

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

Run Date: 8/24/2026 8:38 AM
Filing Period: 12/31/2026
Comparison Period: 12/31/2025

<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 CORP	13,663,634	13,093,526	570,108	4.35%
10160621 BLACKFOOT COMMUNICATIONS INC	1,966,150	2,056,661	-90,511	-4.40%
10002521 BLACKFOOT TELEPHONE COOPERATIVE INC	184,630	245,226	-60,596	-24.71%
10161021 CUSTER TELEPHONE BROADBAND SERVICES LL	9,543,116	8,964,801	578,315	6.45%
10004021 CUSTER TELEPHONE COOPERATIVE INC	11,393,302	9,431,000	1,962,302	20.81%
10005021 FARMERS MUTUAL TELEPHONE COMPANY	23,152,000	22,377,000	775,000	3.46%
10188221 FATBEAM LLC	23,828,000	22,740,000	1,088,000	4.78%
10197921 FYBERCOM LLC	29,401,000	9,071,434	20,329,566	224.11%
10175221 LUMEN TECHNOLOGIES INC	163,200,000	140,600,000	22,600,000	16.07%
10012521 MCI COMMUNICATIONS SVCS LLC	1,276,030	1,610,323	-334,293	-20.76%
10135121 MCI METRO ACCS TRANS SVCS LLC	326,823	446,677	-119,854	-26.83%
10051421 MCLEODUSA NETWORK SERVICES INC	510,700	523,200	-12,500	-2.39%
10170921 MILLENNIUM NETWORKS LLC	18,011,378	14,369,722	3,641,656	25.34%
10015021 MUD LAKE TELEPHONE COOPERATIVE ASSOCIA	14,347,751	13,979,000	368,751	2.64%
10194621 OREGON TELEPHONE CORPORATION	0	1,416,132	-1,416,132	-100.00%
10018021 PROJECT MUTUAL TELEPHONE COOP	32,887,000	33,256,000	-369,000	-1.11%
10100121 SYRINGA NETWORKS LLC	57,605,000	64,003,000	-6,398,000	-10.00%
10185721 TELEPHONE & DATA SYSTEMS INC	46,554,472	50,049,829	-3,495,357	-6.98%
10006021 TRULEAP TECHNOLOGIES (FKA FILER MUTUAL '	13,408,855	11,981,530	1,427,325	11.91%
10145421 ZAYO GROUP LLC	19,743,071	18,682,289	1,060,782	5.68%
	481,002,912	438,897,350	42,105,562	9.59%
GAS TRANSMISSION				
12003021 GAS TRANSMISSION NORTHWEST LLC	320,202,000	291,324,470	28,877,530	9.91%
12002521 NORTHWEST PIPELINE LLC	366,987,000	320,174,098	46,812,902	14.62%
	687,189,000	611,498,568	75,690,432	12.38%
LOCAL EXCHANGE TELECOMMUNICATIONS				
03001021 ALBION TELEPHONE COMPANY INC	28,260,000	31,840,000	-3,580,000	-11.24%
03003021 CAMBRIDGE TELEPHONE COMPANY INC	18,734,000	10,033,419	8,700,581	86.72%
03021721 COLUMBINE TELEPHONE CO INC	27,621,000	21,568,918	6,052,082	28.06%
03050121 CTC TELECOM INC	2,795,507	2,879,331	-83,824	-2.91%

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03019021	DIRECT COMM ROCKLAND INC	12,539,498	10,542,818	1,996,680	18.94%
03015721	E4 CONNECT INC	283,000	314,000	-31,000	-9.87%
03021221	FREMONT TELCOM CO	15,259,365	16,444,931	-1,185,566	-7.21%
03011521	INLAND TELEPHONE CO	1,178,962	936,544	242,418	25.88%
03013021	MIDVALE TELEPHONE EXCHANGE INC	6,817,044	7,035,611	-218,567	-3.11%
03003521	NORTHWEST FIBER LLC	75,131,000	59,597,000	15,534,000	26.07%
03016521	PINE TELEPHONE SYSTEM INC	184,577	124,957	59,620	47.71%
03017021	POTLATCH TELEPHONE COMPANY	6,354,186	5,181,729	1,172,457	22.63%
03019521	RURAL TELEPHONE COMPANY	4,123,393	4,044,951	78,442	1.94%
		199,281,532	170,544,209	28,737,323	16.85%

