

## CIRCUIT BREAKER STATISTICS THROUGH 2014

### Introduction:

This is an annually updated report which traces the history of the Idaho property tax reduction program, commonly known as the "Circuit Breaker" program. This report also includes current program statistics and charts.

### Key Recent Program Trends:

Total benefits paid increased significantly in 2014. The 3.8% overall increase in benefits paid was the largest single year percentage increase since 2004 and moved program benefits to their highest amount, \$16.3 million. Per claimant benefits increased 5.2%, their largest percentage increase since 1999. However, the number of approved claimants decreased 1.3% and this year represents the third consecutive decrease in participation. In addition, there has been a continuing slight erosion of the average percent of property taxes covered, from 79.6% in 2011, to 78.5% in 2012, to 76% in 2013 and to 75.1% in 2014. This proportion remains well below the percent of taxes paid in 2006, when per claim benefits averaged 86% of property taxes.

Benefit changes noted are consistent with a 3.8% average increase in property taxes paid by existing residential property. The median income of the average claimant increased slightly from \$15,586 in the 2013 program to \$15,811 in 2014.

In 2014, 65% of all claimants had all property taxes on their homesteads paid by this program. This percentage was down from 67% in 2013 and is considerably below the 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>
1975 and 1977	Large decreases	Initial year claimants fail to reapply. Maximum income not responsive to inflation.
1978	Large increase	Maximum income and maximum benefit increased.
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	Slight increase	
2003	Large increase	
2004-2005	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 - 2012	Slight increase or flat	Maximum benefits and income ceiling remain frozen.
2012 - 13	Decrease in number of claims	Maximum benefits and income ceiling remain frozen.
2014	Decrease in number of claims	Maximum benefits frozen but income ceiling increased.

Chart I provides a chronology of major program statistics, including benefits and participation and annual changes in per claim and total benefits since program inception.

**CHART I:**

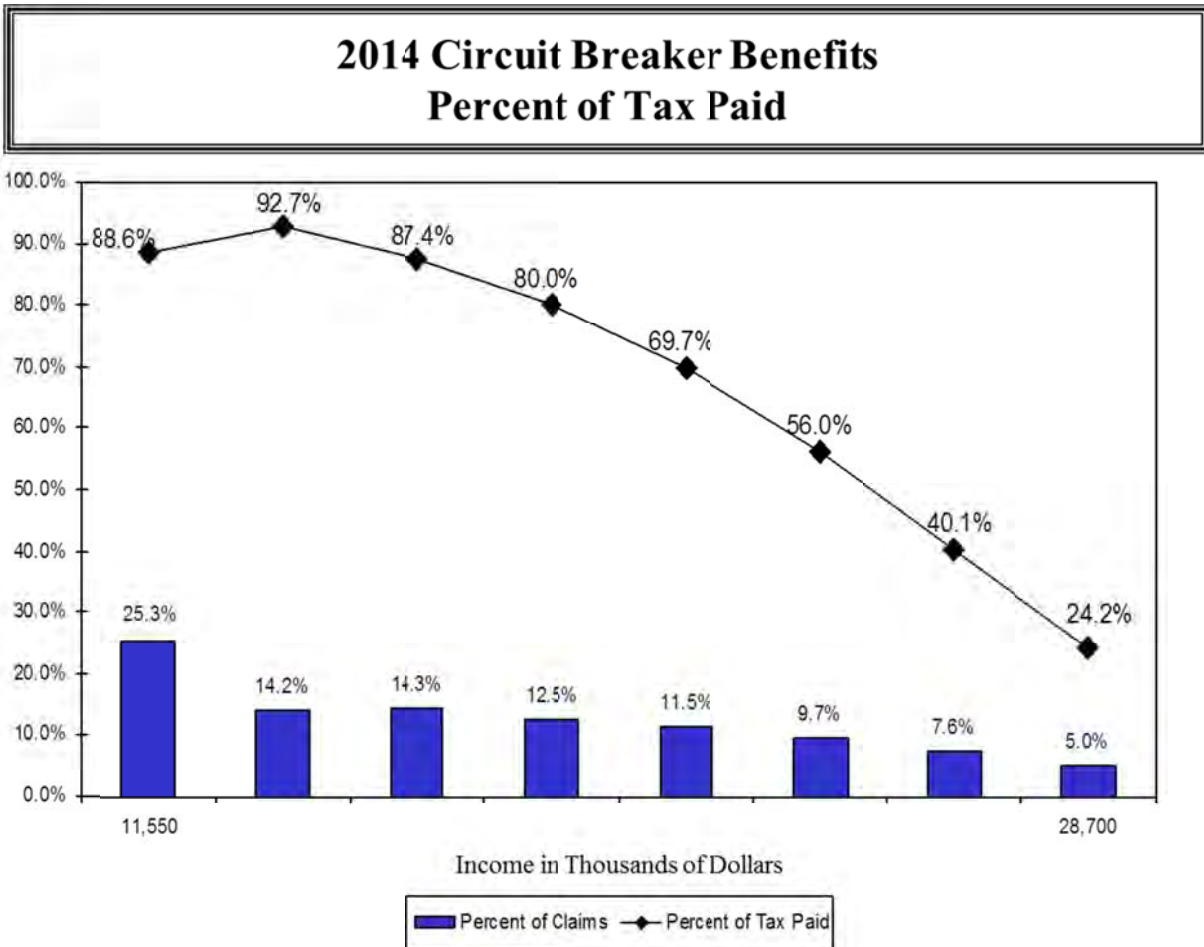
<b>Circuit Breaker Statistics and History</b>								
<b>Year (Calendar)</b>	<b>Approved Claimants:</b>		<b>Benefits Paid and Changes in Benefits:</b>				<b>Eligibility:</b>	
	<b>Number</b>	<b>Percent change from prior year</b>	<b>Average \$ per Claimant</b>	<b>Percent Change in per Claim \$</b>	<b>Total (\$ Millions)</b>	<b>Percent Change in Total Costs</b>	<b>Maximum Income (\$)</b>	<b>Maximum Benefit (\$)</b>
1974	15,924	#N/A	117.43	#N/A	1.87	#N/A	5,000	200
1975	13,912	-12.6%	116.45	-0.8%	1.62	-13.4%	5,000	200
1976	14,336	3.0%	117.19	0.6%	1.68	3.7%	5,500	200
1977	13,322	-7.1%	119.35	1.8%	1.59	-5.4%	5,500	200
1978	15,786	18.5%	184.34	54.5%	2.91	83.0%	7,500	400
1979	15,467	-2.0%	185.56	0.7%	2.87	-1.4%	7,500	400
1980	15,650	1.2%	174.44	-6.0%	2.73	-4.9%	8,750	400
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	3.77%	28,700	1,320
<b>Totals</b>	<b>903,295</b>		<b>401.42</b>		<b>351.62</b>			

To put these increases in perspective, the Consumer Price Index increased by 263% between July 1978 and July 2014. However, inflation adjusted current program costs are only 54.2% higher than 1978 program costs. During this same period, the number of claimants increased by 73%. The inflation adjusted benefit per claimant is equivalent to 88% of the 1978 amount.

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 2014 circuit breaker benefits and remaining taxes for claimants at various income levels:



## 2014 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2014 had income of about \$15,811 (up from \$15,586 in 2013), while average per claimant property taxes were about \$785 (a 7.5% increase since 2013), of which circuit breaker benefits typically cover all but \$196 (25%). For claimants with incomes greater than the median, there is a sharp drop off in the percent of taxes paid by the program.

The charts attached to this report include detailed 2014 statistics and show changes in benefits since the early years of the circuit breaker program. The impact of doubling maximum individual benefits in 1978 and increasing these benefits by another 50% in 1992, 33% in 1993, 12.5% in 1996, 11.1% in 1997, 10% in 1998, 9% in 1999, and 10% in 2006 is readily apparent on several of these charts. Prior to 2006, maximum benefits had not changed in several years. The effect of other major program changes is described in the following sections.

### 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. As has been noted, this principle changed as a result of legislation in 2006 that raised the income ceiling, but tied future increases to a formula based on federal poverty guidelines. The current income ceiling exceeded these guidelines in 2012, so there was no adjustment in the income ceiling for 2013 and none between 2006 and 2013. Poverty guidelines have been updated and 2014 and 2015 program limits increased. Because of the sliding income based scale that is used, it is likely that the 2014 income bracket increases were partly responsible for the unusually large increase in average per claimant benefits.

By grouping 2014 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets. The median household income for claimants this year was \$15,811.

