

SITE IMPROVEMENT EXEMPTION APPLICATION

(Pursuant to Idaho Code 63-602W-HB 519)

Property Description (parcel number) \_\_\_\_\_  
Legal description if no parcel number has been assigned:

If exemption sought for multiple parcels by same Land Developer please complete separate applications for each parcel.

Ownership Legal Name \_\_\_\_\_

Contact information:

Individual's Name \_\_\_\_\_ Status of  
ownership \_\_\_\_\_

Mailing address \_\_\_\_\_

Business phone # \_\_\_\_\_

Cell # \_\_\_\_\_

Home phone \_\_\_\_\_

E-mail address \_\_\_\_\_

Copy of deed showing ownership must be attached or if land is under a non-closed sales contract provide a copy of sales contract.

Did the ownership identified in this application make or cause to be made the site improvements on this parcel? Yes \_\_\_\_\_ No \_\_\_\_\_

Is this property held for consumption or sale in the ordinary course of the Land Developers business? Yes \_\_\_\_\_ No \_\_\_\_\_

I understand that this exemption will be lost when construction of any buildings or structural components of buildings is begun or when title to the land is conveyed from the Land Developer at any time following the installation of the site improvements.  
Initial \_\_\_\_\_

Eligibility must be proven by providing an income tax return schedule that shows the site improvements and land to be the applicant's inventory. Alternative evidence may be considered by the County Commissioners.

The application that is required for this exemption must be filed with the Assessor and the Commissioner's by May 1, 2012 to qualify for the exemption for the 2012 tax year. For all other years thereafter, the application must be filed by April 15. All applications for possible eligibility must be approved by the County Commissioners after review by the County Assessor. The Assessor will then assess the property based on the law regarding the exception and provide the owner with an assessment notice, which will also provide for appeal rights.

Date application delivered to Assessor \_\_\_\_\_

Land Developers signature \_\_\_\_\_

( if completed by a representative, acceptable proof of representation must be attached)