid.gov |  | tsanderson@latah.id.us |
| ben.hawkins@bonnercountyid.gov |  |  |
|  |  |  |
| BOUNDARY |  | LEWIS |
| **Teri Cushman** |  | **Phyllis Richards** |
| **P O Box 57** |  | **510 Oak St, Room 3** |
| **Bonners Ferry, ID 83805** |  | **Nezperce, ID 83543** |
| **208-267-3301** |  | **208-937-2261** |
| **FAX 208-267-7814** |  | **FAX 208-937-9234** |
| tcush@boundarycountyid.org |  | prichards@lewiscountyid.org |
|  |  |  |
| CLEARWATER |  | NEZ PERCE |
| **Susan Spencer** |  | **Suzie Eckert** |
| **P O Box 626** |  | **P O Box 896** |
| **Orofino, ID 83544** |  | **Lewiston, ID 83501** |
| **208-476-7042** |  | **208-799-3037** |
| **FAX 208-476-4842** |  | **FAX 208-799-3037** |
| sspencer@clearwatercounty.org |  | SuzieE@co.nezperce.id.us |
|  |  |  |
| IDAHO |  | SHOSHONE |
| **Gwen Swanstrom** |  | **Connie Holmquist** |
| **320 West Main St, Room 1** |  | **700 Bank St, Ste 100** |
| **Grangeville, ID 83530** |  | **Wallace, ID 83873** |
| **208-983-2742** |  | **208-752-1202** |
| **FAX 208-983-0667** |  | **FAX 208753-2711** |
| gswanstrom@idahocounty.org |  | connieh@co.shoshone.id.us |
|  |  |  |
| ADA |  | SPOKANE |
| sdubose@adacounty.id.gov |  | Amanda |
|  |  | 509-477-5937 |
|  |  |  |

# Periodic Tasks

## OLD – TBD Possible Changes 2022-2023

### Weekly-

Review land records spreadsheet for any changes. See procedures. (What is this?)

### Monthly-

Review commercial permits (compare spreadsheet to permit website, if applicable, for details) for any indication that a new business has been established or an existing business may have new equipment to report. For existing businesses, note MPPV with any relevant information. For new businesses, see “New Business Spreadsheet” procedures.

### Quarterly-

Research any indications of new equipment purchased by businesses that are new, or are under the $250,000 threshold in our system and determine if they need a declaration mailed for the coming tax year.

* If it is an existing business, put a note in MPPV.
* If it is a new business, add them to the new business spreadsheet to send a new business letter.

*Note*: There is no reason to create an account yet if the business doesn’t actually own the equipment or operate in Kootenai. Sending the New Business Letter will help determine if an account needs created and possibly prompt a phone call.

### As needed-

* Prepays
* Sending work papers as requested by filers or their authorized third-parties.
* Assist with customer service for Forestry/Ag and Mobile Homes
* Assist with reporting and special projects.
* Work on Cell Towers (CTWR), Coffee Huts (CHUT), Food Huts (FHUT), and other related duties.

## Scan Codes

### AS-16 PP Declarations

All declaration information including calculations for 020, 022, 021, 030, 031, & 032 accounts.

### AS-07 Correspondence

Emails, letters and phone call summaries.

***Note:*** If the correspondence acts in lieu of or in conjunction with a declaration, scan under AS-16 or AS-01 instead of AS-07. An example of this is when a business emails that there have been no changes to their asset list from the previous year, or if they email to clarify specifics regarding their declaration like quantity or price of equipment.

### AS-50 Address Change Forms

Any documentation related to an address change aside form declarations.

### AS-90 Miscellaneous

*EDA Cards (discontinued process, but look here for old ones)*

Audit Information

Bankruptcy Info

Business Closure Info

Articles relating to a business expansion or move

### AS-01 PP Leasing Companies (Void)

Formerly, Lease company declarations for class code 020 or 021 that have information for more than four accounts. If the lease company had four accounts or less, have the documents scanned into each account individually under AS-16. (DeeAnn confirmed she stopped using this process years ago and started scanning them in under their individual AINs – Some older Leasing Company Declarations may be under AS-01).

# State Statutes and Administrative Codes

## Idaho Statute and Administrative Rules – with Website Links:

* [IDAPA 35 Current Administrative Rules](https://adminrules.idaho.gov/rules/current/35/index.html)
  + [35.01.03, Property Tax Administrative Rules](https://adminrules.idaho.gov/rules/current/35/350103.pdf)
* [Idaho Statutes](https://legislature.idaho.gov/statutesrules/idstat/)
  + [TITLE 63 REVENUE AND TAXATION](https://legislature.idaho.gov/statutesrules/idstat/Title63/)
    - [CHAPTER 2 DEFINITIONS — GENERAL PROVISIONS](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH2/SECT63-205/)
    - [CHAPTER 3 ASSESSMENT OF REAL AND PERSONAL PROPERTY](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH3/)
    - [CHAPTER 6 EXEMPTIONS FROM TAXATION](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6)

## Overview of Statutes and Rules

|  |  |
| --- | --- |
| Statutes Transparent and Ethical Government |  |
| Proprietary nature of asset lists | 74-107 and Rule 004.02 |
| Applying to BOCC for investment in new or existing plant and building facilities | Rule 631 |
| Applying to BOCC for exempt status when not exempt by statute | 63-602 |
|  |  |
|  |  |
|  |  |
| Statutes Assessor and Taxpayer Duties |  |
| Exemption for values under $250K (including application requirements) | 63-602KK(c) and Rule 626.01(a-b) |
| Estimating Values | [63-302](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH3/SECT63-302/) |
| Distribute equipment lists to counties where the equipment is assessable | [63-302](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH3/SECT63-302/) |
| **Three Factor Rule** | [**Rule 205.03(a)**](https://adminrules.idaho.gov/rules/current/35/350103.pdf) |
| Acquisition costs defined | [63-602KK](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602KK/) |
| Failure to report fine | [63-602KK(d)](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602KK/) |
| New business proration by quarter | 63-311 and Rule 312 |
| Exempt items are not to be reported | Rule 626.07(a) |
| Cancellation of taxes | Rule 936 |
| Secondary Categories | Rule 512 |
| Lien date of January 1st (01/01/20xx) | 63-205 and Xerox vs Ada case study |
| List of Taxable Personal Property due March 15 | 63-302 |
| Valuing rental equipment | 63-602Y |
|  |  |
|  |  |
|  |  |
| Statutes Exemptions |  |
| **Individual items under $3000 (acquired after 1/1/2013)** | [**63-602KK**](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602KK/) |
| **Total of $250,000 exemption for all value within common enterprise** | [**63-602KK**](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602KK/) |
| **Personal Property – Transients (Exempt 01/01/2022)** | [**63-602KK**](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602KK/) **– Sub Section 2(d)(i, ii, iii)** |
| **Personal Property – Construction, Mining, Logging** | [**63-602KK**](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602KK/) **– Sub Section 2(d)(i, ii, iii)** |
| **Personal Property – Certain Tangible (Agriculture/Farm Equipment)** | [**63-602EE**](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602EE/) |
| Personal Property – Certain Special Projects | [63-602NN](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602NN/) |
| Personal Property – Certain Intangible (stocks, bonds, etc.) | [63-602L](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602L/) – Rule 615 |
| Fraternal, Benevolent or Charitable LLC organizations (unless leased) | 63-602C |
| Religious organizations (unless leased) | 63-602B and Rule 603.01 |
| Equipment in transit is not assessable | 63-313(4) and Rule 313.03(a) |
| Clarification of Ownership and Exemption Sharing | Rule 627 |
| Certain Hospitals are exempt (including leased equipment) | 63-602D |
| Postconsumer Waste or Postindustrial Waste | 63-602CC and Rule 629 |
| Property used for school or educational purposes (including leased equipment) | 63-602E and Rule 605 |
| Qualified Investment Exemption | 63-3029B and Rule 988-989 |
| Registered Vehicles & Vessels w/any affixed equipment | Rule 612 |
| Water or Air Pollution Control | Rule 619 |
|  |  |
|  |  |
|  |  |

