

**ADA COUNTY APPLICATION REQUIREMENTS FOR THOSE SEEKING A
PROPERTY TAX EXEMPTION FOR THE SMALL EMPLOYER GROWTH
INCENTIVE PURSUANT TO IDAHO CODE § 63-606A**

I. Application Requirements

- A. An applicant seeking an exemption for all or a portion of certain business property pursuant to Idaho Code § 63-606A must submit to the Ada County Board of Equalization the following information:
1. A short cover letter asking that the exemption be granted for Small Employer Growth pursuant to Idaho Code § 63-606A, generally the number of new employees the applicant will employ and describing for which portions of the facility the exemption is sought.
 2. Concurrently with the cover letter, the applicant must submit information demonstrating it complies with the statutory criteria, including but not limited to:
 - 1) A description of the new plant and building facilities to be constructed and associated personal property to be installed, and a schedule of construction describing the project period as defined in Idaho Code § 63-4402(2)(f);
 - 2) An analysis on how the facility will meet the test of “new plant investment,” i.e. will the investment be a qualified investment, an investment in buildings or structural components of buildings, or a combination of the two, as defined in Idaho Code § 63-4402(d);
 - 3) An analysis showing the source of revenue (in Ada County or out of Ada County) generated by the investment in new plant;
 - 4) A wage table showing:
 - (i) Construction labor paid to install new plant investment, if any, and
 - (ii) New employees meeting the wage criteria established in Idaho Code § 63-4402(j);
 - 5) A legal description of the project site.
- B. Concurrently with the application, the applicant must submit a sworn statement from an authorized person in the taxpayer’s employ or retained for this specific purpose that the applicant has not sought and will not seek exemption from income tax under Idaho Code § 63-3029B.

II. General Information

The exemption cannot be prorated for portions of a year.

The Ada County Board of Equalization cannot grant the exemption retroactively.

Should the Ada County Board of Equalization, in the exercise of its discretion, determine that the tax incentive criteria have been met and grant the exemption for all or a portion of the investment in new plant, it may only do so for one year at a time.

In order for an applicant to receive an exemption for the year in which the application is received, the application must be received by the Ada County Board of Equalization no later than 5:00 p.m. of the 15th of April of that year. Applicants are, however, encouraged to submit an application for this exemption no later than December of the year preceding the year for which they might first qualify. Early application allows an applicant to provide any additional information that may be missing within the time limits granted the Ada County Board of Equalization for decision-making.

Applicants must apply for this exemption annually as is required for other tax exemptions. Eligibility for exemption is measured as of January 1st of each year.

The Ada County Board of Equalization may request a release from the applicant allowing the Ada County Board of Equalization to consult with the Idaho State Tax Commission for the limited purpose of confirming information necessary to grant the exemption.