

	in thousands		in thousands		in thousands		in thousands		in thousands		in thousands	
BOOK VALUE @ DEC	2015		2016		2017		2018		2019		2020	
YEAR ASSESSED	2016		2017		2018		2019		2020		2021	
YEAR TAX ACCRUED	2016		2017		2018		2019		2020		2021	
YEAR TAX PAYABLE ( oregon & california)	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	2016 Estimate		2017 Estimate		2018 Estimate		2019 Estimate		2020 Estimate		2021 Estimate	
<b>WASHINGTON - ELECTRIC</b>												
HIST COST INDICATOR-State Assessment	2,200,000		2,300,000		2,300,000		2,393,596		2,527,286		2,664,093	
ESTIMATED SYSTEM VALUE												
ADD : NET ADDITIONS TO PLANT					291,856		281,977		276,328		313,128	
LESS: Intangibles Other					-94,410		-41,436		-35,672		-57,210	
ADD : Smart Grid CIAC												
LESS : Vehicles					-7,850		-10,850		-7,850		-7,850	
LESS : DEPR EST (see Form 1 page 115 rounded)					-96,000		-96,000		-96,000		-96,000	
TAXABLE PERCENTAGE - Total Plant net of Exemptions- page 3 of WA Appraisal	97.7962%		97.4317%		97.4317%		97.4317%		97.4317%		97.4317%	
STATE ALLOCATION % - 3 Factor calculation - page 9 of WA Appraisal	54.0193%		53.8840%		53.8840%		53.8840%		53.8840%		53.8840%	
ALLOCATED VALUE	1,162,235		1,207,502		1,256,640		1,326,828		1,398,652		1,478,487	
add:adjustments	620		492									
GROSS ASSESSED VALUE	1,162,855		1,207,994		1,256,640		1,326,828		1,398,652		1,478,487	
**EQUALIZED VALUE per state Certification Report	1,064,023											
equalization factor (state adj) to reflect annual assessment impacts)	91.501%		91.501%		0.915		0.915		0.915		0.915	
ASSESSED VALUE - (for county taxation)	1,064,023		1,105,327		1,149,838		1,214,061		1,279,780		1,352,830	
OTHER	0		0		0		0		0		0	
	1,064,023		1,105,327		1,149,838		1,214,061		1,279,780		1,352,830	
TAX RATE (actuals from WA payment summary sheet - wgted rate)	0.01191	0.00%	0.01191	0.00%	0.01191		0.01191		0.01191		0.01191	
TAX	12,678		13,170		13,700		14,465		15,248		16,119	
<b>IDAHO - ELECTRIC</b>												
HIST COST INDICATOR	2,098,023		2,268,109		2,268,109		2,361,705		2,495,395		2,632,202	
ESTIMATED SYSTEM VALUE												
ADD : NET ADDITIONS TO PLANT			0		291,856		281,977		276,328		313,128	
LESS: Intangibles Other			0		-94,410		-41,436		-35,672		-57,210	
ADD : Smart Grid CIAC			0		0		0		0		0	
LESS : Vehicles			0		-7,850		-10,850		-7,850		-7,850	
LESS : DEPR EST			0		-96,000		-96,000		-96,000		-96,000	
LESS : OTHER			0									
AMENDED VALUE												
TAXABLE PERCENTAGE	100.0000%		100.0000%		100.0000%		100.0000%		100.0000%		100.0000%	
STATE ALLOCATION %	24.5181%		24.6518%		24.6518%		24.6518%		24.6518%		24.6518%	
ALLOCATED VALUE	514,395		559,130		582,203		615,160		648,885		686,373	
add:adjustments	-9,641		-9,958		-9,958		-9,958		-9,958		-9,958	
GROSS ASSESSED VALUE	504,754		549,172		572,245		605,202		638,927		676,415	
RATIO	1.00		1.00		1.00		1.00		1.00		1.00	
ASSESSED VALUE	504,754		549,172		572,245		605,202		638,927		676,415	
TAX RATE	0.01124	0.00%	0.01124	0.00%	0.01124		0.01124		0.01124		0.01124	
TAX	5,675		6,175		6,434		6,805		7,184		7,605	
<b>MONTANA - ELECTRIC</b>												
(combine E & G)												
ASSESSED VALUE - before Intangible adj	3,431,000		3,761,000		3,761,000		4,005,531		4,234,095		4,463,699	

