

ID_yr043 - Taxable Value Comparison**Idaho State Tax Commission**

Run Date: 8/28/2025 7:50 AM
Filing Period: 12/31/2025
Comparison Period: 12/31/2024

<u>Company Name</u>		<u>Current Value</u>	<u>Last Year Value</u>	<u>Difference</u>	<u>Percentage</u>
COOPERATIVES AND LONG DISTANCE TELECOMMUNICATIONS					
10001521	AT&T INC	13,093,526	11,546,756	1,546,770	13.40%
10160621	BLACKFOOT COMMUNICATIONS INC	2,056,661	2,404,498	-347,837	-14.47%
10002521	BLACKFOOT TELEPHONE COOPERATIVE INC	245,226	250,112	-4,886	-1.95%
10161021	CUSTER TELEPHONE BROADBAND SERVICES LL	8,964,801	6,474,304	2,490,497	38.47%
10004021	CUSTER TELEPHONE COOPERATIVE INC	9,431,000	9,601,778	-170,778	-1.78%
10005021	FARMERS MUTUAL TELEPHONE COMPANY	22,377,000	19,761,300	2,615,700	13.24%
10188221	FATBEAM LLC	22,740,000	21,380,501	1,359,499	6.36%
10197921	FYBERCOM LLC	9,071,434	0	9,071,434	100.00%
10175221	LUMEN TECHNOLOGIES INC	140,600,000	120,179,290	20,420,710	16.99%
10012521	MCI COMMUNICATIONS SVCS LLC	1,610,323	1,625,861	-15,538	-.96%
10135121	MCI METRO ACCS TRANS SVCS LLC	446,677	502,646	-55,969	-11.13%
10051421	MCLEODUSA NETWORK SERVICES INC	523,200	430,200	93,000	21.62%
10170921	MILLENNIUM NETWORKS LLC	14,369,722	5,862,000	8,507,722	145.13%
10015021	MUD LAKE TELEPHONE COOPERATIVE ASSOCIA	13,979,000	11,577,000	2,402,000	20.75%
10194621	OREGON TELEPHONE CORPORATION	1,416,132	435,814	980,318	224.94%
10018021	PROJECT MUTUAL TELEPHONE COOP	33,256,000	24,972,049	8,283,951	33.17%
10100121	SYRINGA NETWORKS LLC	64,003,000	65,449,300	-1,446,300	-2.21%
10185721	TELEPHONE & DATA SYSTEMS INC	50,049,829	31,313,333	18,736,496	59.84%
10006021	TRULEAP TECHNOLOGIES (FKA FILER MUTUAL '	11,981,530	15,247,773	-3,266,243	-21.42%
10145421	ZAYO GROUP LLC	18,682,289	17,814,610	867,679	4.87%
		438,897,350	366,829,125	72,068,225	19.65%
ELECTRICS					
01000521	ATLANTA POWER CO INC	378,202	365,000	13,202	3.62%
01005021	AVISTA CORPORATION	659,402,696	683,752,911	-24,350,215	-3.56%
01002021	IDAHO POWER CO & SUBS	2,520,015,568	2,259,737,255	260,278,313	11.52%
01003021	PACIFICORP & SUBS	622,117,762	596,048,254	26,069,508	4.37%
		3,801,914,228	3,539,903,420	262,010,808	7.40%
GAS DISTRIBUTION					
06002021	AVISTA CORPORATION	154,011,002	166,746,000	-12,734,998	-7.64%
06001021	INTERMOUNTAIN GAS COMPANY	284,705,000	264,963,984	19,741,016	7.45%