# Mail Merge for Reminder Labels

### New Process

1. Create an Excel list of AINs (with names and addresses) – Direct Query, SQL, or Crystal
2. Save to Personal Property shared drive under [Mail Merges](file:///S:\Common\Specialized%20Appraisal\Personal%20Property\Mail%20Merges)
3. Saved Letter, Declaration, or Other document for the merge to this folder, dated.
4. Use Mail Merge option in Word, export to PDF
5. Print & mail if OK

### Old Process

1. Create list using Crystal Reports PP MAIL MERGE INFO from AIN’s provided
2. Export to Excel
3. Save on the local drive for merging
4. Pull and save Merge letter to local drive for processing
5. Open Word & open merge letter, answer SQL question no
6. Go to Mailings, select recipients, use existing list
7. Select the Excel spreadsheet containing the information from crystal reports, click ok
8. Click finish merge, individual so you can see the finished letters
9. Print & mail if ok

# Personal Property MPPV Categories

|  |  |
| --- | --- |
| MPPV Asset Cat# | MPPV Asset Category Descriptions |
| 55 | BOATS/ FLOAT HOUSES |
| 56 | CONSTRUCTION MACHINERY/ TOOLS/ EQUIPMENT |
| 57 | EQUITIES IN STATE LAND |
| 58 | FARM MACHINERY/ TOOLS/ EQUIPMENT |
| 59 | FURNITURE & FIXTURES |
| 60 | IMPROVEMENTS ON RAILROAD RIGHTS-OF-WAY |
| 61 | IMPROVEMENTS BY LESSEE OTHER THAT CAT 62 |
| 62 | LEASEHOLD IMP OF POSSESSORY INT LOCATED-FED, STATE, MUNICIPAL, INDIAN |
| 63 | LOGGING MACHINERY/ TOOLS/ EQUIPMENT |
| 64 | MINING MACHINERY/ TOOLS / EQUIPMENT |
| 65 | MOBILE HOMES-NOT CONSIDERED REAL PROPERTY (ON GOVERNMENT LAND) |
| 66 | NET PROFITS OF MINES |
| 67 | OPERATING PROPERTY (ASSESSED BY STATE TAX COMMISSION) |
| 68 | MISCELLANEOUS MACHINERY / TOOLS /EQUIPMENT |
| 69 | RECREATIONAL VEHICLES |
| 70 | RESERVATIONS & EASEMENTS |
| 71 | SIGNS & SIGNBOARDS |
| 72 | TANKS, CYLINDERS, VESSELS (KEGS, VATS, ETC.) |

# Asset Categories from Depreciation Schedule

### From the Depreciation Schedule page: “INDEX TO VALUATION SCHEDULES”

Subject to change each year, evaluate when the new schedules arrive.

