PROPERTY TAX REDUCTION (Circuit Breaker) STATISTICS
2025

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:

In 2025, $24.62 million was paid for property and occupancy tax reduction for 28,784 claimant households for all three related programs. Total benefits paid by the original PTR program (prior to the additional veteran's benefit and occupancy tax programs which began in 2019) decreased 6.6%. The following table summarizes participation and benefit changes in the ongoing and major new portions of the property tax reduction program for the last two 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 ($)
2024*	23,957	17.85	745	5,440	6.5	1,195
Percent change 2022 – 2024	+0.7%	-6.6%	-7.2%	+52.4%	+48.1%	-2.9%
2025**	22,753	16.68	733	6,525	7.88	1,207
Percent change 2024 – 2025	-0.6%	-6.6%	-1.6%	+20.1%	+21.1%	+0.1%

* Includes 279 claimants also receiving benefit under the original PTR program.
** Includes 585 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: 2024: $38,203, 2025: $62,229. In 2025, 91 claimants received occupancy tax benefits.

Including the Disabled Veterans program, the total number of claims decreased by 1.5%, despite a continuing large increase in participation in the disabled veterans' portion of the program. Benefits for approved PTR claimants have increased slightly to about 68% of property taxes due. This reflects additional homeowner tax relief (HTR) paid to all homeowners since 2023. Notably, this proportion remains well below the percentage of taxes paid in 2006, when benefits averaged 86% of property taxes. In 2025, 54.3% of all original program claimants had all property taxes on their homesteads paid by this program. This percentage was essentially unchanged from that noted in 2024.

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

Year	General Trend	Discussion
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.
2025	No change in benefits	Slight decrease in participation

Chart I provides a chronology of major program statistics, including benefits and participation and annual changes in per claim and total benefits since 1990. Beginning in 2021, the 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								
	Approved Claimants:		Benefits Paid and Changes in Benefits:				Eligibility:	
Year	Number	Percent Change from prior year	Average $ per Claimant	Percent Change in per Claim $	Total ($ Millions)	Percent Change in Total Costs	Maximum Income ($)	Maximum Benefit ($)
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	1,500/3,000
2025	28,693	-.01%	855.64	2.3%	24.55	0.8%	39,100	1500/3000

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 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%;

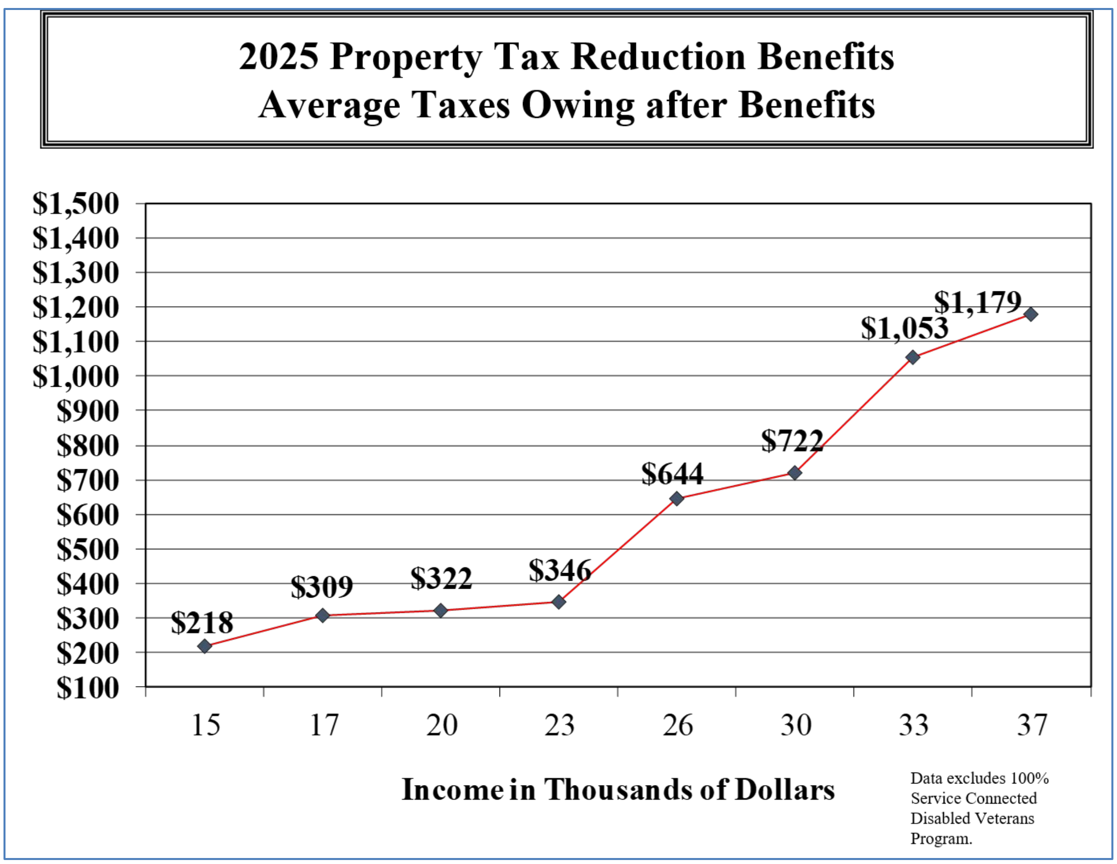
1983: State paid $2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;

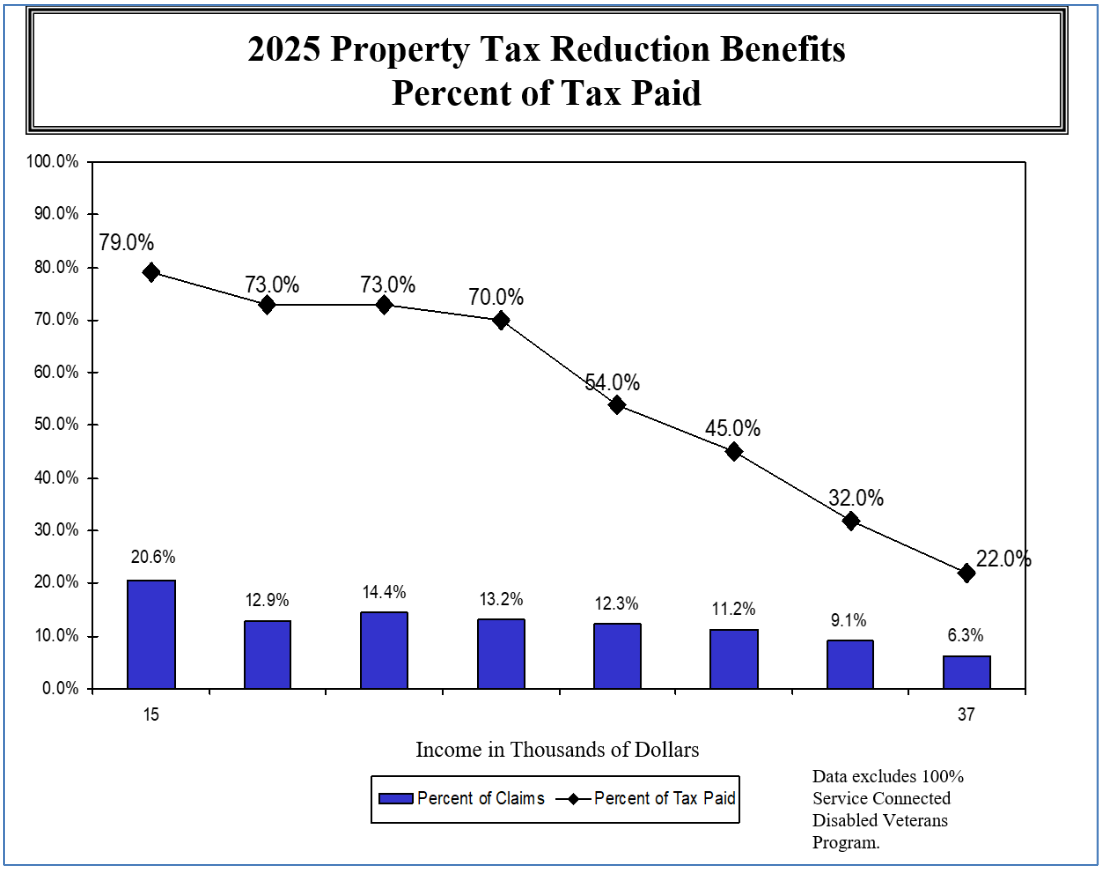
1984: State paid $2.935 million or 93.0%;

1985: State paid $3.106 million or 94.9%;

1986: State paid $3.186 million or 90.6%.

