

Idaho State Board of Equalization

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

Agenda Amended August 7, 2026

Join Online:	https://idahogov.webex.com/idahogov/j.php?MTID=mc32db3c30cec0e1c0378567a2dccbbb
Meeting Password:	jFMh6aHH9m7
Join by phone:	1-415-655-0001
Access Code:	2862 723 7201

August 10, 2026

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

1. Convene the Board
2. Procedural Briefing
3. Status of Appeals
 - 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
 - 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. Shorock Hydro, Inc. DBA 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
4. Equalization Reports
 - a. Follow-up Ratio Studies and Agricultural Land Compliance Report

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- b. Railroad Revitalization and Regulatory Reform Act (4-R) Study
 - c. Category Value Comparison Report (based on Abstracts)
 - d. Comparison and Summary of Exemptions and Urban Renewal Increment
5. 10:00 a.m.
- a. District 1 Assessor Reports and Board Discussion
 - i. Benewah County
 - ii. Bonner County
 - iii. Boundary County
 - iv. Clearwater County
 - v. Idaho County
 - vi. Lewis County
 - vii. Shoshone County
6. 11:00 a.m.
- a. District 2 Assessor Reports and Board Discussion
 - i. Kootenai County
 - ii. Latah County
 - iii. Nez Perce County
7. 1:30 p.m.
- a. District 3 Assessor Reports and Board Discussion
 - i. Ada County
 - ii. Adams County
 - iii. Canyon County
 - iv. Gem County
 - v. Owyhee County
 - vi. Payette County
 - vii. Washington County
8. 2:30 p.m.
- a. District 4 Assessor Reports and Board Discussion
 - i. Boise County
 - ii. Camas County
 - iii. Custer County
 - iv. Elmore County
 - v. Lemhi County
 - vi. Valley County
9. Recess the Board

August 11, 2026

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

1. Reconvene Board

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2. 9:00 a.m.
 - a. District 5 Assessor Reports and Board Discussion
 - i. Blaine County
 - ii. Gooding County
 - iii. Jerome County
 - iv. Lincoln County
 - v. Minidoka County
 - vi. Power County
 - vii. Twin Falls County
3. 10:00 a.m.
 - a. District 6 Assessor Reports and Board Discussion
 - i. Bannock County
 - ii. Bear Lake County
 - iii. Caribou County
 - iv. Cassia County
 - v. Franklin County
 - vi. Oneida County
4. 11:00 a.m.
 - a. District 7 Assessor Reports and Board Discussion
 - i. Bingham County
 - ii. Bonneville County
 - iii. Butte County
 - iv. Clark County
 - v. Fremont County
 - vi. Jefferson County
 - vii. Madison County
 - viii. Teton County

5. Recess the Board

August 12, 2026

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

1. Reconvene Board
2. Discussion and deliberation
3. Recess the Board

August 13, 2026

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

1. Reconvene Board
2. Discussion and deliberation
3. Recess the Board

August 14, 2026

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Agenda Amended August 7, 2026

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

1. Reconvene Board
2. Discussion and deliberation
3. Recess the Board

August 17, 2026

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

1. Reconvene Board
2. Discussion and deliberation
3. Recess the Board

August 18, 2026

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

1. Reconvene Board
2. Discussion and deliberation
3. Recess the Board

August 19, 2026

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

1. Reconvene Board

2. Presentation of Appeals: 2026 Hydroelectric (Hydro) Companies

- a. Open Amy Hydro Hearing
 - i. Amy Hydro Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Amy Hydro Rebuttal
 - iv. Board questions and discussion
- b. Close Amy Hydro Hearing and Testimony
- c. Open Barber Dam Hearing
 - i. Barber Dam Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Barber Dam Rebuttal
 - iv. Board questions and discussion
- d. Close Barber Dam Hearing and Testimony
- e. Open Bell Mountain Hydro Hearing
 - i. Bell Mountain Hydro Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Bell Mounting Hydro Rebuttal
 - iv. Board discussion and questions
- f. Close Bell Mountain Hearing and Testimony
- g. Open Birch Power Company DBA: Birch Creek Hydro Hearing
 - i. Birch Power Company DBA: Birch Creek Hydro Presentation

