

**ID\_yr043 - Taxable Value Comparison**

Idaho State Tax Commission

Run Date: 8/26/2024 9:46 AM  
 Filing Period: 12/31/2024  
 Comparison Period: 12/31/2023

<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	11,546,756	10,789,872	756,884	7.01%
10160621 BLACKFOOT COMMUNICATIONS INC	2,404,498	1,855,818	548,680	29.57%
10002521 BLACKFOOT TELEPHONE COOPERATIVE INC	250,112	261,403	-11,291	-4.32%
10161021 CUSTER TELEPHONE BROADBAND SERVICES LL	6,474,304	6,084,757	389,547	6.40%
10004021 CUSTER TELEPHONE COOPERATIVE INC	9,601,778	10,924,000	-1,322,222	-12.10%
10005021 FARMERS MUTUAL TELEPHONE COMPANY	19,761,300	17,613,662	2,147,638	12.19%
10188221 FATBEAM LLC	21,380,501	11,893,050	9,487,451	79.77%
10175221 LUMEN TECHNOLOGIES INC	120,179,290	167,410,600	-47,231,310	-28.21%
10012521 MCI COMMUNICATIONS SERVICES LLC	1,625,861	2,104,809	-478,948	-22.75%
10135121 MCI METRO ACCESS TRANSMISSION SERVICES I	502,646	811,932	-309,286	-38.09%
10051421 MCLEODUSA NETWORK SERVICES INC	430,200	707,704	-277,504	-39.21%
10170921 MILLENNIUM NETWORKS LLC	5,862,000	3,277,388	2,584,612	78.86%
10015021 MUD LAKE TELEPHONE COOPERATIVE ASSOCIA	11,577,000	9,699,000	1,878,000	19.36%
10194621 OREGON TELEPHONE CORPORATION	435,814	0	435,814	100.00%
10018021 PROJECT MUTUAL TELEPHONE COOP	24,972,049	20,191,966	4,780,083	23.67%
10021221 SPRINT COMMUNICATIONS COMPANY LP	0	120,131	-120,131	-100.00%
10100121 SYRINGA NETWORKS LLC	65,449,300	58,769,689	6,679,611	11.37%
10185721 TELEPHONE AND DATA SYSTEMS INC	31,313,333	30,920,351	392,982	1.27%
10006021 TRULEAP TECHNOLOGIES (FKA FILER MUTUAL '	15,247,773	13,579,531	1,668,242	12.28%
10145421 ZAYO GROUP LLC	17,814,610	18,688,291	-873,681	-4.68%
	<b>366,829,125</b>	<b>385,703,954</b>	<b>-18,874,829</b>	<b>-4.89%</b>
<b>ELECTRICS</b>				
01000521 ATLANTA POWER CO INC	365,000	365,000	0	.00%
01005021 AVISTA CORPORATION	683,752,911	554,657,272	129,095,639	23.27%
01002021 IDAHO POWER CO & SUBS	2,259,737,255	1,976,539,147	283,198,108	14.33%
01003021 PACIFICORP & SUBS	596,048,254	533,436,889	62,611,365	11.74%
	<b>3,539,903,420</b>	<b>3,064,998,308</b>	<b>474,905,112</b>	<b>15.49%</b>
<b>GAS DISTRIBUTION</b>				
06002021 AVISTA CORPORATION	166,746,000	149,472,981	17,273,019	11.56%