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06001521 QUESTAR GAS CO	3,708,000	3,708,000	0	.00%
	442,424,002	435,417,984	7,006,018	1.61%
GAS TRANSMISSION				
12003021 GAS TRANSMISSION NORTHWEST LLC	291,324,470	233,821,691	57,502,779	24.59%
12002521 NORTHWEST PIPELINE LLC	320,174,098	250,550,023	69,624,075	27.79%
	611,498,568	484,371,714	127,126,854	26.25%
LOCAL EXCHANGE TELECOMMUNICATIONS				
03001021 ALBION TELEPHONE COMPANY INC	31,840,000	20,897,828	10,942,172	52.36%
03003021 CAMBRIDGE TELEPHONE COMPANY INC	10,033,419	7,392,730	2,640,689	35.72%
03021721 COLUMBINE TELEPHONE CO INC	21,568,918	19,201,190	2,367,728	12.33%
03050121 CTC TELECOM INC	2,879,331	2,737,444	141,887	5.18%
03019021 DIRECT COMMUNICATIONS ROCKLAND INC	10,542,818	10,214,655	328,163	3.21%
03015721 E4 CONNECT INC	314,000	269,820	44,180	16.37%
03021221 FREMONT TELCOM CO	16,444,931	13,893,706	2,551,225	18.36%
03011521 INLAND TELEPHONE CO	936,544	997,028	-60,484	-6.07%
03013021 MIDVALE TELEPHONE EXCHANGE INC	7,035,611	6,954,857	80,754	1.16%
03003521 NORTHWEST FIBER LLC	59,597,000	47,259,619	12,337,381	26.11%
03016521 PINE TELEPHONE SYSTEM INC	124,957	189,022	-64,065	-33.89%
03017021 POTLATCH TELEPHONE COMPANY	5,181,729	5,422,583	-240,854	-4.44%
03019521 RURAL TELEPHONE COMPANY	4,044,951	4,459,824	-414,873	-9.30%
	170,544,209	139,890,306	30,653,903	21.91%
NON-UTILITY GENERATORS				
13167921 AJMS LLC	1,675,000	1,651,000	24,000	1.45%
13005021 AMERICAN FALLS RESERVOIR	247,000	287,000	-40,000	-13.94%
13141221 AMY HYDRO LLC	160,000	178,000	-18,000	-10.11%
13001021 ARKOOSH HYDRO INC	713,000	763,000	-50,000	-6.55%
13143321 ARROWROCK HYDRO	11,646,000	10,933,000	713,000	6.52%
13006021 B C HYDRO LMT PTN	351,734	391,000	-39,266	-10.04%
13002021 BARBER DAM HYDRO	977,000	973,000	4,000	.41%
13003021 BELL MOUNTAIN HYDRO	176,000	184,000	-8,000	-4.35%

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13173221 BETTENCOURT DAIRIES LLC	20,614,000	18,253,000	2,361,000	12.93%
13148521 BIG SKY DAIRY ANAEROBIC DIGESTER	1,553,000	1,595,000	-42,000	-2.63%
13100221 BIG WOOD CANAL COMPANY	239,000	237,000	2,000	.84%
13030021 BIRCH CREEK TROUT INC	47,000	46,000	1,000	2.17%
13004021 BIRCH POWER COMPANY	2,917,000	2,750,000	167,000	6.07%
13005521 BLIND CANYON HYDRO	730,000	0	730,000	100.00%
13041021 BOISE KUNA IRRIGATION DISTRICT	15,407,000	15,692,000	-285,000	-1.82%
13007021 BRIGGS CREEK HYDRO INC	635,000	584,000	51,000	8.73%
13008021 BYPASS LIMITED	5,245,682	7,684,000	-2,438,318	-31.73%
13194421 CARROLL FAMILY ENTERPRISES	312,000	307,000	5,000	1.63%
13139021 CLARK FORK HYDRO LLC	437,000	504,000	-67,000	-13.29%
13188321 COLEMAN HYDROELECTRIC	980,000	980,000	0	.00%
13052021 COMMERCIAL ENERGY MANAGEMENT INC	231,000	222,000	9,000	4.05%
13012021 CRYSTAL SPRINGS HYDROELECTRIC LP	886,133	1,021,000	-134,867	-13.21%
13188021 DIETRICH DROP HYDRO LLC	1,411,000	1,205,000	206,000	17.10%
13017021 DRY CREEK LLC	1,472,000	1,754,000	-282,000	-16.08%
13188521 EIGHT MILE HYDROELECTRIC	255,000	279,000	-24,000	-8.60%
13019021 ELK CREEK HYDRO LLC	570,000	537,000	33,000	6.15%
13020021 FAULKNER BROTHERS HYDRO INC	547,000	536,000	11,000	2.05%
13021521 FISHERIES DEVELOPMENT HYDROELECTRIC	240,000	372,000	-132,000	-35.48%
13022021 FORD HYDRO LP	502,000	511,000	-9,000	-1.76%
13023021 GEOBON II HYDROELECTRIC (FORMERLY NOTCI	437,000	361,000	76,000	21.05%
13024021 GEORGETOWN POWER	395,000	359,000	36,000	10.03%
13024721 HAZELTONWILSON JOINT VENTURE	1,930,690	2,891,000	-960,310	-33.22%
13069021 HAZELTONWILSON JOINT VENTURE	1,934,419	3,063,000	-1,128,581	-36.85%
13136721 HIDDEN HOLLOW ENERGY LLC	1,057,000	1,146,000	-89,000	-7.77%
13047021 HK HYDRO LLC	107,899	132,000	-24,101	-18.26%
13025521 HORSESHOE BEND HYDROELECTRIC CO	5,673,000	5,372,000	301,000	5.60%
13185521 JEROME RESOURCES LLC	1,074,000	1,457,000	-383,000	-26.29%
13188121 JIM KNIGHT HYDRO	178,000	181,000	-3,000	-1.66%
13037021 JOHN LEMOYNE	117,000	112,000	5,000	4.46%

