



KOOTENAI COUNTY ASSESSOR
Site Improvements Associated with Land
Exemption Application
Idaho Code 63-602W

PLEASE SUBMIT TO:
 Kootenai County Assessor's Office
 P.O. Box 9000, Coeur d'Alene, ID 83816
 451 N Government Way, Coeur d'Alene,
 ID 83816 - Phone (208) 446-1500 Fax
 (208) 446-1501 kcassr@kcgov.us

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 and block numbers and approximate market value. **Multiple parcels may be included in one application, provided the parcels are under the same ownership. Only one subdivision per application. Please use page 3 to submit parcel list.**

Legal Owner(s) of Record: _____

Mailing Address: _____ Contact: _____

City, State: _____

Zip: _____

Email Address: _____ Phone #: _____

APPLICATION MUST BE FILED BY APRIL 15, 2025

1. Subdivision Name: _____
2. Date Plat was recorded: _____ Instrument (record) number: _____
3. Acquisition Date of Development Land: _____
4. Purchase Price of Development Land: _____
5. List all of the legal owners(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, explain. _____

7. Total Cost of SITE IMPROVEMENTS: _____
8. Were all of the SITE IMPROVEMENTS (infrastructure) in place as of January 1, 2025? Yes No If no, please explain.

COMPLETED IMPROVEMENTS

Are the following improvements in place as of January 1, 2025? Please indicate below:

Gravity Irrigation/ Retention Ponds _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	On-site Electricity _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
On-site Water/Sewer/P.I. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	Road Construction _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
Curb & Gutter /Sidewalks /Approaches _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	Other on-site Utilities _____	<input type="checkbox"/> Yes <input type="checkbox"/> No
Other Improvements: _____			

9. Please list any information that would assist our office: _____

10. List Date(s) that the uncompleted SITE IMPROVEMENTS will be completed for the Subdivision or this phase: _____

 If Constructed in Phases, in Multiple Years, please Explain. _____

Site Improvement Exemption Eligibility Determination

To be eligible for a SITE IMPROVEMENT EXEMPTION, Idaho Code 63-602W, the land developer must provide sufficient proof that:

- | | | | | |
|---|--------------------------|-----|--------------------------|----|
| 1. Does original developer hold the land on which the site improvements have been made? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| 2. The developer made or caused to be made the site improvements on the land? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| 3. The real property is held by the land developer for sale or consumption in the course of their business? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| 4. The developer is the owner or in possession of the land under sale contract? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No |

Certification by TaxPayer: Under Penalty of perjury I declare to Kootenai County Assessor that the information provided herein is true and correct and that I meet all of the requirement to qualify for the Site Improvement Exemption.

Owner Signature

Date

Title

LOSS of the 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 are completed** or when **title to the land is conveyed from the land 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 order shall be considered a conveyance and result in loss of this 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.

Return this form and attachments to Kootenai County Assessor, 451 N Government Way. or P.O. Box 9000 Coeur d'Alene, ID 83816
Contact us at: kcassr@kcgov.us or (208) 446-1500

County Use Only

Approved _____	Denied _____	Apply to Tax Year _____
Total Market Value _____		Total Value Not Qualified _____
Total Exempted Value _____		Total Net Taxable Value _____

Assessor

Date

Commissioner

Date

Commissioner

Date

Attest:

Date

