

CIRCUIT BREAKER STATISTICS THROUGH 2012

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:

Per claimant and total benefits paid decreased slightly in 2012 as did the number of claims approved. There was a slight reduction in the average percent of property taxes covered, which was 79.6% in 2011 and 78.5% in 2012. This proportion remains well below the percent of taxes paid in 2006, when per claim benefits averaged 86% of property taxes.

The similarity of the proportion of property tax paid by program benefits in 2011 and 2012 reflects slight decreases in residential property tax statewide coupled with little change in claimants' reported income, although there was a slight decrease in the amount of medical expenses claimed.

The median income of the average claimant increased slightly from \$15,219 in the 2011 program to \$15,233 in 2012. This is still down from \$15,500 reported in the 2009 program. This relative stability also explains the relatively flat per claim benefits in 2012. There was also limited bracket creep in 2012, with most bracket movement occurring in the lowest two brackets where maximum benefits tend to exceed taxes and upward movement between brackets has a very limited benefit reduction effect.

In 2012, 69.6% of all claimants had all property taxes on their homesteads paid by this program. This percentage was up from 69% in 2011, but remains below the proportion in 2007, when 73% of claimants had all property taxes paid by the program.

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.

Changes occurring in various aspects of the program have tended to produce a broader, more widely available tax relief system reaching some middle, as well as lower, income senior citizens and certain other homeowners. 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

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:

Circuit Breaker Statistics and History								
Year (Calendar)	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 (\$)	Maximum Benefit (\$)
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
Totals	848,196		376.69		319.51			

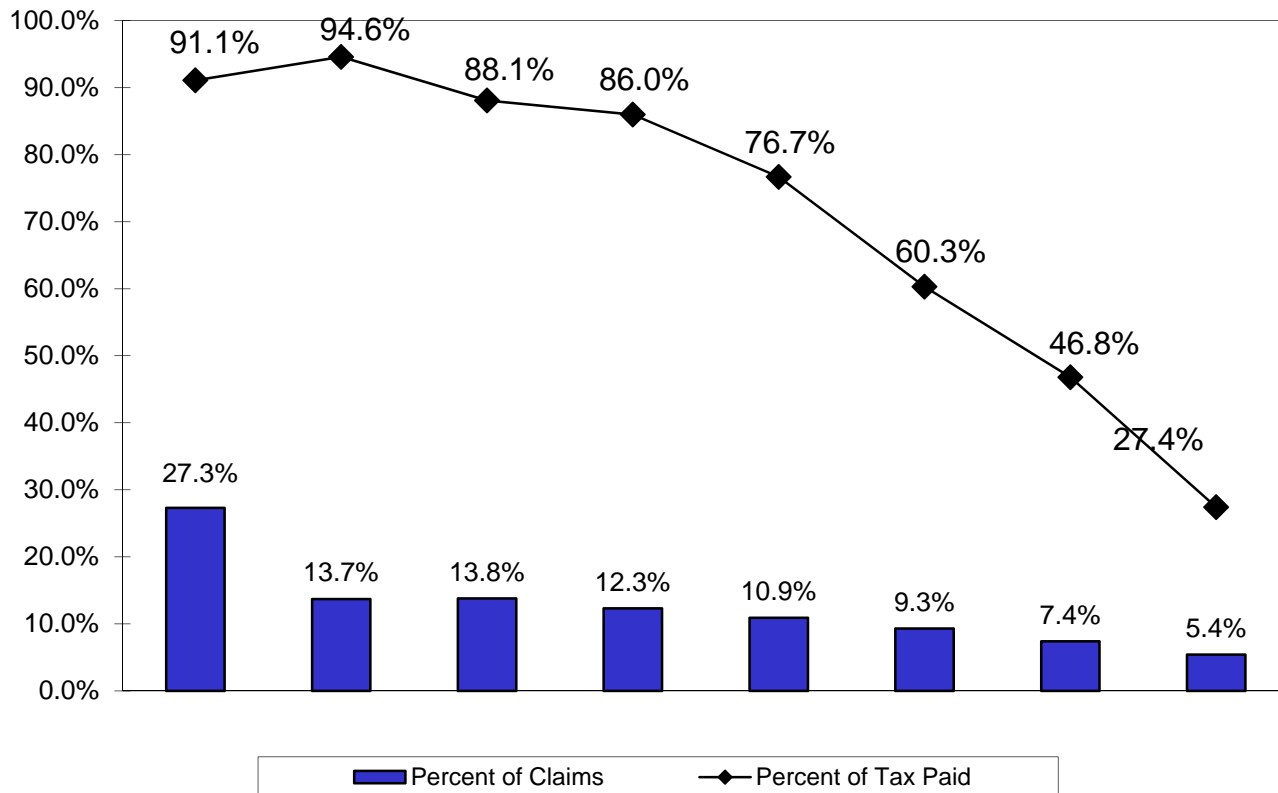
To put these increases in perspective, the Consumer Price Index increased by 249% between July 1978 and July 2012. However, inflation adjusted current program costs are only 56% higher than 1978 program costs. During this same period, the number of claimants increased by 80%. The inflation adjusted benefit per claimant is equivalent to 87% 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:

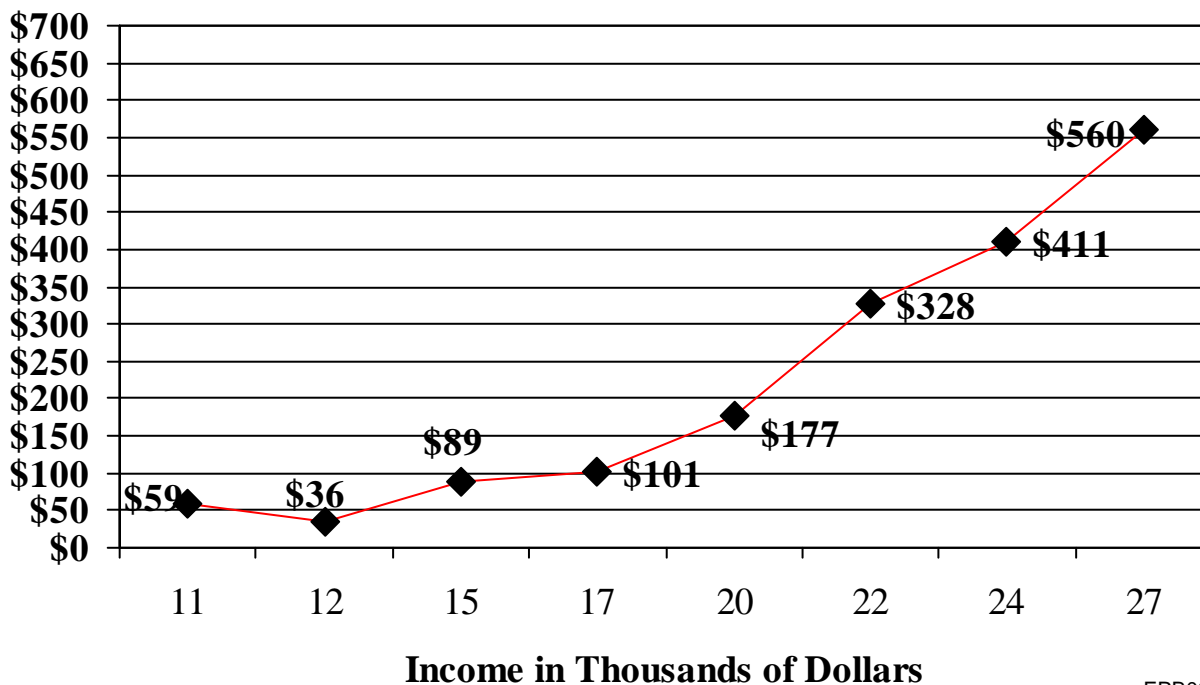
- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
-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

The following charts demonstrate 2012 circuit breaker benefits and remaining taxes for claimants at various income levels:

2012 Circuit Breaker Benefits Percent of Tax Paid



2012 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2012 had income of about \$15,233 (down from \$15,500 in 2009), while average per claimant property taxes were about \$721 (a 4% increase since 2011), of which circuit breaker benefits typically cover all but \$155 (21%). 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 2012 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 the current freeze in benefits and income brackets is less obvious because of limited changes in actual claimant income during this period. 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 exceeds these guidelines and there has been no adjustment in the income ceiling since the 2006 legislative change. Poverty guidelines have been updated and 2013 program limits will remain the same as those used in 2012. Although this diminished program participation in 2007 and 2008, this trend did not continue in 2009 or 2010 and there only slight diminishment in 2011 and 2012.

