

From: [PUC Consumer Comments](#)
To: [Jan Noriyuki](#)
Subject: Notice: A comment was submitted to PUCWeb
Date: Thursday, September 10, 2020 7:00:05 AM

The following comment was submitted via PUCWeb:

Name: Tucker Johnson
Submission Time: Sep 9 2020 4:53PM
Email: tuckerj@skylineid.com
Telephone: 208-377-4104
Address: 372 S Eagle Rd. Ste. 328
Eagle, ID 83616

Name of Utility Company: Suez

Case ID: SUZ-W-20-01

Comment: "The bottom line of the current CIAC tax is that it makes for less affordable housing anywhere within Suez's service area (or any other for-profit company's service area). This also negatively impacts the land values in the service area when compared to adjacent lands served by a municipal system. The land owner/seller is unduly punished for being within the wrong service area - at no fault of their own and within their input/consent. Without question, this tax is an unnecessary burden pure and simple. It needs to end."

[\[Open in the PUC Intranet application\]](#)

September 9, 2020

Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074
jan.noriyuki@puc.idaho.gov

Re: SUZ-W-20-01

Dear PUC Commissioners:

I am submitting these comments in opposition to the Contributions in Aid of Construction or CIAC.

When I learned about a new fee being charged by Suez and authorized by the Idaho Public Utilities Commission (Contributions in Aid of Construction or

- Contributions in Aid of Construction which is an additional 21.5% to the cost of the water system.
- The cost would increase the price of each home over \$2,500 per home.
- The new CIAC fee creates a distinct competitive disadvantage to private systems. Since the CIAC charges only apply to private water systems, the increased costs are inequitably charged to new development depending on its water provider.
- If a new development is served by a private water system like SUEZ, the CIAC is charged; but the fee is not charged if the development is served by a government owned water system.

Thank you for taking our comments into consideration.

Sincerely,

Chauncey Saunders



From: [Amy Kelley <amyk@blackrockhomes.com>](mailto:amyk@blackrockhomes.com)
To: [Jan Noriyuki](mailto:jan.noriyuki@puc.idaho.gov)
Subject: Suez CIAC
Date: Thursday, September 10, 2020 2:00:28 PM

September 9, 2020

Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074
jan.noriyuki@puc.idaho.gov

Re: SUZ-W-20-01

Dear PUC Commissioners:

I am submitting these comments in opposition to the Contributions in Aid of Construction or CIAC.

When I learned about a new fee being charged by Suez and authorized by the Idaho Public Utilities Commission (Contributions in Aid of Construction or

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- If a new development is served by a private water system like SUEZ, the CIAC is charged; but the fee is not charged if the development is served by a government owned water system.

Thank you for taking our comments into consideration.

Sincerely,

Blackrock Homes



September 2, 2020

Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074

Re: SUZ-W-20-01

Dear PUC Commissioners:

I am submitting these comments as a residential land developer in the Treasure Valley for over 20 years and as a consultant that supports other developers and landowners in the land development process.


When I learned about a new fee being charged by Suez and authorized by the Idaho Public Utilities Commission (Contributions in Aid of Construction or CIAC), which is an additional 21.5% to the cost of the water system, I was shocked. After learning about this added expense, I have explained this added cost to several potential development clients. The result of the added cost has caused some new development projects to be put on hold until the cost of housing increases enough to cover the added cost to develop. In one specific example, the cost would increase the price of each home over \$2,500 per home. I know of a multifamily development that was put on hold until the rents increased enough to cover the added cost. Waiting for price or rents to increase sufficiently to cover added costs is a difficult and potentially precarious position to be in. As I consider developing new subdivisions, I have realized that the new CIAC fee creates a distinct competitive disadvantage to private systems. Since the CIAC charges only apply to private water systems, the increased costs are inequitably charged to new development depending on its water provider. If a new development is served by a private water system like SUEZ, the CIAC is charged; but the fee is not charged if the development is served by a government owned water system.

The housing market continues to become more expensive and less affordable to both buyers and renters. I appreciate your help to reduce burdensome costs whenever possible so that we can pass on these savings to our customers. I respectfully request that you eliminate the CIAC fee.

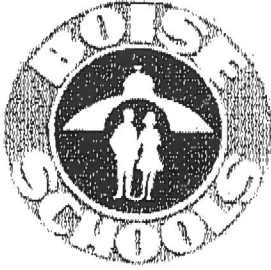
Sincerely,

Thank you for taking our comments into consideration, I would be glad to elaborate at our next meeting and look forward to discussing these items with the group.

