

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)
TRANSPORTATION COMMISSION,)
)
Complainant,)
)
v.)
)
AVISTA CORPORATION,)
)
Respondent.)
_____)

DOCKET NOS. UE-991606, UG-991607

EXHIBIT
OF
THOMAS E. SCHOOLEY
STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

May 5, 2000

WUTC		
DOCKET NO. <u>UE-991606</u>		
EXHIBIT # <u>598</u>		
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Appraisal of right-of-way values
Column number in appraisal

Attachment J

1	11	22	23	30	31	Transmis	Distrib
Item #	Type	Current Just Comp	monthly rent	45yr factor	current payment		
1	t	\$584	\$3.89	92.59	\$360.18	\$360.18	\$0.00
2	t	\$576	\$3.84	92.59	\$355.55	\$355.55	\$0.00
3a	t	\$510	\$7.60	96.53	\$733.63	\$733.63	\$0.00
3b	t	\$1,560	\$10.40	96.53	\$1,003.91	\$1,003.91	\$0.00
4a	t	\$2,050	\$13.67	96.53	\$1,319.57	\$1,319.57	\$0.00
4b	t	\$1,800	\$12.00	96.53	\$1,158.36	\$1,158.36	\$0.00
4c	t	\$638	\$4.25	96.53	\$410.25	\$410.25	\$0.00
4d	d	\$8,250	\$55.00	96.53	\$5,309.15	\$0.00	\$5,309.15
4e	d	\$500	\$3.33	96.53	\$321.44	\$0.00	\$321.44
4f	d	\$288	\$1.92	96.53	\$185.34	\$0.00	\$185.34
5	t	\$1,480	\$9.87	66.17	\$653.10	\$653.10	\$0.00
6	t	\$288	\$1.92	92.59	\$177.77	\$177.77	\$0.00
7	t	\$7,434	\$49.56	68.08	\$3,374.04	\$3,374.04	\$0.00
8	x	\$0	\$0.00	79.44	\$0.00	\$0.00	\$0.00
9a	d	\$684	\$4.56	79.44	\$362.25	\$0.00	\$362.25
9b	d	\$684	\$4.56	40.32	\$183.86	\$0.00	\$183.86
10	d	\$526	\$3.51	96.53	\$338.82	\$0.00	\$338.82
11	t	\$7,360	\$49.07	79.44	\$3,898.12	\$3,898.12	\$0.00
12	t	\$1,900	\$12.67	79.44	\$1,006.50	\$1,006.50	\$0.00
13a	t	\$2,070	\$13.80	79.44	\$1,096.27	\$1,096.27	\$0.00
13b	t	\$5,500	\$36.67	79.44	\$2,913.06	\$2,913.06	\$0.00
13c	t	\$10,900	\$72.67	79.44	\$5,772.90	\$5,772.90	\$0.00
13d	t	\$2,750	\$18.33	79.44	\$1,456.14	\$1,456.14	\$0.00
14a	t	\$4,015	\$26.77	79.44	\$2,126.61	\$2,126.61	\$0.00
14b	t	\$3,813	\$25.42	79.44	\$2,019.36	\$2,019.36	\$0.00
15	t	\$2,022	\$13.48	41.82	\$563.73	\$563.73	\$0.00
16	x	\$0	\$0.00	41.82	\$0.00	\$0.00	\$0.00
17	x	\$0	\$0.00	41.82	\$0.00	\$0.00	\$0.00
18a	d	\$5,010	\$33.40	76.71	\$2,562.11	\$0.00	\$2,562.11
18b	d	\$3,921	\$26.14	76.71	\$2,005.20	\$0.00	\$2,005.20
18c	d	\$0	\$0.00	76.71	\$0.00	\$0.00	\$0.00
19	d	\$4,356	\$29.04	40.32	\$1,170.89	\$0.00	\$1,170.89
20	d	\$13,722	\$91.48	76.71	\$7,017.43	\$0.00	\$7,017.43
20A	d	\$2,080	\$13.87	145.85	\$2,022.94	\$0.00	\$2,022.94
21	t	\$350	\$2.33	92.59	\$215.73	\$215.73	\$0.00
22a	d	\$4,650	\$31.00	76.71	\$2,378.01	\$0.00	\$2,378.01
22b	d	\$2,440	\$16.27	76.71	\$1,248.07	\$0.00	\$1,248.07
23	t	\$762	\$5.08	41.82	\$212.45	\$212.45	\$0.00
24	t	\$1,890	\$12.60	41.82	\$526.93	\$526.93	\$0.00
25-1	t	\$28	\$0.19	41.82	\$7.95	\$7.95	\$0.00
25-2	t	\$28	\$0.19	41.82	\$7.95	\$7.95	\$0.00
26	t	\$1,475	\$9.83	41.82	\$411.09	\$411.09	\$0.00
27	d	\$720	\$5.00	145.85	\$729.25	\$0.00	\$729.25
		\$109,614			\$57,615.92	\$31,781.16	\$25,834.77
						57615.925	
						55%	45%

