

## Idaho State Board of Equalization

11321 Chinden Blvd. (Building 2)  
Coral Auditorium  
Boise, Idaho 83714

### Agenda – Amended 08/15/2025

|                          |   |
|--------------------------|---|
| <b>Join Online:</b>      | <a href="https://idahogov.webex.com/idahogov/j.php?MTID=m7d637dfb91ba7ef4a5fb8b7614cb87fc">https://idahogov.webex.com/idahogov/j.php?MTID=m7d637dfb91ba7ef4a5fb8b7614cb87fc</a> |
| <b>Meeting Password:</b> | MvgjPkc2n32   |
| <b>Join by phone:</b>    | 1-415-655-0001  |
| <b>Access Code:</b>      | 2863 435 6482   |

### **August 11, 2025**

9:00 a.m. – Public Session. The Board will recess for lunch.

1. Convene the Board
2. Procedural Briefing
3. Status of Appeals
  - a. PacifiCorp
  - b. Idaho Hydroelectric (Hydro) Companies
    - i. Amy Hydro
    - ii. Barber Dam
    - iii. Bell Mountain Hydro
    - iv. Birch Power Company DBA: Birch Creek Hydro
    - v. American Falls Reservoir DBA: Black Canyon Hydro
    - vi. Bypass Limited
    - vii. Dietrich Drop Hydro
    - viii. Dry Creek, LLC
    - ix. Marysville Hydro Partners DBA: Falls River Hydro Project
    - x. SE Hazelton A LP DBA: Hazelton A Hydroelectric
    - xi. Jim Knight Hydro Plant
    - xii. Lemhi Hydropower Company
    - xiii. Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro
    - xiv. AJMS, LLC DBA: Little Wood River Ranch II – AJMS
    - xv. Lower Lowline
    - xvi. South Forks Joint Venture DBA: Lowline Hydro Project
    - xvii. Magic Reservoir Hydro, Inc.
    - xviii. Marsh Valley Development
    - xix. MC6 Hydro LLC
    - xx. Midway Power, LLC
    - xxi. Mile 28 Water Power Project, LLC
    - xxii. North Gooding Main
    - xxiii. North Side Canal Company
    - xxiv. Rock Creek Joint Venture Hydro
    - xxv. Big Wood Canal Company DBA: Sagebrush Hydro Plant
    - xxvi. Saint Anthony Hydro, LLC
    - xxvii. Shoshone Hydro LP DBA: Shoshone Hydro Project

|                     |   |
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4. Ratio Study
  - a. Follow-up studies
  - b. Railroad Revitalization and Regulatory Reform Act (4-R) Study
5. Agricultural Land Compliance Report
6. Category Value Comparison Report
7. District 1 Assessor Reports and Board Discussion
  - a. Benewah County
  - b. Bonner County
  - c. Boundary County
  - d. Clearwater County
  - e. Idaho County
  - f. Lewis County
  - g. Shoshone County
8. District 2 Assessor Reports and Board Discussion
  - a. Kootenai County
  - b. Latah County
  - c. Nez Perce County
9. District 3 Assessor Reports and Board Discussion
  - a. Ada County
  - b. Adams County
  - c. Canyon County
  - d. Gem County
  - e. Owyhee County
  - f. Payette County
  - g. Washington County
10. District 4 Assessor Reports and Board Discussion
  - a. Boise County
  - b. Camas County
  - c. Custer County
  - d. Elmore County
  - e. Lemhi County
  - f. Valley County
11. Recess the Board

**August 12, 2025**

Join Online:

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### Agenda – Amended 08/15/2025

