

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=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

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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. 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
8. 11:00 a.m.
 - a. District 2 Assessor Reports and Board Discussion
 - i. Kootenai County
 - ii. Latah County
 - iii. Nez Perce County
9. 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
10. 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

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11. Recess the Board

August 11, 2026

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

1. Reconvene Board

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

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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

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

1. Reconvene Board
2. Discussion and deliberation
3. **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
 - 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

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- 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. **Action Item:** Present, Review, Approve and Equalize Centrally Assessed Values
- 5. **Action Item:** Present, Review, Approve, and Equalize County Assessments and Abstracts
- 6. 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. Discussion and deliberation
- 3. Recess the Board

August 20, 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 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

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August 24, 2026

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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