

## CIRCUIT BREAKER STATISTICS THROUGH 2004

### 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, 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	
2004	Slight 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
2004	26,493	1.8%	564.93	4.5%	14.97	6.3%	21,580	1,200
<b>Totals</b>	<b>623,546</b>		<b>311.72</b>		<b>194.37</b>			

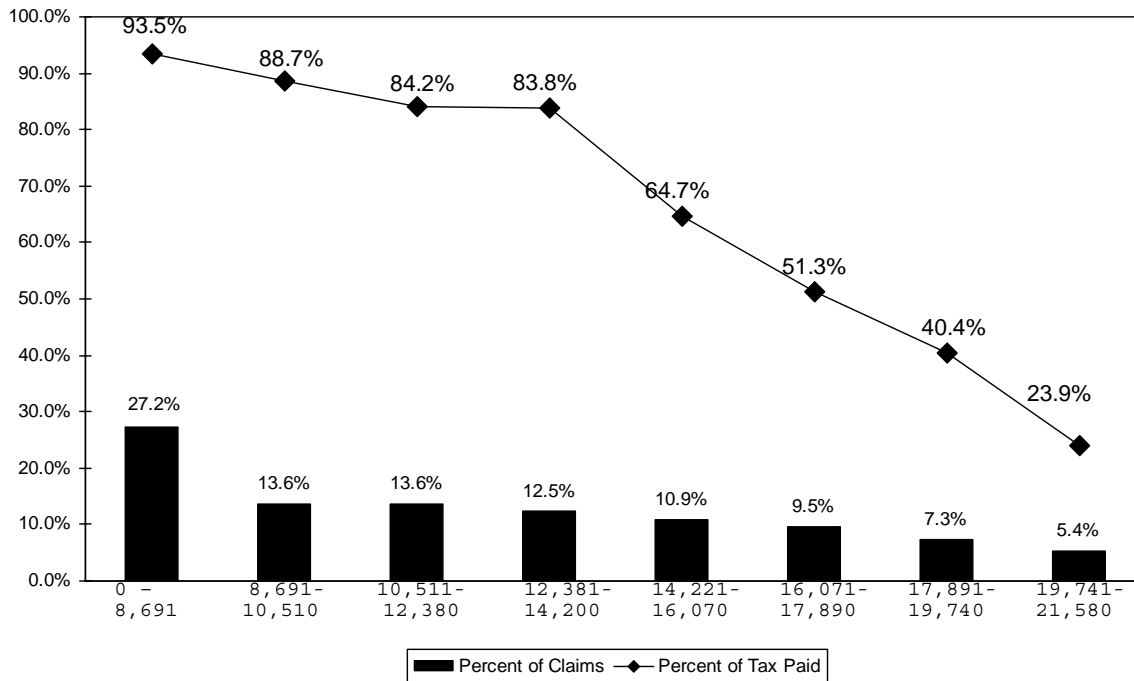
To put these increases in perspective, the Consumer Price Index increased by 189.3% between July 1978 and July 2004. However, inflation adjusted current program costs are only 78% higher than 1978 program costs. During this same period, the number of claimants increased by 68%, so the inflation adjusted benefit per claimant is equivalent to 106% of the 1978 amount, only slightly exceeding the 1978 benefit in "real" dollars.

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

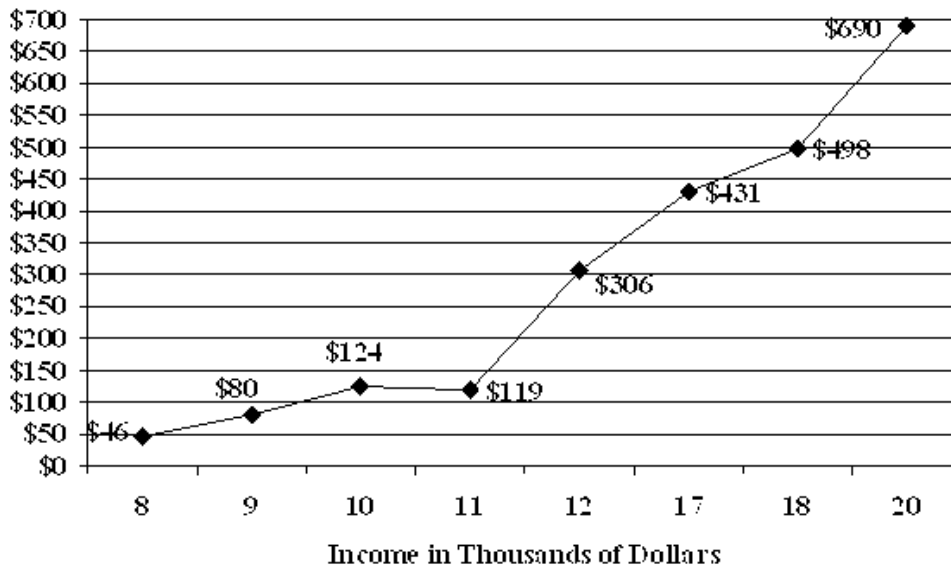
- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
-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

The following charts demonstrate 2004 circuit breaker benefits and remaining taxes for claimants at various income levels:

**2004 Circuit Breaker Benefits  
Percent of Tax Paid**



## 2004 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2004 had income of about \$11,900, while average per claimant property taxes were about \$776, of which circuit breaker benefits typically cover all but \$211 (27%). 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 2004 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 2004 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 \$10,510 and only about one-fourth in households earning more than \$16,000.

<b>2004 Claimants by Income Bracket Based on Income Received in 2003</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>
-	8,690	7,212	27.2%	27.2%
8,691	10,510	3,612	13.6%	40.9%
10,511	12,380	3,589	13.5%	54.4%
12,381	14,220	3,321	12.5%	66.9%
14,221	16,070	2,874	10.8%	77.8%
16,071	17,890	2,518	9.5%	87.3%
17,891	19,740	1,943	7.3%	94.6%
19,741	21,580	1,424	5.4%	100.0%
Total:		26,493	100.0%	

Medical Expense Deduction:

The average medical expense deduction increased only 3.0% from \$2,910 in 2003 to \$2,998 in 2004. This is slightly smaller than last year's increase. This year, 81.9% of all applicants utilized this provision. Since applicants typically receive about 65% of the maximum benefits for which they are eligible, this deduction translates into about \$150 per claim or \$4.0 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 36%.

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 - 2004</b>		
<b>1/27/05</b>		
<b>Status</b>	<b>Number of Claims</b>	<b>% of Claims</b>
<b>Over age 65</b>	22,100	83.4%
<b>Younger Widows</b>	1,250	4.7%
<b>Younger Widowers</b>	161	0.6%
<b>10+SC VA Disabled</b>	395	1.5%
<b>Non-SC VA Disabled</b>	76	0.3%
<b>Social Security Disabled</b>	2,186	8.3%
<b>Other &amp; Multiple</b>	325	1.2%
<b>Total:</b>	26,493	100.0%

In 2004, participation in the program was almost unchanged for senior citizens. Proportionally, the largest increases occurred in younger widower and service connected disabled veteran status 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 \$2,104,534 have been realized. Audit savings related to 2004 claims hit an all time high of \$273,220. In addition, re-audit of 2003 claims using additional data not originally available resulted in re-audit saving of \$78,438.

