

PROPERTY TAX REDUCTION (Circuit Breaker) STATISTICS 2024

Introduction:

This is an annually updated report which traces the history of the Idaho property tax reduction program, commonly known as the "Circuit Breaker" or PTR program. This report includes current program statistics and charts. Statistics are included for the Veteran's and Occupancy Tax programs as well as the original PTR program.

Key Recent Program Trends:

Total benefits paid by the original PTR program (prior to the additional veteran's benefit and occupancy tax programs which began in 2019) decreased 0.7%. Total benefits from all programs increased 16.2% in 2021 but decreased 2.1% in 2022. HB389, passed in 2020, added a value cap to the PTR program. This was amended in 2021 and implemented for the first time in 2022. This limit removed just over 800 claimants from the program. Further modifications decreased the number of claimants removed due to the value cap in 2024. The following table summarizes participation and benefit changes in the ongoing and major new portions of the property tax reduction program for the last three years.

Year	Original PTR Program			Disabled Veterans Program		
	Number of claims	Total Benefits Paid (\$ millions)	Average Benefit per Claim (\$)	Number of claims	Total Benefits Paid (\$ millions)	Average Benefit per claim (\$)*
2020	26916	18.25	678	2337*	2.40	1,028
Percent change 2019 - 2020	+0.5%	-0.4%	-1.0%	+111.9%	+112.4%	+0.2%
2021	25482	20.40	801	3019**	3.55	1,176
Percent change 2020 - 2021	-5.3%	+11.8%	+18.1%	+29.2%	+47.9%	+14.4%
2022	23792	19.11	803	3568***	4.39	1,231
Percent change 2021-2022	-4.12%	-0.7%	+0.3%	+18.2%	+23.7%	+4.7%
2024	23957	17.85	745	5440****	6.5	1195
Percent change 2022 - 2024	+0.7%	-6.6%	-7.2%	+52.4%	+48.1%	-2.9%

* Includes 569 claimants also receiving benefit under original PTR program.

** Includes 501 claimants also receiving benefit under the original PTR program.

*** Includes 683 claimants also receiving benefit under the original PTR program.

**** Includes 279 claimants also receiving benefit under the original PTR program.

In addition to the amounts shown in the above table, the following amounts were paid as credits on occupancy taxes: 2020: \$51,325, 2021: \$37,422, 2022: \$27,777, 2023: \$46,940. 2024: \$38,203.

In total, the combined programs benefited 29,118 claimant households in 2024.

Including the Disabled Veterans program, the total number of claims increased by 9.2%, with most of this increase due to the large growth in the number of disabled veterans receiving benefits. Benefits for approved PTR claimants have been level at about 65% of property taxes due for several years. Notably, this proportion remains well below the percentage of taxes paid in 2006, when benefits averaged 86% of property taxes. In 2024, 54.2% of all original program claimants had all property taxes on their homesteads paid by this program. This percentage was higher than in 2022 but remains well below its recent peak of 73% in 2007.

History and General Program Information:

Idaho's circuit breaker program provides reduced property taxes to elderly, disabled, and widowed taxpayers. The state replaces local government property tax revenue that otherwise would be lost because of the tax reduction allowance. The circuit breaker program began in 1974, evolving from a previously existing widow's exemption. In its first year, 15,932 circuit breaker claims were submitted and 15,924 were approved for benefits totaling \$1.87 million, of which \$1.5 million was paid by the state, with the remainder paid by counties.

The following table describes program participation changes in general terms.

Circuit Breaker Historical Participation Patterns

<u>Year</u>	<u>General Trend</u>	<u>Discussion</u>
1981	Large increase	Disabled persons now eligible for benefits.
1982-1986	Level	No major program changes.
1987-1988	Large increase	Increased emphasis on awareness.
1989-1992	Slight increase	
1993-1995	Moderate increase	Maximum benefit increased substantially.
1996-2001	Level to slightly decreasing	Maximum benefit increased substantially then level since 1999.
2002 - 2005	Slight increase	
2006	Large increase	Maximum benefits and income ceiling increased through legislation.
2007 - 2008	Decrease in number of claims	Maximum benefits and income ceiling frozen.
2009 - 2011	Slight increase or flat	Maximum benefits and income ceiling remain frozen.
2012 – 2013	Decrease in number of claims	Maximum benefits and income ceiling remain frozen.
2014-2017	Slight decrease in number of claims	Maximum benefits frozen but income ceiling increased.
2018	Slight increase in number of claims	Maximum benefits frozen but income ceiling increased.
2019 - 2020	Increase in program participation	Income ceiling increased and new disabled veterans' benefits added.
2021	Decrease in program participation despite increase in maximum benefits	Disabled veterans participation continues to increase rapidly, but original program participation is declining.
2022	Decrease in program participation and benefits	Claimants with higher value homes eliminated.
2024	Increase in benefits	Many more disabled veterans participated, and homeowner tax relief lowered homeowner property taxes in many cases.

Chart I provides a chronology of major program statistics, including benefits and participation and annual changes in per claim and total benefits since 1981. 2021, 2022, and 2024 figures include the 100% Service-Connected Disabled Veterans Property Tax program. 2023 data is not available.

CHART I:

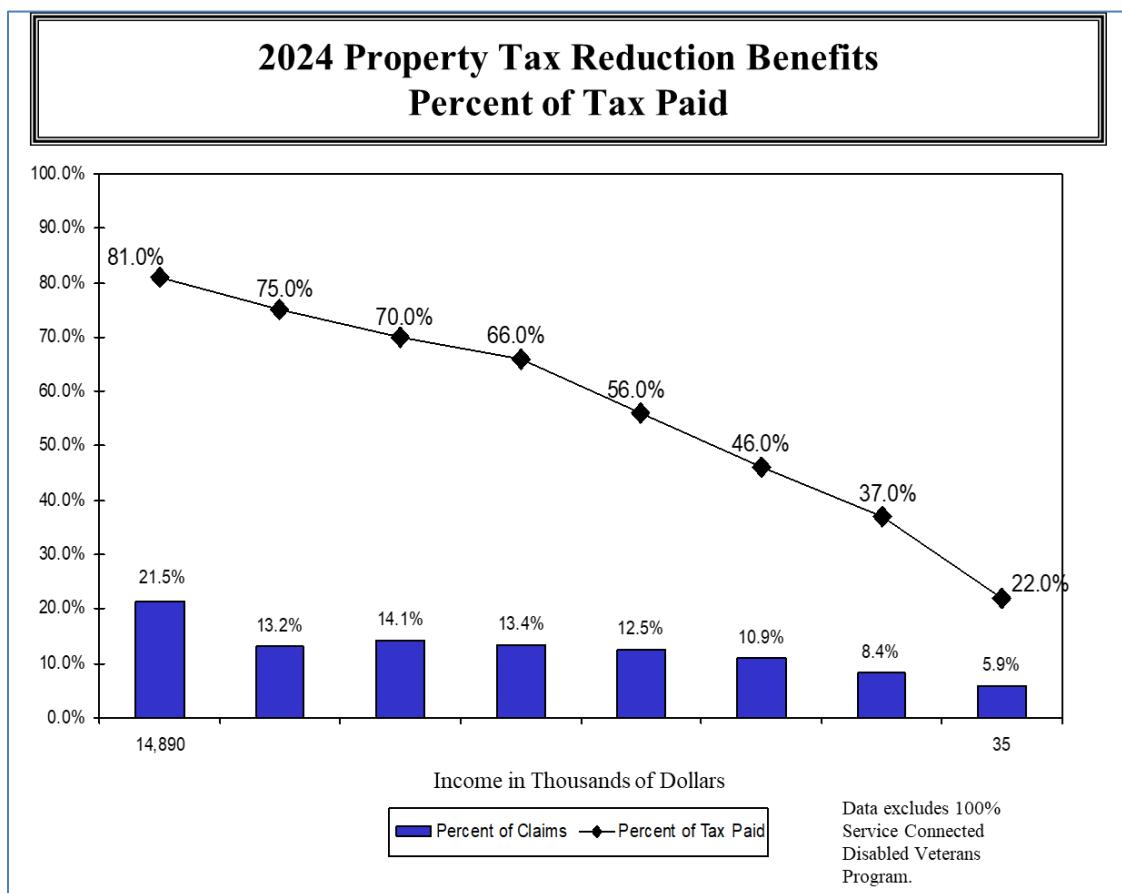
Property Tax Reduction and 100% Service Connected Disabled Veterans Statistics and History								
Year	Approved Claimants:		Benefits Paid and Changes in Benefits:			Eligibility:		
	Number	Percent Change from prior year	Average \$ per Claimant	Percent Change in per Claim \$	Total (\$ Millions)	Percent Change in Total Costs	Maximum Income (\$)	
1981	17,160	9.6%	174.83	0.2%	3.00	9.9%	10,000	400
1982	17,633	2.8%	182.61	4.5%	3.22	7.3%	11,100	400
1983	17,649	0.1%	177.35	-2.9%	3.13	-2.8%	11,900	400
1984	17,417	-1.3%	181.43	2.3%	3.16	1.0%	11,900	400
1985	17,347	-0.4%	188.51	3.9%	3.27	3.5%	12,300	400
1986	17,605	1.5%	199.94	6.1%	3.52	7.6%	12,730	400
1987	18,757	6.5%	206.32	3.2%	3.87	9.9%	13,120	400
1988	19,725	5.2%	210.90	2.2%	4.16	7.5%	13,320	400
1989	20,073	1.8%	214.22	1.6%	4.30	3.4%	13,860	400
1990	20,777	3.5%	216.10	0.9%	4.49	4.4%	14,410	400
1991	21,026	1.2%	218.30	1.0%	4.59	2.2%	15,100	400
1992	21,222	0.9%	284.14	30.2%	6.03	31.4%	15,920	600
1993	22,324	5.2%	336.04	18.3%	7.50	24.4%	16,510	800
1994	23,012	3.1%	358.13	6.6%	8.24	9.9%	16,990	800
1995	24,254	5.4%	363.04	1.4%	8.81	6.8%	17,430	800
1996	24,185	-0.3%	397.27	9.4%	9.61	9.1%	17,910	900
1997	24,629	1.8%	419.29	5.5%	10.33	7.5%	18,380	1,000
1998	24,431	-0.8%	445.75	6.3%	10.89	5.5%	18,920	1,100
1999	24,331	-0.4%	471.42	5.8%	11.47	5.3%	19,310	1,200
2000	24,209	-0.5%	483.29	2.5%	11.70	2.0%	19,570	1,200
2001	24,175	-0.1%	496.38	2.7%	12.00	2.6%	20,050	1,200
2002	24,684	2.1%	517.34	4.2%	12.77	6.4%	20,750	1,200
2003	26,031	5.5%	540.78	4.5%	14.08	10.3%	21,290	1,200
2004	26,493	1.8%	564.93	4.5%	14.97	6.3%	21,580	1,200
2005	26,656	0.6%	579.46	2.6%	15.45	3.2%	22,040	1,200
2006	28,737	7.8%	534.09	-7.8%	15.35	-0.6%	28,000	1,320
2007	28,202	-1.9%	543.12	1.7%	15.32	-0.2%	28,000	1,320
2008	27,831	-1.3%	554.43	2.1%	15.43	0.7%	28,000	1,320
2009	27,920	0.3%	561.40	1.3%	15.67	1.6%	28,000	1,320
2010	28,399	1.7%	565.21	0.7%	16.05	2.4%	28,000	1,320
2011	28,479	0.3%	562.54	-0.5%	16.02	-0.2%	28,000	1,320
2012	28,426	-0.2%	557.20	-1.0%	15.84	-1.1%	28,000	1,320
2013	27,734	-2.4%	565.54	1.5%	15.68	-1.0%	28,000	1,320
2014	27,365	-1.3%	594.79	5.2%	16.27	3.8%	28,700	1,320
2015	27,270	-1.0%	607.40	2.1%	16.56	1.8%	29,100	1,320
2016	27,097	-0.6%	624.34	2.8%	16.92	2.1%	29,470	1,320
2017	26,950	-0.5%	648.74	3.9%	17.48	3.4%	29,640	1,320
2018	27,078	0.5%	665.44	2.6%	18.02	3.1%	30,050	1,320
2019	27,575	1.8%	705.85	6.1%	19.46	8.0%	30,450	1,320/2,640
2020	28,684	4.0%	719.91	2.0%	20.65	6.1%	31,280	1,320/2,640
2021	28,000	-2.0%	855.39	18.9%	23.95	16.0%	31,900	1,500/3,000
2022	26,677	-4.7%	880.88	3.0%	23.50	-1.9%	32,230	1,500/3,000
2024	29,118	9.1%	836.16	-5.1%	24.35	0.7%	37,000	1500/3000
Totals	1,047,348		493.64		517.08			