The following charts demonstrate 2025 circuit breaker benefits (excluding veterans' benefits) and remaining taxes for claimants at various income levels:





The typical claimant in 2025 had an income of about $22,165, while average per claimant property taxes (after HTR credits) were about $1,097, of which circuit breaker benefits typically cover all but $356 (32%). 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 2025 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 2025 applicants according to income, it is evident that most applicants are in the lowest income brackets.

2025 Property Tax Reduction Claimants by Income Bracket Based on Income Received in 2024				
Income Bracket at Least:	**Up to:**	**Number of Claims**	**% of Claims**	**Cumulative % of Claims**
-	15,220	4,691	20.6%	20.6%
15,221	18,420	2,925	12.9%	33.5%
18,421	21,650	3,284	14.4%	47.9%
21,651	24,890	3,012	13.2%	61.1%
24,891	28,110	2,804	12.3%	73.5%
28,111	31,340	2,541	11.2%	84.6%
31,341	34,560	2,063	9.1%	93.7%
34,561	37,810	1,433	6.3%	100.0%
	Total:	**22,753**	100.0%	

*Data excludes 100% Service Connected Disabled Veterans program

Medical Expense Deduction:

The average medical expense deduction is $3,587 currently. This year 76% of all applicants utilized this provision. Since applicants typically receive about 69% of the maximum benefits for which they are eligible, this deduction translates into about $117 per claim or $2.7 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 19%.

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 - 2025		
Status	**Number of Claims**	**% of Claims**
Over age 65	20,263	89.1%
Younger Widows	346	1.5%
Younger Widowers**	31	0.1%
10 + SC VA Disabled	247	1.1%
Non-SC VA Disabled	2	0.0%
Social Security Disabled	1,631	7.2%
Other & Multiple	233	1.0%
Total:	**22,753**	100.0%

*Data excludes 100% Service Connected Disabled Veterans program

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, except for 2023, net savings of $9.2 million (including re-audit collections) have been realized. Direct net audit savings related to 2025 claims were $133,808. 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 $146,962. Total audit program savings were $280,770 during 2025.

For additional information, please contact Alan Dornfest or Pam Waters with the Idaho State Tax Commission, Property Tax Division at (208)334-7742 or (208)334-7736.

August 19, 2026

APPENDIX

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

Circuit Breaker: 2025 Claims Summary (PTR Only)					
08/13/26	NUMBER OF CLAIMS SUBMITTED	CHANGED OR DISAPPROVED BY STC:		NUMBER OF CLAIMS APPROVED	2025 APPROVED PTR BENEFITS
COUNTY	2025	CHANGES	DISAPPROVALS	BY STC	($)
Ada	3,622	101	287	3,335	$2,919,393.11
Adams	146	20	24	122	$50,789.76
Bannock	1,227	25	56	1,171	$852,593.40
Bear Lake	156	2	17	139	$58,649.69
Benewah	313	7	9	304	$134,708.46
Bingham	610	20	45	565	$375,207.58
Blaine	135	33	26	109	$95,421.66
Boise	185	1	12	173	$100,231.04
Bonner	1,022	39	39	983	$607,224.52
Bonneville	1,129	64	112	1,017	$815,509.57
Boundary	310	6	2	308	$171,803.64
Butte	81	2	0	81	$40,944.38
Camas	31	7	3	28	$12,120.94
Canyon	3,355	119	277	3,078	$2,541,689.57
Caribou	116	6	3	113	$83,465.14
Cassia	364	27	16	348	$154,680.12
Clark	6	3	1	5	$2,165.58
Clearwater	291	5	9	282	$179,803.14
Custer	154	5	16	138	$57,648.98
Elmore	420	28	16	404	$287,913.20
Franklin	163	7	13	150	$108,242.33
Fremont	193	35	21	172	$82,776.58
Gem	516	61	44	472	$267,533.92
Gooding	329	9	12	317	$197,812.18
Idaho	487	6	29	458	$191,297.44
Jefferson	357	25	24	333	$186,321.77
Jerome	334	4	13	321	$268,186.32
Kootenai	2,479	27	32	2,447	$1,925,654.66
Latah	404	32	43	361	$266,010.93
Lemhi	341	43	12	329	$185,408.98
Lewis	109	3	8	101	$66,476.79
Lincoln	57	7	3	54	$28,989.40
Madison	196	15	2	194	$149,502.14
Minidoka	463	6	1	462	$273,337.86
Nez Perce	718	49	32	686	$601,996.24
Oneida	96	14	5	91	$55,518.50
Owyhee	222	18	22	200	$137,489.76
Payette	515	62	32	483	$340,473.43
Power	107	18	10	97	$73,723.90
Shoshone	554	15	5	549	$349,094.44
Teton	63	3	2	61	$48,517.92
Twin Falls	1,247	28	47	1,200	$984,293.96
Valley	152	17	14	138	$83,505.77
Washington	407	53	33	374	$261,113.25
2025 PTR Totals:	24,182	1,077	1429	22,753	$16,675,241.95

CIRCUIT BREAKER: 2025 CLAIMS SUMMARY (PTR only)					
08/13/26	AUDIT CHECKS COMPLETED IN 2025				
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,622	1	0	3,622	479
Adams	146	0	0	146	14
Bannock	1,227	0	0	1,227	178
Bear Lake	156	0	0	156	10
Benewah	313	1	0	313	51
Bingham	610	1	0	610	57
Blaine	135	0	0	135	19
Boise	185	0	0	185	29
Bonner	1,022	1	0	1,022	133
Bonneville	1,129	1	0	1,129	156
Boundary	310	0	0	310	26
Butte	81	0	0	81	11
Camas	31	0	0	31	2
Canyon	3,355	2	0	3,355	327
Caribou	116	0	0	116	18
Cassia	364	0	0	364	40
Clark	6	0	0	6	4
Clearwater	291	1	0	291	44
Custer	154	1	0	154	20
Elmore	420	0	0	420	59
Franklin	163	0	0	163	19
Fremont	193	0	0	193	19
Gem	516	0	0	516	69
Gooding	329	0	0	329	44
Idaho	487	0	0	487	56
Jefferson	357	0	0	357	41
Jerome	334	0	0	334	59
Kootenai	2,479	1	0	2,479	367
Latah	404	0	0	404	50
Lemhi	341	0	0	341	54
Lewis	109	0	0	109	15
Lincoln	57	0	0	57	6
Madison	196	0	0	196	19
Minidoka	463	0	0	463	56
Nez Perce	718	0	0	718	102
Oneida	96	0	0	96	13
Owyhee	222	0	0	222	39
Payette	515	3	0	515	70
Power	107	0	0	107	16
Shoshone	554	0	0	554	42
Teton	63	0	0	63	13
Twin Falls	1,247	0	0	1,247	159
Valley	152	1	0	152	14
Washington	407	3	0	407	45
Totals:	24,182	17	0	24,182	3,064