By grouping 2012 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 \$15,233.

2012 Claimants by Income Bracket Based on Income Received in 2011				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	11,270	7,748	27.3%	27.3%
11,271	13,630	3,890	13.7%	40.9%
13,631	16,060	3,910	13.8%	54.7%
16,061	18,450	3,509	12.3%	67.0%
18,451	20,840	3,110	10.9%	78.0%
20,841	23,210	2,629	9.2%	87.2%
23,211	25,610	2,107	7.4%	94.6%
25,611	28,000	1,523	5.4%	100.0%
Total:		28,426	100.0%	

Medical Expense Deduction:

The average medical expense deduction decreased 3.0% from \$3,724 in 2011 to \$3,614 in 2012. This follows a 0.6% decrease in 2011. This year, 85% of

all applicants utilized this provision. Since applicants typically receive about 58.5% of the maximum benefits for which they are eligible, this deduction translates into about \$152 per claim or \$4.32 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:

Claimants by Type of Eligibility - 2012		
Status	Number of Claims	% of Claims
Over age 65	23,677	83.3%
Younger Widows	853	3.0%
Younger Widowers	69	0.2%
10 + SC VA Disabled	293	1.0%
Non-SC VA Disabled	25	0.1%
Social Security Disabled	2,924	10.3%
Other & Multiple	585	2.1%
Total:	28,426	100.0%

The proportion of claimants in each of the eligibility status categories shown in the above table was essentially unchanged between 2011 and 2012.

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 \$5,539,093 have been realized. Direct audit savings related to 2012 claims decreased about 9% in 2012 to \$315,420. In addition, during calendar year 2012, re-audit of prior year claims using additional data not originally available resulted in additional collections on deficiency notices in the amount of \$92,131. So, total audit program savings was \$407,551 during 2012.

Alan S. Dornfest
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 February 7, 2013

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Circuit Breaker: 2012 Claims Summary

02/07/13	*NUMBER	CHANGED OR		NUMBER	2012
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2012	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	4,068	696	272	3,796	2,572,807.86
Adams	215	34	12	203	79,941.72
Bannock	1,439	200	37	1,402	917,431.10
Bear Lake	212	8	5	207	69,911.00
Benewah	386	26	15	371	138,737.10
Bingham	825	99	39	786	433,364.32
Blaine	136	16	15	121	87,689.24
Boise	184	50	9	175	82,684.10
Bonner	1,149	87	59	1,090	506,380.80
Bonneville	1,597	70	57	1,540	972,975.40
Boundary	398	30	7	391	165,670.40
Butte	107	9	7	100	36,580.46
Camas	22	7	2	20	11,002.68
Canyon	3,588	111	180	3,408	1,917,496.96
Caribou	140	21	1	139	80,078.36
Cassia	523	38	23	500	195,496.74
Clark	10	1	0	10	1,854.18
Clearwater	398	33	21	377	167,905.60
Custer	133	22	10	123	32,857.12
Elmore	467	27	13	454	219,201.36
Franklin	255	13	2	253	149,114.46
Fremont	379	32	30	349	148,862.68
Gem	659	64	25	634	288,493.24
Gooding	423	45	33	390	203,905.34
Idaho	734	45	33	701	251,562.44
Jefferson	423	56	12	411	230,216.98
Jerome	503	85	28	475	298,246.70
Kootenai	2,973	203	48	2,925	1,657,808.19
Latah	440	51	34	406	255,408.38
Lemhi	382	32	16	366	138,377.10
Lewis	166	30	8	158	82,024.82
Lincoln	105	9	2	103	45,141.38
Madison	283	41	12	271	169,194.30
Minidoka	679	9	18	661	267,339.32
Nez Perce	996	41	12	984	697,939.20
Oneida	129	14	10	119	59,299.10
Owyhee	261	39	10	251	84,840.66
Payette	784	76	48	736	359,548.44
Power	157	15	4	153	88,437.70
Shoshone	734	72	29	705	342,487.08
Teton	49	10	2	47	23,621.72
Twin Falls	1,582	69	58	1,524	1,009,995.42
Valley	183	32	10	173	81,786.94
Washington	423	33	5	418	215,239.68
Totals:	29,699	2,701	1273	28,426	15,838,957.77
2011	28,911	2,097	432	28,479	16,051,293.23
	*Due to law changes in 2011,				
	this includes all applications filed approved/disapproved				

CIRCUIT BREAKER: 2012 CLAIMS SUMMARY

02/07/13					
AUDIT CHECKS COMPLETED IN 2012					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	4,068	37	2	4,068	769
Adams	215	2	0	215	34
Bannock	1,439	14	5	1,439	163
Bear Lake	212	2	0	212	25
Benewah	386	13	0	386	63
Bingham	825	6	1	825	119
Blaine	136	0	0	136	32
Boise	184	10	0	184	38
Bonner	1,149	10	0	1,149	178
Bonneville	1,597	3	0	1,597	208
Boundary	398	5	0	398	57
Butte	107	1	0	107	24
Camas	22	0	0	22	6
Canyon	3,588	13	0	3,588	615
Caribou	140	1	0	140	21
Cassia	523	2	0	523	53
Clark	10	0	0	10	1
Clearwater	398	4	0	398	66
Custer	133	2	0	133	27
Elmore	467	3	0	467	82
Franklin	255	2	0	255	30
Fremont	379	3	0	379	49
Gem	659	3	0	659	91
Gooding	423	3	1	423	71
Idaho	734	13	0	734	124
Jefferson	423	1	0	423	50
Jerome	503	4	1	503	48
Kootenai	2,973	12	1	2,973	489
Latah	440	3	0	440	78
Lemhi	382	0	0	382	54
Lewis	166	2	0	166	19
Lincoln	105	1	0	105	18
Madison	283	0	0	283	26
Minidoka	679	2	0	679	61
Nez Perce	996	0	0	996	125
Oneida	129	0	0	129	13
Owyhee	261	3	0	261	30
Payette	784	9	0	784	109
Power	157	0	0	157	16
Shoshone	734	4	0	734	93
Teton	49	2	0	49	12
Twin Falls	1,582	1	0	1,582	252
Valley	183	2	0	183	28
Washington	423	8	0	423	49
Totals:	29,699	206	11	29,699	4,516