The dual maximum benefit beginning in 2019 reflects the additional benefit that could be allowed for 100% service-connected disabled veterans.

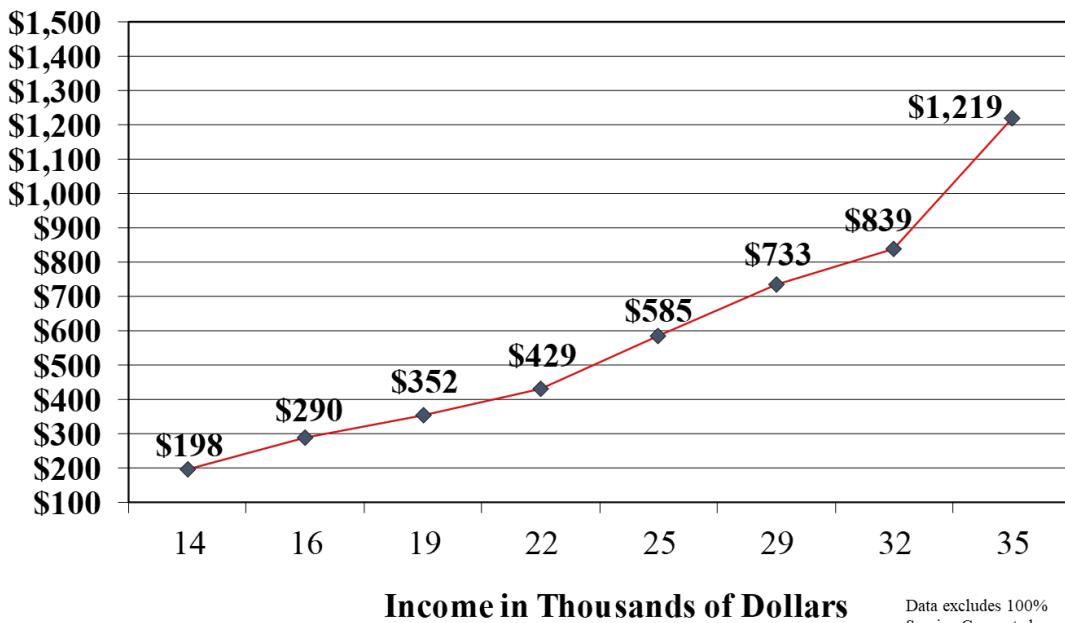
Benefits have been fully state funded through a continuous appropriation from the sales tax account since 1987, and in all but the following years:

- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
- 1985: State paid \$3.106 million or 94.9%;
- 1986: State paid \$3.186 million or 90.6%.

The following charts demonstrate 2024 circuit breaker benefits (excluding veterans benefits) and remaining taxes for claimants at various income levels:



2024 Property Tax Reduction Benefits Average Taxes Owing after Benefits



Data excludes 100%
Service Connected
Disabled Veterans
Program.

The typical claimant in 2024 had an income of about \$21,200, while average per claimant property taxes were about \$1,244, of which circuit breaker benefits typically cover all but \$429 (34%). For claimants with incomes greater than the median, there is a sharp drop in the percent of taxes paid by the program.

The charts attached to this report include detailed 2024 statistics and show changes in benefits since the early years of the circuit breaker program.

Cost of Living Adjustments:

From 1982 through 2006, factors were applied annually (except 1983-1984) to adjust income brackets so that claimants were not penalized by inflation compensation paid by Social Security. This principle changed because of legislation in 2006 that raised the income ceiling but tied future increases to a formula based on federal poverty guidelines. The income ceiling exceeded these guidelines until 2014, so, between 2006 and 2013 there were no income ceiling adjustments. Poverty guidelines have been updated and program income limits increased each year beginning in 2014.

By grouping 2024 applicants according to income, it is evident that most applicants are in the lowest income brackets.

2024 Property Tax Reduction Claimants by Income Bracket Based on Income Received in 2023				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	14,890	5,159	21.5%	21.5%
14,891	18,030	3,172	13.2%	34.8%
18,031	21,190	3,383	14.1%	48.9%
21,191	24,350	3,205	13.4%	62.3%
24,351	27,510	2,992	12.5%	74.8%
27,511	30,660	2,609	10.9%	85.7%
30,661	33,820	2,014	8.4%	94.1%
33,821	37,000	1,423	5.9%	100.0%
Total:		23,957	100.0%	

*Data excludes 100% Service Connected Disabled Veterans program

Medical Expense Deduction:

The average medical expense deduction is \$3,455 currently. This year 79% of all applicants utilized this provision. Since applicants typically receive about 70% of the maximum benefits for which they are eligible, this deduction translates into about \$150 per claim or \$3.6 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 25%.

Allowance of Benefits for Widows and Disabled Persons:

Most of the program beneficiaries are senior citizens over age 65. Categorization of all applicants follows:

Property Tax Reduction Claimants by Type of Eligibility - 2024*		
Status	Number of Claims	% of Claims
Over age 65	21,118	88.1%
Younger Widows	607	2.5%
Younger Widowers**	-	
10 + SC VA Disabled	292	1.2%
Non-SC VA Disabled	2	0.0%
Social Security Disabled	1,749	7.3%
Other & Multiple	189	0.8%
Total:	23,957	100.0%

*Data excludes 100% Service Connected Disabled Veterans program

**Due to program change widowers were not captured separately.

The proportion of claimants in each of the eligibility status categories shown in the above table has not changed appreciably in several years.

State Audit of Claims:

In its annual audit of applications, the tax commission attempts to determine the validity of all claims submitted. Since the inception of this audit process in 1977, with the exception of 2023, net savings of \$8.9 million (including re-audit collections) have been realized. Direct net audit savings related to 2024 claims were \$194,362. This was supplemented by re-audit of prior year claims using additional data not originally available, resulting in additional collections on deficiency notices in the amount of \$131,986. Total audit program savings were \$326,348 during 2024.

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May 7, 2024

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*Unless otherwise indicated, all charts are for Property Tax Reduction only.