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<b>06001021</b> INTERMOUNTAIN GAS COMPANY	264,963,984	259,014,575	5,949,409	2.30%
<b>06001521</b> QUESTAR GAS CO	3,708,000	3,855,000	-147,000	-3.81%
	<b>435,417,984</b>	<b>412,342,556</b>	<b>23,075,428</b>	<b>5.60%</b>
<b>GAS TRANSMISSION</b>				
<b>12003021</b> GAS TRANSMISSION NORTHWEST LLC	233,821,691	200,547,064	33,274,627	16.59%
<b>12002521</b> NORTHWEST PIPELINE LLC	250,550,023	202,049,608	48,500,415	24.00%
	<b>484,371,714</b>	<b>402,596,672</b>	<b>81,775,042</b>	<b>20.31%</b>
<b>LOCAL EXCHANGE TELECOMMUNICATIONS</b>				
<b>03001021</b> ALBION TELEPHONE COMPANY INC	20,897,828	25,110,000	-4,212,172	-16.77%
<b>03003021</b> CAMBRIDGE TELEPHONE COMPANY INC	7,392,730	4,688,668	2,704,062	57.67%
<b>03021721</b> COLUMBINE TELEPHONE CO INC	19,201,190	14,561,042	4,640,148	31.87%
<b>03050121</b> CTC TELECOM INC	2,737,444	5,926,483	-3,189,039	-53.81%
<b>03019021</b> DIRECT COMMUNICATIONS ROCKLAND INC	10,214,655	7,016,161	3,198,494	45.59%
<b>03015721</b> E4 CONNECT INC	269,820	337,819	-67,999	-20.13%
<b>03021221</b> FREMONT TELCOM CO	13,893,706	10,525,123	3,368,583	32.01%
<b>03011521</b> INLAND TELEPHONE CO	997,028	738,889	258,139	34.94%
<b>03013021</b> MIDVALE TELEPHONE EXCHANGE INC	6,954,857	5,190,415	1,764,442	33.99%
<b>03003521</b> NORTHWEST FIBER LLC	47,259,619	55,024,956	-7,765,337	-14.11%
<b>03016521</b> PINE TELEPHONE SYSTEM INC	189,022	112,953	76,069	67.35%
<b>03017021</b> POTLATCH TELEPHONE COMPANY	5,422,583	5,187,988	234,595	4.52%
<b>03019521</b> RURAL TELEPHONE COMPANY	4,459,824	4,031,091	428,733	10.64%
	<b>139,890,306</b>	<b>138,451,588</b>	<b>1,438,718</b>	<b>1.04%</b>
<b>NON-UTILITY GENERATORS</b>				
<b>13167921</b> AJMS LLC	1,651,000	997,776	653,224	65.47%
<b>13005021</b> AMERICAN FALLS RESERVOIR	287,000	44,000	243,000	552.27%
<b>13141221</b> AMY RANCH HYDRO	178,000	202,000	-24,000	-11.88%
<b>13001021</b> ARKOOSH HYDRO INC	763,000	421,496	341,504	81.02%
<b>13143321</b> ARROWROCK HYDRO	10,933,000	8,441,000	2,492,000	29.52%
<b>13006021</b> B C HYDRO LMT PTN	391,000	276,437	114,563	41.44%
<b>13002021</b> BARBER DAM HYDRO	973,000	659,045	313,955	47.64%

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13003021 BELL MOUNTAIN HYDRO	184,000	192,000	-8,000	-4.17%
13173221 BETTENCOURT DAIRIES LLC	18,253,000	4,442,000	13,811,000	310.92%
13148521 BIG SKY DAIRY ANAEROBIC DIGESTER	1,595,000	1,190,000	405,000	34.03%
13100221 BIG WOOD CANAL COMPANY	237,000	140,712	96,288	68.43%
13030021 BIRCH CREEK TROUT INC	46,000	48,000	-2,000	-4.17%
13004021 BIRCH POWER COMPANY	2,750,000	3,187,000	-437,000	-13.71%
13041021 BOISE KUNA IRRIGATION DISTRICT	15,692,000	15,985,143	-293,143	-1.83%
13007021 BRIGGS CREEK HYDRO INC	584,000	690,000	-106,000	-15.36%
13008021 BYPASS LIMITED	7,684,000	8,832,000	-1,148,000	-13.00%
13194421 CARROLL FAMILY ENTERPRISES	307,000	281,000	26,000	9.25%
13139021 CLARK FORK HYDRO LLC	504,000	156,000	348,000	223.08%
13188321 COLEMAN HYDROELECTRIC	980,000	736,000	244,000	33.15%
13052021 COMMERCIAL ENERGY MANAGEMENT INC	222,000	243,000	-21,000	-8.64%
13012021 CRYSTAL SPRINGS HYDROELECTRIC LP	1,021,000	1,291,745	-270,745	-20.96%
13188021 DIETRICH DROP HYDRO LLC	1,205,000	1,442,938	-237,938	-16.49%
13017021 DRY CREEK LLC	1,754,000	1,688,000	66,000	3.91%
13188521 EIGHT MILE HYDROELECTRIC	279,000	282,000	-3,000	-1.06%
13019021 ELK CREEK HYDRO LLC	537,000	727,000	-190,000	-26.13%
13020021 FAULKNER BROTHERS HYDRO INC	536,000	462,000	74,000	16.02%
13021521 FISHERIES DEVELOPMENT HYDROELECTRIC	372,000	105,000	267,000	254.29%
13022021 FORD HYDRO LP	511,000	447,000	64,000	14.32%
13023021 GEOBON II HYDROELECTRIC (FORMERLY NOTCI	361,000	317,881	43,119	13.56%
13024021 GEORGETOWN POWER	359,000	279,000	80,000	28.67%
13024721 HAZELTON WILSON JOINT VENTURE	2,891,000	3,205,000	-314,000	-9.80%
13069021 HAZELTON WILSON JOINT VENTURE	3,063,000	3,512,000	-449,000	-12.78%
13136721 HIDDEN HOLLOW ENERGY LLC	1,146,000	1,254,737	-108,737	-8.67%
13047021 HK HYDRO LLC	132,000	180,878	-48,878	-27.02%
13025521 HORSESHOE BEND HYDROELECTRIC CO	5,372,000	3,999,547	1,372,453	34.32%
13185521 JEROME RESOURCES LLC	1,457,000	358,000	1,099,000	306.98%
13188121 JIM KNIGHT HYDRO	181,000	202,000	-21,000	-10.40%
13037021 JOHN LEMOYNE	112,000	81,000	31,000	38.27%

