IDAHO State Tax Commission
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M E M O R A N D U M — July 17, 2026

TO: County Assessors, Consulting Appraisers and Staff

FROM: Alan S. Dornfest
Property Tax Policy Bureau Chief

RE: 2025 Ratio Study

This ratio study was completed in March, 2026, and generally used sales which occurred between October 1, 2024 and September 30, 2025, to test 2025 assessments. In cases where there were limited samples, this time frame was expanded to include sales occurring several months on either side of these initial date parameters.

The 2025 study represents the eighteenth study completed using the procedures authorized under the provisions of property tax rule 131. Under these provisions, five primary categories are subject to initial testing. Assessment level is tested with 90% confidence intervals. However, county reports contain a notation indicating any categories which would have failed to meet assessment level requirements using 80% confidence intervals. Categories failing tests based on 90% confidence intervals are reported as out of compliance and subject to state equalization in 2026, unless 2026 assessed values indicate acceptable level after completion of follow-up ratio studies. If 90% confidence intervals overlap acceptable ranges, categories not meeting assessment level standards based only on 80% confidence intervals are not reported to the State Board of Equalization as out of compliance until this test is failed in three ratio studies. Six categories in six counties did not meet the 80% confidence interval requirements. However, none of these had unacceptable 80% confidence intervals for three years. More complete procedural information is found in the current Idaho Ratio Study Manual.

The 2025 ratio study shows 16 primary categories in 14 counties that did not meet assessment level standards using 90% confidence intervals. In the 2024 study, there had been 5 non-complying categories in 5 counties. In addition, the 2025 studies showed that 5 of the non-complying categories in 5 counties also failed the statutory requirement for no more than 5% difference in assessment level between categories. Prior to state board of equalization ratio study based recommendations, follow-up studies will be done to test 2026 assessments in the categories that did not meet assessment level standards or standards for differences between categories. Counties will receive notification of compliance status following completion of this year’s assessments and finalization of assessments by county boards of equalization.

In 2025, 9.8% of all categories tested failed general uniformity standards based on the COD, while 43.2% failed vertical equity (price-related differential) standards. The number failing to meet general uniformity standards based on the COD and vertical equity standards based on the PRD was less than that noted in the 2024 study.

The number of categories studied this year (132) was the same as the number analyzed in 2024. At least one primary category was studied in each county, except for Clark County where sufficient sales were not available, even within an expanded time frame. The total number of sales analyzed increased by 11.7%, with most of that increase occurring in the improved residential category.

Analysis:

Statewide overall median levels of assessment were similar in 2024 and 2025, while statewide uniformity statistics showed some improvement in all categories with the exception of vacant residential. Compliance with assessment level standards fell in terms of numbers of categories and numbers of counties with at least one category out of compliance (prior to completion of follow up studies).

Time adjustments were considered in each category and used when appropriate in the 2025 ratio study to ensure that sales prices and assessed values both represented market value as of January 1, 2025.

Primary categories or counties with fewer than five sales are not formally tested and are not included in this report.

Attached documents

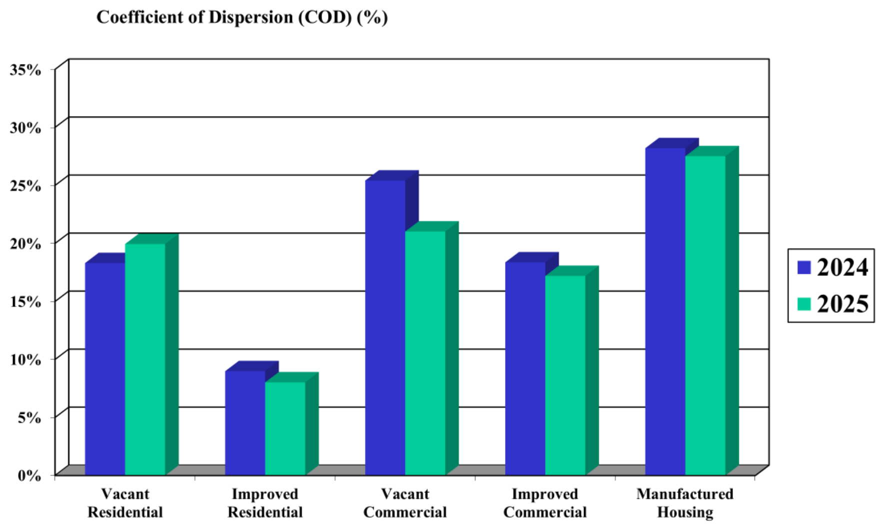
The following documents are attached to this report to provide the user with both detailed statistical reports and a summary of the final 2024 Idaho ratio study:

1. Chart I summary of sales received;
2. Chart II summary of statistical results;
3. Bar chart showing 2024 - 2025 level by primary category;
4. Bar chart showing 2024 – 2025 uniformity by primary category;
5. Statewide statistics by county for each primary category.

2025 Ratio Study Summary Sales Received					
Category	Counties Studied	Totals		Changes 2023/2024:	
		2025	2024	Number	Percent
Residential:					
Improved	43	25,689	22,141	3,548	16.0%
Unimproved	38	1,754	2,337	(583)	-24.9%
Commercial:					
Improved	24	507	503	4	0.8%
Unimproved	7	101	82	19	23.2%
Manufactured Homes:					
Manufactured Housing without land	20	749	720	29	4.0%
Totals:	**132**	**28,800**	**25,783**	**3,017**	**11.7%**

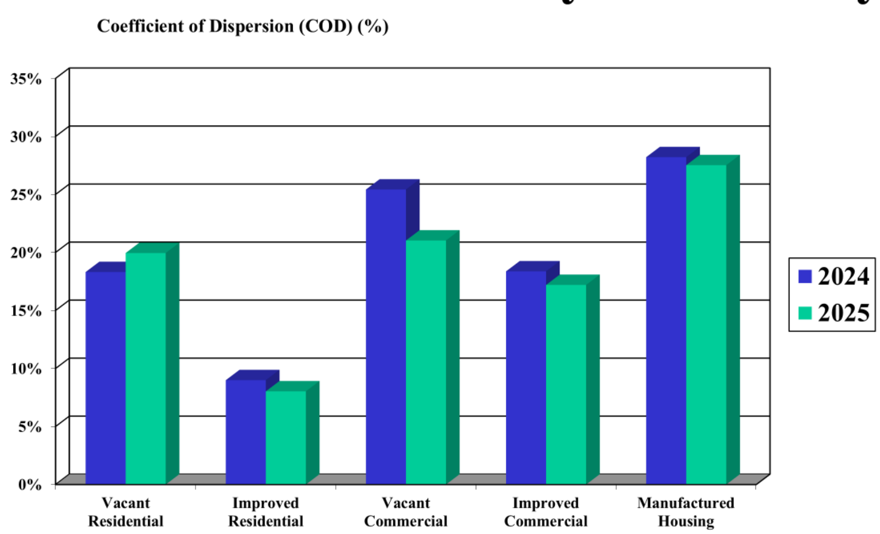
Chart II 2025 Final Ratio Study Summary of Results						
Category	Number of Counties	Number in Sample	Assessment Level:		Uniformity:	
			Median	Mean	COD	PRD
Residential:						
Improved	43	25,689	94.85	94.49	8.03	1.01
Unimproved	38	1,754	92.97	92.54	19.95	1.04
Commercial:						
Improved	24	507	93.39	90.02	17.20	1.03
Unimproved	7	101	91.83	88.12	21.03	0.99
Manufactured Housing:						
Manufactured Housing	20	749	93.75	94.68	27.52	1.03
Totals:	**132**	**28,800**				

