

**ID\_yr043 - Taxable Value Comparison**

Idaho State Tax Commission

Run Date: 8/30/2023 11:46 AM  
 Filing Period: 12/31/2023  
 Comparison Period: 12/31/2022

<u>Company Name</u>	<u>Current Value</u>	<u>Last Year Value</u>	<u>Difference</u>	<u>Percentage</u>
<b>COOPERATIVES AND LONG DISTANCE TELECOMMUNICATIONS</b>				
10001521 AT&T INC	10,789,872	9,055,280	1,734,592	19.16%
10160621 BLACKFOOT COMMUNICATIONS INC	1,855,818	2,170,914	-315,096	-14.51%
10002521 BLACKFOOT TELEPHONE COOPERATIVE INC	261,403	279,796	-18,393	-6.57%
10161021 CUSTER TELEPHONE BROADBAND SERVICES LL	6,084,757	6,473,000	-388,243	-6.00%
10004021 CUSTER TELEPHONE COOPERATIVE INC	10,924,000	10,353,750	570,250	5.51%
10005021 FARMERS MUTUAL TELEPHONE COMPANY	17,613,662	17,883,000	-269,338	-1.51%
10188221 FATBEAM LLC	11,893,050	9,018,000	2,875,050	31.88%
10175221 LUMEN TECHNOLOGIES INC	167,410,600	245,600,000	-78,189,400	-31.84%
10012521 MCI COMMUNICATIONS SERVICES LLC	2,104,809	2,255,617	-150,808	-6.69%
10135121 MCI METRO ACCESS TRANSMISSION SERVICES I	811,932	1,031,588	-219,656	-21.29%
10051421 MCLEODUSA NETWORK SERVICES INC	707,704	1,053,700	-345,996	-32.84%
10170921 MILLENNIUM NETWORKS LLC	3,277,388	3,658,984	-381,596	-10.43%
10015021 MUD LAKE TELEPHONE COOPERATIVE ASSOCIA	9,699,000	7,645,400	2,053,600	26.86%
10018021 PROJECT MUTUAL TELEPHONE COOP	20,191,966	22,778,895	-2,586,929	-11.36%
10021221 SPRINT COMMUNICATIONS COMPANY LP	120,131	380,012	-259,881	-68.39%
10100121 SYRINGA NETWORKS LLC	58,769,689	72,400,000	-13,630,311	-18.83%
10185721 TELEPHONE AND DATA SYSTEMS INC	30,920,351	26,711,988	4,208,363	15.75%
10006021 TRULEAP TECHNOLOGIES (FKA FILER MUTUAL	13,579,531	16,367,000	-2,787,469	-17.03%
10145421 ZAYO GROUP LLC	18,688,291	26,432,000	-7,743,709	-29.30%
	<b>385,703,954</b>	<b>481,548,924</b>	<b>-95,844,970</b>	<b>-19.90%</b>
<b>ELECTRICS</b>				
01000521 ATLANTA POWER CO INC	365,000	183,000	182,000	99.45%
01005021 AVISTA CORPORATION	554,657,272	702,330,325	-147,673,053	-21.03%
01002021 IDAHO POWER CO & SUBS	1,976,539,147	2,400,864,861	-424,325,714	-17.67%
01003021 PACIFICORP & SUBS	533,436,889	637,777,629	-104,340,740	-16.36%
	<b>3,064,998,308</b>	<b>3,741,155,815</b>	<b>-676,157,507</b>	<b>-18.07%</b>
<b>GAS DISTRIBUTION</b>				
06002021 AVISTA CORPORATION	149,472,981	188,610,000	-39,137,019	-20.75%
06001021 INTERMOUNTAIN GAS COMPANY	259,014,575	301,741,000	-42,726,425	-14.16%

