

ID_yr068 - OPT Two Year Comparison by County**Idaho State Tax Commission**

Run Date: 8/24/2026 8:39 AM

Period 12/31/2026

County	2026 Value	2025 Value	Difference	% of Change
01 - ADA	564,000,624	525,274,490	38,726,134	7.373%
02 - ADAMS	20,870,744	15,173,474	5,697,271	37.548%
03 - BANNOCK	440,204,657	467,110,373	-26,905,716	-5.760%
04 - BEAR LAKE	181,945,832	188,188,079	-6,242,247	-3.317%
05 - BENEWAH	6,765,190	7,579,373	-814,184	-10.742%
06 - BINGHAM	83,154,409	82,555,694	598,715	0.725%
07 - BLAINE	65,826,628	66,564,789	-738,161	-1.109%
08 - BOISE	15,165,655	12,376,799	2,788,856	22.533%
09 - BONNER	343,221,729	333,446,154	9,775,575	2.932%
10 - BONNEVILLE	69,469,050	59,578,787	9,890,263	16.600%
11 - BOUNDARY	260,220,838	249,345,478	10,875,360	4.362%
12 - BUTTE	9,469,186	9,768,418	-299,231	-3.063%
13 - CAMAS	4,278,499	3,407,526	870,973	25.560%
14 - CANYON	215,488,826	220,070,240	-4,581,414	-2.082%
15 - CARIBOU	125,273,093	129,973,305	-4,700,212	-3.616%
16 - CASSIA	89,161,388	82,781,679	6,379,709	7.707%
17 - CLARK	51,168,181	53,460,198	-2,292,017	-4.287%
18 - CLEARWATER	2,396,936	2,673,040	-276,104	-10.329%
19 - CUSTER	20,186,183	19,799,793	386,390	1.951%
20 - ELMORE	371,368,045	374,927,014	-3,558,968	-0.949%
21 - FRANKLIN	98,508,068	106,951,678	-8,443,610	-7.895%
22 - FREMONT	31,564,469	30,560,990	1,003,478	3.284%
23 - GEM	10,356,436	9,243,298	1,113,138	12.043%
24 - GOODING	109,368,588	113,133,701	-3,765,113	-3.328%
25 - IDAHO	11,124,291	9,450,981	1,673,311	17.705%
26 - JEFFERSON	57,772,917	56,930,608	842,309	1.480%
27 - JEROME	38,849,746	28,726,316	10,123,430	35.241%
28 - KOOTENAI	499,906,196	506,565,059	-6,658,863	-1.315%
29 - LATAH	7,862,926	6,258,584	1,604,342	25.634%
30 - LEMHI	13,681,948	12,757,166	924,782	7.249%
31 - LEWIS	1,076,764	995,510	81,254	8.162%
32 - LINCOLN	139,697,151	150,844,566	-11,147,415	-7.390%
33 - MADISON	23,210,435	13,628,895	9,581,540	70.303%
34 - MINIDOKA	68,114,836	71,247,846	-3,133,010	-4.397%
35 - NEZ PERCE	17,147,358	15,938,409	1,208,948	7.585%
36 - ONEIDA	23,323,292	25,149,702	-1,826,411	-7.262%
37 - OWYHEE	57,607,478	48,563,667	9,043,811	18.623%
38 - PAYETTE	67,095,172	65,534,779	1,560,392	2.381%
39 - POWER	152,824,631	157,215,680	-4,391,049	-2.793%
40 - SHOSHONE	22,104,636	20,897,665	1,206,971	5.776%
41 - TETON	17,278,942	13,991,858	3,287,084	23.493%
42 - TWIN FALLS	122,794,185	110,311,263	12,482,923	11.316%
43 - VALLEY	17,314,197	13,836,949	3,477,248	25.130%
44 - WASHINGTON	80,021,229	82,206,499	-2,185,270	-2.658%
Total:	4,628,241,587	4,574,996,375	53,245,213	1.164%

NOTE: Because of rounding issues, values on this report will not exactly match values on detailed Certification Reports.