<b>2014 Claimants by Income Bracket Based on Income Received in 2013</b>				
<b>Income Bracket at Least:</b>	<b>Up to:</b>	<b>Number of Claims</b>	<b>% of Claims</b>	<b>Cumulative % of Claims</b>
-	11,550	6,926	25.3%	25.3%
11,551	13,980	3,872	14.1%	39.5%
13,981	16,450	3,909	14.3%	53.7%
16,451	18,910	3,431	12.5%	66.3%
18,911	21,360	3,155	11.5%	77.8%
21,361	23,790	2,641	9.7%	87.5%
23,791	26,250	2,065	7.5%	95.0%
26,251	28,700	1,366	5.0%	100.0%
Total:		27,365	100.0%	

Medical Expense Deduction:

The average medical expense deduction was essentially unchanged between 2013 and 2014, and is \$3,593 currently. This year 84.6% of all applicants utilized this provision. Since applicants typically receive about 63% of the maximum benefits for which they are eligible, this deduction translates into about \$164 per claim or \$4.5 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 38%.

Allowance of Benefits for Widows and Disabled Persons:

The vast majority of all program beneficiaries are senior citizens over age 65. Categorization of all applicants follows:

<b>Claimants by Type of Eligibility - 2014</b>		
<b>Status</b>	<b>Number of Claims</b>	<b>% of Claims</b>
Over age 65	22,860	83.5%
Younger Widows	838	3.1%
Younger Widowers	73	0.3%
10 + SC VA Disabled	305	1.1%
Non-SC VA Disabled	25	0.1%
Social Security Disabled	2,866	10.5%
Other & Multiple	398	1.5%
Total:	27,365	100.0%

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, net savings of \$6,312,440 (including re-audit collections) have been realized. Direct net audit savings related to 2014 claims decreased about 10% in 2014 to \$268,966. 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 \$95,562. So, total audit program savings was \$364,528 during 2014, although this was still lower than in 2013.

In the past three years, beginning with 2012, the audit program has resulted in many applications being reapproved. Prior to that time, most disapproved claims were not submitted to the state for review. New law implemented during 2012 changed this procedure.

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Property Tax Policy Supervisor  
February 5, 2015

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Circuit Breaker: 2014 Claims Summary

01/26/15	NUMBER	CHANGED OR		NUMBER	2014
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2014	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,956	402	234	3,722	2,709,819.38
Adams	186	31	8	178	65,406.34
Bannock	1,341	191	31	1,310	897,326.26
Bear Lake	217	14	8	209	81,069.05
Benewah	387	37	21	366	142,479.56
Bingham	786	64	31	755	433,257.76
Blaine	132	15	10	122	90,071.66
Boise	178	15	7	171	74,838.82
Bonner	1,129	112	61	1,068	528,127.52
Bonneville	1,530	150	67	1,463	930,954.28
Boundary	398	42	4	394	171,605.30
Butte	97	6	5	92	40,989.00
Camas	22	4	1	21	10,026.76
Canyon	3,492	212	178	3,314	2,159,338.15
Caribou	142	7	1	141	83,682.42
Cassia	461	70	27	434	173,686.22
Clark	11	1	0	11	2,136.86
Clearwater	381	30	13	368	168,951.22
Custer	125	11	5	120	38,459.22
Elmore	460	31	9	451	210,306.44
Franklin	224	24	15	209	117,650.02
Fremont	335	63	27	308	145,237.98
Gem	609	80	16	593	300,169.08
Gooding	392	36	15	377	210,209.34
Idaho	709	54	44	665	260,563.68
Jefferson	420	35	4	416	241,825.84
Jerome	481	77	41	440	283,113.20
Kootenai	2,936	154	33	2,903	1,777,465.10
Latah	423	46	37	386	251,236.18
Lemhi	376	43	10	366	161,163.74
Lewis	175	34	10	165	90,805.71
Lincoln	93	10	10	83	37,693.02
Madison	255	28	18	237	147,241.54
Minidoka	631	5	13	618	270,310.26
Nez Perce	926	80	28	898	654,812.62
Oneida	139	15	7	132	72,641.28
Owyhee	246	38	15	231	79,764.24
Payette	764	89	38	726	379,769.85
Power	140	17	3	137	85,067.26
Shoshone	691	40	5	686	369,182.28
Teton	54	11	5	49	26,783.56
Twin Falls	1,504	120	44	1,460	1,001,405.13
Valley	185	20	12	173	80,923.48
Washington	406	34	9	397	218,896.77
Totals:	28,545	2,598	1180	27,365	16,276,463.38
2013	29,123	2,909	1389	27,734	15,684,611.89

**CIRCUIT BREAKER: 2014 CLAIMS SUMMARY**

01/26/15					
AUDIT CHECKS COMPLETED IN 2014					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,956	39	2	3,956	723
Adams	186	1	0	186	23
Bannock	1,341	26	6	1,341	190
Bear Lake	217	2	0	217	32
Benewah	387	14	1	387	51
Bingham	786	9	1	786	108
Blaine	132	0	0	132	25
Boise	178	3	0	178	25
Bonner	1,129	29	3	1,129	184
Bonneville	1,530	17	0	1,530	205
Boundary	398	15	0	398	58
Butte	97	2	0	97	14
Camas	22	0	0	22	3
Canyon	3,492	80	2	3,492	509
Caribou	142	0	0	142	25
Cassia	461	0	0	461	43
Clark	11	0	0	11	1
Clearwater	381	1	0	381	58
Custer	125	4	0	125	15
Elmore	460	9	0	460	53
Franklin	224	2	1	224	31
Fremont	335	10	1	335	60
Gem	609	7	0	609	85
Gooding	392	3	0	392	64
Idaho	709	9	0	709	74
Jefferson	420	3	1	420	69
Jerome	481	8	0	481	118
Kootenai	2,936	38	2	2,936	406
Latah	423	4	0	423	68
Lemhi	376	4	1	376	53
Lewis	175	4	0	175	29
Lincoln	93	0	0	93	19
Madison	255	2	0	255	29
Minidoka	631	2	0	631	62
Nez Perce	926	1	0	926	110
Oneida	139	1	0	139	18
Owyhee	246	6	0	246	35
Payette	764	10	0	764	120
Power	140	0	0	140	19
Shoshone	691	5	0	691	68
Teton	54	0	0	54	13
Twin Falls	1,504	0	0	1,504	198
Valley	185	4	1	185	28
Washington	406	4	0	406	46
Totals:	28,545	378	22	28,545	4,167