	Idaho	equivalent	Balace to	WA annual
payments	distribution	for taxes	recover	expenses only @ P-T rate 0.6699 rounded
1999	2,500,000	77,303	77,303	2,345,393
2000	835,498	25,835	25,835	783,828
2001	835,498	25,835	25,835	783,828
2002	835,498	25,835	25,835	783,828
2003	835,498	25,835	25,835	783,828
2004	835,498	25,835	25,835	783,828
2005	835,498	25,835	25,835	783,828
2006	835,498	25,835	25,835	783,828
2007	835,498	25,835	25,835	783,828
2008	835,498	25,835	25,835	783,828
2009	835,498	25,835	25,835	783,828
2010	835,498	25,835	25,835	783,828
2011	835,498	25,835	25,835	783,828
2012	835,498	25,835	25,835	783,828
2013	835,498	25,835	25,835	783,828
2014	835,498	25,835	25,835	783,828
2015	835,498	25,835	25,835	783,828
2016	835,498	25,835	25,835	783,828
2017	835,498	25,835	25,835	783,828
2018	835,498	25,835	25,835	783,828
2019	835,498	25,835	25,835	783,828
2020	835,498	25,835	25,835	783,828
2021	835,498	25,835	25,835	783,828
2022	835,498	25,835	25,835	783,828
2023	835,498	25,835	25,835	783,828
2024	835,498	25,835	25,835	783,828
2025	835,498	25,835	25,835	783,828
2026	835,498	25,835	25,835	783,828
2027	835,498	25,835	25,835	783,828
2028	835,498	25,835	25,835	783,828
2029	835,498	25,835	25,835	783,828
2030	835,498	25,835	25,835	783,828
2031	835,498	25,835	25,835	783,828
2032	835,498	25,835	25,835	783,828
2033	835,498	25,835	25,835	783,828
2034	835,498	25,835	25,835	783,828
2035	835,498	25,835	25,835	783,828
2036	835,498	25,835	25,835	783,828
2037	835,498	25,835	25,835	783,828
2038	835,498	25,835	25,835	783,828
2039	835,498	25,835	25,835	783,828
2040	835,498	25,835	25,835	783,828
2041	835,498	25,835	25,835	783,828
2042	835,498	25,835	25,835	783,828
2043	835,498	25,835	25,835	783,828
total	39,261,912	1,214,033	1,214,033	36,833,846

Attributable to Idaho distribution system %of annual 3.09%

EXHIBIT J

December 21, 1998

Mr. Bill Schroeder, Attorney
Paine, Hamblen, Coffin, Brooke & Miller, LLP
717 West Sprague, Suite 1200
Spokane, WA 99204
(509) 455-6000 Phone
(509) 838-0007 Fax

RE: Nez Perce Reservation/WWP Rights-of-Way
Summary Explanation

Dear Mr. Schroeder:

The following is a brief explanation of the appraisal data summary charts, which includes the subject property basic data on page 1, while valuation and appropriate mathematical adjustment calculations are presented on page 2. At your request, various editions of this summary have been forwarded to you during the preparation of the eventual appraisal report. These summaries are preliminary to the complete appraisal, which is in progress; thus, this summary does not represent an appraisal. The accompanying summary chart is explained by column as follows:

Page 1 begins with assigned Tract Numbers 1 through 27 in Column 1.

The 2nd column labeled "unit" is the BIA and/or Nez Perce Tribe property number.

The 3rd column labeled "W" for west and "E" for east and "C" for central describes the general location within the Nez Perce Indian Reservation.

The 4th column indicates the ownership name based on available records furnished by Washington Water Power. "T" is for Tribe. It is understood that all of the properties considered in this project are now owned by the Nez Perce Tribe.

The 5th column is the county where the property is located including "NP" for Nez Perce, "I" for Idaho, "L" for Lewis, and "C" for Clearwater.

The 6th column includes the assigned numbers for the various Washington Water Power project maps and/or Washington Water Power Distribution System Maps.

The 7th column includes section, township, and range of the subject property.


Western
Appraisals

A DIVISION OF CLEARWATER VIEW, INC.



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Mr. Bill Schroeder, Attorney
Paine, Hamblen, Coffin, Brooke & Miller, LLP
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The 8th column indicates the greater ownership portion of the section.

The 9th column includes the *location* based on local landmarks and/or nearby towns.

The 10th column includes the *total acreage* involved in the ownership as indicated on WWP furnished records, tribal ownership maps, or legal description.

The 11th column includes "T" for transmission or "D" for distribution, which refers to the type of electrical lines over the property. Following the T or D is a number that corresponds the line capacity and right-of-way width applicable to that line capacity. Some of these widths are greater than the original permit because line capacities have been increased.

The 12th column includes various items of interest found on the WWP maps or other records.

The 13th column includes *power line right-of-way widths and lengths* based on available WWP records or map measurements.

The 14th column is the power line right-of-way *acreage* based on numbers from the previous column.

The 15th column is *road right-of-way*, which refers to the appraiser's estimated proportion of the power line right-of-way easement that is located over a state highway or county road right-of-way. Utility companies have the right to use any public road right-of-way; therefore, only the additional area outside of the road right-of-way is applied to this project.

The 16th and last column on page 1 is the *net acreage* calculated as Column 14 less the percentage of road right-of-way in Column 15.

Page 2, Columns 1 through 6 are repeats of various page 1 data presented to simplify calculation and comparisons.

Column 17 on page 2 is labeled "Actual/Adjacent Land Use" and refers to the land use of the greater ownership typically including the area within the power line right-of-way. DA is dry cropland, RHS is rural homesite, DG is dry grazing, TL is timberland, IND is industrial, Res Subd is residential subdivision, Gov't is government complex similar to commercial or residential subdivision, IMPP is improved pasture, and Cem is cemetery.

The 18th column is highest and best use of the subject property if the power line right-of-way did not exist. The subject property as considered in this column is the greater parcel which may be the total tract or that part of the property currently marketable for similar size properties in the neighborhood.

Mr. Bill Schroeder, Attorney
Paine, Hamblen, Coffin, Brooke & Miller, LLP
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Column 19 is the estimated fee simple value per acre for the highest and best use classification included in Column 18.

Column 20 is labeled "fee value" and is the estimated fee simple value of the net right-of-way acreage arrived at by calculating Column 16 "net acres" by Column 19 "value estimate per acre."

Column 21 "percent of fee" refers to the proportionate discount inflicted upon the fee simple value of the property by the imposition of power line right-of-way. Power line rights-of-way typically allow continued dry grazing and dry cropland use of a property, while timberland would be totally eliminated because the right-of-way would include the right to eliminate any trees interfering with the power line. Dry cropland property use is not significantly changed by reduction of usable acreage but farming costs for these areas are increased for unusual cultivation and harvest patterns caused by poles, guys, and pole placement as well as increased weed control costs in the non-cultivated areas. Power line damage is more difficult to identify for other land uses but includes building restrictions, unsightly appearance for commercial and residential properties due to poles, guys, wires, as well as radio/TV signal interference and "possibly health concerns." A typical damage treatment for such concern is 50 percent value reduction. Market examples provide conflicting evidence; therefore, a flat rate 50 percent discount has been used, except for timberland, where 100 percent discount is appropriate where no timber can be grown to an economically harvestable size. The 50 percent discount is also recommended by BIA Portland District appraisal supervisor.

