



Avista Corp.

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August 3, 2026

Commission Secretary
Idaho Public Utilities Commission
11331 W. Chinden Blvd Bldg 8 Suite 201-A
Boise, Idaho 83702-5983

Attention: Commission Secretary

Advice No. 26-__-G

RE: Tariff IPUC No.27, Natural Gas Service - Enclosed for filing with the Commission is a copy of the following proposed tariff sheet:

Fourteenth Revision Sheet 158 Canceling Thirteenth Revision Sheet 158

The purpose of this filing is to pass through a new 1% franchise fee imposed on gross revenue from the sale of natural gas within the City of Bovill as specified and authorized in Ordinance No. 2026-02. The fee is requested to become effective September 1, 2026 and will increase annual revenues by approximately \$600.

Natural Gas customers in the City of Bovill will see the following notice on their bills for one billing cycle beginning September 1st:

The City of Bovill imposed a new natural gas franchise fee of 1% effective September 1, 2026 per Ordinance No. 2026-02.

The Company requests that the Commission approve the proposed tariff changes included in this filing to be effective September 1, 2026. Enclosed is a copy of the pertinent city ordinances, as well as a "Notice of Tariff Change" which will be posted in the Company's Idaho offices and on the Company's website coincident with the date of this filing.

Questions or comments regarding this filing should be directed to Athena Allen at (509) 495-8325.

Sincerely,

/s/ Patrick Ehrbar

Patrick Ehrbar
Director of Regulatory Affairs

Enclosures

CITY OF BOVILL ORDINANCE NO. 2026-02

AN ORDINANCE OF THE CITY OF BOVILL, LATAH COUNTY, IDAHO, ESTABLISHING THE FRANCHISE FEE, AGREEMENT OF THE CITY'S ELECTRICAL AND GAS FRANCHISES WITH AVISTA CORPORATION TO ACRUE FRANCHISE PAYMENTS TO THE CITY FROM ONE PERCENT (1%) OF GROSS REVENUE; AND PROVIDING THIS ORDINANCE TO BE IN FULL FORCE AND EFFECT FROM THE DATE OF ITS PASSAGE. APPROVAL AND PUBLICATION ACCORDING TO LAW.

WHEREAS, On July 13th, 2026, The city will enter into an electrical and gas franchise agreement with Avista Corporation by the adoption of Ordinance No. 2026-02.

WHEREAS, Avista Electrical and Gas Franchise Fees imposes a franchise fee of one percent (1 %) to be paid to the City by A vista during the term of both the electrical and gas franchise agreement unless changed as otherwise provided therein: and

ORDINANCE NO.2026-02 AVISTA ELECTRICAL AND GAS FRANCHISE NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BOVILL, IDAHO, AS FOLLOWS:

SECTION 1: Avista Corporation, the franchise holder of the City of Bovill, Idaho's nonexclusive electrical and gas franchise for the sale and distribution of electricity and gas within the City of Bovill, shall consider its use of streets, alleys and easements within the city, return to the City one percent (1 %) of its gross receipts from the sale and distribution of both electricity and gas within confines of the City of Bovill, Idaho.

SECTION 2: EFFECTIVE DATE. Following its passage and publication. This Ordinance shall be effective immediately upon its passage, approval, and publication.

PASSED by the City Council and APPROVED by the Mayor on this 13th day of July 2026.



William Stokes, Mayor

Attest:



Christine Jewell, City Clerk/Treasurer

AVISTA CORPORATION
d/b/a Avista Utilities

**SCHEDULE 158
TAX ADJUSTMENT SCHEDULE - IDAHO**

The rate schedule of the Company for natural gas service furnished in Idaho do not include any portion of municipal occupation, business, excise or use of the streets, taxes or charges. In order to reimburse the Company for such taxes or charges, amounts equivalent to such taxes or charges where now imposed, or which may hereafter be imposed, will be billed by the Company to its customers as set forth below.

APPLICABLE:

To all charges for natural gas service rendered pursuant to this tariff within the jurisdiction imposing a tax or charge, as provided in Rule 3 of the Rules and Regulations included in this tariff.

TAX ADJUSTMENT:

The rates and charges named in this tariff shall be proportionately increased by an adjustment equivalent to the amount of the tax or charge imposed by the jurisdiction and effective as listed below:

<u>Idaho Municipality</u>	<u>Ordinance</u>	<u>Date Ordinance Effective</u>	<u>Charge*</u>
Village of Bonners Ferry	Ord. No. 209	July 2, 1963	3% franchise fee
City of Bovill	Ord No. 2026-02	September 1, 2026	1% franchise fee
City of Coeur d'Alene	Ord. No. 2518	July 1, 1993	5% franchise fee
City of Dalton Gardens	Ord. No. 168 as amended by Ord. No. 171	February 1, 2005	1% Franchise fee
City of Deary	Ord. No. 405	January 1, 2026	1% franchise fee
City of Dover	Ord. No. 53	October 1, 2000	1% franchise fee
City of Fernan Lake Village	Res. No. 196 Ord. No. 167	March 1, 2024	1% franchise fee
City of Hauser	Ord. No. 111	May 1, 1999	1% franchise fee
City of Hayden	Ord. No. 392	October 1, 2005	1% franchise fee
City of Hayden Lake	Ord. No. 125 as amended by Ord. No. 131	January 1, 1995	3% franchise fee
City of Kellogg	Ord. No. 556 as amended by Ord. No. 643	March 1, 2026	3% franchise fee
City of Kootenai	Ord. No. 112	August 1, 1996	1% franchise fee
City of Lewiston	Ord. No. 4256	January 1, 2000	1% franchise fee
City of Moscow	Ord. No.2006-06	June, 1 2006	3% franchise fee
City of Mullan	Ord. No. 309A	May 1, 1997	1% franchise fee
City of Osburn	Ord. No. 297	February 1, 2020	1% franchise fee
City of Pinehurst	Ord. No. 2022-239	July 1, 2022	1% franchise fee
City of Ponderay	Ord. No. 3-17	November 1, 1996	1% franchise fee
City of Post Falls	Ord. No. 1015	March 1, 2003	1% franchise fee
City of Rathdrum	Ord. No. 377	November 1, 1996	1% franchise fee
City of Sandpoint	Ord. No. 1076	March 1, 2003	1% franchise fee
City of Spirit Lake	Ord. No. 510	December 1, 2007	1% franchise fee
City of Wallace	Ord. No. 95-07	January 1, 1996	1% franchise fee

*Federal bills excluded

Issued August 3, 2026

Effective September 1, 2026

Issued by Avista Utilities

Patrick Ehrbar,

Director of Regulatory Affairs