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13035021 KOYLE HYDRO INC	633,000	591,000	42,000	7.11%
13036021 LATERAL 10 VENTURES	690,725	782,000	-91,275	-11.67%
13058021 LEMHI HYDROPOWER COMPANY	184,000	187,000	-3,000	-1.60%
13010021 LITTLE MAC POWER CO INC	603,216	698,000	-94,784	-13.58%
13038021 LITTLE WOOD RIVER IRRIGATION DISTRICT	446,194	564,000	-117,806	-20.89%
13040021 LOWER LOWLINE LLC	1,581,955	1,787,000	-205,045	-11.47%
13042021 MAGIC RESERVOIR HYDRO INC	1,352,151	1,641,000	-288,849	-17.60%
13143121 MARCO POWER INC	246,775	381,000	-134,225	-35.23%
13043021 MARSH VALLEY DEVELOPMENT INC	628,000	757,000	-129,000	-17.04%
13019521 MARYSVILLE HYDRO PARTNERS	8,744,000	8,051,000	693,000	8.61%
13191321 MC6 HYDRO LLC	2,307,000	1,963,000	344,000	17.52%
13009021 MCCOLLUM ENTERPRISES LP	118,944	134,000	-15,056	-11.24%
13068021 MICHAEL BRANCHFLOWER	158,000	147,000	11,000	7.48%
13145721 MIDWAY POWER LLC	805,421	958,000	-152,579	-15.93%
13044021 MILE 28 WATER POWER PROJECT LLC	872,105	1,641,000	-768,895	-46.86%
13045021 MINK CREEK HYDRO LLC	1,589,000	1,728,000	-139,000	-8.04%
13179021 NORTH GOODING MAIN HYDRO LLC	872,000	778,000	94,000	12.08%
13170521 NORTH SIDE CANAL CO LTD	910,644	1,351,000	-440,356	-32.59%
13049021 O J POWER PROJECT	473,000	544,000	-71,000	-13.05%
13051021 PIGEON COVE POWER COMPANY LLC	937,958	1,008,000	-70,042	-6.95%
13072221 RATHDRUM POWER LLC	97,468,000	84,014,056	13,453,944	16.01%
13013021 RESIDENTIAL AG INC	217,498	574,000	-356,502	-62.11%
13054021 REYNOLDS IRRIGATION DIST	523,000	546,835	-23,835	-4.36%
13011021 RIVERENCE PROVISIONS LLC	534,398	962,000	-427,602	-44.45%
13142121 RIVERSIDE HYDRO I LLC	537,000	510,000	27,000	5.29%
13196521 RIVERSIDE INVESTMENTS I LLC	1,453,000	0	1,453,000	100.00%
13196621 RIVERSIDE INVESTMENTS I LLC	232,000	0	232,000	100.00%
13182221 ROCK CREEK HYDRO LLC	238,000	229,000	9,000	3.93%
13187921 ROCK CREEK II HYDRO LLC	1,280,347	1,665,000	-384,653	-23.10%
13060021 ROCK CREEK JOINT VENTURE	1,749,326	1,926,000	-176,674	-9.17%
13160921 SAINT ANTHONY HYDRO	865,000	914,000	-49,000	-5.36%