Circuit Breaker: 2024 Claims Summary (PTR Only)					
05/05/25	NUMBER OF CLAIMS SUBMITTED	CHANGED OR DISAPPROVED BY STC: DISAPPROVALS	NUMBER OF CLAIMS APPROVED	2024 APPROVED PTR BENEFITS	
COUNTY	2024	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,867	152	287	3,580	\$3,153,030.75
Adams	154	9	20	134	\$57,182.46
Bannock	1,225	58	54	1,171	\$901,245.30
Bear Lake	166	4	11	155	\$64,646.67
Benewah	317	5	20	297	\$131,902.16
Bingham	639	42	41	598	\$409,674.98
Blaine	135	24	21	114	\$102,981.42
Boise	194	5	14	180	\$103,388.80
Bonner	1,009	35	30	979	\$628,823.46
Bonneville	1,184	109	85	1,099	\$897,985.74
Boundary	350	14	7	343	\$202,578.28
Butte	96	4	1	95	\$47,844.80
Camas	37	5	5	32	\$14,970.58
Canyon	3,564	119	311	3,253	\$2,650,315.36
Caribou	134	10	7	127	\$90,817.20
Cassia	401	43	38	363	\$182,541.48
Clark	7	2	2	5	\$1,655.22
Clearwater	291	8	11	280	\$182,041.42
Custer	164	5	21	143	\$58,715.96
Elmore	448	14	21	427	\$309,286.98
Franklin	181	7	7	174	\$127,059.43
Fremont	225	21	20	205	\$98,665.72
Gem	548	19	48	500	\$271,409.06
Gooding	344	17	7	337	\$215,197.00
Idaho	526	5	37	489	\$211,035.77
Jefferson	364	3	10	354	\$237,345.78
Jerome	335	28	16	319	\$272,583.14
Kootenai	2,549	58	31	2,518	\$2,022,879.75
Latah	452	17	37	415	\$300,315.22
Lemhi	339	20	19	320	\$194,197.15
Lewis	113	3	11	102	\$68,750.73
Lincoln	64	23	3	61	\$34,034.62
Madison	231	14	6	225	\$175,017.20
Minidoka	472	9	5	467	\$287,822.09
Nez Perce	749	12	22	727	\$653,505.66
Oneida	95	1	3	92	\$53,095.36
Owyhee	226	17	28	198	\$139,303.59
Payette	537	13	29	508	\$343,107.22
Power	112	9	12	100	\$80,372.68
Shoshone	577	17	5	572	\$384,249.86
Teton	62	11	5	57	\$46,064.64
Twin Falls	1,367	35	61	1,306	\$1,079,960.46
Valley	161	6	13	148	\$88,876.98
Washington	423	20	35	388	\$269,678.18
2024 PTR Totals:	25,434	1,052	10	1477	\$17,846,156.30

CIRCUIT BREAKER: 2024 CLAIMS SUMMARY (PTR only)

05/05/25	AUDIT CHECKS COMPLETED IN 2024				
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,867	1	0	3,867	446
Adams	154	0	0	154	3
Bannock	1,225	0	0	1,225	171
Bear Lake	166	1	0	166	13
Benewah	317	0	0	317	43
Bingham	639	1	0	639	70
Blaine	135	0	0	135	27
Boise	194	0	0	194	36
Bonner	1,009	5	0	1,009	169
Bonneville	1,184	0	0	1,184	98
Boundary	350	2	0	350	36
Butte	96	0	0	96	12
Camas	37	0	0	37	7
Canyon	3,564	1	0	3,564	357
Caribou	134	0	0	134	18
Cassia	401	0	0	401	41
Clark	7	0	0	7	1
Clearwater	291	1	0	291	39
Custer	164	0	0	164	17
Elmore	448	1	0	448	52
Franklin	181	1	0	181	30
Fremont	225	1	0	225	22
Gem	548	1	0	548	86
Gooding	344	2	0	344	49
Idaho	526	1	0	526	69
Jefferson	364	0	0	364	49
Jerome	335	1	0	335	59
Kootenai	2,549	4	0	2,549	418
Latah	452	0	0	452	68
Lemhi	339	1	0	339	55
Lewis	113	0	0	113	14
Lincoln	64	0	0	64	7
Madison	231	1	0	231	38
Minidoka	472	0	0	472	49
Nez Perce	749	0	0	749	104
Oneida	95	0	0	95	13
Owyhee	226	4	0	226	28
Payette	537	0	0	537	55
Power	112	0	0	112	20
Shoshone	577	0	0	577	71
Teton	62	1	0	62	11
Twin Falls	1,367	0	0	1,367	246
Valley	161	0	0	161	20
Washington	423	0	0	423	48
Totals:	25,434	31	0	25,434	3,285

PROPERTY TAX REDUCTION: 2024 CLAIMS SUMMARY

		TOTAL BENEFIT CHANGES ON PTR & VA APPLICATIONS (STC AUDIT)				MEDICAL EXPENSES REPORTED BY CLAIMANTS:			
COUNTY	DECREASED	INCREASED	NET	TOTAL \$	# APPS. W/MEDICAL	% CLAIMING MEDICAL	\$ MED PER CLAIM W/MED	AVERAGE MED \$: COUNTY	
Ada	50,844	18,485	32,359.00	\$13,102,263.00	3,043	78.7%	4,305.71	3,388.22	
Adams	9,954	100	9,854.00	\$588,023.00	146	94.8%	4,027.55	3,818.33	
Bannock	9,389	3,473	5,916.00	\$4,049,556.00	1,004	82.0%	4,033.42	3,305.76	
Bear Lake	2,892	70	2,822.00	\$665,159.00	134	80.7%	7,202.68	5,814.21	
Benewah	5,450	37	5,413.00	\$971,188.00	228	71.9%	4,259.60	3,063.68	
Bingham	3,507	2,597	910.00	\$2,242,812.00	530	82.9%	4,420.40	3,666.37	
Blaine	20,046	2,369	17,677.00	\$400,933.00	114	84.4%	3,516.96	2,969.87	
Boise	1,387	490	897.00	\$470,950.00	154	79.4%	3,058.12	2,427.58	
Bonner	9,909	1,140	8,769.00	\$3,255,082.00	746	73.9%	4,363.38	3,226.05	
Bonneville	9,487	7,042	2,445.00	\$2,612,403.00	1,057	89.3%	2,471.53	2,206.42	
Boundary	4,948	1,157	3,791.00	\$972,648.00	242	69.1%	4,019.21	2,778.99	
Butte	510	120	390.00	\$267,241.00	73	76.0%	5,030.70	3,825.43	
Camas	3,407	380	3,027.00	\$1,20,281.00	24	64.9%	5,011.71	3,250.84	
Canyon	17,678	50,441	(32,763.00)	\$9,864,785.00	2,534	71.1%	3,892.97	2,767.90	
Caribou	3,700	764	2,936.46	\$346,178.00	109	81.3%	5,010.81	4,075.96	
Cassia	2,803	7,769	(4,966.00)	\$1,402,563.00	335	83.5%	4,186.76	3,497.66	
Clark	425	0	425.00	\$28,866.00	3	42.9%	9,622.00	4,123.71	
Clearwater	5,296	110	5,186.00	\$1,096,333.00	235	80.8%	4,665.25	3,767.47	
Cluster	3,653	1,681	1,972.00	\$613,385.00	133	81.1%	4,611.92	3,740.15	
Elmore	7,739	360	7,379.00	\$1,161,217.00	319	71.2%	3,640.18	2,592.00	
Franklin	0	1,919	(1,919.00)	\$795,128.00	151	83.4%	5,265.75	4,392.97	
Fremont	7,661	2,360	5,301.00	\$932,164.00	193	85.8%	4,829.87	4,142.95	
Gem	728	4,007	(3,279.00)	\$1,556,066.00	454	82.8%	3,427.46	2,839.54	
Gooding	1,512	80	1,432.00	\$1,148,628.00	262	76.2%	4,384.08	3,339.03	
Idaho	8,572	0	8,572.00	\$2,306,442.00	411	78.1%	5,611.78	4,384.87	
Jefferson	1,620	0	1,620.00	\$1,587,995.00	305	83.8%	5,206.54	4,362.62	
Jerome	9,336	1,495	7,841.00	\$1,187,511.00	269	80.3%	4,414.54	3,544.81	
Kootenai	32,872	2,650	30,222.00	\$10,902,421.00	2,123	83.3%	5,135.38	4,277.14	
Latah	10,487	1,770	8,717.00	\$1,619,258.00	311	68.8%	5,206.62	3,582.43	
Lemhi	11,997	140	11,857.00	\$1,448,091.00	265	78.2%	5,464.49	4,271.65	
Lewis	3,070	0	3,070.00	\$390,696.00	100	88.5%	3,906.96	3,457.49	
Lincoln	1,868	300	1,567.50	\$211,854.00	53	82.8%	3,997.25	3,310.22	
Madison	6,837	210	6,627.00	\$1,063,928.00	189	81.8%	5,629.25	4,605.75	
Minidoka	6,167	0	6,167.00	\$1,678,353.00	366	77.5%	4,585.66	3,555.83	
Nez Perce	4,610	1,530	3,080.00	\$3,063,738.00	588	78.5%	5,210.44	4,090.44	
Oneida	1,213	0	1,213.00	\$491,079.00	85	89.5%	5,777.40	5,169.25	
Owyhee	6,995	3,189	3,806.00	\$722,605.00	189	83.6%	3,823.31	3,197.37	
Payette	12,718	2,616	10,102.00	\$1,823,199.00	420	78.2%	4,340.95	3,395.16	
Power	1,040	0	1,040.00	\$486,167.00	99	88.4%	4,910.78	4,340.78	
Shoshone	4,567	510	4,057.00	\$1,978,536.00	438	75.9%	4,517.21	3,429.01	
Teton	640	1,500	(860.00)	\$257,689.00	59	95.2%	4,367.61	4,156.27	
Twin Falls	6,572	2,530	4,042.00	\$5,240,446.00	1,133	82.9%	4,625.28	3,833.54	
Valley	1,250	660	590.00	\$627,680.00	129	80.1%	4,865.74	3,898.63	
Washington	8,313	3,256	5,057.00	\$1,424,585.00	354	83.7%	4,024.25	3,367.81	
Totals:	323,668.50	129,306.54	194,361.96	87,876,125.00	20,109	79.1%	4,369.99	3,455.07	