2024 - 2025 Ratio Study Uniformity



Lower COD equals better uniformity

2024 - 2025 Ratio Study Uniformity



Lower COD equals better uniformity

EPB00660_07-20-2026

County	Sales Count	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	133	56,671,700	63,787,760	93.01%	90.57%	89.82%	88.84%	1.05	19.57%	27.11%	91.61%
ADAMS	39	8,052,476	8,553,400	104.10%	104.57%	102.40%	94.14%	1.11	14.60%	18.65%	97.11%
BANNOCK	80	6,936,381	8,488,992	88.35%	81.70%	84.42%	81.71%	1.08	25.97%	30.25%	28.99%
BEARLAKE	25	2,514,367	3,186,500	84.83%	90.80%	77.11%	78.91%	1.08	28.38%	38.29%	21.67%
BENEWAH	33	3,025,325	3,544,710	87.36%	87.43%	85.36%	85.35%	1.02	16.09%	22.35%	21.85%
BINGHAM	18	1,197,142	1,304,841	93.63%	94.19%	92.48%	91.75%	1.02	12.32%	15.94%	84.16%
BLAINE	55	37,973,284	40,610,211	96.20%	95.17%	95.31%	93.51%	1.03	9.84%	13.88%	99.97%
BOISE	77	11,178,386	11,551,010	105.35%	100.91%	100.20%	96.77%	1.09	24.21%	32.97%	88.00%
BONNER	176	59,354,368	64,153,524	93.47%	93.76%	89.28%	92.52%	1.01	21.26%	29.20%	95.42%
BONNEVILLE	77	9,756,248	10,169,669	96.71%	98.02%	95.06%	95.93%	1.01	12.73%	17.99%	99.96%
BOUNDARY	18	2,574,287	2,923,226	90.03%	78.57%	85.90%	88.06%	1.02	25.59%	34.82%	49.43%
BUTTE											
CAMAS	7	355,999	438,500	94.82%	97.70%	91.45%	81.19%	1.17	16.37%	26.10%	60.98%
CANYON	69	19,729,060	20,608,517	100.11%	100.47%	97.09%	95.73%	1.05	16.51%	22.07%	99.98%
CARIBOU	15	1,219,450	1,323,825	94.36%	91.07%	93.66%	92.12%	1.02	8.46%	13.48%	89.69%
CASSIA	17	926,557	1,404,000	74.17%	86.64%	68.04%	65.99%	1.12	25.15%	37.48%	1.60%
CLARK											
CLEARWATER	7	600,729	703,500	93.16%	96.65%	90.73%	85.39%	1.09	17.91%	23.30%	60.02%
CUSTER	14	771,200	1,224,850	68.07%	67.93%	65.66%	62.96%	1.08	21.19%	26.37%	0.03%
ELMORE	14	1,441,211	1,667,000	84.44%	95.77%	80.10%	86.46%	0.98	21.95%	30.75%	21.74%
FRANKLIN											
FREMONT	25	3,277,743	3,912,500	84.22%	87.50%	80.17%	83.78%	1.01	23.66%	30.27%	13.39%
GEM	21	3,783,889	4,126,000	95.88%	96.82%	94.13%	91.71%	1.05	12.50%	20.31%	90.73%
GOODING	14	1,194,363	1,428,500	84.11%	89.49%	81.68%	83.61%	1.01	17.12%	22.97%	13.71%
IDAHO	19	1,740,317	1,965,687	92.81%	92.14%	89.41%	88.53%	1.05	17.28%	26.52%	68.43%
JEFFERSON	45	4,621,433	5,398,599	92.20%	90.43%	90.53%	85.60%	1.08	14.53%	19.11%	79.94%
JEROME	9	592,156	1,023,834	57.86%	49.38%	55.26%	57.84%	1.00	31.16%	32.04%	0.02%
KOOTENAI	213	59,879,227	73,879,094	89.81%	91.79%	84.49%	81.05%	1.11	23.50%	33.92%	46.40%
LATAH	23	2,681,125	3,280,600	86.60%	87.65%	81.55%	81.73%	1.06	27.89%	35.05%	29.75%
LEMHI	19	1,011,316	995,760	95.84%	100.00%	92.22%	101.56%	0.94	21.39%	28.45%	80.06%
LEWIS	5	417,943	779,500	58.61%	60.28%	57.95%	53.62%	1.09	11.00%	16.29%	0.08%
LINCOLN											
MADISON	42	3,885,105	4,255,900	94.20%	92.22%	93.53%	91.29%	1.03	9.64%	12.19%	99.11%
MINIDOKA	25	2,332,915	2,645,000	88.87%	86.93%	86.51%	88.20%	1.01	17.96%	24.32%	39.77%
NEZPERCE	27	4,051,640	4,746,800	85.51%	78.61%	82.83%	85.36%	1.00	21.41%	25.97%	15.15%
ONEIDA	7	546,542	774,924	73.41%	71.43%	71.74%	70.53%	1.04	19.20%	23.10%	2.00%
OWYHEE											
PAYETTE	10	1,147,020	1,435,250	90.60%	86.42%	83.60%	79.92%	1.13	38.62%	41.15%	45.26%
POWER											
SHOSHONE	19	2,048,297	2,191,000	96.01%	94.58%	90.83%	93.49%	1.03	26.68%	36.90%	71.43%
TETON	53	10,592,962	11,390,758	94.63%	93.39%	93.98%	93.00%	1.02	8.75%	11.73%	99.88%
TWINFALLS	141	17,314,666	20,722,351	92.28%	93.60%	89.12%	83.56%	1.10	18.28%	25.57%	87.46%
VALLEY	147	36,347,088	40,356,333	94.73%	95.02%	91.74%	90.07%	1.05	18.92%	24.65%	99.30%
WASHINGTON	16	1,142,786	1,786,245	67.09%	66.78%	65.77%	63.98%	1.05	15.38%	21.10%	0.00%
STATEWIDE	1,754	382,886,703	432,738,670	92.54%	92.97%	88.91%	88.60%	1.04	19.95%	27.49%	Approx.100%