	in thousands		in thousands		in thousands		in thousands		in thousands			
BOOK VALUE @ DEC YEAR ASSESSED YEAR TAX ACCRUED	2015 2016 2016		2016 2017 2017		2017 2018 2018		2018 2019 2019		2019 2020 2020		2020 2021 2021	
YEAR TAX PAYABLE ( oregon & california)	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	2016 Estimate		2017 Estimate		2018 Estimate		2019 Estimate		2020 Estimate		2021 Estimate	
ASSESSED VALUE - after Intangible adj	3,088,000		3,385,000									
ADD : NET ADDITIONS TO PLANT - E & G					367,531		351,563		352,604		381,983	
ADD : Smart Grid CIAC												
LESS : DEPR EST			0		-123,000		-123,000		-123,000		-123,000	
LESS : INTANGIBLE EST					-400,553		-423,409		-446,370		-472,268	
<b>AMENDED VALUE</b>												
	3,088,000		3,385,000		3,604,978		3,810,685		4,017,329		4,250,413	
TAXABLE PERCENTAGE	100.0000%		100.0000%		100.0000%		100.0000%		100.0000%		100.0000%	
STATE ALLOCATION %	13.6693%		13.0848%		13.0848%		13.0848%		13.0848%		13.0848%	
ALLOCATED VALUE	422,108		442,920		471,704		498,620		525,659		556,157	
add: adjustments	-570		-560		0		0		0		0	
EQUALIZATION FACTOR	1.00		1.00		1.00		1.00		1.00		1.00	
GROSS MARKET VALUE	421,538		442,360		471,704		498,620		525,659		556,157	
RATIO (see County allocation report)	0.0664		0.0652		0.0652		0.0652		0.0652		0.0652	
taxable VALUE	28,000		28,839		30,752		32,506		34,269		36,257	
adjustments	0		0		0		0		0		0	
taxable value	28,000		28,839		30,752		32,506		34,269		36,257	
TAX RATE	0.34825	0.00%	0.34825	0.00%	0.34825		0.34825		0.34825		0.34825	
TAX	9,751		10,043		10,709		11,320		11,934		12,627	

OREGON - ELECTRIC	16/17 Actual		17/18 Estimate		18/19 Estimate		19/20 Estimate		2020/2021 Estimate		2021/2022 Estimate
HIST COST INDICATOR	(Imnaha transmission line)		(Imnaha transmission line)		(Imnaha transmission line)		(Imnaha transmission line)		(Imnaha transmission line)		(Imnaha transmission line)
ESTIMATED SYSTEM VALUE	1,138		1,138		1,138		1,138		1,138		1,138
ADD : LOLO-OXBOW TRANSMISSION LINE - LOCATION 640 (ptn in ID, ptn in OR)	0		0		0		0		0		0
LESS : DEPR EST	0		0		0		0		0		0
TAXABLE PERCENTAGE	100.0000%		100.0000%		100.0000%		100.0000%		100.0000%		100.0000%
STATE ALLOCATION %	100.0000%		100.0000%		100.0000%		100.0000%		100.0000%		100.0000%
ALLOCATED VALUE	1,138		1,138		1,138		1,138		1,138		1,138
add: adjustments											
EQUALIZATION FACTOR	1.00		1.00		1.00		1.00		1.00		1.00
GROSS MARKET VALUE	1,138		1,138		1,138		1,138		1,138		1,138
RATIO	1.0000		1.0000		1.0000		1.0000		1.0000		1.0000
taxable VALUE	1,138		1,138		1,138		1,138		1,138		1,138
ADD: POLL CONTROL EQUIP	0		0		0		0		0		0
taxable value	1,138		1,138		1,138		1,138		1,138		1,138
TAX RATE	0.00924	0.00%	0.00924	0.00%	0.00924		0.00924		0.00924		0.00924
TAX	10.5		11		11		11		11		11