2024 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
05/05/25			10%	NSC					
COUNTY	Widows	Widowers	SC DIS	DIS.	SS			MULTIPLE	
			VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	67	0	37	0	214	0	1	30	349
Adams	5	0	0	0	5	0	0	1	11
Bannock	30	0	15	0	97	0	0	16	158
Bear Lake	7	0	1	1	13	0	0	1	23
Benewah	8	0	7	0	33	0	0	1	49
Bingham	22	0	7	0	56	0	0	3	88
Blaine	4	0	1	0	2	0	0	0	7
Boise	4	0	4	0	8	0	0	3	19
Bonner	14	0	10	0	70	0	0	8	102
Bonneville	24	0	10	0	73	0	0	6	113
Boundary	9	0	6	0	27	0	0	4	46
Butte	8	0	1	0	8	0	0	0	17
Camas	1	0	0	0	1	0	0	0	2
Canyon	67	0	54	1	273	0	0	40	435
Caribou	6	0	2	0	9	0	0	0	17
Cassia	12	0	0	0	21	0	0	1	34
Clark	0	0	0	0	0	0	0	0	0
Clearwater	5	0	3	0	29	0	0	4	41
Custer	6	0	0	0	9	0	0	1	16
Elmore	19	0	23	0	38	0	0	6	86
Franklin	5	0	0	0	7	0	0	1	13
Fremont	3	0	1	0	12	0	0	1	17
Gem	13	0	1	0	46	0	0	2	62
Gooding	13	0	3	0	29	0	0	0	45
Idaho	14	0	1	0	24	0	0	1	40
Jefferson	21	0	9	0	19	0	0	2	51
Jerome	12	0	3	0	21	0	0	1	37
Kootenai	59	0	38	0	186	0	0	17	300
Latah	6	0	8	0	32	0	0	4	50
Lemhi	3	0	1	0	19	0	0	3	26
Lewis	4	0	7	0	8	0	0	2	21
Lincoln	2	0	1	0	3	0	0	0	6
Madison	13	0	2	0	8	0	0	2	25
Minidoka	12	0	0	0	39	0	0	1	52
Nez Perce	22	0	14	0	73	0	0	4	113
Oneida	3	0	2	0	3	0	0	0	8
Owyhee	8	0	3	0	8	0	0	0	19
Payette	14	0	3	0	42	0	0	1	60
Power	2	0	0	0	7	0	0	0	9
Shoshone	17	0	0	0	69	0	0	7	93
Teton	3	0	1	0	3	0	0	0	7
Twin Falls	27	0	6	0	70	0	0	8	111
Valley	3	0	0	0	7	0	0	2	12
Washington	10	0	7	0	28	0	0	4	49
Totals:	607	0	292	2	1,749	0	1	188	2,839
% of Approved Claims	2.55%	0.00%	1.23%	0.01%	7.35%	0.00%	0.00%	0.79%	11.93%

2024 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65											
COUNTY	Only			10% SC	NSC						
	Over			DIS	DIS.	SS			MULTIPLE	SUB	GRAND
	65	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	TOTAL	TOTAL
Ada	2,993	172	0	54	0	0	8	0	4	3,231	3,580
Adams	78	34	0	11	0	0	0	0	0	123	134
Bannock	896	109	0	7	0	0	0	0	1	1,013	1,171
Bear Lake	57	72	0	3	0	0	0	0	0	132	155
Benewah	185	60	0	3	0	0	0	0	0	248	297
Bingham	484	17	0	9	0	0	0	0	0	510	598
Blaine	100	6	0	1	0	0	0	0	0	107	114
Boise	104	41	0	13	0	0	1	0	2	161	180
Bonner	783	60	0	28	3	0	2	0	1	877	979
Bonneville	587	377	0	18	0	0	1	0	3	986	1,099
Boundary	268	11	0	18	0	0	0	0	0	297	343
Butte	62	15	0	1	0	0	0	0	0	78	95
Camas	27	3	0	0	0	0	0	0	0	30	32
Canyon	2,099	577	0	110	1	0	9	0	22	2,818	3,253
Caribou	86	21	0	2	0	0	0	0	1	110	127
Cassia	217	112	0	0	0	0	0	0	0	329	363
Clark	4	1	0	0	0	0	0	0	0	5	5
Clearwater	216	18	0	5	0	0	0	0	0	239	280
Custer	122	2	0	3	0	0	0	0	0	127	143
Elmore	199	127	0	12	0	0	1	0	2	341	427
Franklin	104	56	0	1	0	0	0	0	0	161	174
Fremont	175	13	0	0	0	0	0	0	0	188	205
Gem	274	153	0	8	3	0	0	0	0	438	500
Gooding	258	29	0	4	0	0	0	0	1	292	337
Idaho	403	40	0	6	0	0	0	0	0	449	489
Jefferson	296	6	0	1	0	0	0	0	0	303	354
Jerome	265	15	0	1	0	0	1	0	0	282	319
Kootenai	1,401	725	0	81	1	0	2	0	8	2,218	2,518
Latah	331	24	0	9	0	0	0	0	1	365	415
Lemhi	203	84	0	6	0	0	1	0	0	294	320
Lewis	64	13	0	4	0	0	0	0	0	81	102
Lincoln	51	4	0	0	0	0	0	0	0	55	61
Madison	108	88	0	3	0	0	0	0	1	200	225
Minidoka	352	61	0	2	0	0	0	0	0	415	467
Nez Perce	454	125	0	34	0	0	1	0	0	614	727
Oneida	70	11	0	3	0	0	0	0	0	84	92
Owyhee	168	6	0	5	0	0	0	0	0	179	198
Payette	370	62	0	12	1	0	1	0	2	448	508
Power	51	40	0	0	0	0	0	0	0	91	100
Shoshone	276	192	0	9	1	0	0	0	1	479	572
Teton	44	6	0	0	0	0	0	0	0	50	57
Twin Falls	845	330	0	17	0	0	0	0	3	1,195	1,306
Valley	82	45	0	7	0	0	1	0	1	136	148
Washington	226	100	0	11	1	0	0	0	1	339	388
Totals:	16,438	4,063	0	522	11	0	29	0	55	21,118	23,957
% of Approved Claims	69.09%	17.08%	0.00%	2.19%	0.05%	0.00%	0.00%	0.00%	0.23%	88.76%	100.00%

2024 Income Stratification of Property Tax Reduction Applications

		Maximum Eligibility Amounts Shown in ()								
		\$14,890	\$14,891	\$18,031	\$21,191	\$24,351	\$27,511	\$30,661	\$33,821	
COUNTY	OR LESS (\$1,500)	\$18,030 (\$14,60/\$1330)	\$21,190 (\$1290/\$1140)	\$24,350 (\$940/\$870)	\$27,510 (\$940/\$880)	\$30,660 (\$760/\$630)	\$33,820 (\$590/\$450)	\$37,000 (\$420/\$250)	CLAIMS APPROVED	REDUCTION
Ada	615	458	510	474	436	332	245	3,580	85.58%	3,580
Adams	27	17	15	16	24	12	6	134	41.02%	134
Bannock	210	154	160	156	172	135	96	88	1,171	74.48%
Bear Lake	34	20	19	14	15	26	17	10	155	40.42%
Benewah	77	44	49	35	31	28	17	16	297	39.54%
Bingham	119	66	98	88	65	61	38	598	65.44%	598
Blaine	36	13	12	11	14	5	15	8	114	82.82%
Boise	37	16	27	30	19	21	15	15	180	55.61%
Bonner	256	139	129	128	124	86	70	47	979	57.79%
Bonneville	214	127	155	169	141	129	101	63	1,099	78.15%
Boundary	75	56	61	47	32	31	28	13	343	53.01%
Butte	27	13	12	10	11	10	5	7	95	45.51%
Camas	7	6	4	5	2	3	3	2	32	42.76%
Canyon	676	456	486	427	379	372	281	176	3,253	76.15%
Caribou	24	16	18	16	19	18	10	6	127	68.20%
Cassia	79	50	52	55	38	36	29	24	363	46.79%
Clark	0	1	1	1	2	0	0	0	5	30.68%
Clearwater	56	45	46	41	30	30	16	16	280	59.46%
Custer	40	14	14	20	22	15	9	9	143	37.95%
Elmore	97	59	64	58	35	48	32	34	427	67.53%
Franklin	48	23	17	14	26	21	17	8	174	67.55%
Fremont	42	38	30	25	22	20	14	14	205	44.13%
Gem	89	65	80	67	54	57	49	39	500	52.54%
Gooding	89	46	41	34	41	33	35	18	337	58.82%
Idaho	141	62	75	65	47	50	26	23	489	38.10%
Jefferson	78	53	45	40	39	44	32	23	354	63.08%
Jerome	65	45	45	47	47	29	27	14	319	79.28%
Kootenai	576	325	328	324	322	264	229	150	2,518	75.27%
Latah	102	52	44	52	53	47	39	26	415	68.08%
Lemhi	88	46	46	31	37	29	26	17	320	54.55%
Lewis	31	17	10	8	16	9	7	4	102	59.33%
Lincoln	11	7	6	7	9	11	7	3	61	55.80%
Madison	57	25	19	32	30	27	23	12	225	73.62%
Minidoka	112	67	72	48	50	49	44	25	467	56.67%
Nez Perce	151	101	91	99	122	68	53	42	727	84.17%
Oneida	22	14	12	7	8	13	9	7	92	54.49%
Owyhee	47	23	25	31	20	33	10	9	198	65.12%
Payette	105	64	83	79	79	36	26	26	508	62.23%
Power	18	14	9	20	6	13	11	9	100	79.30%
Shoshone	143	74	89	71	83	51	40	21	572	60.46%
Teton	16	5	6	6	10	8	3	3	57	75.07%
Twin Falls	290	163	207	193	164	127	91	71	1,306	76.18%
Valley	37	23	23	16	19	11	13	6	148	53.80%
Washington	95	50	46	53	47	45	22	30	388	64.64%
Totals:	5,159	3,172	3,383	3,205	2,992	2,609	2,014	1,423	23,957	69.81%
% of Approved Claims	21.55%	13.24%	14.12%	13.38%	12.49%	10.89%	8.41%	5.94%	100.00%	23.957