PROPERTY TAX REDUCTION: 2025 CLAIMS SUMMARY								
08/13/26	TOTAL BENEFIT CHANGES ON PTR & VA APPLICATIONS (STC AUDIT)			MEDICAL EXPENSES REPORTED BY CLAIMANTS:				
COUNTY	DECREASED	INCREASED	NET	TOTAL $ CLAIMED	# APPS. W/MEDICAL	% CLAIMING MEDICAL	$ MED PER CLAIM W/MED	AVERAGE MED $: COUNTY
Ada	38,643	10,875	27,768.00	$12,873,622.00	2,844	78.5%	4,526.59	3,554.29
Adams	2,696	521	2,175.00	$531,998.00	101	69.2%	5,267.31	3,643.82
Bannock	13,557	1,526	12,031.00	$4,121,779.00	928	75.6%	4,441.57	3,359.23
Bear Lake	1,736	0	1,736.00	$717,205.00	123	78.8%	5,830.93	4,597.47
Benewah	1,529	101	1,428.00	$1,179,153.00	221	70.6%	5,335.53	3,767.26
Bingham	5,528	1,868	3,660.00	$2,425,695.00	474	77.7%	5,117.50	3,976.55
Blaine	7,888	1,214	6,674.00	$392,747.00	93	68.9%	4,223.09	2,909.24
Boise	1,330	0	1,330.00	$535,912.00	130	70.3%	4,122.40	2,896.82
Bonner	15,519	1,344	14,175.00	$3,691,735.00	741	72.5%	4,982.10	3,612.27
Bonneville	8,178	8,654	(476.00)	$3,761,515.00	838	74.2%	4,488.68	3,331.72
Boundary	2,099	290	1,809.00	$887,464.00	208	67.1%	4,266.65	2,862.79
Butte	362	0	362.00	$344,985.00	64	79.0%	5,390.39	4,259.07
Camas	1,290	0	1,290.00	$114,600.00	23	74.2%	4,982.61	3,696.77
Canyon	18,434	51,454	(33,020.00)	$9,882,616.00	2,433	72.5%	4,061.91	2,945.64
Caribou	1,050	0	1,050.00	$677,682.00	91	78.4%	7,447.05	5,842.09
Cassia	1,394	470	924.00	$1,361,430.00	294	80.8%	4,630.71	3,740.19
Clark	442	0	442.00	$24,289.00	4	66.7%	6,072.25	4,048.17
Clearwater	3,624	690	2,934.00	$1,059,586.00	219	75.3%	4,838.29	3,641.19
Custer	4,011	988	3,023.00	$743,724.00	108	70.1%	6,886.33	4,829.38
Elmore	5,541	560	4,981.00	$1,062,034.00	311	74.0%	3,414.90	2,528.65
Franklin	4,008	0	4,008.00	$763,106.00	125	76.7%	6,104.85	4,681.63
Fremont	9,203	438	8,765.00	$648,111.00	144	74.6%	4,500.77	3,358.09
Gem	3,271	6,005	(2,734.00)	$1,505,675.00	385	74.6%	3,910.84	2,917.97
Gooding	0	2,325	(2,325.00)	$1,124,119.00	249	75.7%	4,514.53	3,416.78
Idaho	6,671	548	6,123.00	$2,388,365.00	387	79.5%	6,171.49	4,904.24
Jefferson	2,494	513	1,981.00	$1,478,149.00	276	77.3%	5,355.61	4,140.47
Jerome	2,148	110	2,038.00	$984,233.00	250	74.9%	3,936.93	2,946.81
Kootenai	15,717	2,295	13,422.00	$10,485,332.00	2,062	83.2%	5,085.03	4,229.66
Latah	5,701	994	4,707.00	$1,407,079.00	271	67.1%	5,192.17	3,482.87
Lemhi	8,539	200	8,339.00	$1,518,352.00	261	76.5%	5,817.44	4,452.65
Lewis	3,360	0	3,360.00	$387,661.00	87	79.8%	4,455.87	3,556.52
Lincoln	189	1,010	(821.00)	$204,000.00	42	73.7%	4,857.14	3,578.95
Madison	5,625	1,190	4,435.00	$979,939.00	158	80.6%	6,202.15	4,999.69
Minidoka	1,781	0	1,781.00	$1,835,062.00	351	75.8%	5,228.10	3,963.42
Nez Perce	10,742	10,049	693.00	$2,910,487.00	561	78.1%	5,188.03	4,053.60
Oneida	2,751	0	2,751.00	$525,674.00	74	77.1%	7,103.70	5,475.77
Owyhee	3,306	3,685	(379.00)	$569,492.00	156	70.3%	3,650.59	2,565.28
Payette	10,596	1,111	9,485.00	$1,831,317.00	409	79.4%	4,477.55	3,555.96
Power	2,022	1,220	802.00	$451,609.00	90	84.1%	5,017.88	4,220.64
Shoshone	3,060	410	2,650.00	$1,781,879.00	399	72.0%	4,465.86	3,216.39
Teton	720	100	620.00	$305,063.00	56	88.9%	5,447.55	4,842.27
Twin Falls	6,387	4,409	1,978.00	$4,408,848.00	1,029	82.5%	4,284.59	3,535.56
Valley	1,310	170	1,140.00	$584,379.00	120	78.9%	4,869.83	3,844.60
Washington	8,865	2,172	6,693.00	$1,276,691.00	289	71.0%	4,417.62	3,136.83
Totals:	253,317.00	119,509.00	133,808.00	86,744,393.00	18,479	76.4%	4,694.21	3,587.15

2025 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
08/13/26									
			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	41	4	41	0	193	0	0	31	310
Adams	1	0	0	0	5	0	0	1	7
Bannock	24	2	22	0	98	0	0	13	159
Bear Lake	2	0	0	1	8	0	0	3	14
Benewah	3	0	7	0	33	0	0	2	45
Bingham	8	0	7	0	49	0	0	7	71
Blaine	2	0	0	0	1	0	0	0	3
Boise	2	0	3	0	6	0	0	1	12
Bonner	8	4	9	0	59	0	0	10	90
Bonneville	18	1	5	0	76	0	0	11	111
Boundary	4	0	5	0	28	0	0	5	42
Butte	1	0	2	0	6	0	0	2	11
Camas	0	0	0	0	2	0	0	0	2
Canyon	38	3	36	1	262	0	0	44	384
Caribou	7	0	2	0	3	0	0	0	12
Cassia	3	1	0	0	18	0	0	4	26
Clark	0	0	0	0	0	0	0	0	0
Clearwater	6	0	5	0	27	0	0	4	42
Custer	3	1	0	0	7	0	0	2	13
Elmore	9	2	16	0	31	0	0	13	71
Franklin	4	0	0	0	6	0	0	1	11
Fremont	1	0	0	0	11	0	0	0	12
Gem	7	0	0	0	43	0	0	4	54
Gooding	10	0	0	0	27	0	0	1	38
Idaho	8	1	1	0	20	0	0	3	33
Jefferson	20	0	6	0	16	0	0	5	47
Jerome	7	2	1	0	26	0	0	1	37
Kootenai	34	2	32	0	168	0	0	24	260
Latah	6	0	5	0	26	0	0	4	41
Lemhi	3	1	2	0	25	0	0	1	32
Lewis	0	0	4	0	10	0	0	3	17
Lincoln	0	1	0	0	6	0	0	0	7
Madison	6	0	1	0	6	0	0	1	14
Minidoka	7	0	0	0	37	0	0	1	45
Nez Perce	12	2	15	0	63	0	0	7	99
Oneida	1	0	2	0	5	0	0	0	8
Owyhee	4	1	3	0	11	0	0	0	19
Payette	3	0	2	0	33	0	0	2	40
Power	0	0	0	0	2	0	0	0	2
Shoshone	6	0	1	0	80	0	0	4	91
Teton	3	0	3	0	3	0	0	0	9
Twin Falls	17	3	3	0	66	0	0	11	100
Valley	3	0	2	0	4	0	0	0	9
Washington	4	0	4	0	25	0	0	7	40
Totals:	346	31	247	2	1,631	0	0	233	2,490
% of Approved Claims	1.44%	0.13%	1.03%	0.01%	6.81%	0.00%	0.00%	0.97%	10.39%

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2025 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65											
	Only			10% SC	NSC						
	Over			DIS	DIS.	SS			MULTIPLE	SUB	GRAND
COUNTY	65	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	TOTAL	TOTAL
Ada	2,719	198	33	62	2	0	9	0	2	3,025	3,335
Adams	70	27	8	9	0	0	0	0	1	115	122
Bannock	757	204	38	11	0	0	2	0	0	1,012	1,171
Bear Lake	49	62	10	4	0	0	0	0	0	125	139
Benewah	176	54	20	7	0	0	0	0	2	259	304
Bingham	463	16	3	12	0	0	0	0	0	494	565
Blaine	94	8	3	1	0	0	0	0	0	106	109
Boise	109	26	12	12	0	0	1	0	1	161	173
Bonner	803	43	11	31	3	0	0	0	2	893	983
Bonneville	513	323	44	17	0	0	2	0	7	906	1,017
Boundary	233	6	9	17	0	0	0	0	1	266	308
Butte	66	4	0	0	0	0	0	0	0	70	81
Camas	25	0	1	0	0	0	0	0	0	26	28
Canyon	1,871	581	101	124	0	0	8	0	9	2,694	3,078
Caribou	83	12	3	3	0	0	0	0	0	101	113
Cassia	217	88	17	0	0	0	0	0	0	322	348
Clark	2	1	1	1	0	0	0	0	0	5	5
Clearwater	214	14	6	6	0	0	0	0	0	240	282
Custer	116	4	2	3	0	0	0	0	0	125	138
Elmore	183	111	16	14	0	0	1	0	8	333	404
Franklin	92	42	5	0	0	0	0	0	0	139	150
Fremont	149	9	2	0	0	0	0	0	0	160	172
Gem	372	29	9	7	0	0	1	0	0	418	472
Gooding	202	53	17	7	0	0	0	0	0	279	317
Idaho	390	14	13	8	0	0	0	0	0	425	458
Jefferson	271	9	2	4	0	0	0	0	0	286	333
Jerome	265	8	3	7	0	0	0	0	1	284	321
Kootenai	1,385	600	109	83	2	0	2	0	6	2,187	2,447
Latah	282	26	8	3	0	0	0	0	1	320	361
Lemhi	230	52	5	8	1	0		0	1	297	329
Lewis	65	12	2	5	0	0	0	0	0	84	101
Lincoln	42	4	1	0	0	0	0	0	0	47	54
Madison	89	71	16	3	0	0	0	0	1	180	194
Minidoka	304	93	18	2	0	0	0	0	0	417	462
Nez Perce	483	60	10	33	0	0	0	0	1	587	686
Oneida	71	7	2	3	0	0	0	0	0	83	91
Owyhee	159	10	2	9	0	0	0	0	1	181	200
Payette	336	76	17	11	1	0	0	0	2	443	483
Power	49	42	4	0	0	0	0	0	0	95	97
Shoshone	352	82	17	6	1	0	0	0	0	458	549
Teton	43	7	0	2	0	0	0	0	0	52	61
Twin Falls	939	102	27	29	0	0	2	0	1	1,100	1,200
Valley	79	32	11	4	0	0	2	0	1	129	138
Washington	224	64	24	16	1	0	1	0	4	334	374
Totals:	15,636	3,286	662	584	11	0	31	0	53	20,263	22,753
% of Approved Claims	65.27%	13.72%	2.76%	2.44%	0.05%	0.00%	0.00%	0.00%	0.22%	84.58%	100.00%