2025 Statewide Ratio Study Summary for Primary Category: Vacant Residential

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	89.39%	96.64%	87.04%	95.66%	84.88%	92.75%	Non-Normal	479,607	-0.0737	0.0058	-0.0737
ADAMS	98.86%	109.34%	95.35%	107.44%	86.48%	101.30%	Normal	219,318	-0.0857	-0.0145	-0.0857
BANNOCK	83.37%	93.32%	80.06%	92.88%	76.54%	86.80%	Non-Normal	106,112	-0.1777	-0.0259	-0.1777
BEARLAKE	73.72%	95.95%	78.54%	105.20%	63.08%	93.70%	Normal	127,460	-0.1605	0.0884	-0.1605
BENEWAH	81.60%	93.12%	79.07%	90.00%	78.84%	91.58%	Non-Normal	107,415	-0.0819	0.0822	-0.0819
BINGHAM	87.51%	99.75%	86.98%	103.33%	85.47%	97.67%	Normal	72,491	-0.6260	0.0191	-0.6260
BLAINE	93.19%	99.21%	93.84%	98.48%	89.23%	97.61%	Non-Normal	738,367	-0.0443	0.0139	-0.0443
BOISE	98.76%	111.94%	96.43%	104.23%	90.02%	103.42%	Non-Normal	150,013	-0.2231	-0.0347	-0.2231
BONNER	90.07%	96.87%	90.17%	95.51%	88.62%	96.38%	Non-Normal	364,509	-0.0116	0.0651	-0.0116
BONNEVILLE	93.40%	100.01%	96.21%	99.90%	92.36%	99.46%	Normal	132,074	-0.0057	0.1367	-0.0057
BOUNDARY	77.18%	102.89%	73.89%	92.62%	76.25%	99.11%	Non-Normal	162,401	-0.1463	0.2946	-0.1463
BUTTE											
CAMAS	76.65%	113.00%	74.99%	114.27%	51.62%	104.72%	Normal	62,643	-0.3600	-0.0442	-0.3600
CANYON	95.68%	104.55%	96.12%	105.39%	89.36%	101.94%	Non-Normal	298,674	-0.1160	-0.0053	-0.1160
CARIBOU	88.57%	100.14%	89.00%	95.17%	87.71%	96.18%	Non-Normal	88,255	-0.1640	-0.0048	-0.1640
CASSIA	62.40%	85.94%	52.46%	87.62%	51.36%	79.60%	Normal	82,588	-0.4400	0.1562	-0.4400
CLARK											
CLEARWATER	77.22%	109.10%	74.55%	112.96%	64.59%	102.76%	Normal	100,500	-0.3398	0.0750	-0.3398
CUSTER	59.58%	76.56%	58.79%	80.66%	52.04%	72.86%	Normal	87,489	-0.2301	0.0888	-0.2301
ELMORE	72.15%	96.73%	61.37%	102.62%	72.58%	99.13%	Normal	119,071	-0.0676	0.1879	-0.0676
FRANKLIN											
FREMONT	75.50%	92.94%	73.08%	98.27%	74.79%	92.31%	Normal	156,500	-0.0048	0.2279	-0.0048
GEM	88.55%	103.21%	91.06%	99.27%	83.93%	99.01%	Non-Normal	196,476	-0.1975	0.0486	-0.1975
GOODING	74.97%	93.25%	70.10%	98.81%	71.09%	94.80%	Normal	102,036	-0.1108	0.1225	-0.1108
IDAHO	83.02%	102.61%	86.38%	98.84%	76.66%	99.67%	Normal	103,457	-0.1551	0.1369	-0.1551
JEFFERSON	87.79%	96.62%	88.86%	95.61%	79.77%	91.25%	Normal	119,969	-0.2307	-0.0755	-0.2307
JEROME	47.11%	68.60%	44.33%	78.93%	46.31%	68.22%	Normal	95,000	0.6871	0.1757	1.1985
KOOTENAI	86.36%	93.26%	90.25%	93.09%	76.75%	85.31%	Non-Normal	346,850	-0.0926	-0.0253	-0.0926
LATAH	75.73%	97.47%	70.65%	98.99%	69.88%	92.82%	Normal	142,635	-0.0337	0.1238	-0.0337
LEMHI	85.00%	106.69%	71.02%	104.39%	87.50%	114.49%	Normal	52,408	0.0143	0.1235	0.0143
LEWIS	49.51%	67.71%	45.97%	69.56%	10.35%	82.51%	Non-Normal	155,900	-0.1382	0.0333	-0.1382
LINCOLN											
MADISON	91.22%	97.19%	90.04%	96.76%	88.09%	94.40%	Normal	101,331	-0.2704	-0.1414	-0.2704
MINIDOKA	81.47%	96.26%	77.32%	96.74%	75.11%	100.41%	Non-Normal	105,800	-0.0699	0.0698	-0.0699
NEZPERCE	78.22%	92.80%	75.81%	94.74%	76.62%	93.68%	Normal	175,807	-0.0396	0.1582	-0.0396
ONEIDA	60.95%	85.87%	56.60%	94.14%	56.76%	81.97%	Normal	110,703	-0.3799	0.2187	-0.3799
OWYHEE											
PAYETTE	68.99%	112.21%	57.13%	127.37%	56.32%	100.82%	Normal	143,525	-0.6867	0.1875	-0.6867
POWER											
SHOSHONE	81.92%	110.10%	73.65%	102.45%	78.59%	107.48%	Non-Normal	115,316	0.1867	0.3551	1.0000
TETON	92.07%	97.18%	91.19%	96.92%	89.87%	96.04%	Non-Normal	214,920	-0.0815	-0.0084	-0.0815
TWINFALLS	88.99%	95.57%	90.69%	96.55%	78.68%	88.38%	Non-Normal	146,967	-0.1818	-0.0630	-0.1818
VALLEY	91.54%	97.92%	92.06%	97.87%	85.37%	94.68%	Non-Normal	274,533	-0.0423	0.0259	-0.0423
WASHINGTON	60.89%	73.29%	57.53%	70.67%	57.91%	69.65%	Normal	111,640	-0.6402	-0.1794	-0.6402
STATEWIDE	91.54%	93.54%	92.05%	93.84%	87.34%	89.87%	Non-Normal	246,481	-0.0039	-0.0102	0.0022