Sincerely,



Laren Bailey, MCRP, PMP



The Independent School District of Boise City

8169 West Victory Road
Boise, ID 83709
www.boiseschools.org

(208) 854-4000
FAX (208) 854-4003

10 total pages

September 10, 2020

Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074
FAX: (208) 334-3762
Via USPS and fax

Re: SUZ-W-20-01

Dear Commission,

I am General Counsel for Boise Schools and was asked to submit comments to the IPUC on the District's behalf in relation the pending petition from Suez.

The Boise School District supports the SUEZ request to end imposing the fee to tax exempt entities, and asks that you halt any authorization or granting of power to SUEZ to collect a 21.56% (or any amount) for Contributions in Aid of Construction (CIAC) tax gross-up amounts on Boise School District projects whatsoever.

The District's objections to this program are many.

1. First and foremost, the Boise School District is not a developer. By the language of both the report which proposed the program, and the IPUC Order, entered on May 31, 2018, in Case GNR-U-18-01, ORDER NO. 34074, the application to a tax exempt school district is not warranted.

SUEZ submitted a request via letter in the underlying IPUC process on March 28, 2018. It stated the following:

- The Company has investigated how taxable CIAC has been addressed in other of SUEZ' regulatory jurisdictions and would **propose that SWID be authorized to gross-up the CIAC charged to developers at the net present value of cash flows resulting from the taxability of the CIAC and the future deductibility for income tax purposes of the resulting asset.** Additionally, the Company would propose that the deferred income tax impact of such a transaction be held outside of the ratemaking process such that water service customers are not impacted. This is essentially the

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An Equal Opportunity Employer-Educator

methodology illustrated in Schedules 1 through 3 attached to the aforementioned Commission Order.

See p. 4, letter dated March 28, 2018, In the Matter of the Investigation into the Impact of Federal Tax Code Revisions on Utility Costs and Ratemaking Case No. GNR-U-18-01 Order No. 33965.

The Commission confirmed the proposal in its Order:

- The Company proposed to gross-up the CIAC **charged to developers** at the net present value of cash flows resulting from the taxability of the CIAC and the future deductibility for income tax purposes of the resulting asset. And to **eliminate the impact on current customers**, the Company proposed that the deferred income tax impact of such transaction be held outside the ratemaking process.

See Order, p. 2 (emphasis added). The Commission then identified the staff recommendation, to which the company concurred, which also limited the program to developers:

- 3. The Company should gross-up its CIAC calculation to account for their taxability.

Staff noted that, under the TCJA, CIAC to water utilities are taxable as of January 1, 2018. Because of this, the Company proposed to **gross-up CIAC charges to contributing developers** at the net present value of CIAC-related cash flows and the future tax deductibility of the resulting asset. Staff recommended the Commission accept the Company's CIAC proposal and review the Company's CIAC calculations in the Company's next general rate case. Id. at 4.

See Order, p. 4 (emphasis added).

The IPUC then authorized the program "as noted above:"

- IT IS FURTHER ORDERED that the Company gross-up its CIAC calculations to account for the taxability of those contributions, as noted above.

Under the current tariff, the term "developer" does not include a tax exempt public agency, and the District is a current customer:

- 55. Developer shall mean a person, firm or corporation who (1) sells two or more lots, parcels or tracts of land to others for the purpose of constructing thereon any type of building or (2) constructs any type of building, on land which is for sale, lease or rent by or to another party(ies).

See Sheet No. 21, June 1, 2018, Order No. 34074, RULES AND REGULATIONS GOVERNING WATER MAIN EXTENSIONS.

Notably, in correspondence from Suez addressing this issue, they again referred to the program as applying to “developers:”

- In addition, under the TCJA, Contributions In Aid of Construction (“CIAC”) to water utilities became taxable to the utilities as of January 1, 2018. This makes all developer contributions taxable (both cash and/or real property) to SUEZ.

See letter dated June 15, 2018 attached hereto.

The Boise School District is not a developer. It has not prepared any property for sale, lease or rent to another party, nor has it sold lots to others for construction. Rather, for each of the attached examples, Boise Schools has reconstructed an existing school or extended a line at an existing facility, and hooked that upgraded system up to the existing water main. It is a “current customer,” and not contemplated in the many references to charging the fee to new construction which brings new systems into SUEZ domain. Even for a new school, given it would not be built for sale or profit, the program should not apply.