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2025 Income Stratifcation of Property Tax Reduction Applications

Maximum Eligibility Amounts Shown in ( )

08/13/26

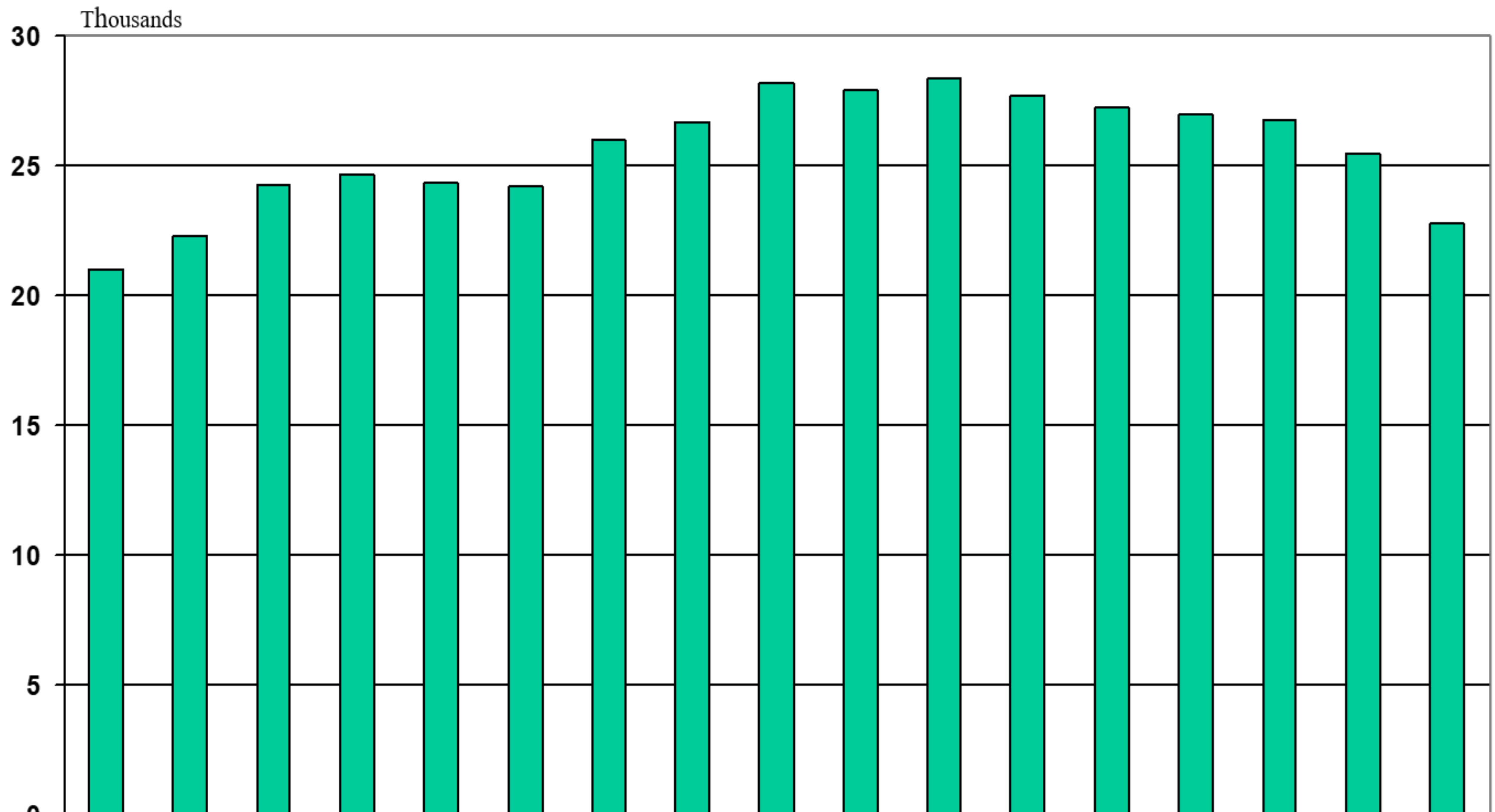
COUNTY	$15,220 OR LESS ($1,500)	$15,221 $18,420 ($1460/$1330)	$18,421 $21,650 ($1290/$1140)	$21,651 $24,890 ($1120/$970)	$24,891 $28,110 ($940/$800)	$28,111 $31,340 ($760/$630)	$31,341 $34,560 ($590/$450)	$34,561 $37,810 ($420/$250)	CLAIMS APPROVED	REDUCTION
Ada	558	392	505	440	446	418	347	229	3,335	86.04%
Adams	25	15	12	13	12	24	11	10	122	41.37%
Bannock	222	145	144	178	149	134	110	89	1,171	70.69%
Bear Lake	28	19	17	11	12	18	21	13	139	42.23%
Benewah	74	39	48	43	37	27	18	18	304	40.21%
Bingham	108	74	81	90	60	52	65	35	565	63.43%
Blaine	34	9	14	13	11	8	13	7	109	80.60%
Boise	41	13	22	30	16	21	17	13	173	55.86%
Bonner	264	112	126	121	120	107	81	52	983	56.75%
Bonneville	210	122	133	142	130	113	94	73	1,017	76.92%
Boundary	63	51	56	46	33	25	20	14	308	50.10%
Butte	22	7	11	7	13	12	3	6	81	47.24%
Camas	4	7	3	4	4	2	3	1	28	39.93%
Canyon	595	429	479	387	385	354	256	193	3,078	78.06%
Caribou	19	11	14	21	19	12	10	7	113	72.44%
Cassia	75	49	54	45	39	28	31	27	348	41.58%
Clark	1	0	1	0	1	0	1	1	5	48.77%
Clearwater	57	56	35	34	33	35	17	15	282	58.27%
Custer	38	14	17	25	12	12	16	4	138	37.99%
Elmore	85	62	51	57	40	54	34	21	404	66.56%
Franklin	36	21	19	19	20	15	12	8	150	66.41%
Fremont	34	33	27	17	14	19	15	13	172	44.71%
Gem	75	63	78	65	56	49	47	39	472	55.35%
Gooding	72	41	47	33	34	41	30	19	317	58.73%
Idaho	109	59	65	64	54	46	36	25	458	38.44%
Jefferson	65	56	46	42	34	33	35	22	333	52.71%
Jerome	61	51	51	41	35	31	28	23	321	78.48%
Kootenai	528	294	340	325	316	277	210	157	2,447	74.52%
Latah	78	53	45	39	55	44	28	19	361	68.96%
Lemhi	84	42	48	38	26	34	38	19	329	52.23%
Lewis	29	11	12	12	11	15	7	4	101	59.92%
Lincoln	12	7	5	6	5	5	9	5	54	53.40%
Madison	46	24	22	18	28	25	21	10	194	73.28%
Minidoka	115	66	67	60	39	43	42	30	462	54.19%
Nez Perce	137	77	88	100	102	76	69	37	686	84.29%
Oneida	18	17	11	11	12	9	7	6	91	56.70%
Owyhee	46	21	28	25	25	26	17	12	200	65.12%
Payette	88	65	78	69	68	47	47	21	483	66.39%
Power	11	13	11	13	12	14	11	12	97	80.58%
Shoshone	127	72	83	72	74	51	47	23	549	58.28%
Teton	20	7	5	6	6	4	10	3	61	73.16%
Twin Falls	240	146	207	175	138	140	88	66	1,200	76.70%
Valley	35	18	26	7	24	12	11	5	138	54.53%
Washington	102	42	52	48	44	29	30	27	374	64.00%
Totals:	4,691	2,925	3,284	3,012	2,804	2,541	2,063	1,433	22,753	69.44%
% of Approved Claims	20.62%	12.86%	14.43%	13.24%	12.32%	11.17%	9.07%	6.30%	100.00%	