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- ii. Tax Commission Staff Presentation
- iii. Birch Power Company DBA: Birch Creek Hydro Rebuttal
- iv. Board questions and discussion
- h. Close Birch Power Company DBA: Birch Creek Hydro Hearing and Testimony
- i. Open American Falls Reservoir DBA Black Canyon Hydro Hearing
 - i. American Falls Reservoir DBA: Black Canyon Hydro Presentation
 - ii. Tax Commission Staff Presentation
 - iii. American Falls Reservoir DBA: Black Canyon Hydro Rebuttal
 - iv. Board questions and discussion
- j. Close American Falls Reservoir DBA Black Canyon Hydro Hearing and Testimony
- k. Open Bypass Limited Hearing
 - i. Bypass Limited Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Bypass Limited Rebuttal
 - iv. Board questions and discussion
- l. Close Bypass Limited Hearing and Testimony
- m. Open Dietrich Drop Hydro Hearing
 - i. Dietrich Drop Hydro Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Dietrich Drop Hydro Rebuttal
 - iv. Board questions and discussion
- n. Close Dietrich Drop Hydro Hearing and Testimony
- o. Open Dry Creek, LLC Hearing
 - i. Dry Creek, LLC Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Dry Creek, LLC Rebuttal
 - iv. Board questions and discussion
- p. Close Dry Creek, LLC Hearing and Testimony
- q. Open Marysville Hydro Partners DBA: Falls River Hydro Project Hearing
 - i. Marysville Hydro Partners DBA: Falls River Hydro Project Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Marysville Hydro Partners DBA: Falls River Hydro Project Rebuttal
 - iv. Board questions and discussion
- r. Close Marysville Hydro Partners DBA: Falls River Hydro Project Hearing and Testimony
- s. Open SE Hazelton A LP DBA: Hazelton A Hydroelectric Hearing
 - i. SE Hazelton A LP DBA: Hazelton A Hydroelectric Presentation
 - ii. Tax Commission Staff Presentation
 - iii. SE Hazelton A LP DBA: Hazelton A Hydroelectric Rebuttal

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- iv. Board questions and discussion
- t. Close SE Hazelton A LP DBA: Hazelton A Hydroelectric Hearing and Testimony
- u. Open Jim Knight Hydro Plant Hearing
 - i. Jim Knight Hydro Plant Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Jim Knight Hydro Plant Rebuttal
 - iv. Board questions and discussion
- v. Close Jim Knight Hydro Plant Hearing and Testimony
- w. Open Lemhi Hydropower Company Hearing
 - i. Lemhi Hydropower Company Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Lemhi Hydropower Company Rebuttal
 - iv. Board questions and discussion
- x. Close Lemhi Hydropower Company Hearing and Testimony
- y. Open Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro Hearing
 - i. Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro Hearing Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro Rebuttal
 - iv. Board questions and Discussion
- z. Close Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro Hearing and Testimony
- aa. Open AJMS, LLC DBA: Little Wood River Ranch II – AJMS Hearing
 - i. AJMS, LLC DBA: Little Wood River Ranch II – AJMS Presentation
 - ii. Tax Commission Staff Presentation
 - iii. AJMS, LLC DBA: Little Wood River Ranch II – AJMS Rebuttal
 - iv. Board questions and discussion
- bb. Close AJMS, LLC DBA: Little Wood River Ranch II – AJMS Hearing and Testimony
- cc. Open Lower Lowline Hearing
 - i. Lower Lowline Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Lower Lowline Rebuttal
 - iv. Board questions and discussion
- dd. Close Lower Lowline Hearing and Testimony
- ee. Open South Forks Joint Venture DBA: Lowline Hydro Project Hearing
 - i. South Forks Joint Venture DBA: Lowline Hydro Project Presentation
 - ii. Tax Commission Staff Presentation
 - iii. South Forks Joint Venture DBA: Lowline Hydro Project Rebuttal