### Asset Index for 2023

|  |  |  |
| --- | --- | --- |
| **Item** | **Schedule** | **Function Code** |
| FOR ITEMS NOT FOUND SEE THE [IPVS & REPORTING FORMS WORKSHEETS (HERE)](file:///S:\Common\Specialized%20Appraisal\Personal%20Property\IPVS%20&%20Reporting%20Forms%20(Depreciation%20Schedules)) |  |  |
| Accounting machines | 9 | 300 |
| Acetylene & oxygen tanks | 22 | 607 |
| Aerial photo & mapping equipment | 12 | 534 |
| Agricultural equipment (See note #1.) |  |  |
| Air compressors, mobile | 2 | 302 |
| Air compressor, stationary | 17 | 303 |
| Air cond/ heating contractor | 3 | 304 |
| Air cond/ heating unit | 3 | 305 |
| Aircraft small tools | 21 | 619 |
| Aircraft test equipment | 2 | 414 |
| Aircraft - other (See note #2.) |  |  |
| Airline operations equipment | 4 | 307 |
| Airline - cargo tractor | 68 | 680 |
| Airline - radio equipment | 13 | 553 |
| Airline - tow tug | 31 | 573 |
| Airline - waste disposal | 5 | 584 |
| Alarm system/burglar alarm | 13 | 317 |
| Aluminum fabricating | 57 | 318 |
| Apartment furniture, fixtures, and equipment | 11 | 565 |
| Apiary, bee suits, veils, gloves, & smokers | 21 | 301 |
| Apiary machinery and equipment | 6 | 341 |
| Apparel manufacturing | 53 | 322 |
| Apparel store furniture and fixtures | 6 | 323 |
| Appliance repair furniture, fixtures, and equipment | 5 | 324 |
| Arcade games, electronic, and solid state pinball (usually built after 1980) | 25 | 657 |
| Arcade games, electro mechanical pinball (usually built before 1980) | 4 | 319 |
| Artwork (Leave at 100 percent.) |  |  |
| Archery equipment manufacturing machinery and equipment | 11 | 325 |
| Architect furniture, fixtures, and equipment | 14 | 326 |
| Asphalt paving - in place | 63 | 308 |
| Auto parts store furniture, fixtures, and equipment | 12 | 328 |
| Auto repair shop/garage machinery and equipment | 5 | 329 |
| Automated Teller Machine ATM | 13 | 337 |
| Bakery, candy & confection manufacturing | 56 | 336 |
| Bank furniture, fixtures, and equipment | 13 | 337 |
| Bar/tavern/cocktail furniture, fixtures and equipment | 9 | 339 |
| Barber & beauty shop furniture, fixtures, and equipment | 12 | 338 |
| Batteries, leased commercial | 3 | 340 |
| Beekeeping, apiary, suits, veils, gloves, & smokers | 21 | 301 |
| Beekeeping/ apiary machinery and equipment | 6 | 341 |
| Bicycle shop machinery and equipment | 5 | 342 |
| Billboards | 12 | 593 |
| Billiard parlor furniture, fixtures, and equipment | 11 | 542 |
| Bins, lockers & racks | 4 | 346 |
| Biscuit manufacturing | 56 | 347 |
| Blueprinting/drafting equipment | 14 | 403 |
| Boats-pleasure | 10 | 351 |
| Boats-rental/resort, commercial | 6 | 350 |
| Boat shop - repair, machinery and equipment | 5 | 352 |
| Book binding | 54 | 345 |
| Bottling & soft drink manufacturing | 56 | 353 |
| Bowling-house balls | 3 | 333 |
| Bowling-lanes | 16 | 354 |
| Bowling-pinsetter/scoring | 5 | 332 |
| Brewery equipment | 15 | 298 |
| Brick & clay manufacturing | 60 | 356 |
| Burglar alarm systems | 13 | 317 |
| Business school furniture and fixtures | 5 | 575 |
| Butane, propane, liquified gas tanks (See Misc. Tools and Equip. Schedule.) | 22 | 607 |
| Butcher shop furniture, fixtures, and equipment | 13 | 360 |
| Cable: transmitting/receiving communication signals (See CATV Schedules) | 36 | 381 |
| CATV systems (See note #3.) |  |  |
| Cabinet shop/woodworking machinery and equipment | 12 | 361 |
| Cannery | 56 | 363 |
| Car charge stations | 14 | 327 |
| Car wash-full service | 4 | 365 |
| Car wash-racks | 10 | 367 |
| Car wash-self service | 2 | 366 |
| Cash register-auto scan | 2 | 660 |
| Cash register-conventional | 9 | 661 |
| Cell Sites (Refer to Wireless Communication Schedules) |  |  |
| Cement manufacturing | 60 | 368 |
| Ceramic Kilns | 56 | 320 |
| Ceramic Molds | 21 | 321 |
| Chemical product manufacturing | 50 | 369 |
| Chiropractor furniture, fixtures, and equipment | 7 | 496 |
| Clothing manufacturing | 53 | 322 |
| Club & lodge furniture, fixtures, and equipment | 13 | 373 |
| Cocktail lounge | 9 | 339 |
| Coffee brewing equipment-leased | 5 | 375 |
| Coin-operated equipment (See note #4.) |  |  |
| Cold storage/refrigeration plant | 16 | 433 |
| Computer systems & software (See note #5.) |  |  |
| Minicomputers, mainframes, servers, peripherals | 19 | 377 |
| PCs, workstations and desktop peripherals | 0 | 650 |
| Concrete pre-mix equipment | 4 | 544 |
| Construction/heavy equipment (See Note #1.) |  |  |
| Container manufacturing, metal | 57 | 386 |
| Container manufacturing, paper | 58 | 387 |
| Container, trash collection & hauling | 8 | 439 |
| Contractor, general | 5 | 379 |
| Contractor, A.C./heating | 3 | 304 |
| Contractor, concrete placing | 4 | 378 |
| Contractor, dry wall, taping, finishing | 4 | 409 |
| Contractor, electrical | 4 | 411 |
| Contractor, floor covering | 4 | 425 |
| Contractor, plumbing | 4 | 540 |
| Contractor, roofing | 4 | 570 |
| Coolers, walk-in & reach-in | 14 | 561 |
| Copiers - desktop (See note #5.) | 0 | 650 |
| Copiers (See note #5.) | 19 | 390 |
| Costumes & clothing, rental | 1 | 626 |
| Credit card automated equipment (excludes ATM) | 2 | 660 |
| Credit card manual imprinter | 9 | 462 |
| Crushing, equipment recycling | 12 | 463 |
| Dairy farm equipment | 10 | 394 |
| Dairy industry, non-farm | 52 | 395 |
| Data processing equipment | 19 | 377 |
| Daycare furniture, fixtures, and equipment | 11 | 467 |
| **Dental equipment** | **7** | **496** |
| **Dental small hand tools/pieces** | **21** | **619** |
| Department store furniture, fixtures, and equipment | 6 | 399 |
| Dies & molds, foundry | 9 | 400 |
| Drafting/blueprint equipment | 14 | 403 |
| Drug store furniture, fixtures, and equipment | 6 | 406 |
| Dry cleaning/laundry, coin-op | 3 | 408 |
| Dry cleaning/laundry, professional | 10 | 648 |
| Drywall taping/finishing machinery and equipment | 4 | 409 |
| Duplicating equipment/mimeograph, etc. | 19 | 348 |
| Electrical contractor | 4 | 411 |
| Electrical generating machinery and equipment | 18 | 412 |
| Electrical product manufacturing | 57 | 413 |
| Electronic equipment (Excludes most computers; See note #5) | 2 | 414 |
| Electronic product manufacturing | 46 | 415 |
| Electroplating machinery and equipment | 10 | 416 |
| Engineering/scientific equipment | 7 | 418 |
| Engineering/scientific small hand tools/pieces, glassware | 21 | 619 |
| Farm equipment (See note #1.) |  |  |
| Fast food machinery and equipment | 6 | 568 |
| Facsimile machine (Fax machine - not computer peripheral - see note #5) | 19 | 417 |
| Feed & seed store furniture, fixtures and equipment | 12 | 419 |
| Feed mixers, treaters, etc. | 5 | 420 |
| Fertilizer manufacturing | 50 | 421 |
| Fiberglass molds | 11 | 422 |
| Fish processing | 56 | 424 |
| Fishing gear, commercial | 1 | 423 |
| Floor covering contractor machinery and equipment | 4 | 425 |
| Floor maintenance equipment-commercial | 2 | 464 |
| Floral shop furniture, fixtures and equipment | 12 | 427 |
