

CIRCUIT BREAKER STATISTICS THROUGH 2006

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. The current report is considered preliminary because it includes only partial data (and some estimates) for Kootenai County.

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 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

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
Totals	678,939		331.65		225.17			

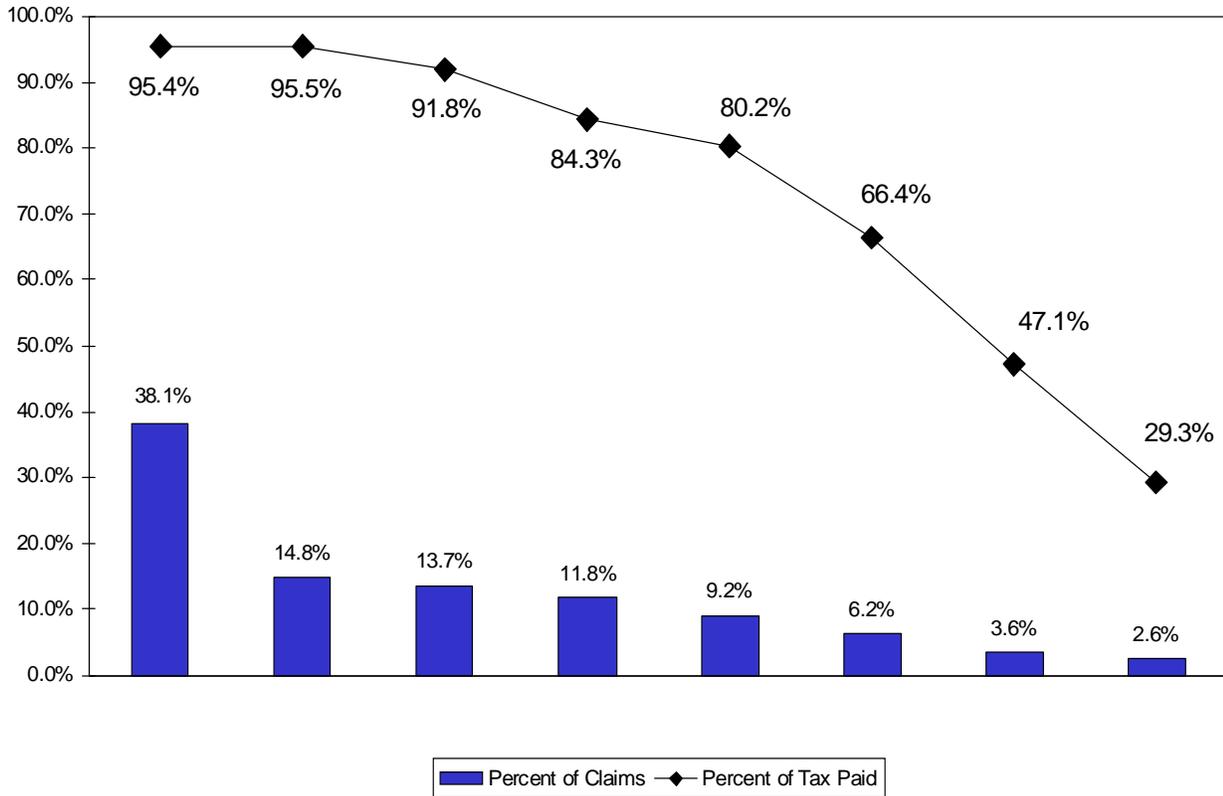
To put these increases in perspective, the Consumer Price Index increased by 209.7% between July 1978 and July 2006. However, inflation adjusted current program costs are only 70% higher than 1978 program costs. During this same period, the number of claimants increased by 82%. The inflation adjusted benefit per claimant is equivalent to 94% 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:

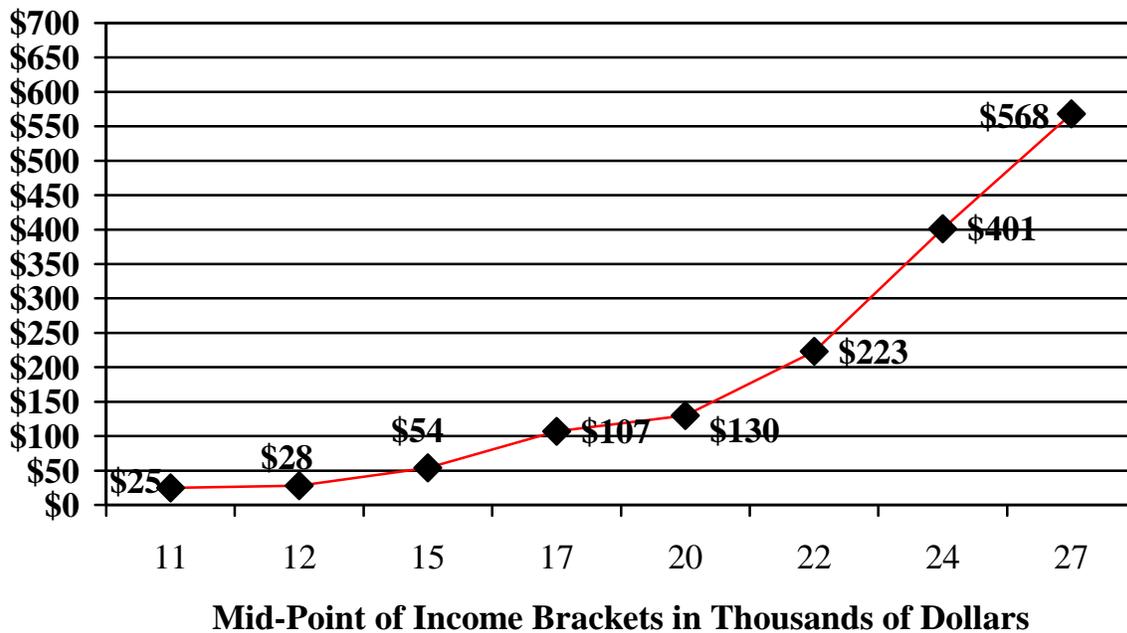
- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
-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

The following charts demonstrate 2006 circuit breaker benefits and remaining taxes for claimants at various income levels:

2006 Circuit Breaker Benefits Percent of Tax Paid



2006 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2006 had income of about \$13,500, while average per claimant property taxes were about \$620 (a decrease of over 20% since 2005), of which circuit breaker benefits typically cover all but \$86 (14%). For claimants with incomes greater than the median, there is a sharp drop off in the percent of taxes paid by the program.

The proportion of each claimant's property taxes paid by program benefits increased significantly in 2006 as a result of legislation that increased the homeowner's exemption, increased property tax reduction program benefits, and decreased overall property taxes by removing most school M&O from this tax source. Because of this legislative action the gap between taxes owing and paid by this program diminished from \$211 (27%) to the current \$86 (14%). The proportion of each claimant's property taxes paid by program benefits increased significantly in 2006 as a result of legislation that increased the homeowner's exemption, increased property tax reduction program benefits, and decreased overall property taxes by removing most school M&O from this tax source. Because of this legislative action the gap between taxes owing and paid by this program diminished from \$211 (27%) to the current \$86 (14%).

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

Cost of Living Adjustments:

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 2006 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 \$11,500 and only about one-fifth in households earning more than \$18,500.

2006 Claimants by Income Bracket Based on Income Received in 2005				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	11,270	10,950	38.1%	38.1%
11,271	13,630	4,262	14.8%	52.9%
13,631	16,060	3,925	13.7%	66.6%
16,061	18,450	3,383	11.8%	78.4%
18,451	20,840	2,647	9.2%	87.6%
20,841	23,210	1,773	6.2%	93.7%
23,211	25,610	1,039	3.6%	97.4%
25,611	28,000	758	2.6%	100.0%
Total:		28,737	100.0%	

Medical Expense Deduction:

The average medical expense deduction increased more than 9% from \$3,120 in 2005 to \$3,413 in 2006. This is considerably more than last year's increase. This year, 82% of all applicants utilized this provision. Since applicants typically receive about 61% of the maximum benefits for which they are eligible, this deduction translates into about \$156 per claim or \$4.5 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 41%.

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 - 2006		
01/31/07		
Status	Number of Claims	% of Claims
Over age 65	23,243	80.9%
Younger Widows	1,416	4.9%
Younger Widowers	127	0.4%
10 + SC VA Disabled	505	1.8%
Non-SC VA Disabled	89	0.3%
Social Security Disabled	3,030	10.5%
Other & Multiple	327	1.1%
Total:	28,737	100.0%

In 2006, participation in the program increased substantially (7.8%). This was the greatest increase in approved claims since 1981 and was due to increased income ceilings which enabled additional claimants to be eligible for benefits. By status category, the greatest increases were for widows younger than age 65 (+16%) and disabled veterans (+12%). The increase in the largest group of participants, those over age 65, was at the overall average rate.

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 \$2,960,330 have been realized. Audit savings related to 2006 claims hit another all time high of \$526,228. In addition, re-audit of 2005 (and prior) claims using additional data not originally available resulted in deficiency notices in the amount of \$29,874, of which 97% has been collected to date.