Alan S. Dornfest  
Property Tax Policy Supervisor  
January 25, 2005

**Circuit Breaker: 2004 Claims Summary**

02/10/05 COUNTY	NUMBER OF CLAIMS SUBMITTED 2004	CHANGED OR DISAPPROVED BY STC:		NUMBER OF CLAIMS APPROVED BY STC	2004 APPROVED BENEFITS (\$)
		CHANGES	DISAPPROVALS		
Ada	3,249	227	66	3,183	2,179,004.34
Adams	189	5	5	184	74,628.32
Bannock	1,336	185	22	1,314	813,711.48
Bear Lake	231	10	1	230	87,184.38
Benewah	347	22	14	333	118,432.08
Bingham	774	50	6	768	391,150.34
Blaine	97	14	0	97	71,654.38
Boise	151	6	17	134	65,848.62
Bonner	1,086	79	39	1,047	485,146.58
Bonneville	1,445	39	12	1,433	875,670.34
Boundary	341	28	6	335	158,463.14
Butte	95	12	3	92	30,507.28
Camas	30	5	0	30	15,400.26
Canyon	3,028	145	47	2,981	1,975,663.08
Caribou	162	15	4	158	84,209.11
Cassia	560	18	9	551	201,458.74
Clark	8	0	0	8	2,219.68
Clearwater	333	25	7	326	117,944.32
Custer	136	13	2	134	43,482.58
Elmore	387	21	6	381	194,630.22
Franklin	264	13	4	260	144,427.16
Fremont	388	33	19	369	162,384.82
Gem	619	25	11	608	305,288.80
Gooding	467	19	3	464	232,978.76
Idaho	651	22	7	644	267,053.68
Jefferson	389	29	7	382	184,971.04
Jerome	497	25	8	489	277,623.18
Kootenai	2,374	81	14	2,360	1,465,784.56
Latah	450	20	3	447	243,977.88
Lemhi	322	23	4	318	141,149.52
Lewis	135	9	1	134	63,375.22
Lincoln	113	5	1	112	61,368.82
Madison	245	15	3	242	135,586.54
Minidoka	659	8	2	657	290,488.60
Nez Perce	1,039	29	11	1,028	710,654.76
Oneida	136	6	4	132	68,047.92
Owyhee	278	15	6	272	100,571.32
Payette	709	84	9	700	430,849.42
Power	162	6	1	161	90,629.72
Shoshone	815	20	12	803	378,958.06
Teton	65	17	6	59	29,875.04
Twin Falls	1,525	18	5	1,520	849,713.58
Valley	197	14	5	192	89,504.22
Washington	425	15	4	421	255,057.88
<b>Totals:</b>	26,909	1,470	416	26,493	14,966,729.77
2003	26,383	1,839	352	26,031	14,076,919.03



**CIRCUIT BREAKER: 2004 CLAIMS SUMMARY**

COUNTY	AUDIT CHECKS COMPLETED IN 2004				
	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	TAX RET PULLED	NEW APPS NOTED
Ada	3,249	67	12	272	456
Adams	189	10	0	7	10
Bannock	1,336	8	10	116	182
Bear Lake	231	4	0	4	14
Benewah	347	8	1	11	35
Bingham	774	14	2	16	92
Blaine	97	0	0	2	13
Boise	151	5	0	7	22
Bonner	1,086	39	4	51	174
Bonneville	1,445	15	2	33	196
Boundary	341	10	1	25	64
Butte	95	7	0	3	8
Camas	30	0	1	7	3
Canyon	3,028	81	9	196	392
Caribou	162	0	2	14	21
Cassia	560	5	3	24	55
Clark	8	0	0	4	0
Clearwater	333	4	1	14	43
Custer	136	2	0	6	22
Elmore	387	11	2	9	69
Franklin	264	6	1	9	27
Fremont	388	9	2	11	45
Gem	619	33	0	15	70
Gooding	467	10	0	18	11
Idaho	651	10	1	12	68
Jefferson	389	13	1	20	37
Jerome	497	10	1	29	66
Kootenai	2,374	62	0	76	311
Latah	450	18	6	9	37
Lemhi	322	5	1	13	50
Lewis	135	9	0	9	11
Lincoln	113	4	1	4	11
Madison	245	5	0	7	29
Minidoka	659	3	0	6	85
Nez Perce	1,039	4	1	24	148
Oneida	136	4	1	2	12
Owyhee	278	11	0	14	30
Payette	709	31	3	47	88
Power	162	0	0	4	27
Shoshone	815	0	0	20	94
Teton	65	1	0	13	8
Twin Falls	1,525	9	0	17	188
Valley	197	6	0	16	26
Washington	425	5	0	11	51
<b>Totals:</b>	<b>26,909</b>	<b>558</b>	<b>69</b>	<b>1,227</b>	<b>3,401</b>

**PROPERTY TAX REDUCTION: 2004 CLAIMS SUMMARY**

01/31/05 COUNTY	TOTAL BENEFIT CHANGES ON APPLICATIONS (STC AUDIT)			MEDICAL EXPENSES REPORTED BY CLAIMANTS:				AVERAGE MED \$: COUNTY
	DECREASED	INCREASED	NET	TOTAL \$ CLAIMED	# APPS. W/MEDICAL	% CLAIMING MEDICAL	\$ MED PER CLAIM W/MED	
Ada	58,520.00	9,633.00	48,887.00	10,670,888.00	2,824	86.9%	3,778.64	3,283.35
Adams	4,237.00	0.00	4,237.00	663,681.00	146	77.2%	4,545.76	3,511.54
Bannock	20,920.00	2,741.00	18,179.00	4,327,507.00	1,147	85.9%	3,772.89	3,239.15
Bear Lake	477.00	0.00	477.00	752,079.00	203	87.9%	3,704.82	3,255.75
Benewah	6,183.00	0.00	6,183.00	776,331.00	247	71.2%	3,143.04	2,237.27
Bingham	4,538.00	163.00	4,375.00	2,278,432.00	625	80.7%	3,645.49	2,943.71
Blaine	840.00	480.00	360.00	283,503.00	71	73.2%	3,993.00	2,922.71
Boise	3,463.00	810.00	2,653.00	354,418.00	108	71.5%	3,281.65	2,347.14
Bonner	22,752.00	210.00	22,542.00	2,694,152.00	793	73.0%	3,397.42	2,480.80
Bonneville	10,920.00	542.00	10,378.00	4,741,561.00	1,244	86.1%	3,811.54	3,281.36
Boundary	4,836.00	330.00	4,506.00	775,830.00	254	74.5%	3,054.45	2,275.16
Butte	1,780.00	0.00	1,780.00	364,362.00	62	65.3%	5,876.81	3,835.39
Camas	492.00	0.00	492.00	103,353.00	24	80.0%	4,306.38	3,445.10
Canyon	41,063.00	4,110.00	36,953.00	9,498,307.00	2,595	85.7%	3,660.23	3,136.83
Caribou	2,250.00	187.00	2,063.00	560,481.00	140	86.4%	4,003.44	3,459.76
Cassia	9,287.00	0.00	9,287.00	1,145,768.00	318	56.8%	3,603.04	2,046.01
Clark	0.00	0.00	0.00	39,130.00	6	75.0%	6,521.67	4,891.25
Clearwater	3,753.00	259.00	3,494.00	974,563.00	279	83.8%	3,493.06	2,926.62
Custer	1,125.00	270.00	855.00	298,973.00	100	73.5%	2,989.73	2,198.33
Elmore	5,174.00	56.00	5,118.00	1,053,207.00	306	79.1%	3,441.85	2,721.47
Franklin	2,467.00	432.00	2,035.00	841,453.00	230	87.1%	3,658.49	3,187.32
Fremont	9,379.00	1,145.00	8,234.00	1,289,544.00	313	80.7%	4,119.95	3,323.57
Gem	6,913.00	461.00	6,452.00	1,835,485.00	507	81.9%	3,620.29	2,965.24
Gooding	1,961.00	480.00	1,481.00	1,252,001.00	363	77.7%	3,449.04	2,680.94
Idaho	3,687.00	147.00	3,540.00	1,771,415.00	429	65.8%	4,129.17	2,716.89
Jefferson	4,064.00	784.00	3,280.00	983,933.00	284	73.0%	3,464.55	2,529.39
Jerome	5,973.00	267.00	5,706.00	1,540,853.00	412	82.9%	3,739.93	3,100.31
Kootenai	16,138.00	1,900.00	14,238.00	7,017,440.00	2,026	85.3%	3,463.69	2,955.96
Latah	3,525.00	708.00	2,817.00	1,532,080.00	370	82.2%	4,140.76	3,404.62
Lemhi	2,805.00	570.00	2,235.00	830,304.00	227	70.5%	3,657.73	2,578.58
Lewis	150.00	0.00	150.00	437,032.00	108	80.0%	4,046.59	3,237.27
Lincoln	647.00	120.00	527.00	422,084.00	99	87.6%	4,263.47	3,735.26
Madison	1,130.00	731.00	399.00	716,761.00	201	82.0%	3,565.98	2,925.56
Minidoka	1,493.00	62.00	1,431.00	1,793,052.00	559	84.8%	3,207.61	2,720.87
Nez Perce	8,430.00	1,320.00	7,110.00	3,866,139.00	892	85.9%	4,334.24	3,721.02
Oneyda	2,388.00	30.00	2,358.00	524,305.00	129	94.9%	4,064.38	3,855.18
Owyhee	1,972.00	0.00	1,972.00	700,339.00	203	73.0%	3,449.95	2,519.21
Payette	8,002.00	1,809.00	6,193.00	1,907,840.00	564	79.5%	3,382.70	2,690.89
Power	1,185.00	150.00	1,035.00	476,682.00	137	84.6%	3,479.43	2,942.48
Shoshone	6,765.00	493.00	6,272.00	1,860,511.00	658	80.7%	2,827.52	2,282.84
Teton	4,334.00	1,047.00	3,287.00	171,780.00	57	87.7%	3,013.68	2,642.77
Twin Falls	4,252.00	113.00	4,139.00	4,506,834.00	1,277	83.7%	3,529.24	2,955.30
Valley	2,413.00	0.00	2,413.00	718,222.00	165	83.8%	4,352.86	3,645.80
Washington	3,310.00	213.00	3,097.00	1,331,156.00	347	81.6%	3,836.18	3,132.13
<b>TOTALS</b>	<b>305,993.00</b>	<b>32,773.00</b>	<b>273,220.00</b>	<b>80,683,771.00</b>	<b>22,049</b>	<b>81.9%</b>	<b>3,659.29</b>	<b>2,998.39</b>