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- iv. Board questions and discussion
- ff. Close South Forks Joint Venture DBA: Lowline Hydro Project Hearing and Testimony
- gg. Open Magic Reservoir Hydro, Inc. Hearing
 - i. Magic Reservoir Hydro, Inc Presentation
 - ii. Tax Commission Presentation
 - iii. Magic Reservoir Hydro, Inc. Rebuttal
 - iv. Board questions and discussion
- hh. Close Magic Reservoir Hydro, Inc. Hearing and Testimony
- ii. Open Marsh Valley Development Hearing
 - i. Marsh Valley Development Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Marsh Valley Development Rebuttal
 - iv. Board questions and discussion
- jj. Close Marsh Valley Development Hearing and Testimony
- kk. Open MC6 Hydro, LLC Hearing
 - i. MC6 Hydro, LLC Presentation
 - ii. Tax Commission Staff Presentation
 - iii. MC6 Hydro, LLC Rebuttal
 - iv. Board questions and discussion
- ll. Close MC6 Hydro, LLC Hearing and Testimony
- mm. Open Midway Power, LLC Hearing
 - i. Midway Power, LLC Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Midway Power, LLC Rebuttal
 - iv. Board questions and discussion
- nn. Close Midway Power, LLC Hearing and Testimony
- oo. Open Mile 28 Water Power Project, LLC Hearing
 - i. Mile 28 Water Power Project, LLC Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Mile 28 Water Power Project, LLC Rebuttal
 - iv. Board questions and discussion
- pp. Close Mile 28 Water Power Project, LLC Hearing and Testimony
- qq. Open North Gooding Main Hearing
 - i. North Gooding Main Presentation
 - ii. Tax Commission Staff Presentation
 - iii. North Gooding Main Rebuttal
 - iv. Board questions and discussion
- rr. Close North Gooding Main Hearing and Testimony

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- ss. Open North Side Canal Company Hearing
 - i. North Side Canal Company Presentation
 - ii. Tax Commission Staff Presentation
 - iii. North Side Canal Company Rebuttal
 - iv. Board questions and discussion
- tt. Close North Side Canal Company Hearing and Testimony

- uu. Open Shorock Hydro, Inc., DBA Rock Creek Joint Venture Hydro Hearing
 - i. Shorock Hydro, Inc., DBA: Rock Creek Joint Venture Hydro Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Shorock Hydro, Inc., DBA: Rock Creek Joint Venture Hydro Rebuttal
 - iv. Board questions and discussion
- vv. Close Shorock Hydro, Inc., DBA: Rock Creek Joint Venture Hydro Hearing and Testimony

- ww. Open Big Wood Canal Company DBA: Sagebrush Hydro Plant Hearing
 - i. Big Wood Canal Company DBA: Sagebrush Hydro Plant Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Big Wood Canal Company DBA: Sagebrush Hydro Plant Rebuttal
 - iv. Board questions and discussion
- xx. Close Big Wood Canal Company DBA: Sagebrush Hydro Plant Hearing and Testimony

- yy. Open Saint Anthony Hydro, LLC Hearing
 - i. Saint Anthony Hydro, LLC Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Saint Anthony Hydro, LLC Rebuttal
 - iv. Board questions and discussion
- zz. Close Saint Anthony Hydro, LLC Hearing and Testimony

- aaa. Open Shoshone Hydro LP DBA: Shoshone Hydro Project Hearing
 - i. Shoshone Hydro LP DBA: Shoshone Hydro Project Presentation
 - ii. Tax Commission Staff Presentation
 - iii. Shoshone Hydro LP DBA: Shoshone Hydro Project Rebuttal
 - iv. Board questions and discussion
- bbb. Close Shoshone Hydro LP DBA: Shoshone Hydro Project Hearing and Testimony