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<b>06001521</b> QUESTAR GAS CO	3,855,000	4,090,000	-235,000	-5.75%
	<b>412,342,556</b>	<b>494,441,000</b>	<b>-82,098,444</b>	<b>-16.60%</b>
<b>GAS TRANSMISSION</b>				
<b>12003021</b> GAS TRANSMISSION NORTHWEST LLC	200,547,064	248,929,673	-48,382,609	-19.44%
<b>12002521</b> NORTHWEST PIPELINE LLC	202,049,608	242,374,335	-40,324,727	-16.64%
	<b>402,596,672</b>	<b>491,304,008</b>	<b>-88,707,336</b>	<b>-18.06%</b>
<b>LOCAL EXCHANGE TELECOMMUNICATIONS</b>				
<b>03001021</b> ALBION TELEPHONE COMPANY INC	25,110,000	26,080,000	-970,000	-3.72%
<b>03003021</b> CAMBRIDGE TELEPHONE COMPANY INC	4,688,668	6,670,609	-1,981,941	-29.71%
<b>03021721</b> COLUMBINE TELEPHONE CO INC	14,561,042	20,321,070	-5,760,028	-28.35%
<b>03050121</b> CTC TELECOM INC	5,926,483	5,326,076	600,407	11.27%
<b>03019021</b> DIRECT COMMUNICATIONS ROCKLAND INC	7,016,161	6,831,753	184,408	2.70%
<b>03021221</b> FREMONT TELCOM CO	10,525,123	10,939,454	-414,331	-3.79%
<b>03011521</b> INLAND TELEPHONE CO	738,889	1,088,415	-349,526	-32.11%
<b>03013021</b> MIDVALE TELEPHONE EXCHANGE INC	5,190,415	6,321,427	-1,131,012	-17.89%
<b>03003521</b> NORTHWEST FIBER LLC	55,024,956	76,031,000	-21,006,044	-27.63%
<b>03015721</b> OREGON IDAHO UTILITIES INC	337,819	472,000	-134,181	-28.43%
<b>03016521</b> PINE TELEPHONE SYSTEM INC	112,953	285,103	-172,150	-60.38%
<b>03017021</b> POTLATCH TELEPHONE COMPANY	5,187,988	6,195,232	-1,007,244	-16.26%
<b>03019521</b> RURAL TELEPHONE COMPANY	4,031,091	4,618,061	-586,970	-12.71%
	<b>138,451,588</b>	<b>171,180,200</b>	<b>-32,728,612</b>	<b>-19.12%</b>
<b>NON-UTILITY GENERATORS</b>				
<b>13167921</b> AJMS LLC	997,776	925,000	72,776	7.87%
<b>13005021</b> AMERICAN FALLS RESERVOIR	44,000	67,000	-23,000	-34.33%
<b>13141221</b> AMY RANCH HYDRO	202,000	212,000	-10,000	-4.72%
<b>13001021</b> ARKOOSH HYDRO INC	421,496	555,000	-133,504	-24.05%
<b>13143321</b> ARROW ROCK HYDRO	8,441,000	7,630,000	811,000	10.63%
<b>13006021</b> B C HYDRO LMT PTN	276,437	292,000	-15,563	-5.33%
<b>13002021</b> BARBER DAM HYDRO	659,045	1,247,000	-587,955	-47.15%
<b>13003021</b> BELL MOUNTAIN HYDRO	192,000	169,000	23,000	13.61%

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13173221 BETTENCOURT DAIRIES LLC	4,442,000	4,118,000	324,000	7.87%
13148521 BIG SKY DAIRY ANEROBIC DIGESTER	1,190,000	2,399,000	-1,209,000	-50.40%
13100221 BIG WOOD CANAL COMPANY	140,712	216,000	-75,288	-34.86%
13030021 BIRCH CREEK TROUT INC	48,000	55,000	-7,000	-12.73%
13004021 BIRCH POWER COMPANY	3,187,000	2,368,000	819,000	34.59%
13041021 BOISE KUNA IRRIGATION DISTRICT	15,985,143	19,003,000	-3,017,857	-15.88%
13007021 BRIGGS CREEK HYDRO INC	690,000	572,000	118,000	20.63%
13008021 BYPASS LIMITED	8,832,000	3,256,000	5,576,000	171.25%
13194421 CARROLL FAMILY ENTERPRISES	281,000	0	281,000	100.00%
13139021 CLARK FORK HYDRO LLC	156,000	162,000	-6,000	-3.70%
13188321 COLEMAN HYDROELECTRIC	736,000	877,000	-141,000	-16.08%
13052021 COMMERCIAL ENERGY MANAGEMENT INC	243,000	245,000	-2,000	-.82%
13012021 CRYSTAL SPRINGS HYDROELECTRIC LP	1,291,745	1,581,000	-289,255	-18.30%
13188021 DIETRICH DROP HYDRO LLC	1,442,938	1,751,000	-308,062	-17.59%
13017021 DRY CREEK LLC	1,688,000	1,433,000	255,000	17.79%
13188521 EIGHT MILE HYDROELECTRIC	282,000	282,000	0	.00%
13019021 ELK CREEK HYDRO LLC	727,000	727,000	0	.00%
13020021 FAULKNER BROTHERS HYDRO INC	462,000	473,000	-11,000	-2.33%
13021521 FISHERIES DEVELOPMENT HYDROELECTRIC	105,000	105,000	0	.00%
13022021 FORD HYDRO LP	447,000	607,000	-160,000	-26.36%
13023021 GEOBON II HYDROELECTRIC (FORMERLY NOTCI	317,881	465,000	-147,119	-31.64%
13024021 GEORGETOWN POWER	279,000	277,000	2,000	.72%
13024721 HAZELTON WILSON JOINT VENTURE	3,205,000	3,418,000	-213,000	-6.23%
13069021 HAZELTON WILSON JOINT VENTURE	3,512,000	4,121,000	-609,000	-14.78%
13136721 HIDDEN HOLLOW ENERGY LLC	1,254,737	1,936,000	-681,263	-35.19%
13047021 HK HYDRO LLC	180,878	214,000	-33,122	-15.48%
13025521 HORSESHOE BEND HYDROELECTRIC CO	3,999,547	6,114,000	-2,114,453	-34.58%
13185521 JEROME RESOURCES LLC	358,000	319,000	39,000	12.23%
13188121 JIM KNIGHT HYDRO	202,000	212,000	-10,000	-4.72%
13037021 JOHN LEMOYNE	81,000	85,000	-4,000	-4.71%
13035021 KOYLE HYDRO INC	504,000	544,000	-40,000	-7.35%