Column 22 provides the calculated "current just compensation" if the rights-of-way were imposed as of the current date. In the case of most of the subject properties, various right-of-way agreements remain in effect. The appraisal problem for these properties include extension of the agreements to a uniform expiration date 30 years from now or 45 years from now. In order to mathematically calculate the appropriate payment for the period from the individual expiration dates to the 30 and 45 year uniform expiration dates, a present value calculation of the deferred income payments has been prepared based on this situation having the characteristics of an annuity. In order to calculate the present value of a future income stream, an applicable interest rate has been selected at 8 percent.

Column 23 presents the monthly payment that an 8 percent return would generate. This is calculated at 8 percent of Column 22 divided by 12 months per year.

Column 24 is the original or last right-of-way agreement date.

Column 25 is the "number of remaining months" based on the current 11/98 date as compared to the 50-year term for the existing agreements.

(Columns 26 through 28 refer to a 30-year right-of-way expiration from November 1998.)

Mr. Bill Schroeder, Attorney
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Column 26 is the number of remaining months, which is calculated as 360 less Column 25.

Column 27 is a calculated factor based on the present value of a delayed income stream. The calculations are calculated based on an 8 percent rate interest rate. Agricultural properties typically yield significantly less than 8 percent; however, a typical Ag finance cost based on recent years approximates 8 percent. The 8 percent finance cost is considered the more appropriate comparison because most of the subject agricultural properties continue to produce crops while the effect of the right-of-way use is increased operator expense. The effect of the right-of-way on non-agricultural properties is also applicable to the 8 percent rate.

The use of a factor is chosen because many of the agreement dates are the same and, thus, the appropriate factor can be used more than one time rather than individually calculating each agreement. The appropriate factor for specific remaining terms are calculated using a financial calculator as follows:

The present value of a payment of \$1 per period for the right-of-way agreement extension in months is calculated at 8 percent. Example for Tract 1 with 294 additional months as N (number of months) 8 percent as interest rate per year, \$1.00 as payment indicates a present value of \$128.73. A second calculation is then needed to defer the \$128.73 future value a period of 66 months indicating a present value at 8 percent of \$83.03. The factor is 83.03, which is applicable to each dollar of the effective monthly rent.

Column 28 is the effective current payment for the extension of each lease to an expiration 30 years from November 1998, or November 2028.

Columns 29, 30, and 31 are repeats of Columns 26, 27, and 28, with the expiration 45 years from November 1998, or November 2043.

Pages 3 and 4 are revised editions of page 2. These pages present only the 30-year numbers on page 3 and 45-year on page 4.

If I can improve this explanation, please call. I will be working toward a January 15, 1999 completion date for this appraisal report.