PROPERTY TAX REDUCTION: 2012 CLAIMS SUMMARY

02/07/13 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	151,952.00	50,739.00	101,213.00	\$14,016,881.00	3,300	86.9%	4,247.54	3,692.54
Adams	3,904.00	937.00	2,967.00	822,117.00	178	87.7%	4,618.63	4,049.84
Bannock	21,231.00	6,937.00	14,294.00	\$4,816,076.00	1,159	82.7%	4,155.37	3,435.15
Bear Lake	997.00	30.00	967.00	1,101,522.00	183	88.4%	6,019.25	5,321.36
Benevah	3,890.00	1,020.00	2,870.00	1,110,051.00	302	81.4%	3,675.67	2,992.05
Bingham	13,039.00	1,160.00	11,879.00	3,056,658.00	687	87.4%	4,449.28	3,888.88
Blaine	3,741.00	960.00	2,781.00	673,197.00	114	94.2%	5,905.24	5,563.61
Boise	2,892.00	2,773.00	119.00	586,468.00	146	83.4%	4,016.90	3,351.25
Bonner	14,271.00	4,847.00	9,424.00	3,482,747.00	858	78.7%	4,059.15	3,195.18
Bonneville	10,857.00	727.00	10,130.00	6,231,572.00	1,301	84.5%	4,789.83	4,046.48
Boundary	2,663.00	421.00	2,242.00	900,018.00	276	70.6%	3,260.93	2,301.84
Butte	467.00	572.00	(105.00)	409,570.00	80	80.0%	5,119.63	4,095.70
Camas	2,092.00	0.00	2,092.00	127,750.00	18	90.0%	7,097.22	6,387.50
Canyon	45,675.00	9,808.00	35,867.00	11,413,392.00	2,904	85.2%	3,930.23	3,349.00
Caribou	325.00	130.00	195.00	692,553.00	117	84.2%	5,919.26	4,982.40
Cassia	4,029.00	734.00	3,295.00	1,182,739.00	325	65.0%	3,639.20	2,365.48
Clark	0.00	0.00	0.00	41,054.00	8	80.0%	5,131.75	4,105.40
Clearwater	1,112.00	450.00	662.00	1,567,010.00	334	88.6%	4,691.65	4,156.53
Custer	2,145.00	206.00	1,939.00	387,065.00	102	82.9%	3,794.75	3,146.87
Elmore	4,565.00	88.00	4,477.00	1,416,169.00	388	85.5%	3,649.92	3,119.31
Franklin	300.00	1,331.00	(1,031.00)	1,137,245.00	222	87.7%	5,122.73	4,495.04
Fremont	6,100.00	220.00	5,880.00	1,460,372.00	300	86.0%	4,867.91	4,184.45
Gem	7,224.00	4,402.00	2,822.00	2,266,905.00	580	91.5%	3,908.46	3,575.56
Gooding	5,945.00	1,132.00	4,813.00	1,501,947.00	324	83.1%	4,635.64	3,851.15
Idaho	5,440.00	1,047.00	4,393.00	2,930,718.00	561	80.0%	5,224.10	4,180.77
Jefferson	8,051.00	670.00	7,381.00	1,575,701.00	352	85.6%	4,476.42	3,833.82
Jerome	10,980.00	3,698.00	7,282.00	1,753,094.00	418	88.0%	4,194.00	3,690.72
Kootenai	32,063.00	8,648.00	23,415.00	8,589,610.00	2,337	79.9%	3,675.49	2,936.62
Latah	4,492.00	2,193.00	2,299.00	1,508,109.00	342	84.2%	4,409.68	3,714.55
Lemhi	1,653.00	0.00	1,653.00	1,238,208.00	297	81.1%	4,169.05	3,383.08
Lewis	5,007.00	1,909.00	3,098.00	564,446.00	146	92.4%	3,866.07	3,572.44
Lincoln	410.00	70.00	340.00	343,698.00	89	86.4%	3,861.78	3,336.87
Madison	6,043.00	150.00	5,893.00	1,293,324.00	245	90.4%	5,278.87	4,772.41
Minidoka	4,019.00	539.00	3,480.00	2,276,787.00	583	88.2%	3,905.30	3,444.46
Nez Perce	6,456.00	1,800.00	4,656.00	4,590,392.00	882	89.6%	5,204.53	4,665.03
Oneida	3,121.00	690.00	2,431.00	413,757.00	97	81.5%	4,265.54	3,476.95
Owyhee	1,983.00	417.00	1,566.00	859,958.00	212	84.5%	4,056.41	3,426.13
Payette	8,962.00	3,469.00	5,493.00	2,437,104.00	636	86.4%	3,831.92	3,311.28
Power	1,560.00	1,180.00	380.00	546,818.00	131	85.6%	4,174.18	3,573.97
Shoshone	12,776.00	1,240.00	11,536.00	2,309,514.00	592	84.0%	3,901.21	3,275.91
Teton	1,230.00	69.00	1,161.00	161,535.00	44	93.6%	3,671.25	3,436.91
Twin Falls	9,635.00	2,727.00	6,908.00	6,751,393.00	1,417	93.0%	4,764.57	4,430.05
Valley	3,608.00	784.00	2,824.00	768,789.00	159	91.9%	4,835.15	4,443.87
Washington	1,202.00	1,763.00	(561.00)	1,428,271.00	343	82.1%	4,164.06	3,416.92
Totals:	438,107.00	122,687.00	315,420.00	102,742,304.00	24,089	84.7%	4,265.11	3,614.38

2012 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

2012 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
02/11/13									
			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	100	7	56	2	316	2	0	68	551
Adams	7	0	3	0	19	0	0	3	32
Bannock	50	6	16	2	172	0	0	25	271
Bear Lake	6	2	0	0	20	0	0	3	31
Benewah	13	2	10	0	46	0	0	10	81
Bingham	19	1	7	2	79	0	0	11	119
Blaine	3	0	0	0	4	0	0	0	7
Boise	4	1	8	0	18	0	0	7	38
Bonner	35	3	8	6	136	1	0	39	228
Bonneville	40	2	15	0	151	0	0	21	229
Boundary	11	3	3	0	61	0	0	20	98
Butte	5	0	0	1	7	0	0	4	17
Camas	0	0	0	0	0	0	0	0	0
Canyon	94	6	33	2	394	2	0	72	603
Caribou	3	0	0	0	7	0	0	0	10
Cassia	18	2	1	1	48	0	0	6	76
Clark	0	0	0	0	0	0	0	0	0
Clearwater	9	3	7	1	58	1	0	0	79
Custer	3	0	2	1	9	0	0	1	16
Elmore	15	3	7	1	54	0	0	11	91
Franklin	11	1	0	0	9	0	0	4	25
Fremont	15	2	3	0	38	0	0	1	59
Gem	14	1	5	1	49	0	0	17	87
Gooding	14	1	3	0	37	0	0	2	57
Idaho	26	3	12	0	67	0	0	15	123
Jefferson	20	0	5	0	37	0	0	10	72
Jerome	15	0	1	0	36	0	0	7	59
Kootenai	87	7	26	2	354	0	0	96	572
Latah	11	0	5	0	55	0	0	9	80
Lemhi	13	0	5	0	33	0	0	9	60
Lewis	6	1	4	0	33	0	0	5	49
Lincoln	6	0	1	0	4	0	0	4	15
Madison	11	0	0	0	24	0	0	4	39
Minidoka	25	3	1	1	63	0	0	4	97
Nez Perce	24	1	16	0	98	1	0	12	152
Oneida	7	0	0	0	15	0	0	1	23
Owyhee	14	1	2	1	21	0	0	5	44
Payette	18	1	5	1	57	0	0	11	93
Power	10	0	0	0	11	0	0	1	22
Shoshone	22	2	6	0	114	0	0	21	165
Teton	2	0	1	0	5	0	0	0	8
Twin Falls	34	3	10	0	119	0	0	27	193
Valley	5	0	2	0	15	0	0	4	26
Washington	8	1	4	0	31	0	0	8	52
Totals:	853	69	293	25	2,924	7	0	578	4,749
% of Approved Claims	3.00%	0.24%	1.03%	0.09%	10.29%	0.02%	0.00%	2.03%	16.71%

2012 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65

COUNTY	Only			10% SC	NSC						
	Over 65	Widows	Widowers	DIS VETS	DIS. VETS	SS Disabled	Blind	POW	MULTIPLE (COMB)	SUB TOTAL	GRAND TOTAL
Ada	1,722	1,217	181	54	11	0	24	0	36	3,245	3,796
Adams	108	45	8	6	0	0	2	0	2	171	203
Bannock	518	518	62	24	1	0	4	0	4	1,131	1,402
Bear Lake	66	95	9	2	2	0	0	0	2	176	207
Benewah	166	97	15	9	2	0	0	0	1	290	371
Bingham	273	325	47	15	3	0	0	0	4	667	786
Blaine	77	31	6	0	0	0	0	0	0	114	121
Boise	84	35	8	5	0	0	2	0	3	137	175
Bonner	491	276	48	24	9	0	6	0	8	862	1,090
Bonneville	658	538	90	17	2	0	2	0	4	1,311	1,540
Boundary	173	80	14	14	2	0	0	0	10	293	391
Butte	41	36	6	0	0	0	0	0	0	83	100
Camas	12	6	1	1	0	0	0	0	0	20	20
Canyon	1,650	913	138	62	15	0	7	0	20	2,805	3,408
Caribou	70	51	5	0	0	0	1	0	2	129	139
Cassia	285	113	22	3	0	0	0	0	1	424	500
Clark	6	4	0	0	0	0	0	0	0	10	10
Clearwater	190	76	20	10	1	0	0	0	1	298	377
Custer	54	41	5	4	1	0	0	0	2	107	123
Elmore	201	126	17	14	3	0	1	0	1	363	454
Franklin	104	104	13	2	1	0	1	0	3	228	253
Fremont	139	113	30	3	0	0	0	0	5	290	349
Gem	264	208	40	22	4	0	3	0	6	547	634
Gooding	171	129	18	6	2	0	0	0	7	333	390
Idaho	324	185	46	18	2	0	0	0	3	578	701
Jefferson	162	149	17	8	0	0	1	0	2	339	411
Jerome	191	184	33	6	1	0	1	0	0	416	475
Kootenai	1,527	632	116	48	10	0	3	0	17	2,353	2,925
Latah	183	106	25	6	0	0	4	0	2	326	406
Lemhi	199	69	21	12	3	0	0	0	2	306	366
Lewis	65	32	4	4	1	0	0	0	3	109	158
Lincoln	51	31	4	1	1	0	0	0	0	88	103
Madison	125	87	13	5	0	0	1	0	1	232	271
Mimidoka	314	205	31	7	1	0	1	0	5	564	661
Nez Perce	552	226	41	9	2	0	1	0	1	832	984
Oneida	45	42	5	3	0	0	1	0	0	96	119
Owyhee	107	72	18	6	2	0	1	0	1	207	251
Payette	336	226	46	20	5	0	3	0	7	643	736
Power	83	37	7	3	0	0	0	0	1	131	153
Shoshone	231	235	52	15	2	0	0	0	5	540	705
Teton	16	20	0	2	0	0	0	0	1	39	47
Twin Falls	652	571	71	24	8	0	2	0	3	1,331	1,524
Valley	78	54	10	3	1	0	1	0	0	147	173
Washington	200	134	14	8	6	0	1	0	3	366	418
Totals:	12,964	8,474	1,377	505	104	0	74	0	179	23,677	28,426
% of Approved Claims	45.61%	29.81%	4.84%	1.78%	0.37%	0.00%	0.00%	0.00%	0.63%	83.29%	100.00%