| Flour, cereal & grain milling | 59 | 428 |
| Food, fast machinery and equipment | 6 | 568 |
| Food handling machinery and equipment | 4 | 429 |
| Food product processing | 52 | 430 |
| Foundry | 57 | 432 |
| Fuel oil dealer/yard machinery and equipment | 16 | 434 |
| Funeral home/mortuary furniture, fixtures and equipment | 15 | 436 |
| Furniture refinish/upholstery | 12 | 437 |
| Garage, automotive machinery and equipment | 5 | 329 |
| Garbage collection containers | 8 | 439 |
| Gas, industrial bulk plant (not tanks) | 14 | 440 |
| Gasoline & oil storage tanks (See Misc. Tools & Equip. Schedule.) | 22 | 607 |
| General contractor machinery and equipment | 5 | 379 |
| Glazier (glass installer) machinery and equipment | 4 | 443 |
| Go-cart | 2 | 444 |
| Golf course equipment (excluding tractors) | 12 | 445 |
| Golf driving range-balls (See note #1.) | 21 | 405 |
| Gravel pit M & E (See note #1.) |  |  |
| Greenhouse & nursery machinery and equipment | 12 | 514 |
| Grocery store furniture, fixtures & equipment (except refrigeration) | 6 | 450 |
| Grain elevators (See a cost manual; e.g., Marshall & Swift.) |  |  |
| Hardware store furniture, fixtures, and equipment | 12 | 451 |
| Hatchery, poultry machinery and equipment | 14 | 452 |
| Health services equipment, medical | 7 | 496 |
| Health service small hand tools/pieces | 21 | 619 |
| Health spa furniture, fixtures, and equipment | 13 | 560 |
| Hearing aid clinics | 7 | 496 |
| Heating equipment (unit) | 3 | 305 |
| High tech manufacturing (e.g. semiconductor; See note #8.) | 44 | 306 |
| Hospital furniture, fixtures, and equipment | 7 | 457 |
| Hotel/motel furniture, fixtures, and equipment | 12 | 458 |
| House, rental furniture, fixtures, and equipment | 11 | 565 |
| Ice making equipment | 17 | 460 |
| Ice cream cabinet | 14 | 561 |
| Imprinter (e.g. credit/debit card) | 9 | 462 |
| Industrial buildings | 61 | 651 |
| Industrial gas bulk plant | 14 | 440 |
| Internet service provider equipment (See ISP Schedules) |  |  |
| Janitorial service equipment | 2 | 464 |
| Jewelry store furniture, fixtures, and equipment | 6 | 465 |
| Key duplication equipment | 12 | 466 |
| Kindergarten furniture, fixtures, and equipment | 11 | 467 |
| Knitted goods manufacturing | 48 | 468 |
| Laboratory equipment | 7 | 469 |
| Laboratory small hand tools/pieces, glassware | 21 | 619 |
| Landscaping equipment (excluding tractors) | 12 | 470 |
| Lapidary equipment | 12 | 471 |
| Laundry/dry clean professional | 10 | 648 |
| Laundry/dry clean coin-op | 3 | 408 |
| Leather products manufacturing machinery and equipment | 15 | 475 |
| Libraries, professional (Refer to STC Professional Library Declaration.) |  |  |
| Lift trucks (See forklift in construction schedules.) |  |  |
| Linoleum installation machinery and equipment | 4 | 425 |
| Liquified petroleum storage tanks (See Misc. Tools and Equip. Schedule.) | 22 | 607 |
| Lithograph equipment | 13 | 547 |
| Locker, public coin operated | 12 | 482 |
| Locker, frozen food machinery and equipment | 16 | 433 |
| Lodge & club furniture, fixtures, and equipment | 13 | 373 |
| Logging equipment - Refer to note # 1 or the following schedules: |  |  |
| Logging equipment, new | 43 | 671 |
| Logging equipment, used | 90 | 692 |
| Lumber dealer, retail furniture, fixtures, and equipment | 12 | 489 |
| Lumber yard equipment-see forklift (new and used) |  |  |
| Lumber and wood products - Refer to the the following schedules: |  |  |
| Plywood & veneer | 58 | 485 |
| Pulp, paper, & paperboard | 58 | 486 |
| Sawmill (Medium & large, see note #9.) | 58 | 487 |
| Sawmill (Portable & small, see note #9) | 51 | 488 |
| Machine shop machinery and equipment, maintenance | 14 | 492 |
| Machine shop, production | 11 | 491 |
| Machinery manufacturing | 57 | 493 |
| Mailing machines & equipment (excludes postage meter) | 10 | 494 |
| Manufactured housing manufacturing equipment | 57 | 504 |
| Meat processing & packaging | 52 | 495 |
| Metal fabrication | 57 | 498 |
| Metal sheet fabrication | 56 | 587 |
| Medical equipment | 7 | 496 |
| Medical small hand tools/pieces | 21 | 619 |
| Metal shelving | 13 | 588 |
| Microfilming equipment | 14 | 500 |
| Microwave oven | 2 | 667 |
| Mimeograph/duplicating equipment | 19 | 348 |
| Mining & milling | 93 | 502 |
| Mobile home, rental furniture, fixtures, and equipment | 11 | 565 |
| Mobile: office, storage containers | 16 | 505 |
| Mobile yard equipment | 51 | 506 |
| Mortuary equipment | 15 | 436 |
| Motel/hotel furniture, fixtures, and equipment | 12 | 458 |
| Motorcycle shop machinery and equipment | 5 | 509 |
| Musical equipment, rental | 5 | 299 |
| Natural gas exploration & production | 50 | 297 |
| Neon signs | 12 | 593 |
| Newspaper computer | 19 | 377 |
| Newspaper machinery and equipment | 13 | 547 |
| Nursery & greenhouse machinery and equipment | 12 | 514 |
| Nursing home furniture, fixtures, and equipment | 7 | 515 |
| Office furniture, fixtures and equipment | 13 | 516 |
| Office machines, accounting | 9 | 300 |
| Office machines (excluding computer) | 3 | 517 |
| Optical equipment | 7 | 496 |
| Orchard, wind machines (Refer to Orchard Wind Machine Valuation schedule.) |  |  |
| Oxygen & acetylene tanks | 22 | 607 |
| Packing/sorting machinery and equipment | 14 | 521 |
| Paint & varnish manufacturing | 50 | 522 |
| Painting contractor machinery and equipment | 4 | 523 |
| Pallets, crates and lugs (See Misc. Tools & Equip.) | 21 | 524 |
| Pallets: heavy plastic or wood with reinforced steel straps | 4 | 310 |
| Paper container manufacturing | 58 | 486 |
| Parking lot equipment | 12 | 526 |
| Parking meters | 16 | 527 |
| Paving, asphalt | 63 | 308 |
| Paving, asphalt machinery and equipment | 4 | 378 |
| Pest control equipment | 14 | 529 |
| Petroleum exploration & production | 50 | 297 |
| Petroleum products, service station | 4 | 583 |
| Petroleum bulk plant | 16 | 530 |
| Photocopy equipment (not copiers) | 19 | 348 |
| Photography equipment | 12 | 534 |
| Photostat equipment | 19 | 348 |
| Pharmacy | 6 | 406 |
| Physical fitness equipment | 13 | 560 |
| Pinball machines | 4 | 319 |
| Plastics manufacturing | 50 | 539 |
| Plastic products manufacturing | 54 | 538 |
| Playground equipment | 13 | 668 |
| Plumbing shop machinery and equipment | 4 | 540 |
| Pool hall/billiards furniture, fixtures and equipment | 11 | 542 |
| Postage meters (See Postage Meters.) |  |  |
| Power generation machinery and equipment | 18 | 412 |
| Pre-mix concrete machinery and equipment | 4 | 544 |
| Printers - desktop (See note #5.) | 0 | 650 |
| Printers - not desktop (See note #5.) | 19 | 390 |
| Printing and publishing | 13 | 547 |
| Professional equipment, medical | 7 | 496 |
| Professional medical small hand tools/pieces | 21 | 619 |
| Professional library (Refer to Professional Library Declaration) |  |  |
| Propane tanks (See Misc. Tools & Equip.) | 22 | 607 |
| Public address systems | 5 | 520 |
| Pumps | 4 | 385 |
| Radio-telephone airport monitor systems | 13 | 553 |
