

## **SUMMARY STATEMENT**

*Idaho Power Company v. Idaho State Tax Commission*  
Docket No. 49126

This appeal concerned the taxation of operating property within Idaho. The Idaho State Tax Commission (the “Commission”), in its capacity as the State Board of Equalization, is responsible for equalizing the assessments of operating property for purposes of taxation. Idaho Power Company and Avista Corporation (collectively the “Companies”) contested the Commission’s assessments of their operating property during 2019 and 2020, asserting that those assessments violated the proportionality and uniformity requirements set out in Article VII, sections 2 and 5 of the Idaho Constitution. The Commission rejected the Companies’ challenges and upheld its assessments.

The Companies then sought judicial review of the Commission’s decision in district court, arguing that the Commission had erred in two significant ways. First, the Companies argued that, because the Commission had reduced the assessed values of certain railroads’ operating property in compliance with federal law, the assessed values of the Companies’ operating property were unconstitutionally assessed at a higher percentage of their actual cash value than were the railroads’ operating properties (the Companies’ first claim). Second, the Companies argued that commercial property had been assessed (and therefore taxed) at a lower percentage of its actual cash value than the Companies’ operating property, rendering the Companies’ operating property unconstitutionally over-taxed (the Companies’ alternative claim). The district court granted summary judgment to the Commission as to the Companies’ first argument. However, the district court concluded genuine issues of material fact existed as to the Companies’ second argument and declined to grant the Commission’s request for summary judgment. Both parties appealed.

The Idaho Supreme Court reversed the district court’s dismissal of the Companies’ first claim. The Court affirmed the district court’s decision denying summary judgment for the Commission on the alternative claim. The case was remanded for further proceedings.

***\*\*\*This summary constitutes no part of the Court’s opinion. It has been prepared by court staff for the convenience of the public.\*\*\****