It is the Boise School District’s position that the current Order does not authorize SUEZ to charge the gross up fee to tax exempt public entities generally, and certainly not for projects which repair or replace existing water lines on existing properties that have long been served by SUEZ.

Invoicing documents provided by SUEZ on recent projects for Boise Schools indicate \$141,749.33 on four projects at existing schools, and one project at our Facilities and Operations headquarters. *See* Attachments. Boise Schools has moved, replaced or extended water mains at existing facilities, and been taxed as if the entity is developing new ground.

Boise Schools is not a developer by the Tariff’s own plain language, and there is no authority to expand the program beyond the Tariff’s authorizing language. The current order should clarify this limitation by removing tax exempt government entities from the program entirely.

2. Second, on a fiscal level, the District is a tax exempt agency, and the fee is being charged to existing properties. This essentially shifts SUEZ’s tax burden to taxpayers.

The claim was made during the authorization process that spreading the cost of increased income taxes from CIAC would result in subsidizing a developer by SUEZ ratepayers. This seems to ignore the burden shift to taxpayers subsidizing ratepayers when a tax exempt agency is forced to pay SUEZ taxes. Should the burden to pay SUEZ tax be applied to SUEZ ratepayers, or should the burden be shifted to the taxpayers who fund the Boise School District?

When tax rates were higher, and CIAC were exempt from taxable income, SUEZ's overall tax burden fell on ratepayers. When tax rates are lower, and CIAC are no longer exempt, why would ratepayers no longer be responsible for SUEZ's overall tax burden?

This logic fails when the improvements do not add ratepayers or expand the existing system, or are applied to a taxpayer supported entity. When the project involves upgrading an existing facility, or is funded by the public, the idea that ratepayers are subsidizing a developer does not apply. The Boise School District is being penalized for upgrading our schools, and taxpayers are subsidizing SUEZ's overall tax liability.

This shift of liability to a tax exempt government entity is not appropriate, and the inherent disincentive to repair or upgrade our existing systems is contrary to the District's duty to maintain schools.

3. Consistent with the District not being a developer under the Tariff, and the inappropriate shift of tax burden to our taxpayers, the Boise School District is not a "person" under the definition of Contributions in Aid of Construction in federal Code.

Federal regulation defines CIAC as "any amount of money or other property received from a person (whether or not a shareholder) by a regulated public utility that provides water or sewerage disposal services." *See* 26 C.F.R. 10118.2(a)(1). A "person" is "an individual, a trust, an estate, a partnership, an association, a company or a corporation." *See* 26 CFR 10269.1(d).

Consistent with Boise Schools not being a developer, there does not appear to be a basis to include tax exempt government agencies under the definition of Contributions in Aid of Construction. If the regulation was intended to apply to all entities, it would not have the limiting language defining the source of the contribution, or it would include government entities in the definition itself.

The Boise School District respectfully requests that the IPUC cease SUEZ authority to impose a CIAC surcharge on tax exempt public entities.

If you have any questions or concerns, or need any clarifications of the above, please get in touch.

Regards,



Dan Skinner

General Counsel for the Boise School District

enclosures



John Lee
 8248 W. Victory Road
 Boise, ID 83709
 Phone (208) 362-7329
 Fax (208) 362-3858
 john.lee@suez.com

June 28, 2018

Mr. Ed Niehay
 Boise Independent School District of Boise City
 8625 S. Elite Dr
 Boise, ID 83716

Dear Mr. Niehay,

This letter is to advise you of SUEZ opinion of probable cost to provide water service for Hillside Junior High School (C18D339).

CONTRACTOR COST(S):

Installation of 1440'-8" Water Main-----	\$	76,367.91
Installation of 2-2" Domestic & 1-6" Fire Services-----	\$	7,605.99
Installation of 2-6" Fire Hydrant-----	\$	5,556.40
Total Cost Paid to Contractor-----	\$	89,530.30

SUEZ LABOR AND OVERHEAD:

SUEZ Labor and Overheads-----	\$	18,676.17
Total Project Cost-----	\$	108,206.47

Associated Tax Cost @ 21.56%-----	\$	23,329.31
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Total Cost Payable to SUEZ-----	\$	42,005.48
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Before your contractor can proceed with construction of the water system, you will need to sign and return both copies of the enclosed contracts to SUEZ along with the SUEZ cost and W-9 form. You will also need to provide SUEZ with an electronic file of the approved water design, and grant SUEZ any necessary easement for installation of the new water facilities.