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13024521	SE HAZELTON A LP	5,772,799	8,470,000	-2,697,201	-31.84%
13131521	SHAWPATIN AGCAP LLC	188,611	252,000	-63,389	-25.15%
13156921	SHILOH WARM SPRINGS RANCH LLC	403,000	861,000	-458,000	-53.19%
13061021	SHOSHONE HYDRO LIMITED PARTNERSHIP	664,000	645,000	19,000	2.95%
13171321	SMITH CREEK HYDRO LLC	10,794,000	7,554,000	3,240,000	42.89%
13062021	SNAKE RIVER POTTERY POWER CO INC	103,000	121,000	-18,000	-14.88%
13063021	SNEDIGAR RANCH HYDRO A PARTNERSHIP	621,058	751,000	-129,942	-17.30%
13039021	SOUTH FORKS JOINT VENTURE	7,743,254	8,434,000	-690,746	-8.19%
13180321	SUNNY BAR RANCH LLLP	283,000	220,000	63,000	28.64%
13195121	WEST POINT RNG LLC	7,375,000	8,447,000	-1,072,000	-12.69%
13070021	WHITE WATER POWER CO INC	183,000	165,000	18,000	10.91%
13185621	WILLIS DARNALL DEVENY ESTATE	108,000	104,000	4,000	3.85%
		247,570,936	238,558,891	9,012,045	3.78%
PETROLEUM PIPELINES					
05111421	HOLLY ENERGY PARTNERS LP	16,098,000	16,661,218	-563,218	-3.38%
05002021	IDAHO PIPELINE CORPORATION	3,428,000	3,300,000	128,000	3.88%
05158921	TESORO LOGISTICS NORTHWEST PIPELINE LLC	106,763,000	98,521,134	8,241,866	8.37%
05004021	YELLOWSTONE PIPE LINE COMPANY	27,393,000	24,581,496	2,811,504	11.44%
		153,682,000	143,063,848	10,618,152	7.42%
PRIVATE RAILCAR FLEETS OVER \$500,000					
08159021	AMERICAN INDUSTRIAL TRANSPORT	13,494,700	13,552,127	-57,427	-.42%
08142621	AMRIZE CEMENT INC	0	12,455,462	-12,455,462	-100.00%
08026321	CIT EQUIPMENT FINANCING LLC	17,385,200	9,195,338	8,189,862	89.07%
08019221	FMC CORPORATION AND SUBSIDIARIES	559,800	0	559,800	100.00%
08027521	GATX CORPORATION	7,425,700	5,316,940	2,108,760	39.66%
08172621	HESS CORPORATION	807,600	755,970	51,630	6.83%
08015021	PROCOR LIMITED	1,151,200	1,586,257	-435,057	-27.43%
08019521	SOLVAY CHEMICALS INC	931,300	0	931,300	100.00%
08020021	TRINITY INDUSTRIES INC	10,417,300	9,890,751	526,549	5.32%
08018021	TTX COMPANY & SUBS	24,663,700	21,133,800	3,529,900	16.70%