2024

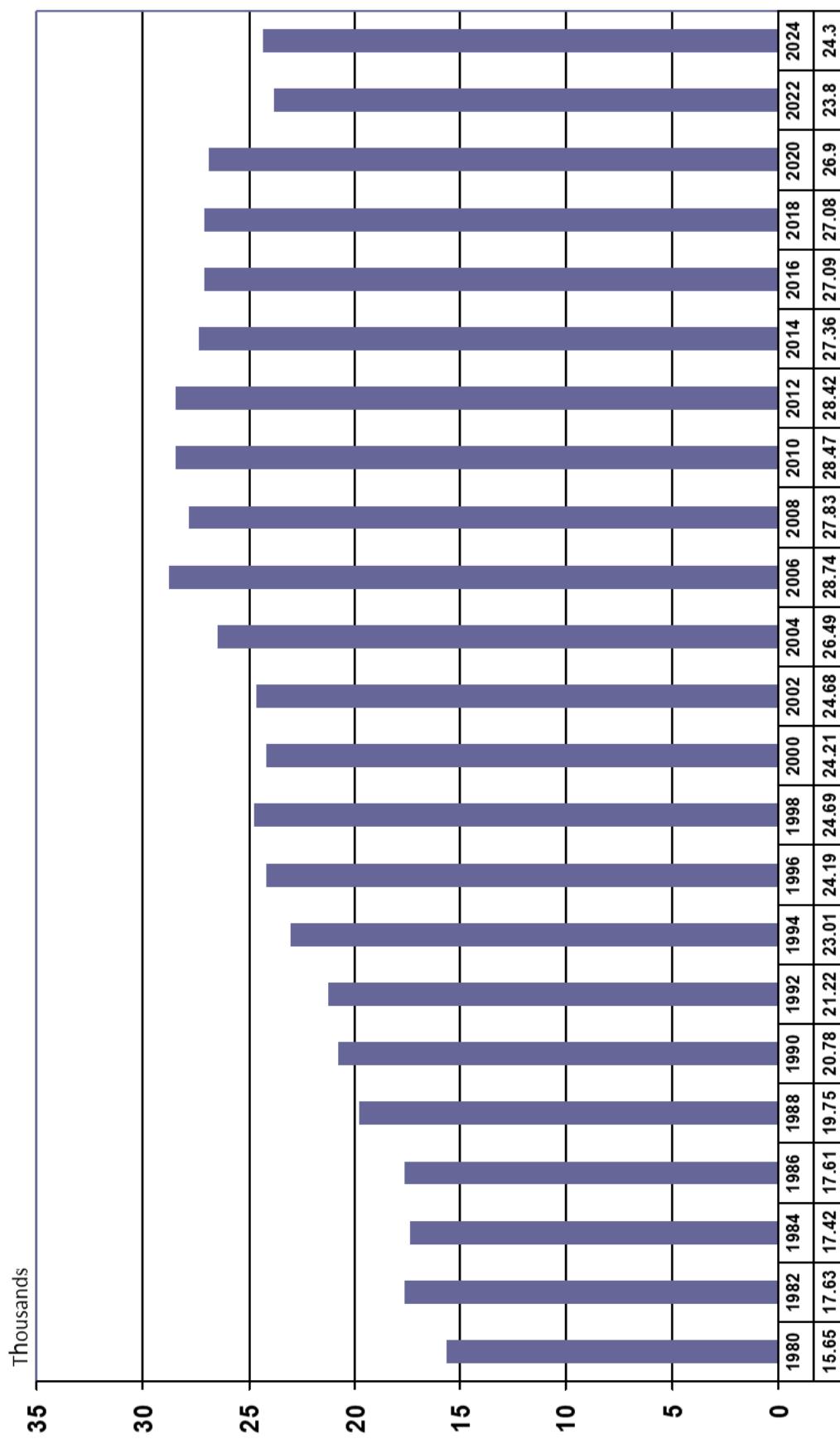
Property Tax Reduction Payments to be Paid (PTR & VA)

05/05/25	Total Payment				Total Payment to County:	
COUNTY	PTR & VA	VA Only	PTR Only		December 20, 2024	June 20, 2025
Ada	\$4,899,652.94	\$1,746,622.19	\$3,153,030.75		\$2,449,826.47	\$2,449,826.47
Adams	\$70,683.12	\$13,500.66	\$57,182.46		\$35,341.56	\$35,341.56
Bannock	\$1,113,174.60	\$211,929.30	\$901,245.30		\$556,587.30	\$556,587.30
Bear Lake	\$75,520.67	\$10,874.00	\$64,646.67		\$37,760.34	\$37,760.34
Benewah	\$167,085.26	\$35,183.10	\$131,902.16		\$83,542.63	\$83,542.63
Bingham	\$483,416.04	\$73,741.06	\$409,674.98		\$241,708.02	\$241,708.02
Blaine	\$118,995.42	\$16,014.00	\$102,981.42		\$59,497.71	\$59,497.71
Boise	\$154,553.62	\$51,164.82	\$103,388.80		\$77,276.81	\$77,276.81
Bonner	\$875,894.10	\$247,070.64	\$628,823.46		\$437,947.05	\$437,947.05
Bonneville	\$1,207,546.51	\$309,560.77	\$897,985.74		\$603,773.26	\$603,773.26
Boundary	\$266,345.10	\$63,766.82	\$202,578.28		\$133,172.55	\$133,172.55
Butte	\$54,685.52	\$6,840.72	\$47,844.80		\$27,342.76	\$27,342.76
Camas	\$17,323.10	\$2,352.52	\$14,970.58		\$8,661.55	\$8,661.55
Canyon	\$3,578,478.06	\$929,636.49	\$2,648,841.57		\$1,789,239.03	\$1,789,239.03
Caribou	\$105,337.92	\$14,520.72	\$90,817.20		\$52,668.96	\$52,668.96
Cassia	\$206,308.66	\$23,767.18	\$182,541.48		\$103,154.33	\$103,154.33
Clark	\$2,217.50	\$562.28	\$1,655.22		\$1,108.75	\$1,108.75
Clearwater	\$240,065.36	\$58,023.94	\$182,041.42		\$120,032.68	\$120,032.68
Custer	\$68,268.00	\$9,552.04	\$58,715.96		\$34,134.00	\$34,134.00
Elmore	\$700,379.10	\$391,092.12	\$309,286.98		\$350,189.55	\$350,189.55
Franklin	\$155,914.45	\$28,855.02	\$127,059.43		\$77,957.23	\$77,957.23
Fremont	\$126,580.16	\$27,914.44	\$98,665.72		\$63,290.08	\$63,290.08
Gem	\$360,785.80	\$89,376.74	\$271,409.06		\$180,392.90	\$180,392.90
Gooding	\$253,156.92	\$37,959.92	\$215,197.00		\$126,578.46	\$126,578.46
Idaho	\$281,644.85	\$70,609.08	\$211,035.77		\$140,822.43	\$140,822.43
Jefferson	\$347,018.64	\$109,672.86	\$237,345.78		\$173,509.32	\$173,509.32
Jerome	\$316,985.67	\$44,402.53	\$272,583.14		\$158,492.84	\$158,492.84
Kootenai	\$2,894,154.01	\$871,274.26	\$2,022,879.75		\$1,447,077.01	\$1,447,077.01
Latah	\$411,861.20	\$111,545.98	\$300,315.22		\$205,930.60	\$205,930.60
Lemhi	\$243,622.36	\$49,425.21	\$194,197.15		\$121,811.18	\$121,811.18
Lewis	\$85,376.94	\$16,626.21	\$68,750.73		\$42,688.47	\$42,688.47
Lincoln	\$37,933.60	\$3,898.98	\$34,034.62		\$18,966.80	\$18,966.80
Madison	\$219,977.56	\$44,960.36	\$175,017.20		\$109,988.78	\$109,988.78
Minidoka	\$319,284.07	\$31,461.98	\$287,822.09		\$159,642.04	\$159,642.04
Nez Perce	\$885,860.42	\$232,354.76	\$653,505.66		\$442,930.21	\$442,930.21
Oneida	\$58,469.42	\$5,374.06	\$53,095.36		\$29,234.71	\$29,234.71
Owyhee	\$163,225.84	\$23,922.25	\$139,303.59		\$81,612.92	\$81,612.92
Payette	\$427,725.22	\$84,618.00	\$343,107.22		\$213,862.61	\$213,862.61
Power	\$86,391.24	\$6,018.56	\$80,372.68		\$43,195.62	\$43,195.62
Shoshone	\$433,123.78	\$48,873.92	\$384,249.86		\$216,561.89	\$216,561.89
Teton	\$48,870.80	\$2,806.16	\$46,064.64		\$24,435.40	\$24,435.40
Twin Falls	\$1,346,386.74	\$266,426.28	\$1,079,960.46		\$673,193.37	\$673,193.37
Valley	\$125,612.14	\$36,735.16	\$88,876.98		\$62,806.07	\$62,806.07
Washington	\$311,549.27	\$41,871.09	\$269,678.18		\$155,774.64	\$155,774.64
Totals:	\$24,347,441.70	\$6,502,759.19	\$17,844,682.51		\$12,173,720.85	\$12,173,720.85