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13036021 LATERAL 10 VENTURES	884,768	1,071,000	-186,232	-17.39%
13058021 LEMHI HYDROPOWER COMPANY	178,000	181,000	-3,000	-1.66%
13010021 LITTLE MAC POWER CO INC	676,588	974,000	-297,412	-30.54%
13038021 LITTLE WOOD RIVER IRRIGATION DISTRICT	497,421	913,000	-415,579	-45.52%
13040021 LOWER LOWLINE LLC	914,630	945,000	-30,370	-3.21%
13042021 MAGIC RESERVOIR HYDRO INC	1,351,287	1,925,000	-573,713	-29.80%
13143121 MARCO POWER INC	336,000	416,000	-80,000	-19.23%
13043021 MARSH VALLEY DEVELOPMENT INC	723,000	756,000	-33,000	-4.37%
13019521 MARYSVILLE HYDRO PARTNERS	6,821,000	6,746,000	75,000	1.11%
13191321 MC6 HYDRO LLC	1,202,823	1,895,000	-692,177	-36.53%
13009021 MCCOLLUM ENTERPRISES LP	76,788	90,000	-13,212	-14.68%
13068021 MICHAEL BRANCHFLOWER	97,000	97,000	0	.00%
13145721 MIDWAY POWER LLC	731,192	1,189,000	-457,808	-38.50%
13044021 MILE 28 WATER POWER PROJECT LLC	281,000	687,000	-406,000	-59.10%
13045021 MINK CREEK HYDRO LLC	1,364,000	1,367,000	-3,000	-.22%
13153121 NEW ENERGY ONE LLC	0	10,167,000	-10,167,000	-100.00%
13179021 NORTH GOODING MAIN HYDRO LLC	685,012	1,043,000	-357,988	-34.32%
13170521 NORTH SIDE CANAL CO LTD	1,399,000	1,134,000	265,000	23.37%
13049021 O J POWER PROJECT	838,000	838,000	0	.00%
13051021 PIGEON COVE POWER COMPANY LLC	1,036,638	1,414,000	-377,362	-26.69%
13072221 RATHDRUM POWER LLC	96,485,767	54,335,000	42,150,767	77.58%
13013021 RESIDENTIAL AG INC	133,952	157,000	-23,048	-14.68%
13054021 REYNOLDS IRRIGATION DIST	1,237,775	1,385,000	-147,225	-10.63%
13011021 RIVERENCE PROVISIONS LLC	580,176	680,000	-99,824	-14.68%
13142121 RIVERSIDE HYDRO I LLC	769,033	714,000	55,033	7.71%
13182221 ROCK CREEK HYDRO LLC	272,000	295,000	-23,000	-7.80%
13187921 ROCK CREEK II HYDRO LLC	766,174	898,000	-131,826	-14.68%
13060021 ROCK CREEK JOINT VENTURE	1,395,835	1,789,000	-393,165	-21.98%
13160921 SAINT ANTHONY HYDRO	1,110,000	989,000	121,000	12.23%
13024521 SE HAZELTON A LP	7,314,000	4,571,000	2,743,000	60.01%
13131521 SHAWPATIN AGCAP LLC	53,752	64,000	-10,248	-16.01%