**PROPERTY TAX REDUCTION: 2014 CLAIMS SUMMARY**

01/26/15  COUNTY	TOTAL BENEFIT CHANGES ON APPLICATIONS (STC AUDIT)			MEDICAL EXPENSES REPORTED BY CLAIMANTS:				
	DECREASED	INCREASED	NET	TOTAL \$ CLAIMED	# APPS. W/MEDICAL	% CLAIMING MEDICAL	\$ MED PER CLAIM W/MED	AVERAGE MED \$: COUNTY
Ada	83,888.00	29,883.00	54,005.00	\$13,869,357.00	3,253	87.4%	4,263.56	3,726.32
Adams	2,679.00	1,935.00	744.00	\$691,372.00	155	87.1%	4,460.46	3,884.11
Bannock	24,881.00	6,237.00	18,644.00	\$4,564,624.00	1,085	82.8%	4,207.03	3,484.45
Bear Lake	719.00	1,673.00	(954.00)	\$1,087,192.00	192	91.9%	5,662.46	5,201.88
Benewah	5,280.00	1,092.00	4,188.00	\$1,172,438.00	297	81.1%	3,947.60	3,203.38
Bingham	11,895.00	401.00	11,494.00	\$2,999,606.00	637	84.4%	4,708.96	3,972.99
Blaine	4,658.00	1,900.00	2,758.00	\$568,690.00	108	88.5%	5,265.65	4,661.39
Boise	1,553.00	560.00	993.00	\$534,433.00	138	80.7%	3,872.70	3,125.34
Bonner	10,481.00	4,289.00	6,192.00	\$3,798,538.00	844	79.0%	4,500.64	3,556.68
Bonneville	22,521.00	4,731.00	17,790.00	\$6,104,578.00	1,266	86.5%	4,821.94	4,172.64
Boundary	1,730.00	387.00	1,343.00	\$944,879.00	286	72.6%	3,303.77	2,398.17
Butte	148.00	0.00	148.00	\$360,802.00	79	85.9%	4,567.11	3,921.76
Camas	580.00	0.00	580.00	\$133,527.00	19	90.5%	7,027.74	6,358.43
Canyon	59,853.00	14,527.00	45,326.00	\$10,486,059.00	2,803	84.6%	3,741.01	3,164.17
Caribou	2,141.00	345.00	1,796.00	\$508,889.00	120	85.1%	4,240.74	3,609.14
Cassia	5,770.00	1,520.00	4,250.00	\$1,227,953.00	342	78.8%	3,590.51	2,829.38
Clark	0.00	0.00	0.00	\$34,831.00	9	81.8%	3,870.11	3,166.45
Clearwater	3,005.00	436.00	2,569.00	\$1,460,658.00	317	86.1%	4,607.75	3,969.18
Custer	350.00	981.00	(631.00)	\$391,624.00	96	80.0%	4,079.42	3,263.53
Elmore	5,383.00	479.00	4,904.00	\$1,438,104.00	378	83.8%	3,804.51	3,188.70
Franklin	2,899.00	1,986.00	913.00	\$1,080,632.00	186	89.0%	5,809.85	5,170.49
Fremont	3,353.00	1,596.00	1,757.00	\$1,162,370.00	237	76.9%	4,904.51	3,773.93
Gem	8,394.00	4,181.00	4,213.00	\$2,190,652.00	519	87.5%	4,220.91	3,694.19
Gooding	2,635.00	643.00	1,992.00	\$1,313,884.00	326	86.5%	4,030.32	3,485.10
Idaho	7,379.00	1,845.00	5,534.00	\$2,895,423.00	569	85.6%	5,088.62	4,354.02
Jefferson	4,230.00	1,069.00	3,161.00	\$1,782,419.00	362	87.0%	4,923.81	4,284.66
Jerome	11,238.00	3,158.00	8,080.00	\$1,630,260.00	382	86.8%	4,267.70	3,705.14
Kootenai	32,195.00	5,020.00	27,175.00	\$8,200,926.00	2,269	78.2%	3,614.33	2,824.98
Latah	3,347.00	1,433.00	1,914.00	\$1,716,590.00	308	79.8%	5,573.34	4,447.12
Lemhi	2,605.00	1,652.00	953.00	\$1,365,153.00	310	84.7%	4,403.72	3,729.93
Lewis	3,824.00	1,440.00	2,384.00	\$610,384.00	152	92.1%	4,015.68	3,699.30
Lincoln	1,543.00	883.00	660.00	\$311,863.00	70	84.3%	4,455.19	3,757.39
Madison	6,723.00	2,363.00	4,360.00	\$962,437.00	202	85.2%	4,764.54	4,060.92
Minidoka	3,001.00	0.00	3,001.00	\$1,999,592.00	546	88.3%	3,662.26	3,235.59
Nez Perce	11,519.00	4,547.00	6,972.00	\$4,049,414.00	828	92.2%	4,890.60	4,509.37
Oneida	3,319.00	693.00	2,626.00	\$588,533.00	103	78.0%	5,713.91	4,458.58
Owyhee	2,476.00	1,475.00	1,001.00	\$729,560.00	196	84.8%	3,722.24	3,158.27
Payette	10,189.00	7,865.00	2,324.00	\$2,481,222.00	630	86.8%	3,938.45	3,417.66
Power	1,576.00	1,150.00	426.00	\$517,956.00	115	83.9%	4,503.97	3,780.70
Shoshone	2,080.00	1,782.00	298.00	\$2,235,767.00	566	82.5%	3,950.12	3,259.14
Teton	1,046.00	578.00	468.00	\$164,847.00	43	87.8%	3,833.65	3,364.22
Twin Falls	18,228.00	4,814.00	13,414.00	\$5,777,589.00	1,331	91.2%	4,340.79	3,957.25
Valley	1,628.00	1,928.00	(300.00)	\$732,617.00	156	90.2%	4,696.26	4,234.78
Washington	1,626.00	2,125.00	(499.00)	\$1,441,458.00	312	78.6%	4,620.06	3,630.88
<b>Totals:</b>	<b>394,568.00</b>	<b>125,602.00</b>	<b>268,966.00</b>	<b>98,319,702.00</b>	<b>23,142</b>	<b>84.6%</b>	<b>4,248.54</b>	<b>3,592.90</b>

**2014 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65**

2014 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
01/26/15									
			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	84	9	46	3	349	0	0	63	554
Adams	7	0	0	0	18	0	0	0	25
Bannock	36	4	6	2	167	0	0	34	249
Bear Lake	6	0	0	1	20	0	0	2	29
Benewah	10	2	7	0	49	0	0	5	73
Bingham	21	1	9	1	83	0	0	11	126
Blaine	4	0	0	0	4	0	0	0	8
Boise	4	0	4	0	19	0	0	6	33
Bonner	34	4	16	5	127	0	0	24	210
Bonneville	38	1	12	0	135	0	0	15	201
Boundary	12	5	6	1	53	0	0	13	90
Butte	7	0	0	0	6	0	0	1	14
Camas	0	0	0	0	0	0	0	0	0
Canyon	97	10	36	3	361	0	0	50	557
Caribou	4	0	0	0	7	0	0	1	12
Cassia	13	1	0	0	47	0	0	3	64
Clark	0	0	0	0	0	0	0	0	0
Clearwater	8	1	5	0	53	0	0	6	73
Custer	4	1	1	1	8	0	0	1	16
Elmore	22	4	8	0	51	0	0	6	91
Franklin	6	0	1	0	5	0	0	4	16
Fremont	8	2	3	0	39	0	0	4	56
Gem	15	2	7	0	58	0	0	16	98
Gooding	11	0	3	0	35	0	0	1	50
Idaho	26	2	5	0	65	1	0	12	111
Jefferson	20	1	5	0	35	0	0	7	68
Jerome	11	1	1	1	32	0	0	9	55
Kootenai	116	11	57	1	353	0	0	28	566
Latah	11	0	4	0	54	0	0	5	74
Lemhi	10	0	6	1	36	0	0	4	57
Lewis	5	1	6	0	25	0	0	4	41
Lincoln	6	0	0	0	4	0	0	0	10
Madison	9	0	5	0	20	0	0	1	35
Minidoka	21	2	4	1	62	0	0	5	95
Nez Perce	23	1	14	0	93	0	0	7	138
Oneida	8	1	0	0	15	0	0	2	26
Owyhee	10	0	0	0	18	0	0	2	30
Payette	19	1	4	1	63	0	0	7	95
Power	6	0	1	1	10	0	0	1	19
Shoshone	24	2	8	1	113	0	0	13	161
Teton	2	0	1	0	3	0	0	0	6
Twin Falls	41	3	11	1	117	0	0	13	186
Valley	3	0	1	0	18	0	0	4	26
Washington	16	0	2	0	36	0	0	7	61
<b>Totals:</b>	838	73	305	25	2,866	1	0	397	4,505
<b>% of Approved Claims</b>	3.06%	0.27%	1.11%	0.09%	10.47%	0.00%	0.00%	1.45%	16.46%

**2014 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	1,963	912	131	93	11	0	25	0	33	3,168	3,722
Adams	94	38	6	11	0	0	1	0	3	153	178
Bannock	490	473	59	27	3	0	3	0	6	1,061	1,310
Bear Lake	84	85	8	3	0	0	0	0	0	180	209
Benewah	175	82	18	14	2	0	0	0	2	293	366
Bingham	259	309	43	12	2	0	0	0	4	629	755
Blaine	81	25	8	0	0	0	0	0	0	114	122
Boise	82	30	10	12	1	0	1	0	2	138	171
Bonner	487	263	44	42	12	0	5	0	5	858	1,068
Bonneville	647	508	72	27	2	0	2	0	4	1,262	1,463
Boundary	191	72	17	18	3	0	0	0	3	304	394
Butte	35	35	6	1	0	0	0	0	1	78	92
Camas	13	6	2	0	0	0	0	0	0	21	21
Canyon	1,329	1,138	154	80	7	0	12	0	37	2,757	3,314
Caribou	57	64	6	0	0	0	2	0	0	129	141
Cassia	251	100	15	3	0	0	0	0	1	370	434
Clark	7	4	0	0	0	0	0	0	0	11	11
Clearwater	169	88	22	14	0	0	1	0	1	295	368
Custer	52	45	3	3	0	0	0	0	1	104	120
Elmore	191	129	19	14	4	0	1	0	2	360	451
Franklin	90	89	9	2	0	0	1	0	2	193	209
Fremont	126	94	24	4	1	0	0	0	3	252	308
Gem	255	183	30	17	5	0	2	0	3	495	593
Gooding	174	115	19	9	2	0	0	0	8	327	377
Idaho	356	134	30	29	1	0	0	0	4	554	665
Jefferson	160	156	19	8	3	0	0	0	2	348	416
Jerome	228	123	25	6	1	0	1	0	1	385	440
Kootenai	1,551	568	101	84	10	0	10	0	13	2,337	2,903
Latah	181	98	22	6	0	0	4	0	1	312	386
Lemhi	192	74	22	17	2	0	0	0	2	309	366
Lewis	84	30	4	3	1	0	0	0	2	124	165
Lincoln	34	32	4	1	1	0	0	0	1	73	83
Madison	104	85	8	2	0	0	0	0	3	202	237
Minidoka	288	193	30	9	0	0	1	0	2	523	618
Nez Perce	476	221	46	14	2	0	1	0	0	760	898
Oneida	59	39	5	2	0	0	0	0	1	106	132
Owyhee	101	68	20	9	0	0	2	0	1	201	231
Payette	379	183	34	18	5	0	5	0	7	631	726
Power	69	38	8	3	0	0	0	0	0	118	137
Shoshone	213	238	56	11	0	0	0	0	7	525	686
Teton	34	9	0	0	0	0	0	0	0	43	49
Twin Falls	559	583	87	30	4	0	3	0	8	1,274	1,460
Valley	81	47	11	5	1	0	1	0	1	147	173
Washington	240	66	13	9	4	0	1	0	3	336	397
<b>Totals:</b>	12,691	7,872	1,270	672	90	0	85	0	180	22,860	27,365
<b>% of Approved Claims</b>	46.38%	28.77%	4.64%	2.46%	0.33%	0.00%	0.00%	0.00%	0.66%	83.54%	100.00%