2025 Statewide Ratio Study Summary for Primary Category: Improved Residential

County	Sales Count	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	9,765	5,716,198,800	6,152,052,472	93.79%	93.69%	93.45%	92.92%	1.01	6.22%	8.45%	100.00%
ADAMS	56	26,476,940	29,388,049	90.29%	90.67%	88.42%	90.09%	1.00	16.28%	20.41%	54.70%
BANNOCK	744	265,327,530	284,155,596	93.47%	93.07%	92.62%	93.37%	1.00	10.48%	13.64%	100.00%
BEARLAKE	52	25,780,054	29,037,643	90.24%	91.79%	88.32%	88.78%	1.02	15.37%	20.10%	53.78%
BENEWAH	27	6,570,746	8,477,604	82.86%	83.10%	79.04%	77.51%	1.07	23.23%	31.28%	8.22%
BINGHAM	134	48,305,336	52,565,068	92.26%	92.03%	91.90%	91.90%	1.00	6.86%	8.79%	99.94%
BLAINE	436	681,505,073	727,478,371	94.92%	94.72%	94.21%	93.68%	1.01	9.18%	12.28%	100.00%
BOISE	209	105,007,123	114,959,509	92.90%	92.46%	91.47%	91.34%	1.02	13.30%	17.27%	99.55%
BONNER	422	293,584,774	310,326,121	94.93%	95.03%	93.28%	94.61%	1.00	13.85%	18.36%	100.00%
BONNEVILLE	1,384	574,311,379	594,407,217	96.92%	96.65%	96.37%	96.62%	1.00	7.92%	10.52%	100.00%
BOUNDARY	26	13,707,310	14,661,908	95.81%	98.48%	94.48%	93.49%	1.02	12.73%	17.38%	95.63%
BUTTE	13	2,974,277	2,998,175	99.76%	99.15%	99.21%	99.20%	1.01	8.29%	10.85%	99.39%
CAMAS	5	799,681	1,019,000	84.33%	85.29%	82.64%	78.48%	1.07	12.97%	21.74%	24.59%
CANYON	5,013	2,308,381,630	2,369,113,813	97.97%	97.93%	97.70%	97.44%	1.01	5.48%	7.40%	100.00%
CARIBOU	44	13,399,719	14,283,689	93.42%	93.53%	93.06%	93.81%	1.00	6.27%	8.66%	99.75%
CASSIA	185	55,095,285	65,018,710	85.59%	87.31%	82.32%	84.74%	1.01	20.27%	26.94%	0.47%
CLARK											
CLEARWATER	48	11,449,343	13,270,395	87.19%	86.82%	85.24%	86.28%	1.01	16.88%	21.08%	14.47%
CUSTER	38	9,469,730	10,839,127	90.57%	87.21%	88.28%	87.37%	1.04	17.55%	24.47%	56.31%
ELMORE	193	68,704,966	69,297,539	99.81%	100.68%	98.78%	99.14%	1.01	9.87%	14.04%	100.00%
FRANKLIN	119	44,199,140	53,399,408	85.43%	84.93%	83.79%	82.77%	1.03	15.15%	19.73%	0.16%
FREMONT	42	27,666,175	28,902,993	92.58%	90.29%	91.35%	95.72%	0.97	12.69%	16.22%	86.74%
GEM	184	76,979,500	82,443,846	95.15%	95.31%	93.88%	93.37%	1.02	12.00%	16.22%	100.00%
GOODING	112	30,588,743	35,418,848	90.55%	88.49%	87.89%	86.36%	1.05	18.64%	24.96%	60.15%
IDAHO	50	15,495,307	16,779,840	97.06%	96.50%	93.31%	92.34%	1.05	23.16%	28.40%	96.45%
JEFFERSON	250	105,996,251	114,835,969	92.50%	92.05%	91.76%	92.30%	1.00	9.53%	12.74%	99.96%
JEROME	59	18,044,770	203,861,578	87.12%	87.61%	86.50%	85.86%	1.01	13.34%	16.98%	99.80%
KOOTENAI	2,850	1,808,495,333	1,944,080,732	94.41%	94.78%	93.95%	93.03%	1.01	7.00%	9.71%	100.00%
LATAH	274	117,046,601	129,470,723	91.10%	91.37%	89.81%	90.40%	1.01	12.04%	16.37%	88.87%
LEMHI	25	8,353,904	9,294,524	91.20%	87.15%	89.76%	89.88%	1.01	14.30%	18.61%	63.66%
LEWIS	13	2,227,194	3,511,835	62.65%	68.09%	59.84%	63.42%	0.99	22.05%	29.66%	0.01%
LINCOLN	9	1,656,270	2,112,797	77.21%	79.60%	75.63%	78.39%	0.98	17.39%	21.10%	2.30%
MADISON	218	74,530,066	82,011,055	93.04%	91.81%	92.46%	90.88%	1.02	9.28%	11.30%	100.00%
MINIDOKA	92	31,178,229	34,791,773	90.66%	92.32%	89.53%	89.61%	1.01	11.30%	15.36%	67.47%
NEZPERCE	451	170,870,992	178,817,923	95.92%	96.47%	94.99%	95.56%	1.00	9.71%	13.30%	100.00%
ONEIDA	14	3,981,983	4,813,518	85.04%	92.86%	83.55%	82.73%	1.03	13.00%	18.40%	12.82%
OWYHEE	94	38,527,672	43,143,433	91.99%	91.28%	89.48%	89.30%	1.03	19.30%	23.17%	81.70%
PAYETTE	382	144,019,052	152,221,634	94.93%	95.35%	94.23%	94.61%	1.00	8.56%	11.85%	100.00%
POWER	9	3,009,751	3,628,104	89.82%	94.11%	87.80%	82.96%	1.08	12.44%	19.85%	48.34%
SHOSHONE	181	55,619,678	58,481,679	96.69%	95.00%	95.32%	95.11%	1.02	12.65%	17.18%	100.00%
TETON	32	27,549,068	28,481,000	97.47%	95.31%	97.21%	96.73%	1.01	5.59%	7.66%	100.00%
TWINFALLS	987	350,055,019	398,173,742	88.35%	87.51%	87.17%	87.92%	1.01	12.00%	16.56%	0.02%
VALLEY	313	274,812,314	298,173,067	93.26%	92.77%	91.41%	92.17%	1.01	14.88%	19.61%	99.92%
WASHINGTON	135	38,955,757	43,831,341	88.58%	91.49%	87.13%	88.88%	1.00	13.45%	17.19%	13.97%
STATEWIDE	25,689	13,696,908,465	14,814,031,367	94.49%	94.85%	94.90%	93.60%	1.01	8.03%	11.38%	Approx.100%