| Radio-telephone communication systems (Refer to Wireless Communication Schedules) |  |  |
| Radio-telephones/pagers | 0 | 554 |
| Radio/T.V. broadcasting equipment | 5 | 552 |
| Radio/T.V. repair service | 4 | 555 |
| Radio/T.V. tower (Refer to a cost manual; e.g., Marshall & Swift or note #3.) |  |  |
| Recording studio furniture, fixtures and equipment | 5 | 559 |
| Recreational vehicle manufacturing | 57 | 622 |
| Recycling, crushing equipment | 12 | 463 |
| Reducing salon furniture, fixtures and equipment | 13 | 560 |
| Refrigeration-display/freezer/cooler | 14 | 561 |
| Refrigeration plant | 16 | 433 |
| Rental clothing/costumes | 1 | 626 |
| Rental equipment | 2 | 564 |
| Rental housing furniture, fixtures and equipment | 11 | 565 |
| Rental scaffolding | 1 | 574 |
| Rental sports equipment/skis | 1 | 596 |
| Repair shop, auto repair garage | 5 | 329 |
| Repair shop, bicycle sporting goods repair | 5 | 342 |
| Repair shop, boats | 5 | 352 |
| Repair shop, small appliance | 5 | 324 |
| Repair shop, upholstery shop machinery and equipment | 12 | 437 |
| Research equipment | 7 | 418 |
| Restaurant furniture, fixtures and equipment | 6 | 568 |
| Restaurant table settings | 21 | 619 |
| Rest home furniture, fixtures and equipment | 7 | 515 |
| Retail store: |  |  |
| apparel | 6 | 323 |
| auto parts | 12 | 328 |
| bicycle, sporting goods | 5 | 342 |
| boat | 5 | 352 |
| department store | 6 | 399 |
| drug, pharmacy | 6 | 406 |
| feed & seed | 12 | 419 |
| floral | 12 | 427 |
| groceries (excluding refrigeration) | 6 | 450 |
| hardware | 12 | 451 |
| jewelry | 6 | 465 |
| lumber | 12 | 489 |
| nursery, greenhouse | 12 | 514 |
| tire | 12 | 617 |
| TV, stereo, audio, VCR | 6 | 602 |
| Rock crusher (See note #1.) |  |  |
| Roofing contractor machinery and equipment | 4 | 570 |
| Saddles & Related Horse Tack | 11 | 295 |
| Safes & safe deposit boxes | 18 | 571 |
| Sand & gravel machinery and equipment (see construction/heavy equipment) |  |  |
| Satellite dish (See note #3.) |  |  |
| Sawmill (See lumber and wood products above.) |  |  |
| Scaffolding | 1 | 574 |
| School, business/trade furniture, fixtures and equipment | 5 | 575 |
| School, kindergarten/daycare furniture, fixtures and equipment | 11 | 467 |
| Scientific equipment | 7 | 418 |
| Scientific hand tools/pieces, glassware | 21 | 619 |
| Searchlights | 14 | 577 |
| Security systems equipment | 13 | 317 |
| Seed & feed store furniture, fixtures and equipment | 12 | 419 |
| Seed cleaning & processing | 59 | 579 |
| Semiconductor manufacturing equipment (See note #8.) | 44 | 306 |
| Service station machinery and equipment | 4 | 583 |
| Sewer cleaning machinery and equipment | 5 | 584 |
| Sewer construction machinery and equipment (See note #1.) |  |  |
| Sewing machinery and equipment | 12 | 586 |
| Sheet metal fabrication | 56 | 587 |
| Shelving, metal | 13 | 588 |
| Shelving, wood | 11 | 589 |
| Shipping container, now a storage container | 20 | 594 |
| Ships & vessels (See boats above.) |  |  |
| Shoes & leather manufacture | 15 | 475 |
| Shoe repair | 15 | 393 |
| Sign manufacturing equipment | 14 | 592 |
| Signs/billboards/neon signs | 12 | 593 |
| Ski hill equipment: |  |  |
| Ski lifts, tows, & snow making equipment | 20 | 595 |
| Rental skis & boards | 2 | 564 |
| Snow machines (mobiles), snow cats & grooming implements | 5 | 627 |
| Terrain park equipment | 21 | 569 |
| Rescue, & other ski hill equipment | 17 | 566 |
| Small tools (See Misc. Tools & Equip. Schedule.) | 21 | 619 |
| Soft drink dispensers | 1 | 632 |
| Soft drink manufacturing | 56 | 599 |
| Soft water service machinery and equipment | 4 | 600 |
| Software, computer (See note #5.) |  |  |
| Solar panels | 17 | 685 |
| Solar panel making machinery & equipment | 11 | 491 |
| Sprayers - tank, pump, and pressure | 4 | 385 |
| Sprinkler system (appraise and depreciate with building) |  |  |
| Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.) |  |  |
| Stereo | 1 | 601 |
| Stereo store | 6 | 602 |
| Store (See retail store above.) |  |  |
| Store, wholesale furniture, fixtures and equipment | 12 | 640 |
| Sugar refining | 59 | 604 |
| Suntan salon machinery and equipment | 4 | 652 |
| Supermarket furniture, fixtures and equipment (except refrigeration) | 6 | 450 |
| Surveying & engineering equipment | 7 | 418 |
| Survey & engineering small hand tools/pieces | 21 | 619 |
| Tanks & vessels (See Misc. Tools & Equip. Schedule) | 22 | 607 |
| Tavern/bar furniture, fixtures and equipment | 9 | 339 |
| Telephone, mobile/cell | 0 | 554 |
| Telephone rental | 0 | 653 |
| Telephone systems equipment | 1 | 609 |
| Teletype equipment | 14 | 610 |
| Television broadcasting equipment | 5 | 552 |
| Television set/stereo/VCR | 1 | 601 |
| Tent & awning machinery and equipment | 15 | 612 |
| Theater, drive-in furniture, fixtures and equipment | 5 | 614 |
| Theater, indoor | 12 | 613 |
| Theater, projection equipment | 12 | 615 |
| Tire recapping machinery and equipment | 15 | 616 |
| Tire store | 12 | 617 |
| Toilet, portable | 3 | 618 |
| Tools, small tools or hand tools (See Misc. Tools & Equip. Schedule.) | 21 | 619 |
| Tractors (See note #1.) |  |  |
| Trailer court furniture, fixtures and equipment | 11 | 565 |
| Trash collection/hauling containers | 8 | 439 |
| Tree surgery/trimming machinery and equipment | 3 | 623 |
| Truck scales machinery and equipment | 18 | 624 |
| Unlicensed: vehicles, towable wheel mounted lightweight equipment | 5 | 627 |
| Upholstery machinery and equipment | 12 | 437 |
| Used equipment, miscellaneous | 2 | 564 |
| Utility systems, locally assessed (Contact STC) |  |  |
| Vans, barge | 10 | 630 |
| Vans, trailer enclosed box | 9 | 631 |
| Vending machines, non-refrigerated | 16 | 633 |
| Vending machines, refrigerated | 14 | 561 |
| Veterinarian equipment | 7 | 496 |
| Veterinarian small hand tools/pieces | 21 | 619 |
| Video cassette recorders | 1 | 601 |
| Video Rentals (Refer to Videos Declaration Form, 2nd to last page.) |  |  |
| Video games (See Video and Arcade Laser Game Schedule.) | 25 | 657 |
| Warehouse equipment | 5 | 634 |
| Watch repair machinery and equipment | 14 | 636 |
| Water & steam systems (Appraise with real property.) |  |  |
| Water distribution systems | 22 | 607 |
| Welding shop machinery and equipment | 14 | 638 |
| Well drilling equipment | 4 | 385 |
| Wholesale store furniture, fixtures and equipment | 12 | 640 |
| Winery machinery and equipment | 14 | 641 |
| Wireless communication systems (See Wireless Communication Schedules) |  |  |
| Wood shelving | 11 | 589 |
| Woodworking production & manufacturing | 58 | 643 |
| Woodworking shop machinery and equipment | 12 | 644 |
| Woodworking, sawmills (See logging equipment above.) |  |  |
| Word processing equipment | 19 | 377 |
| Wrecking yard machinery and equipment | 12 | 646 |
| X-ray equipment, inspection | 7 | 496 |
| X-ray equipment, medical | 7 | 496 |
| Yard structures & improvements | 62 | 654 |