**2014 Income Stratification of Property Tax Reduction Applications**

**Maximum Eligibility Amounts Shown in ( )**

01/26/15											
	\$11,550	\$11,551 -	\$13,981 -	\$16,451 -	\$18,911 -	\$21,361 -	\$23,791 -	\$26,251 -			
	OR LESS	\$13,980	\$16,450	\$18,910	\$21,360	\$23,790	\$26,250	\$28,700	CLAIMS		
COUNTY	(\$1,320)	(\$1290/\$1160)	(\$1120/\$990)	(\$960/\$820)	(\$790/\$660)	(\$620/\$490)	(\$450/\$320)	(\$290/\$150)	APPROVED	REDUCTION	
Ada	794	508	520	498	478	395	334	195	3,722	79.73%	
Adams	57	24	14	19	21	18	18	7	178	38.48%	
Bannock	266	197	209	154	163	154	101	66	1,310	74.35%	
Bear Lake	57	31	22	26	18	24	19	12	209	41.39%	
Benevah	105	49	53	42	39	32	32	14	366	40.33%	
Bingham	172	111	124	82	89	75	61	41	755	61.42%	
Blaine	54	15	11	14	11	7	6	4	122	69.96%	
Boise	37	22	23	27	19	14	16	13	171	48.40%	
Bonner	319	146	133	140	125	95	67	43	1,068	50.62%	
Bonneville	308	206	205	199	180	154	134	77	1,463	69.65%	
Boundary	101	67	53	44	38	52	26	13	394	45.20%	
Butte	25	13	12	11	9	7	7	8	92	47.54%	
Camas	3	2	3	0	4	5	3	1	21	60.32%	
Canyon	798	492	472	431	407	301	233	180	3,314	69.02%	
Caribou	36	25	29	16	17	7	6	5	141	58.69%	
Cassia	106	73	71	50	48	30	29	27	434	41.63%	
Clark	2	1	2	2	1	0	1	2	11	22.97%	
Clearwater	92	50	54	54	39	30	29	20	368	48.53%	
Custer	35	16	16	14	17	10	11	1	120	32.74%	
Elmore	122	62	61	53	57	38	38	20	451	48.92%	
Franklin	65	24	24	25	29	20	17	5	209	58.09%	
Fremont	78	46	50	38	39	27	14	16	308	48.74%	
Gem	143	76	85	74	74	60	48	33	593	54.58%	
Gooding	119	50	51	51	42	30	15	19	377	56.13%	
Idaho	205	75	105	82	66	57	38	37	665	40.19%	
Jefferson	118	53	55	51	42	36	38	23	416	61.35%	
Jerome	126	85	62	50	44	33	29	11	440	63.75%	
Kootenai	734	383	422	372	311	293	223	165	2,903	65.25%	
Latah	101	52	63	54	45	20	30	21	386	67.65%	
Lemhi	117	52	36	47	48	30	18	18	366	44.74%	
Lewis	51	15	27	18	15	23	10	6	165	57.11%	
Lincoln	29	10	13	9	8	5	5	4	83	45.07%	
Madison	65	39	30	29	24	20	23	7	237	64.05%	
Minidoka	168	92	78	76	68	61	42	33	618	45.75%	
Nez Perce	226	132	120	111	105	96	60	48	898	77.19%	
Oneida	39	18	13	21	15	14	9	3	132	56.45%	
Owyhee	57	34	38	23	21	27	18	13	231	36.69%	
Payette	177	113	108	84	77	76	60	31	726	55.15%	
Power	33	21	14	20	15	18	11	5	137	66.44%	
Shoshone	179	86	112	93	70	72	49	25	686	56.15%	
Teton	20	4	4	5	7	2	4	3	49	55.39%	
Twin Falls	409	226	230	164	155	120	88	68	1,460	69.89%	
Valley	48	32	15	22	17	17	17	5	173	48.36%	
Washington	130	44	67	36	38	36	28	18	397	56.06%	
<b>Totals:</b>	6,926	3,872	3,909	3,431	3,155	2,641	2,065	1,366	27,365	62.82%	
<b>% of Approved Claims</b>	25.31%	14.15%	14.28%	12.54%	11.53%	9.65%	7.55%	4.99%	100.00%		

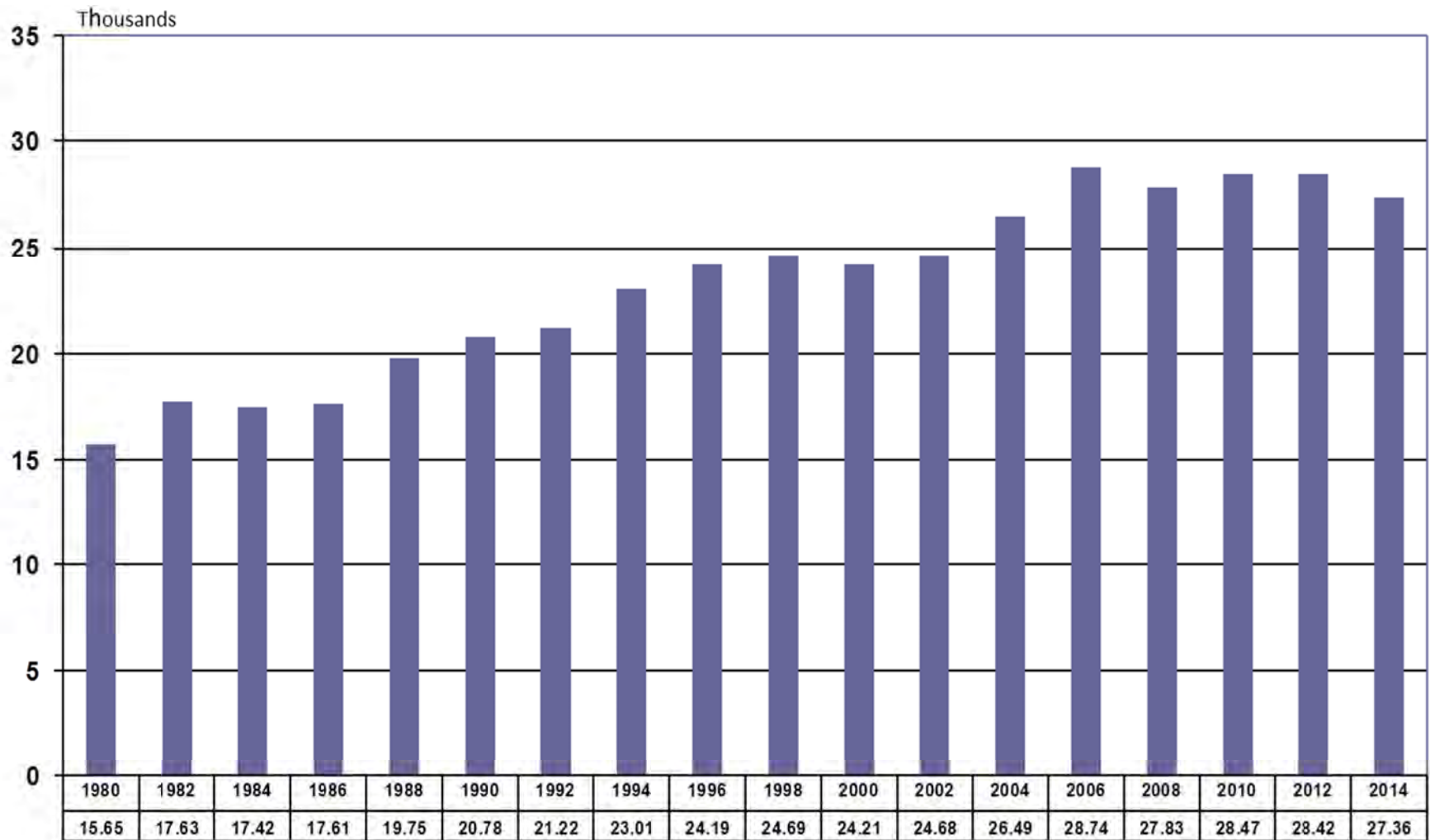
<b>2014</b>			
<b>Property Tax Reduction Payments to be Paid:</b>			
<b>01/26/15</b>	<b>Total</b>	<b>December 19, 2014</b>	<b>June 19, 2015</b>
<b>COUNTY</b>			
<b>Ada</b>	\$2,709,819.38	1,354,909.69	1,354,909.69
<b>Adams</b>	\$65,406.34	32,703.17	32,703.17
<b>Bannock</b>	\$897,326.26	448,663.13	448,663.13
<b>Bear Lake</b>	\$81,069.05	40,534.99	40,534.06
<b>Benevah</b>	\$142,479.56	71,239.78	71,239.78
<b>Bingham</b>	\$433,257.76	216,628.88	216,628.88
<b>Blaine</b>	\$90,071.66	45,035.83	45,035.83
<b>Boise</b>	\$74,838.82	37,419.41	37,419.41
<b>Bonner</b>	\$528,127.52	264,063.76	264,063.76
<b>Bonneville</b>	\$930,954.28	465,478.94	465,475.34
<b>Boundary</b>	\$171,605.30	85,802.65	85,802.65
<b>Butte</b>	\$40,989.00	20,494.50	20,494.50
<b>Camas</b>	\$10,026.76	5,013.38	5,013.38
<b>Canyon</b>	\$2,159,338.15	1,079,674.18	1,079,663.97
<b>Caribou</b>	\$83,682.42	41,841.21	41,841.21
<b>Cassia</b>	\$173,686.22	86,843.11	86,843.11
<b>Clark</b>	\$2,136.86	1,068.43	1,068.43
<b>Clearwater</b>	\$168,951.22	84,475.61	84,475.61
<b>Custer</b>	\$38,459.22	19,229.61	19,229.61
<b>Elmore</b>	\$210,306.44	105,153.22	105,153.22
<b>Franklin</b>	\$117,650.02	58,825.42	58,824.60
<b>Fremont</b>	\$145,237.98	72,618.99	72,618.99
<b>Gem</b>	\$300,169.08	150,087.83	150,081.25
<b>Gooding</b>	\$210,209.34	105,104.67	105,104.67
<b>Idaho</b>	\$260,563.68	130,281.84	130,281.84
<b>Jefferson</b>	\$241,825.84	120,912.92	120,912.92
<b>Jerome</b>	\$283,113.20	141,556.60	141,556.60
<b>Kootenai</b>	\$1,777,465.10	888,732.55	888,732.55
<b>Latah</b>	\$251,236.18	125,618.09	125,618.09
<b>Lemhi</b>	\$161,163.74	80,581.87	80,581.87
<b>Lewis</b>	\$90,805.71	45,403.21	45,402.50
<b>Lincoln</b>	\$37,693.02	18,846.51	18,846.51
<b>Madison</b>	\$147,241.54	73,620.77	73,620.77
<b>Minidoka</b>	\$270,310.26	135,156.49	135,153.77
<b>Nez Perce</b>	\$654,812.62	327,406.31	327,406.31
<b>Oneida</b>	\$72,641.28	36,320.64	36,320.64
<b>Owyhee</b>	\$79,764.24	39,882.12	39,882.12
<b>Payette</b>	\$379,769.85	189,886.34	189,883.51
<b>Power</b>	\$85,067.26	42,533.63	42,533.63
<b>Shoshone</b>	\$369,182.28	184,591.14	184,591.14
<b>Teton</b>	\$26,783.56	13,391.78	13,391.78
<b>Twin Falls</b>	\$1,001,405.13	500,702.57	500,702.56
<b>Valley</b>	\$80,923.48	40,462.14	40,461.34
<b>Washington</b>	\$218,896.77	109,449.23	109,447.54
<b>Totals:</b>	16,276,463.38	8,138,247.14	8,138,216.24