Upon completion of the project you will need to pay your contractor and complete and return the enclosed Bill of Sale. We will be able to provide service to your project once you have deeded the system to SUEZ. The SUEZ opinion of probable cost will be adjusted to reflect actual costs after the completion of the project. If actual costs are greater than the amount contributed, the difference shall be payable within thirty days of receipt of a statement from SUEZ. If costs are less than the amount contributed, the difference will be refunded to you as soon as final accounting has been completed.



John Lee
 8248 W. Victory Road
 Boise, ID 83709
 Phone (208) 362-7329
 Fax (208) 362-3858
 john.lee@suez.com

July 2, 2018

Mr. Ed Niehay
 Boise Independent School District of Boise City
 8625 S. Elite Drive
 Boise, ID 83716

Dear Mr. Niehay,

This letter is to advise you of SUEZ opinion of probable cost to provide water service for Fairmont Jr. High (C18D341).

CONTRACTOR COST(S):

Installation of 1175'-8" Water Main-----	\$	51,650.00
Installation of 2-2" Domestic and 1-6" Fire Services-----	\$	19,960.00
Installation of 2-6" Fire Hydrant-----	\$	8,640.00
Total Cost Paid to Contractor-----	\$	80,250.00

SUEZ LABOR AND OVERHEAD:

SUEZ Labor and Overheads-----	\$	18,567.65
Total Project Cost-----	\$	18,567.65

Associated Tax Cost @ 21.56%-----	\$	21,305.09
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Total Cost Payable to SUEZ-----	\$	39,872.74
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Before your contractor can proceed with construction of the water system, you will need to sign and return both copies of the enclosed contracts to SUEZ along with the SUEZ cost and W-9 form. You will also need to provide SUEZ with an electronic file of the approved water design, and grant SUEZ any necessary easement for installation of the new water facilities.

Upon completion of the project you will need to pay your contractor and complete and return the enclosed Bill of Sale. We will be able to provide service to your project once you have deeded the system to SUEZ. The SUEZ opinion of probable cost will be adjusted to reflect actual costs after the completion of the project. If actual costs are greater than the amount contributed, the difference shall be payable within thirty days of receipt of a statement from SUEZ. If costs are less than the amount contributed, the difference will be refunded to you as soon as final accounting has been completed.



Nate Crofts
 8248 W. Victory Road
 Boise, ID 83709
 Phone (208) 362-7329
 Fax (208) 362-3858
 Nate.Crofts@suez.com

May 14th, 2019

Mr. Ed Niehay
 Boise Independent School District
 8169 W. Victory Rd.
 Boise, ID 83709

Dear Mr. Niehay,

This letter is to advise you of SUEZ opinion of probable cost to provide water service for Pierce Park Elementary School Replacement (C19D317).

CONTRACTOR COSTS:

Installation of 15'-4", 105'-6" & 1,370'-8" PVC Water Main -----	\$	75,473.00
Installation of 3-2" Domestic & 1-8" Fire Services -----	\$	16,059.00
Installation of 4-6" Fire Hydrants -----	\$	23,045.00
Total Cost Paid to Contractor -----	\$	114,577.00

SUEZ LABOR AND OVERHEAD COSTS:

SUEZ Labor and Overheads -----	\$	25,654.48
Total Project Costs -----	\$	140,231.48

Associated Tax Cost @ 21.56% -----		30,233.91
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Total Cost Payable to SUEZ -----	\$	55,888.39
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Before your contractor can proceed with construction of the water system, you will need to sign and return both copies of the enclosed contracts to SUEZ, along with the SUEZ cost and W-9 form. You will also need to provide SUEZ with an electronic file of the approved water design, and grant SUEZ any necessary easement for installation of the new water facilities.

Upon completion of the project, you will need to pay your contractor and complete and return the enclosed Bill of Sale. We will be able to provide service to your project once you have deeded the system to SUEZ. The SUEZ opinion of probable cost will be adjusted to reflect actual costs after the completion of the project. If actual costs are greater than the amount contributed, the difference shall be payable within thirty (30) days of receipt of a statement from SUEZ. If costs are less than the amount contributed, the difference will be refunded to you as soon as final accounting has been completed.