### Notes To Valuation Schedules 2023

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **NOTES TO VALUATION SCHEDULES 2023** | | | | |
| **(Replaces 2022 Notes)** | | | | |
| **NOTES:** |  |  |  |  |
|  |  |  |  |  |
| 1. | Farm equipment used for non-agricultural use should be valued from a current edition of Iron Guides Official Guide for farm equipment (Northwest Region), using the "Resale Cash" values. Construction Equipment should be valued from a current edition of EquipmentWatch published Green Guide using the "Avg Resale" values. Results should be adjusted to the local market. For items not listed in these references, the Agricultural and Construction Equipment Valuation Supplements (page 17 & 18) may be used. | | | |
|  |  |  |  |  |
| 2. | Used aircraft in good condition maintain their market value, or may increase in value. The "Aircraft Bluebook" provides information on airplane values. | | | |
|  |  |  |  |  |
| 3. | Cable Television System (CATV) or Satellite TV (SATV), use Supplemental CATV Schedules (page 20). For Internet Service Providers (ISPs), use the ISP Schedules (page 22). | | | |
|  |  |  |  |  |
| 4. | Coin Operated equipment, refer to the index for the appropriate type (e.g., arcade, laundry, locker, vending). | | | |
|  |  |  |  |  |
| 5. | Personal Computers (PCs), workstations and desktop peripherals should be valued from Schedule 0. | | | |
|  | • | **Desktop Peripherals:** refer to small items generally purchased rather than leased because of their low cost usually, with typically no professional installation or onsite service contract initiated. They are designed to sit on top of a desk rather than the floor. Examples include: external drives, printers, scanners, computer speakers and headsets, and other devices that can be used with a computer, but are not an essential part of the computer. | | |
|  | • | **Workstations:** are often used for engineering and graphics, they have computing power usually between PCs and minicomputers, and generally include a large high-resolution graphics screen. | | |
|  | **Larger items** like minicomputers, mainframes, servers, super computers, and non-desktop pheripherals **should be valued from Schedule 19.** | | | |
|  | • | **Non-Desktop Peripherals:** are large more expensive items that can be used with a computer such as copiers that are designed to sit on the floor or in or upon a console rather than on top of a desk. | | |
|  | For embedded systems the schedule for the related property item in which the embedded system is integrated should be used. | | | |
|  | However, if it is more economically feasible to replace the embedded system or some portion of it (like software) instead of the related overall property item, thenSchedule 19(Function Code 349 for AS/400 counties) can be used for such portion ONLY; and any remaining portion of the embedded system should be valued using the schedule for the overall related property item. Before concluding to any such separation in schedules it is recommended that a reasonable Age/Life study be considered to confirm if the separation is justified. Please consult the Idaho State Tax Commission before conducting an Age/Life Study. | | | |
|  |  |  |  |  |
|  |  |  |  |  |
|  | • | **Embedded systems**: are a specialized computer system including software that is part of a larger system or machine. This embedded system cannot perform functions outside of the machine for which it is embedded. Examples include embedded systems in medical equipment, computer driven mills, computerized machine lathes, and computer integrated manufacturing machinery. | | |
|  |  |  |  |  |
| 6. | For equipment having multiple uses and not otherwise addressed in these schedules, the schedule that has the longest estimated economic life amongst the various uses of the equipment should likely be used. | | | |
|  |  |  |  |  |
| 7. | The “half-year convention” is applied to all depreciated schedules with the exception of Schedules 21, 22, 27, 44, and those found on pages 17 and 18. Taxpayers purchase property on various days throughout the year. On January 1 of this calendar year, the average age of property acquired by all taxpayers in the previous calendar year would be closer to half a year in age rather than one year old. Therefore, Age “1” as stated in these depreciated schedules, receives half a year’s depreciation. Age “2” as stated in these depreciated schedules receives 1.5 years of accumulated depreciation and so forth. This explains why the factors in any one schedule can create the appearance of exhibiting a life older than the stated life used. Good examples of this can be found on page 15. | | | |
|  |  |  |  |  |
| 8. | Schedule 44, Semiconductor equipment: Equipment installed and used in the Semiconductor industry may experience extraordinary obsolescence as a result of technological change, assembly efficiencies through advanced tooling, merger and consolidations, and significant fluctuations in global customer demand. This may be particularly evident in "specialized fabs". These fabs are high volume narrowly defined product lines of commodity microchip manufacturing. General fabs, on the other hand, tend to have low volume and high product variation through custom orders. Between job runs, general fabs usually retool the machinery and equipment before starting the next job. Careful analysis of local market conditions in addition to the evaluation of macro-economic factors should be considered for additional extraordinary obsolescence adjustments to Schedule 44. Please consult the Idaho State Tax Commission for assistance when adapting the schedule to account for external obsolescence. | | | |
|  |  |  |  |  |
| 9. | Sawmills: If the saw travels while the log remains stationary then it is probably a small or portable mill. This allows the bed, that the log rests on, to be broken down or disassembled when moving the mill to a new location. Also, a small or portable mill generally requires a lighter weight saw unit (in comparison to a stationary saw unit) to facilitate the travel of the saw in the milling process. | | | |
|  | If the saw is stationary and the log moves on a carriage then it is probably a large or medium mill. This allows for a larger sawing unit to be mounted on a heavy foundation to improve the cutting accuracy when cutting at high speeds. The carriage is also mounted on a heavy foundation and engineered to operate within very close tolerances. | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| Personal Property Account Types | | | |
|  |  |  |  |
| **AC** | AIRCRAFT-RELATED TO | **JT** | JANITORIAL |
| **AE** | REAL ESTATE/APPRAISAL SERVICES | **LS** | LANDSCAPING/LAWN MOWING |
| **AG** | ART GALLORY/ARTISTS/AUTHORS | **MA** | MARINAS/RESORTS |
| **AP** | AUTO PARTS SALES | **MC** | CHIROPRACTOR/MASSAGE/PHYS THPY |
| **AR** | ATTORNEY/LEGAL SERVICES | **MD** | MEDICAL OFFICE/DOCTORS |
| **AS** | AUTO SERVICES-RELATED TO | **MF** | MANUFACTURING |
| **BB** | BARBER/BEAUTY/TATTOO | **MH** | MOBILE HOME DEALER |
| **BC** | RADIO/TV STUDIO | **MK** | MARKETING/PROMOTION |
| **BD** | BROKERS | **MM** | MINING |
| **BE** | OFFICE EQUIPMENT | **MP** | MEAT PROCESSING |
| **BG** | BRIDAL SHOP/WEDDING CHAPEL | **MS** | LEASING COMPANY |
| **BH** | BED & BREAKFAST | **MT** | MOVIE THEATER |
| **BK** | BANK | **MV** | VETERINARIAN |
| **BL** | BOWLING ALLEY | **NH** | NURSING/EXTENDED CARE |
| **BN** | BOOK STORES | **OP** | OPTICAL |
| **BR** | BAR/TAVERN | **PH** | PLUMBING/HVAC |
| **CC** | CALL CENTER | **PI** | PRIVATE INVEST/IND ADJ/SECURITY |
| **CE** | CONSTRUCTION/ PAVING TRADES | **PM** | POSTAL SERVICES |
| **CL** | CONCRETE/LUMBER PROVIDERS | **PN** | PRINTING/NEWSPAPER |
| **CN** | CONSULTING | **PS** | PET SHOP/GROOMING/KENNELS |
| **CP** | CPA/ACCOUNTING/BOOKKEEPING | **PT** | PHOTOGRAPHY/VIDEO |
| **CR** | CRAFT/HOBBY/GIFT SHOP | **PW** | PAWN SHOP |
| **CS** | AUTOMOBILE SALES-NEW&USED | **RA** | HOUSE/APT RENTALS/MGMT CO’S |
| **CT** | CELL TOWERS & CELL EQUIPMENT | **RC** | MISC RENTALS |
| **CW** | CAR WASH | **RE** | RECREATIONAL |
| **DA** | DIET CENTER/HEALTH CLUB/GYM | **RF** | RESTAURANT/FOOD SERVICES |
| **DC** | DAY CARE | **RP** | REPAIR SHOP (NON AUTO) |
| **DD** | DENTIST/ORTHODONTIST CARE | **RS** | RETAIL SALES |
| **DL** | DRY CLEANERS | **RT** | RADIO/TV TRANSMISSION |
| **DP** | DATA PROCESSING | **RU** | RETAIL-USED/AUCTION SERVICES |
| **DR** | DISTRIBUTOR/WHOLESALE/VENDING | **RX** | PHARMACY |
| **DS** | DRAFTING/ENGINEERING/DESIGN | **SB** | STORAGE BUILDINGS |
| **DT** | DOG TRACK | **SC** | SCHOOLS/EDUCATION |
| **ED** | ESPRESSO STANDS | **SE** | SECRETARIAL SERVICES |
| **ES** | EQUIPMENT SALES | **SG** | SPORTING GOODS/SERVICES |
| **FC** | FINANCE/MORTGAGE COMPANIES | **SK** | SKATE/ROLLER SKATING |
| **FE** | FURNITURE SALES-NEW & USED | **SN** | SIGNS |
| **FL** | CARPET/FLOORING SALES | **SR** | SHOE REPAIR |
| **FM** | FARMING/RANCHING | **SS** | STOVE SALES |
| **FN** | FUNERAL HOME | **TA** | TRAVEL AGENCY |
| **FS** | FABRIC SALES | **TC** | THERAPY/COUNSELING |
| **GB** | GROCERY/BAKERY | **TF** | TREE FARMS |
| **GC** | GOLF COURSE | **TR** | TRUCKING/TRANSPORTATION |
| **GN** | GREENHOUSE/NURSERY/FLORAL | **VR** | VIDEO/DVD RENTALS |
| **GP** | GAS/PROPANE DISTRIBUTOR | **WD** | WELL DRILLING |
| **GS** | GRASS SEED HANDLING | **ZA** | EXEMPTS |
| **HB** | HOME BASED BUSINESS | **ZB** | FLOATHOUSE/BOATHOUSE |
| **HM** | HOTEL/MOTEL | **ZD** | DETACHED BUILDINGS |
| **HS** | HEARING SERVICES | **ZE** | STATE EQUITIES |
| **IP** | INTERNET PROVIDERS | **ZG** | GAS/OIL OUTLETS |
| **IS** | INTERNET SALES/APPLICATIONS | **ZI** | INDUSTRIAL/CABLE COMPANIES |
| **JK** | MISCELLANEOUS | **ZJ** | BREWERY/KEG COMPANIES |
| **JL** | JEWELRY | **ZL** | AIRPLANES-NON REGISTERED |
| **JS** | JIFI STOP/CONVENIENCE STORES | **ZT** | TRANSITORY EQUIPMENT |

