

## STATEMENT OF PURPOSE

### RS25196

This legislation ensures that State lands that are entitled to water rights and drainage benefits apportioned by irrigation districts are subject to irrigation district assessments to pay for the costs of constructing, operating, and maintaining district water delivery and drainage systems.

### FISCAL NOTE

Removing the exemption of Idaho Code section 43-725 will not negatively impact the State general fund. Irrigation districts have historically assessed State lands, and the State has paid those assessments. Exempting State lands from irrigation district assessments inequitably shifts an irrigation district's construction, operation and maintenance costs to private land owners within irrigation districts. In Nampa & Meridian Irrigation District, for example (the largest and most populous irrigation district in the Treasure Valley), exempting State lands in 2016 would have shifted more than \$48,000 in assessments from the State to private land owners.

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).