

# Idaho State Board of Equalization

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

## Agenda

<b><u>Join Online:</u></b>	<a href="https://idahogov.webex.com/idahogov/j.php?MTID=me976d064b9174281f6dbe9f1b49d3a5f">https://idahogov.webex.com/idahogov/j.php?MTID=me976d064b9174281f6dbe9f1b49d3a5f</a>
<b>Meeting Password:</b>	KZbWJnSJ732
<b>Join by phone:</b>	1-415-655-0001
<b>Access Code:</b>	2633 572 3885

### **August 12, 2024**

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

1. Convene the Board
2. Procedural Briefing
3. Report on recommendations for Uniformity Adjustments to Operating Property (Railroad Revitalization and Regulatory Reform Act (4-Rs) and Idaho Supreme Court directive)
4. Value Comparison Report, Ratio Study, and Agricultural Land Compliance Report
5. Category Value Comparisons based on Abstracts
6. District 1 Assessor Reports and Board Discussion
  - a. Benewah County
  - b. Bonner County
  - c. Boundary County
  - d. Clearwater County
  - e. Kootenai County
  - f. Latah County
  - g. Nez Perce County
  - h. Shoshone County
7. District 2 Assessor Reports and Board Discussion
  - a. Adams County
  - b. Idaho County
  - c. Lewis County
  - d. Owyhee County
  - e. Payette County
  - f. Washington County
8. District 3 Assessor Reports and Board Discussion
  - a. Ada County
  - b. Boise County
  - c. Camas County
  - d. Canyon County

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## Agenda

- e. Elmore County
- f. Gem County
- g. Valley County

### 9. Recess the Board

### **August 13, 2024**

1. 9:00 a.m. – Public Session. The Board will recess for lunch.

### 2. Reconvene Board

### 3. District 4 Assessor Reports and Board Discussion

- a. Blaine County
- b. Cassia County
- c. Gooding County
- d. Jerome County
- e. Lincoln County
- f. Minidoka County
- g. Twin Falls County

### 4. District 5 Assessor Reports and Board Discussion

- a. Bannock County
- b. Bear Lake County
- c. Bingham County
- d. Butte County
- e. Caribou County
- f. Franklin County
- g. Oneida County
- h. Power County

### 5. District 6 Assessor Reports and Board Discussion

- a. Bonneville County
- b. Clark County
- c. Custer County
- d. Fremont County
- e. Jefferson County
- f. Lemhi County
- g. Madison County
- h. Teton County

### 6. Recess the Board

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### August 14, 2024

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

1. Reconvene Board
2. **Action Item:** Discuss and approve recommendations for Uniformity Adjustments to Operating Property (Railroad Revitalization and Regulatory Reform Act (4-Rs) and Idaho Supreme Court directive).
3. 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
4. Presentation of Appeals – 2024 Hydroelectric (Hydro) Companies
  - a. Open Lower Lowline, LLC DBA: Lower Lowline Hearing
    - i. Lower Lowline, LLC DBA: Lower Lowline Presentation
    - ii. Tax Commission Staff Presentation
    - iii. Lower Lowline, LLC DBA: Lower Lowline Rebuttal
    - iv. Board questions and discussion
  - b. Close Lower Lowline, LLC DBA: Lower Lowline Hearing and Testimony
  - c. Open Bell Mountain Hydro Hearing
    - i. Bell Mountain Hydro Presentation
    - ii. Tax Commission Staff Presentation
    - iii. Bell Mountain Hydro Rebuttal
    - iv. Board questions and discussion
  - d. Close Bell Mountain Hydro Hearing and Testimony
  - e. Open Birch Power Company DBA: Birch Creek Hydro Hearing
    - i. Birch Power Company DBA: Birch Creek Hydro Presentation
    - ii. Tax Commission Staff Presentation
    - iii. Birch Power Company DBA: Birch Creek Hydro Rebuttal
    - iv. Board questions and discussion
  - f. Close Birch Power Company DBA: Birch Creek Hydro Hearing and Testimony

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

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- q. 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 Presentation
  - ii. Tax Commission Staff Presentation
  - iii. Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro Rebuttal
  - iv. Board questions and discussion
- r. Close Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro Hearing and Testimony
  
- s. 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
- t. Close AJMS, LLC DBA: Little Wood River Ranch II – AJMS Hearing and Testimony
  
- u. 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
  - iv. Board questions and discussion
- v. Close South Forks Joint Venture DBA: Lowline Hydro Project Hearing and Testimony
  
- w. Open Magic Reservoir Hydro, Inc. Hearing
  - i. Magic Reservoir Hydro, Inc. Presentation
  - ii. Tax Commission Staff Presentation
  - iii. Magic Reservoir Hydro, Inc. Rebuttal
  - iv. Board questions and discussion
- x. Close Magic Reservoir Hydro, Inc. Hearing and Testimony
  