**2004 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65**

01/31/05									
COUNTY	Widows	Widowers	10% SC DIS VETS	NSC DIS. VETS	SS Disabled	Blind	POW	MULTIPLE (COMB)	SUBTOTAL
Ada	121	13	26	9	181	0	0	45	395
Adams	14	1	11	0	22	0	0	0	48
Bannock	95	15	16	9	140	0	0	40	315
Bear Lake	9	0	0	0	19	0	0	2	30
Benewah	20	2	8	4	31	0	0	1	66
Bingham	32	3	8	2	69	0	0	0	114
Blaine	1	0	0	0	3	0	0	2	6
Boise	13	0	7	1	13	0	0	3	37
Bonner	51	7	36	11	117	3	0	25	250
Bonneville	51	10	14	1	91	0	0	12	179
Boundary	15	2	10	2	52	0	0	1	82
Butte	3	0	3	1	9	0	0	0	16
Camas	1	0	0	0	1	0	0	0	2
Canyon	148	28	45	12	198	0	0	59	490
Caribou	7	1	1	1	9	0	0	2	21
Cassia	31	1	2	0	32	0	0	6	72
Clark	1	1	0	0	1	0	0	0	3
Clearwater	12	3	3	1	56	0	0	1	76
Custer	2	0	2	0	5	0	0	3	12
Elmore	7	13	12	2	42	0	0	0	76
Franklin	7	1	2	0	26	0	0	2	38
Fremont	20	2	3	0	21	0	0	0	46
Gem	21	5	15	1	37	1	0	1	81
Gooding	16	0	6	0	26	2	0	1	51
Idaho	26	4	9	0	79	2	0	4	124
Jefferson	24	0	6	0	34	1	0	0	65
Jerome	14	2	7	1	31	0	0	0	55
Kootenai	176	21	33	5	246	0	0	54	535
Latah	16	1	6	1	62	0	0	4	90
Lemhi	16	1	17	1	32	0	0	0	67
Lewis	4	0	4	2	25	0	0	0	35
Lincoln	0	2	0	0	6	0	0	1	9
Madison	7	0	2	1	14	0	0	2	26
Minidoka	37	1	4	1	60	0	0	2	105
Nez Perce	38	1	17	0	91	0	0	3	150
Oneida	3	0	3	0	8	0	0	2	16
Owyhee	15	1	4	1	21	0	0	0	42
Payette	48	3	14	3	52	0	0	10	130
Power	8	1	1	0	20	2	0	1	33
Shoshone	40	5	11	1	71	0	0	7	135
Teton	1	1	0	0	2	0	0	0	4
Twin Falls	56	5	10	0	81	1	0	10	163
Valley	12	3	11	1	19	0	0	5	51
Washington	11	1	6	1	31	0	0	2	52
<b>Totals:</b>	<b>1,250</b>	<b>161</b>	<b>395</b>	<b>76</b>	<b>2,186</b>	<b>12</b>	<b>0</b>	<b>313</b>	<b>4,393</b>
<b>% of Approved Claims</b>	4.72%	0.61%	1.49%	0.29%	8.25%	0.05%	0.00%	1.18%	16.58%

**2004 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65**

01/27/2005

COUNTY	Only Over 65	Widows	Widowers	10% SC DIS VETS	NSC DIS. VETS	SS Disabled	Blind	POW	MULTIPLE (COMB)	SUB TOTAL	GRAND TOTAL
Ada	1,199	1,260	130	87	26	0	20	3	63	2,788	3,183
Adams	84	36	8	2	3	0	0	0	3	136	184
Bannock	453	429	35	24	16	0	0	0	42	999	1,314
Bear Lake	129	51	12	1	0	0	1	0	6	200	230
Benewah	169	84	0	3	1	0	0	0	10	267	333
Bingham	298	291	41	6	1	0	0	2	15	654	768
Blaine	61	29	0	0	0	0	0	0	1	91	97
Boise	62	25	0	4	2	0	0	0	4	97	134
Bonner	375	312	0	25	16	0	12	0	57	797	1,047
Bonneville	552	549	91	16	2	0	9	0	35	1,254	1,433
Boundary	183	42	8	9	2	0	2	1	6	253	335
Butte	35	31	7	1	0	0	0	0	2	76	92
Camas	16	3	9	0	0	0	0	0	0	28	30
Canyon	1,030	1,197	172	19	14	0	0	0	59	2,491	2,981
Caribou	83	49	2	1	0	0	0	0	2	137	158
Cassia	292	141	7	14	0	0	0	0	25	479	551
Clark	2	3	0	0	0	0	0	0	0	5	8
Clearwater	145	80	6	3	2	0	2	0	12	250	326
Custer	65	44	7	4	1	0	0	0	1	122	134
Elmore	206	50	29	10	1	0	1	0	8	305	381
Franklin	129	79	12	1	0	0	0	0	1	222	260
Fremont	115	144	24	14	1	0	4	0	21	323	369
Gem	249	195	36	14	6	0	4	0	23	527	608
Gooding	179	173	23	9	8	0	6	0	15	413	464
Idaho	323	145	23	12	3	0	1	0	13	520	644
Jefferson	130	153	21	3	1	0	1	0	8	317	382
Jerome	286	90	23	14	5	0	1	0	15	434	489
Kootenai	1,084	575	94	14	6	0	2	0	50	1,825	2,360
Latah	152	158	29	5	1	0	0	0	12	357	447
Lemhi	173	54	6	9	1	0	0	1	7	251	318
Lewis	58	24	7	4	2	0	0	0	4	99	134
Lincoln	69	17	15	1	1	0	0	0	0	103	112
Madison	118	79	11	1	0	0	2	0	5	216	242
Minidoka	263	218	33	11	4	0	4	0	19	552	657
Nez Perce	458	287	44	41	14	0	2	0	32	878	1,028
Oneida	44	58	6	3	1	0	2	0	2	116	132
Owyhee	94	109	10	6	4	0	1	0	6	230	272
Payette	298	172	32	33	15	0	0	0	20	570	700
Power	72	43	6	4	0	0	0	0	3	128	161
Shoshone	297	269	46	30	2	0	0	0	24	668	803
Teton	29	18	3	3	1	0	1	0	0	55	59
Twin Falls	486	682	96	33	16	0	0	1	43	1,357	1,520
Valley	51	62	11	7	2	0	1	0	7	141	192
Washington	275	69	10	1	2	0	0	0	12	369	421
<b>Totals:</b>	<b>10,871</b>	<b>8,579</b>	<b>1,185</b>	<b>502</b>	<b>183</b>	<b>0</b>	<b>79</b>	<b>8</b>	<b>693</b>	<b>22,100</b>	<b>26,493</b>