<b>CHANGE IN CLAIMS SUBMITTED 2014 VS 2013</b>				
02/05/15	<b>Number of Claims Submitted</b>	<b>Number of Claims Submitted</b>	<b>Change in Number of Claims</b>	<b>Percent Change</b>
<b>COUNTY</b>	<b>2013</b>	<b>2014</b>		
<b>Ada</b>	4,008	3956	(52)	-1.3%
<b>Adams</b>	201	186	(15)	-7.5%
<b>Bannock</b>	1,344	1341	(3)	-0.2%
<b>Bear Lake</b>	216	217	1	0.5%
<b>Benevah</b>	396	387	(9)	-2.3%
<b>Bingham</b>	807	786	(21)	-2.6%
<b>Blaine</b>	133	132	(1)	-0.8%
<b>Boise</b>	183	178	(5)	-2.7%
<b>Bonner</b>	1,158	1129	(29)	-2.5%
<b>Bonneville</b>	1,576	1530	(46)	-2.9%
<b>Boundary</b>	398	398	0	0.0%
<b>Butte</b>	99	97	(2)	-2.0%
<b>Camas</b>	24	22	(2)	-8.3%
<b>Canyon</b>	3,564	3492	(72)	-2.0%
<b>Caribou</b>	133	142	9	6.8%
<b>Cassia</b>	480	461	(19)	-4.0%
<b>Clark</b>	13	11	(2)	-15.4%
<b>Clearwater</b>	388	381	(7)	-1.8%
<b>Custer</b>	123	125	2	1.6%
<b>Elmore</b>	461	460	(1)	-0.2%
<b>Franklin</b>	241	224	(17)	-7.1%
<b>Fremont</b>	346	335	(11)	-3.2%
<b>Gem</b>	640	609	(31)	-4.8%
<b>Gooding</b>	395	392	(3)	-0.8%
<b>Idaho</b>	735	709	(26)	-3.5%
<b>Jefferson</b>	413	420	7	1.7%
<b>Jerome</b>	423	481	58	13.7%
<b>Kootenai</b>	3,026	2936	(90)	-3.0%
<b>Latah</b>	425	423	(2)	-0.5%
<b>Lemhi</b>	357	376	19	5.3%
<b>Lewis</b>	163	175	12	7.4%
<b>Lincoln</b>	95	93	(2)	-2.1%
<b>Madison</b>	274	255	(19)	-6.9%
<b>Minidoka</b>	658	631	(27)	-4.1%
<b>Nez Perce</b>	977	926	(51)	-5.2%
<b>Oneida</b>	130	139	9	6.9%
<b>Owyhee</b>	252	246	(6)	-2.4%
<b>Payette</b>	796	764	(32)	-4.0%
<b>Power</b>	146	140	(6)	-4.1%
<b>Shoshone</b>	706	691	(15)	-2.1%
<b>Teton</b>	54	54	0	0.0%
<b>Twin Falls</b>	1,546	1504	(42)	-2.7%
<b>Valley</b>	197	185	(12)	-6.1%
<b>Washington</b>	424	406	(18)	-4.2%
<b>Totals:</b>	<b>29,124</b>	<b>28,545</b>	<b>(579)</b>	<b>-2.0%</b>

