

PROPERTY TAX REDUCTION(CIRCUIT BREAKER) STATISTICS THROUGH 2003

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.

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-income, as well as lower income, senior citizens and certain other homeowners. The following table describes program participation changes in general terms.

<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 and level since 1999.
2002	Slight increase	
2003	Significant increase	

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
Totals	597,053		276.90		165.32			

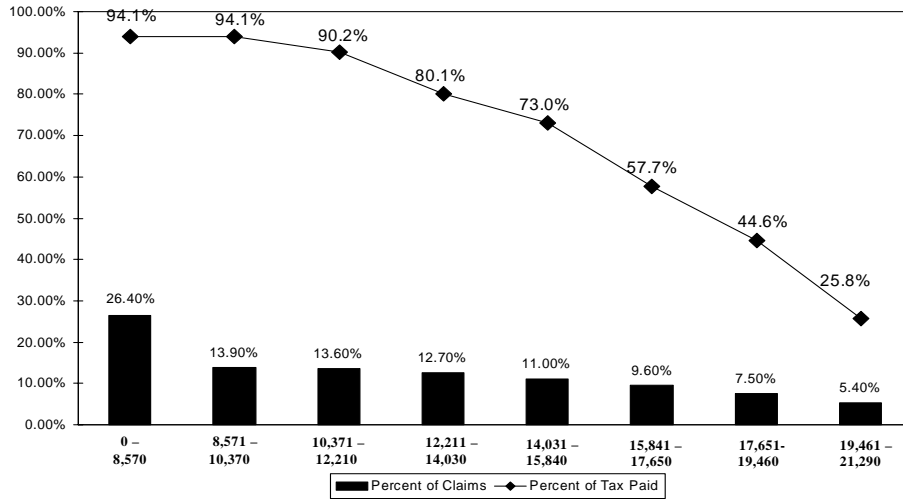
To put these increases in perspective, the Consumer Price Index increased by 181% between July 1978 and July 2003. However, inflation adjusted current program costs are only 72% higher than 1978 program costs. During this same period, the number of claimants increased by 65%, so the inflation adjusted benefit per claimant is equivalent to 104% of the 1978 amount, slightly exceeding the 1978 benefit in "real" dollars for only the second time (a considerable improvement over the 72% equivalent average 1992 benefit).

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

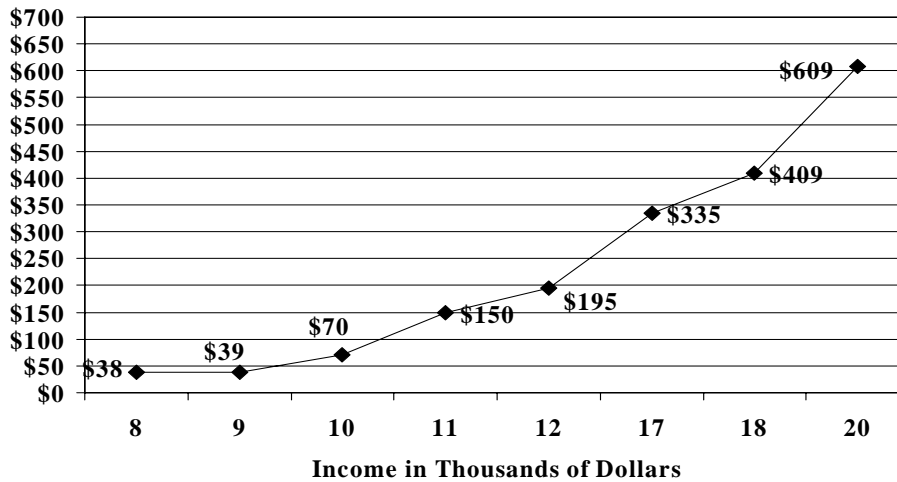
1974:	State paid \$1.5 million, which represented 80% of total approved benefits;
1982:	State paid \$2.93 million or 90.9%;
1983:	State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
1984:	State paid \$2.935 million or 93.0%;
1985:	State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

The following charts demonstrate 2003 circuit breaker benefits and remaining taxes for claimants at various income levels:

2003 Circuit Breaker Benefits Percent of Tax Paid



2003 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2003 had income of about \$11,850, while average property taxes for claimants were about \$712, of which circuit breaker benefits cover all but \$158 (22%). 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 2003 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, and 9% in 1999 is readily apparent on several of these charts. Maximum benefits have not changed since 2000. The effect of other major program changes is described in the following sections.

Cost of Living Adjustments:

Factors have been applied annually (except 1983-1984) to adjust income brackets so that claimants are not penalized by inflation compensation paid by Social Security. By grouping 2003 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets, with two-fifths of all claimants in households earning less than \$10,370 and only about one-fifth in households earning more than \$16,000.

2003 Claimants by Income Bracket				
Based on Income Received in 2002				
Income Bracket		Number of Claims	% of Claims	Cumulative % of Claims
at Least:	Up to:			
-	8,570	6,863	26.4%	26.4%
8,571	10,370	3,623	13.9%	40.3%
10,371	12,210	3,530	13.6%	53.8%
12,211	14,030	3,298	12.7%	66.5%
14,031	15,840	2,852	11.0%	77.5%
15,841	17,650	2,506	9.6%	87.1%
17,651	19,460	1,946	7.5%	94.6%
19,461	21,290	1,413	5.4%	100.0%

Medical Expense Deduction:

The average medical expense deduction increased only 4.4% from \$2,785 in 2002 to \$2,910 in 2003. This is considerably smaller than last year's 10.4% increase. This year 81.6% of all applicants utilized this provision. Since applicants typically receive about 60% of the maximum benefits for which they are eligible, this deduction translates into about \$150 per claim or \$3.2 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 30%.

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 - 2003		
Status	Number of Claims	% of Claims
Over age 65	21,957	84.3%
Younger Widows	1,132	4.3%
Younger Widowers	101	0.4%
10 + SC VA Disable	328	1.3%
Non-SC VA Disable	73	0.3%
Social Security Disabled	2,091	8.0%
Other & Multiple	349	1.3%
Total:	26,031	100.0%

In 2003, participation in the program increased significantly for senior citizens, social security disabled persons, and disabled veterans. Proportionately, the most significant increases were in the disability categories.

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 \$1,831,314 have been realized. Audit savings related to 2003 claims hit an all time high of \$247,821. In addition, re-audit of 2002 claims using additional data not originally available resulted in re-audit saving of \$117,501.

Alan S. Dornfest
Tax Policy Supervisor - Policy Development
January 30, 2004

Circuit Breaker: 2003 Claims Summary

02/23/04 COUNTY	NUMBER OF CLAIMS SUBMITTED 2003	CHANGED OR DISAPPROVED BY STC:		NUMBER OF CLAIMS APPROVED BY STC	2003 APPROVED BENEFITS (\$)
		CHANGES	DISAPPROVALS		
Ada	3,250	237	59	3,191	2,091,859.40
Adams	188	9	4	184	75,149.00
Bannock	1,284	135	13	1,271	758,617.73
Bear Lake	248	9	1	247	87,942.64
Benewah	344	50	14	330	110,920.96
Bingham	777	92	11	766	373,029.34
Blaine	96	10	4	92	62,998.32
Boise	153	12	1	152	64,197.24
Bonner	1,025	95	13	1,012	442,876.12
Bonneville	1,427	56	14	1,413	849,458.24
Boundary	297	25	4	293	127,602.40
Butte	88	14	0	88	28,154.20
Camas	27	5	0	27	14,132.88
Canyon	2,940	230	50	2,890	1,842,796.08
Caribou	158	20	5	153	73,591.40
Cassia	554	50	12	542	192,782.44
Clark	8	3	0	8	2,034.58
Clearwater	338	14	3	335	118,937.06
Custer	127	11	1	126	38,259.94
Elmore	363	35	5	358	170,093.54
Franklin	270	21	3	267	147,836.60
Fremont	359	57	17	342	141,413.56
Gem	595	27	9	586	304,336.86
Gooding	471	23	1	470	236,476.40
Idaho	648	40	9	639	222,750.30
Jefferson	399	59	8	391	181,560.60
Jerome	492	27	5	487	258,073.06
Kootenai	2,341	98	13	2,328	1,390,267.76
Latah	462	27	8	454	240,751.06
Lemhi	308	15	1	307	119,003.36
Lewis	147	12	0	147	68,206.02
Lincoln	108	5	1	107	58,766.56
Madison	235	22	4	231	121,198.50
Minidoka	632	3	1	631	255,557.70
Nez Perce	1,037	37	13	1,024	693,957.00
Oneida	137	15	3	134	66,224.58
Owyhee	263	13	2	261	92,661.56
Payette	686	86	18	668	400,040.20
Power	154	19	5	149	75,074.84
Shoshone	787	19	2	785	349,888.86
Teton	65	18	3	62	27,220.86
Twin Falls	1,497	59	8	1,489	788,227.56
Valley	194	8	3	191	87,987.06
Washington	404	17	1	403	224,004.66
Totals:	26,383	1,839	352	26,031	14,076,919.03
2002	25,071	1,228	387	24,684	12,771,224.42