1. 9:00 a.m. – *Public Session. The Board will recess for lunch.*
  2. Reconvene Board
  3. District 5 Assessor Reports and Board Discussion
    - a. Blaine County
    - b. Gooding County
    - c. Jerome County
    - d. Lincoln County
    - e. Minidoka County
    - f. Power County
    - g. Twin Falls County
  4. District 6 Assessor Reports and Board Discussion
    - a. Bannock County
    - b. Bear Lake County
    - c. Caribou County
    - d. Cassia County
    - e. Franklin County
    - f. Oneida County
  5. District 7 Assessor Reports and Board Discussion
    - a. Bingham County
    - b. Bonneville County
    - c. Butte County
    - d. Clark County
    - e. Fremont County
    - f. Jefferson County
    - g. Madison County
    - h. Teton County
  6. Presentation of Appeal
    - a. Open PacifiCorp Hearing
      - i. PacifiCorp Presentation
      - ii. Tax Commission Staff Presentation
      - iii. PacifiCorp Rebuttal
      - iv. Board questions and discussion
    - b. Close PacifiCorp Hearing and Testimony
  7. Recess the Board
- August 13, 2025**  
9:00 a.m. – *Public Session. The Board will recess for lunch.*
1. Reconvene Board

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### Agenda – Amended 08/15/2025

2. Board discussion, deliberation, and recommended decisions on:
  - a. PacifiCorp
  - b. Idaho Hydroelectric (Hydro) Companies
    - i. Amy Hydro
    - ii. Barber Dam
    - iii. Bell Mountain Hydro
    - iv. Birch Power Company DBA: Birch Creek Hydro
    - v. American Falls Reservoir DBA: Black Canyon Hydro
    - vi. Bypass Limited
    - vii. Dietrich Drop Hydro
    - viii. Dry Creek, LLC
    - ix. Marysville Hydro Partners DBA: Falls River Hydro Project
    - x. SE Hazelton A LP DBA: Hazelton A Hydroelectric
    - xi. Jim Knight Hydro Plant
    - xii. Lemhi Hydropower Company
    - xiii. Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro
    - xiv. AJMS, LLC DBA: Little Wood River Ranch II – AJMS
    - xv. Lower Lowline
    - xvi. South Forks Joint Venture DBA: Lowline Hydro Project
    - xvii. Magic Reservoir Hydro, Inc.
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    - xxii. North Gooding Main
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    - xxv. Big Wood Canal Company DBA: Sagebrush Hydro Plant
    - xxvi. Saint Anthony Hydro, LLC
    - xxvii. Shoshone Hydro LP DBA: Shoshone Hydro Project
3. Recess the Board

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## Idaho State Board of Equalization

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### Agenda – Amended 08/15/2025

#### **August 14, 2025**

*9:00 a.m. – Public Session. The Board will recess for lunch.*

#### **1. Meeting canceled by agreement of the Board 08/13/2025**

#### **August 15, 2025**

*9:00 a.m. – Public Session. The Board will recess for lunch.*

1. Reconvene Board
2. **Action Item:** Present, Review, Approve, and Equalize County Assessments and Abstracts
3. Recess the Board

#### **August 18 – 22, 2025**

*Meetings canceled by agreement of the Board 08/15/2025*

#### **August 19, 2025**

*Meeting canceled by agreement of the Board 08/15/2025*

#### **August 20, 2025**

*Meeting canceled by agreement of the Board 08/15/2025*

#### **August 21, 2025**

*Meeting canceled by agreement of the Board 08/15/2025*

#### **August 22, 2025**

*Meeting canceled by agreement of the Board 08/15/2025*

Join Online:

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# Idaho State Board of Equalization

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## Agenda – Amended 08/15/2025

### **August 25, 2025**

*9:00 a.m. – Public Session. The Board will recess for lunch.*

1. Reconvene Board
2. **Action Item:** Present, Review, Approve and Equalize Centrally Assessed Values
3. **Action Item:** Present and Approve Decisions
  - a. PacifiCorp
4. **Action Item:** Present and Approve Decisions
  - a. Idaho Hydroelectric (Hydro) Companies
    - i. Amy Hydro
    - ii. Barber Dam
    - iii. Bell Mountain Hydro
    - iv. Birch Power Company DBA: Birch Creek Hydro
    - v. American Falls Reservoir DBA: Black Canyon Hydro
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    - xxiv. Rock Creek Joint Venture Hydro
    - xxv. Big Wood Canal Company DBA: Sagebrush Hydro Plant
    - xxvi. Saint Anthony Hydro, LLC
    - xxvii. Shoshone Hydro LP DBA: Shoshone Hydro Project
5. Other Business
6. Conclude any remaining business.
7. Adjourn Board

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