

APPENDIX D

List of Property Tax Exemptions

PROPERTY TAX EXEMPTIONS

Chapter 6, Title 63, Idaho Code

Code Section	Description
	For more information, see the referenced code section or Chapter 8, Section II, of this manual.
§63-601	All non-exempt property subject to taxation
§63-602A	Government property
§63-602B	Certain Property of Religious Corporations or Societies
§63-602C	Certain Property of Fraternal, Benevolent, or Charitable Corporations or Societies
§63-602D	Certain Hospital's Property
§63-602E	Property Used for School or Educational Purposes
§63-602F	Possessory Rights to Public Lands, Unpatented Mining Claims, Public Cemeteries
§63-602G	Partial Value of Residential Improvements (Homeowner's Exemption)
§63-602H	Partial Value of Residential Property in Certain Zoned Areas
§63-602I	Household Goods, Wearing Apparel, Personal Effects
§63-602J	Properly Registered Motor Vehicles
§63-602K	Partial Value of Land Actively Devoted to Agriculture
§63-602L	Certain Intangible Personal Property
§63-602M	Certain Secured Dues and Credits
§63-602N	Irrigation Water and Certain Structures
§63-602O	Property used to Generate and Deliver Electrical Power or Natural Gas Energy for Irrigation or Drainage
§63-602P	Certain Facilities Used for Air and Water Pollution Control
§63-602Q	Certain Cooperative Telephone Lines
§63-602R	Agricultural Crops
§63-602S	Fruits and Vegetable Held for Consumption and Seeds Shipped out of State
§63-602T	Certain Personal Property Sold or Shipped out of State
§63-602U	Certain Personal Property in Transit
§63-602V	Certain Personal Property in Original Package in Storage
§63-602W	Business Inventory Including Certain Dwellings
§63-602X	Property that has Experienced Casualty Loss
§63-602Y	Property that has Changed Status
§63-602Z	Property Tax Exemptions Apply to Occupancy Tax
§63-602AA	Property of People with Exceptional Situations
§63-602BB	Partial Exemption for Remediated Land
§63-602CC	Qualified Equipment Utilizing Postconsumer or Postindustrial Waste
§63-602DD	Certain Manufactured Homes with a Dealer's Plate or Used as Sheep or Cow Camps

§63-602EE	Certain Tangible Personal Property Used Exclusively in Agriculture
§63-602GG	Low Income Housing Owned by Nonprofit Organizations
§63-602HH	Property in One County in Excess of \$800,000,000
§63-602II	Unused Infrastructure (Optional)
§63-602JJ	Certain Operating Property of Producer of Electricity by Means of Wind Energy or By Means of Geothermal Energy
§63-602KK	Certain Personal Property that has and acquisition price of \$3000 or less
§63-602NN	Partial Value of Defined Project Based on Investment in New Plant and Building Facilities in Certain Business Properties
§63-602OO	Wells Drilled for the Production of Oil, Gas or Hydrocarbon Condensate.
§63-603	Reduction in Assessment or Credit Relating to Exemption under §63-602O
§63-604	Definition of Land Actively Devoted to Agricultural for Exemption under §63-602K
§63-605	Certain Land Used to Protect Wildlife and Wildlife Habitat
§63-606A	Property Eligible for ITC with Certain Employment & Investment (Optional)
Exemptions Not in Chapter 6, Title 63, Idaho Code	
§63-2431	Gasoline, Aircraft Engine Fuel, or Special Fuels
§63-3029B	Qualifying Taxpayers May Elect to Exempt Investments from Property Taxes for Two Years in Lieu of Taking Investment Tax Credit on Income Taxes
§63-3502	Cooperative Electric Association Exempt from all Taxes Except Gross Receipts Tax
§63-3502A	Cooperative Natural Gas Association Exempt from all Taxes Except Gross Receipts Tax
§21-114(b)(1)	Properly Registered Aircraft
§22-2722	All Property Owned or Used by Soil Conservation District
§25-2402	Operating or Personal Property Exempt from Taxation by Herd District
§26-2138	Personal Property Owned by Credit Union
§26-2186	Personal Property Owned by Idaho Corporate Credit Union
§31-1422	Operating Property Exempt from Taxation by Fire District Unless by Agreement
§31-1422	Certain Unimproved Real Property May be Granted Exemption from Taxation by Fire District
§31-3908A	Certain Personal Property and Unimproved Real Property May be Granted Exemption from Taxation by Ambulance District
§31-4117	Certain Real Property May be Exempt from Taxation by Translator District
§31-4208	All Property Owned by County Housing Authority Except by Agreement
§33-2133	All Property Owned by a Dormitory Housing Commission
§39-1452	All Property Owned by Idaho Health Facility Authority
§41-405	Personal Property Owned by Insurers, Agents, or Representatives
§42-3115	Personal and Operating Property Exempt from Taxation by Flood Control District
§42-3708	Personal and Operating Property Exempt from Taxation by Watershed Improvement District with Exceptions
§42-4115	Property Owned by Water and Sewer District

§42-4416	Personal and Operating Exempt from Taxation by Levee District
§50-1908	Property Owned by Housing Authority Except by Agreement
§50-2014	Property Owned by Urban Renewal Agency
§67-6208	Real Property Owned by Idaho Housing Agency Except by Agreement