Alan S. Dornfest
Property Tax Policy Supervisor
January 31, 2007
Revised March 16, 2007

Circuit Breaker: 2006 Claims Summary

03/16/07					
COUNTY	NUMBER OF CLAIMS SUBMITTED 2006	CHANGED OR DISAPPROVED BY STC:		NUMBER OF CLAIMS APPROVED BY STC	2006 APPROVED BENEFITS (\$)
		CHANGES	DISAPPROVALS		
Ada	3,832	331	128	3,704	2,582,640.66
Adams	191	10	25	166	68,502.96
Bannock	1,415	75	17	1,398	911,197.60
Bear Lake	241	15	3	238	67,336.42
Benewah	393	32	27	366	105,053.64
Bingham	775	28	10	765	375,459.88
Blaine	115	23	5	110	93,374.22
Boise	172	17	13	159	49,517.16
Bonner	1,111	110	42	1,069	445,989.94
Bonneville	1,558	40	15	1,543	919,056.40
Boundary	382	39	12	370	143,077.68
Butte	103	10	4	99	35,529.36
Camas	27	6	0	27	12,367.68
Canyon	3,447	333	131	3,316	2,066,987.00
Caribou	186	24	6	180	80,531.46
Cassia	584	81	22	562	185,581.42
Clark	12	7	0	12	2,054.38
Clearwater	373	33	14	359	120,723.10
Custer	141	22	6	135	26,067.18
Elmore	433	19	9	424	221,903.08
Franklin	262	26	6	256	110,488.26
Fremont	504	77	24	480	131,486.30
Gem	680	55	18	662	261,511.74
Gooding	467	58	23	444	200,780.98
Idaho	749	20	8	741	208,716.86
Jefferson	422	45	12	410	181,750.54
Jerome	501	43	5	496	274,980.34
Kootenai	2,701	51	17	2,684	1,529,922.53
Latah	456	29	9	447	227,220.02
Lemhi	352	23	7	345	105,695.80
Lewis	160	21	3	157	65,784.48
Lincoln	112	20	4	108	54,432.50
Madison	278	33	14	264	147,527.90
Minidoka	713	14	10	703	264,100.78
Nez Perce	1,131	81	24	1,107	776,050.08
Oneida	126	24	9	117	45,872.42
Owyhee	280	29	3	277	98,360.56
Payette	792	119	28	764	416,309.34
Power	177	15	7	170	90,514.10
Shoshone	866	31	16	850	436,345.30
Teton	62	18	7	55	17,809.08
Twin Falls	1,637	57	11	1,626	910,659.86
Valley	158	8	4	154	69,789.16
Washington	422	33	4	418	207,080.18
Totals:	29,499	2,185	762	28,737	15,346,140.33
2005	27,160	1,723	504	26,656	15,445,964.83

CIRCUIT BREAKER: 2006 CLAIMS SUMMARY

AUDIT CHECKS COMPLETED IN 2006					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	TAX RET PULLED	NEW APPS NOTED
Ada	3,312	54	3	218	670
Adams	188	3	0	3	20
Bannock	1,352	0	0	71	165
Bear Lake	240	4	2	0	10
Benewah	335	4	0	7	55
Bingham	735	8	1	11	97
Blaine	99	4	0	2	21
Boise	156	6	0	1	29
Bonner	1,033	32	3	46	148
Bonneville	1,503	5	0	62	229
Boundary	346	13	1	5	45
Butte	99	2	0	0	12
Camas	28	1	0	0	4
Canyon	3,102	88	10	335	490
Caribou	162	5	1	2	21
Cassia	571	5	1	48	59
Clark	7	0	0	0	4
Clearwater	348	6	1	1	75
Custer	127	5	0	2	28
Elmore	385	3	0	7	109
Franklin	272	7	0	26	15
Fremont	396	6	4	2	143
Gem	639	10	0	6	92
Gooding	446	8	0	15	30
Idaho	684	4	0	9	127
Jefferson	397	4	0	3	70
Jerome	505	5	0	12	63
Kootenai	2,433	9	0	23	408
Latah	406	2	2	9	68
Lemhi	341	14	0	11	44
Lewis	131	8	0	3	29
Lincoln	109	2	0	2	16
Madison	253	4	1	30	50
Minidoka	684	1	1	2	96
Nez Perce	1,065	16	2	21	221
Oneida	138	3	0	8	13
Owyhee	270	5	0	23	41
Payette	724	13	1	41	108
Power	165	2	0	2	21
Shoshone	762	9	0	17	144
Teton	61	4	1	3	9
Twin Falls	1,573	3	0	16	288
Valley	169	2	0	3	16
Washington	409	3	1	14	54
Totals:	27,160	392	36	1,122	4,457

