

RESOLUTION NO. 25-070

**A RESOLUTION OF THE CANYON COUNTY BOARD OF COUNTY
COMMISSIONERS TO CREDIT PROPERTY TAXES WITH JUDICIAL INTEREST
TO PACIFICORP**

The following resolution and order was considered and adopted by the Canyon County, Idaho Board of Commissioners ("Board") on this 24th day of April 2025.

Upon the motion of Commissioner Van Brock and the second by Commissioner Pomroks, the Board resolves as follows:

WHEREAS, Idaho Code § 31-801 grants general powers and duties, subject to the restrictions of law, to the boards of county commissioners in their respective counties; and

WHEREAS, Idaho Code § 31-828 grants the Board authority "to do and perform all other acts . . . which may be necessary to the full discharge of the duties of the chief executive authority of the county government"; and

WHEREAS, Idaho Code § 31-807 authorizes the Board to manage county property subject to restrictions including, but not limited to, those described in Idaho Code § 31-808; and

WHEREAS, PacifiCorp filed a lawsuit against Idaho State Tax Commission regarding property tax assessments for the tax year 2024, CV01-24-16169; and

WHEREAS, the District Court of the Fourth Judicial District of the State of Idaho ordered the Idaho State Tax Commission to issue revised apportionment sheets to all Idaho Counties wherein PacifiCorp owned the subject properties using the Idaho Taxable Value; and

WHEREAS, upon receipt of the revised apportionment sheets for PacifiCorp, the Counties were ordered to make appropriate adjustments to their respective property tax rolls for PacifiCorp operating property located in their respective Counties and to issue appropriate property tax refunds and/or credit to PacifiCorp for taxes paid for the tax year 2024; and

WHEREAS, Idaho Code § 63-1305 authorizes the Board to refund taxes and/or credit to PacifiCorp for taxes paid in 2024 per Order of the District Court of the Fourth Judicial District of the State of Idaho, pursuant to Exhibits A, B and C attached and incorporated herein; and


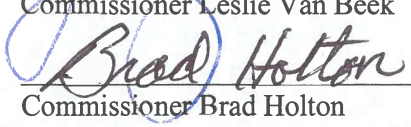

WHEREAS, the Board desires to comply with the District Court's order in the form of a credit in the amount of \$57.62 will be deducted from the second half of PacifiCorp taxes due on June 20, 2025, pursuant Idaho Code § 63-1305 (4) and per calculations included in Exhibit C attached and incorporated herein.

NOW THEREFORE, THE BOARD HEREBY RESOLVES, a credit as identified above and in accordance with Idaho Code § 63-1305 will be issued to PacifiCorp at the address specified in Exhibit B, a letter from the Idaho State Tax Commission, attached and incorporated herein.

IT IS FURTHER RESOLVED BY THE BOARD, that this resolution shall be effective this 24th day of April, 2025.

Motion Carried Unanimously

✓ Motion Carried/Split Vote Below
_____ Motion Defeated/Split Vote Below

	Yes	No	Did Not Vote
 _____ Commissioner Leslie Van Beek	<u>✓</u>	_____	_____
 _____ Commissioner Brad Holton	<u>X</u>	_____	_____
 _____ Commissioner Zach Brooks	<u>x</u>	_____	_____

ATTEST: RICK HOGABOAM, CLERK

By: J Ross
Deputy Clerk

RAÚL R. LABRADOR
IDAHO ATTORNEY GENERAL

YVONNE DUNBAR
State General Counsel Division

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Attorneys for the Idaho State Tax Commission

**IN THE DISTRICT COURT OF THE FOURTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF ADA**

PACIFICORP,)	
)	CASE NO. CV01-24-16169
Petitioner,)	
)	ORDER
-vs-)	
)	
IDAHO STATE TAX COMMISSION,)	
)	
Respondent.)	
)	
)	
)	
)	

Based on the Stipulation of Settlement and Motion to Approve submitted by the Parties
and for good cause appearing, the Court hereby ORDERS:

1. The market value for assessment purposes of PacifiCorp's property located in the
state of Idaho, after the removal of applicable exemptions, (the "Idaho Taxable Value") is
\$556,900,000 for the 2024 tax year.

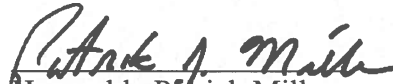
2. The irrigation exemption under Idaho Code §§ 63-602O and 603, as applicable to PacifiCorp's property located in the state of Idaho, is \$90,700,000 for the 2024 tax year. The irrigation rebate is \$461,374.22 for the 2024 tax year. PacifiCorp is authorized to make corrections in its billings to irrigators to account for the change in the irrigation rebate amount.

3. The Commission shall issue revised apportionment sheets to all Idaho Counties wherein PacifiCorp owned the subject property (the "Counties") using the Idaho Taxable Value of \$556,900,000.

4. Upon receipt of the revised apportionment sheets, the Counties shall make appropriate adjustments to their respective property tax rolls for PacifiCorp's property located in their respective Counties and shall issue appropriate property tax refunds or credits to PacifiCorp. Any refund sent by a county pursuant to this Order on or before sixty (60) days following its issuance, shall not be subject to statutory interest.

DATED this ____ day of _____, 2025.

3/24/2025 2:35:09 PM


Honorable Patrick Miller
District Judge

CERTIFICATE OF SERVICE

3/25/2025 13:23:24

I hereby certify that on the day of 2025, I emailed (served) a true and correct copy of the within instrument to:

David J. Crapo
Crapo Deeds, PLLC
106 W. 500 S., Ste. 100
Bountiful, UT 84010

djcrapo@crapodeeds.com

Matthew K. Shriver
Deputy Attorney General
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Deputy Clerk



PacifiCorp settlement requires refunds from 25 counties

The Idaho State Tax Commission and PacifiCorp recently reached a settlement after PacifiCorp filed a lawsuit appealing the Tax Commission's 2024 assessed value of their operating property. The result of the settlement is a 6.57% reduction in the assessed value of the property and a refund of tax to PacifiCorp for 2024.