2025						
Property Tax Reduction Payments to be Paid (PTR & VA)						
08/13/26	Total Payment				Total Payment to County:	
COUNTY	PTR & VA	VA Only	PTR Only		December 20, 2025	June 20, 2026
Ada	$5,045,071.86	$2,125,678.75	$2,919,393.11		$2,522,535.93	$2,522,535.93
Adams	$65,606.74	$14,816.98	$50,789.76		$32,803.37	$32,803.37
Bannock	$1,131,531.68	$278,938.28	$852,593.40		$565,765.84	$565,765.84
Bear Lake	$75,992.30	$17,342.61	$58,649.69		$37,996.15	$37,996.15
Benewah	$177,131.62	$42,423.16	$134,708.46		$88,565.81	$88,565.81
Bingham	$477,349.06	$102,141.48	$375,207.58		$238,674.53	$238,674.53
Blaine	$123,606.96	$28,185.30	$95,421.66		$61,803.48	$61,803.48
Boise	$167,346.40	$67,115.36	$100,231.04		$83,673.20	$83,673.20
Bonner	$887,163.92	$279,939.40	$607,224.52		$443,581.96	$443,581.96
Bonneville	$1,193,174.54	$377,664.97	$815,509.57		$596,587.27	$596,587.27
Boundary	$245,443.08	$73,639.44	$171,803.64		$122,721.54	$122,721.54
Butte	$48,030.86	$7,086.48	$40,944.38		$24,015.43	$24,015.43
Camas	$14,555.32	$2,434.38	$12,120.94		$7,277.66	$7,277.66
Canyon	$3,684,676.12	$1,142,986.55	$2,541,689.57		$1,842,338.06	$1,842,338.06
Caribou	$99,737.50	$16,272.36	$83,465.14		$49,868.75	$49,868.75
Cassia	$178,209.74	$23,529.62	$154,680.12		$89,104.87	$89,104.87
Clark	$2,734.16	$568.58	$2,165.58		$1,367.08	$1,367.08
Clearwater	$247,325.54	$67,522.40	$179,803.14		$123,662.77	$123,662.77
Custer	$68,706.38	$11,057.40	$57,648.98		$34,353.19	$34,353.19
Elmore	$776,768.10	$488,854.90	$287,913.20		$388,384.05	$388,384.05
Franklin	$140,101.06	$31,858.73	$108,242.33		$70,050.53	$70,050.53
Fremont	$114,655.62	$31,879.04	$82,776.58		$57,327.81	$57,327.81
Gem	$368,055.26	$100,521.34	$267,533.92		$184,027.63	$184,027.63
Gooding	$236,589.20	$38,777.02	$197,812.18		$118,294.60	$118,294.60
Idaho	$276,134.40	$84,836.96	$191,297.44		$138,067.20	$138,067.20
Jefferson	$285,612.13	$99,290.36	$186,321.77		$142,806.07	$142,806.07
Jerome	$317,098.15	$48,911.83	$268,186.32		$158,549.08	$158,549.08
Kootenai	$2,985,954.23	$1,060,299.57	$1,925,654.66		$1,492,977.12	$1,492,977.12
Latah	$404,762.84	$138,751.91	$266,010.93		$202,381.42	$202,381.42
Lemhi	$232,336.00	$46,927.02	$185,408.98		$116,168.00	$116,168.00
Lewis	$90,438.54	$23,961.75	$66,476.79		$45,219.27	$45,219.27
Lincoln	$35,119.60	$6,130.20	$28,989.40		$17,559.80	$17,559.80
Madison	$204,281.14	$54,779.00	$149,502.14		$102,140.57	$102,140.57
Minidoka	$311,061.15	$37,723.29	$273,337.86		$155,530.58	$155,530.58
Nez Perce	$875,674.56	$273,678.32	$601,996.24		$437,837.28	$437,837.28
Oneida	$63,518.06	$7,999.56	$55,518.50		$31,759.03	$31,759.03
Owyhee	$160,058.04	$22,568.28	$137,489.76		$80,029.02	$80,029.02
Payette	$447,664.01	$107,190.58	$340,473.43		$223,832.01	$223,832.01
Power	$86,179.02	$12,455.12	$73,723.90		$43,089.51	$43,089.51
Shoshone	$395,060.56	$45,966.12	$349,094.44		$197,530.28	$197,530.28
Teton	$53,583.26	$5,065.34	$48,517.92		$26,791.63	$26,791.63
Twin Falls	$1,313,607.42	$329,313.46	$984,293.96		$656,803.71	$656,803.71
Valley	$129,844.25	$46,338.48	$83,505.77		$64,922.13	$64,922.13
Washington	$313,243.31	$52,130.06	$261,113.25		$156,621.66	$156,621.66
Totals:	$24,550,793.69	$7,875,551.74	$16,675,241.95		$12,275,396.85	$12,275,396.85

CHANGE IN PROPERTY TAX REDUCTION CLAIMS SUBMITTED 2025 VS 2024				
08/13/26 COUNTY	Number of Claims Submitted 2024	Number of Claims Submitted 2025	Change in Number of Claims	Percent Change
Ada	3,867	3,622	(245)	-6.3%
Adams	154	146	(8)	-5.2%
Bannock	1,225	1,227	2	0.2%
Bear Lake	166	156	(10)	-6.0%
Benewah	317	313	(4)	-1.3%
Bingham	639	610	(29)	-4.5%
Blaine	135	135	0	0.0%
Boise	194	185	(9)	-4.6%
Bonner	1,009	1,022	13	1.3%
Bonneville	1,184	1,129	(55)	-4.6%
Boundary	350	310	(40)	-11.4%
Butte	96	81	(15)	-15.6%
Camas	37	31	(6)	-16.2%
Canyon	3,564	3,355	(209)	-5.9%
Caribou	134	116	(18)	-13.4%
Cassia	401	364	(37)	-9.2%
Clark	7	6	(1)	-14.3%
Clearwater	291	291	0	0.0%
Custer	164	154	(10)	-6.1%
Elmore	448	420	(28)	-6.3%
Franklin	181	163	(18)	-9.9%
Fremont	225	193	(32)	-14.2%
Gem	548	516	(32)	-5.8%
Gooding	344	329	(15)	-4.4%
Idaho	526	487	(39)	-7.4%
Jefferson	364	357	(7)	-1.9%
Jerome	335	334	(1)	-0.3%
Kootenai	2,549	2,479	(70)	-2.7%
Latah	452	404	(48)	-10.6%
Lemhi	339	341	2	0.6%
Lewis	113	109	(4)	-3.5%
Lincoln	64	57	(7)	-10.9%
Madison	231	196	(35)	-15.2%
Minidoka	472	463	(9)	-1.9%
Nez Perce	749	718	(31)	-4.1%
Oneida	95	96	1	1.1%
Owyhee	226	222	(4)	-1.8%
Payette	537	515	(22)	-4.1%
Power	112	107	(5)	-4.5%
Shoshone	577	554	(23)	-4.0%
Teton	62	63	1	1.6%
Twin Falls	1,367	1,247	(120)	-8.8%
Valley	161	152	(9)	-5.6%
Washington	423	407	(16)	-3.8%
Totals:	25,434	**24,182**	(1,252)	-4.9%