2025 Statewide Ratio Study Summary for Primary Category: Improved Residential

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	93.66%	93.92%	93.58%	93.82%	92.75%	93.08%	Non-Normal	630,010	-0.0199	-0.0149	-0.0199
ADAMS	86.17%	94.41%	82.33%	94.26%	85.43%	94.64%	Non-Normal	524,787	-0.0231	0.0856	-0.0231
BANNOCK	92.70%	94.24%	92.20%	93.71%	92.59%	94.16%	Non-Normal	381,930	0.0207	0.0513	0.0207
BEARLAKE	86.02%	94.45%	87.32%	96.97%	83.93%	93.47%	Non-Normal	558,416	-0.0267	0.0653	-0.0267
BENEWAH	74.36%	91.37%	75.30%	93.45%	69.40%	85.26%	Normal	313,985	-0.2483	0.0238	-0.2483
BINGHAM	91.10%	93.42%	90.93%	93.59%	90.68%	93.10%	Normal	392,277	-0.0272	0.0202	-0.0272
BLAINE	94.00%	95.84%	93.67%	95.19%	92.22%	95.13%	Non-Normal	1,668,528	-0.0181	-0.0025	-0.0181
BOISE	91.06%	94.73%	90.56%	93.87%	89.23%	93.45%	Normal	550,046	-0.0246	0.0240	-0.0246
BONNER	93.54%	96.33%	94.26%	97.42%	92.59%	96.61%	Non-Normal	735,370	0.0097	0.0435	0.0097
BONNEVILLE	96.47%	97.37%	96.33%	97.20%	96.14%	97.10%	Non-Normal	429,485	0.0175	0.0364	0.0175
BOUNDARY	90.23%	101.39%	88.83%	101.15%	87.41%	99.30%	Normal	563,920	-0.1685	0.0446	-0.1685
BUTTE	94.41%	105.11%	92.35%	108.05%	93.46%	104.48%	Normal	230,629	-0.1337	0.1455	-0.1337
CAMAS	66.85%	101.81%	60.70%	106.61%	60.39%	92.67%	Normal	203,800	-0.3749	0.0271	-0.3749
CANYON	97.81%	98.14%	97.80%	98.08%	97.25%	97.62%	Non-Normal	472,594	-0.0104	-0.0033	-0.0104
CARIBOU	91.37%	95.47%	92.12%	95.31%	91.71%	95.86%	Non-Normal	324,629	-0.0017	0.0899	-0.0017
CASSIA	82.79%	88.39%	83.25%	91.19%	81.79%	87.67%	Non-Normal	351,452	0.0636	0.1650	0.0636
CLARK											
CLEARWATER	82.74%	91.64%	80.48%	92.90%	81.52%	90.92%	Normal	276,467	-0.0587	0.1118	-0.0587
CUSTER	84.51%	96.64%	81.94%	90.54%	80.92%	93.60%	Non-Normal	285,240	-0.1527	0.0071	-0.1527
ELMORE	98.14%	101.48%	99.60%	101.63%	97.33%	100.95%	Non-Normal	359,055	0.0219	0.0889	0.0219
FRANKLIN	82.87%	87.99%	81.64%	88.07%	80.17%	85.34%	Non-Normal	448,735	-0.1339	-0.0479	-0.1339
FREMONT	88.68%	96.48%	88.22%	97.22%	91.28%	100.02%	Normal	688,167	0.0364	0.1024	0.0364
GEM	93.27%	97.03%	93.49%	97.15%	91.43%	95.30%	Non-Normal	448,064	-0.0634	0.0128	-0.0634
GOODING	87.01%	94.09%	84.67%	90.95%	82.93%	89.75%	Non-Normal	316,240	-0.1840	-0.0487	-0.1840
IDAHO	90.53%	103.60%	83.54%	101.28%	84.89%	99.59%	Normal	335,597	-0.0857	0.0531	-0.0857
JEFFERSON	91.27%	93.73%	90.61%	93.54%	91.07%	93.53%	Non-Normal	459,344	0.0186	0.0676	0.0186
JEROME	83.82%	90.43%	84.32%	93.06%	82.87%	90.05%	Non-Normal	361,113	0.0385	-0.0207	0.0978
KOOTENAI	94.13%	94.69%	94.56%	94.97%	92.63%	93.42%	Non-Normal	682,134	-0.0282	-0.0188	-0.0282
LATAH	89.61%	92.59%	90.27%	93.00%	88.82%	91.98%	Non-Normal	472,521	0.0318	0.0910	0.0318
LEMHI	85.39%	97.01%	82.60%	92.86%	84.29%	95.21%	Normal	371,781	-0.0703	0.1269	-0.0703
LEWIS	53.46%	71.84%	51.27%	75.04%	53.82%	72.19%	Normal	270,141	-0.1022	0.2191	-0.1022
LINCOLN	67.11%	87.31%	61.11%	92.67%	67.80%	87.65%	Normal	234,755	-0.0610	0.2814	-0.0610
MADISON	91.86%	94.22%	90.26%	93.46%	89.65%	92.10%	Non-Normal	376,198	-0.1199	-0.0762	-0.1199
MINIDOKA	88.24%	93.07%	90.34%	94.12%	86.65%	92.54%	Non-Normal	378,171	0.0160	0.1019	0.0160
NEZPERCE	94.93%	96.91%	95.76%	97.44%	94.56%	96.54%	Non-Normal	396,492	0.0242	0.0625	0.0242
ONEIDA	77.63%	92.44%	73.94%	96.17%	74.85%	90.01%	Non-Normal	343,823	-0.3541	0.1105	-0.3541
OWYHEE	88.33%	95.64%	85.73%	99.62%	85.40%	93.14%	Non-Normal	458,973	-0.0628	0.0512	-0.0628
PAYETTE	93.98%	95.87%	94.62%	96.01%	93.60%	95.62%	Non-Normal	398,486	0.0043	0.0453	0.0043
POWER	78.77%	100.87%	82.89%	101.82%	66.00%	97.69%	Normal	403,123	0.0000	0.3570	2.0000
SHOSHONE	94.65%	98.74%	93.25%	96.77%	93.11%	97.09%	Non-Normal	323,103	-0.0646	0.0048	-0.0646
TETON	95.23%	99.71%	93.77%	96.84%	94.34%	99.03%	Non-Normal	890,031	-0.0611	0.0178	-0.0611
TWINFALLS	87.59%	89.12%	87.00%	87.98%	87.12%	88.71%	Non-Normal	403,418	0.0247	0.0542	0.0247
VALLEY	91.55%	94.97%	91.12%	95.27%	90.19%	94.13%	Non-Normal	952,630	-0.0074	0.0340	-0.0074
WASHINGTON	86.41%	90.75%	87.59%	94.66%	86.67%	91.06%	Non-Normal	324,677	0.0788	0.1591	0.0788
STATEWIDE	94.38%	94.60%	94.76%	94.94%	93.45%	93.75%	Non-Normal	569,679	-0.0040	-0.0054	-0.0026