Sincerely,

WESTERN APPRAISALS



Lynn A. Reddekopp, Appraiser

LAR/dlh

1	2	3	4	5	6	7	8	9	10	11**	12	13	14	15	16
Item #	Unit	Ownership	County	Map	S.T.R.	Portion	Location	Total Ac	T/D	WVP Notes	Power Line ROW	Ac	Build ROW	Net Acres	
1	309	W	T	NP	M1	17 35 4W	L13-16	Manns Lk	80.00	T1	110 kv	60' x 2,650'	3.65	80%	0.73
2	312	W	T	NP	M1	17 35 4W	L9-12	Manns Lk	80.00	T1	110 kv	60' x 2,820'	3.61	80%	0.72
3	1399	E	Maria Moffett	I	M6	12 33 3E	Pt L27&28 (SESW)	Kamiah	12.50	T2	60 kv 13 kv	100' x 100' 30' x 1,518'	0.22 1.04	26% 50%	0.16 0.52
4	1631	E	Nicodenus	I	E5603	5 32 4E	L2&3 S&W of Hwy 12	Kooskia	11.50	T		100' x 180'	0.41	0%	0.41
										T	Crossing Tower	80' x 100'	0.18	0%	0.18
										T		100' x 220'	0.51	0%	0.51
										D		40' x 1,800'	1.65	0%	1.65
										D	Crossing Tower	40' x 50'	0.05	0%	0.05
										D		40' x 250'	0.23	0%	0.23
5	1948	W	James Types	NP	M3	17 35 4W	PL11&12 & All L13-15	Manns Lk	74.70	T1	110 kv	60' x 1,350'	1.85	0%	1.85
6	2001	W	Imry	NP	M1	18 35 4W	L13&14	Manns Lk	40.00	T1	110 kv	60' x 1,320'	1.85	80%	0.37
7	2008	W	Yako	NP	M1, M5	25 38 5W	Pt L11&12	Hwy 12	20.59	T3	230 kv	100' x 132'	0.30	0%	0.30
8	3110	E	T	L	E11865	27 35 2E	All Sec	5 Mile Ck	640.00	X	Pt 302.7 Crop	NO POWER LINE FOUND			
9	3111	E	T	L	E11865	34 35 2E	N1/2 Sec	5 Mile Ck	320.00	D1 D2	Pt 302.7 Crop	30' x 900' 40' x 900'	0.62 0.83	50% 0%	0.31 0.83
10***	3032	W	T	NP	E9001-2/3	11 35 4W	L15 East of RR	East of Lapwai	8.87	D2	13 kv SF	40' x 230'	0.21	0%	0.21
11	3062	E	T	I	M6	19 33 4E	L8, 9&10	Hwy 12 Betw Koos & Kam	202.58	T2	60 kv	100' x (1,605/1,612)	3.69	50%	1.845
12	3075	E	T	C	M7 5553	16 38 2E	All Exc SWSW & L1&2	Hwy 12, Orofino	628.15	T2	80 kv	100' x 230'	0.76	50%	0.38
13	3076	E	T	C	M7 5552	17 38 2E	NN/SE	Hwy 12, Orofino	545.40	T2	60 kv	100' x 600'	1.38	0%	1.38
												60' x 800'	1.10	0%	1.10
												100' x 3,800'	8.72	50%	4.36
												60' x 1,600'	2.20	50%	1.10
												100' x 3,498.3'	8.03	0%	8.03
14	3077/TU44	E	T	C	M2 5552	18 38 2E	Pt S1&6 & L5&8 & N of River	Hwy/Lower Ford Ck Rd	596.70	T2	110 kv	100' x 1,400'	3.21	5%	3.05
15	3094 (1570)	E	T	L	M4	32 34 3E	NESW & N2SE	Hwy Betw Kam & Np	120.00	T1	60 kv	(70' x 3,435') / (100' x 530')	6.74	50%	3.37
16	3113	C	T	NP		10 35 2W	All Exc N2NW	Lookout	560.00						
17	3114	C	T	NP		11 35 2W	All	Lookout	640.00						
18	3121	W	T	NP	I	2 35 4W	S2SW & SWSE	Lapwai	1.83	D1	BIA, USDA, Etc.	Est 30' x 663'	0.48	50%	0.23
												Est 30' x 255'	0.18	0%	0.18
												Est 30' x 585'	0.34	100%	0
19	3123	W	T	NP	I	2 35 4W	L1-12 & FLC Mill Resv	Lapwai	556.08	E1	Mil Res Office	Est 10' x 880'	0.20	0%	0.20
20****	3123	W	T	NP	I	11 35 4W	Pt SWNE MB	Lapwai	5.55	E1	Office	UG 10' x 3,300'	0.76	45%	0.42
20A	T3123A	W	T	NP	E5601	11 35 4W	Alva Dr-Housing	Lapwai	5.55	DUG	13 kv	UG 1,400' x 10'	0.32	60%	0.13
21	3125	W	T	NP	M1	14 35 4W	N2	Manns Lk	320.00	T1	110 kv	60' x 1,020'	1.40	0%	1.40
22	3125	W	T	NP		2 11 35 4W	L1-9 & Pt Ft Lapwai	Lapwai	344.4	D1	13 kv	30' x 1,400'	0.96	3%	0.93
						14 35 4W						30' x 1,800'	1.24	0%	1.24
23	3150	E	T	L	M4	30 34 3E	SE4, E2SW & L3&4	Hwy 64 Betw Kam & Np	320.12	T1	60 kv	60' x 920' (s)	1.27	0%	1.27
24	3151	E	T	L	M4	31 34 3E	L5-12, 25 & NEMW	Hwy 64 Betw Kam & Np	240.10	T1	60 kv	100' x 2,740'	6.29	50%	3.15
25-1*	3152	E	T	L	M4	32 34 3E	NE, E2NW & NWNW (SENW)	Hwy 64 Betw Kam & Np	280.00	T1	60 kv	50' x 60'	0.07	50%	0.035
25-2*	3152	E	T	L	M4	32 34 3E	(SENE)	Hwy 64 Betw Kam & Np	240.00	T1	60 kv	60' x 60'	0.08	50%	0.04
26	3153	E	T	L	M4	33 34 3E	NW & N2SW	Hwy 64 Betw Kam & Np	240.00	T2	60 kv	100' x 2,855'	6.55	10%	5.90
27	TU48	C	T	C		12 38 1E	All Exc NENE	Orofino Cemetery	600.00	D2	Dist	40' x 220'	0.20	0%	0.20

* 25-1 has effective 1,320' x 20' power line right-of-way over highway, and 25-2 has effective 840' x 20' over highway.

** ROW Width: Transmission - T1 = 115 kv (Open) 60', T2 = 115kv (wooded) 100', T3 = 230kv 100'; Distribution - D1 = Open 30', D2 = Wooded 40'.