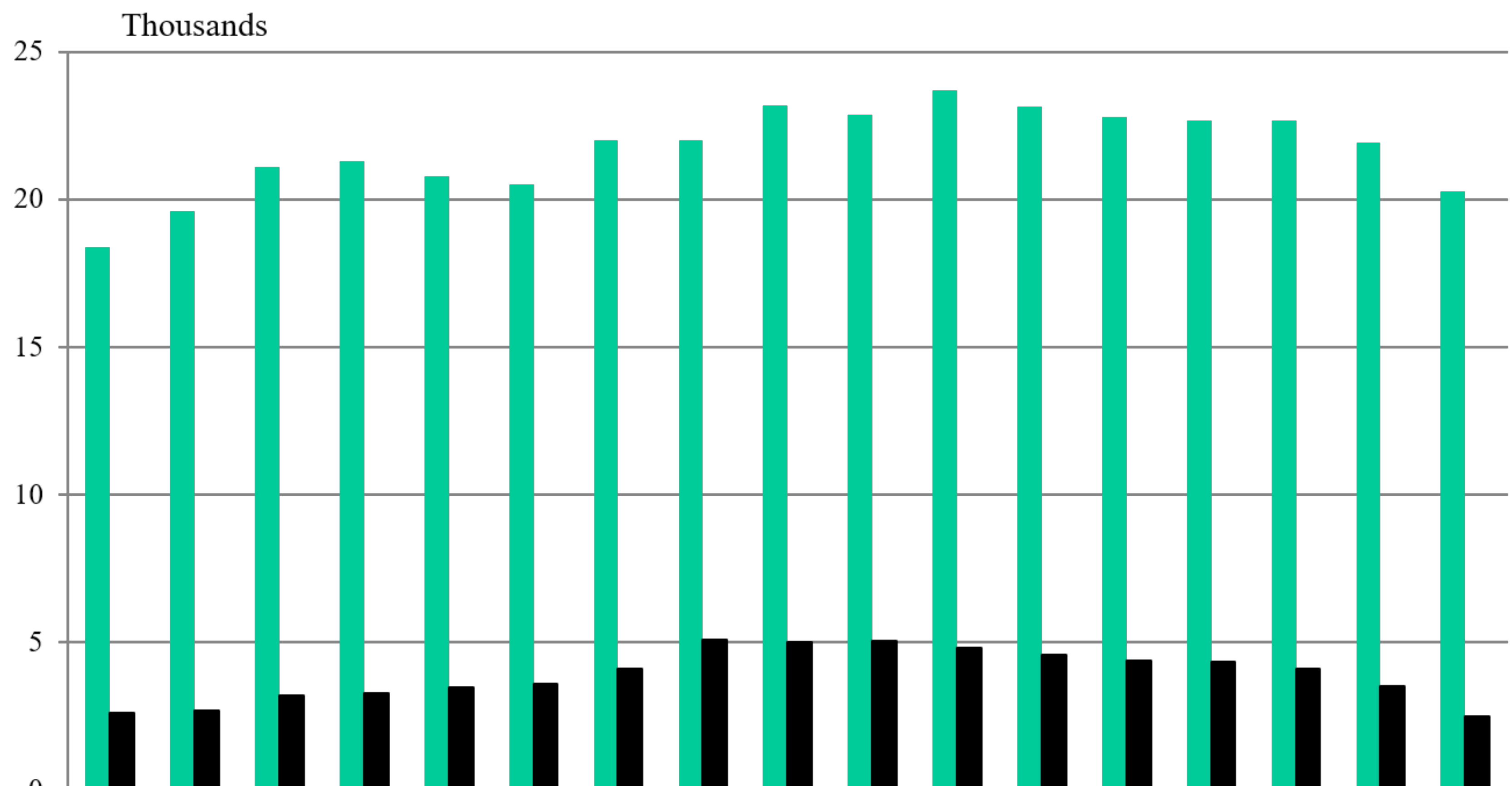
Property Tax Reduction Claims Comparison (Excludes Veterans program)									
	2024	2025	Change	2024	2025	% Change	2024	2025	% Change
	Approved	Approved	in	Approved	Approved	in	Benefits	Benefits	in
08/13/26	Claims	Claims	Approved	Benefits	Benefits	Approved	per	per	Per Claim
COUNTY			Claims	($)	($)	Benefits	Claim	Claim	Benefits
Ada	3580	3,335	(245)	$3,153,030.75	$2,919,393.11	-7.41%	880.73	875.38	-0.61%
Adams	134	122	(12)	$57,182.46	$50,789.76	-11.18%	426.73	416.31	-2.44%
Bannock	1171	1,171	0	$901,245.30	$852,593.40	-5.40%	769.64	728.09	-5.40%
Bear Lake	155	139	(16)	$64,646.67	$58,649.69	-9.28%	417.08	421.94	1.17%
Benewah	297	304	7	$131,902.16	$134,708.46	2.13%	444.12	443.12	-0.22%
Bingham	598	565	(33)	$409,674.98	$375,207.58	-8.41%	685.08	664.08	-3.06%
Blaine	121	109	(12)	$102,981.42	$95,421.66	-7.34%	851.09	875.43	2.86%
Boise	180	173	(7)	$103,388.80	$100,231.04	-3.05%	574.38	579.37	0.87%
Bonner	979	983	4	$628,823.46	$607,224.52	-3.43%	642.31	617.73	-3.83%
Bonneville	1099	1,017	(82)	$897,985.74	$815,509.57	-9.18%	817.09	801.88	-1.86%
Boundary	343	308	(35)	$202,578.28	$171,803.64	-15.19%	590.61	557.80	-5.55%
Butte	95	81	(14)	$47,844.80	$40,944.38	-14.42%	503.63	505.49	0.37%
Camas	32	28	(4)	$14,970.58	$12,120.94	-19.03%	467.83	432.89	-7.47%
Canyon	3253	3,078	(175)	$2,650,315.36	$2,541,689.57	-4.10%	814.73	825.76	1.35%
Caribou	127	113	(14)	$90,817.20	$83,465.14	-8.10%	715.10	738.63	3.29%
Cassia	363	348	(15)	$182,541.48	$154,680.12	-15.26%	502.87	444.48	-11.61%
Clark	5	5	0	$1,655.22	$2,165.58	30.83%	331.04	433.12	30.83%
Clearwater	280	282	2	$182,041.42	$179,803.14	-1.23%	650.15	637.60	-1.93%
Custer	143	138	(5)	$58,715.96	$57,648.98	-1.82%	410.60	417.75	1.74%
Elmore	427	404	(23)	$309,286.98	$287,913.20	-6.91%	724.33	712.66	-1.61%
Franklin	174	150	(24)	$127,059.43	$108,242.33	-14.81%	730.23	721.62	-1.18%
Fremont	205	172	(33)	$98,665.72	$82,776.58	-16.10%	481.30	481.26	-0.01%
Gem	500	472	(28)	$271,409.06	$267,533.92	-1.43%	542.82	566.81	4.42%
Gooding	337	317	(20)	$215,197.00	$197,812.18	-8.08%	638.57	624.01	-2.28%
Idaho	489	458	(31)	$211,035.77	$191,297.44	-9.35%	431.57	417.68	-3.22%
Jefferson	354	333	(21)	$237,345.78	$186,321.77	-21.50%	670.47	559.52	-16.55%
Jerome	319	321	2	$272,583.14	$268,186.32	-1.61%	854.49	835.47	-2.23%
Kootenai	2518	2,447	(71)	$2,022,879.75	$1,925,654.66	-4.81%	803.37	786.95	-2.04%
Latah	415	361	(54)	$300,315.22	$266,010.93	-11.42%	723.65	736.87	1.83%
Lemhi	320	329	9	$194,197.15	$185,408.98	-4.53%	606.87	563.55	-7.14%
Lewis	102	101	(1)	$68,750.73	$66,476.79	-3.31%	674.03	658.19	-2.35%
Lincoln	61	54	(7)	$34,034.62	$28,989.40	-14.82%	557.94	536.84	-3.78%
Madison	225	194	(31)	$175,017.20	$149,502.14	-14.58%	777.85	770.63	-0.93%
Minidoka	467	462	(5)	$287,822.09	$273,337.86	-5.03%	616.32	591.64	-4.00%
Nez Perce	727	686	(41)	$653,505.66	$601,996.24	-7.88%	898.91	877.55	-2.38%
Oneida	92	91	(1)	$53,095.36	$55,518.50	4.56%	577.12	610.09	5.71%
Owyhee	198	200	2	$139,303.59	$137,489.76	-1.30%	703.55	687.45	-2.29%
Payette	508	483	(25)	$343,107.22	$340,473.43	-0.77%	675.41	704.91	4.37%
Power	100	97	(3)	$80,372.68	$73,723.90	-8.27%	803.73	760.04	-5.44%
Shoshone	572	549	(23)	$384,249.86	$349,094.44	-9.15%	671.77	635.87	-5.34%
Teton	57	61	4	$46,064.64	$48,517.92	5.33%	808.15	795.38	-1.58%
Twin Falls	1306	1,200	(106)	$1,079,960.46	$984,293.96	-8.86%	826.92	820.24	-0.81%
Valley	148	138	(10)	$88,876.98	$83,505.77	-6.04%	600.52	605.11	0.77%
Washington	388	374	(14)	$269,678.18	$261,113.25	-3.18%	695.05	698.16	0.45%
Totals:	**23,964**	**22,753**	(1,211)	17,846,156.30	16,675,241.95	-6.56%	744.71	732.88	**-1.59%**