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13035021 KOYLE HYDRO INC	591,000	504,000	87,000	17.26%
13036021 LATERAL 10 VENTURES	782,000	884,768	-102,768	-11.62%
13058021 LEMHI HYDROPOWER COMPANY	187,000	178,000	9,000	5.06%
13010021 LITTLE MAC POWER CO INC	698,000	676,588	21,412	3.16%
13038021 LITTLE WOOD RIVER IRRIGATION DISTRICT	564,000	497,421	66,579	13.38%
13040021 LOWER LOWLINE LLC	1,787,000	914,630	872,370	95.38%
13042021 MAGIC RESERVOIR HYDRO INC	1,641,000	1,351,287	289,713	21.44%
13143121 MARCO POWER INC	381,000	336,000	45,000	13.39%
13043021 MARSH VALLEY DEVELOPMENT INC	757,000	723,000	34,000	4.70%
13019521 MARYSVILLE HYDRO PARTNERS	8,051,000	6,821,000	1,230,000	18.03%
13191321 MC6 HYDRO LLC	1,963,000	1,202,823	760,177	63.20%
13009021 MCCOLLUM ENTERPRISES LP	134,000	76,788	57,212	74.51%
13068021 MICHAEL BRANCHFLOWER	147,000	97,000	50,000	51.55%
13145721 MIDWAY POWER LLC	958,000	731,192	226,808	31.02%
13044021 MILE 28 WATER POWER PROJECT LLC	1,641,000	281,000	1,360,000	483.99%
13045021 MINK CREEK HYDRO LLC	1,728,000	1,364,000	364,000	26.69%
13179021 NORTH GOODING MAIN HYDRO LLC	778,000	685,012	92,988	13.57%
13170521 NORTH SIDE CANAL CO LTD	1,351,000	1,399,000	-48,000	-3.43%
13049021 O J POWER PROJECT	544,000	838,000	-294,000	-35.08%
13051021 PIGEON COVE POWER COMPANY LLC	1,008,000	1,036,638	-28,638	-2.76%
13072221 RATHDRUM POWER LLC	84,014,056	96,485,767	-12,471,711	-12.93%
13013021 RESIDENTIAL AG INC	574,000	133,952	440,048	328.51%
13054021 REYNOLDS IRRIGATION DIST	546,835	1,237,775	-690,940	-55.82%
13011021 RIVERENCE PROVISIONS LLC	962,000	580,176	381,824	65.81%
13142121 RIVERSIDE HYDRO I LLC	510,000	769,033	-259,033	-33.68%
13182221 ROCK CREEK HYDRO LLC	229,000	272,000	-43,000	-15.81%
13187921 ROCK CREEK II HYDRO LLC	1,665,000	766,174	898,826	117.31%
13060021 ROCK CREEK JOINT VENTURE	1,926,000	1,395,835	530,165	37.98%
13160921 SAINT ANTHONY HYDRO	914,000	1,110,000	-196,000	-17.66%
13024521 SE HAZELTON A LP	8,470,000	7,314,000	1,156,000	15.81%
13131521 SHAWPATIN AGCAP LLC	252,000	53,752	198,248	368.82%

