

**REDACTED**

Case No. PAC-E-21-07

Exhibit No. 42

Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

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**REDACTED**

Exhibit Accompanying Direct Testimony of Steven R. McDougal

Property Tax Estimation Procedure and Estimation

May 2021

**THIS EXHIBIT IS CONFIDENTIAL IN ITS  
ENTIRETY AND IS PROVIDED UNDER  
SEPARATE COVER**