Property Tax Reduction Claimants
Total Number Approved



91	93	95	97	99	01	03	05	07	09	11	13	15	17	19	21	25
21.03	22.32	24.25	24.63	24.33	24.18	26.03	26.66	28.2	27.9	28.4	27.7	27.2	26.95	26.77	25.48	22.75

Property Tax Reduction Claimants
Total vs Senior Citizens

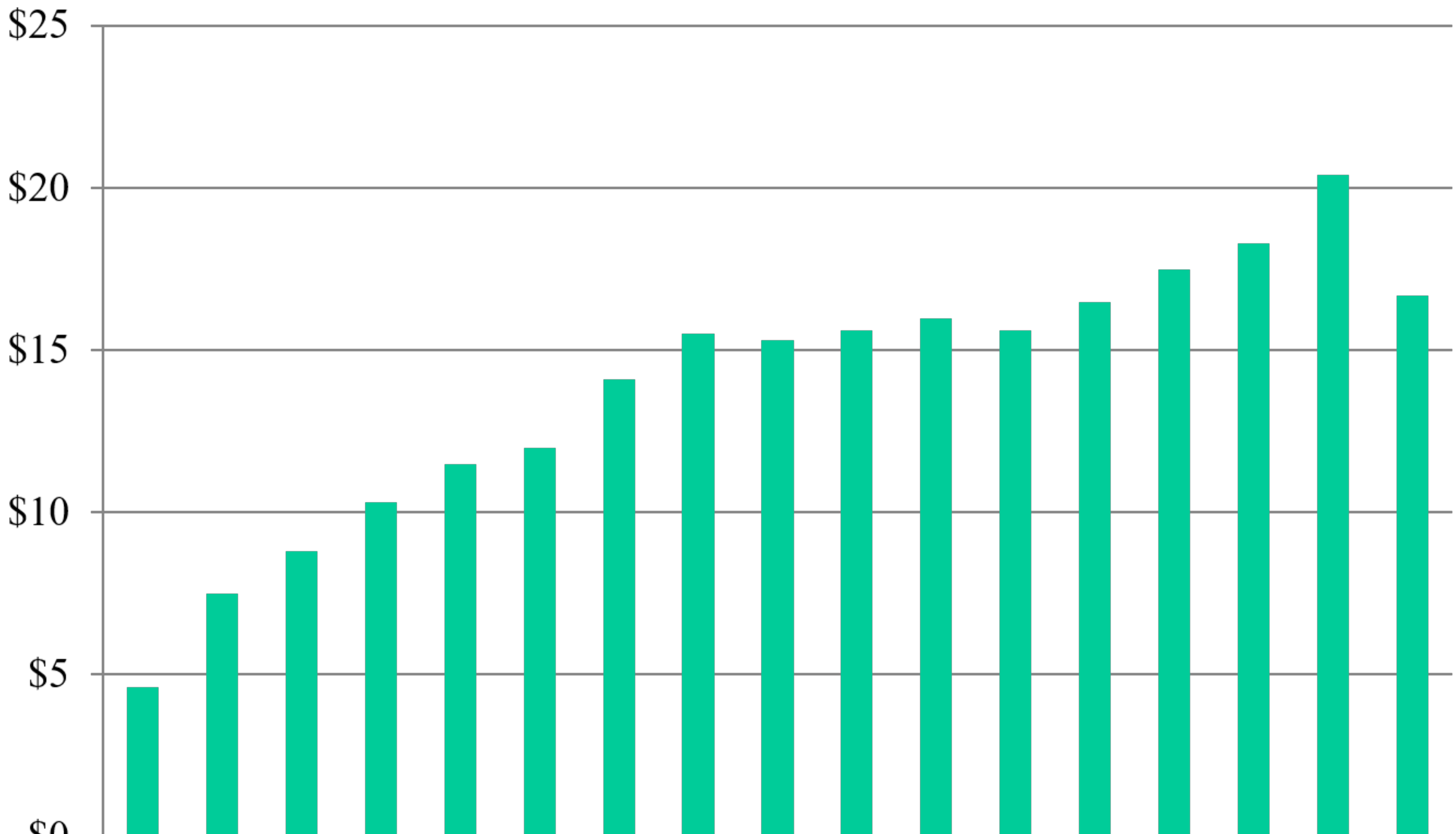


	91	93	95	97	99	01	03	05	07	09	11	13	15	17	19	21	23
Seniors	18.4	19.6	21.1	21.3	20.8	20.5	22	22	23.17	22.87	23.69	23.13	22.8	22.66	22.68	21.94	20.26
All Others	2.6	2.7	3.2	3.3	3.5	3.6	4.1	5.1	5.0	5.1	4.8	4.6	4.4	4.3	4.1	3.5	2.5

Totals may not balance to other charts due to rounding.

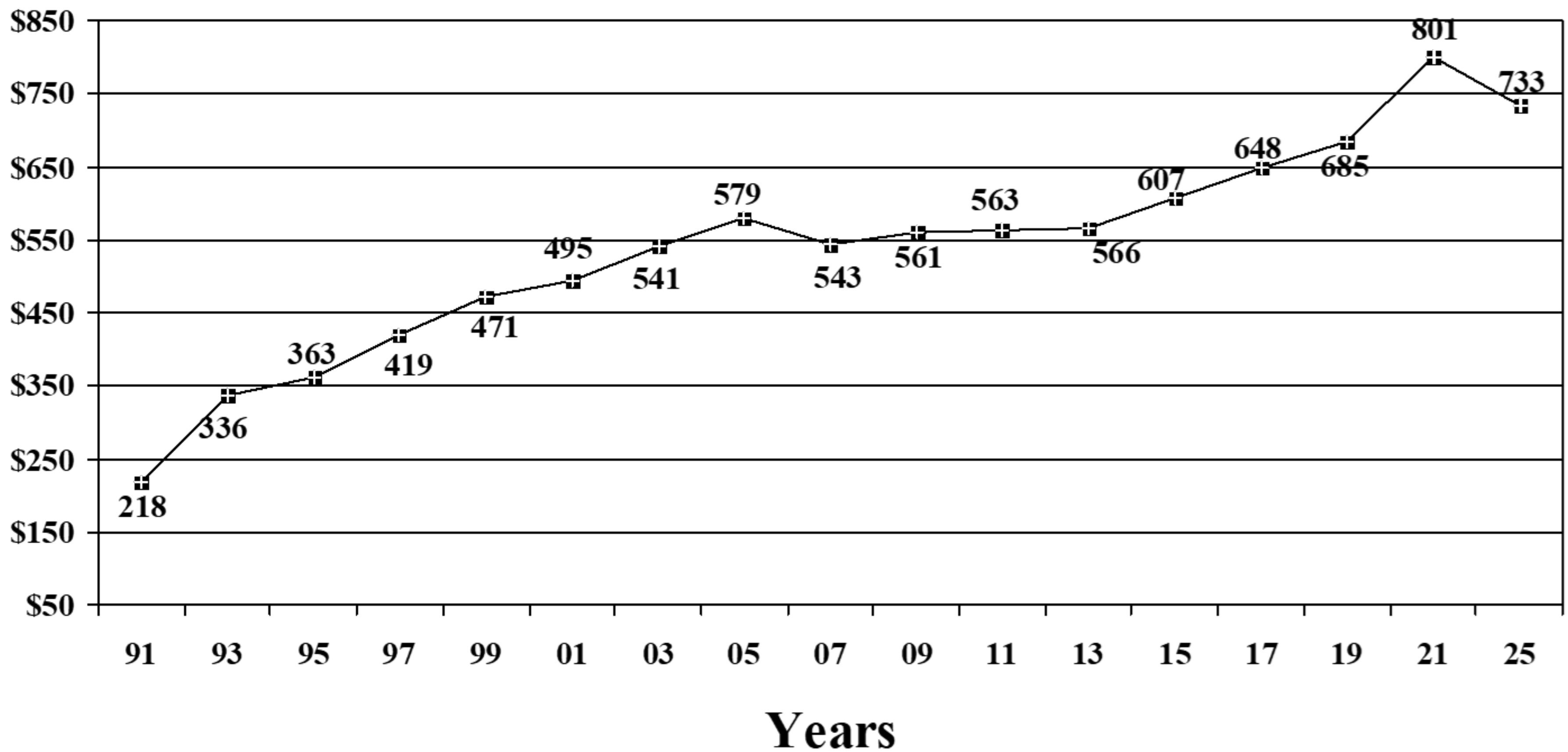
Property Tax Reduction Claimants
Total Paid

Total Benefits ($Millions)