# Procedures

## MPPV Annual Procedures

### Rolling Schedules for New Year

|  |  |
| --- | --- |
| Open MPPV in current year.  From the Tools menu at the top of the page, select *Maintain Schedules* |  |
| In the Year box, type the prior year.  Click, *Copy Schedules* |  |
| In the Copy Schedules From field, the prior year should display from the previous step.  In the To field, enter the current year.  Click, Copy Schedules |  |
| The previous screen appears, click Save |  |
| TBD  Go through each row and confirm the multipliers are correct compared to the current valuation schedules provided by the state. Based on what I see so far, once the age of the schedule has fully reached its full economic life based on state valuation tables, it is not necessary to enter data beyond the life expectancy year. |  |
| Schedule 0 has a life expectancy of 2 years |  |

## MPPV Declaration Handling

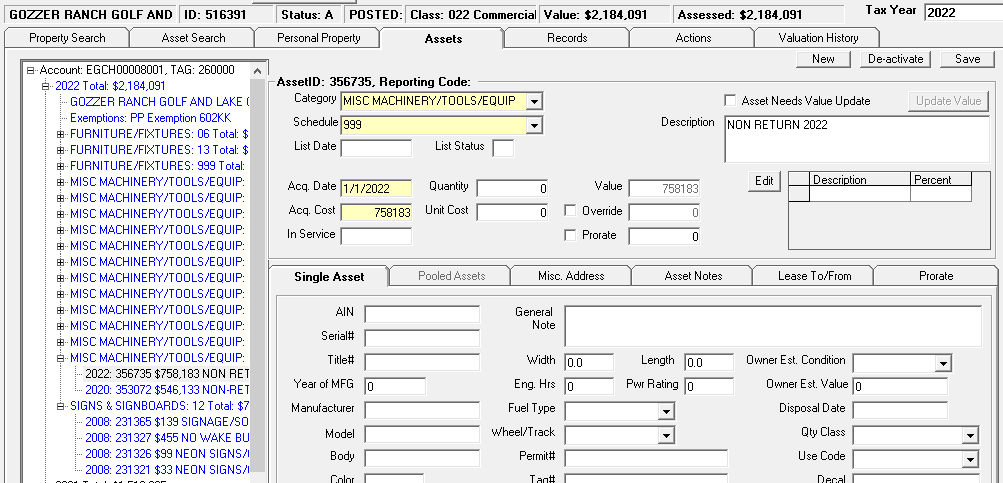
### Processing a Declaration

### Creating a NEW PIN

|  |  |
| --- | --- |
| **In ProVal**  Start by gathering Situs Information. From ProVal enter the address of the new business that you are creating the new PIN for to get the following information:  Situs   * AIN * Legal Description * Section Township Range] * District * Geo * URD Information (if applicable) * Watch for TAGs that include 301 or 345 (needs procedure) |  |
| Determine PIN Structure:  Note: Business Types (second two digits of PIN) can be found in the [Personal Property Account Types](#_Personal_Property_Account) table.  **E – FC – H – 000 – 22 – 001**  E = THIS TELLS YOU THAT THE PARCEL # BELONGS TO A BUSINESS  FC = BUSINESS TYPE (FC IS FOR FINANCE/MORTGAGE CO)  H = FIRST LETTER OF THE CITY NAME (H IS FOR HAYDEN)  000 = MEANS THAT THE PROPERTY IS LOCATED WITHIN THE CITY LIMITS  22 = SECTION  001 = THIS TELLS US HOW MANY OF THIS TYPE OF BUSINESS WE HAVE IN THE CITY OF HAYDEN  **E – PN – 0 – 33W – 29 – 001**  E = IT MEANS THAT THE PARCEL # BELONGS TO A BUSINESS  PN = BUSINESS TYPE (PN IS FOR PRINTING/NEWSPAPER)  0 = OUTSIDE OF CITY LIMITS (RURAL OR SECTION LAND)  33W = 3 IS THE LAST DIGIT OF TOWNSHIP, 3W ARE THE LAST 2 DIGITS OF RANGE (5**3**N 0**3W**)  29 = SECTION  001 = THIS TELLS US HOW MANY OF THIS TYPE OF BUSINESS WE HAVE IN WITHIN THIS SECTION  Note: All leasing companies are: EMS   * MS - LEASING COMPANY | EXAMPLE: E CR C 000 01  Using Situs AIN #103556.  A new business is a CRAFT/HOBBY/GIFTSHOP, using the [Personal Property Account Types](#_Personal_Property_Account) table we find: CR.  So the new PIN would start out as follows: E CR C (because the business’ situs is in the city limits of Coeur d Alene) 000 (because the business’ situs is in the city limits)  The 01 comes from the Section |
| Determine Geocode:   * Business Personal Property Commercial: 9900 (all except Industrials) * Business Personal Property Industrial: 9950 (EZI) |  |
| In Aumentum   * From the menus at the top of Aumentum, * Click “Records”, * Click “Revenue Object Maintenance”   Maintain Revenue Objects screen displays   * From the dropdown, select “F – Create New Filing Type Revenue Object” * In the Effective Date field, type (or select) 01/01/20xx (current year). * Click “Next” |  |
| Set New Revenue Object Type screen displays  From the dropdown options select:   * Do Not Copy * Personal * Appropriate ClassCD (Usually 20 or 30) * Enter PIN from earlier step * Ownership Type (typically Sole Ownership) |  |
|  |  |
|  |  |
|  |  |

### How to add a Non-Return Estimate

1. Add a new Asset to that AIN in MPPV
   1. Asset Category: MISC MACHINERY/TOOLS/EQUIP
   2. Asset Schedule: 999
   3. Acquired Date is the current tax-year (01/01/20xx)
   4. Acquired Cost is a given percentage of the current MPPV value.
      1. Ex: Current Value is $183,100, 5% of this is $9,155. If the current penalty for Non-Return is 5%, you would add this amount as the Acquired Cost for this penalty asset.
   5. Asset Description: NON RETURN 20xx (*for current tax year*)
      1. Ex: NON RETURN 2022



### Changing a ClassCD in MPPV

|  |  |
| --- | --- |
| After loading the account in MPPV:  From the Personal Property tab, next to the ClassCD display; click “Change”. |  |
| From the pop-up window, use the drop-down menu to select the new ClassCD, then click “OK”. |  |
| If a pop-up window displays reading:  “The Annual Filed Date on the Property Tab is black. Save Anyway?”  Click “Yes”. |  |
| Once back on the Personal Property tab, click “Save” to save these changes. |  |

## Ownership Interest for the purposes of Shared Common Enterprise/Shared Exemption

For the purposes of Shared Common Enterprise/Shared Exemption, Ownership Interest must be established. If ownership interest can be established within reasonable certainty, the shared exemption will be applied as outlined in statute, rules, and with any clarity provided by the State Tax Commission. If the ownership interest cannot be established with reasonable certainty, the default will be in favor of the tax-payer and the exemption will not be shared across businesses. In most cases, each LLC/Business Entity will receive its own exemption (shared across all accounts under that LLC/Business Entity name/owner). Exemption will only be shared across businesses with different names if ownership is established and documented within reasonable certainty.