2012 Income Stratification of Property Tax Reduction Applications

		Maximum Eligibility Amounts Shown in ()										REDUCTION	
		\$11,271 -	\$13,631 -	\$16,061 -	\$18,451 -	\$20,841 -	\$23,211 -	\$25,611 -					
		\$13,630	\$16,060	\$18,450	\$20,840	\$23,210	\$25,610	\$28,000	CLAIMS		REDUCTION		
		(\$1,320)	(\$1,120/\$990)	(\$960/\$820)	(\$790/\$660)	(\$620/\$490)	(\$450/\$320)	(\$290/\$150)	APPROVED				
COUNTY	OR LESS (\$1,320)	473	503	510	445	404	351	248	3,796			74.84%	
Ada	862	473	503	510	445	404	351	248	3,796			41.72%	
Adams	63	20	23	29	19	23	10	16	203			70.06%	
Bannock	327	191	206	179	177	141	127	54	1,402			36.33%	
Bear Lake	66	21	24	15	26	20	20	15	207			39.00%	
Benewah	101	57	48	50	36	30	24	25	371			57.54%	
Bingham	195	120	117	101	93	75	47	38	786			66.73%	
Blaine	58	13	18	7	11	6	4	4	121			50.05%	
Boise	42	24	27	29	13	20	7	13	175			48.30%	
Bonner	330	149	132	116	128	92	76	67	1,090			67.81%	
Bonneville	359	203	224	237	154	160	122	81	1,540			43.43%	
Boundary	106	66	53	49	37	38	25	17	391			38.37%	
Butte	25	15	17	11	10	9	7	6	100			63.70%	
Canas	5	2	1	1	5	3	2	1	20			58.30%	
Canyon	935	533	452	413	366	284	253	172	3,408			54.97%	
Caribou	45	23	24	16	17	7	5	2	139			39.78%	
Cassia	135	86	67	74	46	38	31	23	500			20.97%	
Clark	3	1	1	1	0	2	1	1	10			47.37%	
Clearwater	97	52	52	43	42	43	29	19	377			28.81%	
Custer	28	18	20	20	10	10	14	7	123			50.42%	
Elmore	136	60	57	47	53	43	29	29	454			58.78%	
Franklin	86	43	27	22	23	29	10	13	253			43.42%	
Fremont	122	41	36	43	33	33	25	16	349			49.04%	
Gem	157	82	88	90	60	62	54	41	634			51.34%	
Gooding	141	37	75	41	37	24	14	21	390			37.02%	
Idaho	210	90	107	76	69	62	49	38	701			58.61%	
Jefferson	120	61	43	45	54	31	33	24	411			62.91%	
Jerome	154	68	68	52	48	37	22	26	475			60.35%	
Kootenai	757	375	436	353	321	281	226	176	2,925			65.83%	
Latah	119	49	48	53	52	39	22	24	406			37.26%	
Lemhi	124	57	48	42	32	27	23	13	366			53.64%	
Lewis	49	20	21	19	16	13	9	11	158			44.21%	
Lincoln	38	12	9	17	6	8	6	7	103			64.67%	
Madison	72	30	51	40	23	24	22	9	271			42.02%	
Minidoka	199	81	97	74	69	51	49	41	661			75.89%	
Nez Perce	258	119	128	129	120	100	76	54	984			50.31%	
Oneida	38	17	15	13	14	11	5	6	119			34.05%	
Owyhee	68	49	29	34	29	17	16	9	251			50.76%	
Payette	204	107	94	88	83	78	55	27	736			60.37%	
Power	44	24	19	16	14	14	12	10	153			50.41%	
Shoshone	186	95	106	97	81	67	45	28	705			46.90%	
Teton	23	4	6	4	3	3	3	1	47			67.31%	
Twin Falls	463	214	223	172	160	122	109	61	1,524			49.49%	
Valley	47	37	14	12	23	12	18	10	173			51.28%	
Washington	151	51	56	33	52	36	20	19	418				
Totals:	7,748	3,890	3,910	3,509	3,110	2,629	2,107	1,523	28,426			58.45%	
% of Approved Claims	27.26%	13.68%	13.76%	12.34%	10.94%	9.25%	7.41%	5.36%	100.00%				

2012

Property Tax Reduction Payments to be Paid:			
02/11/13	Total	December 20, 2012	June 20, 2013
COUNTY			
Ada	2,572,807.86	1,286,403.93	1,286,403.93
Adams	79,941.72	39,970.86	39,970.86
Bannock	917,431.10	458,715.55	458,715.55
Bear Lake	69,911.00	34,955.50	34,955.50
Benevah	138,737.10	69,368.55	69,368.55
Bingham	433,364.32	216,682.16	216,682.16
Blaine	87,689.24	43,844.62	43,844.62
Boise	82,684.10	41,342.05	41,342.05
Bonner	506,380.80	253,190.40	253,190.40
Bonneville	972,975.40	486,487.70	486,487.70
Boundary	165,670.40	82,835.20	82,835.20
Butte	36,580.46	18,290.23	18,290.23
Camas	11,002.68	5,501.34	5,501.34
Canyon	1,917,496.96	958,748.48	958,748.48
Caribou	80,078.36	40,039.18	40,039.18
Cassia	195,496.74	97,748.37	97,748.37
Clark	1,854.18	927.09	927.09
Clearwater	167,905.60	83,952.80	83,952.80
Custer	32,857.12	16,428.56	16,428.56
Elmore	219,201.36	109,600.68	109,600.68
Franklin	149,114.46	74,557.23	74,557.23
Fremont	148,862.68	74,431.34	74,431.34
Gem	288,493.24	144,246.62	144,246.62
Gooding	203,905.34	101,952.67	101,952.67
Idaho	251,562.44	125,781.22	125,781.22
Jefferson	230,216.98	115,108.49	115,108.49
Jerome	298,246.70	149,123.35	149,123.35
Kootenai	1,657,808.19	828,904.10	828,904.10
Latah	255,408.38	127,704.19	127,704.19
Lemhi	138,377.10	69,188.55	69,188.55
Lewis	82,024.82	41,012.41	41,012.41
Lincoln	45,141.38	22,570.69	22,570.69
Madison	169,194.30	84,597.15	84,597.15
Minidoka	267,339.32	133,669.66	133,669.66
Nez Perce	697,939.20	348,969.60	348,969.60
Oneida	59,299.10	29,649.55	29,649.55
Owyhee	84,840.66	42,420.33	42,420.33
Payette	359,548.44	179,774.22	179,774.22
Power	88,437.70	44,218.85	44,218.85
Shoshone	342,487.08	171,243.54	171,243.54
Teton	23,621.72	11,810.86	11,810.86
Twin Falls	1,009,995.42	504,997.71	504,997.71
Valley	81,786.94	40,893.47	40,893.47
Washington	215,239.68	107,619.84	107,619.84
Totals:	15,838,957.77	7,919,478.89	7,919,478.89