CIRCUIT BREAKER: 2003 CLAIMS SUMMARY

02/24/04					
AUDIT CHECKS COMPLETED IN 2003					
	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	TAX RET. PULLED	NEW APPS. NOTED
COUNTY					
Ada	3,250	39	4	117	517
Adams	188	5	0	6	16
Bannock	1,284	19	16	31	313
Bear Lake	248	2	0	1	33
Benewah	344	4	1	3	20
Bingham	777	15	3	12	83
Blaine	96	0	1	1	17
Boise	153	7	0	4	27
Bonner	1,025	10	0	23	142
Bonneville	1,427	14	2	16	190
Boundary	297	9	0	4	47
Butte	88	7	0	2	3
Camas	27	0	0	4	5
Canyon	2,940	73	16	114	351
Caribou	158	4	3	4	20
Cassia	554	6	1	11	59
Clark	8	0	0	3	1
Clearwater	338	5	0	7	56
Custer	127	1	0	3	14
Elmore	363	5	2	12	58
Franklin	270	4	3	11	28
Fremont	359	5	0	24	30
Gem	595	7	0	5	71
Gooding	471	2	0	8	31
Idaho	648	6	0	21	115
Jefferson	399	9	0	1	72
Jerome	492	1	0	8	67
Kootenai	2,341	41	0	29	347
Latah	462	9	2	7	66
Lemhi	308	1	0	29	48
Lewis	147	7	1	3	16
Lincoln	108	0	0	1	17
Madison	235	6	1	19	32
Minidoka	632	4	0	5	62
Nez Perce	1,037	5	3	23	187
Oneida	137	1	0	7	14
Owyhee	263	4	0	3	27
Payette	686	22	5	11	78
Power	154	3	1	6	13
Shoshone	787	9	0	8	71
Teton	65	1	0	8	7
Twin Falls	1,497	2	1	15	207
Valley	194	9	0	1	25
Washington	404	4	0	5	88
Totals:	26,383	387	66	636	3,691

PROPERTY TAX REDUCTION: 2003 CLAIMS SUMMARY

02/24/04 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	54,387.00	9,235.00	45,152.00	9,993,902.00	2,767	85.1%	3,611.82	3,075.05
Adams	2,233.00	210.00	2,023.00	570,365.00	147	78.2%	3,880.03	3,033.86
Bannock	14,682.00	1,860.00	12,822.00	4,177,315.00	1,121	87.3%	3,726.42	3,253.36
Bear Lake	871.00	19.00	852.00	744,634.00	207	83.5%	3,597.27	3,002.56
Benewah	4,665.00	240.00	4,425.00	780,114.00	233	67.7%	3,348.13	2,267.77
Bingham	10,301.00	2,098.00	8,203.00	2,174,299.00	640	82.4%	3,397.34	2,798.33
Blaine	1,549.00	690.00	859.00	314,657.00	71	74.0%	4,431.79	3,277.68
Boise	546.00	240.00	306.00	358,955.00	110	71.9%	3,263.23	2,346.11
Bonner	11,099.00	869.00	10,230.00	2,706,839.00	768	74.9%	3,524.53	2,640.82
Bonneville	9,322.00	652.00	8,670.00	4,626,214.00	1,242	87.0%	3,724.81	3,241.92
Boundary	2,370.00	803.00	1,567.00	654,316.00	241	81.1%	2,715.00	2,203.08
Butte	180.00	0.00	180.00	285,218.00	62	70.5%	4,600.29	3,241.11
Camas	180.00	0.00	180.00	97,236.00	24	88.9%	4,051.50	3,601.33
Canyon	48,278.00	2,818.00	45,460.00	8,612,282.00	2,493	84.8%	3,454.59	2,929.35
Caribou	2,835.00	0.00	2,835.00	614,153.00	132	83.5%	4,652.67	3,887.04
Cassia	5,497.00	649.00	4,848.00	1,364,513.00	361	65.2%	3,779.81	2,463.02
Clark	0.00	0.00	0.00	25,188.00	5	62.5%	5,037.60	3,148.50
Clearwater	1,627.00	203.00	1,424.00	984,684.00	283	83.7%	3,479.45	2,913.27
Custer	756.00	0.00	756.00	303,450.00	93	73.2%	3,262.90	2,389.37
Elmore	3,200.00	1,099.00	2,101.00	858,043.00	274	75.5%	3,131.54	2,363.75
Franklin	2,460.00	942.00	1,518.00	824,683.00	234	86.7%	3,524.29	3,054.38
Fremont	7,556.00	1,379.00	6,177.00	1,039,189.00	242	67.4%	4,294.17	2,894.68
Gem	6,063.00	1,122.00	4,941.00	1,830,368.00	483	81.2%	3,789.58	3,076.25
Gooding	1,816.00	660.00	1,156.00	1,337,493.00	376	79.8%	3,557.16	2,839.69
Idaho	3,935.00	219.00	3,716.00	1,793,853.00	450	69.4%	3,986.34	2,768.29
Jefferson	5,430.00	485.00	4,945.00	953,197.00	278	69.7%	3,428.77	2,388.96
Jerome	4,695.00	420.00	4,275.00	1,354,362.00	400	81.3%	3,385.91	2,752.77
Kootenai	14,286.00	856.00	13,430.00	6,677,045.00	1,974	84.3%	3,382.49	2,852.22
Latah	6,482.00	139.00	6,343.00	1,427,296.00	371	80.3%	3,847.16	3,089.39
Lemhi	800.00	0.00	800.00	760,245.00	216	70.1%	3,519.65	2,468.33
Lewis	1,076.00	360.00	716.00	437,007.00	120	81.6%	3,641.73	2,972.84
Lincoln	173.00	76.00	97.00	338,648.00	86	79.6%	3,937.77	3,135.63
Madison	3,458.00	1,017.00	2,441.00	589,554.00	175	74.5%	3,368.88	2,508.74
Minidoka	883.00	0.00	883.00	1,782,527.00	540	85.4%	3,300.98	2,820.45
Nez Perce	9,950.00	420.00	9,530.00	3,778,733.00	894	86.2%	4,226.77	3,643.91
Oneida	2,930.00	150.00	2,780.00	512,847.00	114	83.2%	4,498.66	3,743.41
Owyhee	1,134.00	260.00	874.00	677,100.00	201	76.4%	3,368.66	2,574.52
Payette	15,076.00	1,687.00	13,389.00	1,836,003.00	537	78.3%	3,419.00	2,676.39
Power	5,294.00	300.00	4,994.00	445,795.00	124	80.5%	3,595.12	2,894.77
Shoshone	1,181.00	240.00	941.00	1,793,623.00	647	82.2%	2,772.21	2,279.06
Teton	1,980.00	90.00	1,890.00	149,653.00	59	90.8%	2,536.49	2,302.35
Twin Falls	5,991.00	270.00	5,721.00	4,264,660.00	1,238	82.7%	3,444.80	2,848.80
Valley	2,258.00	90.00	2,168.00	781,104.00	171	88.1%	4,567.86	4,026.31
Washington	1,337.00	134.00	1,203.00	1,153,581.00	322	79.7%	3,582.55	2,855.40
TOTALS*	280,822.00	33,001.00	247,821.00	76,784,943.00	21,526	81.6%	3,567.08	2,910.39