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13156921 SHILOH WARM SPRINGS RANCH LLC	232,000	232,000	0	.00%
13061021 SHOSHONE HYDRO LIMITED PARTNERSHIP	317,242	699,000	-381,758	-54.61%
13171321 SMITH CREEK HYDRO LLC	8,446,000	8,262,000	184,000	2.23%
13062021 SNAKE RIVER POTTERY POWER CO INC	47,000	55,000	-8,000	-14.55%
13063021 SNEDIGAR RANCH HYDRO	889,888	1,043,000	-153,112	-14.68%
13039021 SOUTH FORKS JOINT VENTURE	4,695,160	5,957,000	-1,261,840	-21.18%
13180321 SUNNY BAR RANCH LLLP	207,000	232,000	-25,000	-10.78%
13165521 VERNON F RAVENSCROFT ESTATE	0	323,000	-323,000	-100.00%
13070021 WHITE WATER POWER CO INC	107,000	113,000	-6,000	-5.31%
13185621 WILLIS DARNALL DEVENY ESTATE	115,000	121,000	-6,000	-4.96%
	<b>212,773,236</b>	<b>185,794,000</b>	<b>26,979,236</b>	<b>14.52%</b>
<b>PETROLEUM PIPELINES</b>				
05111421 HOLLY ENERGY PARTNERS LP	14,515,946	13,151,838	1,364,108	10.37%
05002021 IDAHO PIPELINE CORPORATION	2,727,690	3,000,000	-272,310	-9.08%
05158921 TESORO LOGISTICS NORTHWEST PIPELINE LLC	94,957,488	110,325,238	-15,367,750	-13.93%
05004021 YELLOWSTONE PIPE LINE COMPANY	21,388,701	25,399,339	-4,010,638	-15.79%
	<b>133,589,825</b>	<b>151,876,415</b>	<b>-18,286,590</b>	<b>-12.04%</b>
<b>PRIVATE RAILCAR FLEETS OVER \$500,000</b>				
08026321 CIT GROUP CAPITAL FINANCE INC	8,490,310	15,920,678	-7,430,368	-46.67%
08005021 CRYO TRANS INC	572,656	0	572,656	100.00%
08027521 GATX CORPORATION	4,813,012	6,558,444	-1,745,432	-26.61%
08172621 HESS CORPORATION	963,152	956,660	6,492	.68%
08142621 HOLCIM US INC	11,845,957	0	11,845,957	100.00%
08015021 PROCOR LIMITED	0	695,376	-695,376	-100.00%
08138121 SMBC RAIL SERVICES LLC	680,877	1,112,604	-431,727	-38.80%
08020021 TRINITY INDUSTRIES INC	10,806,327	13,051,914	-2,245,587	-17.21%
08018021 TTX COMPANY & SUBS	17,454,627	17,202,463	252,164	1.47%
08021021 UNION TANK CAR CO	1,189,861	1,340,045	-150,184	-11.21%
08026021 WELLS FARGO RAIL CORPORATION	5,315,493	10,433,628	-5,118,135	-49.05%
	<b>62,132,272</b>	<b>67,271,812</b>	<b>-5,139,540</b>	<b>-7.64%</b>