CHANGE IN CLAIMS SUBMITTED 2012 VS 2011

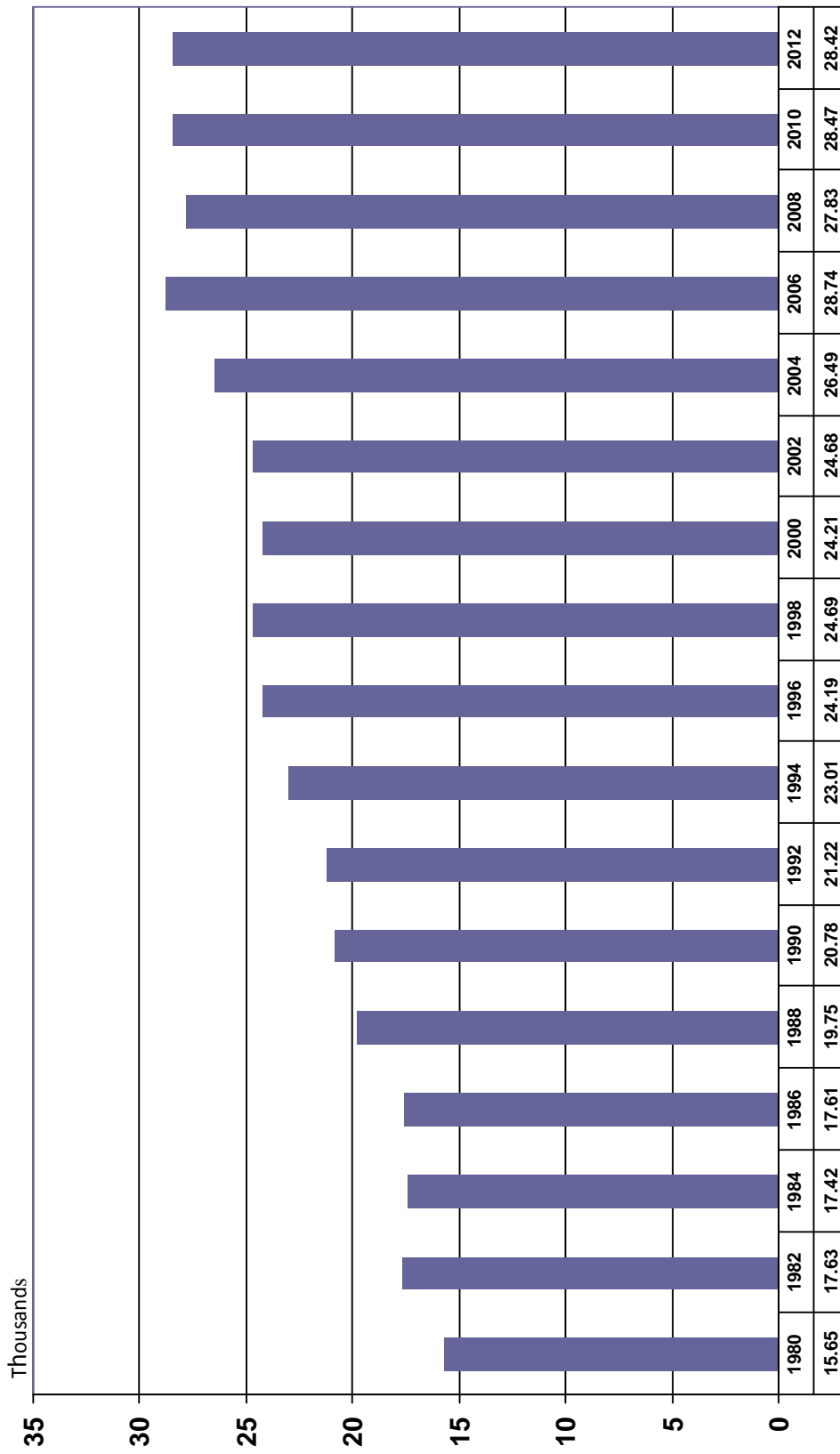
02/11/13	Number of Claims Submitted 2011	Number of Claims Submitted 2012*	Change in Number of Claims	Percent Change
COUNTY				
Ada	3,840	4,068	228	5.9%
Adams	199	215	16	8.0%
Bannock	1,447	1,439	(8)	-0.6%
Bear Lake	215	212	(3)	-1.4%
Benevah	383	386	3	0.8%
Bingham	809	825	16	2.0%
Blaine	115	136	21	18.3%
Boise	163	184	21	12.9%
Bonner	1,146	1,149	3	0.3%
Bonneville	1,589	1,597	8	0.5%
Boundary	390	398	8	2.1%
Butte	96	107	11	11.5%
Camas	20	22	2	10.0%
Canyon	3,355	3,588	233	6.9%
Caribou	144	140	(4)	-2.8%
Cassia	519	523	4	0.8%
Clark	11	10	(1)	-9.1%
Clearwater	374	398	24	6.4%
Custer	117	133	16	13.7%
Elmore	451	467	16	3.5%
Franklin	268	255	(13)	-4.9%
Fremont	374	379	5	1.3%
Gem	667	659	(8)	-1.2%
Gooding	405	423	18	4.4%
Idaho	689	734	45	6.5%
Jefferson	435	423	(12)	-2.8%
Jerome	508	503	(5)	-1.0%
Kootenai	2,898	2,973	75	2.6%
Latah	405	440	35	8.6%
Lemhi	367	382	15	4.1%
Lewis	170	166	(4)	-2.4%
Lincoln	101	105	4	4.0%
Madison	291	283	(8)	-2.7%
Minidoka	674	679	5	0.7%
Nez Perce	1,033	996	(37)	-3.6%
Oneida	123	129	6	4.9%
Owyhee	274	261	(13)	-4.7%
Payette	768	784	16	2.1%
Power	168	157	(11)	-6.5%
Shoshone	711	734	23	3.2%
Teton	51	49	(2)	-3.9%
Twin Falls	1,553	1,582	29	1.9%
Valley	167	183	16	9.6%
Washington	428	423	(5)	-1.2%
Totals:	28,911	29,699	788	2.7%

*Due to law changes in 2011,
this includes all applications filed approved/disapproved