*Total Net Savings does not include \$117,501 recovery realized from reaudit of 2002 applications

2003 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

02/24/04

			10%	NSC	SS				
			SC DIS	DIS.	Disabled	Blind	POW	MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS				(COMB)	SUBTOTAL
Ada	112	14	36	15	198	2	1	31	409
Adams	10	1	9	0	21	0	0	2	43
Bannock	89	7	19	9	137	3	0	39	303
Bear Lake	6	0	0	0	18	0	0	0	24
Benewah	17	0	8	2	30	0	0	5	62
Bingham	35	2	8	1	59	0	0	3	108
Blaine	1	0	0	0	2	0	0	0	3
Boise	5	2	6	0	16	0	0	5	34
Bonner	34	5	11	3	111	1	0	39	204
Bonneville	53	5	15	2	87	0	0	18	180
Boundary	13	0	5	1	34	0	0	5	58
Butte	3	0	3	1	9	0	0	1	17
Camas	0	0	0	0	6	0	0	0	6
Canyon	121	16	30	13	185	0	0	49	414
Caribou	6	0	0	0	14	0	0	2	22
Cassia	25	0	1	0	30	0	0	1	57
Clark	1	1	0	0	1	0	0	0	3
Clearwater	12	3	3	0	52	0	0	5	75
Custer	2	0	1	0	4	0	0	0	7
Elmore	11	6	12	1	36	0	0	2	68
Franklin	5	0	3	0	27	0	0	0	35
Fremont	16	0	2	0	16	0	0	4	38
Gem	21	2	8	1	28	1	0	3	64
Gooding	10	0	7	0	25	2	0	3	47
Idaho	29	4	10	0	77	2	0	3	125
Jefferson	30	0	6	0	27	0	0	3	66
Jerome	12	3	5	1	26	0	0	6	53
Kootenai	165	9	37	3	247	0	1	37	499
Latah	13	2	4	2	62	0	0	5	88
Lemhi	11	0	15	1	27	0	0	5	59
Lewis	6	1	2	1	29	0	0	2	41
Lincoln	1	2	0	0	7	0	0	0	10
Madison	9	0	0	0	27	0	0	2	38
Minidoka	34	2	2	1	47	0	0	6	92
Nez Perce	41	1	11	1	76	0	0	14	144
Oneida	1	0	2	0	7	0	0	0	10
Owyhee	12	1	3	2	12	0	0	2	32
Payette	50	3	14	5	62	0	0	8	142
Power	5	0	0	0	17	1	0	1	24
Shoshone	41	4	11	2	80	0	0	3	141
Teton	2	1	0	0	2	0	0	0	5
Twin Falls	47	2	8	4	67	1	0	10	139
Valley	3	1	8	1	16	0	0	7	36
Washington	12	1	3	0	30	0	0	3	49
Totals:	1,132	101	328	73	2,091	13	2	334	4,074
% of Approved Claims	4.35%	0.39%	1.26%	0.28%	8.03%	0.05%	0.01%	1.28%	15.65%

2003 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65

02/23/04 COUNTY	Claimants Under Over 65										
	Only Over 65	Widows	Widowers	10% SC DIS VETS	NSC DIS. VETS	SS Disabled	Blind	POW	MULTIPLE (COMB)	SUB TOTAL	GRAND TOTAL
Ada	1,428	1,052	127	59	13	0	53	3	47	2,782	3,191
Adams	85	37	11	2	4	0	0	0	2	141	184
Bannock	379	467	36	29	15	0	11	0	31	968	1,271
Bear Lake	123	78	13	1	1	0	0	0	7	223	247
Benewah	162	82	10	5	1	0	0	0	8	268	330
Bingham	331	271	31	9	1	0	2	1	12	658	766
Blaine	52	30	6	0	0	0	0	0	1	89	92
Boise	71	19	15	4	3	0	2	0	4	118	152
Bonner	356	300	61	21	19	0	9	0	42	808	1,012
Bonneville	565	537	70	23	1	0	11	0	26	1,233	1,413
Boundary	172	38	8	7	2	0	2	0	6	235	293
Butte	36	28	5	0	0	0	0	0	2	71	88
Camas	13	2	6	0	0	0	0	0	0	21	27
Canyon	1,246	981	121	41	22	0	18	1	46	2,476	2,890
Caribou	53	72	2	2	0	0	0	0	2	131	153
Cassia	310	133	11	15	1	0	1	0	14	485	542
Clark	3	2	0	0	0	0	0	0	0	5	8
Clearwater	146	81	11	3	2	0	3	1	11	258	333
Custer	64	42	9	3	0	0	0	0	1	119	126
Elmore	194	55	27	5	1	0	1	0	7	290	358
Franklin	148	61	19	2	0	0	1	0	2	233	268
Fremont	118	132	23	14	2	0	4	0	11	304	342
Gem	260	174	32	26	5	0	6	0	19	522	586
Gooding	185	182	19	10	8	0	4	0	15	423	470
Idaho	294	166	24	12	4	0	3	0	11	514	639
Jefferson	135	159	17	3	2	0	2	0	7	325	391
Jerome	296	85	26	10	7	0	1	0	9	434	487
Kootenai	1,063	591	91	32	8	0	5	0	39	1,829	2,328
Latah	155	157	30	6	1	0	6	0	11	366	454
Lemhi	167	59	7	7	1	0	1	0	6	248	307
Lewis	61	27	8	2	2	0	2	0	4	106	147
Lincoln	49	20	18	8	1	0	0	0	1	97	107
Madison	88	85	11	2	2	0	1	0	4	193	231
Minidoka	250	221	30	11	8	0	7	0	12	539	631
Nez Perce	456	296	45	42	12	0	3	0	26	880	1,024
Oneida	47	59	8	3	1	0	4	0	2	124	134
Owyhee	97	100	9	7	5	0	4	0	7	229	261
Payette	232	169	37	30	19	0	17	1	21	526	668
Power	78	40	3	2	0	0	0	0	2	125	149
Shoshone	357	219	26	17	3	0	5	0	17	644	785
Teton	27	24	3	1	0	0	1	1	0	57	62
Twain Falls	523	624	89	64	16	0	11	0	23	1,350	1,489
Valley	60	60	14	8	3	0	2	0	8	155	191
Washington	242	87	11	0	2	0	1	0	12	355	404
Totals:	11,177	8,104	1,180	548	198	0	204	8	538	21,957	26,031

% of Approved Claims

42.94% 31.13% 4.53% 2.11% 0.76% 0.00% 0.78% 0.03% 2.07% 84.35% 100.00%

Income Stratification of Property Tax Reduction Applications
Maximum Eligibility Amounts Shown in ()

