

# Idaho State Board of Equalization

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

**Agenda – Amended 08/16/2024**  
**Board will not convene 08/19 – 23/2024**

<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

<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>
----------------------------	---

*If you have any questions or would like to attend these proceedings, please contact (208) 334-7500.*

## Idaho State Board of Equalization

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

### Agenda – Amended 08/16/2024 Board will not convene 08/19 – 23/2024

- d. Canyon County
- 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

**Join Online:**

**<https://idahogov.webex.com/idahogov/j.php?MTID=me976d064b9174281f6dbe9f1b49d3a5f>**

*If you have any questions or would like to attend these proceedings, please contact (208) 334-7500.*

## Idaho State Board of Equalization

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

### Agenda – Amended 08/16/2024 Board will not convene 08/19 – 23/2024

#### 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 – Appeal Withdrawn 08/14/2024~~
    - 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

[Join Online:](#)

<https://idahogov.webex.com/idahogov/j.php?MTID=me976d064b9174281f6dbe9f1b49d3a5f>

*If you have any questions or would like to attend these proceedings, please contact (208) 334-7500.*

## Idaho State Board of Equalization

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

### Agenda – Amended 08/16/2024 Board will not convene 08/19 – 23/2024

- 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

**Join Online:**

<https://idahogov.webex.com/idahogov/j.php?MTID=me976d064b9174281f6dbe9f1b49d3a5f>

*If you have any questions or would like to attend these proceedings, please contact (208) 334-7500.*

## Idaho State Board of Equalization

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

### Agenda – Amended 08/16/2024 Board will not convene 08/19 – 23/2024

- 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

**Join Online:**

<https://idahogov.webex.com/idahogov/j.php?MTID=me976d064b9174281f6dbe9f1b49d3a5f>

*If you have any questions or would like to attend these proceedings, please contact (208) 334-7500.*

## Idaho State Board of Equalization

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

### Agenda – Amended 08/16/2024 Board will not convene 08/19 – 23/2024

- ~~aa. Open Midway Power, LLC Hearing – Appeal Withdrawn 08/14/2024~~
  - ~~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

**Join Online:**

<https://idahogov.webex.com/idahogov/j.php?MTID=me976d064b9174281f6dbe9f1b49d3a5f>

*If you have any questions or would like to attend these proceedings, please contact (208) 334-7500.*

## Idaho State Board of Equalization

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

### Agenda – Amended 08/16/2024 Board will not convene 08/19 – 23/2024

5. Recess the Board

#### August 15, 2024

Meeting canceled by vote of the Board 08/14/2024

#### 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 – Appeal Withdrawn 08/14/2024~~
  - 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 – Appeal Withdrawn 08/14/2024~~
  - 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

**Join Online:**

<https://idahogov.webex.com/idahogov/j.php?MTID=me976d064b9174281f6dbe9f1b49d3a5f>

*If you have any questions or would like to attend these proceedings, please contact (208) 334-7500.*

## Idaho State Board of Equalization

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

**Agenda – Amended 08/16/2024**  
**Board will not convene 08/19 – 23/2024**

### August 19, 2024

**Meeting canceled by vote of the Board 08/16/2024**

### August 20, 2024

**Meeting canceled by vote of the Board 08/16/2024**

### 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~~ – **Appeal Withdrawn 08/14/2024**
  - 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~~ – **Appeal Withdrawn 08/14/2024**
  - o. Mile 28 Water Power Project, LLC
  - p. North Side Canal Company, LTD
  - q. Rock Creek Joint Venture

**Join Online:**

<https://idahogov.webex.com/idahogov/j.php?MTID=me976d064b9174281f6dbe9f1b49d3a5f>

*If you have any questions or would like to attend these proceedings, please contact (208) 334-7500.*



## Idaho State Board of Equalization

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

### Agenda – Amended 08/16/2024 Board will not convene 08/19 – 23/2024

- 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

**Join Online:**

**<https://idahogov.webex.com/idahogov/j.php?MTID=me976d064b9174281f6dbe9f1b49d3a5f>**

*If you have any questions or would like to attend these proceedings, please contact (208) 334-7500.*