Nate Crofts
 8248 W. Victory Road
 Boise, ID 83709
 Phone (208) 362-7329
 Fax (208) 362-3858
 Nate.Crofts@suez.com

May 30, 2019

Mr. Ed Niehay
 Boise Independent School District
 6625 S. Elite Dr.
 Boise, ID 83716

Dear Mr. Niehay,

This letter is to advise you of SUEZ opinion of probable cost to provide water service for Mountain View Elementary School (C19D323).

CONTRACTOR COSTS:

Installation of 1,056'-8" PVC Water Main -----	\$	78,980.00
Installation of 2-2" & 1-6" Domestic Services -----	\$	17,400.00
Installation of 3-6" Fire Hydrants -----	\$	23,400.00
Total Cost Paid to Contractor -----	\$	119,780.00

SUEZ LABOR AND OVERHEAD COSTS:

SUEZ Labor and Overheads -----	\$	26,478.64
Total Project Costs -----	\$	146,258.64

Associated Tax Cost @ 21.56% -----	\$	31,533.36
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Total Cost Payable to SUEZ -----	\$	58,012.00
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Before your contractor can proceed with construction of the water system, **you will need to sign and return both copies of the enclosed contracts to SUEZ, along with the SUEZ cost and W-9 form.** You will also need to provide SUEZ with an electronic file of the approved water design, and grant SUEZ any necessary easement for installation of the new water facilities.

Upon completion of the project, you will need to pay your contractor and complete and return the enclosed Bill of Sale. We will be able to provide service to your project once you have deeded the system to SUEZ. The SUEZ opinion of probable cost will be adjusted to reflect actual costs after the completion of the project. If actual costs are greater than the amount contributed, the difference shall be payable within thirty (30) days of receipt of a statement from SUEZ. If costs are less than the amount contributed, the difference will be refunded to you as soon as final accounting has been completed.

**RESIDENTIAL, MULTIPLE FAMILY HOUSING, COMMERCIAL,
INDUSTRIAL, OR MUNICIPAL DEVELOPMENT
WATER MAIN EXTENSION AGREEMENT**

CEA No. C20D311

AGREEMENT between SUEZ WATER IDAHO INC. hereinafter called the "Company" and BOISE INDEPENDENT SCHOOL DISTRICT at 6625 ELITE DR., BOISE, ID 83716 hereinafter called the Applicant.

WHEREAS, the Applicant has applied to the Company for an extension to its mains as follows:

NONREFUNDABLE COST(S):

Installation of 1620' - 8" PVC Water Main -----	\$	82,800.00
Installation of 1-2", 1-4" & 1-6" Domestic Services-----	\$	16,900.00
Installation of 3-6" Private Fire Hydrants-----	\$	13,500.00
Offset to avoid Capital Water Line-----	\$	2,980.00
Bore under existing temporary JFK Structure-----	\$	21,900.00
SUEZ Labor and Overheads -----	\$	25,870.20
Total Opinion of Probable Contributed Cost -----	\$	163,950.20
Associated Tax Cost -----	\$	35,347.66
Less Suez Cost Already Paid-----	\$	55,853.73
Total Cash Contribution to SUEZ -----	\$	143,444.13

WHEREAS, the Company has agreed to such extension upon the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises and of the mutual covenants and agreements herein contained, THE PARTIES HERETO AGREE AS FOLLOWS:

A. GENERALLY

1. For the purposes of this agreement, a bona fide customer shall mean any person(s), firm, Company, corporation, association, governmental unit or owner of property as guarantor furnished water service of a permanent nature by the Company; and the term "Extension" shall mean the water mains and appurtenances and service laterals as shown on the attached plan excluding fire hydrants.
2. The term of this Agreement shall be for ten (10) years from the date hereof.
3. The Applicant agrees to provide all easements and rights of way, which the Company considers necessary either from the Applicant or from third persons, as the case may be, to assure the legal feasibility of the Extension, without cost to the Company.
4. The applicant's right to receive monies from off-site connections is personal to the Applicant and unassignable either as collateral security or otherwise.
5. This Extension shall be made in accordance with the rules and regulations, and specifications of the Company and subject to the approval of the Company, which approvals will not be unreasonably withheld.



John Lee
8248 West Victory Road
P.O. Box 190420
Boise, ID 83719-0420
Phone: 208-362-7329
Email: john.lee@suez.com

June 25, 2018

Dear Mr. ,

On December 22, 2017 the President signed into law the federal Tax Cuts and Jobs Act of 2017 (the "TCJA"). Effective January 1, 2018 the TCJA decreased the federal corporate tax rates from 35% to 21%. In addition, under the TCJA, Contributions In Aid of Construction ("CIAC") to water utilities became taxable to the utilities as of January 1, 2018. This makes all developer contributions taxable (both cash and/or real property) to SUEZ.