02/23/04 COUNTY	\$8,570 OR LESS (\$1200)	\$8,571 \$10,370 (\$1170/\$1050)	\$10,371 \$12,210 (\$1020/\$900)	\$12,211 \$14,030 (\$870/\$750)	\$14,031 \$15,840 (\$720/\$600)	\$15,841 \$17,650 (\$570/\$450)	\$17,651 \$19,460 (\$420/\$300)	\$19,461 \$21,290 (\$270/\$150)	CLAIMS APPROVED	REDUCTION
Ada	692	419	418	429	380	371	293	189	3,191	79.6%
Adams	67	17	17	21	26	11	14	11	184	46.2%
Bannock	294	172	179	173	142	139	108	64	1,271	70.7%
Bear Lake	64	45	31	26	17	20	24	20	247	41.5%
Benewah	103	44	39	43	37	26	23	15	330	37.8%
Bingham	213	111	109	82	86	64	57	44	766	55.8%
Blaine	33	9	10	12	8	7	6	7	92	77.4%
Boise	47	26	12	19	16	15	9	8	152	47.4%
Bonner	266	152	129	136	107	95	79	48	1,012	50.4%
Bonneville	352	178	211	187	173	131	103	78	1,413	70.3%
Boundary	85	43	40	37	29	27	18	14	293	49.0%
Butte	24	14	8	14	5	12	5	6	88	37.1%
Camas	7	1	3	3	6	3	1	3	27	66.4%
Canyon	744	370	425	388	313	279	203	168	2,890	74.2%
Caribou	38	28	16	18	20	18	7	8	153	55.2%
Cassia	145	84	85	57	58	46	33	34	542	40.5%
Clark	3	0	1	0	2	0	0	2	8	32.3%
Clearwater	89	40	42	37	51	40	24	12	335	41.5%
Custer	28	20	15	17	14	19	6	7	126	35.9%
Elmore	77	49	55	47	40	38	35	17	358	56.8%
Franklin	91	40	38	28	32	15	13	10	267	59.5%
Fremont	100	43	51	42	29	29	25	23	342	47.4%
Gem	162	94	61	75	68	62	39	25	586	59.2%
Gooding	138	68	54	46	57	46	36	25	470	57.8%
Idaho	183	103	85	79	67	58	29	35	639	39.0%
Jefferson	95	74	51	41	44	32	34	20	391	53.4%
Jerome	142	72	77	56	38	42	40	20	487	59.4%
Kootenai	589	278	317	297	264	230	173	180	2,328	71.2%
Latah	114	74	60	42	50	46	40	28	454	62.2%
Lemhi	90	45	46	28	38	28	21	11	307	43.4%
Lewis	46	27	16	24	12	10	6	6	147	50.0%
Lincoln	38	9	12	15	10	8	9	6	107	62.2%
Madison	65	33	23	27	23	30	20	10	231	61.1%
Minidoka	200	97	78	78	74	50	37	17	631	44.3%
Nez Perce	279	123	156	133	95	97	92	49	1,024	78.5%
Oneida	44	22	15	16	10	16	7	4	134	54.0%
Owyhee	95	44	30	30	24	10	15	13	261	37.8%
Payette	199	89	85	83	73	67	39	33	668	67.8%
Power	44	28	14	14	14	13	13	9	149	57.3%
Shoshone	191	125	126	91	90	65	53	44	785	51.2%
Teton	19	8	9	3	8	7	3	5	62	50.7%
Twin Falls	376	215	206	227	154	135	110	66	1,489	60.8%
Valley	48	30	24	32	14	21	15	7	191	52.8%
Washington	144	60	51	45	34	28	29	12	403	59.8%
Totals:	6,863	3,623	3,530	3,298	2,852	2,506	1,946	1,413	26,031	62.6%

% of Approved
Claims

26.36%

13.92%

13.56%

12.67%

10.96%

9.63%

7.48%

5.43%

100.00%

2003 Circuit Breaker Benefits to be paid:**Property Tax Reduction Payments to be Paid:**

02/23/04	Dec. 20	June 20	Total
COUNTY	2003	2004	
Ada	1,045,929.70	1,045,929.70	2,091,859.40
Adams	37,574.50	37,574.50	75,149.00
Bannock	379,308.87	379,308.87	758,617.73
Bear Lake	43,971.32	43,971.32	87,942.64
Benewah	55,460.48	55,460.48	110,920.96
Bingham	186,514.67	186,514.67	373,029.34
Blaine	31,499.16	31,499.16	62,998.32
Boise	32,098.62	32,098.62	64,197.24
Bonner	221,438.06	221,438.06	442,876.12
Bonneville	424,729.12	424,729.12	849,458.24
Boundary	63,801.20	63,801.20	127,602.40
Butte	14,077.10	14,077.10	28,154.20
Camas	7,066.44	7,066.44	14,132.88
Canyon	921,398.04	921,398.04	1,842,796.08
Caribou	36,795.70	36,795.70	73,591.40
Cassia	96,391.22	96,391.22	192,782.44
Clark	1,017.29	1,017.29	2,034.58
Clearwater	59,468.53	59,468.53	118,937.06
Custer	19,129.97	19,129.97	38,259.94
Elmore	85,046.77	85,046.77	170,093.54
Franklin	73,918.30	73,918.30	147,836.60
Fremont	70,706.78	70,706.78	141,413.56
Gem	152,168.43	152,168.43	304,336.86
Gooding	118,238.20	118,238.20	236,476.40
Idaho	111,375.15	111,375.15	222,750.30
Jefferson	90,780.30	90,780.30	181,560.60
Jerome	129,036.53	129,036.53	258,073.06
Kootenai	695,133.88	695,133.88	1,390,267.76
Latah	120,375.53	120,375.53	240,751.06
Lemhi	59,501.68	59,501.68	119,003.36
Lewis	34,103.01	34,103.01	68,206.02
Lincoln	29,383.28	29,383.28	58,766.56
Madison	60,599.25	60,599.25	121,198.50
Minidoka	127,778.85	127,778.85	255,557.70
Nez Perce	346,978.50	346,978.50	693,957.00
Oneida	33,112.29	33,112.29	66,224.58
Owyhee	46,330.78	46,330.78	92,661.56
Payette	200,020.10	200,020.10	400,040.20
Power	37,537.42	37,537.42	75,074.84
Shoshone	174,944.43	174,944.43	349,888.86
Teton	13,610.43	13,610.43	27,220.86
Twin Falls	394,113.78	394,113.78	788,227.56
Valley	43,993.53	43,993.53	87,987.06
Washington	112,002.33	112,002.33	224,004.66
Totals:	7,038,459.52	7,038,459.52	14,076,919.03

