

Idaho State Board of Equalization

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

Agenda

Join Online:	https://idahogov.webex.com/idahogov/j.php?MTID=m7d637dfb91ba7ef4a5fb8b7614cb87fc
Meeting Password:	MvgjPkc2n32
Join by phone:	1-415-655-0001
Access Code:	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

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August 12, 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

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Agenda

August 13, 2025

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

1. Reconvene Board
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
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 - 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

3. Recess the Board

August 14, 2025

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

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

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August 15, 2025

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. 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
 - vi. Bypass Limited
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 - xxvi. Saint Anthony Hydro, LLC
 - xxvii. Shoshone Hydro LP DBA: Shoshone Hydro Project
5. **Action Item:** Present, Review, Approve and Equalize Centrally Assessed Values
6. **Action Item:** Present and Approve Irrigation Exemption

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7. **Action Item:** Present, Review, Approve, and Equalize County Assessments and Abstracts
8. Recess the Board

August 18, 2025

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, 2025

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, 2025

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, 2025

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

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

August 22, 2025

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

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

August 25, 2025

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

1. Reconvene Board
2. Other Business
3. Conclude any remaining business.
4. Adjourn Board

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