OREGON - ELECTRIC	16/17 Actual		17/18 Estimate		18/19 Estimate		19/20 Estimate		2020/2021 Estimate		2021/2022 Estimate
	Coyote Springs II & misc		Coyote Springs II & misc		Coyote Springs II & misc		Coyote Springs II & misc		Coyote Springs II & misc		Coyote Springs II & misc
ASSESSED VALUE	152,662		173,400		173,400		173,400		173,400		173,400
ADD : NET ADDITIONS TO PLANT					0		0		0		0
LESS : DEPR			0		0		0		0		0
ADD : 100% CS II GENERATING PLANT March 1, 2003 ?			0		0		0		0		0
STATE ALLOCATION %	na		na		na		na		na		na
Other Misc property taxes	0		0		0		0		0		0

	in thousands		in thousands		in thousands		in thousands		in thousands			
BOOK VALUE @ DEC YEAR ASSESSED YEAR TAX ACCRUED	2015 2016 2016		2016 2017 2017		2017 2018 2018		2018 2019 2019		2019 2020 2020		2020 2021 2021	
YEAR TAX PAYABLE ( oregon & california)	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	2016 Estimate		2017 Estimate		2018 Estimate		2019 Estimate		2020 Estimate		2021 Estimate	
In Lieu of Ad Valorem Taxes for 5 year starting in 2003 - Flat Rate												
Estimated levy rate	0.01647	0.00%	0.01647	0.00%	0.01647		0.01647		0.01647		0.01647	
% ownership of plant	100%		100%		100%		100%		100%		100%	
Tax due from Avista Corp	2,515		2,857		2,857		2,857		2,857		2,857	

WASHINGTON - GAS	2016 Estimate		2017 Estimate		2018 Estimate		2019 Estimate		2020 Estimate		2021 Estimate	
HIST COST INDICATOR												
ESTIMATED SYSTEM VALUE	500,000		550,000		550,000		598,675		641,262		690,538	
ADD : NET ADDITIONS TO PLANT					75,675		69,586		76,276		68,855	
LESS : DEPR EST(see Form 1 pg 115 - Rounded)					-27,000		-27,000		-27,000		-27,000	
TAXABLE PERCENTAGE - Total Plant net of Exemptions- page 3 of WA Appraisal	96.5099%		94.2417%		94.2417%		94.2417%		94.2417%		94.2417%	
STATE ALLOCATION % - 3 Factor calculation - page 9 of WA Appraisal	47.6452%		47.4895%		47.4895%		47.4895%		47.4895%		47.4895%	
ALLOCATED VALUE	229,912		246,152		267,937		286,996		309,050		327,782	
add: adjustments												
GROSS ASSESSED VALUE	229,912		246,152		267,937		286,996		309,050		327,782	
**EQUALIZED VALUE per state Certification Report	213,561											
equalization factor (state adj) to reflect annual assessment Impacts)	92.888%		92.888%		92.8882%		92.8882%		92.8882%		92.8882%	
ASSESSED VALUE - (for county taxation)	213,561		228,646		248,882		266,586		287,071		304,471	
TAX RATE (actuals from WA payment summary sheet - wgted rate)	0.01275	0.00%	0.01275	0.00%	0.01275		0.01275		0.01275		0.01275	
	2,723		2,915		3,173		3,399		3,660		3,882	

IDAHO - GAS	2016 ACTUAL		2017 Estimate		2018 Estimate		2019 Estimate		2020 Estimate		2021 Estimate	
HIST COST INDICATOR												
ESTIMATED SYSTEM VALUE	558,893		631,443		631,443		680,118		722,705		771,980	
ADD : NET ADDITIONS TO PLANT			0		75,675		69,586		76,276		68,855	
LESS : DEPR EST			0		-27,000		-27,000		-27,000		-27,000	
TAXABLE PERCENTAGE	100.0000%		100.0000%		100.0000%		100.0000%		100.0000%		100.0000%	
STATE ALLOCATION %	18.4464%		18.3795%		18.3795%		18.3795%		18.3795%		18.3795%	
ALLOCATED VALUE	103,096		116,056		125,002		132,829		141,886		149,579	
add: adjustments			-100									
GROSS ASSESSED VALUE	103,096		115,956		125,002		132,829		141,886		149,579	
RATIO	1.00		1.00		1.00		1.00		1.00		1.00	
ASSESSED VALUE	103,096		115,956		125,002		132,829		141,886		149,579	
TAX RATE	0.01426	0.00%	0.01426	0.00%	0.01426		0.01426		0.01426		0.01426	
TAX	1,470		1,653		1,782		1,894		2,023		2,133	