**% of Approved Claims**

41.03%    32.38%    4.47%    1.89%    0.69%    0.00%    0.30%    0.03%    2.62%    83.42%    100.00%

**Income Stratification of Property Tax Reduction Applications**

Maximum Eligibility Amounts Shown in ( )

COUNTY	\$8,690 OR LESS (\$1200)	\$8,691 \$10,510 (\$1170/\$1050)	\$10,511 \$12,380 (\$1020/\$900)	\$12,381 \$14,220 (\$870/\$750)	\$14,221 \$16,070 (\$720/\$600)	\$16,071 \$17,890 (\$570/\$450)	\$17,891 \$19,740 (\$420/\$300)	\$19,741 \$21,580 (\$270/\$150)	CLAIMS APPROVED	REDUCTION
Ada	725	406	448	408	390	343	286	177	3,183	82.1%
Adams	65	18	16	17	27	16	10	15	184	46.7%
Bannock	289	185	177	185	165	139	96	78	1,314	73.8%
Bear Lake	62	35	30	32	33	24	18	21	230	43.9%
Benewah	95	50	47	46	46	24	17	16	333	40.0%
Bingham	194	117	98	90	97	62	67	43	768	59.4%
Blaine	25	10	17	8	8	11	7	11	97	90.0%
Boise	44	17	19	20	13	10	9	2	134	53.3%
Bonner	298	135	143	124	115	102	72	58	1,047	53.2%
Bonneville	361	211	192	192	160	145	96	76	1,433	70.8%
Boundary	100	50	41	41	22	34	26	21	335	54.0%
Butte	29	10	9	9	12	8	5	10	92	39.2%
Camas	7	1	4	3	3	5	2	5	30	69.7%
Canyon	808	396	434	384	333	253	232	141	2,981	76.0%
Caribou	40	19	25	19	23	15	6	11	158	62.0%
Cassia	122	94	78	74	57	53	35	38	551	42.8%
Clark	3	0	1	2	0	0	2	0	8	32.2%
Clearwater	92	25	37	42	47	28	35	20	326	43.7%
Custer	32	20	14	21	13	15	8	11	134	38.7%
Elmore	104	56	26	56	42	35	29	33	381	60.8%
Franklin	82	48	23	38	25	15	11	18	260	61.1%
Fremont	130	46	51	40	34	39	30	-1	369	47.6%
Gem	162	92	79	69	71	71	44	40	608	58.4%
Gooding	140	60	58	45	51	45	34	31	464	57.9%
Idaho	196	97	87	70	72	52	39	31	644	46.2%
Jefferson	100	66	55	40	46	34	24	17	382	54.7%
Jerome	140	70	71	62	41	37	34	34	489	64.7%
Kootenai	640	297	313	299	250	242	181	138	2,360	72.5%
Latah	130	48	62	53	45	28	28	32	447	63.7%
Lemhi	92	42	50	44	26	27	21	16	318	50.0%
Lewis	38	21	19	22	10	10	4	10	134	52.7%
Lincoln	47	15	16	14	4	8	13	-5	112	55.7%
Madison	69	22	39	44	21	23	17	7	242	63.5%
Minidoka	216	86	86	76	75	50	43	25	657	48.9%
Nez Perce	279	141	137	125	98	108	80	60	1,028	80.3%
Oneida	50	28	18	12	7	11	10	-4	132	51.9%
Owyhee	100	43	26	38	22	13	17	13	272	39.7%
Payette	196	108	102	94	66	58	53	23	700	68.8%
Power	48	22	15	20	21	43	6	-14	161	61.4%
Shoshone	217	102	116	81	90	81	58	58	803	55.4%
Teton	19	6	5	7	6	5	5	6	59	60.4%
Twin Falls	420	220	217	190	180	116	114	63	1,520	63.3%
Valley	59	16	21	22	23	29	8	14	192	55.1%
Washington	147	61	67	43	37	30	11	25	421	65.0%
<b>Totals:</b>	<b>7,212</b>	<b>3,612</b>	<b>3,589</b>	<b>3,321</b>	<b>2,874</b>	<b>2,518</b>	<b>1,943</b>	<b>1,424</b>	<b>26,493</b>	<b>65.1%</b>

% of Approved Claims

27.22%

13.63%

13.55%

12.54%

10.85%

9.50%

7.33%

5.38%

100.00%

**2004 Circuit Breaker Benefits to be paid:****Property Tax Reduction Payments to be Paid:**

<b>01/31/05 COUNTY</b>	<b>December 20 2004</b>	<b>June 20 2005</b>	<b>Total</b>
Ada	1,089,502.17	1,089,502.17	2,179,004.34
Adams	37,314.16	37,314.16	74,628.32
Bannock	406,855.74	406,855.74	813,711.48
Bear Lake	43,592.19	43,592.19	87,184.38
Benewah	59,216.04	59,216.04	118,432.08
Bingham	195,575.17	195,575.17	391,150.34
Blaine	35,827.19	35,827.19	71,654.38
Boise	32,924.31	32,924.31	65,848.62
Bonner	242,573.29	242,573.29	485,146.58
Bonneville	437,835.17	437,835.17	875,670.34
Boundary	79,231.57	79,231.57	158,463.14
Butte	15,253.64	15,253.64	30,507.28
Camas	7,700.13	7,700.13	15,400.26
Canyon	987,831.54	987,831.54	1,975,663.08
Caribou	42,104.56	42,104.56	84,209.11
Cassia	100,729.37	100,729.37	201,458.74
Clark	1,109.84	1,109.84	2,219.68
Clearwater	58,972.16	58,972.16	117,944.32
Custer	21,741.29	21,741.29	43,482.58
Elmore	97,315.11	97,315.11	194,630.22
Franklin	72,213.58	72,213.58	144,427.16
Fremont	81,192.41	81,192.41	162,384.82
Gem	152,644.40	152,644.40	305,288.80
Gooding	116,489.38	116,489.38	232,978.76
Idaho	133,526.84	133,526.84	267,053.68
Jefferson	92,485.52	92,485.52	184,971.04
Jerome	138,811.59	138,811.59	277,623.18
Kootenai	732,892.28	732,892.28	1,465,784.56
Latah	121,988.94	121,988.94	243,977.88
Lemhi	70,574.76	70,574.76	141,149.52
Lewis	31,687.61	31,687.61	63,375.22
Lincoln	30,684.41	30,684.41	61,368.82
Madison	67,793.27	67,793.27	135,586.54
Minidoka	145,244.30	145,244.30	290,488.60
Nez Perce	355,327.38	355,327.38	710,654.76
Oneida	34,023.96	34,023.96	68,047.92
Owyhee	50,285.66	50,285.66	100,571.32
Payette	215,424.71	215,424.71	430,849.42
Power	45,314.86	45,314.86	90,629.72
Shoshone	189,479.03	189,479.03	378,958.06
Teton	14,937.52	14,937.52	29,875.04
Twin Falls	424,856.79	424,856.79	849,713.58
Valley	44,752.11	44,752.11	89,504.22
Washington	127,528.94	127,528.94	255,057.88
<b>Totals:</b>	<b>7,483,364.89</b>	<b>7,483,364.89</b>	<b>14,966,729.77</b>