NON-UTILITY GENERATORS

13167921	AJMS LLC	1,660,000	1,675,000	-15,000	-.90%
13005021	AMERICAN FALLS RESERVOIR	217,000	247,000	-30,000	-12.15%
13141221	AMY HYDRO LLC	182,000	160,000	22,000	13.75%
13001021	ARKOOSH HYDRO INC	737,000	713,000	24,000	3.37%
13143321	ARROWROCK HYDRO	12,093,000	11,646,000	447,000	3.84%
13006021	B C HYDRO LMT PTN	409,000	351,734	57,266	16.28%
13002021	BARBER DAM HYDRO	980,000	977,000	3,000	.31%
13003021	BELL MOUNTAIN HYDRO	169,000	176,000	-7,000	-3.98%
13173221	BETTENCOURT DAIRIES LLC	21,653,000	20,311,000	1,342,000	6.61%
13148521	BIG SKY DAIRY ANAEROBIC DIGESTER	1,798,000	1,553,000	245,000	15.78%
13100221	BIG WOOD CANAL COMPANY	241,000	239,000	2,000	.84%
13030021	BIRCH CREEK LAND & WATER, LLC	47,000	47,000	0	.00%
13004021	BIRCH POWER COMPANY	2,945,000	2,917,000	28,000	.96%
13005521	BLIND CANYON HYDRO	888,000	730,000	158,000	21.64%
13041021	BOISE KUNA IRRIGATION DISTRICT	15,500,000	15,407,000	93,000	.60%
13007021	BRIGGS CREEK HYDRO INC	690,000	635,000	55,000	8.66%
13008021	BYPASS LIMITED	8,843,000	5,245,682	3,597,318	68.58%
13194421	CARROLL FAMILY ENTERPRISES INC	295,000	312,000	-17,000	-5.45%
13139021	CLARK FORK HYDRO LLC	384,000	437,000	-53,000	-12.13%
13188321	COLEMAN HYDROELECTRIC	980,000	980,000	0	.00%