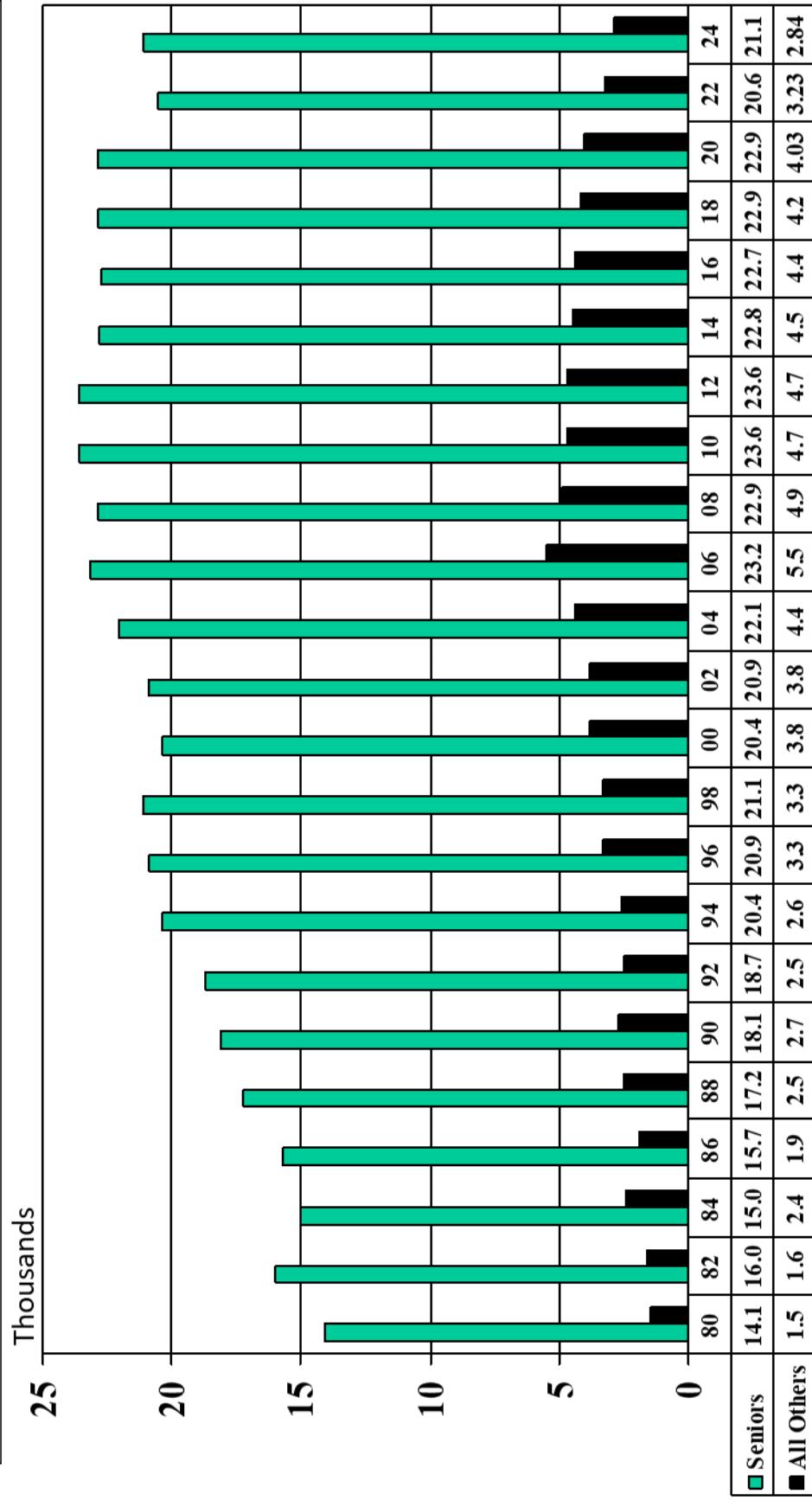
CHANGE IN PROPERTY TAX REDUCTION CLAIMS SUBMITTED 2024 VS 2022				
05/06/25	Number of Claims Submitted	Number of Claims Submitted	Change in Number of Claims	Percent Change
COUNTY	2022	2024		
Ada	3,835	3,867	32	0.8%
Adams	159	154	(5)	-3.1%
Bannock	1,167	1,225	58	5.0%
Bear Lake	181	166	(15)	-8.3%
Benewah	295	317	22	7.5%
Bingham	619	639	20	3.2%
Blaine	169	135	(34)	-20.1%
Boise	188	194	6	3.2%
Bonner	998	1,009	11	1.1%
Bonneville	1,195	1,184	(11)	-0.9%
Boundary	376	350	(26)	-6.9%
Butte	93	96	3	3.2%
Camas	37	37	0	0.0%
Canyon	3,789	3,564	(225)	-5.9%
Caribou	125	134	9	7.2%
Cassia	449	401	(48)	-10.7%
Clark	6	7	1	16.7%
Clearwater	314	291	(23)	-7.3%
Custer	135	164	29	21.5%
Elmore	460	448	(12)	-2.6%
Franklin	205	181	(24)	-11.7%
Fremont	267	225	(42)	-15.7%
Gem	539	548	9	1.7%
Gooding	338	344	6	1.8%
Idaho	555	526	(29)	-5.2%
Jefferson	339	364	25	7.4%
Jerome	409	335	(74)	-18.1%
Kootenai	2,619	2,549	(70)	-2.7%
Latah	438	452	14	3.2%
Lemhi	330	339	9	2.7%
Lewis	134	113	(21)	-15.7%
Lincoln	69	64	(5)	-7.2%
Madison	234	231	(3)	-1.3%
Minidoka	492	472	(20)	-4.1%
Nez Perce	777	749	(28)	-3.6%
Oneida	99	95	(4)	-4.0%
Owyhee	242	226	(16)	-6.6%
Payette	615	537	(78)	-12.7%
Power	106	112	6	5.7%
Shoshone	612	577	(35)	-5.7%
Teton	57	62	5	8.8%
Twin Falls	1,423	1,367	(56)	-3.9%
Valley	142	161	19	13.4%
Washington	363	423	60	16.5%
Totals:	25,994	17 25,434	(560)	-2.2%