## CHANGE IN CLAIMS SUBMITTED 2003 vs 2004

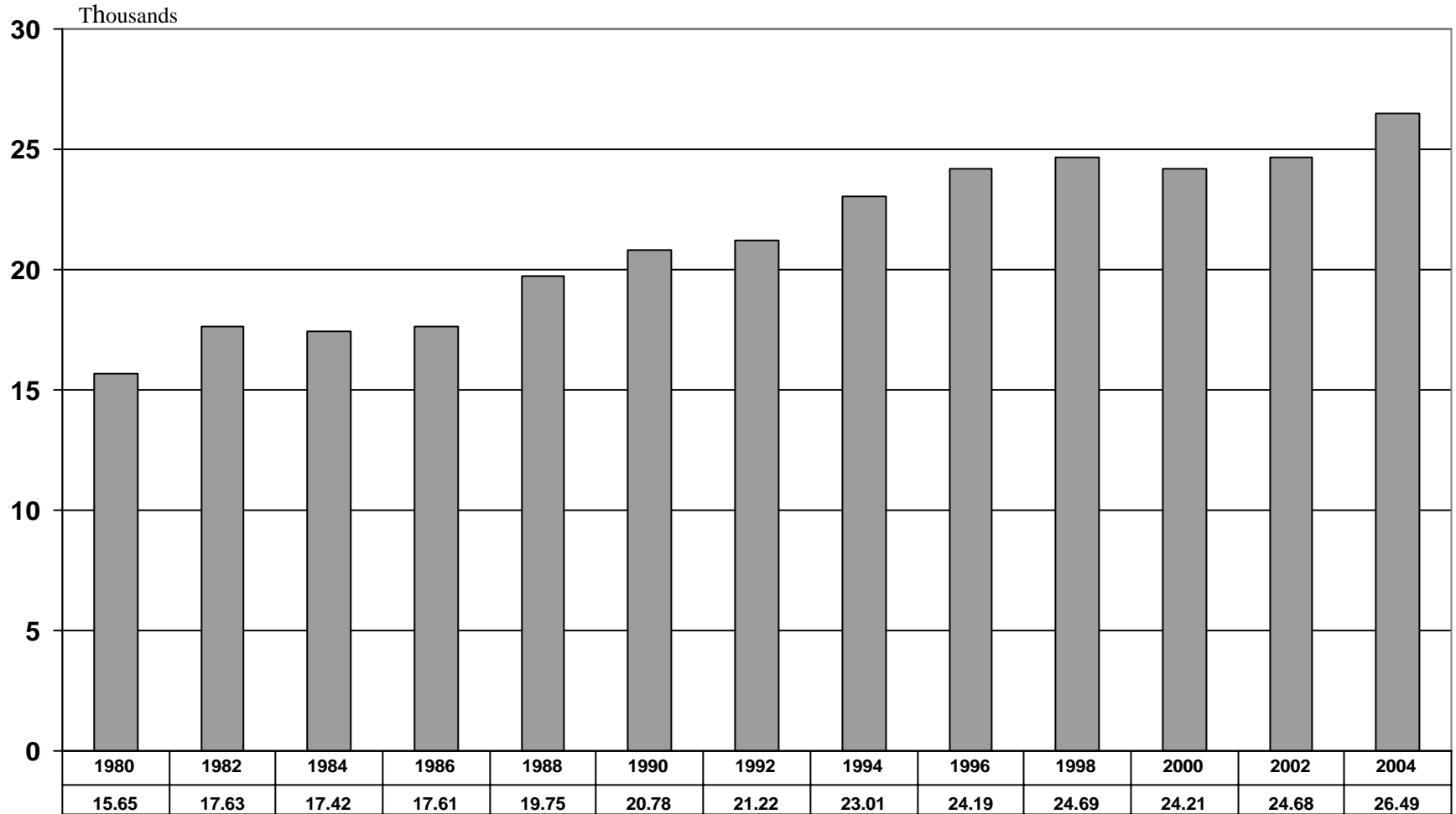
01/31/05 COUNTY	Number of Claims Submitted 2003	Number of Claims Submitted 2004	Change in Number of Claims	Percent Change
Ada	3,250	3,249	-1	0.0%
Adams	188	189	1	0.5%
Bannock	1,284	1,336	52	4.0%
Bear Lake	248	231	-17	-6.9%
Benewah	344	347	3	0.9%
Bingham	777	774	-3	-0.4%
Blaine	96	97	1	1.0%
Boise	153	151	-2	-1.3%
Bonner	1,025	1,086	61	6.0%
Bonneville	1,427	1,445	18	1.3%
Boundary	297	341	44	14.8%
Butte	88	95	7	8.0%
Camas	27	30	3	11.1%
Canyon	2,940	3,028	88	3.0%
Caribou	158	162	4	2.5%
Cassia	554	560	6	1.1%
Clark	8	8	0	0.0%
Clearwater	338	333	-5	-1.5%
Custer	127	136	9	7.1%
Elmore	363	387	24	6.6%
Franklin	270	264	-6	-2.2%
Fremont	359	388	29	8.1%
Gem	595	619	24	4.0%
Gooding	471	467	-4	-0.8%
Idaho	648	651	3	0.5%
Jefferson	399	389	-10	-2.5%
Jerome	492	497	5	1.0%
Kootenai	2,341	2,374	33	1.4%
Latah	462	450	-12	-2.6%
Lemhi	308	322	14	4.5%
Lewis	147	135	-12	-8.2%
Lincoln	108	113	5	4.6%
Madison	235	245	10	4.3%
Minidoka	632	659	27	4.3%
Nez Perce	1,037	1,039	2	0.2%
Oneida	137	136	-1	-0.7%
Owyhee	263	278	15	5.7%
Payette	686	709	23	3.4%
Power	154	162	8	5.2%
Shoshone	787	815	28	3.6%
Teton	65	65	0	0.0%
Twin Falls	1,497	1,525	28	1.9%
Valley	194	197	3	1.5%
Washington	404	425	21	5.2%
<b>Totals:</b>	26,383	26,909	526	2.0%