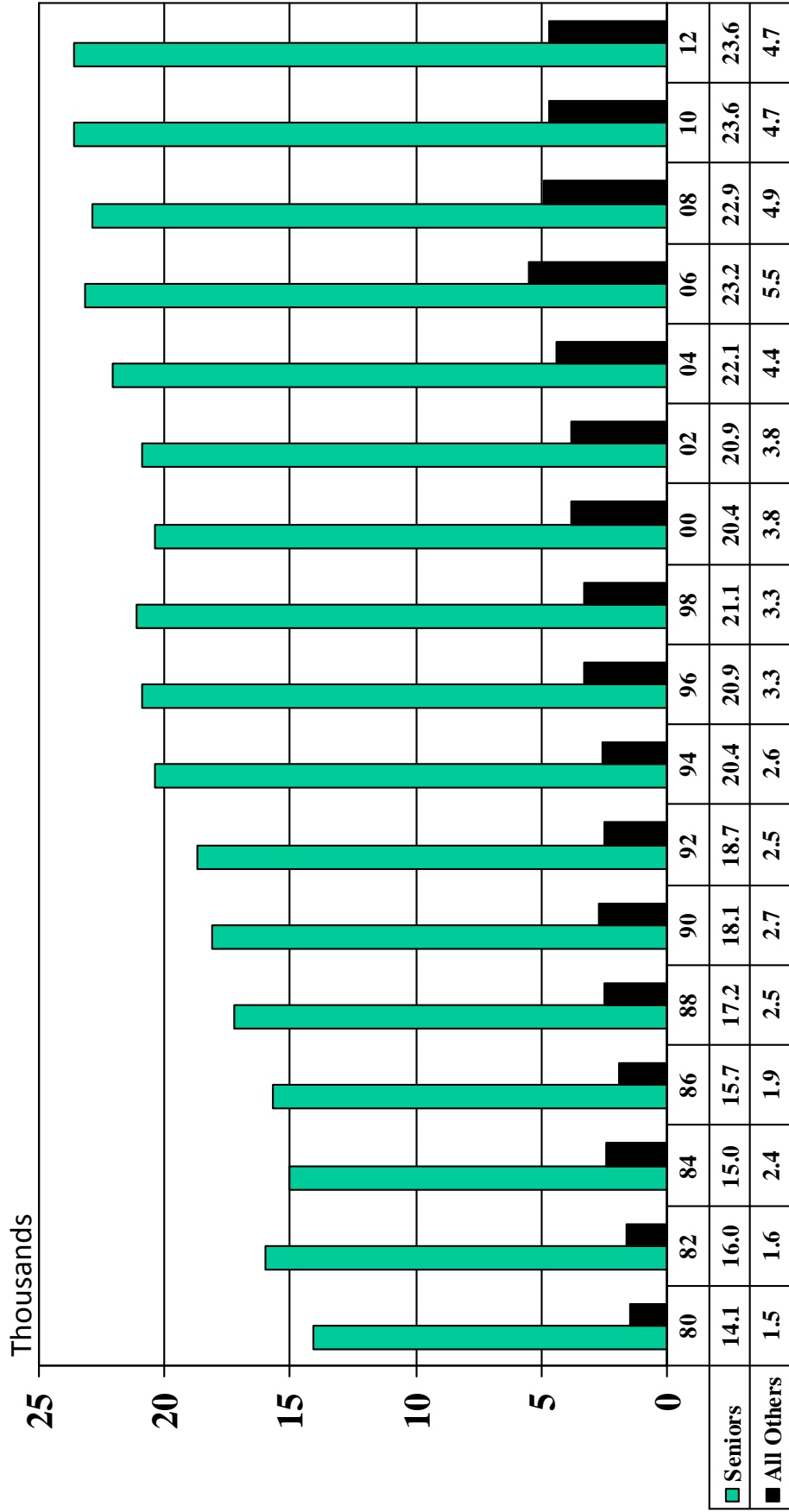
Circuit Breaker Claims Comparison

	2011	2012	Change	2011	2012	% Change	2011	2012	% Change	2011	2012	% Change
	Approved	Approved	in	Approved	Approved	in	Approved	Approved	in	Approved	Approved	in
	Claims	Claims	Approved	Benefits	Benefits	Approved	Benefits	Benefits	Approved	Benefits	Benefits	Approved
			Claims	(\$)	(\$)	Claims	(\$)	(\$)	Claims	(\$)	(\$)	Claims
COUNTY												
Ada	3,773	3,796	23	2,522,916.46	2,572,807.86	1.98%	668.68	677.77	1.36%	668.68	677.77	1.36%
Adams	195	203	8	74,199.76	79,941.72	7.74%	380.51	393.80	3.49%	380.51	393.80	3.49%
Bannock	1,434	1,402	(32)	909,590.64	917,431.10	0.86%	634.30	654.37	3.16%	634.30	654.37	3.16%
Bear Lake	212	207	(5)	72,826.02	69,911.00	-4.00%	343.52	337.73	-1.68%	343.52	337.73	-1.68%
Benewah	378	371	(7)	136,448.98	138,737.10	1.68%	360.98	373.95	3.60%	360.98	373.95	3.60%
Bingham	784	786	2	435,448.04	433,364.32	-0.48%	555.42	551.35	-0.73%	555.42	551.35	-0.73%
Blaine	115	121	6	85,209.00	87,689.24	2.91%	740.95	724.70	-2.19%	740.95	724.70	-2.19%
Boise	160	175	15	76,111.54	82,684.10	8.64%	475.70	472.48	-0.68%	475.70	472.48	-0.68%
Bonner	1,123	1,090	(33)	508,390.28	506,380.80	-0.40%	452.71	464.57	2.62%	452.71	464.57	2.62%
Bonneville	1,564	1,540	(24)	987,026.14	972,975.40	-1.42%	631.09	631.80	0.11%	631.09	631.80	0.11%
Boundary	388	391	3	170,873.00	165,670.40	-3.04%	440.39	423.71	-3.79%	440.39	423.71	-3.79%
Butte	94	100	6	36,344.74	36,580.46	0.65%	386.65	365.80	-5.39%	386.65	365.80	-5.39%
Camas	19	20	1	10,442.68	11,002.68	5.36%	549.61	550.13	0.09%	549.61	550.13	0.09%
Canyon	3,316	3,408	92	2,008,264.68	1,917,496.96	-4.52%	605.63	562.65	-7.10%	605.63	562.65	-7.10%
Caribou	142	139	(3)	73,071.98	80,078.36	9.59%	514.59	576.10	11.95%	514.59	576.10	11.95%
Cassia	497	500	3	190,849.02	195,496.74	2.44%	384.00	390.99	1.82%	384.00	390.99	1.82%
Clark	11	10	(1)	2,240.68	1,854.18	-17.25%	203.70	185.42	-8.97%	203.70	185.42	-8.97%
Clearwater	369	377	8	155,639.18	167,905.60	7.88%	421.79	445.37	5.59%	421.79	445.37	5.59%
Custer	116	123	7	27,709.44	32,857.12	18.58%	238.87	267.13	11.83%	238.87	267.13	11.83%
Elmore	444	454	10	224,918.88	219,201.36	-2.54%	506.57	482.82	-4.69%	506.57	482.82	-4.69%
Franklin	264	253	(11)	147,477.88	149,114.46	1.11%	558.63	589.39	5.51%	558.63	589.39	5.51%
Fremont	363	349	(14)	162,969.42	148,862.68	-8.66%	448.95	426.54	-4.99%	448.95	426.54	-4.99%
Gem	657	634	(23)	280,459.92	288,493.24	2.86%	426.88	455.04	6.60%	426.88	455.04	6.60%
Gooding	401	390	(11)	212,102.32	203,905.34	-3.86%	528.93	522.83	-1.15%	528.93	522.83	-1.15%
Idaho	679	701	22	240,173.44	251,562.44	4.74%	353.72	358.86	1.45%	353.72	358.86	1.45%
Jefferson	431	411	(20)	248,533.10	230,216.98	-7.37%	576.64	560.14	-2.86%	576.64	560.14	-2.86%
Jerome	493	475	(18)	316,199.78	298,246.70	-5.68%	641.38	627.89	-2.10%	641.38	627.89	-2.10%
Kootenai	2,847	2,925	78	1,624,506.51	1,657,808.19	2.05%	570.60	566.77	-0.67%	570.60	566.77	-0.67%
Latah	397	406	9	246,552.28	255,408.38	3.59%	621.04	629.08	1.30%	621.04	629.08	1.30%
Lemhi	364	366	2	134,780.88	138,377.10	2.67%	370.28	378.08	2.11%	370.28	378.08	2.11%
Lewis	167	158	(9)	87,085.14	82,024.82	-5.81%	521.47	519.14	-0.45%	521.47	519.14	-0.45%
Lincoln	101	103	2	46,881.18	45,141.38	-3.71%	464.17	438.27	-5.58%	464.17	438.27	-5.58%
Madison	285	271	(14)	181,409.42	169,194.30	-6.73%	636.52	624.33	-1.92%	636.52	624.33	-1.92%
Mindoka	668	661	(7)	290,507.54	267,339.32	-7.98%	434.89	404.45	-7.00%	434.89	404.45	-7.00%
Nez Perce	1,025	984	(41)	737,986.26	697,939.20	-5.43%	719.99	709.29	-1.49%	719.99	709.29	-1.49%
Oneida	122	119	(3)	59,380.28	59,299.10	-0.14%	486.72	498.31	2.38%	486.72	498.31	2.38%
Owyhee	272	251	(21)	89,611.76	84,840.66	-5.32%	329.46	338.01	2.60%	329.46	338.01	2.60%
Payette	758	736	(22)	401,882.62	359,548.44	-10.53%	530.19	488.52	-7.86%	530.19	488.52	-7.86%
Power	168	153	(15)	100,214.78	88,437.70	-11.75%	596.52	578.02	-3.10%	596.52	578.02	-3.10%
Shoshone	704	705	1	360,060.74	342,487.08	-4.88%	511.45	485.80	-5.02%	511.45	485.80	-5.02%
Teton	50	47	(3)	24,696.68	23,621.72	-4.35%	493.93	502.59	1.75%	493.93	502.59	1.75%
Twin Falls	1,543	1,524	(19)	1,015,130.02	1,009,995.42	-0.51%	657.89	662.73	0.73%	657.89	662.73	0.73%
Valley	163	173	10	80,388.34	81,786.94	1.74%	493.18	472.76	-4.14%	493.18	472.76	-4.14%
Washington	423	418	(5)	223,182.50	215,239.68	-3.56%	527.62	514.93	-2.41%	527.62	514.93	-2.41%
Totals:	28,479	28,426	(53)	16,020,693.93	15,838,957.77	-1.13%	562.54	557.20	-0.95%	562.54	557.20	-0.95%