- 3. Discussion and deliberation
- 4. Recess the Board

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Agenda Amended August 7, 2026

August 20, 2026

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

1. Reconvene Board
2. Continuation of Presentation of Appeals listed to be opened on August 17, 2026. All hearings that were not previously opened, heard, and closed on August 17, 2026, will be opened, heard, and closed on August 18, 2026.
3. Board discussion, deliberation, and recommended decisions on:
 - a. Amy Hydro
 - b. Barber Dam
 - c. Bell Mountain Hydro
 - d. Birch Power Company DBA: Birch Creek Hydro
 - e. American Falls Reservoir DBA: Black Canyon Hydro
 - f. Bypass Limited
 - g. Dietrich Drop Hydro
 - h. Dry Creek, LLC
 - i. Marysville Hydro Partners DBA: Falls River Hydro Project
 - j. SE Hazelton A LP DBA: Hazelton A Hydroelectric
 - k. Jim Knight Hydro Plant
 - l. Lemhi Hydropower Company
 - m. Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro
 - n. AJMS, LLC DBA: Little Wood River Ranch II – AJMS
 - o. Lower Lowline
 - p. South Forks Joint Venture DBA: Lowline Hydro Project
 - q. Magic Reservoir Hydro, Inc.
 - r. Marsh Valley Development
 - s. MC6 Hydro LLC
 - t. Midway Power, LLC
 - u. Mile 28 Water Power Project, LLC
 - v. North Gooding Main
 - w. North Side Canal Company
 - x. Shorock Hydro, Inc. DBA Rock Creek Joint Venture Hydro
 - y. Big Wood Canal Company DBA: Sagebrush Hydro Plant
 - z. Saint Anthony Hydro, LLC
 - aa. Shoshone Hydro LP DBA: Shoshone Hydro Project
4. Recess the Board

August 21, 2026

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

1. Reconvene Board
2. Discussion and deliberation
3. Recess the Board

Join Online:

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Agenda Amended August 7, 2026

August 24, 2026

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

1. Reconvene Board
2. **Action Item:** Present and Approve Decisions
 - a. Amy Hydro
 - b. Barber Dam
 - c. Bell Mountain Hydro
 - d. Birch Power Company DBA: Birch Creek Hydro
 - e. American Falls Reservoir DBA: Black Canyon Hydro
 - f. Bypass Limited
 - g. Dietrich Drop Hydro
 - h. Dry Creek, LLC
 - i. Marysville Hydro Partners DBA: Falls River Hydro Project
 - j. SE Hazelton A LP DBA: Hazelton A Hydroelectric
 - k. Jim Knight Hydro Plant
 - l. Lemhi Hydropower Company
 - m. Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro
 - n. AJMS, LLC DBA: Little Wood River Ranch II – AJMS
 - o. Lower Lowline
 - p. South Forks Joint Venture DBA: Lowline Hydro Project
 - q. Magic Reservoir Hydro, Inc.
 - r. Marsh Valley Development
 - s. MC6 Hydro LLC
 - t. Midway Power, LLC
 - u. Mile 28 Water Power Project, LLC
 - v. North Gooding Main
 - w. North Side Canal Company
 - x. Shorock Hydro, Inc. DBA Rock Creek Joint Venture Hydro
 - y. Big Wood Canal Company DBA: Sagebrush Hydro Plant
 - z. Saint Anthony Hydro, LLC
 - aa. Shoshone Hydro LP DBA: Shoshone Hydro Project
4. **Action Item:** Present, Review, Approve and Equalize Centrally Assessed Values
5. **Action Item:** Present, Review, Approve, and Equalize County Assessments and Abstracts
6. Other Business
7. Conclude any remaining business
8. Adjourn Board

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