2025 Statewide Ratio Study Summary for Primary Category: Manufactured Housing

County	Sales Count	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	224	19,845,100	21,651,905	93.11%	93.29%	84.72%	91.66%	1.02	29.71%	40.12%	89.33%
ADAMS											
BANNOCK	58	2,876,708	3,871,177	81.20%	71.57%	74.60%	74.31%	1.09	36.93%	41.46%	2.32%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE											
BOISE											
BONNER	8	509,016	767,919	64.45%	59.13%	60.87%	66.29%	0.97	30.71%	36.55%	0.86%
BONNEVILLE	30	1,605,532	1,646,855	98.64%	97.24%	91.01%	97.49%	1.01	30.33%	38.89%	82.86%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	113	8,950,500	8,830,426	104.16%	97.40%	98.93%	101.36%	1.03	25.90%	31.88%	96.93%
CARIBOU											
CASSIA	6	255,724	464,104	70.25%	60.53%	63.78%	55.10%	1.27	40.74%	53.02%	10.16%
CLARK											
CLEARWATER	7	283,950	317,000	93.76%	102.38%	90.10%	89.57%	1.05	18.92%	27.98%	56.50%
CUSTER											
ELMORE	8	195,250	224,000	92.09%	108.81%	86.82%	87.17%	1.06	18.36%	31.08%	51.88%
FRANKLIN	8	507,648	507,659	124.11%	118.22%	118.73%	100.00%	1.24	28.07%	32.30%	15.28%
FREMONT											
GEM	16	1,321,551	1,519,863	97.75%	92.52%	87.33%	86.95%	1.12	34.93%	48.59%	57.88%
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	135	16,857,224	17,324,660	99.55%	96.81%	95.99%	97.30%	1.02	19.11%	26.73%	100.00%
LATAH	30	1,425,740	1,713,580	97.12%	81.31%	87.52%	83.20%	1.17	43.55%	47.46%	72.94%
LEMHI											
LEWIS											
LINCOLN											
MADISON	5	302,735	317,701	96.48%	92.68%	95.84%	95.29%	1.01	8.42%	13.44%	79.68%
MINIDOKA											
NEZPERCE	31	2,022,695	2,146,100	95.81%	99.68%	93.07%	94.25%	1.02	15.59%	21.92%	93.80%
ONEIDA											
OWYHEE	7	333,250	497,740	72.18%	69.16%	70.64%	66.95%	1.08	17.66%	23.50%	1.55%
PAYETTE	13	880,347	941,900	90.81%	94.31%	83.66%	93.47%	0.97	25.46%	37.39%	50.15%
POWER	6	60,365	61,000	113.19%	99.29%	108.24%	98.96%	1.14	28.58%	33.74%	32.44%
SHOSHONE	7	451,530	528,500	85.43%	78.82%	84.08%	85.44%	1.00	16.22%	19.69%	24.56%
TETON											
TWINFALLS	32	2,359,469	2,900,350	79.46%	77.78%	72.94%	81.35%	0.98	31.36%	40.17%	3.09%
VALLEY											
WASHINGTON	5	472,740	527,500	84.28%	87.83%	80.23%	89.62%	0.94	17.67%	30.64%	27.83%
STATEWIDE	749	61,517,074	66,759,938	94.68%	93.75%	87.95%	92.15%	1.03	27.52%	36.52%	99.99%

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	88.98%	97.23%	90.12%	96.17%	87.56%	95.72%	Non-Normal	96,660	0.0159	0.0928	0.0159
ADAMS											
BANNOCK	73.81%	88.59%	66.99%	84.96%	64.69%	83.57%	Non-Normal	66,744	-0.1132	0.0832	-0.1132
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE											
BOISE											
BONNER	48.67%	80.23%	40.91%	83.12%	51.04%	79.53%	Normal	95,990	-0.0739	0.7073	-0.0739
BONNEVILLE	86.74%	110.54%	81.38%	106.48%	84.60%	109.78%	Normal	54,895	-0.0280	0.1197	-0.0280
BOUNDARY											
BUTTE											
CAMAS											
CANYON	98.98%	109.34%	92.17%	103.38%	96.46%	106.20%	Non-Normal	78,145	-0.0675	0.0587	-0.0675
CARIBOU											
CASSIA	39.61%	100.89%	41.23%	116.96%	29.98%	74.93%	Normal	77,351	-0.9622	-0.1007	-0.9622
CLARK											
CLEARWATER	74.50%	113.03%	60.92%	114.29%	68.78%	107.31%	Normal	45,286	-0.6402	0.3797	-0.6402
CUSTER											
ELMORE	72.92%	111.25%	69.95%	112.50%	43.60%	119.97%	Non-Normal	28,000	-0.1293	0.0986	-0.1293
FRANKLIN	97.26%	150.96%	84.89%	156.71%	76.22%	119.78%	Normal	63,457	-0.2726	-0.1803	-0.2726
FREMONT											
GEM	76.93%	118.56%	68.45%	102.09%	69.33%	103.01%	Normal	94,991	-0.2331	0.0787	-0.2331
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	95.76%	103.34%	95.65%	99.18%	93.62%	100.95%	Non-Normal	128,331	-0.0222	0.0809	-0.0222
LATAH	82.82%	111.42%	70.84%	105.14%	65.96%	99.50%	Normal	57,119	-0.2563	0.1115	-0.2563
LEMHI											
LEWIS											
LINCOLN											
MADISON	84.12%	108.84%	86.09%	115.94%	83.16%	105.11%	Normal	63,540	-0.7572	0.4451	-0.7572
MINIDOKA											
NEZPERCE	89.40%	102.21%	88.48%	101.96%	87.29%	100.90%	Normal	69,229	-0.0632	0.0572	-0.0632
ONEIDA											
OWYHEE	59.72%	84.64%	57.94%	86.67%	56.67%	75.56%	Non-Normal	71,106	-0.3778	-0.0675	-0.3778
PAYETTE	74.03%	107.60%	86.67%	105.96%	76.94%	108.65%	Normal	72,454	0.1428	0.6050	0.1428
POWER	81.77%	144.61%	79.21%	162.98%	21.04%	153.54%	Normal	10,167	0.0968	0.3488	3.0000
SHOSHONE	73.07%	97.79%	70.94%	100.54%	73.02%	95.73%	Normal	75,500	-0.2516	0.2185	-0.2516
TETON											
TWINFALLS	69.89%	89.03%	70.91%	88.98%	71.99%	90.37%	Normal	90,636	0.0620	0.3528	0.0620
VALLEY											
WASHINGTON	59.66%	108.91%	47.29%	110.01%	68.98%	106.05%	Normal	105,500	0.0407	0.4805	0.0407
STATEWIDE	92.60%	96.76%	91.93%	95.57%	90.32%	93.97%	Non-Normal	89,132	0.0341	0.0033	0.0651