- y. 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
- z. Close MC6 Hydro LLC Hearing and Testimony

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- aa. 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
  - bb. Close Midway Power, LLC Hearing and Testimony
  
  - cc. 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
  - dd. Close Mile 28 Water Power Project, LLC Hearing and Testimony
  
  - ee. Open North Side Canal Company, LTD Hearing
    - i. North Side Canal Company, LTD Presentation
    - ii. Tax Commission Staff Presentation
    - iii. North Side Canal Company, LTD Rebuttal
    - iv. Board questions and discussion
  - ff. Close North Side Canal Company, LTD Hearing and Testimony
  
  - gg. Open Rock Creek Joint Venture Hearing
    - i. Rock Creek Joint Venture Presentation
    - ii. Tax Commission Staff Presentation
    - iii. Rock Creek Joint Venture Rebuttal
    - iv. Board questions and discussion
  - hh. Close Rock Creek Joint Venture Hearing and Testimony
  
  - ii. 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
  - jj. Close Saint Anthony Hydro, LLC Hearing and Testimony
  
  - kk. 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
  - ll. Close Shoshone Hydro LP DBA: Shoshone Hydro Project Hearing and Testimony
5. Recess the Board

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### **August 15, 2024**

*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 14, 2024. All hearings that were not previously opened, heard, and closed on August 14, 2024, will be opened, heard, and closed on August 15, 2024.
3. Recess the Board

### **August 16, 2024**

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

1. Reconvene Board
2. Board discussion, deliberation, and recommended decisions on:
  - a. Idaho Power
  - b. Avista Corporation – Gas
  - c. Avista Corporation – Electric
  - d. PacifiCorp
  - e. Lower Lowline, LLC DBA: Lower Lowline
  - f. Bell Mountain Hydro
  - g. Birch Power Company DBA: Birch Creek Hydro
  - h. American Falls Reservoir DBA: Black Canyon Hydro
  - i. Bypass Limited
  - j. Dry Creek, LLC
  - k. Marysville Hydro Partners DBA: Falls River Hydro Project
  - l. SE Hazelton A LP DBA: Hazelton A Hydroelectric
  - m. Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro
  - n. AJMS, LLC DBA: Little Wood River Ranch II – AJMS
  - o. South Forks Joint Venture DBA: Lowline Hydro Project
  - p. Magic Reservoir Hydro, Inc.
  - q. MC6 Hydro
  - r. Midway Power, LLC
  - s. Mile 28 Water Power Project, LLC
  - t. North Side Canal Company, LTD
  - u. Rock Creek Joint Venture
  - v. Saint Anthony Hydro, LLC
  - w. Shoshone Hydro LP DBA: Shoshone Hydro Project
3. Recess the Board

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### August 19, 2024

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

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

### August 20, 2024

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

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

### August 21, 2024

No Scheduled meeting

### August 22, 2024

No Scheduled meeting

### August 23, 2024

No Scheduled meeting

### August 26, 2024

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

1. Reconvene Board
2. Present and Approve Decisions
3. **Action Item:** Present and Approve Decisions
  - a. Lower Lowline, LLC DBA: Lower Lowline
  - b. Bell Mountain Hydro
  - c. Birch Power Company DBA: Birch Creek Hydro
  - d. American Falls Reservoir DBA: Black Canyon Hydro
  - e. Bypass Limited
  - f. Dry Creek, LLC
  - g. Marysville Hydro Partners DBA: Falls River Hydro Project
  - h. SE Hazelton A LP DBA: Hazelton A Hydroelectric
  - i. Arkoosh Hydro, Inc. DBA: Little Wood River Ranch I – Arkoosh Hydro
  - j. AJMS, LLC DBA: Little Wood River Ranch II – AJMS
  - k. South Forks Joint Venture DBA: Lowline Hydro Project
  - l. Magic Reservoir Hydro, Inc.
  - m. MC6 Hydro
  - n. Midway Power, LLC

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### Agenda

- o. Mile 28 Water Power Project, LLC
  - p. North Side Canal Company, LTD
  - q. Rock Creek Joint Venture
  - r. Saint Anthony Hydro, LLC
  - s. Shoshone Hydro LP DBA: Shoshone Hydro Project
4. **Action Item:** Present and Approve Decisions
    - a. PacifiCorp
  5. **Action Item:** Present and Approve Decisions
    - a. Idaho Power Company
    - b. Avista Corporation – Gas
    - c. Avista Corporation – Electric
  6. **Action Item:** Present, Review, Approve and Equalize Centrally Assessed Values
  7. **Action Item:** Present and Approve Irrigation Exemption
  8. **Action Item:** Present, Review, Approve, and Equalize County Assessments and Abstracts
  9. Other Business
  10. Conclude any remaining business.
  11. Adjourn Board

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