*(See also the emails about this topic between DeeAnn and Matt Virgil (*[*here*](file:///\\Assessor\Assessor\Common\Specialized%20Appraisal\Personal%20Property\Idaho%20Code%20and%20Definitions\Clarifications\Common%20Enterprise)*)).*

As of at least 01/27/2023, [Idaho Code 63-602KK](https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH6/SECT63-602KK/) (2)(c) states:

*(c) For the purposes of this section, a person includes two (2) or more people using the property in a common enterprise who are within a relationship described in section 267 of the Internal Revenue Code, as defined in section 63-3004, Idaho Code.*

For example: Because John Doe owns two business with shared purpose/common enterprise, his $250,000 is split between his ownership interests. Likewise for Bob Jones.

|  |  |  |  |
| --- | --- | --- | --- |
| Owner | Ownership Interest | Business | Shared Exemption |
| John Doe | 100% | Wild Waters LLC | $125,000 |
| John Doe | 50% | It’s a Coffee LLC | $125,000 |
| Bob Jones | 50% | It’s a Coffee LLC | $125,000 |
| Bob Jones | 100% | It’s Another Coffee LLC | $125,000 |

While in principle this may sound straight forward, the issue lies in consistently and fairly applying this ownership interest. Some have attempted to use the [Idaho Secretary of State Business Search](https://sosbiz.idaho.gov/search/business) to establish Ownership Interest. However, this results in difficulty as well.

### LLCs

LLCs can be “Member Managed” or “Manager Managed”. Members have some ownership interest, ranging from 1.00% to 100.00%. Managers have zero-interest unless also Members. However, Managers can be hired positions and need not be owners.

* Manager may or may not be a Member.
* In the case of Single-Member LLCs, the ownership interest is automatically 100% for that Member.
* In the case of Multi-Member LLCs, the ownership interest can be split in any manner between the members (50%/50%; 01%/99%; 25%/75%; 25%/25%/50%; etc.); and, the LLC Annual Filing documents are not required to list all members nor list their ownership interest. One owner can be listed while others exist but are not listed (silent partners). Only tax returns, ownership/partnership agreements, operating agreements, or other ownership documents no available at the Secretary of State can establish this interest.

### Non-LLCs

* In the case of PLCC, Partnerships, C-Corp, S-Corp, INC and other non-LLC type systems, the ownership would be in the form of shared (just like on the stock market). The larger percentage a share-holder owns, the more influence they have over the business. However, this makes the ability to establish ownership that much more difficult.
* Unless publicly traded, the ownership interest of these organizations may only exist on private documents that they need not make available except when required to do so by law/statute.

### Examples of Ownership Interest:

|  |  |
| --- | --- |
| Title/Position Listed | Ownership Interest of Title |
| Registered Agent | 0.00% |
| Member (Single-Member) | 100.00% |
| Member (Multi-Member) | From 1.00% To 100.00% split in any manner desired by owners. |
| Manager | 0.00%, \*If also Member from 1% to 100% |
| President | 0.00%, \*If also Share Holder from 1% to 100% |
| Secretary | 0.00%, \*If also Share Holder from 1% to 100% |
| Treasurer | 0.00%, \*If also Share Holder from 1% to 100% |
| Director | 0.00%, \*If also Share Holder from 1% to 100% |
| Any non-member title | 0.00%, \*If also Share Holder from 1% to 100% |

The following case-study may be helpful.

### Case Study of Ownership Interest:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Business Name | Title/Position Listed | Individual | Ownership Interest of Title | Ownership Interest of Individual |
| PITA PIT INC. (636250) | Registered Agent | Braden Martyniuk | 0.00%, \*If also Share Holder from 1% to 100% | Unknown |
| PITA PIT INC. (636250) | Director | Christopher Fountain | 0.00%, \*If also Share Holder from 1% to 100% | Unknown |
| PITA PIT INC. (636250) | Secretary | Nelson Lang | 0.00%, \*If also Share Holder from 1% to 100% | Unknown |
| PITA PIT INC. (636250) | Director | Bill Wilfong | 0.00%, \*If also Share Holder from 1% to 100% | Unknown |
| PITA PIT INC. (636250) | President | Braden Martyniuk | 0.00%, \*If also Share Holder from 1% to 100% | Unknown |
| PITA PIT INC. (636250) | Director | Kevin Pressburger | 0.00%, \*If also Share Holder from 1% to 100% | Unknown |
| PITA PIT INC. (636250) | Director | Chris Edwards | 0.00%, \*If also Share Holder from 1% to 100% | Unknown |
| PITA 101, LLC (131113) | Registered Agent | Braden Martyniuk | 0.00%, \*If also Member from 1% to 100% | Unknown |
| PITA 101, LLC (131113) | Manager | Christopher Fountain | 0.00%, \*If also Member from 1% to 100% | Unknown |
| PITA PIT IDAHO, LLC (182586) | Registered Agent | Braden Martyniuk | 0.00%, \*If also Member from 1% to 100% | Unknown |
| PITA PIT IDAHO, LLC (182586) | Manager | Christopher Fountain | 0.00%, \*If also Member from 1% to 100% | Unknown |

# Forms and Letters

Forms and Letter templates are found [here](file:///S:\Common\Specialized%20Appraisal\Personal%20Property\Forms%20and%20Letters)

S:\Common\Specialized Appraisal\Personal Property\Forms and Letters

Procedures and How-to Guides are found [here](file:///S:\Common\Specialized%20Appraisal\Personal%20Property\1.%20PROCEDURES\PP%20Letter%20&%20Email%20Templates\Templates,%20Email%20and%20Letter.htm)

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# Questions & Response (FAQ)

**Aircraft**: “It’s up to you if you want to keep that information as an example of what needs to be done. We are required if they do not keep them licensed to asses them. It’s never been enforced due to a bad experience the Assessor’s office had when they attempted to asses an aircraft that was not registered due to a tragic death. In the 20 years I worked there I only received one list of unregistered aircrafts.” DeeAnn Reed, 09/27/2022

**AS-01 Leasing Company Declaration** – DeeAnn said “We used to scan the whole leasing company account under account AS-01. We than started to scan them individually by their own Ain numbers as-16.” The process hasn’t been used in years, now all Declarations go into AS-16.

**Bankruptcy**: Personal Property Bankruptcy – If a company files bankruptcy, does that automatically affect Personal Property; or only if that company then notifies us that they sold that property? Answer: It would depend on what type of bankruptcy was filed. Was it a reorganization Chapter 11 or did they close and file chapter 13/7. If the assets were pre-sold, the taxes follow the equipment. DeeAnn

**Non-Return Estimating:**

Each year you are to change the non-returned amounts by the new increase. For each year it should only reflect the amount of increase for that year. You leave the prior years on to keep the value consistent and to see where value was added.

Example:

2018 should reflect a 5% increase based on current year value with no depreciation

2019 should reflect a 10% increase based current year value with no depreciation

2020 should reflect a 15% increase based current year value with no depreciation

Technically you are allowed by code to double the assessment every year but the prior Assessor’s and Commissioners did not want to do that, so we add 5% each year until we reach 50%. We leave all prior estimates in place until a return is received.

Once a Declaration is received, all estimates are removed.

1. Idaho State Tax Commission Website: <https://tax.idaho.gov/i-2008.cfm>; Personal property defined: Idaho law defines personal property as everything that's the subject of ownership and that isn't included within the term real property. Examples are tools, unattached store counters and display racks, desks, chairs, file cabinets, computers, office machines, and medical instruments. Buildings, structures, and fixtures are not personal property. To determine if an item is a fixture, a "three factor test" is applied to each item. If all three factors of the test apply to the item, it's considered a fixture. Otherwise, the item is personal property. For the definition of "fixtures" and an explanation of each factor, see [Idaho Code section 63-201(9)](https://legislature.idaho.gov/statutesrules/idstat/title63/t63ch2/sect63-201/) and [Property Tax Administrative Rule 35.01.03.205(03)](https://adminrules.idaho.gov/rules/current/35/350103.pdf). [↑](#footnote-ref-1)