Circuit Breaker Claimants Total Number Approved



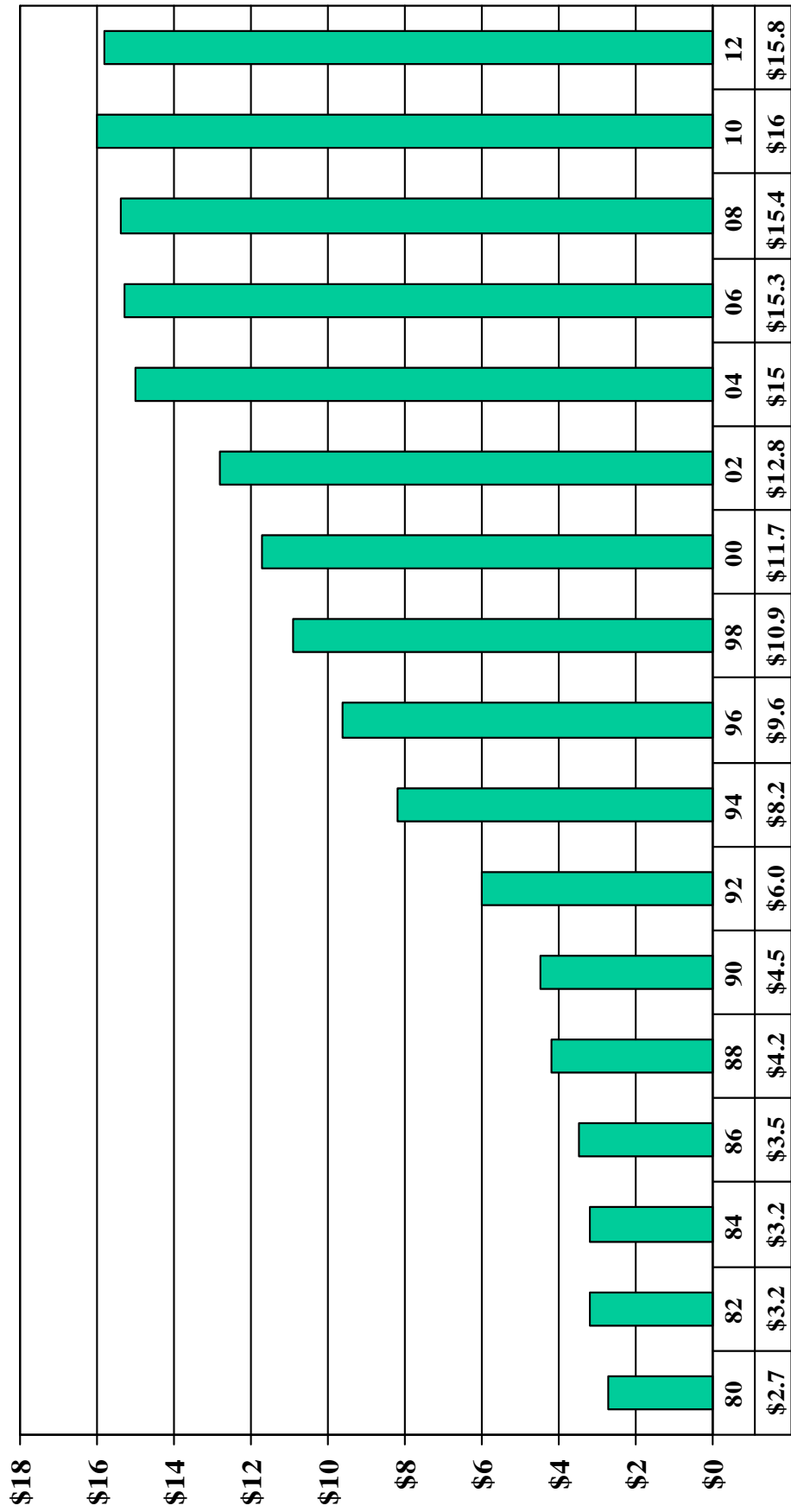
Circuit Breaker Claimants Total vs Senior Citizens



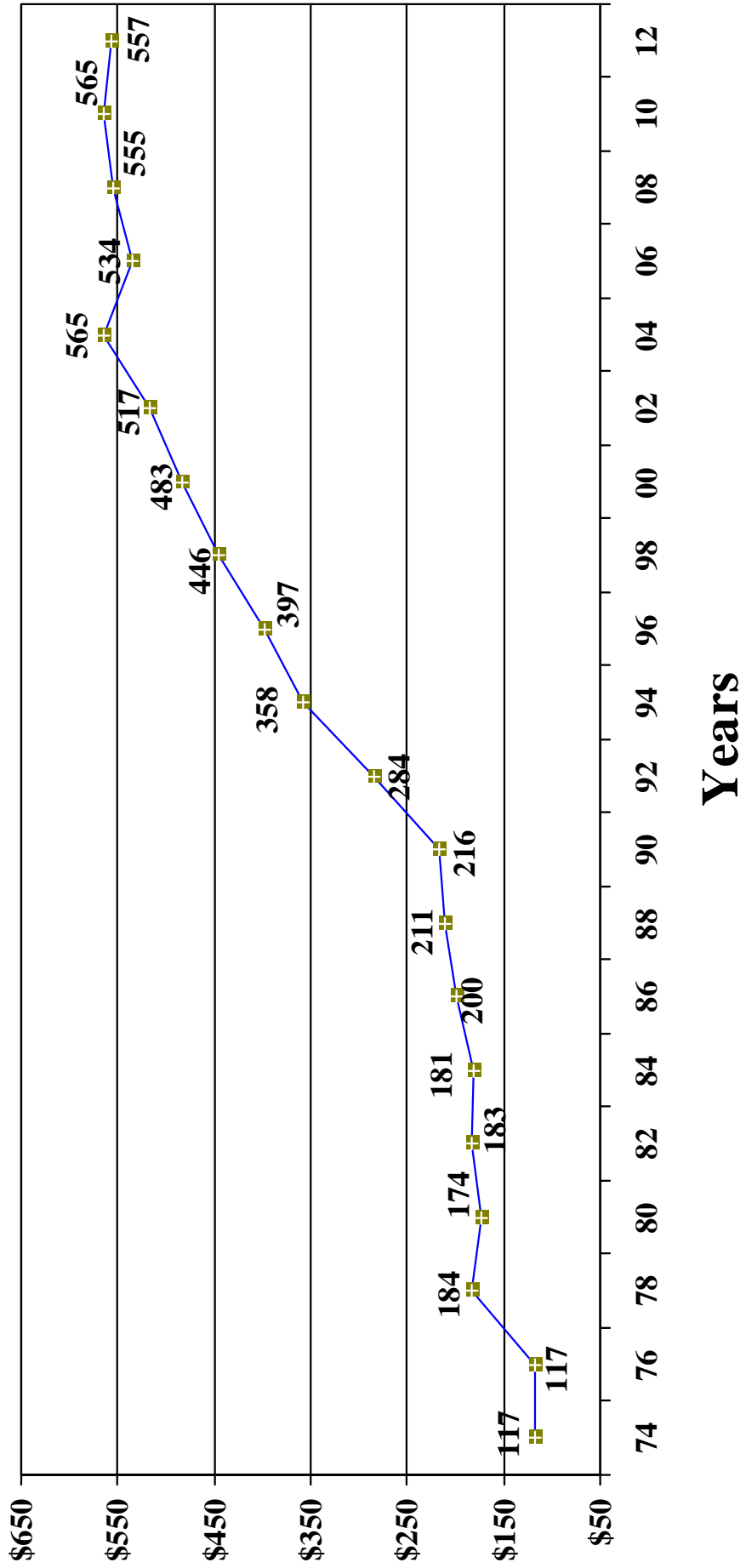
Totals may not balance to other charts due to rounding.