PROPERTY TAX REDUCTION: 2006 CLAIMS SUMMARY

03/15/07 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	139,255.00	3,569.00	135,686.00	13,572,430.00	3,249	87.7%	4,177.42	3,664.26
Adams	6,334.00	112.00	6,222.00	665,308.00	158	95.2%	4,210.81	4,007.88
Bannock	14,830.00	1,784.00	13,046.00	4,963,953.00	1,217	87.1%	4,078.84	3,550.75
Bear Lake	1,166.00	0.00	1,166.00	805,496.00	207	87.0%	3,891.29	3,384.44
Benewah	11,939.00	746.00	11,193.00	856,666.00	259	70.8%	3,307.59	2,340.62
Bingham	6,479.00	0.00	6,479.00	2,118,995.00	599	78.3%	3,537.55	2,769.93
Blaine	5,247.00	1,630.00	3,617.00	416,433.00	91	82.7%	4,576.19	3,785.75
Boise	5,874.00	0.00	5,874.00	433,341.00	124	78.0%	3,494.69	2,725.42
Bonner	26,162.00	72.00	26,090.00	3,316,953.00	788	73.7%	4,209.33	3,102.86
Bonneville	12,129.00	140.00	11,989.00	5,289,232.00	1,293	83.8%	4,090.67	3,427.89
Boundary	5,589.00	280.00	5,309.00	988,660.00	304	82.2%	3,252.17	2,672.05
Butte	2,443.00	0.00	2,443.00	314,680.00	71	71.7%	4,432.11	3,178.59
Camas	381.00	0.00	381.00	151,436.00	26	96.3%	5,824.46	5,608.74
Canyon	107,438.00	6,924.00	100,514.00	10,901,013.00	2,871	86.6%	3,796.94	3,287.40
Caribou	3,889.00	0.00	3,889.00	687,474.00	158	87.8%	4,351.10	3,819.30
Cassia	10,351.00	154.00	10,197.00	1,249,018.00	300	53.4%	4,163.39	2,222.45
Clark	143.00	0.00	143.00	70,668.00	10	83.3%	7,066.80	5,889.00
Clearwater	5,774.00	0.00	5,774.00	1,074,780.00	308	85.8%	3,489.55	2,993.82
Custer	1,938.00	0.00	1,938.00	389,918.00	109	80.7%	3,577.23	2,888.28
Elmore	7,508.00	430.00	7,078.00	1,204,529.00	326	76.9%	3,694.87	2,840.87
Franklin	4,314.00	0.00	4,314.00	895,941.00	212	82.8%	4,226.14	3,499.77
Fremont	10,323.00	370.00	9,953.00	1,211,382.00	298	62.1%	4,065.04	2,523.71
Gem	8,840.00	0.00	8,840.00	2,121,467.00	551	83.2%	3,850.21	3,204.63
Gooding	10,650.00	585.00	10,065.00	1,610,642.00	385	86.7%	4,183.49	3,627.57
Idaho	1,887.00	0.00	1,887.00	2,206,492.00	540	72.9%	4,086.10	2,977.72
Jefferson	7,053.00	67.00	6,986.00	951,510.00	253	61.7%	3,760.91	2,320.76
Jerome	5,243.00	130.00	5,113.00	1,383,350.00	405	81.7%	3,415.68	2,789.01
Kootenai	17,107.00	70.00	17,037.00	8,521,997.00	2,227	83.0%	3,826.67	3,175.11
Latah	8,968.00	1,246.00	7,722.00	1,342,541.00	344	77.0%	3,902.74	3,003.45
Lemhi	2,868.00	0.00	2,868.00	818,646.00	244	70.7%	3,355.11	2,372.89
Lewis	2,200.00	310.00	1,890.00	380,059.00	129	82.2%	2,946.19	2,420.76
Lincoln	2,555.00	1,365.00	1,190.00	336,555.00	76	70.4%	4,428.36	3,116.25
Madison	10,279.00	638.00	9,641.00	326,872.00	216	81.8%	1,513.30	1,238.15
Minidoka	4,628.00	20.00	4,608.00	2,082,422.00	583	82.9%	3,571.91	2,962.19
Nez Perce	28,565.00	240.00	28,325.00	4,430,352.00	970	87.6%	4,567.37	4,002.12
Oneida	3,703.00	0.00	3,703.00	431,911.00	106	90.6%	4,074.63	3,691.55
Owyhee	1,760.00	2.00	1,758.00	669,825.00	197	71.1%	3,400.13	2,418.14
Payette	7,790.00	1,249.00	6,541.00	1,992,361.00	610	79.8%	3,266.17	2,607.80
Power	4,463.00	0.00	4,463.00	634,441.00	148	87.1%	4,286.76	3,732.01
Shoshone	10,850.00	480.00	10,370.00	2,475,384.00	709	83.4%	3,491.37	2,912.22
Teton	1,611.00	0.00	1,611.00	162,656.00	54	98.2%	3,012.15	2,957.38
Twin Falls	12,360.00	920.00	11,440.00	5,297,522.00	1,396	85.9%	3,794.79	3,258.01
Valley	3,444.00	0.00	3,444.00	539,941.00	129	83.8%	4,185.59	3,506.11
Washington	3,531.00	100.00	3,431.00	1,175,906.00	345	82.5%	3,408.42	2,813.17
Totals:	549,861.00	23,633.00	526,228.00	91,471,158.00	23,595	82.1%	3,876.72	3,183.04