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<b>13156921</b> SHILOH WARM SPRINGS RANCH LLC	861,000	232,000	629,000	271.12%
<b>13061021</b> SHOSHONE HYDRO LIMITED PARTNERSHIP	645,000	317,242	327,758	103.31%
<b>13171321</b> SMITH CREEK HYDRO LLC	7,554,000	8,446,000	-892,000	-10.56%
<b>13062021</b> SNAKE RIVER POTTERY POWER CO INC	121,000	47,000	74,000	157.45%
<b>13063021</b> SNEDIGAR RANCH HYDRO	751,000	889,888	-138,888	-15.61%
<b>13039021</b> SOUTH FORKS JOINT VENTURE	8,434,000	4,695,160	3,738,840	79.63%
<b>13180321</b> SUNNY BAR RANCH LLLP	220,000	207,000	13,000	6.28%
<b>13195121</b> WEST POINT RNG LLC	8,447,000	0	8,447,000	100.00%
<b>13070021</b> WHITE WATER POWER CO INC	165,000	107,000	58,000	54.21%
<b>13185621</b> WILLIS DARNALL DEVENY ESTATE	104,000	115,000	-11,000	-9.57%
	<b>238,558,891</b>	<b>212,773,236</b>	<b>25,785,655</b>	<b>12.12%</b>
<b>PETROLEUM PIPELINES</b>				
<b>05111421</b> HOLLY ENERGY PARTNERS LP	16,661,218	14,515,946	2,145,272	14.78%
<b>05002021</b> IDAHO PIPELINE CORPORATION	3,300,000	2,727,690	572,310	20.98%
<b>05158921</b> TESORO LOGISTICS NORTHWEST PIPELINE LLC	98,521,134	94,957,488	3,563,646	3.75%
<b>05004021</b> YELLOWSTONE PIPE LINE COMPANY	24,581,496	21,388,701	3,192,795	14.93%
	<b>143,063,848</b>	<b>133,589,825</b>	<b>9,474,023</b>	<b>7.09%</b>
<b>PRIVATE RAILCAR FLEETS OVER \$500,000</b>				
<b>08159021</b> AMERICAN INDUSTRIAL TRANSPORT	13,552,127	0	13,552,127	100.00%
<b>08026321</b> CIT EQUIPMENT FINANCING LLC	9,195,338	8,490,310	705,028	8.30%
<b>08005021</b> CRYO TRANS INC	0	572,656	-572,656	-100.00%
<b>08027521</b> GATX CORPORATION	5,316,940	4,813,012	503,928	10.47%
<b>08172621</b> HESS CORPORATION	755,970	963,152	-207,182	-21.51%
<b>08142621</b> HOLCIM US INC	12,455,462	11,845,957	609,505	5.15%
<b>08015021</b> PROCOR LIMITED	1,586,257	0	1,586,257	100.00%
<b>08138121</b> SMBC RAIL SERVICES LLC	0	680,877	-680,877	-100.00%
<b>08020021</b> TRINITY INDUSTRIES INC	9,890,751	10,806,327	-915,576	-8.47%
<b>08018021</b> TTX COMPANY & SUBS	21,133,800	17,454,627	3,679,173	21.08%
<b>08021021</b> UNION TANK CAR CO	567,320	1,189,861	-622,541	-52.32%
<b>08026021</b> WELLS FARGO RAIL CORPORATION	5,359,561	5,315,493	44,068	.83%