In response to the TCJA, the Idaho Public Utilities Commission (the "Commission") opened a multi-utility case to investigate whether to adjust the rates of certain utilities that benefit from the reduced tax rate, (see Order No. 33965 and Case No. GNR-U-18-01).

In response to the Commission Order, on March 29, 2018, SUEZ filed its report on the impact of the TCJA on the costs and rates charged to customers, and on the proposed treatment of CIAC. SUEZ proposed a rate reduction commensurate with the effect of the federal tax reduction, and a gross-up payment from the contributor so SUEZ can cover the additional taxes it will have to pay on CIAC, rather than pass this tax onto its customers.

After a thorough review of the SUEZ proposals by Commission Staff, the Commission issued its Order No. 34074 on May 31, 2018 requiring SUEZ to reduce its water rates by \$2,722,791, or approximately 5.6%, and to gross-up its CIAC calculations to account for the taxability of those contributions so as to not have customers subsidize the developer through rates. The Commission Order was effective on June 1, 2018.

WHAT THIS MEANS TO YOU:

Beginning June 1, 2018, SUEZ will require an additional cash contribution from all developer/contributors in the amount of 21.56% of the total CIAC (both cash and real property) before new water facility extension agreements can be executed or construction can begin on all developer projects. This additional cash contribution will be used to pay the tax on CIAC's as required by the TCJA.

If you have any questions or need additional information, please let me know.

Best regards,

John Lee
Construction Coordinator

September 9, 2020

Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074
jan.noriyuki@puc.idaho.gov

Re: SUZ-W-20-01

Dear PUC Commissioners:

I am submitting these comments in opposition to the Contributions in Aid of Construction or CIAC.

When I learned about a new fee being charged by Suez and authorized by the Idaho Public Utilities Commission (Contributions in Aid of Construction or

- Contributions in Aid of Construction which is an additional 21.5% to the cost of the water system.
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- If a new development is served by a private water system like SUEZ, the CIAC is charged; but the fee is not charged if the development is served by a government owned water system.

Thank you for taking our comments into consideration.

Sincerely,



Jeff Hebert
Red Oak Dev.



September 2, 2020

Commission Secretary
Idaho Public Utilities Commission
P.O. Box 83720
Boise, ID 83720-0074

Re: SUZ-W-20-01

Dear PUC Commissioners:

I am submitting these comments as a residential land developer in the Treasure Valley for over 20 years and as a consultant that supports other developers and landowners in the land development process.

When I learned about a new fee being charged by Suez and authorized by the Idaho Public Utilities Commission (Contributions in Aid of Construction or CIAC), which is an additional 21.5% to the cost of the water system, I was shocked. After learning about this added expense, I have explained this added cost to several potential development clients. The result of the added cost has caused some new development projects to be put on hold until the cost of housing increases enough to cover the added cost to develop. In one specific example, the cost would increase the price of each home over \$2,500 per home. I know of a multifamily development that was put on hold until the rents increased enough to cover the added cost. Waiting for price or rents to increase sufficiently to cover added costs is a difficult and potentially precarious position to be in.

As I consider developing new subdivisions, I have realized that the new CIAC fee creates a distinct competitive disadvantage to private systems. Since the CIAC charges only apply to private water systems, the increased costs are inequitably charged to new development depending on its water provider. If a new development is served by a private water system like SUEZ, the CIAC is charged; but the fee is not charged if the development is served by a government owned water system.

The housing market continues to become more expensive and less affordable to both buyers and renters. I appreciate your help to reduce burdensome costs whenever possible so that we can pass on these savings to our customers. I respectfully request that you eliminate the CIAC fee.

Sincerely,

Thank you for taking our comments into consideration, I would be glad to elaborate at our next meeting and look forward to discussing these items with the group.

Sincerely,


Jim Conger

From: kim@laserlandinc.com
To: [Jan Noriyuki](mailto:Jan.Noriyuki)
Subject: SUZ-W-20-01
Date: Thursday, September 10, 2020 1:56:05 PM

September 9, 2020

Commission Secretary
Idaho Public Utilities Commission
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Thank you for taking our comments into consideration.

Sincerely,

Lonnie Riggs
Laser Land Leveling, Inc.
5016 Airport Rd
Nampa, ID 83687