As a state-assessed operating property company, PacifiCorp, operating as Rocky Mountain Power in Idaho, requested a hearing with the State Board of Equalization regarding the Tax Commission's 2024 assessed value. After the Board upheld PacifiCorp's assessed value, PacifiCorp filed a lawsuit in District Court appealing the Tax Commission's determination. The primary basis of the original appeal and subsequent lawsuit was PacifiCorp's assertion that the income projection used in the assessed value didn't adequately account for wildfire liabilities impacting the company's operating expenses.

There is widespread agreement that electric utilities face a growing financial threat from wildfires, with their infrastructure often implicated in igniting those fires. The risk stems from factors like aging equipment, vegetation encroachment on power lines, and weather conditions. This has led to heightened pressure on utilities to implement more robust mitigation measures, including enhanced vegetation management, infrastructure upgrades, and the use of public safety power shutoffs during high-risk periods.

There has also been widespread media coverage related to wildfire damage occurring throughout the country. PacifiCorp is and has been involved in litigation related to these tragic events with some of the litigation resulting in large damage awards against the company. Other litigation is still ongoing.

The Tax Commission engaged in extensive discussions with PacifiCorp before and since the appeal to District Court. After reviewing detailed liability claims and related insurance reimbursements along with projecting the potential future financial impact of wildfires on PacifiCorp's operations, the Tax Commission determined that the appeal was suitable for settlement. The Tax Commission and PacifiCorp formalized an agreement that reasonably reflects a mutually acceptable and fair resolution of the company's 2024 assessed value.

County action needed

Your county is one of 25 counties in Idaho that received an apportionment of PacifiCorp value and thereby levied a tax in 2024. The attached spreadsheet identifies each PacifiCorp



parcel in your county and how much it should be adjusted by to determine the amount of tax to refund.

As part of the settlement, PacifiCorp has agreed to waive interest on any refund paid by **May 23, 2025**, which is within 60 days of the signed order by the court. The order is also attached to this email.

Your county may prefer to provide a credit rather than a refund, which is allowable under Idaho Code section [63-1305](#).

If you need to talk with PacifiCorp about credits and/or interest, please call Matt Paz, PacifiCorp Assistant Tax Director, at (503) 813-6835. You should send refunds to PacifiCorp at the address below:

Matt Paz
Assistant Tax Director
825 NE Multnomah St., Suite 1900
Portland, OR 97232

If you have any questions about refund authority, please email Matt Shriver or Brett Jarvis, Deputy Attorneys General, at matt.shriver@tax.idaho.gov or brett.jarvis@tax.idaho.gov. You can also call them at (208) 334-7530.

When your county has determined final proportionate charges to districts, please notify the districts and the Tax Commission of the amounts, so proper allowances can be made for setting levies. To notify the Tax Commission, call Ben Seloske, Research Analyst, at (208) 334-7541.

For any other questions, please contact Jerott Rudd, Operating Property Bureau Chief, at (208) 334-7723.

PIN	Taxing District	Levy Rate	Value	Original Charge	Adjusted Value	Adjusted Charge	Charge Adjusted
UR000300109300	113 MELBA GOPHER	0.000049670	206,127	\$10.24	192,589	\$9.57	\$0.67
	653 CANYON AMBULANCE DISTRICT	0.000098531	206,127	\$20.31	192,589	\$18.98	\$1.33
	668 MOSQUITO ABATEMENT	0.000093641	206,127	\$19.30	192,589	\$18.03	\$1.27
	690 NAMPA HWY DIST #1	0.000582149	206,127	\$120.00	192,589	\$112.11	\$7.89
	734 MELBA CEMETERY	0.000070089	206,127	\$14.45	192,589	\$13.50	\$0.95
	767 MELBA SCHOOL DIST #136	0.000099294	206,127	\$20.47	192,589	\$19.12	\$1.35
	775 COLLEGE OF WESTERN IDAHO	0.000085194	206,127	\$17.56	192,589	\$16.41	\$1.15
	998 CANYON COUNTY	0.001556847	206,127	\$320.91	192,589	\$299.84	\$21.07
				\$543.24			\$507.56
							\$35.68

PIN	Taxing District	Levy Rate	Value	Original Charge	Adjusted Value	Adjusted Charge	Charge Adjusted
UR000300110000	113 MELBA GOPHER	0.000049670	126,768	\$6.30	118,442	\$5.88	\$0.42
	653 CANYON AMBULANCE DISTRICT	0.000098531	126,768	\$12.49	118,442	\$11.67	\$0.82
	668 MOSQUITO ABATEMENT	0.000093641	126,768	\$11.87	118,442	\$11.09	\$0.78
	690 NAMPA HWY DIST #1	0.000582149	126,768	\$73.80	118,442	\$68.95	\$4.85
	734 MELBA CEMETERY	0.000070089	126,768	\$8.89	118,442	\$8.30	\$0.59
	767 MELBA SCHOOL DIST #136	0.000099294	126,768	\$12.59	118,442	\$11.76	\$0.83
	775 COLLEGE OF WESTERN IDAHO	0.000085194	126,768	\$10.80	118,442	\$10.09	\$0.71
	998 CANYON COUNTY	0.001556847	126,768	\$197.36	118,442	\$184.42	\$12.94
				\$334.10			\$312.16
							\$21.94

Total \$57.62