



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

PLEASE SUBMIT TO:
Office of the Commissioners
150 Courthouse Drive
Driggs, Idaho 83422
Phone (208) 776-8254
dreyes@tetoncountyidaho.gov

A legal 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: Driggs Acquisition LLC

Mailing Address: 501 Tributary Drive

City, State: Driggs, ID

Zip: 83422

Email Address: crothermel@tributaryidaho.com

Contact: Chad Rothermel

Chad Rothermel

Director of Finance

Phone #: 208-354-9660

APPLICATION MUST BE FILED BY APRIL 15, 2025

1. Subdivision Name: Huntsman Springs (dba Tributary)

2. Date Plat was recorded: 03/28/2023

Instrument (record) number: 280051

3. Acquisition Date of Development Land: 6/30/2017

4. Purchase Price of Development Land: \$97,970

5. List all of the legal owners(s) of the subject property when the plat was recorded: Driggs Acquisition LLC

6. Do all of the above listed owners still own the subject property? If no, explain. Yes (as of 1/1/25)

7. Total Cost of SITE IMPROVEMENTS: \$15,970,930

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

☒ Yes ☐ No

On-site Electricity

☒ Yes ☐ No

On-site Water/Sewer/P.I.

☒ Yes ☐ No

Road Construction

☒ Yes ☐ No

Curb & Gutter /Sidewalks /Approaches

☒ Yes ☐ No

Other on-site Utilities

☒ Yes ☐ No

Other Improvements:

9. Please list any information that would assist our office: total cost listed above does include landscaping

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. Worked started in 2021 and was completed in 2024

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 checked="" type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| 2. The developer made or caused to be made the site improvements on the land? | <input checked="" 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 checked="" type="checkbox"/> | Yes | <input type="checkbox"/> | No |
| 4. The developer is the owner or in possession of the land under sale contract? | <input checked="" type="checkbox"/> | Yes | <input type="checkbox"/> | No |

Certification by TaxPayer: Under Penalty of perjury I declare to Teton County Board of County

Commissioners that the information provided herein is true and correct and that I meet all of the requirement to qualify for the Site Improvement Exemption.

Chad Rothermel

Owner Signature

04/10/2025

Date

Director of Finance

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 the Teton County Office of the Commissioners, 150 Courthouse Dr, Driggs, Idaho 83422
Contact us at: dreyes@tetoncountyidaho.gov or (208) 776-8254

County Use Only

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

Commissioner

Date

Commissioner

Date

Commissioner

Date

Attest:

Date

Site Improvement Exemption Attachment Listing Parcels

Subdivision Name		Phase Number	
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