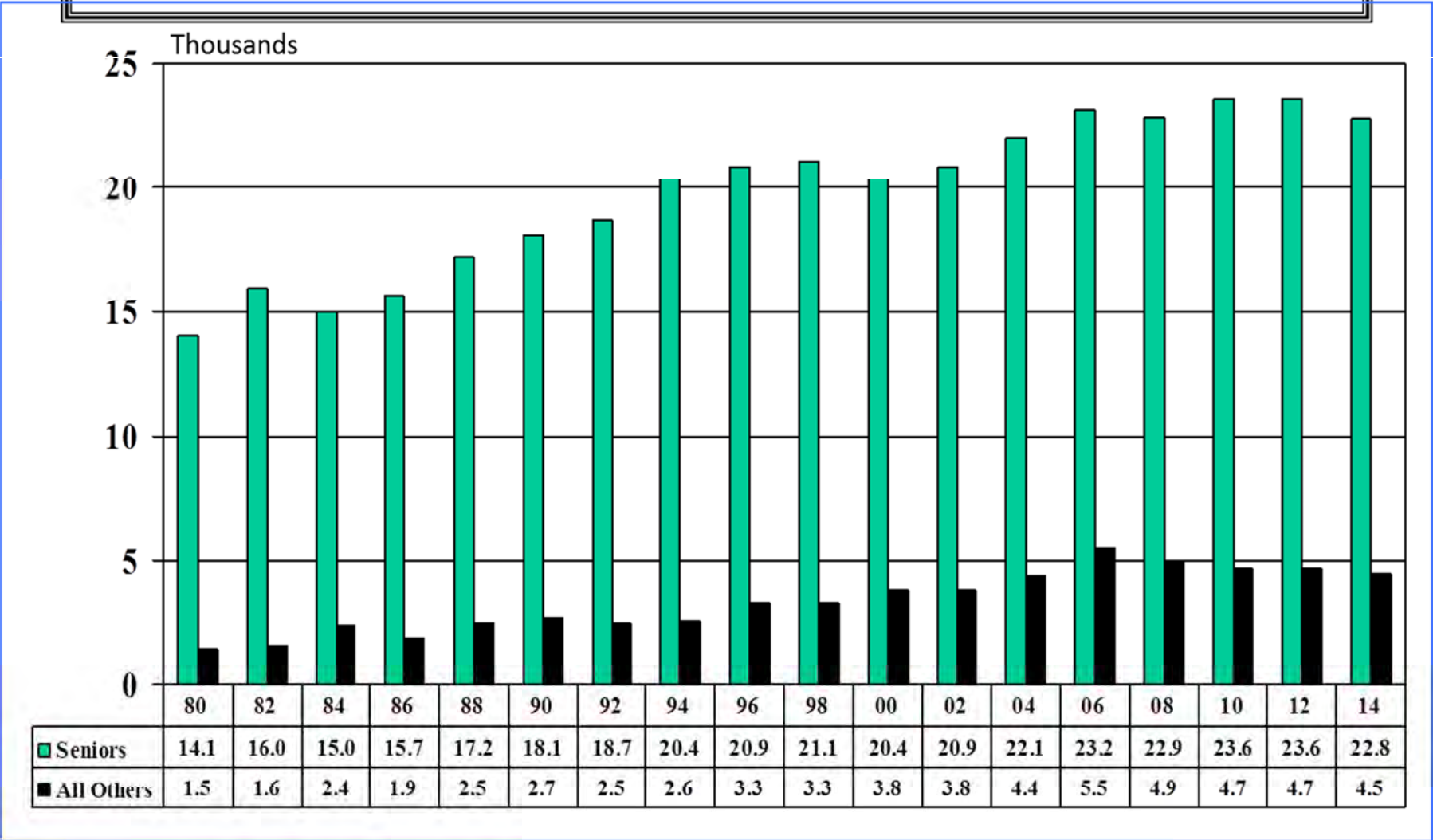


Circuit Breaker Claims Comparison									
	2013	2014	Change	2013	2014	% Change	2013	2014	% Change
	Approved	Approved	Change	Approved	Approved	in	Benefits	Benefits	in
02/05/15	Claims	Claims	Approved	Benefits	Benefits	Approved	per	per	Per Claim
COUNTY			Claims	(\$)	(\$)	Benefits	Claim	Claim	Benefits
Ada	3,773	3,722	(51)	2,619,266.56	\$2,709,819.38	3.46%	694.21	728.05	4.87%
Adams	183	178	(5)	70,287.12	\$65,406.34	-6.94%	384.08	367.45	-4.33%
Bannock	1,319	1,310	(9)	877,981.78	\$897,326.26	2.20%	665.64	684.98	2.91%
Bear Lake	206	209	3	77,029.70	\$81,069.05	5.24%	373.93	387.89	3.73%
Benevah	379	366	(13)	148,660.26	\$142,479.56	-4.16%	392.24	389.29	-0.75%
Bingham	763	755	(8)	420,618.62	\$433,257.76	3.00%	551.27	573.85	4.10%
Blaine	115	122	7	84,164.50	\$90,071.66	7.02%	731.87	738.29	0.88%
Boise	174	171	(3)	73,085.58	\$74,838.82	2.40%	420.03	437.65	4.20%
Bonner	1,094	1,068	(26)	518,671.86	\$528,127.52	1.82%	474.11	494.50	4.30%
Bonneville	1,497	1,463	(34)	925,643.56	\$930,954.28	0.57%	618.33	636.33	2.91%
Boundary	394	394	0	172,723.22	\$171,605.30	-0.65%	438.38	435.55	-0.65%
Butte	93	92	(1)	37,985.24	\$40,989.00	7.91%	408.44	445.53	9.08%
Camas	21	21	0	10,859.42	\$10,026.76	-7.67%	517.12	477.46	-7.67%
Canyon	3,312	3,314	2	1,906,015.90	\$2,159,338.15	13.29%	575.49	651.58	13.22%
Caribou	132	141	9	74,854.04	\$83,682.42	11.79%	567.08	593.49	4.66%
Cassia	448	434	(14)	178,724.78	\$173,686.22	-2.82%	398.94	400.20	0.32%
Clark	12	11	(1)	2,603.26	\$2,136.86	-17.92%	216.94	194.26	-10.45%
Clearwater	374	368	(6)	162,201.52	\$168,951.22	4.16%	433.69	459.11	5.86%
Custer	118	120	2	35,247.46	\$38,459.22	9.11%	298.71	320.49	7.29%
Elmore	453	451	(2)	215,121.08	\$210,306.44	-2.24%	474.88	466.31	-1.80%
Franklin	226	209	(17)	129,143.13	\$117,650.02	-8.90%	571.43	562.92	-1.49%
Fremont	317	308	(9)	146,843.18	\$145,237.98	-1.09%	463.23	471.55	1.80%
Gem	618	593	(25)	301,174.50	\$300,169.08	-0.33%	487.34	506.19	3.87%
Gooding	370	377	7	204,134.48	\$210,209.34	2.98%	551.71	557.58	1.06%
Idaho	696	665	(31)	255,376.06	\$260,563.68	2.03%	366.92	391.83	6.79%
Jefferson	405	416	11	229,234.56	\$241,825.84	5.49%	566.01	581.31	2.70%
Jerome	393	440	47	244,155.82	\$283,113.20	15.96%	621.26	643.44	3.57%
Kootenai	2,974	2,903	(71)	1,740,747.01	\$1,777,465.10	2.11%	585.32	612.29	4.61%
Latah	395	386	(9)	251,329.38	\$251,236.18	-0.04%	636.28	650.87	2.29%
Lemhi	348	366	18	133,905.24	\$161,163.74	20.36%	384.79	440.34	14.44%
Lewis	159	165	6	87,429.20	\$90,805.71	3.86%	549.87	550.34	0.09%
Lincoln	88	83	(5)	40,169.78	\$37,693.02	-6.17%	456.47	454.13	-0.51%
Madison	255	237	(18)	152,929.60	\$147,241.54	-3.72%	599.72	621.27	3.59%
Minidoka	639	618	(21)	253,397.12	\$270,310.26	6.67%	396.55	437.40	10.30%
Nez Perce	946	898	(48)	668,970.34	\$654,812.62	-2.12%	707.16	729.19	3.12%
Oneida	126	132	6	65,395.88	\$72,641.28	11.08%	519.01	550.31	6.03%
Owyhee	231	231	0	79,626.58	\$79,764.24	0.17%	344.70	345.30	0.17%
Payette	720	726	6	367,712.27	\$379,769.85	3.28%	510.71	523.10	2.43%
Power	139	137	(2)	80,815.88	\$85,067.26	5.26%	581.41	620.93	6.80%
Shoshone	694	686	(8)	337,630.22	\$369,182.28	9.35%	486.50	538.17	10.62%
Teton	49	49	0	25,574.75	\$26,783.56	4.73%	521.93	546.60	4.73%
Twin Falls	1,486	1,460	(26)	975,222.46	\$1,001,405.13	2.68%	656.27	685.89	4.51%
Valley	185	173	(12)	84,439.20	\$80,923.48	-4.16%	456.43	467.77	2.48%
Washington	415	397	(18)	217,509.79	\$218,896.77	0.64%	524.12	551.38	5.20%
<b>Totals:</b>	<b>27,734</b>	<b>27,365</b>	<b>(369)</b>	<b>15,684,611.89</b>	<b>16,276,463.38</b>	<b>3.77%</b>	<b>565.54</b>	<b>594.79</b>	<b>5.17%</b>

## Circuit Breaker Claimants Total Number Approved



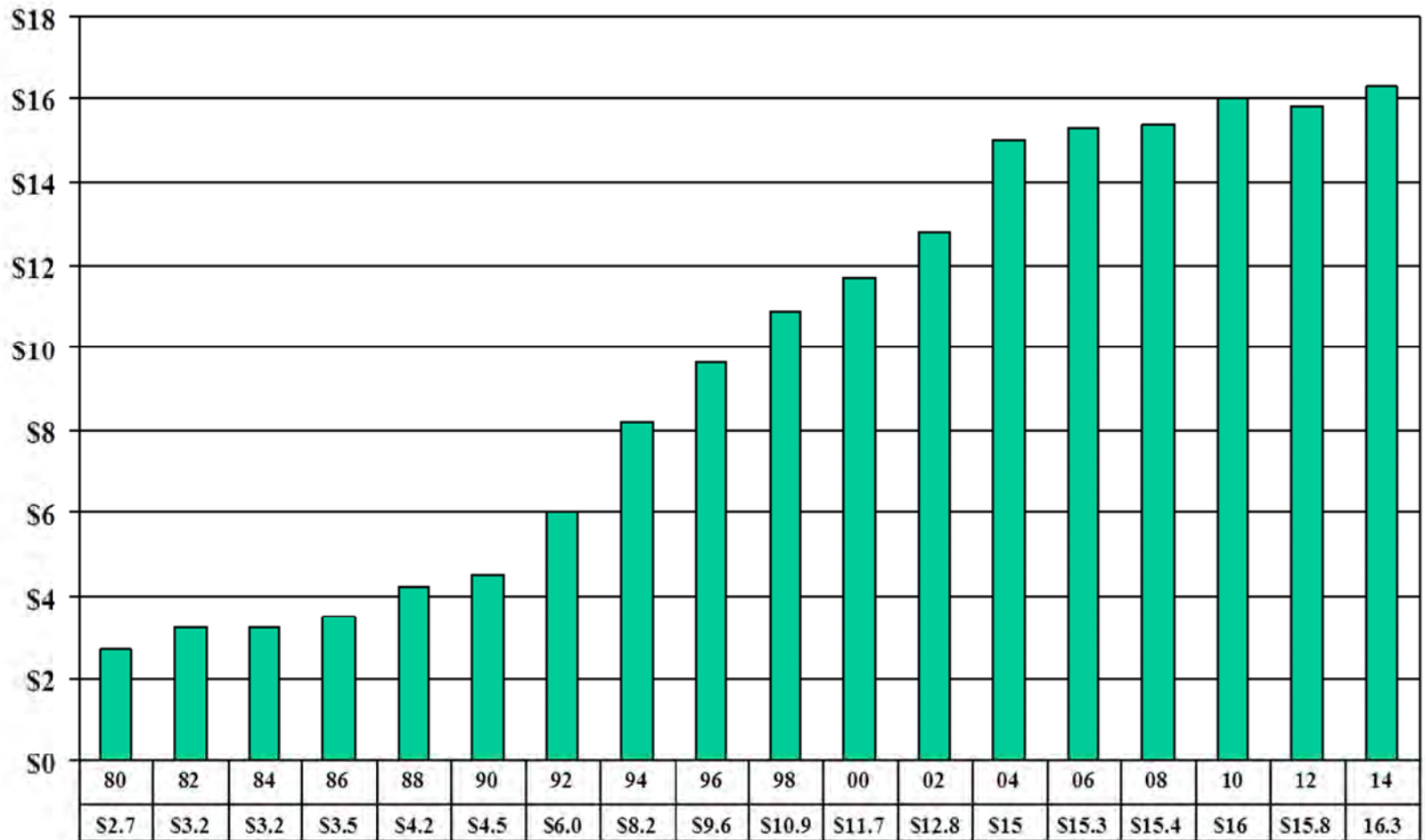
# Circuit Breaker Claimants Total vs Senior Citizens



