



**APPLICATION FOR PROPERTY TAX EXEMPTION  
IDAHO CODE 63-602W  
EXEMPTION FOR SITE IMPROVEMENTS ASSOCIATED WITH LAND  
DUE BY APRIL 15TH**

A description of the property for which this application is being made must be submitted. This description must contain parcel numbers, site addresses (if assigned), lot/block numbers, and current asking prices. Multiple parcels may be included in one application, provided the parcels are under the same ownership. Only one subdivision allowed per application. Please use the attached page to submit parcel list.

Legal Owner(s) of record: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ City, State: \_\_\_\_\_

Zip Code: \_\_\_\_\_ Email: \_\_\_\_\_ Phone: \_\_\_\_\_

**APPLICATION MUST BE FILED BY APRIL 15TH**

assessor@cassia.gov or 203 E 15th St, Burley ID 83318

Instrument (Recorded) Number: \_\_\_\_\_

1. Subdivision name: \_\_\_\_\_
2. Date Plat was recorded: \_\_\_\_\_
3. Acquisition date of development land: \_\_\_\_\_
4. Purchase price of development land: \_\_\_\_\_
5. List all the legal owner(s) of the subject property when the plat was recorded: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
6. Do all of the above listed owners still own the subject property? If no, please explain.  
\_\_\_\_\_  
\_\_\_\_\_

**ON-SITE IMPROVEMENTS**

Are the following improvements (infrastructure) in place as of January 1<sup>st</sup>? Please indicate below

On-site Electricity		Road Construction	
On-site Water/Sewer		Sidewalks/Concrete	
Other On-site Utilities		Total off-site costs	

**LOSS OF EXEMPTION FOR SITE IMPROVEMENTS**

The exemption for site improvements provided in Section 63-602W (4), Idaho Code, shall be lost when construction of any buildings or structural components of buildings is begun or when title to the land is conveyed from the developer at any time following the installation of the site improvements.

- A. Conveyance: Any change in ownership conveying title to land by deed or court shall be considered a conveyance and result in loss of exemption.
- B. Timing: Site improvements losing this exemption shall be subject to assessment and taxation in accordance with the change of status provisions of section 63-602Y, Idaho Code.

**CERTIFICATION BY PROPERTY OWNER**

*Under penalty of perjury, I declare to Cassia County Assessor that the information provided here is true and correct.*

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