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13052021 COMMERCIAL ENERGY MANAGEMENT INC	217,000	231,000	-14,000	-6.06%
13012021 CRYSTAL SPRINGS HYDROELECTRIC LP	905,000	886,133	18,867	2.13%
13188021 DIETRICH DROP HYDRO LLC	1,148,000	1,411,000	-263,000	-18.64%
13017021 DRY CREEK LLC	1,494,000	1,472,000	22,000	1.49%
13188521 EIGHT MILE HYDROELECTRIC	229,000	255,000	-26,000	-10.20%
13019021 ELK CREEK HYDRO LLC	606,000	570,000	36,000	6.32%
13020021 FAULKNER BROTHERS HYDRO INC	504,000	547,000	-43,000	-7.86%
13021521 FISHERIES DEVELOPMENT HYDROELECTRIC	190,000	240,000	-50,000	-20.83%
13022021 FORD HYDRO LP	409,000	502,000	-93,000	-18.53%
13023021 GEOBON II HYDROELECTRIC	452,000	437,000	15,000	3.43%
13024021 GEORGETOWN POWER	375,000	395,000	-20,000	-5.06%
13024721 HAZELTONWILSON JOINT VENTURE	3,191,000	1,930,690	1,260,310	65.28%
13069021 HAZELTONWILSON JOINT VENTURE	3,237,000	1,934,419	1,302,581	67.34%
13136721 HIDDEN HOLLOW ENERGY LLC	840,000	1,057,000	-217,000	-20.53%
13047021 HK HYDRO LLC	142,000	107,899	34,101	31.60%
13025521 HORSESHOE BEND HYDROELECTRIC CO	5,966,000	5,673,000	293,000	5.16%
13185521 JEROME RESOURCES LLC	850,000	1,074,000	-224,000	-20.86%
13188121 JIM KNIGHT HYDRO	226,000	178,000	48,000	26.97%
13199821 JK POTATOES LLC	100,000	0	100,000	100.00%
13199121 JM MILLER ENTERPRISES INC	247,000	0	247,000	100.00%
13037021 JOHN LEMOYNE	116,000	117,000	-1,000	-.85%
13198321 KOOTENAI RENEWABLE ENERGY LLC	2,361,000	0	2,361,000	100.00%
13035021 KOYLE HYDRO INC	645,000	633,000	12,000	1.90%
13036021 LATERAL 10 VENTURES	724,000	690,725	33,275	4.82%
13058021 LEMHI HYDROPOWER COMPANY	171,000	184,000	-13,000	-7.07%
13010021 LITTLE MAC POWER CO INC	688,000	603,216	84,784	14.06%
13038021 LITTLE WOOD RIVER IRRIGATION DISTRICT	478,000	446,194	31,806	7.13%
13040021 LOWER LOWLINE LLC	1,890,000	1,581,955	308,045	19.47%
13042021 MAGIC RESERVOIR HYDRO INC	1,555,000	1,352,151	202,849	15.00%
13143121 MARCO POWER INC	419,000	246,775	172,225	69.79%
13043021 MARSH VALLEY DEVELOPMENT INC	638,000	628,000	10,000	1.59%

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13019521 MARYSVILLE HYDRO PARTNERS	8,719,000	8,744,000	-25,000	-.29%
13191321 MC6 HYDRO LLC	1,787,000	2,307,000	-520,000	-22.54%
13009021 MCCOLLUM ENTERPRISES LP	135,000	118,944	16,056	13.50%
13068021 MICHAEL BRANCHFLOWER	161,000	158,000	3,000	1.90%
13145721 MIDWAY POWER LLC	980,000	805,421	174,579	21.68%
13044021 MILE 28 WATER POWER PROJECT LLC	1,213,000	872,105	340,895	39.09%
13045021 MINK CREEK HYDRO LLC	1,600,000	1,589,000	11,000	.69%
13179021 NORTH GOODING MAIN HYDRO LLC	843,000	872,000	-29,000	-3.33%
13170521 NORTH SIDE CANAL CO LTD	1,478,000	910,644	567,356	62.30%
13049021 OJ POWER PROJECT	388,000	473,000	-85,000	-17.97%
13051021 PIGEON COVE POWER COMPANY LLC	1,186,000	937,958	248,042	26.44%
13072221 RATHDRUM POWER LLC	93,406,000	97,468,000	-4,062,000	-4.17%
13013021 RESIDENTIAL AG INC	199,000	217,498	-18,498	-8.50%
13054021 REYNOLDS IRRIGATION DIST	449,000	523,000	-74,000	-14.15%
13011021 RIVERENCE PROVISIONS LLC	600,000	534,398	65,602	12.28%
13142121 RIVERSIDE HYDRO I LLC	568,000	537,000	31,000	5.77%
13196521 RIVERSIDE INVESTMENTS I LLC	1,469,000	1,453,000	16,000	1.10%
13196621 RIVERSIDE INVESTMENTS I LLC	234,000	232,000	2,000	.86%
13182221 ROCK CREEK HYDRO LLC	230,000	238,000	-8,000	-3.36%
13187921 ROCK CREEK II HYDRO LLC	1,500,000	1,280,347	219,653	17.16%
13160921 SAINT ANTHONY HYDRO	1,081,000	865,000	216,000	24.97%
13024521 SE HAZELTON A LP	7,380,000	5,772,799	1,607,201	27.84%
13131521 SHAWPATIN AGCAP LLC	199,000	188,611	10,389	5.51%
13156921 SHILOH WARM SPRINGS RANCH LLC	100,000	403,000	-303,000	-75.19%
13060021 SHOROCK HYDRO, INC	2,081,000	1,749,326	331,674	18.96%
13061021 SHOSHONE HYDRO LIMITED PARTNERSHIP	653,000	664,000	-11,000	-1.66%
13171321 SMITH CREEK HYDRO LLC	12,534,000	10,794,000	1,740,000	16.12%
13062021 SNAKE RIVER POTTERY POWER CO INC	96,000	103,000	-7,000	-6.80%
13063021 SNEDIGAR RANCH HYDRO A PARTNERSHIP	499,000	621,058	-122,058	-19.65%
13039021 SOUTH FORKS JOINT VENTURE	9,264,000	7,743,254	1,520,746	19.64%
13180321 SUNNY BAR RANCH LLLP	322,000	283,000	39,000	13.78%