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<b>PRIVATE RAILCAR FLEETS UNDER \$500,000</b>				
09002221 CALIFORNIA RAILCAR CORPORATION	0	3,669	-3,669	-100.00%
09192821 DJM SALES LLC	0	8,841	-8,841	-100.00%
09038721 GLACIER STATE DISTRIBUTION GLSX	0	3,614	-3,614	-100.00%
09169121 HOLCIM (CANADA) INC LOGISTICS	0	1,948	-1,948	-100.00%
09060221 JOY GLOBAL SURFACE MINING INC	0	1,773	-1,773	-100.00%
09189821 LH RAIL LLC	0	9,119	-9,119	-100.00%
09151321 MEXICANA DE COBRE, SA DE CV	0	21,062	-21,062	-100.00%
09190121 MOBICHEM LLC	0	4,053	-4,053	-100.00%
09169321 RAIL TRUSTS EQUIPMENT INC	0	6,805	-6,805	-100.00%
09184321 TOP RAIL SOLUTIONS INC	0	9,551	-9,551	-100.00%
	<b>0</b>	<b>70,435</b>	<b>-70,435</b>	<b>-100.00%</b>
<b>RAILROADS</b>				
07109721 BG & CM RAILROAD INC	2,557,875	2,464,722	93,153	3.78%
07001021 BNSF RAILWAY COMPANY	320,001,365	290,814,360	29,187,005	10.04%
07142221 BOISE VALLEY RAILROAD LLC	4,180,620	3,723,725	456,895	12.27%
07002521 EASTERN IDAHO RAILROAD LLC	19,833,355	16,360,759	3,472,596	21.23%
07109321 GREAT NORTHWEST RAILROAD LLC	3,090,990	3,629,160	-538,170	-14.83%
07002721 IDAHO NORTHERN & PACIFIC RAILROAD CO	194,154	118,710	75,444	63.55%
07003021 MONTANA RAIL LINK INC	62,807,000	44,296,237	18,510,763	41.79%
07009121 PALOUSE RIVER & COULEE CITY RAILROAD LLC	171,304	119,866	51,438	42.91%
07161521 PORT OF PEND OREILLE	581,000	423,627	157,373	37.15%
07009021 ST MARIES RIVER RAILROAD COMPANY	2,563,358	2,453,597	109,761	4.47%
07006021 UNION PACIFIC RAILROAD COMPANY	1,795,293,517	1,771,558,571	23,734,946	1.34%
	<b>2,211,274,538</b>	<b>2,135,963,334</b>	<b>75,311,204</b>	<b>3.53%</b>
<b>WATER DISTRIBUTION</b>				
04103721 ALGOMA WATER SYSTEMS	43,500	42,854	646	1.51%
04103821 ASPEN CREEK WATER CO INC	121,547	102,679	18,868	18.38%
04194121 BVL FARMS LLC	20,000	0	20,000	100.00%
04005021 CAPITOL WATER CORPORATION	1,584,263	1,836,997	-252,734	-13.76%

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04022721 CDS STONERIDGE UTILITIES LLC	776,606	2,574,741	-1,798,135	-69.84%
04009521 EAGLE WATER COMPANY INC	0	2,533,549	-2,533,549	-100.00%
04011021 FALLS WATER COMPANY INC	4,420,684	5,819,136	-1,398,452	-24.03%
04100021 FARKO WATER SYSTEM INC	118,000	116,516	1,484	1.27%
04185821 GEM STATE WATER LLC	1,249,280	1,281,155	-31,875	-2.49%
04177121 GROUSE POINT WATER COMPANY	79,658	84,149	-4,491	-5.34%
04013521 ISLAND PARK WATER CO	295,800	289,171	6,629	2.29%
04170721 KOOTENAI HEIGHTS WATER SYSTEMS INC	65,500	64,315	1,185	1.84%
04137521 MAYFIELD SPRINGS WATER COMPANY INC	264,313	318,433	-54,120	-17.00%
04194521 NORTH STAR WATER LLC	138,954	0	138,954	100.00%
04019021 PICABO LIVESTOCK CO INC	167,343	216,052	-48,709	-22.55%
04116121 RESORT WATER CO INC	1,511,000	1,013,255	497,745	49.12%
04170821 ROCKY MOUNTAIN UTILITY COMPANY INC	105,000	101,311	3,689	3.64%
04172521 SCHWEITZER BASIN WATER LLC	498,501	559,133	-60,632	-10.84%
04021621 SUNBEAM WATER CO	35,000	0	35,000	100.00%
04137621 TETON WATER & SEWER COMPANY LLC	326,526	328,287	-1,761	-.54%
04170621 THE RIDGE WATER SYSTEM	302,000	302,081	-81	-.03%
04021821 TROY HOFFMAN WATER CORP	0	31,156	-31,156	-100.00%
04002021 VEOLIA WATER IDAHO	193,185,565	222,397,333	-29,211,768	-13.13%
	<b>205,309,040</b>	<b>240,012,303</b>	<b>-34,703,263</b>	<b>-14.46%</b>
<b>WATER TRANSPORTATION</b>				
11180721 BERNERT BARGE LINES INC	118,197	0	118,197	100.00%
	<b>118,197</b>	<b>0</b>	<b>118,197</b>	<b>100.00%</b>
<b>Operating Property Grand Total</b>	<b>7,229,290,186</b>	<b>8,160,618,246</b>	<b>-931,328,060</b>	<b>-11.41%</b>
<b>Less to be Taxed for Public School Fund</b>	<b>0</b>	<b>70,435</b>	<b>-70,435</b>	<b>-100.00%</b>
<b>Operating Property Apportioned to Counties</b>	<b>7,229,290,186</b>	<b>8,160,547,811</b>	<b>-931,257,625</b>	<b>-11.41%</b>