2006 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

2006 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
04/13/07									
			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	126	18	30	18	289	1	0	50	532
Adams	12	0	11	0	22	0	0	0	45
Bannock	96	9	20	5	171	0	0	39	340
Bear Lake	14	1	3	1	18	0	0	0	37
Benewah	12	3	17	2	71	0	0	0	105
Bingham	35	2	11	2	85	0	0	0	135
Blaine	5	0	3	0	4	0	0	0	12
Boise	6	1	8	3	26	0	0	0	44
Bonner	73	8	51	12	232	0	0	0	376
Bonneville	69	9	18	1	155	0	0	16	268
Boundary	13	1	10	2	59	0	0	0	85
Butte	6	0	2	0	9	0	0	0	17
Camas	0	0	0	0	0	0	0	0	0
Canyon	182	21	61	9	289	0	0	2	564
Caribou	12	0	0	3	11	0	0	0	26
Cassia	32	0	1	0	46	0	0	0	79
Clark	1	0	0	0	1	0	0	0	2
Clearwater	8	1	8	1	65	0	0	0	83
Custer	4	1	2	0	9	0	0	0	16
Elmore	25	1	23	1	40	0	0	0	90
Franklin	12	0	2	1	13	0	0	0	28
Fremont	29	4	9	0	57	0	0	0	99
Gem	42	3	20	0	67	0	0	0	132
Gooding	22	1	5	2	31	0	0	9	70
Idaho	23	5	20	0	105	0	0	10	163
Jefferson	25	2	6	0	28	0	0	3	64
Jerome	14	1	7	1	36	0	0	3	62
Kootenai	162	6	37	7	286	0	0	94	592
Latah	16	2	11	2	66	0	0	5	102
Lemhi	19	1	26	2	38	0	0	5	91
Lewis	6	1	4	1	34	0	0	6	52
Lincoln	8	1	0	0	8	0	0	2	19
Madison	14	1	1	0	19	0	0	6	41
Minidoka	41	4	4	2	59	0	0	12	122
Nez Perce	54	1	24	0	111	0	0	6	196
Oneida	4	1	1	0	11	0	0	2	19
Owyhee	19	0	6	3	28	0	0	5	61
Payette	31	1	3	4	81	0	0	15	135
Power	11	0	1	0	24	0	0	1	37
Shoshone	41	10	17	3	147	0	0	6	224
Teton	2	1	0	0	2	0	0	0	5
Twin Falls	68	3	14	0	127	0	0	28	240
Valley	9	2	6	0	15	0	0	1	33
Washington	13	0	2	1	35	0	0	0	51
Totals:	1,416	127	505	89	3,030	1	0	326	5,494
% of Approved Claims	4.93%	0.44%	1.76%	0.31%	10.54%	0.00%	0.00%	1.13%	19.12%