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13195121 WEST POINT RNG LLC	7,368,000	7,375,000	-7,000	-.09%
13070021 WHITE WATER POWER CO INC	187,000	183,000	4,000	2.19%
13185621 WILLIS DARNALL DEVENY ESTATE	101,000	108,000	-7,000	-6.48%
	260,734,000	247,267,936	13,466,064	5.45%

PETROLEUM PIPELINES

05111421 HOLLY ENERGY PARTNERS LP	14,138,000	16,098,000	-1,960,000	-12.18%
05002021 IDAHO PIPELINE CORPORATION	3,465,000	3,428,000	37,000	1.08%
05158921 TESORO LOGISTICS NORTHWEST PIPELINE LLC	108,189,000	106,763,000	1,426,000	1.34%
05004021 YELLOWSTONE PIPE LINE COMPANY	28,626,000	27,393,000	1,233,000	4.50%
	154,418,000	153,682,000	736,000	.48%

PRIVATE RAILCAR FLEETS OVER \$500,000

08159021 AMERICAN INDUSTRIAL TRANSPORT	11,009,086	13,494,700	-2,485,614	-18.42%
08026321 CIT EQUIPMENT FINANCING LLC	12,585,607	17,385,200	-4,799,593	-27.61%
08019221 FMC CORPORATION INC & SUBSIDIARIES	0	559,800	-559,800	-100.00%
08199321 GABX LEASING	9,559,030	0	9,559,030	100.00%
08027521 GATX CORPORATION	7,777,950	7,425,700	352,250	4.74%
08131621 GREENBRIER MANAGEMENT SERVICES	4,757,103	0	4,757,103	100.00%
08172621 HESS CORPORATION	0	807,600	-807,600	-100.00%
08015021 PROCOR LIMITED	0	1,151,200	-1,151,200	-100.00%
08019521 SOLVAY CHEMICALS INC	0	931,300	-931,300	-100.00%
08020021 TRINITY INDUSTRIES INC	6,803,306	10,417,300	-3,613,994	-34.69%
08018021 TTX COMPANY & SUBS	22,836,000	24,663,700	-1,827,700	-7.41%
08026021 WELLS FARGO RAIL CORPORATION	0	5,389,300	-5,389,300	-100.00%
	75,328,082	82,225,800	-6,897,718	.00%