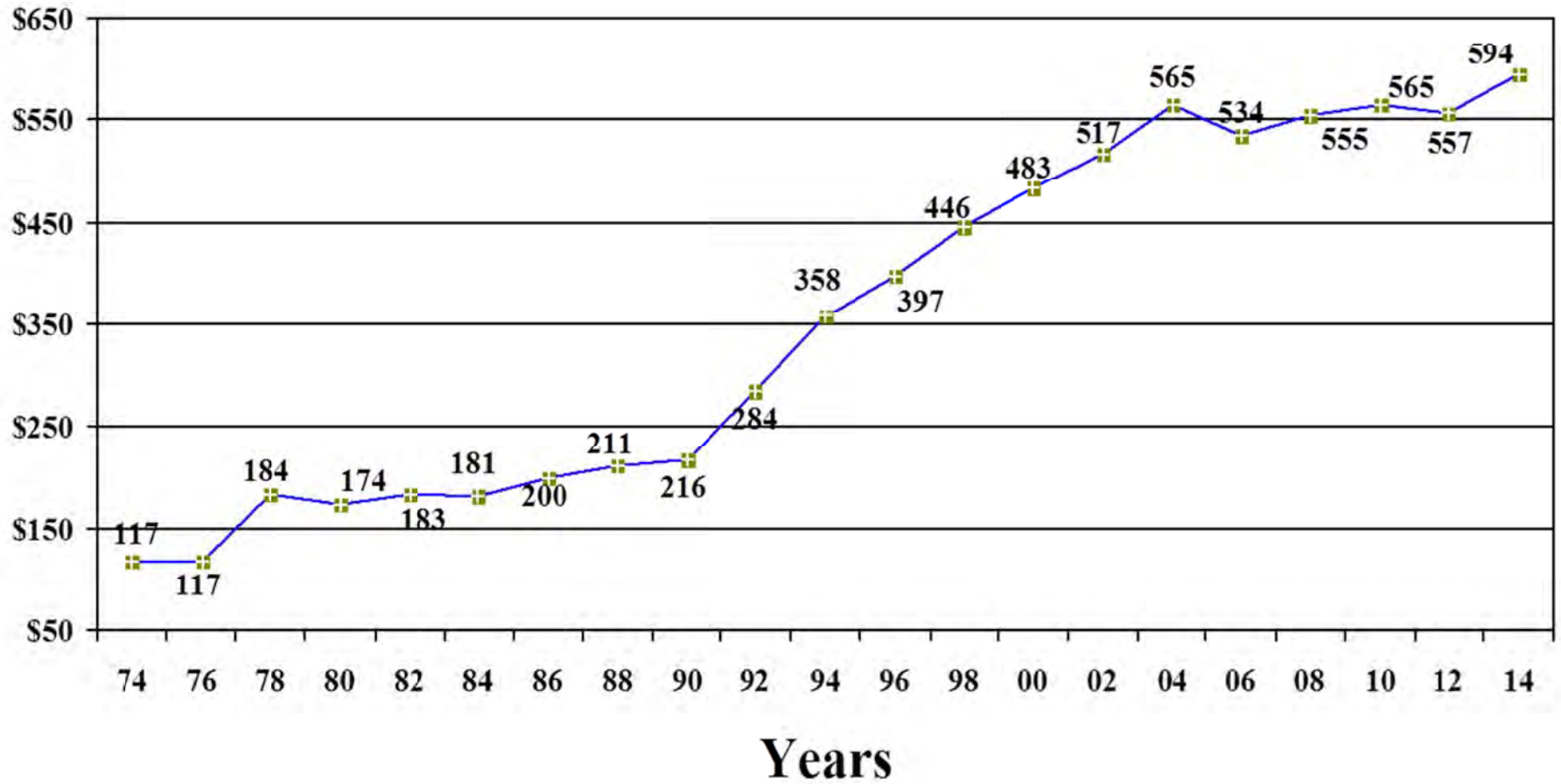
Totals may not balance to other charts due to rounding.