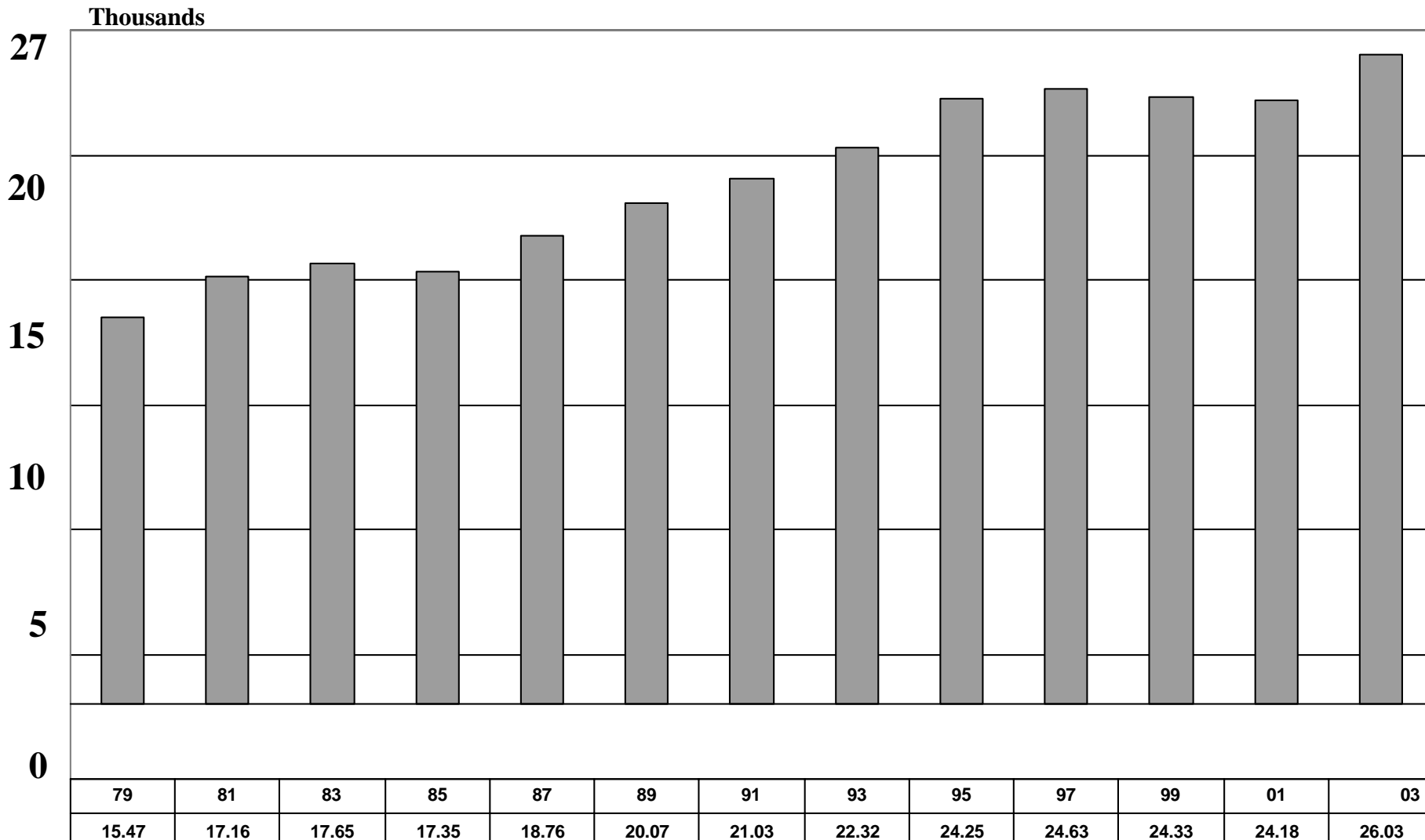
CHANGE IN CLAIMS SUBMITTED 2002 vs 2003

02/23/04 COUNTY	Number of Claims Submitted 2002	Number of Claims Submitted 2003	Change in Number of Claims	Percent Change
Ada	2,992	3,250	258	8.6%
Adams	183	188	5	2.7%
Bannock	1,255	1,284	29	2.3%
Bear Lake	230	248	18	7.8%
Benewah	354	344	-10	-2.8%
Bingham	780	777	-3	-0.4%
Blaine	80	96	16	20.0%
Boise	141	153	12	8.5%
Bonner	965	1,025	60	6.2%
Bonneville	1,373	1,427	54	3.9%
Boundary	282	297	15	5.3%
Butte	83	88	5	6.0%
Camas	24	27	3	12.5%
Canyon	2,786	2,940	154	5.5%
Caribou	149	158	9	6.0%
Cassia	545	554	9	1.7%
Clark	9	8	-1	-11.1%
Clearwater	323	338	15	4.6%
Custer	120	127	7	5.8%
Elmore	347	363	16	4.6%
Franklin	267	270	3	1.1%
Fremont	349	359	10	2.9%
Gem	578	595	17	2.9%
Gooding	474	471	-3	-0.6%
Idaho	586	648	62	10.6%
Jefferson	370	399	29	7.8%
Jerome	496	492	-4	-0.8%
Kootenai	2,155	2,341	186	8.6%
Latah	427	462	35	8.2%
Lemhi	309	308	-1	-0.3%
Lewis	135	147	12	8.9%
Lincoln	97	108	11	11.3%
Madison	223	235	12	5.4%
Minidoka	630	632	2	0.3%
Nez Perce	970	1,037	67	6.9%
Oneida	128	137	9	7.0%
Owyhee	252	263	11	4.4%
Payette	694	686	-8	-1.2%
Power	142	154	12	8.5%
Shoshone	766	787	21	2.7%
Teton	61	65	4	6.6%
Twin Falls	1,359	1,497	138	10.2%
Valley	185	194	9	4.9%
Washington	397	404	7	1.8%
Totals:	25,071	26,383	1,312	5.2%

Circuit Breaker Claims Comparison

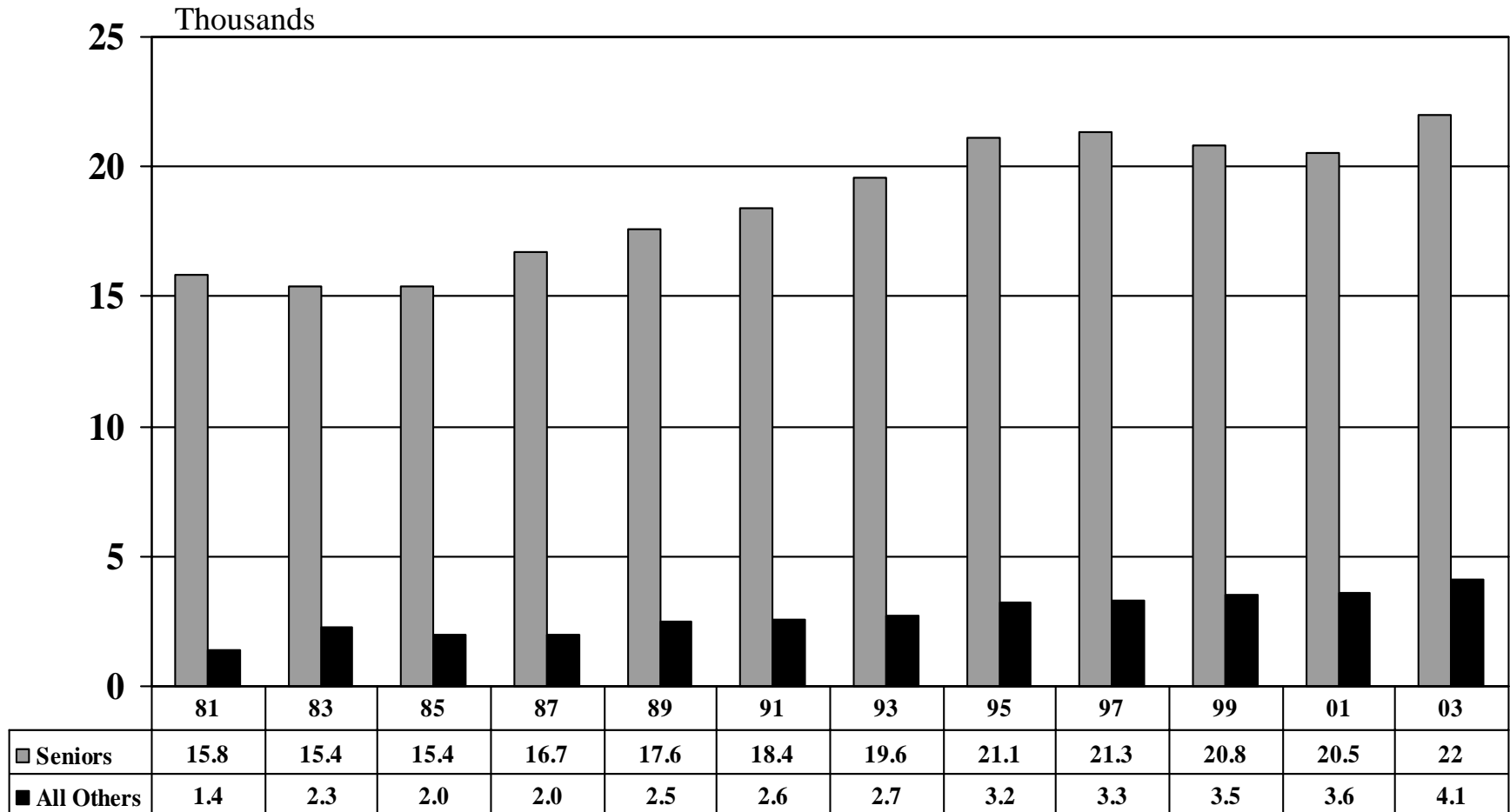
02/23/04 COUNTY	2002 Approved Claims	2003 Approved Claims	Change in Approved Claims	2002 Approved Benefits (\$)	2003 Approved Benefits (\$)	% Change in Approved Benefits	2002 Benefits per Claim	2003 Benefits per Claim	% Change in Per Claim Benefits
Ada	2,890	3,191	301	1,851,145.84	2,091,859.40	13.00%	572.05	723.83	26.53%
Adams	177	184	7	68,248.88	75,149.00	10.11%	414.12	424.57	2.52%
Bannock	1,240	1,271	31	705,183.30	758,617.73	7.58%	529.16	611.79	15.61%
Bear Lake	230	247	17	79,274.34	87,942.64	10.93%	352.96	382.36	8.33%
Benewah	345	330	-15	111,040.76	110,920.96	-0.11%	341.86	321.51	-5.95%
Bingham	769	766	-3	349,663.58	373,029.34	6.68%	433.66	485.08	11.86%
Blaine	80	92	12	55,563.64	62,998.32	13.38%	645.22	787.48	22.05%
Boise	140	152	12	55,073.26	64,197.24	16.57%	389.98	458.55	17.58%
Bonner	948	1,012	64	395,076.60	442,876.12	12.10%	399.73	467.17	16.87%
Bonneville	1,357	1,413	56	780,512.00	849,458.24	8.83%	561.97	625.98	11.39%