## Circuit Breaker Claims Comparison

01/31/05 COUNTY	2003 Approved Claims	2004 Approved Claims	Change in Approved Claims	2003 Approved Benefits (\$)	2004 Approved Benefits (\$)	% Change in Approved Benefits	2003 Benefits per Claim	2004 Benefits per Claim	% Change in Per Claim Benefits
Ada	3,191	3,183	-8	2,091,859.40	2,179,004.34	4.17%	572.05	682.86	19.37%
Adams	184	184	0	75,149.00	74,628.32	-0.69%	414.12	405.59	-2.06%
Bannock	1,271	1,314	43	758,617.73	813,711.48	7.26%	529.16	640.21	20.99%
Bear Lake	247	230	-17	87,942.64	87,184.38	-0.86%	352.96	352.97	0.00%
Benewah	330	333	3	110,920.96	118,432.08	6.77%	341.86	358.89	4.98%
Bingham	766	768	2	373,029.34	391,150.34	4.86%	433.66	510.64	17.75%
Blaine	92	97	5	62,998.32	71,654.38	13.74%	645.22	778.85	20.71%
Boise	152	134	-18	64,197.24	65,848.62	2.57%	389.98	433.21	11.09%
Bonner	1,012	1,047	35	442,876.12	485,146.58	9.54%	399.73	479.39	19.93%
Bonneville	1,413	1,433	20	849,458.24	875,670.34	3.09%	561.97	619.72	10.28%
Boundary	293	335	42	127,602.40	158,463.14	24.19%	356.80	540.83	51.58%
Butte	88	92	4	28,154.20	30,507.28	8.36%	372.14	346.67	-6.84%
Canas	27	30	3	14,132.88	15,400.26	8.97%	371.28	570.38	53.63%
Canyon	2,890	2,981	91	1,842,796.08	1,975,663.08	7.21%	592.47	683.62	15.39%
Caribou	153	158	5	73,591.40	84,209.11	14.43%	488.25	550.39	12.73%
Cassia	542	551	9	192,782.44	201,458.74	4.50%	326.96	371.70	13.68%
Clark	8	8	0	2,034.58	2,219.68	9.10%	139.83	277.46	98.42%
Clearwater	335	326	-9	118,937.06	117,944.32	-0.83%	327.72	352.07	7.43%
Custer	126	134	8	38,259.94	43,482.58	13.65%	301.03	345.10	14.64%
Elmore	358	381	23	170,093.54	194,630.22	14.43%	457.19	543.66	18.91%
Franklin	267	260	-7	147,836.60	144,427.16	-2.31%	568.25	540.93	-4.81%
Fremont	342	369	27	141,413.56	162,384.82	14.83%	350.51	474.81	35.46%
Gem	586	608	22	304,336.86	305,288.80	0.31%	456.59	520.97	14.10%
Gooding	470	464	-6	232,476.40	232,978.76	-1.48%	447.25	495.70	10.83%
Idaho	639	644	5	222,750.30	267,053.68	19.89%	329.65	417.92	26.78%
Jefferson	391	382	-9	181,560.60	184,971.04	1.88%	409.91	473.07	15.41%
Jerome	487	489	2	258,073.06	277,623.18	7.58%	474.47	570.07	20.15%
Kootenai	2,328	2,360	32	1,390,267.76	1,465,784.56	5.43%	560.03	629.63	12.43%
Latah	454	447	-7	240,751.06	243,977.88	1.34%	491.61	537.40	9.31%
Lemhi	307	318	11	119,003.36	141,149.52	18.61%	328.01	459.77	40.17%
Lewis	147	134	-13	68,206.02	63,375.22	-7.08%	372.90	431.12	15.61%
Lincoln	107	112	5	58,766.56	61,368.82	4.43%	531.35	573.54	7.94%
Madison	231	242	11	121,198.50	135,586.54	11.87%	480.90	586.95	22.05%
Minidoka	631	657	26	255,557.70	290,488.60	13.67%	386.61	460.36	19.08%
Nez Perce	1,024	1,028	4	693,957.00	710,654.76	2.41%	638.86	694.00	8.63%
Oneida	134	132	-2	66,224.58	68,047.92	2.75%	440.64	507.82	15.24%
Owyhee	261	272	11	92,661.56	100,571.32	8.54%	331.57	385.33	16.21%
Payette	668	700	32	400,040.20	430,849.42	7.70%	543.82	644.98	18.60%
Power	149	161	12	75,074.84	90,629.72	20.72%	453.21	608.25	34.21%
Shoshone	785	803	18	349,888.86	378,958.06	8.31%	424.27	482.75	13.78%
Teton	62	59	-3	27,220.86	29,875.04	9.75%	320.19	481.86	50.49%
Twin Falls	1,489	1,520	31	788,227.56	849,713.58	7.80%	476.40	570.66	19.79%
Valley	191	192	1	87,987.06	89,504.22	1.72%	452.80	468.61	3.49%
Washington	403	421	18	224,004.66	255,057.88	13.86%	499.08	632.90	26.81%
<b>Totals:</b>	<b>26,031</b>	<b>26,493</b>	<b>462</b>	<b>14,076,919.03</b>	<b>14,966,729.77</b>	<b>6.32%</b>	<b>540.78</b>	<b>564.93</b>	<b>4.47%</b>