# Circuit Breaker Claimants Total Paid

**Total Benefits (\$Millions)**

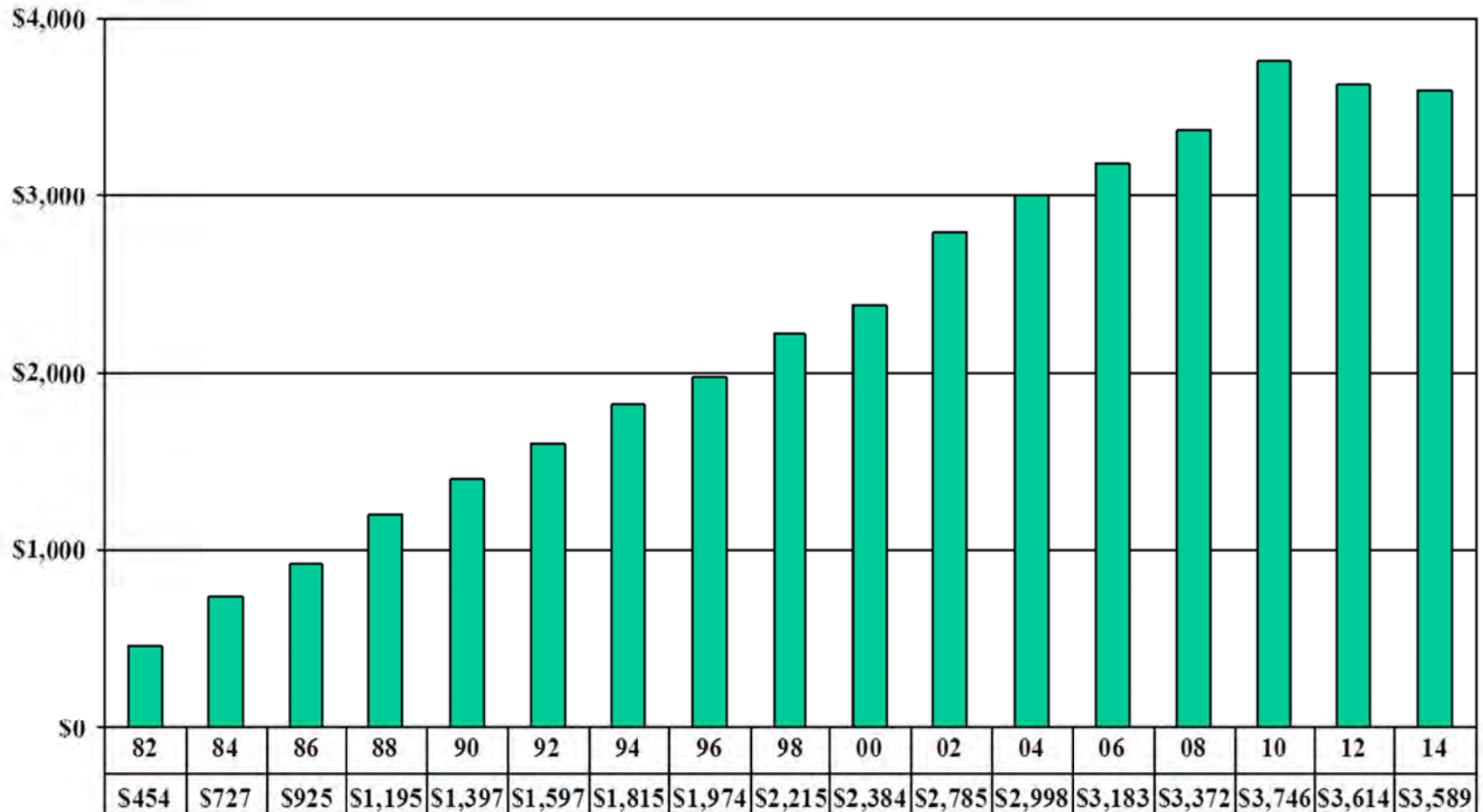


# Circuit Breaker Benefits Amount Paid Per Claimant

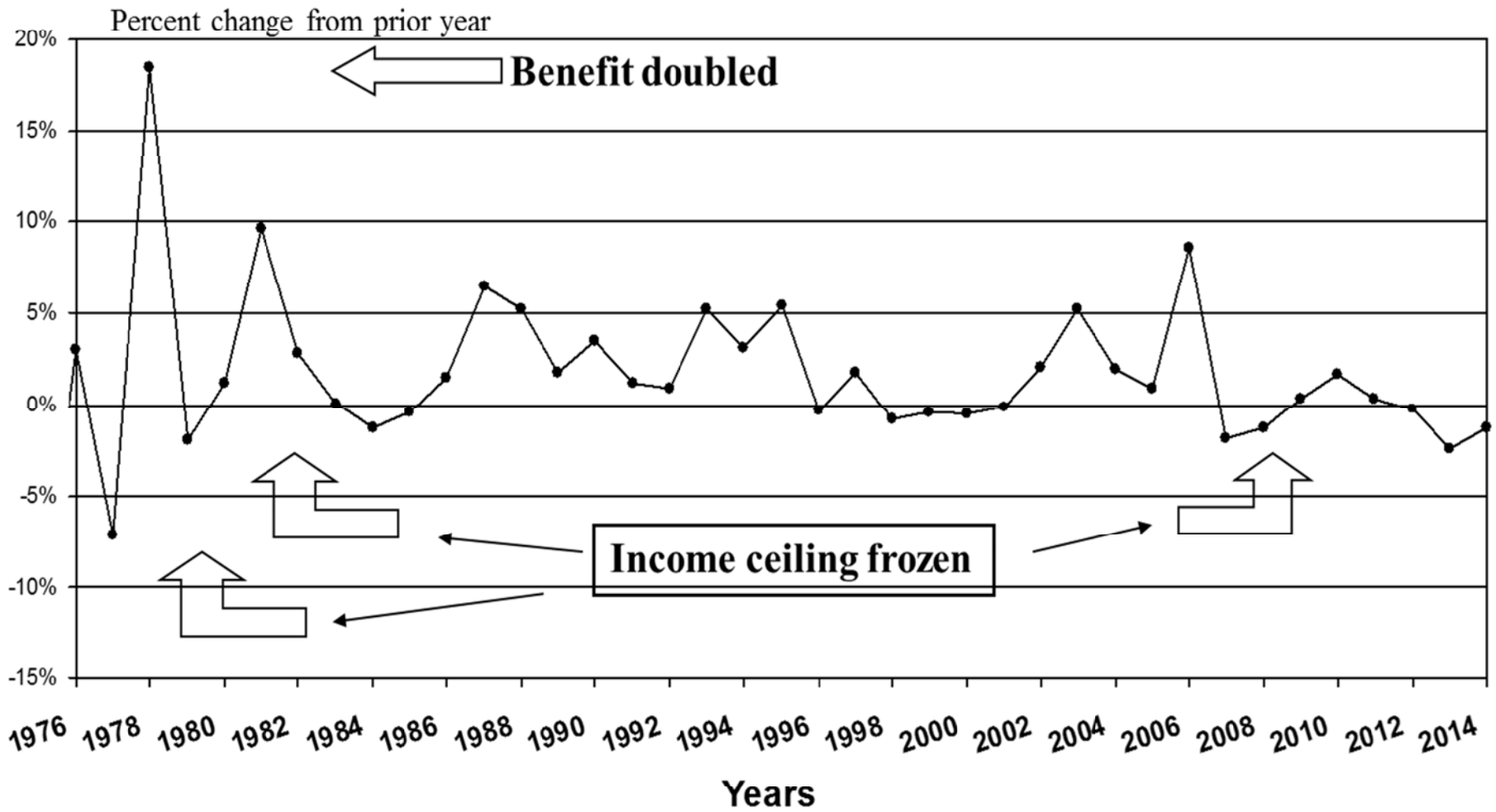


# Circuit Breaker Claimants Medical Expenses Per Claimant

## Income Deduction Claimed

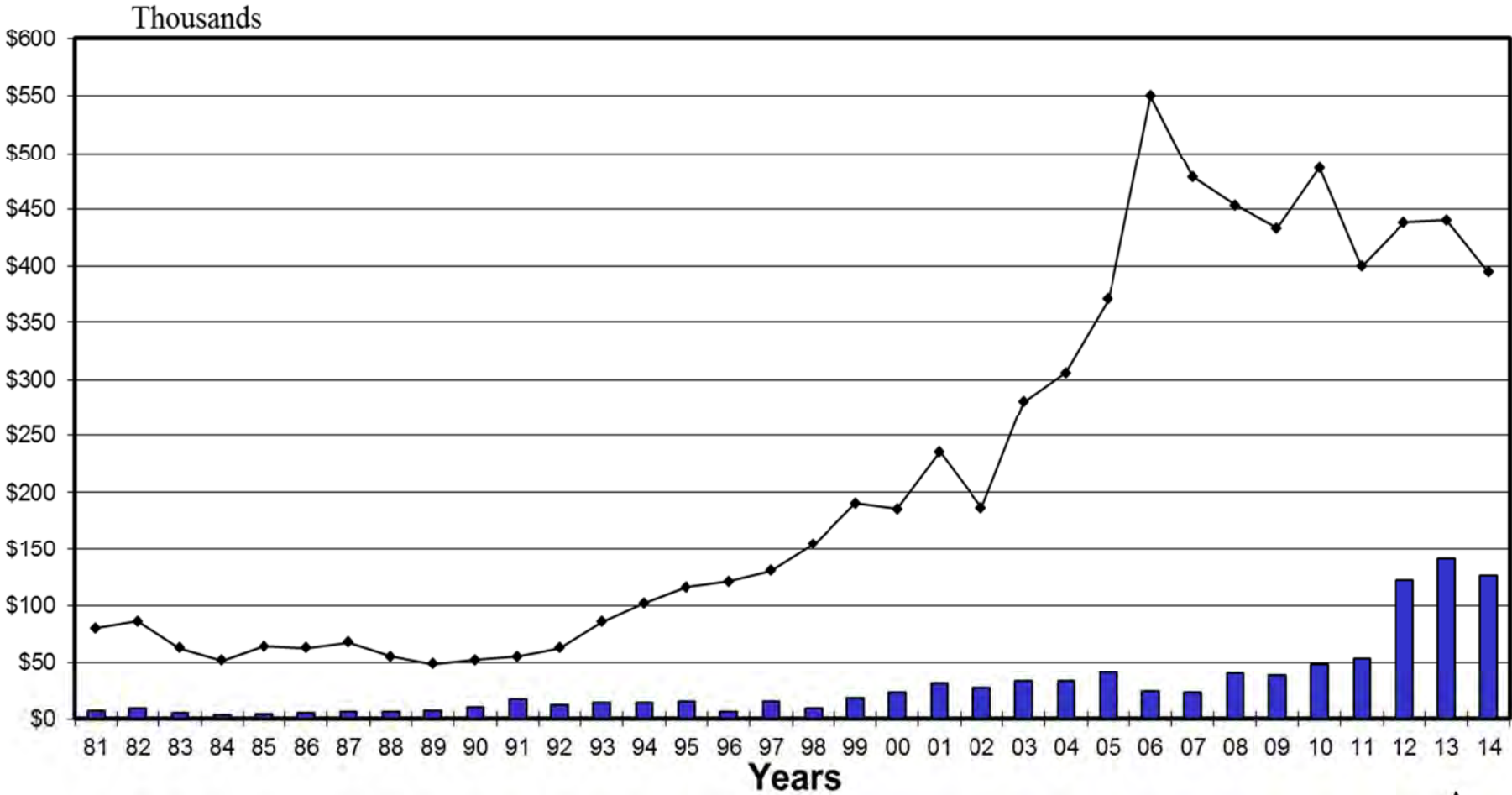


# Idaho Circuit Breaker Variation in Program Participation



# Circuit Breaker Audit

## Benefits Reduced vs Benefits Increased



Increased Benefits
  Decreased Benefits

Due to law change in 2011, audit resulted in applications reapproved at State level.