Property Tax Reduction Claims Comparison (Excludes Veterans program)									
	2022 Approved Claims	2024 Approved Claims	Change in Claims	2022 Approved Benefits (\$)	2024 Approved Benefits (\$)	% Change in Benefits (\$)	2022 Benefits per Claim	2024 Benefits per Claim	
COUNTY								% Change in Benefits	
Ada	3493	3580	87	\$3,329,475.81	\$3,153,030.75	-5.30%	953.19	880.73	-7.60%
Adams	133	134	1	\$58,773.62	\$57,182.46	-2.71%	441.91	426.73	-3.43%
Bannock	1062	1171	109	\$888,626.47	\$901,245.30	1.42%	836.75	769.64	-8.02%
Bear Lake	169	155	(14)	\$89,988.36	\$64,646.67	-28.16%	532.48	417.08	-21.67%
Bonneville	273	297	24	\$141,804.50	\$131,902.16	-6.98%	519.43	444.12	-14.50%
Bingham	586	598	12	\$458,324.20	\$409,674.98	-10.61%	782.12	685.08	-12.41%
Blaine	121	121	0	\$109,259.76	\$109,259.76	0.00%	902.97	902.97	0.00%
Boise	168	180	12	\$97,214.64	\$97,214.64	0.00%	578.66	540.08	-6.67%
Bonner	904	979	75	\$596,524.98	\$628,823.46	5.41%	659.87	642.31	-2.66%
Bonneville	1088	1099	11	\$961,989.40	\$897,985.74	-6.65%	884.18	817.09	-7.59%
Boundary	349	343	(6)	\$232,503.82	\$202,578.28	-12.87%	666.20	590.61	-11.35%
Butte	91	95	4	\$50,197.62	\$47,844.80	-4.69%	551.62	503.63	-8.70%
Camas	29	32	3	\$16,039.16	\$16,039.16	0.00%	553.07	501.22	-9.38%
Canyon	3407	3253	(154)	\$3,067,929.56	\$2,648,841.57	-13.66%	900.48	814.28	-9.57%
Caribou	121	127	6	\$88,239.54	\$90,817.20	2.92%	729.25	715.10	-1.94%
Cassia	396	363	(33)	\$213,834.72	\$182,541.48	-14.63%	539.99	502.87	-6.87%
Clark	5	5	0	\$1,105.86	\$1,655.24	49.68%	221.17	331.05	49.68%
Clearwater	288	280	(8)	\$202,894.53	\$182,041.42	-10.28%	704.49	650.15	-7.71%
Custer	116	143	27	\$49,945.58	\$58,715.96	17.56%	430.57	410.60	-4.64%
Elmore	448	427	(21)	\$335,136.30	\$309,286.98	-7.71%	748.07	724.33	-3.17%
Franklin	199	174	(25)	\$165,080.86	\$127,059.43	-23.03%	829.55	730.23	-11.97%
Fremont	216	205	(11)	\$116,681.26	\$98,665.72	-15.44%	540.19	481.30	-10.90%
Gem	484	500	16	\$300,017.22	\$271,409.06	-9.54%	619.87	542.82	-12.43%
Gooding	316	337	21	\$222,204.98	\$215,197.00	-3.15%	703.18	638.57	-9.19%
Idaho	473	489	16	\$159,821.25	\$211,035.77	32.04%	337.89	431.57	27.72%
Jefferson	313	354	41	\$240,582.86	\$237,345.78	-1.35%	768.64	670.47	-12.77%
Jerome	345	319	(26)	\$298,807.52	\$272,583.14	-8.78%	866.11	854.49	-1.34%
Kootenai	2548	2518	(30)	\$2,214,931.99	\$2,022,879.75	-8.67%	869.28	803.37	-7.58%
Latah	393	415	22	\$300,653.74	\$300,315.22	-0.11%	765.02	723.65	-5.41%
Lehman	302	320	18	\$157,589.82	\$194,197.15	23.23%	521.82	606.87	16.30%
Lewis	111	102	(9)	\$85,001.72	\$68,750.73	-19.12%	765.78	674.03	-11.98%
Lincoln	63	61	(2)	\$37,846.08	\$34,034.62	-10.07%	600.73	557.94	-7.12%
Madison	223	225	2	\$183,802.54	\$175,017.20	-4.78%	824.23	777.85	5.63%
Minidoka	458	467	9	\$297,476.06	\$287,822.09	-3.25%	649.51	616.32	-5.11%
Nez Perce	738	727	(11)	\$693,411.74	\$653,505.66	-5.76%	939.58	898.91	-4.33%
Oneida	90	92	2	\$57,023.36	\$53,095.36	-6.89%	633.59	577.12	-8.91%
Owyhee	195	198	3	\$124,915.88	\$139,303.59	11.52%	640.59	703.55	9.83%
Payette	569	508	(61)	\$439,357.94	\$343,107.22	-21.91%	772.16	675.41	-12.53%
Power	92	100	8	\$70,304.18	\$80,372.68	14.32%	764.18	803.73	5.18%
Shoshone	572	572	0	\$399,033.94	\$384,249.86	-3.70%	697.61	671.77	-3.70%
Teton	49	57	8	\$38,188.44	\$46,064.64	20.62%	779.36	808.15	3.69%
Twin Falls	1348	1306	(42)	\$1,193,321.04	\$1,193,321.04	0.00%	885.25	913.72	3.22%
Valley	128	148	20	\$79,449.54	\$88,876.98	11.87%	620.70	600.52	-3.25%
Washington	320	388	68	\$241,504.00	\$269,678.18	11.67%	754.70	695.05	-7.90%
Totals:	23,792	23,964	172	19,106,816.39	17,959,215.87	-6.01%	803.08	749.42	-6.68%