*** Cleanwater Power line on this tract.

**** White Bird Housing

LEASE EXTENSION

RI	R10	R13	R14	R15	R16	17	18	19	20	21	22	Basis			30 Years			45 Years		
												23	24	25	26	27	28	29	30	31
Year	Total Ac.	Power Line ROW	Ac.	Row ROW	Net Ac.	Actual/Adj Land Use	Height & Best Use	Value Est/Ac	Per Value	% of Fee	Current Just Comp	1% Mo Real	Appt. Expt. Date	Remaining Term Mo From 11/95	30 Year Lease Term 11/95	30 Yrs @ 5%	ROW Part Int'l Just Comp	45 Year Lease Term 11/95	45 Yrs @ 5%	Part Int'l Just Comp
1	80.00	60' x 2,850'	3.65	80%	0.73	DA	DA+	\$1,600	\$1,168	50%	\$584	\$3.88	May-54	66	294	83.03	\$322.99	474	92.59	\$360.18
2	80.00	60' x 2,820'	3.61	80%	0.72	DA	DA+	\$1,600	\$1,152	50%	\$576	\$3.84	May-54	66	294	83.03	\$318.84	474	92.59	\$355.55
3	12.50	100' x 100' 30' x 1,518'	0.22 1.04	28% 50%	0.16 0.52	IP	RHS	\$8,000	\$1,020 \$3,120	50% 50%	\$510 \$1,560	\$7.60 \$10.40	Nov-53	60	300	88.96	\$660.90 \$904.38	480	96.53	\$733.63 \$1,003.91
4	11.50	100' x 180' 80' x 100' 100' x 220' 40' x 1,800' 40' x 50' 40' x 250'	0.41 0.18 0.51 1.65 0.05 0.23	0% 0% 0% 0% 0% 0%	0.41 0.18 0.51 1.65 0.05 0.23	RF Bench RF Bench RF Slope RF Bench RF Bench RF Slope	RF/RHS RF/RHS RF/RHS RF/RHS RF/RHS RF/RHS	\$10,000 \$10,000 \$2,500 \$10,000 \$10,000 \$2,500	\$4,100 \$1,800 \$1,275 \$18,500 \$500 \$75	50% 100% 50% 50% 100% 50%	\$2,050 \$1,800 \$638 \$8,250 \$500 \$288	\$13.67 \$12.00 \$4.25 \$55.00 \$3.33 \$1.92	Nov-53	60	300	88.96	\$1,188.74 \$1,043.52 \$369.58 \$4,782.80 \$289.58 \$166.96	480	96.53	\$1,319.57 \$1,158.36 \$410.25 \$5,309.15 \$321.44 \$185.34
5	74.70	60' x 1,350'	1.85	0%	1.85	DA	DA+	\$1,600	\$2,960	50%	\$1,480	\$9.87	May-58	114	246	58.61	\$558.74	428	66.17	\$653.10
6	40.00	60' x 1,320'	1.85	80%	0.37	DA	DA+	\$1,600	\$576	50%	\$288	\$1.92	May-54	66	294	83.03	\$159.42	474	92.59	\$177.77
7	20.59	100' x 132'	0.3	0%	0.3	Comm	Comm	\$49,560	\$14,868	50%	\$7,434	\$49.56	Jan-58	110	250	59.22	\$2,934.94	430	68.08	\$3,374.04
8	640.00	NO POWER LINE FOUND				DG	DG/RHS	\$300	\$0	0%	\$0	\$0.00	Mar-56	88	272	100.00	\$0.00	452	79.44	\$0.00
9	320.00	30' x 800'	0.62	0.5	0.31	DA	DA+	\$1,200	\$1,368	50%	\$684	\$4.58	Mar-56	88	272	69.88	\$637.31	452	79.44	\$724.49
10***	8.87	40' x 230'	0.21	0%	0.21	IA/RHS	RHS/Crk	\$5,000	\$1,052	50%	\$526	\$3.61	Feb-63	183	177	30.75	\$107.83	357	40.32	\$141.52
11	202.58	100' x (1,605/1,612)	3.69	50%	1.845	TL	RF HS/Hwy	\$8,000	\$14,720	50%	\$7,360	\$48.07	Nov-53	60	300	86.96	\$4,267.13	480	96.53	\$4,736.73
12	629.15	100' x 230'	0.78	50%	0.38	RHS	WF HS	\$10,000	\$3,800	50%	\$1,900	\$12.67	Mar-56	88	272	69.88	\$885.38	452	79.44	\$1,006.50