Boundary	281	293	12	114,924.36	127,602.40	11.03%	356.80	454.10	27.27%
Butte	83	88	5	28,281.52	28,154.20	-0.45%	372.14	339.21	-8.85%
Camas	23	27	4	9,746.14	14,132.88	45.01%	371.28	614.47	65.50%
Canyon	2,706	2,890	184	1,719,895.64	1,842,796.08	7.15%	592.47	681.00	14.94%
Caribou	148	153	5	67,988.24	73,591.40	8.24%	488.25	497.24	1.84%
Cassia	536	542	6	182,589.86	192,782.44	5.58%	326.96	359.67	10.00%
Clark	8	8	0	1,879.50	2,034.58	8.25%	139.83	254.32	81.88%
Clearwater	319	335	16	102,259.70	118,937.06	16.31%	327.72	372.84	13.77%
Custer	119	126	7	33,290.56	38,259.94	14.93%	301.03	321.51	6.81%
Elmore	346	358	12	159,765.32	170,093.54	6.46%	457.19	491.60	7.53%
Franklin	267	267	0	141,770.64	147,836.60	4.28%	568.25	553.70	-2.56%
Fremont	334	342	8	132,252.88	141,413.56	6.93%	350.51	423.39	20.79%
Gem	572	586	14	284,075.90	304,336.86	7.13%	456.59	532.06	16.53%
Gooding	473	470	-3	232,362.70	236,476.40	1.77%	447.25	499.95	11.78%
Idaho	583	639	56	201,936.06	222,750.30	10.31%	329.65	382.08	15.90%
Jefferson	364	391	27	158,404.82	181,560.60	14.62%	409.91	498.79	21.68%
Jerome	495	487	-8	250,354.20	258,073.06	3.08%	474.47	521.36	9.88%
Kootenai	2,129	2,328	199	1,181,804.54	1,390,267.76	17.64%	560.03	653.01	16.60%
Latah	424	454	30	217,381.14	240,751.06	10.75%	491.61	567.81	15.50%
Lemhi	308	307	-1	109,379.68	119,003.36	8.80%	328.01	386.37	17.79%
Lewis	133	147	14	60,525.90	68,206.02	12.69%	372.90	512.83	37.53%
Lincoln	94	107	13	50,919.52	58,766.56	15.41%	531.35	625.18	17.66%
Madison	214	231	17	108,384.26	121,198.50	11.82%	480.90	566.35	17.77%
Minidoka	626	631	5	227,486.30	255,557.70	12.34%	386.61	408.24	5.59%
Nez Perce	963	1,024	61	619,474.32	693,957.00	12.02%	638.86	720.62	12.80%
Oneida	128	134	6	58,897.32	66,224.58	12.44%	440.64	517.38	17.41%
Owyhee	252	261	9	84,916.48	92,661.56	9.12%	331.57	367.70	10.90%
Payette	683	668	-15	395,311.20	400,040.20	1.20%	543.82	585.71	7.70%
Power	140	149	9	67,365.92	75,074.84	11.44%	453.21	536.25	18.32%
Shoshone	762	785	23	328,654.04	349,888.86	6.46%	424.27	459.17	8.23%
Teton	61	62	1	25,399.32	27,220.86	7.17%	320.19	446.24	39.37%
Twin Falls	1,354	1,489	135	691,608.88	788,227.56	13.97%	476.40	582.15	22.20%
Valley	184	191	7	84,673.54	87,987.06	3.91%	452.80	478.19	5.61%
Washington	396	403	7	186,481.82	224,004.66	20.12%	499.08	565.67	13.34%
Totals:	24,684	26,031	1,347	12,771,224	14,076,919.03	10.22%	517.39	540.78	4.52%

