

BOOK VALUE @ DEC
YEAR ASSESSED
<b>YEAR TAX ACCRUED</b>
YEAR TAX PAYABLE ( oregon & california)
<b>WASHINGTON - ELECTRIC</b>
HIST COST INDICATOR-State Assessment
ESTIMATED SYSTEM VALUE
ADD : NET ADDITIONS TO PLANT
LESS : Intangibles Other
ADD : Smart Grid CIAC
LESS : Vehicles
LESS : DEPR EST (see Form 1 page 115 rounded)
TAXABLE PERCENTAGE - Total Plant net of Exemptions- page 3 of WA Appraisal
STATE ALLOCATION % - 3 Factor calculation - page 9 of WA Appraisal
ALLOCATED VALUE
add:adjustments
GROSS ASSESSED VALUE
**EQUALIZED VALUE per state Certification Report
equalization factor (state adj to reflect annual assessment impacts)
ASSESSED VALUE - (for county taxation)
OTHER
TAX RATE (actuals from WA payment summary sheet - wgted rate)
TAX
<b>IDAHO - ELECTRIC</b>
HIST COST INDICATOR
ESTIMATED SYSTEM VALUE
ADD : NET ADDITIONS TO PLANT
LESS : Intangibles Other
ADD : Smart Grid CIAC
LESS : Vehicles
LESS : DEPR EST
LESS : OTHER
TAXABLE PERCENTAGE
STATE ALLOCATION %
ALLOCATED VALUE
add:adjustments
GROSS ASSESSED VALUE
RATIO
ASSESSED VALUE
TAX RATE
TAX

in thousands	
2016	2017
<b>2017</b>	
2017-2018	
2017 Estimate	
2,300,000	Actual per State DOR
97.4317%	Actual per State DOR
53.8840%	Actual per State DOR
1,207,502	
492	Actual per State DOR
1,207,994	Actual
91.501%	2016 ratio
1,105,327	Calculation
0	
1,105,327	
0.01191	2016 weighted average rate
13,170	2017 WA estimated property tax
2017 Estimate	
2,268,109	Actual per State DOR
0	
0	
0	
0	
0	
100.0000%	Actual per State DOR
24.6518%	Actual per State DOR
559,130	
-9,958	Actual per State DOR
549,172	
1.00	
549,172	Actual
0.01124	2016 weighted average rate
6,175	2017 ID estimated property tax

BOOK VALUE @ DEC  
 YEAR ASSESSED  
**YEAR TAX ACCRUED**

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YEAR TAX PAYABLE ( oregon & california)

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**MONTANA - ELECTRIC**

ASSESSED VALUE - before Intangible adj  
 ASSESSED VALUE - after Intangible adj  
 ADD : NET ADDITIONS TO PLANT - E & G  
 ADD : Smart Grid CIAC  
 LESS : DEPR EST  
 LESS : INTANGIBLE EST

TAXABLE PERCENTAGE  
 STATE ALLOCATION %  
 ALLOCATED VALUE  
 add: adjustments  
 EQUALIZATION FACTOR  
 GROSS MARKET VALUE  
 RATIO (see County allocation report)

taxable VALUE  
 adjustments  
 taxable value  
 TAX RATE  
 TAX

in thousands

2016	
2017	
<b>2017</b>	
2017-2018	

  

<b>2017 Estimate</b>	
(combine E & G)	
<b>3,761,000</b>	Actual per State DOR
<b>3,385,000</b>	Actual per State DOR
<b>0</b>	
<b>3,385,000</b>	Actual per State DOR
<b>100.0000%</b>	Actual per State DOR
<b>13.0848%</b>	Actual per State DOR
<b>442,920</b>	
<b>-560</b>	Actual per State DOR
<b>1.00</b>	Actual per State DOR
<b>442,360</b>	
<b>0.0652</b>	weighted average ratio
<b>28,839</b>	
<b>0</b>	
<b>28,839</b>	Actual
<b>0.34825</b>	2016 weighted average rate
<b>10,043</b>	2017 MT estimated property tax

**OREGON - ELECTRIC**

HIST COST INDICATOR  
 ESTIMATED SYSTEM VALUE  
 ADD : LOLO-OXBOW TRANSMISSION LINE - LOCATION 640 (ptn in ID, ptn in OR)  
 LESS : DEPR EST  
 TAXABLE PERCENTAGE  
 STATE ALLOCATION %  
 ALLOCATED VALUE  
 add: adjustments  
 EQUALIZATION FACTOR  
 GROSS MARKET VALUE  
 RATIO

taxable VALUE  
 ADD: POLL CONTROL EQUIP  
 taxable value  
 TAX RATE  
 TAX

<b>17/18 Estimate</b>	
(Imnaha transmission line)	
<b>1,138</b>	2016/2017 assessment value
<b>0</b>	
<b>0</b>	
<b>100.0000%</b>	
<b>100.0000%</b>	
<b>1,138</b>	
<b>1.00</b>	
<b>1,138</b>	
<b>1.0000</b>	
<b>1,138</b>	
<b>0</b>	
<b>1,138</b>	
<b>0.00924</b>	2016/2017 tax rate
<b>11</b>	2017/2018 OR electric transmission estimated property tax