13	545.40	100' x 600' 60' x 800' 100' x 3,800' 80' x 1,600'	1.38 1.10 8.72 2.20	0% 0% 50% 50%	1.38 1.10 4.38 1.10	TL IND TL Meadow	RHS RHS RFHS/Hwy RFHS/Hwy	\$3,000 \$10,000 \$5,000 \$5,000	\$4,140 \$11,000 \$21,800 \$5,500	50% 50% 50% 50%	\$2,070 \$5,500 \$10,900 \$2,750	\$13.60 \$38.67 \$72.67 \$18.33	Mar-56	88	272	69.88	\$964.34 \$2,562.50 \$5,078.18 \$1,280.90	452	79.44	\$1,096.27 \$2,913.08 \$5,772.90 \$1,456.14
14	596.70	100' x 3,498.3' 100' x 1,400'	8.03 3.21	0% 5%	8.03 3.05	TL	TL+ RHS	\$500 \$2,500	\$4,015 \$7,625	100% 50%	\$4,015 \$3,813	\$28.77 \$25.42	Mar-56	88	272	69.88	\$1,870.69 \$1,776.35	452	79.44	\$2,128.61 \$2,019.36
15	120.00	(70' x 3,435') / (100' x 530')	6.74	50%	3.37	DA	DA+	\$1,200	\$4,044	50%	\$2,022	\$13.48	Sep-62	178		32.25	\$434.73	362	41.82	\$563.73
16	560.00									50%					NO ROW FOUND			NO ROW FOUND		
17	640.00									50%					NO ROW FOUND			NO ROW FOUND		
18	1.83	Est 30' x 683' Est 30' x 255' Est 30' x 595'	0.46 0.18 0.34	50% 0% 100%	0.23 0.18 0	Lapwai - Gov't	Lapwai Comm	\$1.00/SF \$1.00/SF \$1.00/SF	\$10,019 \$7,841 \$0	50% 50% 50%	\$5,010 \$3,921 \$0	\$33.40 \$26.14 \$0.00	Aug-55	93	267	86.96	\$2,904.48 \$2,273.13 \$0.00	447	76.71	\$2,582.11 \$2,005.20 \$0.00
19	556.08	Est 10' x 880'	0.20	0%	0.20	Gov't	Lapwai Comm	\$1.00/SF	\$8,712	50%	\$4,356	\$29.04	Feb-63	183	177	30.75	\$882.98	357	40.32	\$1,170.89
20****	5.55	UG 10' x 3,300'	0.76	45%	0.42	Res Subd	Res Subd	\$1.50/SF	\$27,443	50%	\$13,722	\$91.48	Aug-55	93	267	86.96	\$7,955.10	447	76.71	\$7,017.43
20A	5.55	UG 1,400' x 10'	0.32	60%	0.13	12 Res Lots	Res	\$32,000	\$4,160	50%	\$2,080	\$13.87	Unknown	Est 360	360	136.28	\$1,890.20	540	145.85	\$2,022.94
21	320.00	60' x 1,020'	1.4	0%	1.4	DG	DG+	\$500	\$700	50%	\$350	\$2.33	May-54	66	294	83.03	\$193.46	474	92.59	\$215.73
22	344.4	30' x 1,400' 30' x 1,800'	0.98 1.24	3% 0%	0.93 1.24	Gov't	Comm DA	\$20,000 \$2,000	\$9,300 \$4,880	50% 50%	\$4,650 \$2,440	\$31.00 \$16.27	Aug-55	93	267	86.96	\$2,895.76 \$1,414.84	447	76.71	\$2,378.01 \$1,248.07
23	320.12	60' x 920' (S)	1.27	0%	1.27	DA	DA+	\$1,200	\$1,524	50%	\$762	\$5.08	Sep-62	178	182	32.25	\$163.83	362	41.82	\$212.45
24	240.10	100' x 2,740'	6.29	50%	3.15	DA	DA+	\$1,200	\$3,780	50%	\$1,890	\$12.60	Sep-62	178	182	32.25	\$408.35	362	41.82	\$526.93
25-1*	280.00	50' x 60'	0.07	50%	0.035	IMPP	IMPP	\$800	\$56	50%	\$28	\$0.19	Sep-62	178	182	32.25	\$6.13	362	41.82	\$7.95
25-2*	240.00	60' x 60'	0.08	50%	0.04	IMPP	IMPP	\$800	\$56	50%	\$28	\$0.19	Sep-62	178	182	32.25	\$6.13	362	41.82	\$7.95
26	240.00	100' x 2,855'	6.55	10%	5.9	DG	DG+	\$500	\$2,950	50%	\$1,475	\$9.83	Sep-62	178	182	32.25	\$317.02	362	41.82	\$411.09
27	600.00	40' x 220'	0.20	0%	0.20	TL	CENM/RHS	\$7,500	\$1,500	50%	\$750	\$5.00	Unknown	Est 360	360	136.28	\$681.40	540	145.85	\$729.25

