

ADAMS COUNTY CLERK



Sherry Ward

Clerk of the District Court
Ex-Officio Auditor, Recorder

Clerk of the Board of County Commissioners

June 9, 2025

City of New Meadows Taxing District
P.O. Box 324
New Meadows, Idaho 83654

Re: Idaho Power Judgement

Dear City of New Meadows Taxing District:

During the autumn of 2024, Idaho Power prevailed in a lawsuit against Idaho tax authorities that invalidated the way operating property was evaluated in the State of Idaho for the tax years 2020, 2021 & 2022. Resulting court orders required repayment to Idaho Power of the erroneously collected tax money, plus interest. In December of 2024, the Board of Adams County Commissions refunded the full amount due to Idaho Power from all of the Adams County Taxing Districts, a total \$168,105.29. This action was necessary to prevent additional money from being owed to Idaho Power as interest.

According to Idaho Code §63-1305(3), the county is required in the event of such a refund to "charge the various funds and taxing districts with their proportionate share of the refund and credit the current expense account." Consequently, each taxing district will need to reimburse the county for its portion of the funds paid to Idaho Power under the judgment. This can be done by check or by a Judgement Levy. The judgment levy can exceed the normal 3% increase limit on a levy. The Judgement would need to be noticed with your regular budget notice and listed on your L2 certification. The amount due to the county from your district is listed in the attached documentation.

City of New Meadows District allocation for 2020, 2021 & 2022: \$1,196.91

Please call with any questions. Due to certain deadlines, I also ask that you communicate back to me which method you would like to use by **June 30, 2025**.

Sherry Ward

CC: Idaho Power Judge report for the Taxing District by year.
Idaho Code §63-1305

Detail Report

Date Range: 06/01/2025 - 06/09/2025

Account		Name			Beginning Balance	Total Activity	Ending Balance
Department: 9015 - CITY OF NEW MEADOWS							
<u>7777-9015-77777</u>		CITY OF NEW MEADOWS-IDAHO POWER JUDGEMENT EXPENSE			0.00	1,196.91	1,196.91
Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Amount	Running Balance
06/04/2025	GLPKT03744	JN03185		2020 ID POWER JUDGEMENT		479.71	479.71
06/04/2025	GLPKT03747	JN03186		2021 IDAHO POWER JUDGEMENT		387.99	867.70
06/04/2025	GLPKT03748	JN03187		2022 IDAHO POWER JUDGEMENT		329.21	1,196.91
Total Department: 9015 - CITY OF NEW MEADOWS:				Beginning Balance: 0.00	Total Activity: 1,196.91	Ending Balance: 1,196.91	



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 63
REVENUE AND TAXATION
CHAPTER 13

MISCELLANEOUS PROVISIONS OF TAX LAW

63-1305. REFUND OR CREDIT OF PROPERTY TAXES BY ORDER OF COURT OR BOARD OF TAX APPEALS. (1) When any court or the board of tax appeals orders a refund of any property taxes imposed under chapters 1 through 17, title 63, the county commissioners of the county or counties which collected the taxes may either refund taxes or apply the amount to be refunded as a credit against taxes due from the taxpayer in the following year. The county commissioners may use a combination of both a payment and a credit to effect the refund.

(2) As used in this section, "refund" includes property tax described in subsection (1) of this section found by the court or the board of tax appeals to have been overpaid and not lawfully due, interest due on the refund of such tax, costs and other amounts ordered paid by a court or the board of tax appeals.

(3) In the event a refund is paid, payments must be made by warrants drawn on the county's current expense fund by the county auditor. The auditor shall apportion the amount of property taxes cancelled as credit to the tax collector. The auditor shall charge the various funds and taxing districts with their proportionate share of the refund and credit the current expense account.

(4) If a credit is given the following year, the credit shall be allowed against actual property taxes assessed to the taxpayer by the taxing districts which received the taxes ordered to be refunded.

(5) Amounts equal to the refunds or credits allowed in this section may be included in amounts certified pursuant to sections 63-802 through 63-807, Idaho Code, but shall not be a part of the operating budget within the meaning of section 63-802, Idaho Code.

History:

[63-1305 added 1996, ch. 98, sec. 14, p. 392.]

How current is this law?