

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF VEOLIA WATER) CASE NO. VEO-W-25-01
IDAHO, INC.’S APPLICATION FOR)
PROPERTY EXEMPT FROM TAXATION –) ORDER NO. 36560
FACILITIES FOR WATER OR AIR)
POLLUTION CONTROL)
)

On March 11, 2025, Veolia Water Idaho, Inc. (“Company”) filed an application requesting an order certifying that the percentage of exempt property calculated against the total invested plant of the Company was 11.29%. Application at 1. The Company requested that the Idaho Public Utilities Commission (“Commission”) issue a notice to the Idaho State Tax Commission, under Property Tax Administrative Rule 619.07.a, no later than April 30, 2025, listing the value of the investment percentage of the Company’s total plant devoted exclusively to the elimination, control, or prevention of water pollution or air pollution. *Id.* at 2.

The Company represented that on December 31, 2024, the Company’s total utility plant investment was \$679,109,770, which includes property, plant and equipment, construction work in progress, and materials and supplies. Exhibit A to the Application. For calendar year 2024, the Company calculated that the percentage of its plant devoted to the elimination, control, or prevention of water pollution was 11.29%.

STAFF RECOMMENDATION

On March 31, 2025, Commission Staff (“Staff”) completed an onsite audit of the Company’s capital expenditures. Staff represented that it verified the Company’s total plant investment, and the value of the Company’s plant balances devoted to pollution control equipment. Based on its review, Staff recommended that the Commission approve the Application and certify to the Idaho State Tax Commission that the percentage of the Company’s plant devoted to the elimination, control, or prevention of water pollution was 11.29%.

COMMISSION FINDINGS

The Company is a water corporation defined under *Idaho Code* § 61-125 and is regulated by the Commission. *Idaho Code* 63-602P(1) provides a property-tax exemption for “facilities, installations, machinery or equipment” that is “designed, installed, and utilized in the elimination, control, or prevention of water or air pollution.” Pursuant to *Idaho Code* § 63-602P(2), the

Commission “shall notify the Idaho State Tax Commission of the percentage such [eligible pollution-control] property bears to the total invested plant of the Company.”

Having reviewed the Company’s Application and Staff’s recommendations, the Commission finds that the percentage of the Company’s plant devoted to the elimination, control, or prevention of water pollution is 11.29%.

ORDER


IT IS HEREBY ORDERED that the Commission certifies that the percentage of the Company’s total invested plant devoted to the elimination, control, or prevention of water pollution is 11.29%.

IT IS FURTHER ORDERED that a copy of this order and a copy of the Application be served on the Idaho State Tax Commission.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date upon this Order regarding any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *See Idaho Code §§ 61-626.*

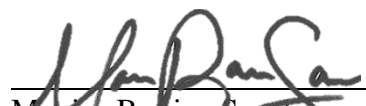
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this 17th day of April 2025.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Monica Barrios-Sanchez
Commission Secretary

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