

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF VEOLIA WATER) CASE NO. VEO-W-26-01
IDAHO, INC.'S APPLICATION FOR)
PROPERTY EXEMPT FROM TAXATION—) ORDER NO. 37011
FACILITIES FOR WATER OR AIR)
POLLUTION CONTROL)
)
)

On March 12, 2026, Veolia Water Idaho, Inc. (“Company”) filed an application with the Idaho Public Utilities Commission (“Commission”) requesting an order certifying that the percentage of exempt property calculated against the total invested plant of the Company was 11.10% (“Application”). Application at 3. The Company requested that the Commission issue a notice to the Idaho State Tax Commission, under Property Tax Administrative Rule 619.07.a, no later than April 30, 2026, 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.*

The Company represented that in 2025 its total utility plant investment was \$719,360,564, which includes property, plant and equipment, construction work in progress, and materials and supplies. *Id.* at 3 n.1. For calendar year 2025, the Company calculated that the percentage of its plant devoted to the elimination, control, or prevention of water pollution was 11.10%. Application at 3.

STAFF RECOMMENDATION

At the Commission’s April 15, 2026, Decision Meeting, Commission Staff (“Staff”) filed a memorandum and represented that it reviewed the Company’s Application and supporting materials. Staff Decision Memorandum at 2. 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. *Id.* 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 11.10% and to provide such notice no later than April 20, 2026. *Id.* at 3.

COMMISSION FINDINGS AND DECISION

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 of such [eligible pollution control] property bears to the total invested plant of the Company.”

The Commission has reviewed the Company’s Application and supporting material, and Staff’s recommendations. Based on our review of the record, we find that the percentage of the Company’s plant devoted to the elimination, control, or prevention of water pollution is 11.10%.


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 11.10%.

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 21 days of the service date of this Order regarding any matter decided in this Order. Within seven days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *Idaho Code* § 61-626.


DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 20th day of April 2026.


EDWARD LODGE, PRESIDENT


JOHN R. HAMMOND JR., COMMISSIONER


DAYN HARDIE, COMMISSIONER

ATTEST:


Monica Barrios-Sanchez
Commission Secretary

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