2025 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

County	Sales Count	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	27	17,668,500	20,346,530	93.60%	92.48%	90.53%	86.84%	1.08	19.22%	26.86%	76.72%
ADAMS											
BANNOCK	9	2,259,270	3,062,500	79.14%	84.94%	75.54%	73.77%	1.07	21.50%	30.44%	10.42%
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE											
BOISE											
BONNER	15	9,248,727	9,762,909	88.95%	86.88%	82.60%	94.73%	0.94	28.28%	38.18%	43.78%
BONNEVILLE	7	2,128,163	2,526,947	83.20%	93.22%	79.04%	84.22%	0.99	19.41%	30.89%	23.85%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	24	27,820,300	29,162,643	88.41%	96.10%	86.27%	95.40%	0.93	15.41%	20.68%	33.66%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	13	5,914,320	8,036,206	80.88%	78.12%	74.37%	73.60%	1.10	33.05%	40.68%	16.47%
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON											
MINIDOKA											
NEZPERCE	6	1,709,686	1,714,197	95.17%	96.06%	94.13%	99.74%	0.95	10.47%	15.43%	75.79%
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS											
VALLEY											
WASHINGTON											
STATEWIDE	101	66,748,966	74,611,932	88.12%	91.83%	84.11%	89.46%	0.99	21.03%	29.08%	22.97%

2025 Statewide Ratio Study Summary for Primary Category: Vacant Commercial

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	85.35%	101.85%	84.88%	99.54%	75.45%	97.38%	Normal	753,575	-0.1265	0.0479	-0.1265
ADAMS											
BANNOCK	64.21%	94.08%	54.88%	93.62%	52.43%	91.79%	Normal	340,278	-0.2076	0.2129	-0.2076
BEARLAKE											
BENEWAH											
BINGHAM											
BLAINE											
BOISE											
BONNER	73.51%	104.40%	75.50%	102.03%	75.18%	112.67%	Normal	650,861	0.0079	0.2829	0.0079
BONNEVILLE	64.32%	102.07%	47.58%	102.14%	62.47%	102.54%	Normal	360,992	-0.1931	0.5184	-0.1931
BOUNDARY											
BUTTE											
CAMAS											
CANYON	82.01%	94.80%	78.53%	101.85%	83.66%	105.57%	Non-Normal	1,215,110	-0.0103	0.0679	-0.0103
CARIBOU											
CASSIA											
CLARK											
CLEARWATER											
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM											
GOODING											
IDAHO											
JEFFERSON											
JEROME											
KOOTENAI	64.61%	97.14%	56.30%	96.89%	54.03%	91.24%	Normal	618,170	-0.2933	0.3346	-0.2933
LATAH											
LEMHI											
LEWIS											
LINCOLN											
MADISON											
MINIDOKA											
NEZPERCE	83.09%	107.25%	77.37%	109.48%	82.16%	113.08%	Normal	285,700	-0.0235	0.1395	-0.0235
ONEIDA											
OWYHEE											
PAYETTE											
POWER											
SHOSHONE											
TETON											
TWINFALLS											
VALLEY											
WASHINGTON											
STATEWIDE	83.93%	92.32%	86.24%	95.08%	84.08%	94.84%	Non-Normal	738,732	0.0089	-0.0085	0.0263

2025 Statewide Ratio Study Summary for Primary Category: Improved Commercial

County	Sales Count	Total Assessed Value ($)	Total Sales Price or Value ($)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Weighted Mean Ratio	Price Related Differential	Coefficient of Dispersion (COD)	Coefficient of Variation (COV)	Probability of 90/110% Actual Mean
ADA	168	202,497,800	222,296,674	95.44%	97.07%	93.50%	91.09%	1.05	13.51%	19.44%	99.99%
ADAMS	5	1,636,341	1,988,000	94.34%	90.84%	92.00%	82.31%	1.15	17.19%	26.64%	52.25%
BANNOCK	14	3,831,395	5,218,800	79.39%	84.48%	75.92%	73.42%	1.08	20.14%	27.95%	4.84%
BEARLAKE											
BENEWAH	5	629,006	1,332,500	46.41%	44.61%	45.42%	47.20%	0.98	16.61%	23.82%	0.04%
BINGHAM	8	2,752,200	3,060,000	89.64%	90.19%	89.48%	89.94%	1.00	4.79%	6.32%	43.16%
BLAINE	38	22,738,204	29,702,568	93.35%	94.37%	89.33%	76.55%	1.22	21.04%	27.60%	78.84%
BOISE											
BONNER	8	2,929,810	3,781,500	83.51%	82.60%	82.41%	77.48%	1.08	12.92%	17.22%	12.05%
BONNEVILLE	14	11,832,574	12,294,833	97.72%	97.65%	96.94%	96.24%	1.02	8.13%	12.65%	98.06%
BOUNDARY											
BUTTE											
CAMAS											
CANYON	72	105,981,880	123,024,402	91.79%	96.10%	89.60%	86.15%	1.07	13.73%	19.95%	79.66%
CARIBOU											
CASSIA											
CLARK											
CLEARWATER	5	934,636	2,607,534	36.33%	25.88%	33.03%	35.84%	1.01	51.63%	49.31%	0.09%
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM	7	2,848,444	3,185,900	87.28%	92.11%	82.87%	89.41%	0.98	23.42%	34.19%	36.35%
GOODING	13	2,835,700	3,473,300	83.08%	84.51%	79.08%	81.64%	1.02	25.41%	33.01%	18.85%
IDAHO	5	982,632	1,121,000	91.09%	94.08%	89.36%	87.66%	1.04	13.99%	21.49%	49.81%
JEFFERSON	5	3,073,416	4,337,220	62.39%	59.90%	59.64%	70.86%	0.88	26.14%	33.28%	1.71%
JEROME											
KOOTENAI	59	39,285,232	45,073,937	89.43%	94.58%	86.61%	87.16%	1.03	16.65%	23.00%	41.62%
LATAH	7	2,186,370	2,574,000	86.24%	81.46%	84.27%	84.94%	1.02	15.66%	24.10%	31.31%
LEMHI											
LEWIS											
LINCOLN											
MADISON	9	4,238,070	5,623,000	75.76%	72.21%	74.88%	75.37%	1.01	10.98%	15.99%	0.39%
MINIDOKA	8	1,813,400	2,043,165	92.98%	89.99%	91.73%	88.75%	1.05	16.23%	17.57%	67.85%
NEZPERCE	13	6,416,400	7,008,400	92.27%	90.38%	91.96%	91.55%	1.01	6.35%	8.70%	83.59%
ONEIDA											
OWYHEE	5	2,558,845	2,980,500	74.20%	80.44%	72.46%	85.85%	0.86	15.25%	22.95%	4.87%
PAYETTE	15	6,936,081	7,490,448	92.54%	91.83%	89.09%	92.60%	1.00	20.04%	26.07%	64.79%
POWER											
SHOSHONE	9	3,211,688	3,338,650	93.64%	92.66%	92.13%	96.20%	0.97	15.58%	19.08%	70.84%
TETON											
TWINFALLS	10	2,996,798	4,275,000	72.77%	68.65%	69.18%	70.10%	1.04	28.02%	33.90%	2.68%
VALLEY	5	2,289,620	2,925,000	80.80%	73.28%	77.34%	78.28%	1.03	27.68%	32.94%	20.62%
WASHINGTON											
STATEWIDE	507	437,436,542	500,756,331	90.02%	93.39%	86.98%	87.36%	1.03	17.20%	23.83%	50.40%