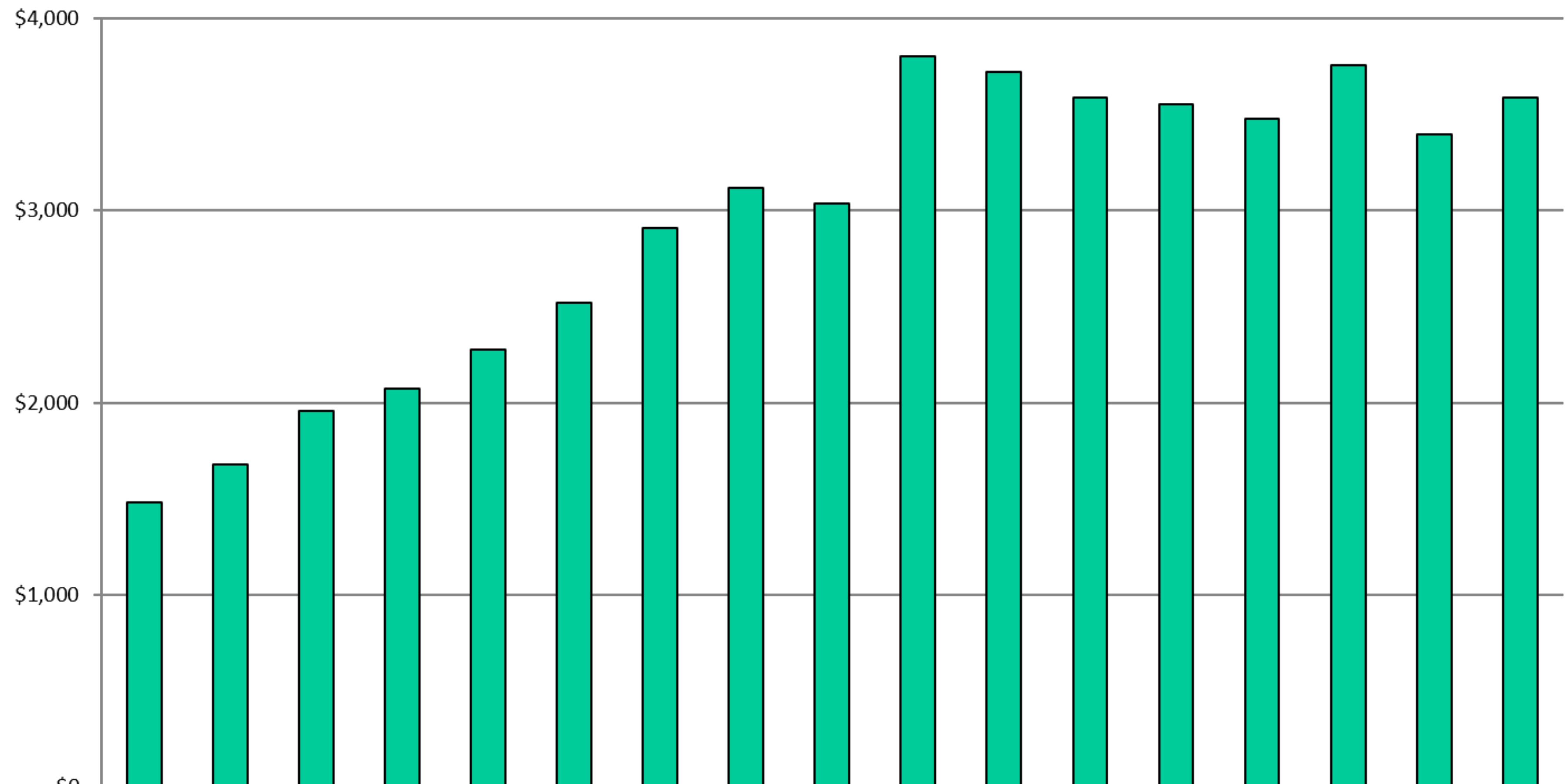
	91	93	95	97	99	01	03	05	07	09	11	13	15	17	19	21	25
	$4.6	$7.5	$8.8	$10.3	$11.5	$12.0	$14.1	$15.5	$15.3	$15.6	$16.0	$15.6	$16.5	$17.5	$18.3	$20.4	$16.7

Property Tax Reduction Benefits
Amount Paid Per Claimant



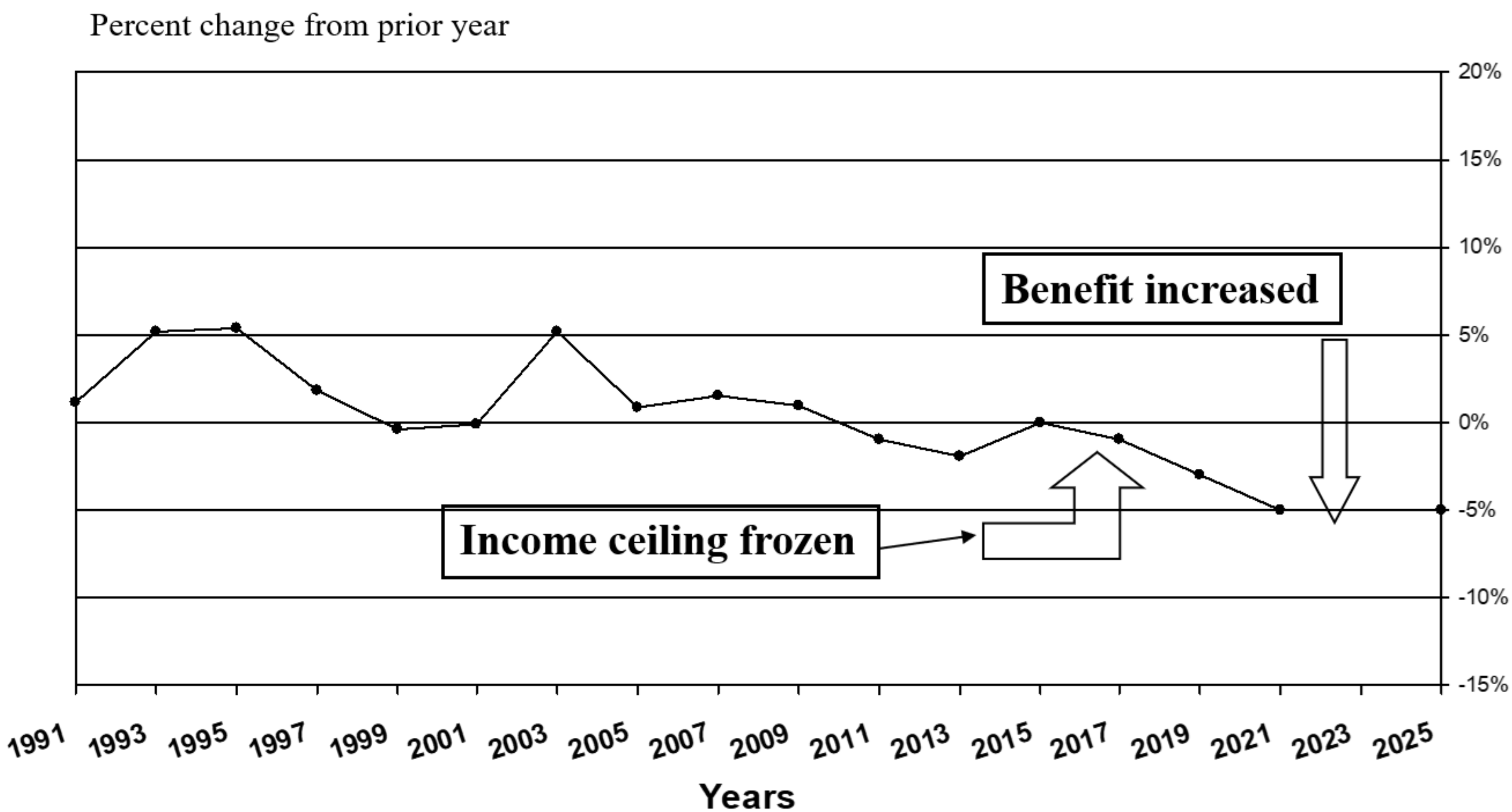
Property Tax Reduction Claimants
Medical Expenses Per Claimant

Income Deduction Claimed



91	93	95	97	99	01	03	05	07	09	11	13	15	17	19	21	25
$1,479	$1,681	$1,956	$2,075	$2,275	$2,523	$2,910	$3,120	$3,039	$3,802	$3,724	$3,589	$3,551	$3,479	$3,755	$3,396	$3,587

Idaho Property Tax Reduction
Variation in Program Participation



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Idaho Property Tax Reduction
Variation in Program Participation