OREGON - GAS	16/17 Actual		17/18 Estimate		18/19 Estimate		19/20 Estimate		2020/2021 Estimate		2021/2022 Estimate	
ASSESSED VALUE OREGON												
ESTIMATED STATE VALUE	243,796		282,100		282,100		299,248		312,843		326,857	
ADD : NET ADDs TO PLANT (OREGON ONLY)			0		17,148		13,594		14,014		20,213	
LESS : DEPR EST			0		0		0		0		0	
TAXABLE PERCENTAGE	100.0000%		100.0000%		100.0000%		100.0000%		100.0000%		100.0000%	

	in thousands		in thousands		in thousands		in thousands		in thousands		
BOOK VALUE @ DEC YEAR ASSESSED <b>YEAR TAX ACCRUED</b>	2015 2016 <b>2016</b>		2016 2017 <b>2017</b>		2017 2018 <b>2018</b>		2018 2019 <b>2019</b>		2019 2020 <b>2020</b>		2020 2021 <b>2021</b>
YEAR TAX PAYABLE ( oregon & california)	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022
	<b>2016 Estimate</b>		<b>2017 Estimate</b>		<b>2018 Estimate</b>		<b>2019 Estimate</b>		<b>2020 Estimate</b>		<b>2021 Estimate</b>
STATE ALLOCATION %	100.0000%		100.0000%		100.0000%		100.0000%		100.0000%		100.0000%
STATE VALUE	243,796		282,100		299,248		312,843		326,857		347,070
Adjustments:											
	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
GROSS ASSESSED VALUE	243,796		282,100		299,248		312,843		326,857		347,070
RATIO	1.000		1.000		1.000		1.000		1.000		1.000
ASSESSED VALUE	243,796		282,100		299,248		312,843		326,857		347,070
TAX RATE	0.013061	0.00%	0.01306	0.00%	0.01306		0.01306		0.01306		0.01306
TAX	3,184		3,684		3,908		4,086		4,269		4,533

<b>PROPERTY TAX ESTIMATES FOR 2017-2021 5YR FORECAST</b>	<b>REVISED 2016 at 05/02/2017</b>	<b>REVISED 2017-2021 at 09/21/2017</b>	<b>REVISED 2017-2021 at 05/02/2017</b>	<b>REVISED 2017-2021 at 05/02/2017</b>	<b>REVISED 2017-2021 at 05/02/2017</b>	<b>REVISED 2017-2021 at 05/02/2017</b>
SUMMARY:	ACTUAL/Estimate 2016	Estimate 2017	Estimate 2018	Estimate 2019	Estimate 2020	Estimate 2021
<b>ELECTRIC:</b>						
WASHINGTON	12,678	13,170	13,700	14,465	15,248	16,119
EST ADJ TO WASH						
IDAHO	5,675	6,175	6,434	6,805	7,184	7,605
MONTANA	9,751	10,043	10,709	11,320	11,934	12,627
OREGON - Transm line only	10.5	11	11	11	11	11
OREGON - Coyote Springs II	2,515	2,857	2,857	2,857	2,857	2,857
<b>SUBTOTAL</b>	<b>30,629</b>	<b>32,255</b>	<b>33,711</b>	<b>35,458</b>	<b>37,234</b>	<b>39,218</b>
<b>GAS:</b>						
WASHINGTON	2,723	2,915	3,173	3,399	3,660	3,882
IDAHO	1,470	1,653	1,782	1,894	2,023	2,133
OREGON	3,184	3,684	3,908	4,086	4,269	4,533
OTHER	0	0	0	0	0	0
<b>SUBTOTAL</b>	<b>7,377</b>	<b>8,253</b>	<b>8,864</b>	<b>9,379</b>	<b>9,953</b>	<b>10,548</b>
<b>TOTAL EST TAX</b>	<b>38,007</b>	<b>40,508</b>	<b>42,575</b>	<b>44,837</b>	<b>47,186</b>	<b>49,766</b>
	Uses 2% levy increases <b>1,682</b>	Uses 2% levy increases <b>2,501</b>	Uses 2% levy increases <b>2,067</b>	Uses 2% levy increases <b>2,262</b>	Uses 2% levy increases <b>2,349</b>	Uses 2% levy increases <b>2,580</b>