Circuit Breaker Claimants Total Paid

Total Benefits (\$Millions)

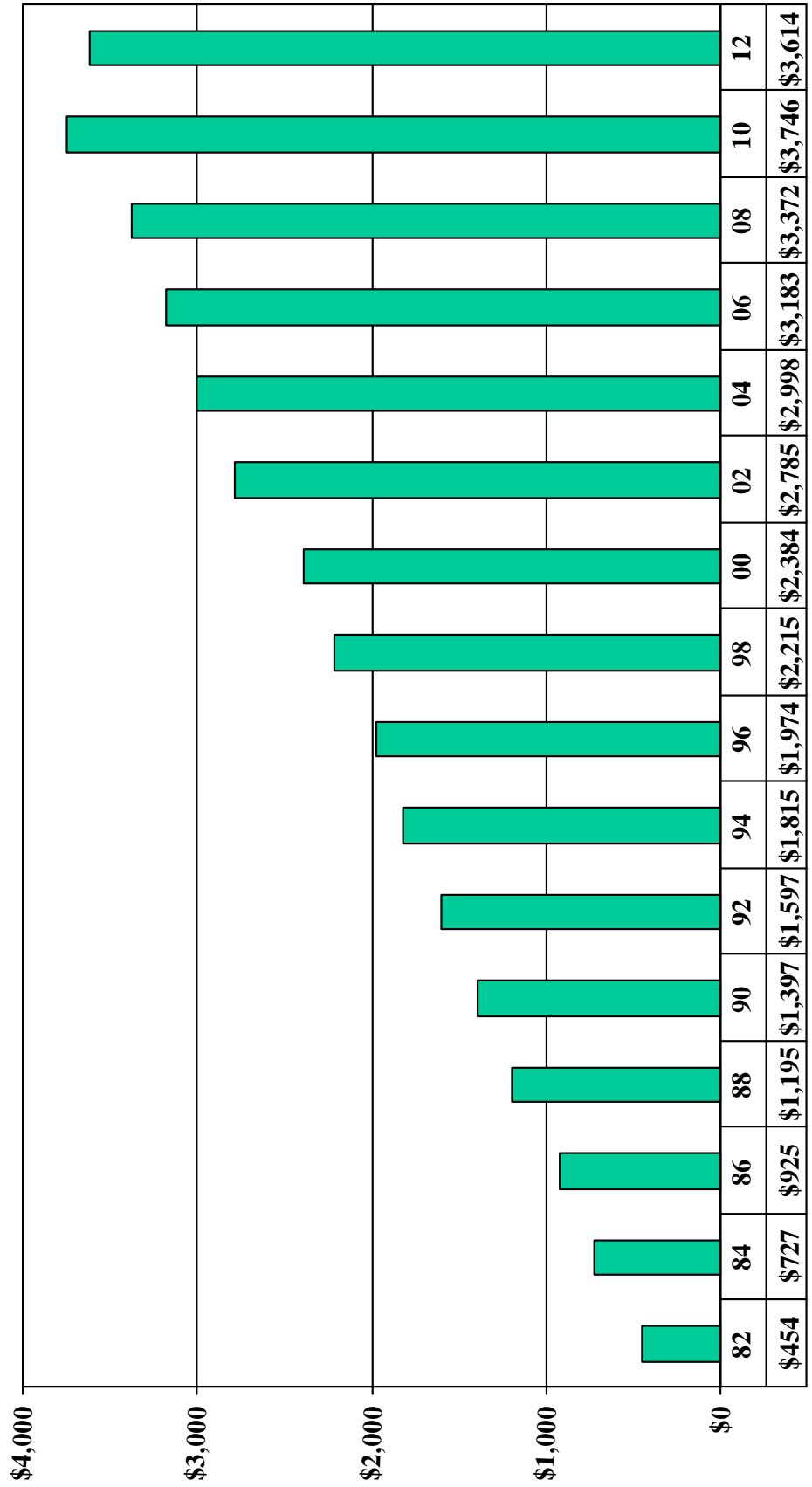


Circuit Breaker Benefits Amount Paid Per Claimant

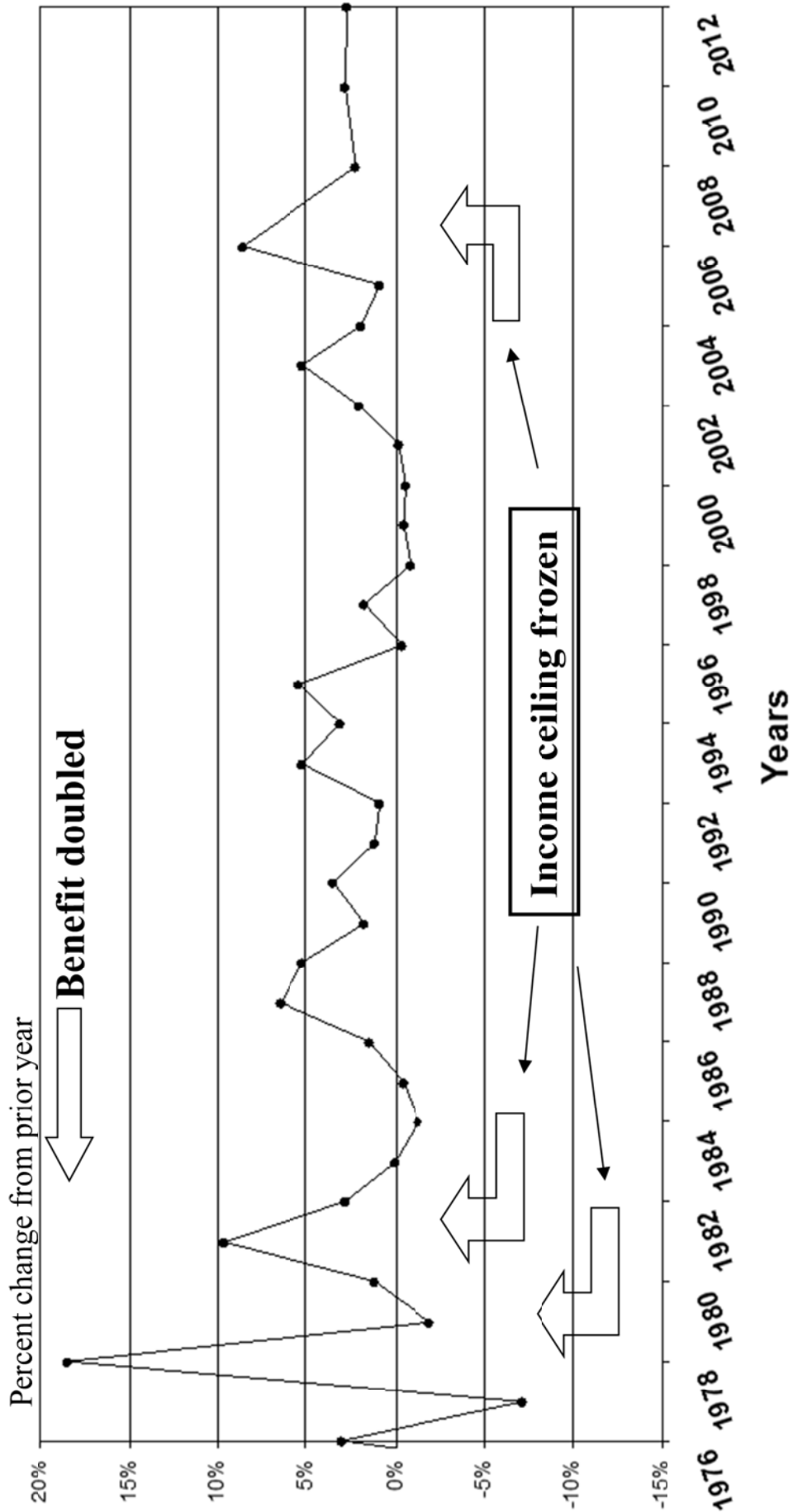


Circuit Breaker Claimants Medical Expenses Per Claimant

Income Deduction Claimed



Idaho Circuit Breaker Variation in Program Participation



Circuit Breaker Audit Benefits Reduced vs Benefits Increased