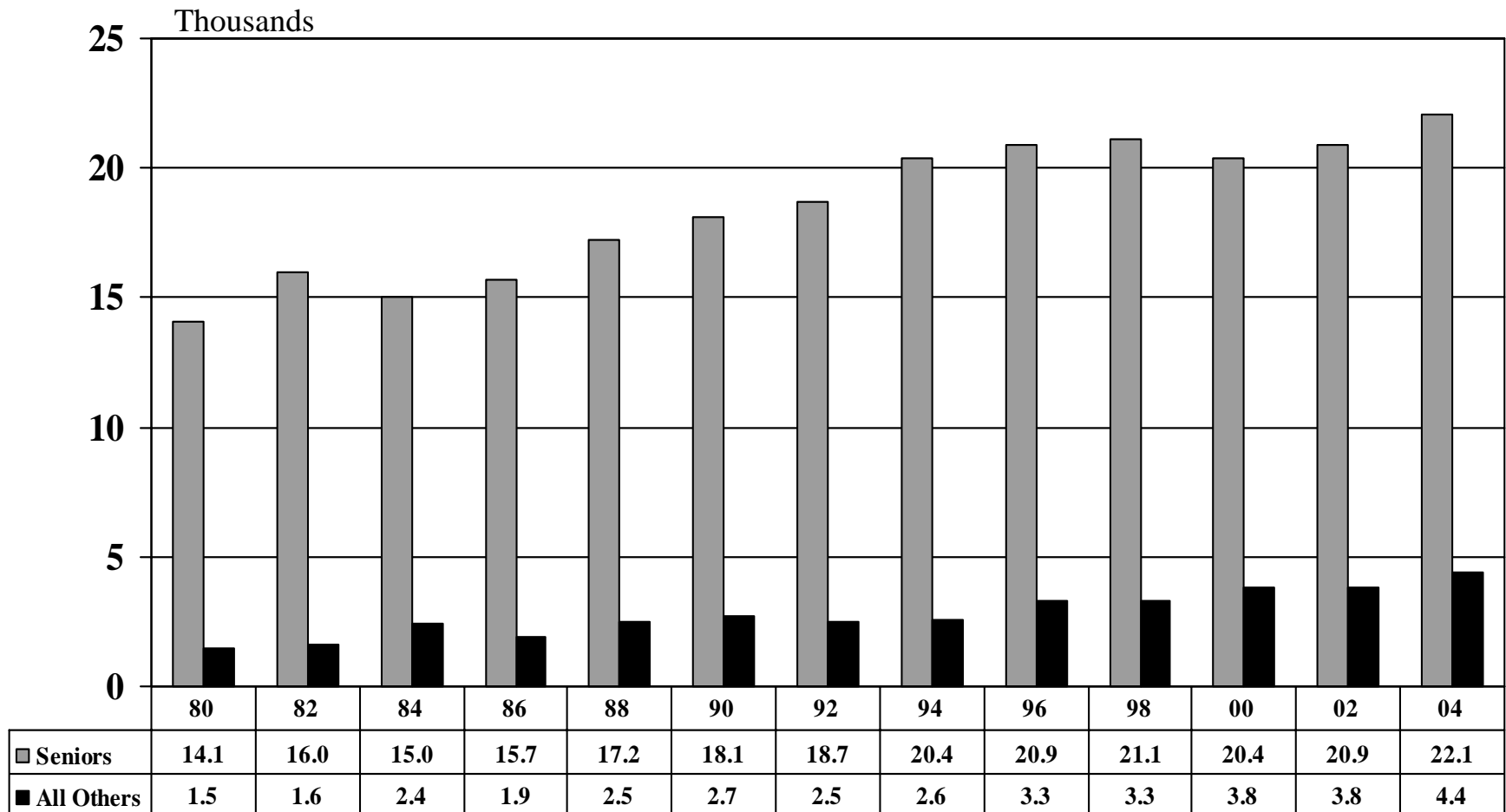


# Circuit Breaker Claimants Total Number Approved



# Circuit Breaker Claimants

## Total vs Senior Citizens

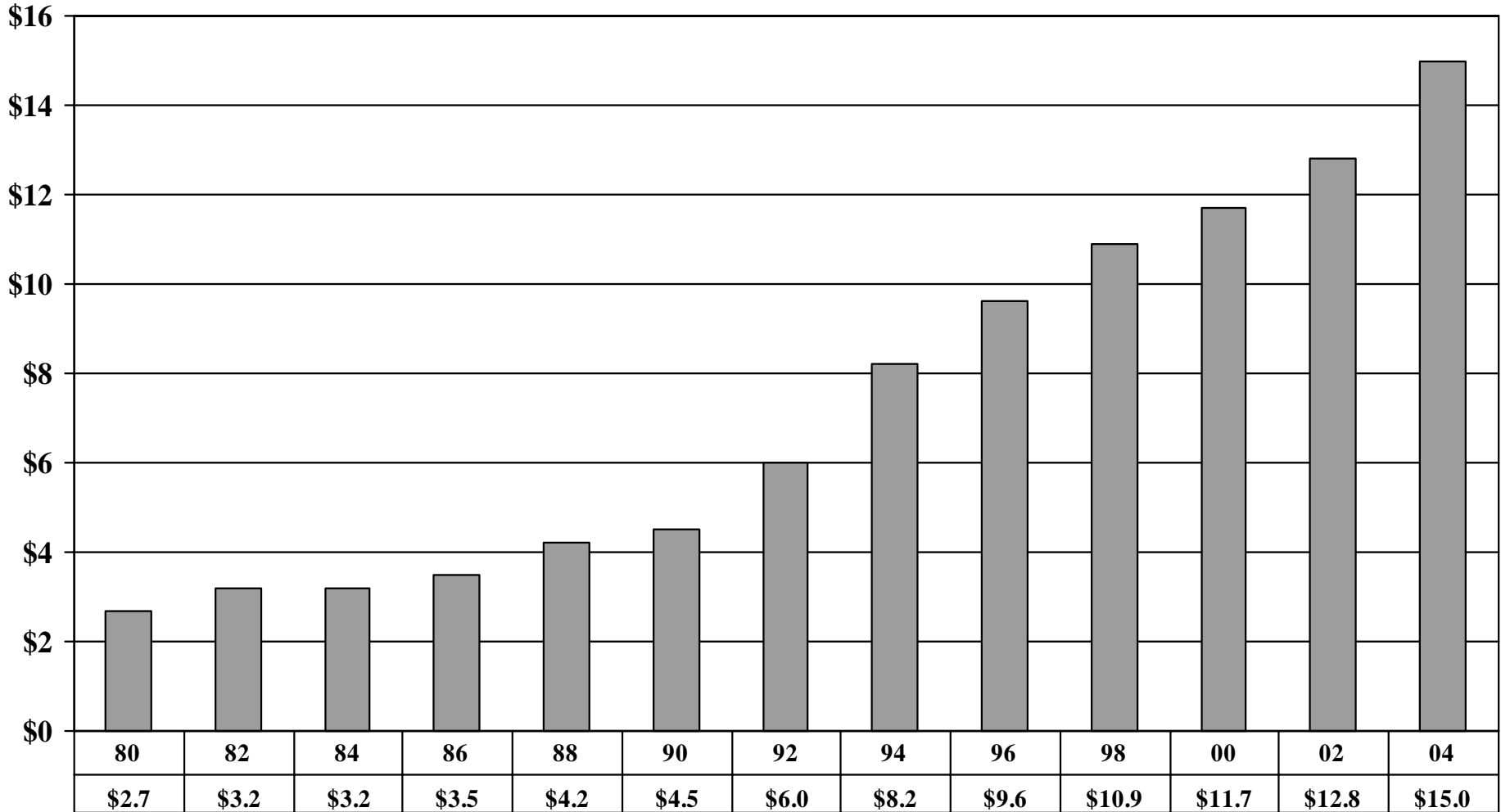


Totals may not balance to other charts due to rounding.

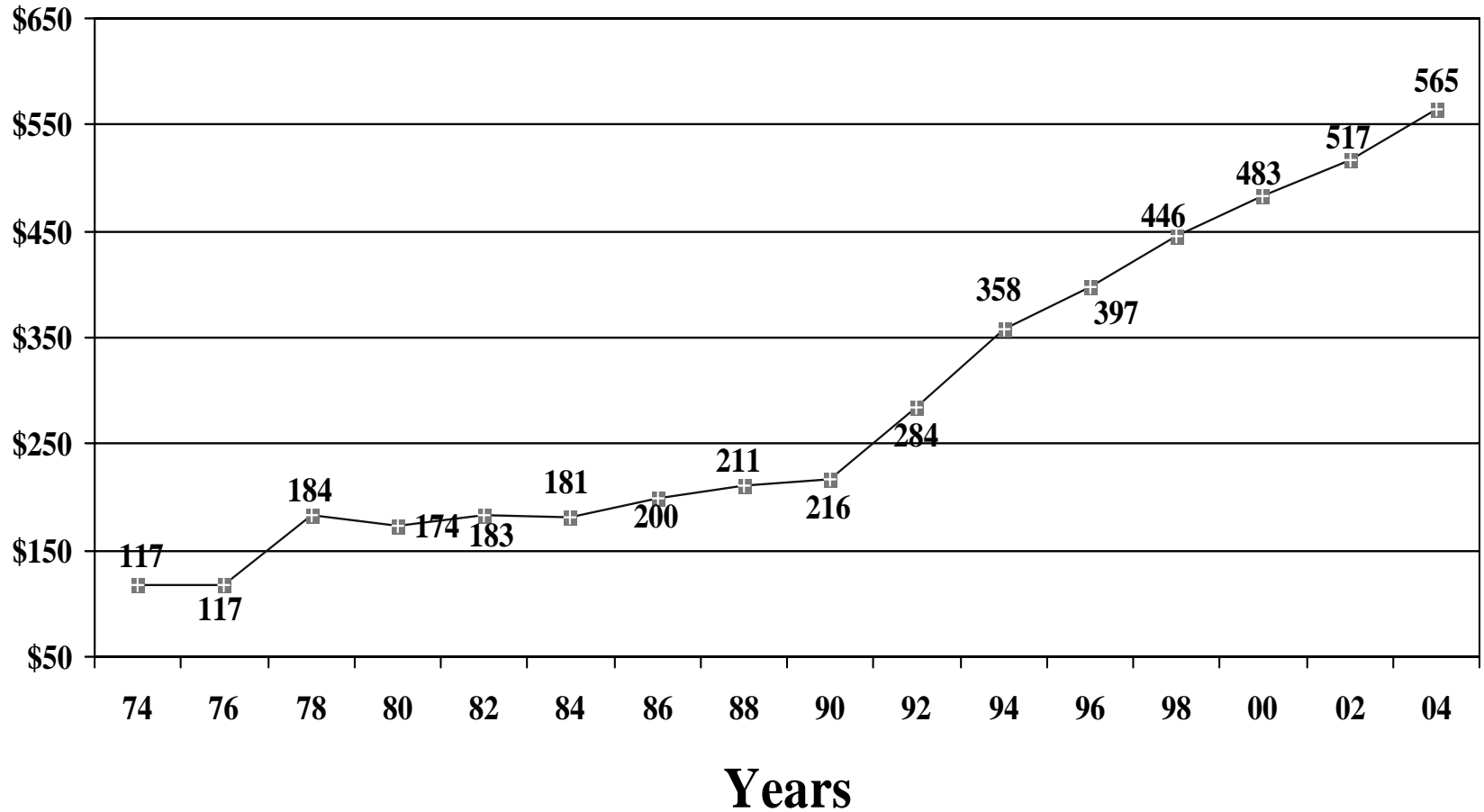
# Circuit Breaker Claimants

## Total Paid

Total Benefits (\$Millions)