Circuit Breaker Claimants Total Number Approved



Circuit Breaker Claimants

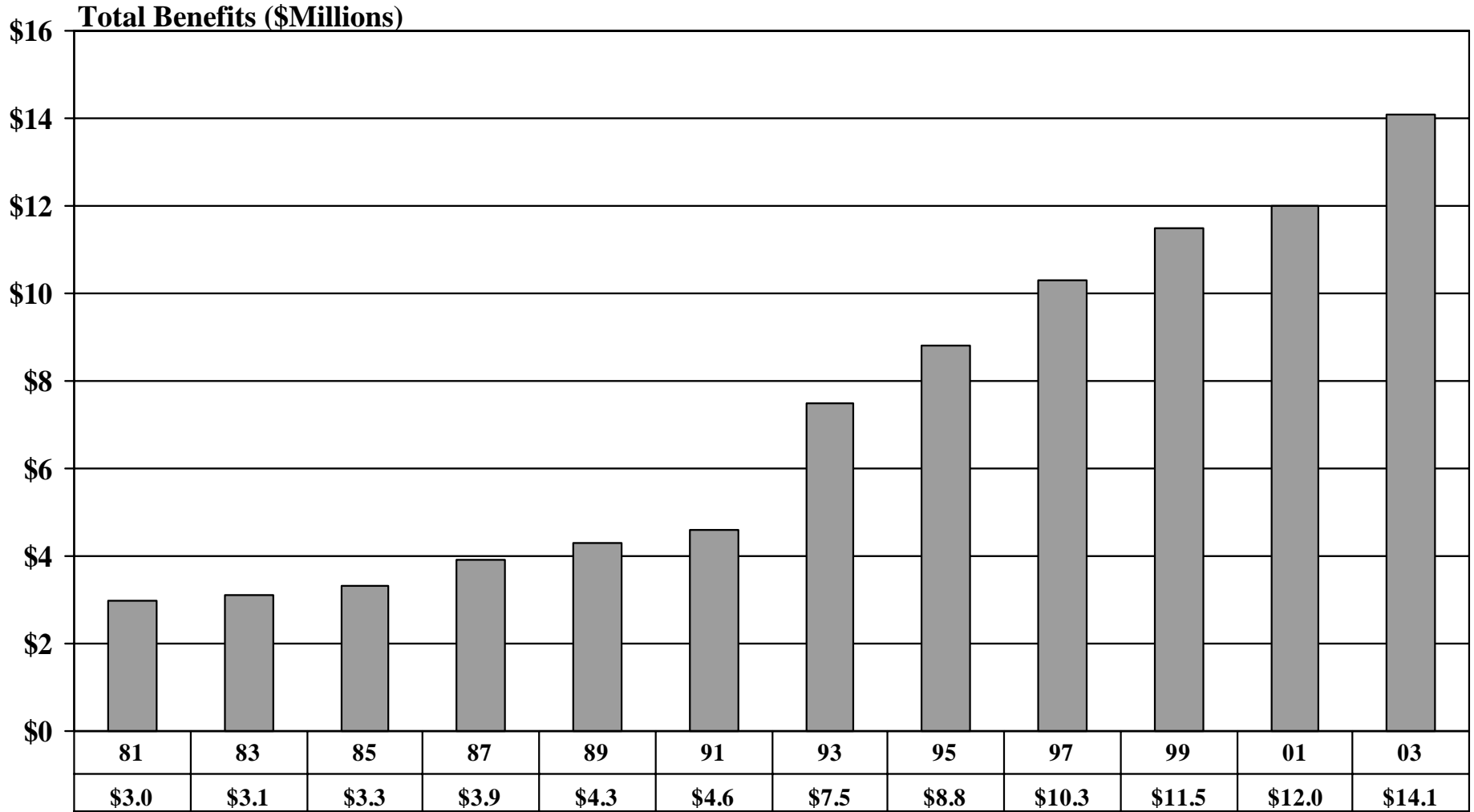
Total vs Senior Citizens



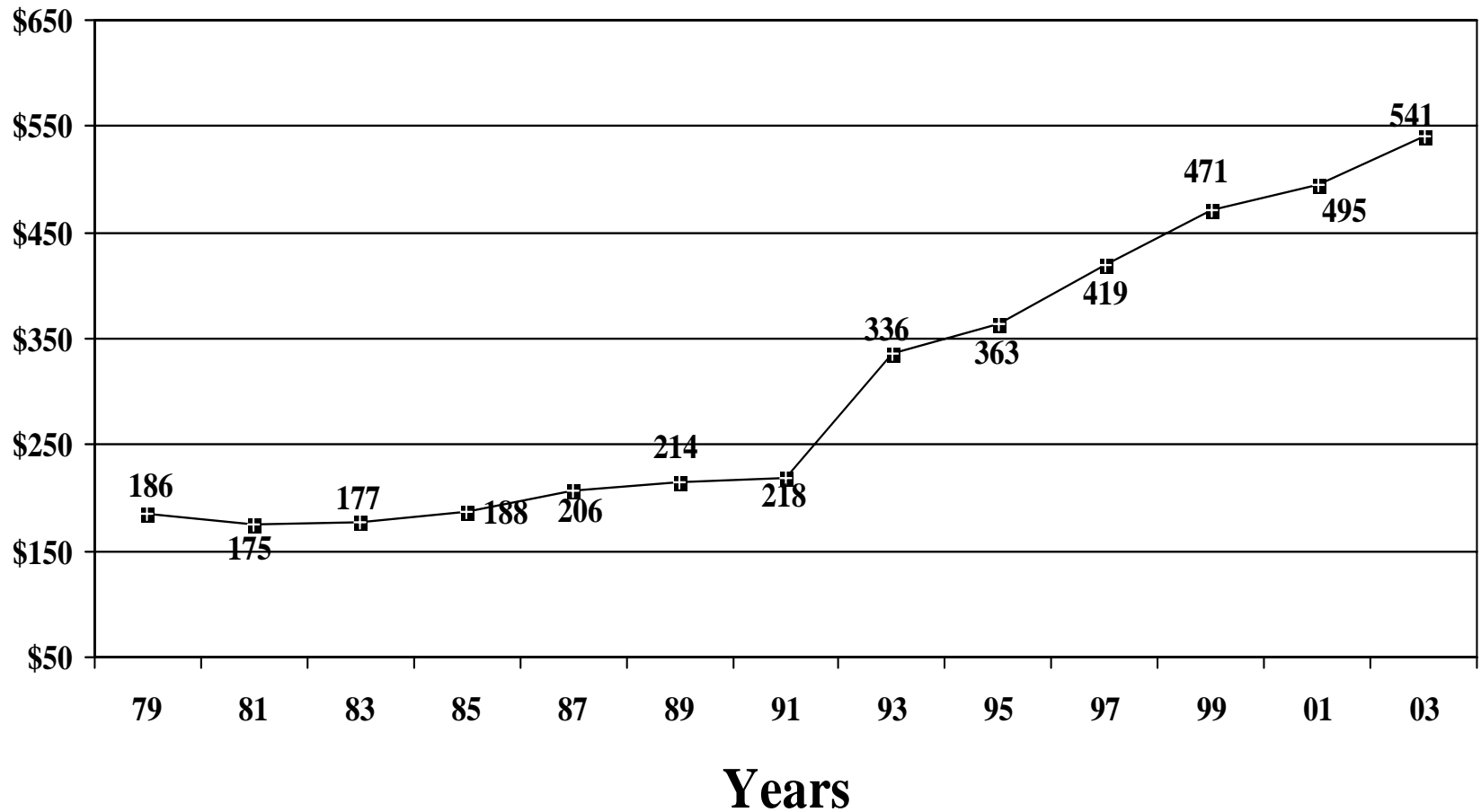
Totals may not balance to other charts due to rounding.