BOOK VALUE @ DEC  
YEAR ASSESSED  
**YEAR TAX ACCRUED**

YEAR TAX PAYABLE ( oregon & california)

OREGON - ELECTRIC
ASSESSED VALUE
ADD : NET ADDITIONS TO PLANT
LESS : DEPR
ADD : 100% CS II GENERATING PLANT March 1, 2003 ?
STATE ALLOCATION %
Other Misc property taxes
In Lieu of Ad Valorem Taxes for 5 year staring in 2003 - Flat Rate
Estimated levy rate
% ownership of plant
Tax due from Avista Corp

in thousands

2016
2017
<b>2017</b>
2017-2018

17/18 Estimate
Coyote Springs II & misc
<b>173,400</b>
0
0
na
0

Actual per State DOR

0.01647	2016/2017 tax rate
100%	
<b>2,857</b>	2017/2018 OR electric production estimated property tax

**PROPERTY TAX ESTIMATES FOR 2017-2021 5YR FORECAST**

**SUMMARY:**

**ELECTRIC:**

WASHINGTON  
EST ADJ TO WASH  
IDAHO  
MONTANA  
OREGON - Transm line only  
OREGON - Coyote Springs II  
  
SUBTOTAL

**REVISED  
2017-2021  
at 09/21/2017**

Estimate	2017
	13,170
	6,175
	10,043
	11
	2,857
	<b>32,255</b>

BOOK VALUE @ DEC  
YEAR ASSESSED  
**YEAR TAX ACCRUED**

YEAR TAX PAYABLE ( oregon & california)

**WASHINGTON - GAS**

HIST COST INDICATOR  
ESTIMATED SYSTEM VALUE  
ADD : NET ADDITIONS TO PLANT  
LESS : DEPR EST(see Form 1 pg 115 - Rounded)  
TAXABLE PERCENTAGE - Total Plant net of Exemptions- page 3 of WA Appraisal  
STATE ALLOCATION % - 3 Factor calculation - page 9 of WA Appraisal  
ALLOCATED VALUE  
add: adjustments  
GROSS ASSESSED VALUE  
\*\*EQUALIZED VALUE per state Certification Report  
equalization factor (state adj) to reflect annual assessment impacts)  
ASSESSED VALUE - (for county taxation)  
TAX RATE (actuals from WA payment summary sheet - wgted rate)

**IDAHO - GAS**

HIST COST INDICATOR  
ESTIMATED SYSTEM VALUE  
ADD : NET ADDITIONS TO PLANT  
LESS : DEPR EST  
TAXABLE PERCENTAGE  
STATE ALLOCATION %  
ALLOCATED VALUE  
add: adjustments  
GROSS ASSESSED VALUE  
RATIO  
ASSESSED VALUE  
TAX RATE  
TAX

in thousands

2016	2017	2017
		2017-2018
		<b>2017 Estimate</b>
	550,000	Actual per State DOR
	94.2417%	Actual per State DOR
	47.4895%	Actual per State DOR
	246,152	
	246,152	Actual per State DOR
	92.888%	2016 ratio
	228,646	
	0.01275	2016 weighted average rate
	2,915	2017 WA estimated property tax
		<b>2017 Estimate</b>
	631,443	Actual per State DOR
	0	
	0	
	100.0000%	Actual per State DOR
	18.3795%	Actual per State DOR
	116,056	
	-100	Actual per State DOR
	115,956	
	1.00	
	115,956	Actual
	0.01426	2016 weighted average rate
	1,653	2017 ID estimated property tax

BOOK VALUE @ DEC  
YEAR ASSESSED  
**YEAR TAX ACCRUED**

YEAR TAX PAYABLE ( oregon & california)
<b>OREGON - GAS</b>
ESTIMATED STATE VALUE
ADD : NET ADDs TO PLANT (OREGON ONLY)
LESS : DEPR EST
TAXABLE PERCENTAGE
STATE ALLOCATION %
STATE VALUE
Adjustments:
GROSS ASSESSED VALUE
RATIO
ASSESSED VALUE
TAX RATE
TAX

in thousands

2016	
2017	
<b>2017</b>	
2017-2018	
<b>17/18 Estimate</b>	
282,100	Actual per State DOR
0	
100.0000%	
100.0000%	
282,100	
100.00%	
282,100	
1.000	
282,100	
0.01306	2016/2017 weighted average rate
3,684	2017/2018 OR estimated property tax

**PROPERTY TAX ESTIMATES FOR 2017-2021 5YR FORECAST**

SUMMARY:

GAS:

WASHINGTON	
IDAHO	
OREGON	
OTHER	
<b>SUBTOTAL</b>	

**REVISED**  
**2017-2021**  
**at 09/21/2017**

<b>Estimate</b>	
<b>2017</b>	
2,915	
1,653	
3,684	
0	
<b>8,253</b>	