Dec-21-98 09:54A Western Appraisal 208 746 9895

30 YEAR LEASE EXTENSION

Item #	R1	R10	R13	R14	R15	R16	17	18	19	20	21	22	Basis			30 Years		
													23	24	25	26	27	28
	Total Ac	Power Line ROW	Ac	Row ROW	Nr Ac	Actual AGRICULTURE Land Use	Higher & Best Use	Value Per Ac	Per Value	% of Exp	Current Just Comp	6% Mo Rent	Agmt-ment (Date)	Remaining Term Mo From 11/98	30 Year Leases From 11/98	(30 Yrs @ 8%)	ROW Part-Int Just Comp	
1	80.00	60' x 2,650'	3.65	80%	0.73	DA	DA+	\$1,600	\$1,168	50%	\$584	\$3.89	May-54	66	294	83.03	\$322.99	
2	80.00	60' x 2,620'	3.61	80%	0.72	DA	DA+	\$1,600	\$1,152	50%	\$576	\$3.84	May-54	66	294	83.03	\$318.84	
3	12.50	100' x 100' 30' x 1,518'	0.22 1.04	26% 50%	0.16 0.52	IP	RHS	\$6,000	\$1,020 \$3,120	50% 50%	\$510 \$1,560	\$7.60 \$10.40	Nov-53	60	300	86.96	\$660.90 \$904.38	
4	11.50	100' x 180' 80' x 100' 100' x 220' 40' x 1,800' 40' x 50' 40' x 250'	0.41 0.18 0.51 1.85 0.05 0.23	0% 0% 0% 0% 0%	0.41 0.18 0.51 1.65 0.05 0.23	RF Bench RF Bench RF Slope RF Bench RF Bench RF Slope	RF/RHS RF/RHS RF/RHS RF/RHS RF/RHS RF/RHS	\$10,000 \$10,000 \$2,500 \$10,000 \$10,000 \$2,500	\$4,100 \$1,800 \$1,275 \$16,500 \$500 \$575	50% 100% 50% 50% 100% 50%	\$2,050 \$1,800 \$638 \$8,250 \$500 \$288	\$13.67 \$12.00 \$4.25 \$55.00 \$3.33 \$1.92	Nov-53	60	300	86.96	\$1,188.74 \$1,043.52 \$369.58 \$4,782.80 \$289.58 \$166.96	
5	74.70	60' x 1,350'	1.85	0%	1.85	DA	DA+	\$1,600	\$2,960	50%	\$1,480	\$9.87	May-58	114	246	56.61	\$558.74	
6	40.00	60' x 1,320'	1.85	80%	0.37	DA	DA+	\$1,600	\$578	50%	\$288	\$1.92	May-54	66	294	83.03	\$158.42	
7	20.59	100' x 132'	0.3	0%	0.3	Comm	Comm	\$49,580	\$14,868	50%	\$7,434	\$49.58	Jan-58	110	250	59.22	\$2,934.94	
8	640.00	NO POWER LINE FOUND					DG	DG/RHS	\$300	\$0	0%	\$0	\$0.00	Mar-56	88	272	100.00	\$0.00
9	320.00	30' x 900'	0.82	0.5	0.31	DA	DA+	\$1,200	\$1,368	50%	\$684	\$4.56	Mar-56	88	272	69.88	\$637.31	
10***	8.87	40' x 230'	0.21	0%	0.21	IA/RHS	RHS/Ck	\$5,000	\$1,052	50%	\$526	\$3.51	Feb-63	183	177	30.75	\$107.93	
11	202.58	100' x (1,605/1,612)	3.69	50%	1.845	TL	RFHS/Hwy	\$8,000	\$14,720	50%	\$7,360	\$49.07	Nov-53	60	300	86.96	\$4,267.13	
12	829.15	100' x 230'	0.76	50%	0.38	RHS	WFHS	\$10,000	\$3,800	50%	\$1,900	\$12.67	Mar-56	88	272	69.88	\$885.38	
13	545.40	100' x 600' 60' x 800' 100' x 3,800' 60' x 1,800'	1.38 1.10 8.72 2.20	0% 0% 50% 50%	1.38 1.10 4.36 1.10	TL IND TL Meadow	RHS RFHS RFHS/Hwy RFHS/Hwy	\$3,000 \$10,000 \$5,000 \$5,000	\$4,140 \$11,000 \$21,800 \$5,500	50% 50% 50% 50%	\$2,070 \$5,500 \$10,900 \$2,750	\$13.80 \$36.67 \$72.67 \$18.33	Mar-56	88	272	69.88	\$964.34 \$2,562.50 \$5,078.18 \$1,280.90	
14	596.70	100' x 3,498.3' 100' x 1,400'	8.03 3.21	0% 5%	8.03 3.05	TL	TL+ RHS	\$500 \$2,500	\$4,015 \$7,625	100% 50%	\$4,015 \$3,613	\$26.77 \$25.42	Mar-56	88	272	69.88	\$1,870.69 \$1,776.35	
15	120.00	(70' x 3,435') / (100' x 530')	6.74	50%	3.37	DA	DA+	\$1,200	\$4,044	50%	\$2,022	\$13.48	Sep-62	178		32.25	\$434.73	
16	560.00									50%								
17	840.00									50%								
18	1.83	Est 30' x 663' Est 30' x 255' Est 30' x 585'	0.46 0.18 0.34	50% 0% 100%	0.23 0.18 0	Lapwai - Gov't	Lapwai Comm	\$1.00/SF \$1.00/SF \$1.00/SF	\$10,019 \$7,841 \$0	50% 50% 50%	\$5,010 \$3,921 \$0	\$33.40 \$26.14 \$0.00	Aug-55	93	267	86.96	\$2,904.46 \$2,273.13 \$0.00	
19	556.08	Est 10' x 880'	0.20	0%	0.20	Gov't	Lapwai Comm	\$1.00/SF	\$8,712	50%	\$4,356	\$29.04	Feb-63	183	177	30.75	\$892.98	
20****	5.55	UG 10' x 3,300'	0.76	45%	0.42	Res Subd	Res Subd	\$1.50/SF	\$27,443	50%	\$13,722	\$91.48	Aug-65	93	267	86.96	\$7,955.10	
20A	5.55	UG 1,400' x 10'	0.32	60%	0.13	12 Res Lots	Res	\$32,000	\$4,160	50%	\$2,080	\$13.87	Unknown	Est 360	360	136.28	\$1,890.20	
21	320.00	60' x 1,020' 30' x 1,400'	1.4 0.96	0% 3%	1.4 0.93	DG Gov't	DG+ Comm	\$500 \$20,000	\$700 \$9,300	50% 50%	\$350 \$4,650	\$2.33 \$31.00	May-54	66	294	83.03	\$193.46	
22	344.4	30' x 1,800'	1.24	0%	1.24	DA	D+/A+	\$2,000	\$4,880	50%	\$2,440	\$16.27	Aug-55	93	267	86.96	\$2,695.76 \$1,414.84	
23	320.12	60' x 920' (s)	1.27	0%	1.27	DA	DA+	\$1,200	\$1,524	50%	\$762	\$5.08	Sep-62	178	182	32.25	\$163.83	
24	240.10	100' x 2,740'	6.29	50%	3.15	DA	DA+	\$1,200	\$3,780	50%	\$1,890	\$12.60	Sep-62	178	182	32.25	\$408.35	
25-1*	280.00	50' x 60'	0.07	50%	0.035	IMPP	IMPP	\$800	\$56	50%	\$28	\$0.19	Sep-62	178	182	32.25	\$6.13	
25-2*	240.00	60' x 60'	0.08	50%	0.04	IMPP	IMPP	\$800	\$56	50%	\$28	\$0.19	Sep-62	178	182	32.25	\$6.13	
26	240.00	100' x 2,855'	6.55	10%	5.9	DG	DG+	\$500	\$2,950	50%	\$1,475	\$9.83	Sep-62	178	182	32.25	\$317.02	
27	600.00	40' x 220'	0.20	0%	0.20	TL	CEM/RHS	\$7,500	\$1,500	50%	\$750	\$5.00	Unknown	Est 360	360	136.28	\$881.40	