2025 Statewide Ratio Study Summary for Primary Category: Improved Commercial

County	Mean Lower Confidence Interval (90%)	Mean Upper Confidence Interval (90%)	Median Lower Confidence Interval (90%)	Median Upper Confidence Interval (90%)	Weighted Mean Lower Confidence Interval (90%)	Weighted Mean Upper Confidence Interval (90%)	Distribution	Average Sale Price or Value ($)	PRB	Lower 95% CI on PRB	Upper 95% CI on PRB
ADA	93.07%	97.81%	95.28%	99.34%	86.85%	95.25%	Non-Normal	1,323,194	-0.0337	-0.0055	-0.0337
ADAMS	70.38%	118.30%	73.85%	131.52%	14.41%	128.35%	Normal	397,600	-0.3598	0.0726	-0.3598
BANNOCK	68.89%	89.89%	67.31%	94.88%	56.39%	88.66%	Normal	372,771	-0.1705	0.1566	-0.1705
BEARLAKE											
BENEWAH	35.87%	56.95%	34.87%	61.91%	30.85%	59.29%	Non-Normal	266,500	-0.2582	0.4262	-0.2582
BINGHAM	85.84%	93.44%	84.86%	95.09%	85.72%	93.53%	Normal	382,500	-0.0468	0.0361	-0.0468
BLAINE	86.30%	100.40%	86.69%	100.00%	63.11%	89.22%	Normal	781,647	-0.1000	-0.0349	-0.1000
BOISE											
BONNER	73.87%	93.14%	68.96%	97.55%	61.63%	90.00%	Normal	472,688	-0.1382	0.0362	-0.1382
BONNEVILLE	91.87%	103.57%	93.47%	100.22%	88.68%	103.15%	Normal	878,202	-0.0795	0.0656	-0.0795
BOUNDARY											
BUTTE											
CAMAS											
CANYON	88.19%	95.39%	90.74%	98.16%	72.76%	97.96%	Non-Normal	1,708,672	-0.0411	0.0050	-0.0411
CARIBOU											
CASSIA											
CLARK											
CLEARWATER	19.25%	53.41%	21.19%	58.49%	10.40%	55.49%	Non-Normal	521,507	-0.8909	1.1091	-0.8909
CUSTER											
ELMORE											
FRANKLIN											
FREMONT											
GEM	65.36%	109.20%	56.65%	108.00%	3.59%	146.43%	Normal	455,129	-0.1943	0.0965	-0.1943
GOODING	69.52%	96.64%	61.50%	104.48%	67.91%	94.09%	Normal	267,177	-0.1841	0.2506	-0.1841
IDAHO	72.42%	109.76%	66.77%	115.53%	64.95%	105.81%	Normal	224,200	-0.7067	0.4329	-0.7067
JEFFERSON	42.59%	82.19%	39.94%	88.99%	38.23%	95.33%	Normal	867,444	-0.0059	0.4446	-0.0059
JEROME											
KOOTENAI	84.96%	93.91%	88.63%	98.57%	78.81%	95.16%	Non-Normal	763,965	-0.0516	0.0091	-0.0516
LATAH	70.98%	101.51%	73.61%	102.51%	67.93%	99.49%	Normal	367,714	-0.4028	0.6215	-0.4028
LEMHI											
LEWIS											
LINCOLN											
MADISON	68.26%	83.27%	71.76%	86.24%	67.73%	81.82%	Normal	624,778	-0.0733	0.1616	-0.0733
MINIDOKA	82.04%	103.93%	77.05%	110.78%	75.35%	100.06%	Normal	255,396	-0.2069	0.0404	-0.2069
NEZPERCE	88.30%	96.23%	88.03%	95.24%	87.24%	95.42%	Non-Normal	539,108	-0.0524	0.0632	-0.0524
ONEIDA											
OWYHEE	57.96%	90.44%	51.06%	91.19%			Normal	596,100	-0.0770	0.1986	-0.0770
PAYETTE	81.56%	103.51%	83.05%	107.93%	79.56%	104.05%	Normal	499,363	-0.0449	0.1583	-0.0449
POWER											
SHOSHONE	82.56%	104.71%	77.28%	108.73%	84.11%	106.89%	Normal	370,961	0.0093	0.3269	0.0093
TETON											
TWINFALLS	58.47%	87.07%	54.41%	96.92%	54.42%	83.74%	Normal	427,500	-0.2391	0.2540	-0.2391
VALLEY	55.42%	106.17%	52.97%	114.06%	39.36%	106.13%	Normal	585,000	-0.4570	0.5722	-0.4570
WASHINGTON											
STATEWIDE	88.45%	91.58%	91.75%	94.87%	84.47%	90.24%	Non-Normal	987,685	-0.0002	-0.0040	0.0034

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