Circuit Breaker Claimants

Total Paid

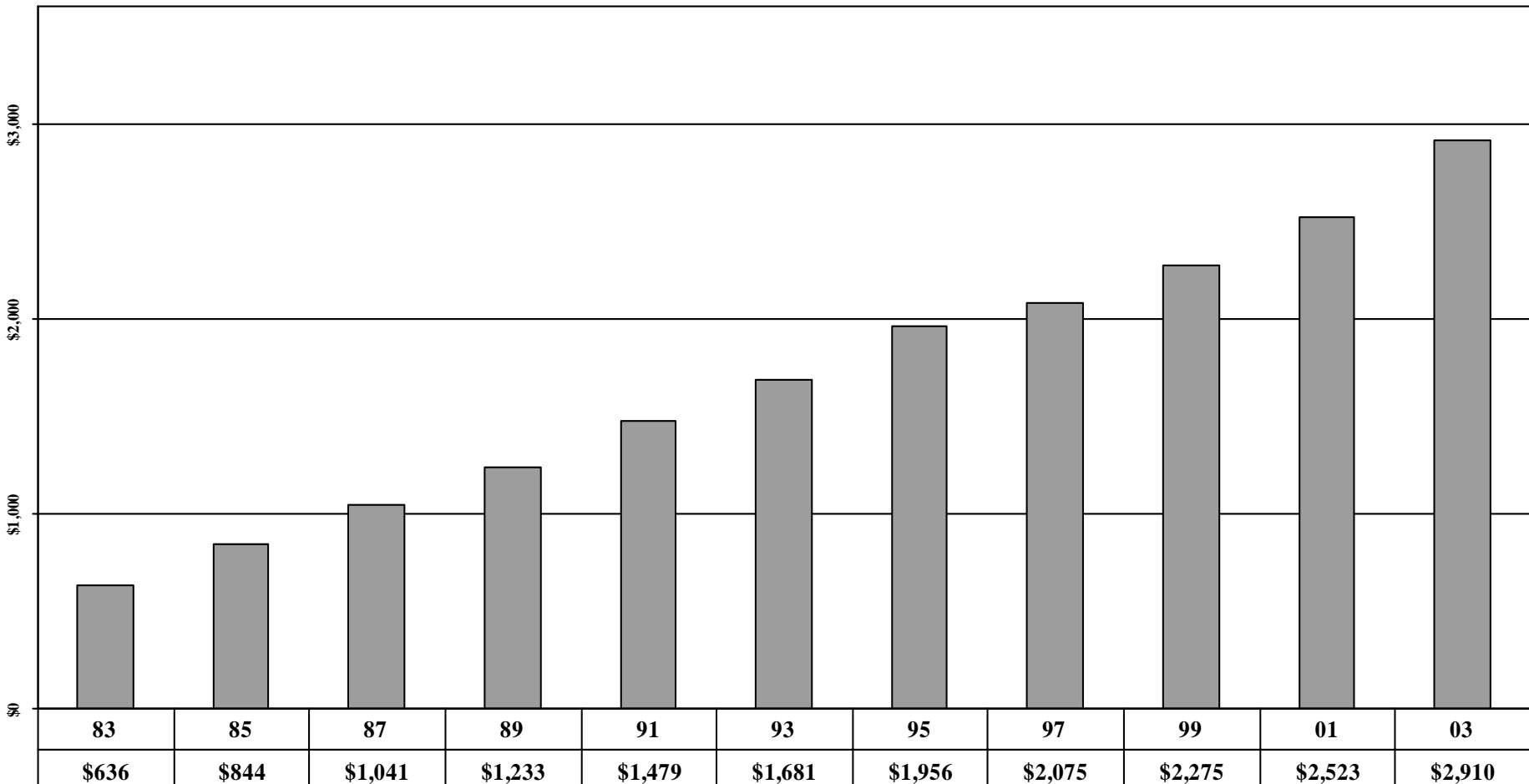


Circuit Breaker Benefits Amount Paid Per Claimant

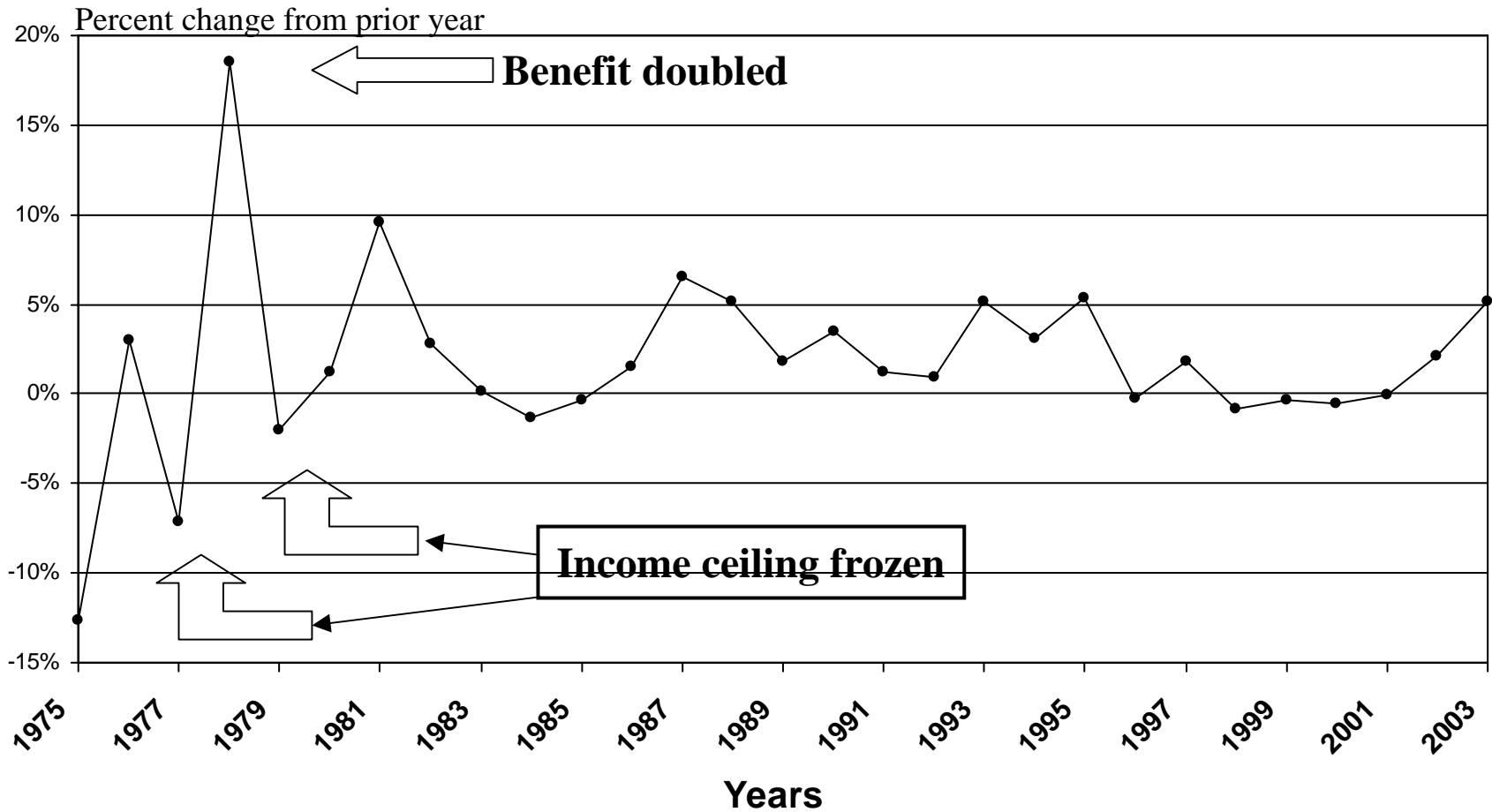


Circuit Breaker Claimants Medical Expenses Per Claimant

Income Deduction Claimed

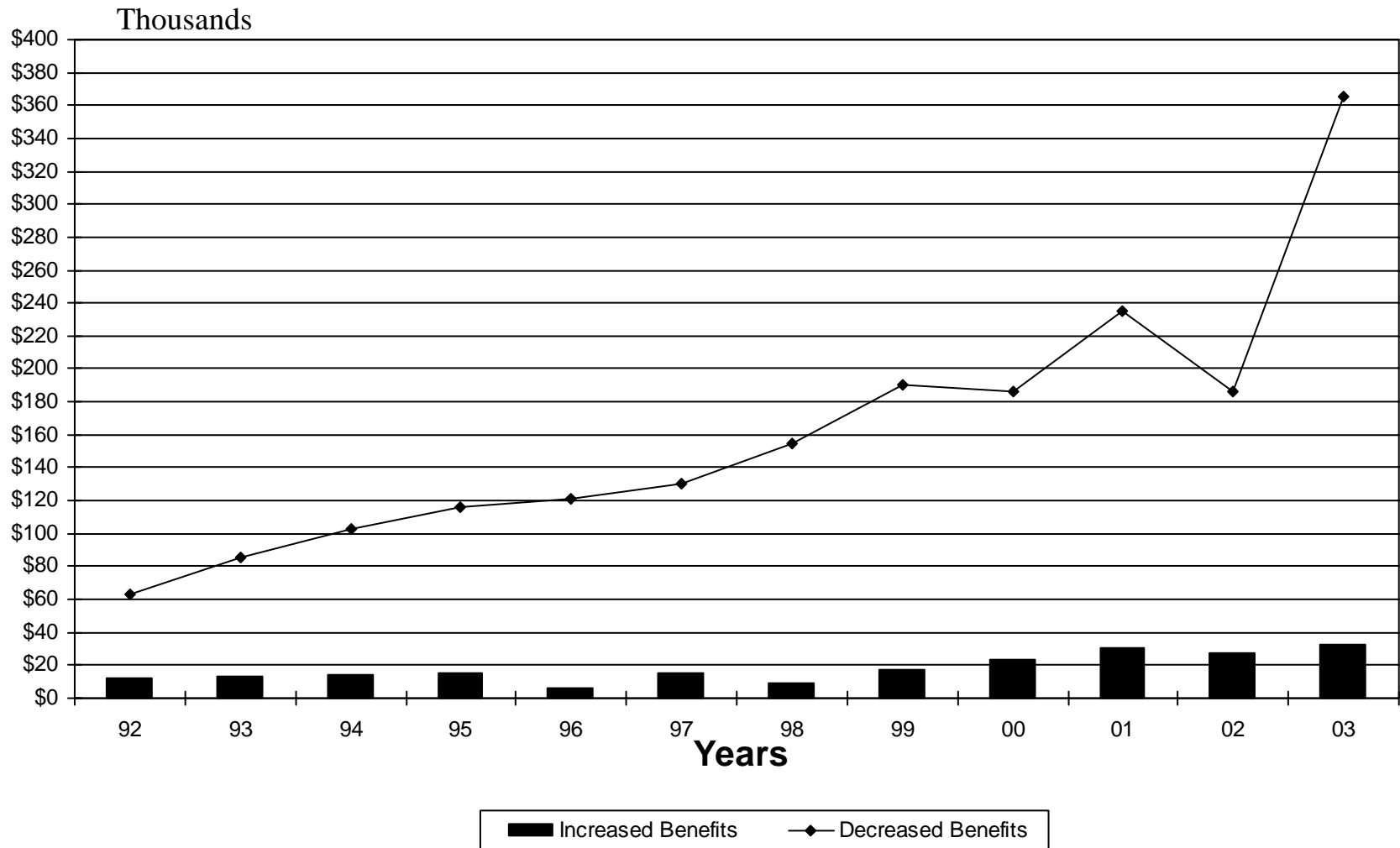


Idaho Circuit Breaker Variation in Program Participation



Circuit Breaker Audit

Benefits Reduced vs Benefits Increased



- Beginning in 2003 the decrease figures include the results of the previous year's reaudit