2006 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65

COUNTY	Only			10% SC	NSC						
	Over			DIS	DIS.	SS				MULTIPLE	SUB
	65	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	TOTAL	GRAND TOTAL
Ada	1,612	1,114	187	85	24	0	43	6	101	3,172	3,704
Adams	55	43	6	12	1	0	0	0	4	121	166
Bannock	396	549	21	23	9	0	7	0	53	1,058	1,398
Bear Lake	71	84	8	1	5	0	0	0	32	201	238
Benewah	135	98	8	12	3	0	1	0	4	261	366
Bingham	324	228	42	4	4	0	0	1	27	630	765
Blaine	54	34	4	0	0	0	0	0	6	98	110
Boise	62	30	11	6	2	0	1	0	3	115	159
Bonner	285	261	61	35	11	0	21	1	18	693	1,069
Bonneville	595	543	76	14	2	0	12	4	29	1,275	1,543
Boundary	182	64	16	12	1	0	0	3	7	285	370
Butte	33	31	13	0	0	0	0	0	3	80	97
Camas	14	8	3	0	0	0	1	0	1	27	27
Canyon	1,251	1,283	101	45	23	0	21	1	29	2,754	3,318
Caribou	60	87	6	0	0	0	0	0	1	154	180
Cassia	337	120	8	0	0	0	0	2	16	483	562
Clark	5	5	0	0	0	0	0	0	0	10	12
Clearwater	159	93	13	4	3	0	2	1	1	276	359
Custer	58	45	6	5	1	0	1	0	3	119	135
Elmore	218	49	41	16	2	0	1	0	7	334	424
Franklin	117	91	12	3	1	0	0	0	4	228	256
Fremont	154	166	35	5	3	0	6	0	12	381	480
Gem	264	186	44	15	7	0	5	0	9	530	662
Gooding	174	153	17	12	7	0	5	0	6	374	444
Idaho	331	179	28	13	2	0	4	0	21	578	741
Jefferson	137	163	24	5	2	0	10	0	5	346	410
Jerome	263	121	27	12	2	0	2	0	7	434	496
Kootenai	1,292	610	107	35	1	0	7	1	39	2,092	2,684
Latah	159	143	24	4	2	0	6	0	7	345	447
Lemhi	180	49	11	8	1	0	1	0	4	254	345
Lewis	62	30	9	3	0	0	1	0	0	105	157
Lincoln	48	31	9	1	0	0	0	0	0	89	108
Madison	126	83	6	1	0	0	3	0	4	223	264
Minidoka	278	230	36	12	2	0	6	0	17	581	703
Nez Perce	578	247	40	17	6	0	2	0	21	911	1,107
Oneida	43	47	2	1	1	0	3	0	1	98	117
Owyhee	106	82	13	5	3	0	3	1	3	216	277
Payette	328	201	39	15	5	0	6	0	35	629	764
Power	81	40	6	3	1	0	0	1	1	133	170
Shoshone	291	257	48	11	0	0	1	0	18	626	850
Teton	36	8	4	1	0	0	1	0	0	50	55
Twin Falls	474	725	105	37	9	0	15	2	19	1,386	1,626
Valley	46	53	12	5	2	0	1	1	1	121	154
Washington	277	67	15	1	1	0	2	0	4	367	418
Totals:	11,751	8,731	1,304	499	149	0	201	25	583	23,243	28,737
% of Approved Claims	40.89%	30.38%	4.54%	1.74%	0.52%	0.00%	0.70%	0.09%	2.03%	80.88%	100.00%