Property Tax Reduction Claimants Total Number Approved

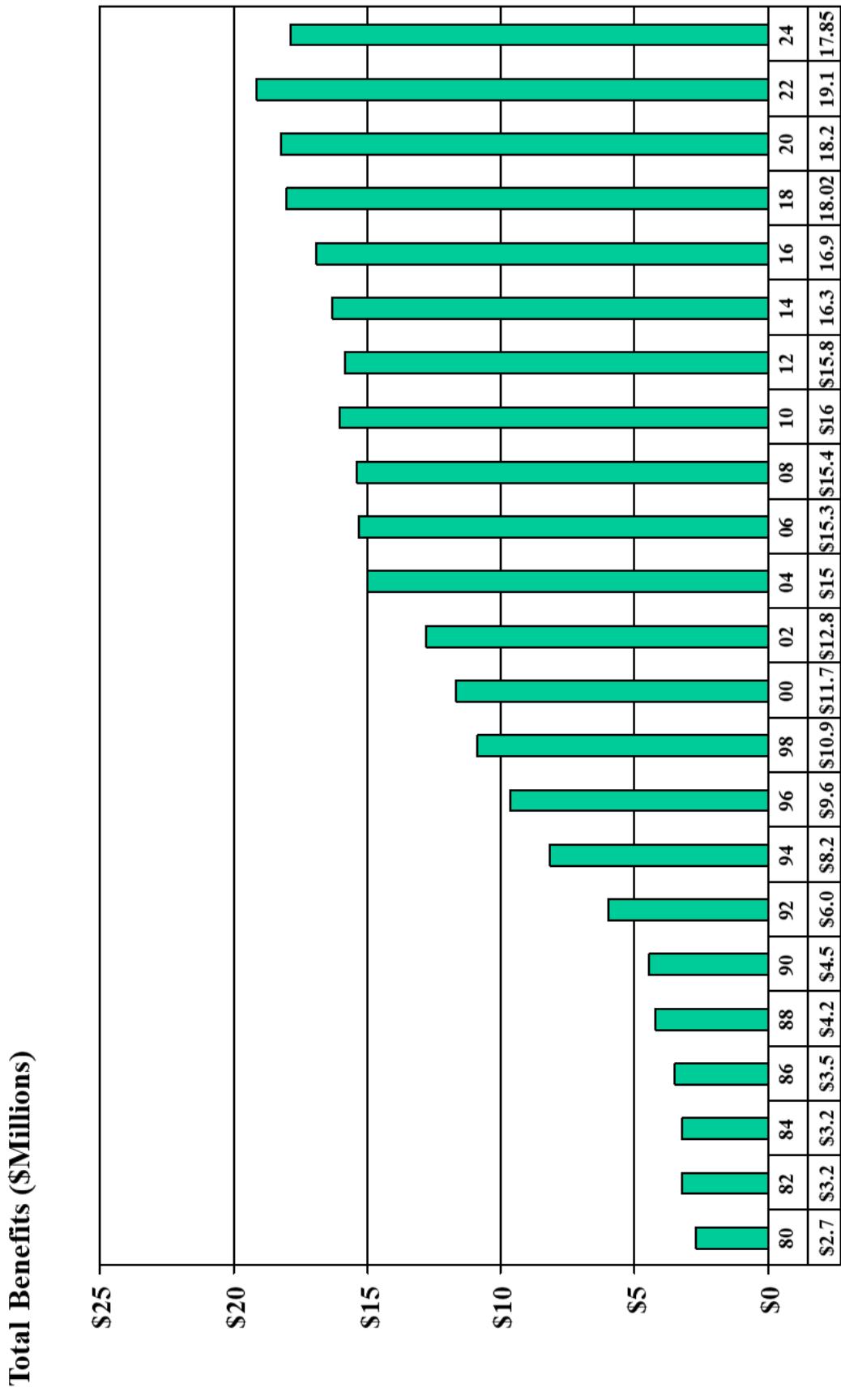


Property Tax Reduction Claimants Total vs Senior Citizens

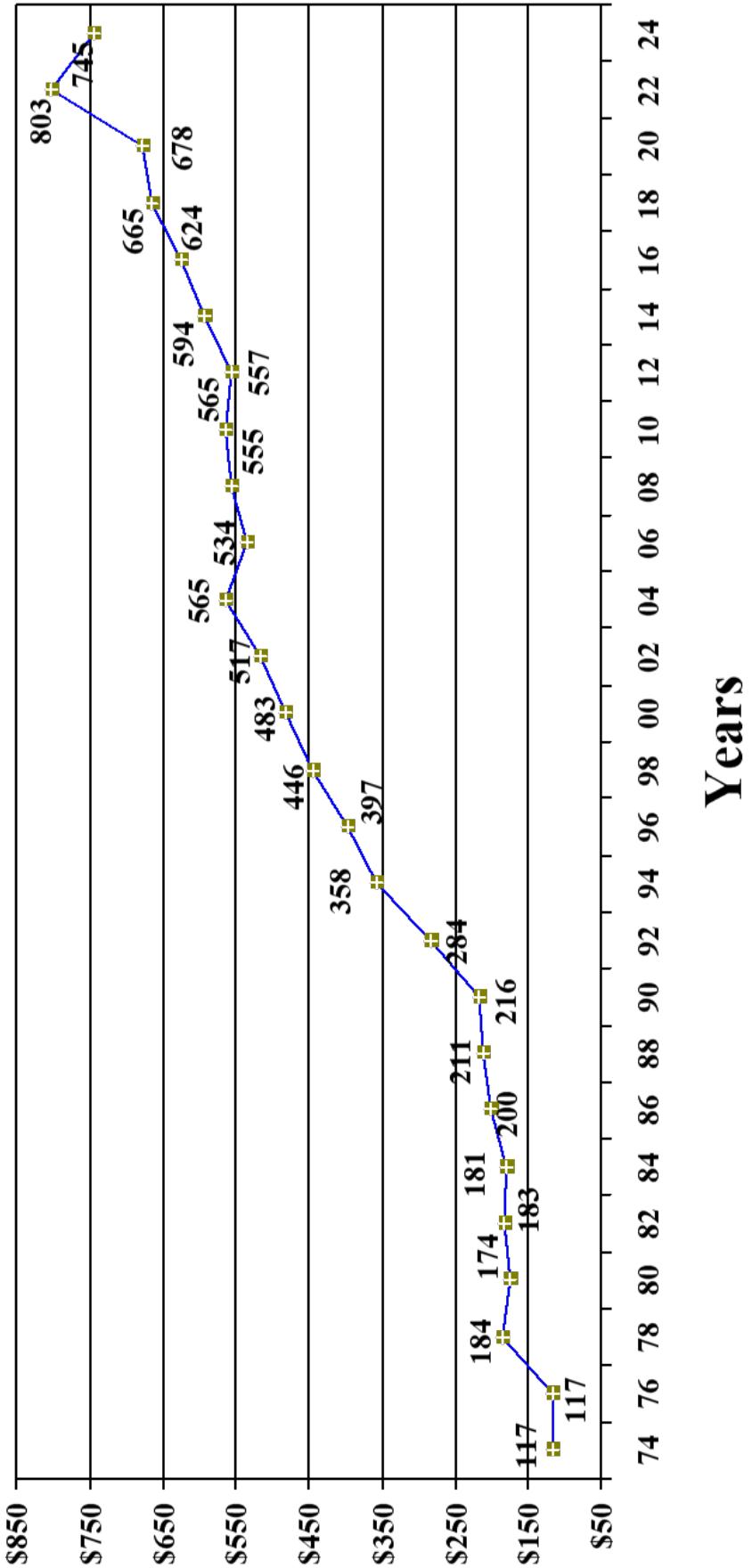


Totals may not balance to other charts due to rounding.

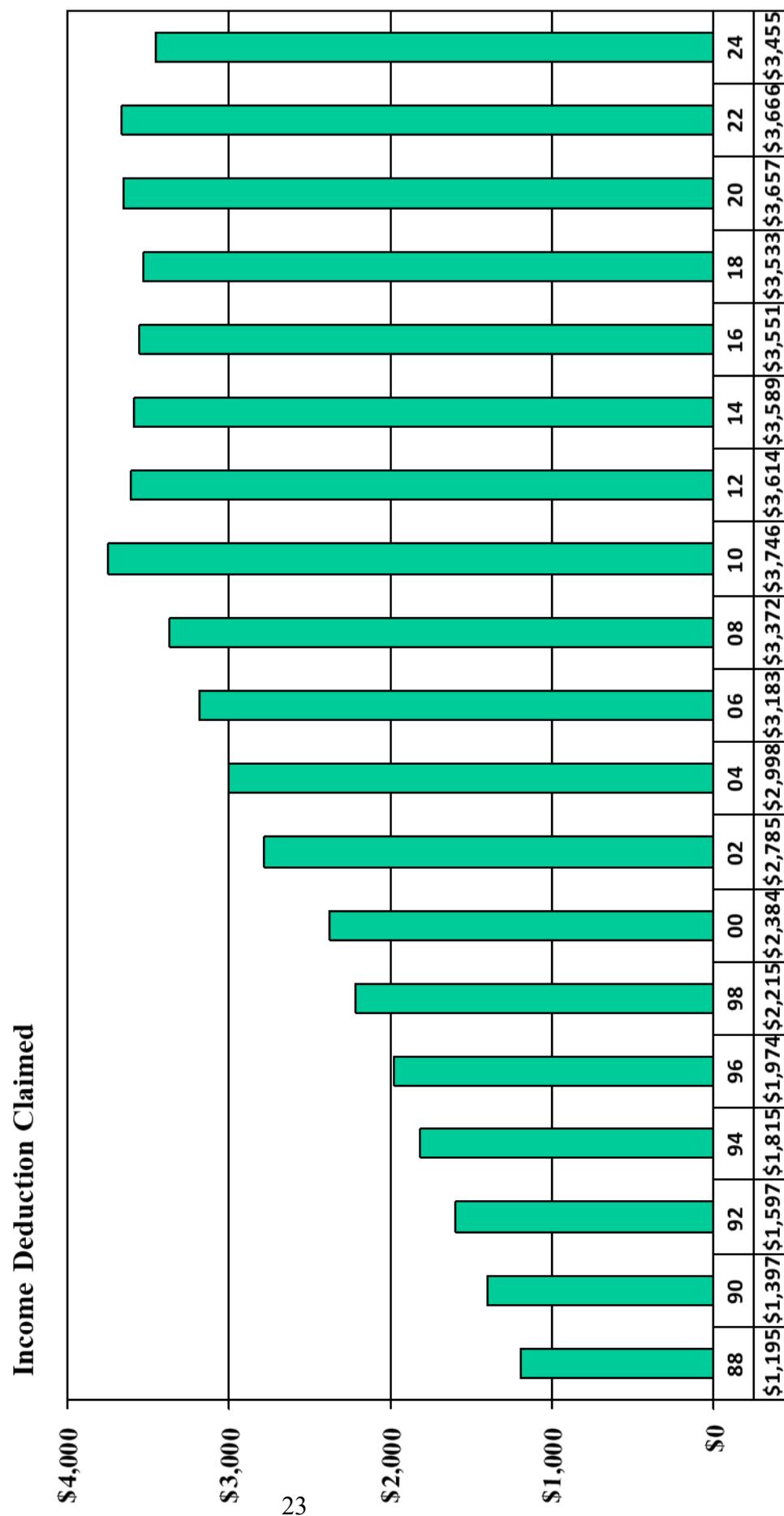
Property Tax Reduction Claimants Total Paid



Property Tax Reduction Benefits Amount Paid Per Claimant

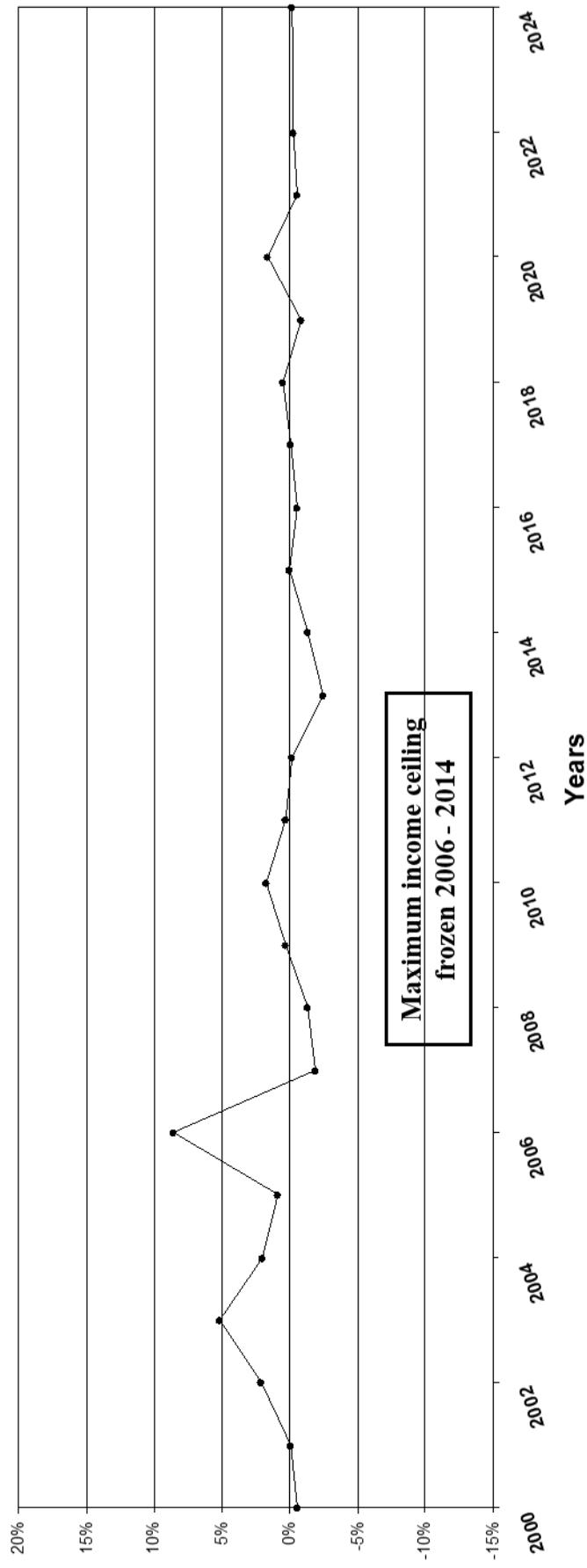


Property Tax Reduction Claimants Medical Expenses Per Claimant



Idaho Property Tax Reduction Variation in Program Participation

Percent change from prior year



Property Tax Reduction Program Audit Benefits Reduced vs Benefits Increased