PRIVATE RAILCAR FLEETS UNDER \$500,000

09157021 HESS CORPORATION	420,000	0	420,000	100.00%
	420,000	0	420,000	.00%

RAILROADS

07109721 BG & CM RAILROAD INC	3,191,000	3,191,000	0	.00%
07009121 BLPI RAILROAD	1,565,000	1,286,417	278,583	21.66%

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07001021	BNSF RAILWAY COMPANY	458,738,000	451,260,000	7,478,000	1.66%
07142221	BOISE VALLEY RAILROAD LLC	5,221,234	6,416,000	-1,194,766	-18.62%
07002521	EASTERN IDAHO RAILROAD LLC	36,140,983	32,923,591	3,217,392	9.77%
07109321	GREAT NORTHWEST RAILROAD LLC	2,013,000	3,054,000	-1,041,000	-34.09%
07002721	IDAHO NORTHERN & PACIFIC RAILROAD CO	84,000	108,000	-24,000	-22.22%
07161521	PORT OF PEND OREILLE	732,000	776,000	-44,000	-5.67%
07009021	ST MARIES RIVER RAILROAD COMPANY	3,701,000	3,028,522	672,478	22.20%
07006021	UNION PACIFIC RAILROAD COMPANY	1,937,594,809	2,090,882,000	-153,287,191	-7.33%
		2,448,981,026	2,592,925,530	-143,944,504	-5.55%

WATER DISTRIBUTION

04103721	ALGOMA WATER SYSTEMS	60,000	59,000	1,000	1.69%
04103821	ASPEN CREEK WATER CO INC	240,000	233,000	7,000	3.00%
04199521	BEAR CLAW WATER SYSTEM LLC	75,000	0	75,000	100.00%
04196221	BHH INVESTORS 1414 LLC	4,254,000	5,328,000	-1,074,000	-20.16%
04194121	BVL FARMS LLC	21,000	20,000	1,000	5.00%
04005021	CAPITOL WATER CORPORATION	2,482,000	2,228,000	254,000	11.40%
04022721	CDS STONERIDGE UTILITIES LLC	747,000	785,000	-38,000	-4.84%
04011021	FALLS WATER COMPANY INC	8,024,000	7,791,000	233,000	2.99%
04185821	GEM STATE WATER LLC	2,539,000	2,466,000	73,000	2.96%
04177121	GROUSE POINT WATER COMPANY	102,000	85,000	17,000	20.00%
04199421	INTERMOUNTAIN SEWER & WATER CORPORATI	8,384,035	0	8,384,035	100.00%
04170721	KOOTENAI HEIGHTS WATER SYSTEMS INC	45,000	44,000	1,000	2.27%
04137521	MAYFIELD SPRINGS WATER COMPANY INC	320,000	349,000	-29,000	-8.31%
04199621	MEADOWS WATER LLC	428,000	0	428,000	100.00%
04194521	NORTH STAR WATER LLC	160,000	156,000	4,000	2.56%
04019021	PICABO LIVESTOCK CO INC	238,000	181,990	56,010	30.78%
04198021	PRIEST LAKE WATER LLC	75,000	102,000	-27,000	-26.47%
04199721	RED PHEASANT WATER COMPANY LLC	346,000	0	346,000	100.00%
04170821	ROCKY MOUNTAIN UTILITY COMPANY INC	119,000	116,000	3,000	2.59%
04172521	SCHWEITZER BASIN WATER LLC	485,000	447,000	38,000	8.50%
04196121	SCHWEITZER WATER COMPANY	1,797,000	1,389,000	408,000	29.37%

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04021621	SUNBEAM WATER CO	46,000	45,000	1,000	2.22%
04196021	SYRINGA WATER COMPANY INC	427,000	420,000	7,000	1.67%
04137621	TETON WATER & SEWER COMPANY LLC	524,000	532,000	-8,000	-1.50%
04195921	VALIANT IDAHO LLC	750,000	729,000	21,000	2.88%
04002021	VEOLIA WATER MANAGEMENT & SERVICES INC	287,638,000	253,557,000	34,081,000	13.44%
04194821	VP INC	40,000	42,000	-2,000	-4.76%
		320,366,035	277,104,990	43,261,045	15.61%
WATER TRANSPORTATION					
11180721	BERNERT BARGE LINES INC	181,000	145,000	36,000	24.83%
11005021	TIDEWATER BARGE LINES INC	760,000	705,000	55,000	7.80%
		941,000	850,000	91,000	10.71%
Operating Property Grand Total		4,628,661,587	4,574,996,383	53,665,204	1.17%
Less to be Taxed for Public School Fund		420,000	0	420,000	100.00%
Operating Property Apportioned to Counties		4,628,241,587	4,574,996,383	53,245,204	1.16%