2006 Income Stratification of Property Tax Reduction Applications
Maximum Eligibility Amounts Shown in ()

04/16/07	11,270 OR LESS (\$1,320)	\$11,271 - \$13,630 (\$1290/\$1160)	\$13,631- \$16,060 (\$1120/\$990)	\$16,061 - \$18,450 (\$960/\$820)	\$18,451 - \$20,840 (\$790/\$660)	\$20,841 - \$23,210 (\$620/\$490)	\$23,211 - \$25,610 (\$450/\$320)	\$25,611 - \$28,000 (\$290/\$150)	CLAIMS APPROVED	REDUCTION
Ada	1,167	553	528	486	409	276	156	129	3,704	84.2%
Adams	66	24	25	12	3	14	10	12	166	48.7%
Bannock	499	242	217	168	134	83	36	19	1,398	76.0%
Bear Lake	95	39	32	28	19	15	6	4	238	32.2%
Benewah	129	53	48	43	31	26	18	18	366	34.2%
Bingham	290	140	95	97	79	27	14	23	765	57.6%
Blaine	41	12	23	7	7	10	6	4	110	94.9%
Boise	58	24	16	27	13	11	6	4	159	36.4%
Bonner	381	167	135	119	108	87	41	31	1,069	49.5%
Bonneville	582	240	236	178	140	94	43	30	1,543	68.0%
Boundary	162	40	52	42	32	20	17	5	370	41.1%
Butte	29	14	17	18	7	7	3	4	99	42.7%
Camas	6	2	4	5	2	4	3	1	27	57.2%
Canyon	1,286	453	415	410	321	196	136	99	3,316	70.9%
Caribou	65	27	32	23	21	5	6	1	180	50.2%
Cassia	209	90	91	68	41	34	18	11	562	37.8%
Clark	3	2	1	4	1	0	0	1	12	21.6%
Clearwater	122	47	59	41	38	20	17	15	359	39.2%
Custer	51	23	22	21	8	5	3	2	135	21.8%
Elmore	168	76	52	43	39	20	14	12	424	61.2%
Franklin	119	25	39	23	23	16	6	5	256	44.6%
Fremont	237	44	65	43	37	25	20	9	480	28.0%
Gem	235	104	85	86	59	57	19	17	662	46.5%
Gooding	182	67	50	58	38	27	17	5	444	50.9%
Idaho	315	97	105	75	62	43	20	24	741	30.9%
Jefferson	180	50	50	43	38	27	11	11	410	48.1%
Jerome	208	78	61	62	32	27	18	10	496	62.3%
Kootenai	1,019	393	365	322	233	158	112	82	2,684	65.5%
Latah	197	62	50	50	35	27	17	9	447	55.9%
Lemhi	150	42	42	36	40	14	12	9	345	33.3%
Lewis	58	28	17	18	16	9	5	6	157	50.5%
Lincoln	42	19	13	14	8	5	4	3	108	58.9%
Madison	91	43	39	37	27	11	9	7	264	65.6%
Minidoka	311	108	106	63	49	32	19	15	703	41.1%
Nez Perce	435	139	149	124	113	79	38	30	1,107	78.5%
Oneida	60	9	13	11	10	8	2	4	117	39.5%
Owyhee	129	38	31	30	27	10	10	2	277	38.0%
Payette	283	116	120	82	62	58	36	7	764	62.5%
Power	69	23	17	21	17	10	9	4	170	60.4%
Shoshone	298	135	103	106	87	58	33	30	850	61.4%
Teton	25	6	3	9	5	5	2	0	55	34.7%
Twin Falls	647	279	226	186	128	74	51	35	1,626	64.2%
Valley	64	22	16	18	11	16	4	3	154	51.2%
Washington	187	67	60	26	37	23	12	6	418	54.7%
Totals:	10,950	4,262	3,925	3,383	2,647	1,773	1,039	758	28,737	61.2%
% of Approved Claims	38.10%	14.83%	13.66%	11.77%	9.21%	6.17%	3.62%	2.64%	100.00%	