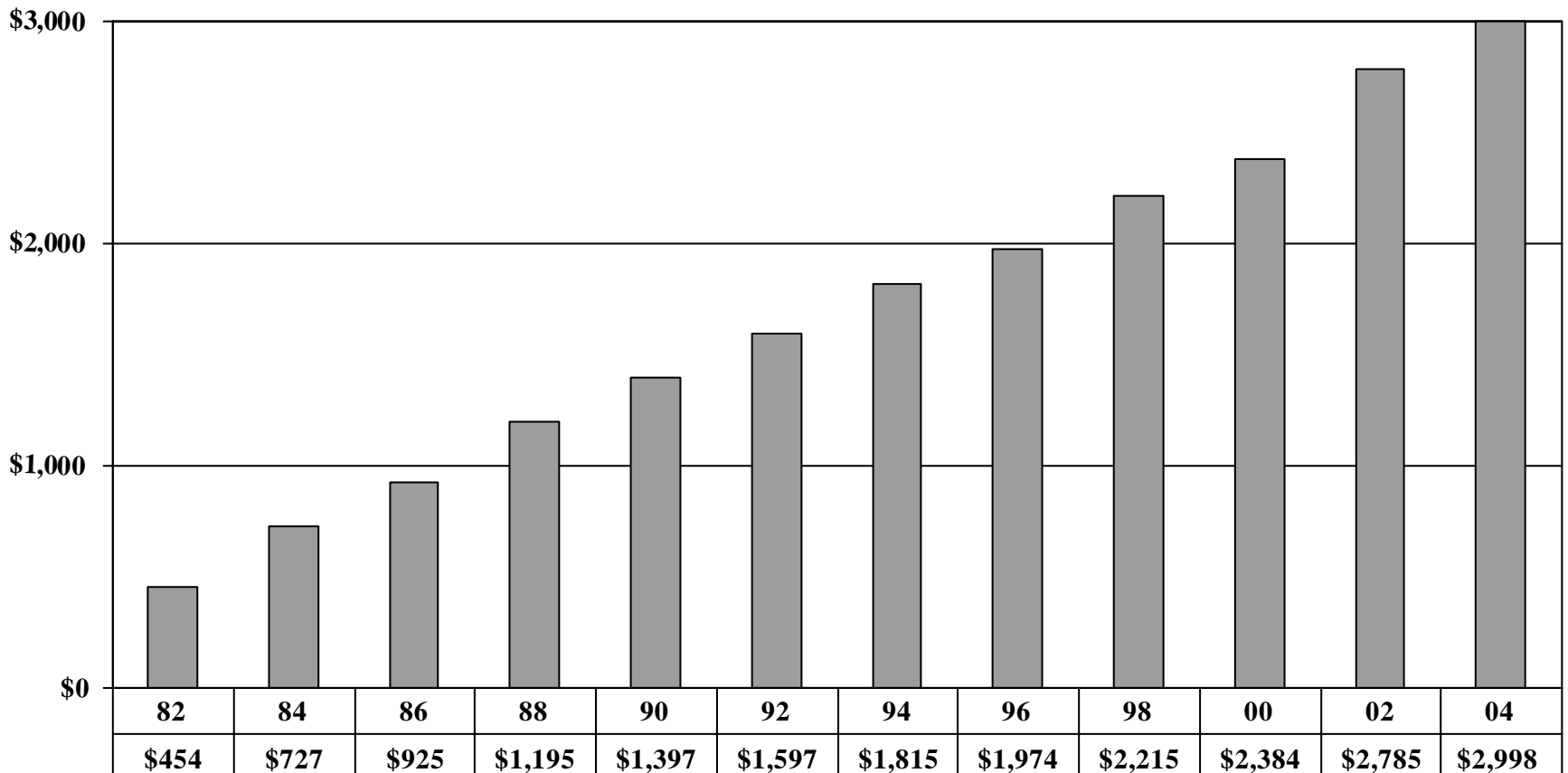


# Circuit Breaker Benefits Amount Paid Per Claimant

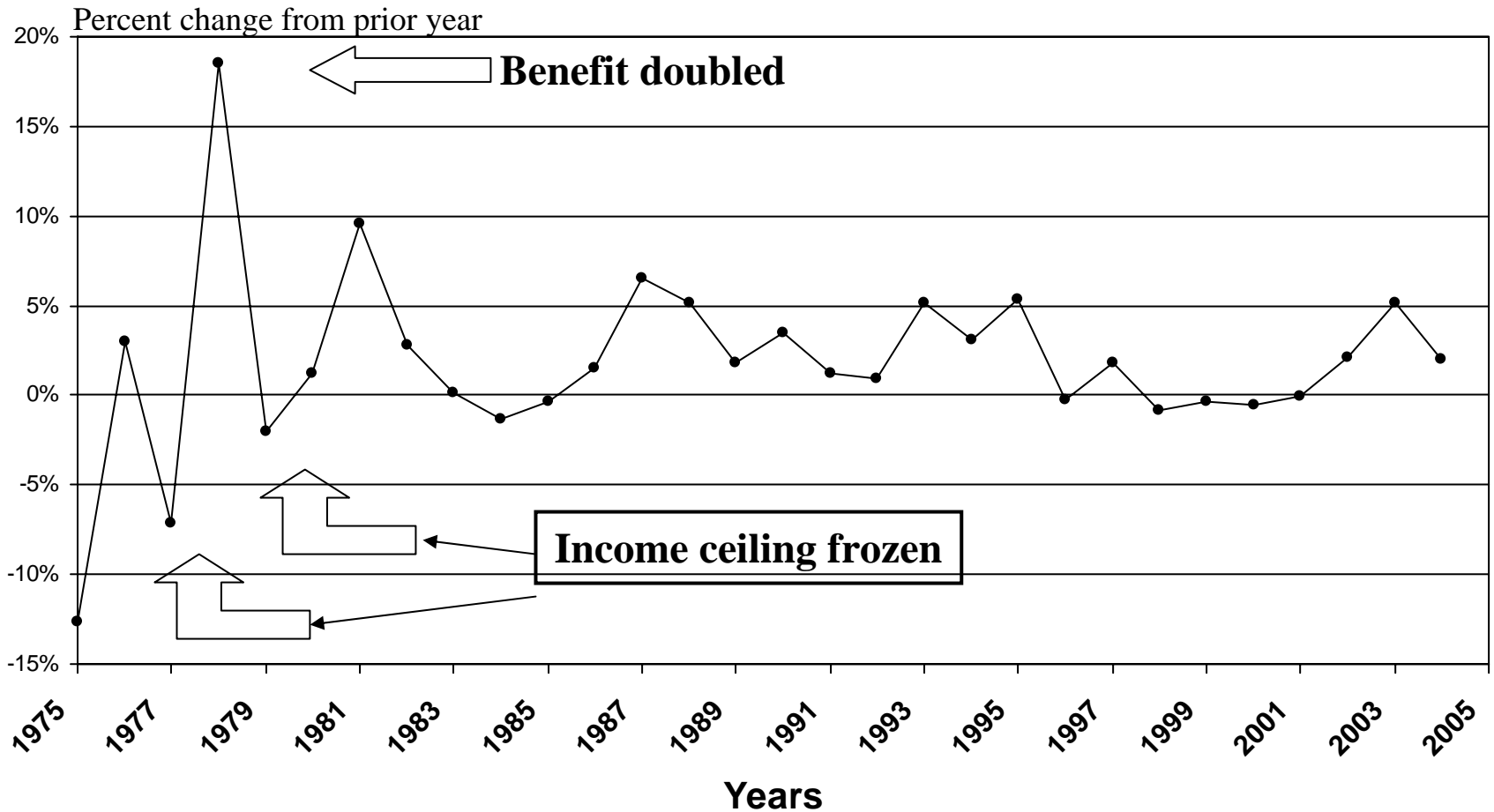


# Circuit Breaker Claimants Medical Expenses Per Claimant

**Income Deduction Claimed**



# Idaho Circuit Breaker Variation in Program Participation



# Circuit Breaker Audit

## Benefits Reduced vs Benefits Increased