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	<b>79,813,526</b>	<b>62,132,272</b>	<b>17,681,254</b>	<b>28.46%</b>
<b>PRIVATE RAILCAR FLEETS UNDER \$500,000</b>				
<b>09191121</b> CRYO TRANS INC	422,400	0	422,400	100.00%
	<b>422,400</b>	<b>0</b>	<b>422,400</b>	<b>100.00%</b>
<b>RAILROADS</b>				
<b>07109721</b> BG & CM RAILROAD INC	3,261,000	2,557,875	703,125	27.49%
<b>07001021</b> BNSF RAILWAY COMPANY	417,519,837	320,001,365	97,518,472	30.47%
<b>07142221</b> BOISE VALLEY RAILROAD LLC	5,486,529	4,180,620	1,305,909	31.24%
<b>07002521</b> EASTERN IDAHO RAILROAD LLC	25,311,640	19,833,355	5,478,285	27.62%
<b>07109321</b> GREAT NORTHWEST RAILROAD LLC	3,723,000	3,090,990	632,010	20.45%
<b>07002721</b> IDAHO NORTHERN & PACIFIC RAILROAD CO	185,000	194,154	-9,154	-4.71%
<b>07003021</b> MONTANA RAIL LINK INC	0	62,807,000	-62,807,000	-100.00%
<b>07009121</b> PALOUSE RIVER & COULEE CITY RAILROAD LLC	260,000	171,304	88,696	51.78%
<b>07161521</b> PORT OF PEND OREILLE	585,000	581,000	4,000	.69%
<b>07009021</b> ST MARIES RIVER RAILROAD COMPANY	3,438,246	2,563,358	874,888	34.13%
<b>07006021</b> UNION PACIFIC RAILROAD COMPANY	1,762,985,864	1,795,293,517	-32,307,653	-1.80%
	<b>2,222,756,116</b>	<b>2,211,274,538</b>	<b>11,481,578</b>	<b>.52%</b>
<b>WATER DISTRIBUTION</b>				
<b>04103721</b> ALGOMA WATER SYSTEMS	61,459	43,500	17,959	41.29%
<b>04103821</b> ASPEN CREEK WATER CO INC	141,895	121,547	20,348	16.74%
<b>04194121</b> BVL FARMS LLC	27,303	20,000	7,303	36.52%
<b>04005021</b> CAPITOL WATER CORPORATION	2,010,454	1,584,263	426,191	26.90%
<b>04022721</b> CDS STONERIDGE UTILITIES LLC	865,952	776,606	89,346	11.50%
<b>04011021</b> FALLS WATER COMPANY INC	5,716,279	4,420,684	1,295,595	29.31%
<b>04100021</b> FARKO WATER SYSTEM INC	125,000	118,000	7,000	5.93%
<b>04185821</b> GEM STATE WATER LLC	1,481,863	1,249,280	232,583	18.62%
<b>04177121</b> GROUSE POINT WATER COMPANY	91,381	79,658	11,723	14.72%
<b>04013521</b> ISLAND PARK WATER CO	326,099	295,800	30,299	10.24%
<b>04170721</b> KOOTENAI HEIGHTS WATER SYSTEMS INC	30,000	65,500	-35,500	-54.20%
<b>04137521</b> MAYFIELD SPRINGS WATER COMPANY INC	309,700	264,313	45,387	17.17%

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04194521 NORTH STAR WATER LLC	132,664	138,954	-6,290	-4.53%
04019021 PICABO LIVESTOCK CO INC	229,274	167,343	61,931	37.01%
04116121 RESORT WATER CO INC	1,471,000	1,511,000	-40,000	-2.65%
04170821 ROCKY MOUNTAIN UTILITY COMPANY INC	147,827	105,000	42,827	40.79%
04172521 SCHWEITZER BASIN WATER LLC	440,688	498,501	-57,813	-11.60%
04021621 SUNBEAM WATER CO	42,500	35,000	7,500	21.43%
04137621 TETON WATER & SEWER COMPANY LLC	541,993	326,526	215,467	65.99%
04170621 THE RIDGE WATER SYSTEM	362,849	302,000	60,849	20.15%
04002021 VEOLIA NORTH AMERICA PARAMUS INC & SUBS	238,750,000	193,185,565	45,564,435	23.59%
04194821 VP INC	51,956	0	51,956	100.00%
	<b>253,358,136</b>	<b>205,309,040</b>	<b>48,049,096</b>	<b>23.40%</b>
<b>WATER TRANSPORTATION</b>				
11180721 BERNERT BARGE LINES INC	0	118,197	-118,197	-100.00%
11005021 TIDEWATER BARGE LINES INC	1,219,711	0	1,219,711	100.00%
	<b>1,219,711</b>	<b>118,197</b>	<b>1,101,514</b>	<b>931.93%</b>
<b>Operating Property Grand Total</b>	<b>7,905,605,177</b>	<b>7,229,290,186</b>	<b>676,314,991</b>	<b>9.36%</b>
<b>Less to be Taxed for Public School Fund</b>	<b>422,400</b>	<b>0</b>	<b>422,400</b>	<b>100.00%</b>
<b>Operating Property Apportioned to Counties</b>	<b>7,905,182,777</b>	<b>7,229,290,186</b>	<b>675,892,591</b>	<b>9.35%</b>