45 YEAR LEASE EXTENSION

Item #	RI	Totl Ac	Power Line ROW	Ac	Road ROW	Net Ac	Actual Adjacent Land Use	Highest & Best Use	Value Est/Ac	Fee Value	% of Fee	Current Just Comp	Basis			45 Years		
													% Mo Rent	Agree ment Date	Remainng Term Mo From 11/98	45 Year Leases From 11/98	45 Year Part Int Just Comp	
1	R10	80.00	60' x 2,650'	3.65	80%	0.73	DA	DA+	\$1,600	\$1,168	50%	\$584	\$3.89	May-54	66	474	92.59	\$360.18
2	R10	80.00	60' x 2,620'	3.61	80%	0.72	DA	DA+	\$1,600	\$1,152	50%	\$576	\$3.84	May-54	66	474	92.59	\$355.55
3	R13	12.50	100' x 100'	0.22	26%	0.16	IP	RHS	\$8,000	\$1,020	50%	\$510	\$7.60	Nov-53	60	480	96.53	\$733.63
			30' x 1,518'	1.04	50%	0.52				\$3,120	50%	\$1,560	\$10.40					\$1,003.91
4	R13	11.50	100' x 180'	0.41	0%	0.41	RF Bench	RF/RHS	\$10,000	\$4,100	50%	\$2,050	\$13.67	Nov-53	60	480	96.53	\$1,319.57
			80' x 100'	0.18	0%	0.18	RF Bench	RF/RHS	\$10,000	\$1,800	100%	\$1,800	\$12.00					\$1,158.36
			100' x 220'	0.51	0%	0.51	RF Slope	RF/RHS	\$2,500	\$1,275	50%	\$638	\$4.25					\$410.25
			40' x 1,800'	1.65	0%	1.65	RF Bench	RF/RHS	\$10,000	\$16,500	50%	\$8,250	\$55.00					\$5,309.15
			40' x 50'	0.05	0%	0.05	RF Bench	RF/RHS	\$10,000	\$500	100%	\$500	\$3.33					\$321.44
			40' x 250'	0.23	0%	0.23	RF Slope	RF/RHS	\$2,500	\$575	50%	\$288	\$1.92					\$185.34
5	R14	74.70	60' x 1,350'	1.85	0%	1.85	DA	DA+	\$1,600	\$2,960	50%	\$1,480	\$9.87	May-58	114	426	68.17	\$653.10
6	R14	40.00	60' x 1,320'	1.85	80%	0.37	DA	DA+	\$1,600	\$576	50%	\$288	\$1.92	May-54	66	474	92.59	\$177.77
7	R14	20.59	100' x 132'	0.3	0%	0.3	Comm	Comm	\$49,560	\$14,868	50%	\$7,434	\$49.58	Jan-58	110	430	68.08	\$3,374.04
8	R14	640.00	NO POWER LINE FOUND				DG	DG/RHS	\$300	\$0	0%	\$0	\$0.00	Mar-56	88	452	79.44	\$0.00
9	R14	320.00	30' x 900'	0.62	0.5	0.31	DA	DA+	\$1,200	\$1,368	50%	\$684	\$4.58	Mar-56	88	452	79.44	\$724.49
							DG	DG	\$500	\$1,368	50%	\$684	\$4.56					\$0.00
10***	R14	8.87	40' x 230'	0.21	0%	0.21	IWRHS	RHS/Crk	\$5,000	\$1,052	50%	\$526	\$3.51	Feb-63	183	357	40.32	\$141.52
11	R14	202.58	100' x (1,605/1,612)	3.69	50%	1.845	TL	RF HS/Hwy	\$8,000	\$14,720	50%	\$7,360	\$49.07	Nov-53	60	480	96.53	\$4,736.73
12	R14	629.15	100' x 230'	0.76	50%	0.38	RHS	WF HS	\$10,000	\$3,800	50%	\$1,900	\$12.67	Mar-56	88	452	79.44	\$1,006.50
13	R14	545.40	100' x 600'	1.38	0%	1.38	TL	RHS	\$3,000	\$4,140	50%	\$2,070	\$13.80	Mar-56	88	452	79.44	\$1,096.27
			60' x 800'	1.10	0%	1.10	IND	RFHS	\$10,000	\$11,000	50%	\$5,500	\$36.67					\$2,913.06
			100' x 3,800'	8.72	50%	4.36	TL	RFHS/Hwy	\$5,000	\$21,800	50%	\$10,900	\$72.67					\$5,772.90
			60' x 1,600'	2.20	50%	1.10	Meadow	RFHS/Hwy	\$5,000	\$5,500	50%	\$2,750	\$18.33					\$1,458.14
14	R14	598.70	100' x 3,498.3'	8.03	0%	8.03	TL	TL+	\$500	\$4,015	100%	\$4,015	\$28.77	Mar-56	88	452	79.44	\$2,126.61
			100' x 1,400'	3.21	5%	3.05		RHS	\$2,500	\$7,625	50%	\$3,813	\$25.42					\$2,019.36
15	R14	120.00	(70' x 3,435') (100' x 530')	6.74	50%	3.37	DA	DA+	\$1,200	\$4,044	50%	\$2,022	\$13.48	Sep-62	178	362	41.82	\$563.73
16	R14	580.00									50%				NO ROW FOUND			
17	R14	640.00									50%				NO ROW FOUND			
18	R14	1.83	Est 30' x 663'	0.46	50%	0.23	Lapwai - Gov't	Lapwai Comm	\$1.00/SF	\$10,019	50%	\$5,010	\$33.40	Aug-55	93	447	78.71	\$2,582.11
			Est 30' x 255'	0.18	0%	0.18			\$1.00/SF	\$7,841	50%	\$3,921	\$26.14					\$2,005.20
			Est 30' x 595'	0.34	100%	0			\$1.00/SF	\$0	50%	\$0	\$0.00					\$0.00
19	R14	558.08	Est 10' x 880'	0.20	0%	0.20	Gov't	Lapwai Comm	\$1.00/SF	\$8,712	50%	\$4,356	\$29.04	Feb-63	183	357	40.32	\$1,170.89
20****	R14	5.55	UG 10' x 3,300'	0.76	45%	0.42	Res Subd	Res Subd	\$1.50/SF	\$27,443	50%	\$13,722	\$91.48	Aug-55	93	447	76.71	\$1,017.43
20A	R14	5.55	UG 1,400' x 10'	0.32	60%	0.13	12 Res Lots	Res	\$32,000	\$4,160	50%	\$2,080	\$13.87	Unknown	Est 360	540	145.85	\$2,022.94
21	R14	320.00	60' x 1,020'	1.4	0%	1.4	DG	DG+	\$500	\$700	50%	\$350	\$2.33	May-54	66	474	92.59	\$215.73
			30' x 1,400'	0.96	3%	0.93	Gov't	Comm	\$20,000	\$9,300	50%	\$4,650	\$31.00	Aug-55	93	447	78.71	\$2,378.01
22	R14	344.4	30' x 1,800'	1.24	0%	1.24	DA	D+A+	\$2,000	\$4,880	50%	\$2,440	\$16.27					
23	R14	320.12	60' x 920' (s)	1.27	0%	1.27	DA	DA+	\$1,200	\$1,524	50%	\$762	\$5.08	Sep-62	178	362	41.82	\$212.45
24	R14	240.10	100' x 2,740'	6.29	50%	3.15	DA	DA+	\$1,200	\$3,780	50%	\$1,890	\$12.60	Sep-62	178	362	41.82	\$526.93
25-1*	R14	280.00	50' x 60'	0.07	50%	0.035	IMPP	IMPP	\$800	\$58	50%	\$28	\$0.19	Sep-62	178	362	41.82	\$7.95
25-2*	R14	240.00	60' x 60'	0.08	50%	0.04	IMPP	IMPP	\$800	\$56	50%	\$28	\$0.19	Sep-62	178	362	41.82	\$7.95
26	R14	240.00	100' x 2,855'	6.55	10%	5.9	DG	DG+	\$500	\$2,950	50%	\$1,475	\$9.83	Sep-62	178	362	41.82	\$411.09
27	R14	600.00	40' x 220'	0.20	0%	0.20	TL	CEMM/RHS	\$7,500	\$1,500	50%	\$750	\$5.00	Unknown	Est 360	540	145.85	\$729.25

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