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08021021	UNION TANK CAR CO	0	567,320	-567,320	-100.00%
08026021	WELLS FARGO RAIL CORPORATION	5,389,300	5,359,561	29,739	.55%
		82,225,800	79,813,526	2,412,274	3.02%
PRIVATE RAILCAR FLEETS UNDER \$500,000					
09191121	CRYO TRANS INC	0	422,400	-422,400	-100.00%
		0	422,400	-422,400	-100.00%
RAILROADS					
07109721	BG & CM RAILROAD INC	3,191,000	3,261,000	-70,000	-2.15%
07001021	BNSF RAILWAY COMPANY	451,260,000	417,519,837	33,740,163	8.08%
07142221	BOISE VALLEY RAILROAD LLC	6,416,000	5,486,529	929,471	16.94%
07002521	EASTERN IDAHO RAILROAD LLC	32,923,591	25,311,640	7,611,951	30.07%
07109321	GREAT NORTHWEST RAILROAD LLC	3,054,000	3,723,000	-669,000	-17.97%
07002721	IDAHO NORTHERN & PACIFIC RAILROAD CO	108,000	185,000	-77,000	-41.62%
07009121	PALOUSE RIVER & COULEE CITY RAILROAD LLC	1,286,417	260,000	1,026,417	394.78%
07161521	PORT OF PEND OREILLE	776,000	585,000	191,000	32.65%
07009021	ST MARIES RIVER RAILROAD COMPANY	3,028,522	3,438,246	-409,724	-11.92%
07006021	UNION PACIFIC RAILROAD COMPANY	2,090,882,000	1,762,985,864	327,896,136	18.60%
		2,592,925,530	2,222,756,116	370,169,414	16.65%
WATER DISTRIBUTION					
04103721	ALGOMA WATER SYSTEMS	59,000	61,459	-2,459	-4.00%
04103821	ASPEN CREEK WATER CO INC	233,000	141,895	91,105	64.21%
04196221	BHH INVESTORS 1414 LLC	5,328,000	0	5,328,000	100.00%
04194121	BVL FARMS LLC	20,000	27,303	-7,303	-26.75%
04005021	CAPITOL WATER CORPORATION	2,228,000	2,010,454	217,546	10.82%
04022721	CDS STONERIDGE UTILITIES LLC	785,000	865,952	-80,952	-9.35%
04011021	FALLS WATER COMPANY INC	7,791,000	5,716,279	2,074,721	36.29%
04100021	FARKO WATER SYSTEM INC	0	125,000	-125,000	-100.00%
04185821	GEM STATE WATER LLC	2,466,000	1,481,863	984,137	66.41%
04177121	GROUSE POINT WATER COMPANY	85,000	91,381	-6,381	-6.98%
04013521	ISLAND PARK WATER CO	0	326,099	-326,099	-100.00%

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04170721	KOOTENAI HEIGHTS WATER SYSTEMS INC	44,000	30,000	14,000	46.67%
04137521	MAYFIELD SPRINGS WATER COMPANY INC	349,000	309,700	39,300	12.69%
04194521	NORTH STAR WATER LLC	156,000	132,664	23,336	17.59%
04019021	PICABO LIVESTOCK CO INC	181,990	229,274	-47,284	-20.62%
04198021	PRIEST LAKE WATER LLC	102,000	0	102,000	100.00%
04116121	RESORT WATER CO INC	0	1,471,000	-1,471,000	-100.00%
04170821	ROCKY MOUNTAIN UTILITY COMPANY INC	116,000	147,827	-31,827	-21.53%
04172521	SCHWEITZER BASIN WATER LLC	447,000	440,688	6,312	1.43%
04196121	SCHWEITZER WATER COMPANY	1,389,000	0	1,389,000	100.00%
04021621	SUNBEAM WATER CO	45,000	42,500	2,500	5.88%
04196021	SYRINGA WATER COMPANY INC	420,000	0	420,000	100.00%
04137621	TETON WATER & SEWER COMPANY LLC	532,000	541,993	-9,993	-1.84%
04170621	THE RIDGE WATER SYSTEM	0	362,849	-362,849	-100.00%
04195921	VALIANT IDAHO LLC	729,000	0	729,000	100.00%
04002021	VEOLIA WATER MANAGEMENT & SERVICES INC	253,557,000	238,750,000	14,807,000	6.20%
04194821	VP INC	42,000	51,956	-9,956	-19.16%
		277,104,990	253,358,136	23,746,854	9.37%
WATER TRANSPORTATION					
11180721	BERNERT BARGE LINES INC	145,000	0	145,000	100.00%
11005021	TIDEWATER BARGE LINES INC	705,000	1,219,711	-514,711	-42.20%
		850,000	1,219,711	-369,711	-30.31%
Operating Property Grand Total		8,819,637,613	7,905,605,177	914,032,436	11.56%
Less to be Taxed for Public School Fund		0	422,400	-422,400	-100.00%
Operating Property Apportioned to Counties		8,819,637,613	7,905,182,777	914,454,836	11.57%