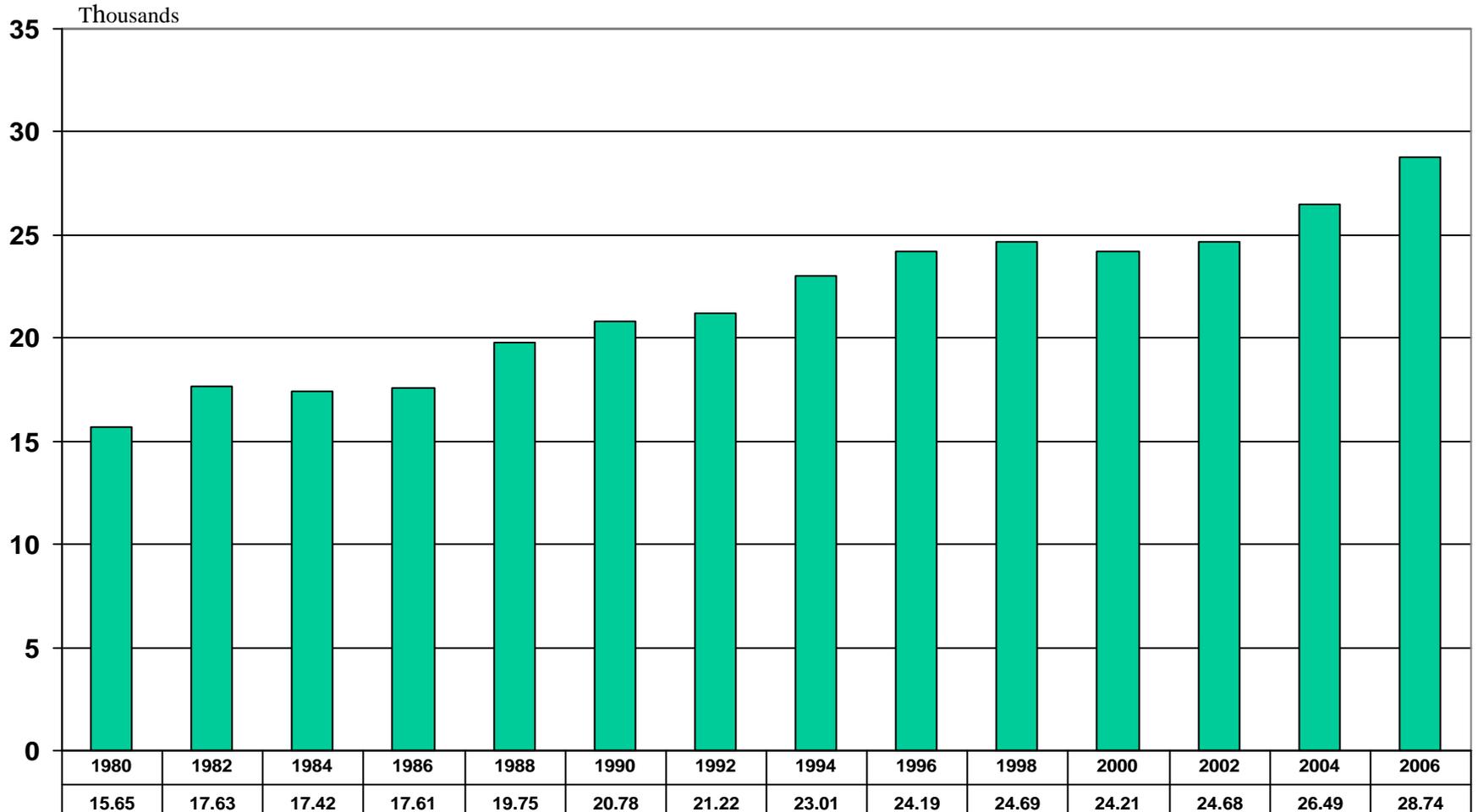
2006 Circuit Breaker Benefits to be paid:			
Property Tax Reduction Payments to be Paid:			
04/16/07	Total	December 20, 2006	June 20, 2007
COUNTY			
Ada	2,582,640.66	1,291,320.33	1,291,320.33
Adams	68,502.96	34,251.48	34,251.48
Bannock	911,197.60	455,598.80	455,598.80
Bear Lake	67,336.42	33,668.21	33,668.21
Benewah	105,053.64	52,526.82	52,526.82
Bingham	375,459.88	187,729.94	187,729.94
Blaine	93,374.22	46,687.11	46,687.11
Boise	49,517.16	24,758.58	24,758.58
Bonner	445,989.94	222,994.97	222,994.97
Bonneville	919,056.40	459,528.20	459,528.20
Boundary	143,077.68	71,538.84	71,538.84
Butte	35,529.36	17,764.68	17,764.68
Camas	12,367.68	6,183.84	6,183.84
Canyon	2,066,987.00	1,033,493.50	1,033,493.50
Caribou	80,531.46	40,265.73	40,265.73
Cassia	185,581.42	92,790.71	92,790.71
Clark	2,054.38	1,027.19	1,027.19
Clearwater	120,723.10	60,361.55	60,361.55
Custer	26,067.18	13,033.59	13,033.59
Elmore	221,903.08	110,951.54	110,951.54
Franklin	110,488.26	55,244.13	55,244.13
Fremont	131,486.30	65,743.15	65,743.15
Gem	261,511.74	130,755.87	130,755.87
Gooding	200,780.98	100,390.49	100,390.49
Idaho	208,716.86	104,358.43	104,358.43
Jefferson	181,750.54	90,875.27	90,875.27
Jerome	274,980.34	137,490.17	137,490.17
Kootenai	1,529,922.53	764,961.27	764,961.27
Latah	227,220.02	113,610.01	113,610.01
Lemhi	105,695.80	52,847.90	52,847.90
Lewis	65,784.48	32,892.24	32,892.24
Lincoln	54,432.50	27,216.25	27,216.25
Madison	147,527.90	73,763.95	73,763.95
Minidoka	264,100.78	132,050.39	132,050.39
Nez Perce	776,050.08	388,025.04	388,025.04
Oneida	45,872.42	22,936.21	22,936.21
Owyhee	98,360.56	49,180.28	49,180.28
Payette	416,309.34	208,154.67	208,154.67
Power	90,514.10	45,257.05	45,257.05
Shoshone	436,345.30	218,172.65	218,172.65
Teton	17,809.08	8,904.54	8,904.54
Twin Falls	910,659.86	455,329.93	455,329.93
Valley	69,789.16	34,894.58	34,894.58
Washington	207,080.18	103,540.09	103,540.09
Totals:	15,346,140.33	7,673,070.17	7,673,070.17

CHANGE IN CLAIMS SUBMITTED 2006 vs 2005				
02/01/07	Number of Claims Submitted 2005	Number of Claims Submitted 2006	Change in Number of Claims	Percent Change
COUNTY				
Ada	3,312	3,832	520	15.7%
Adams	188	191	3	1.6%
Bannock	1,352	1,415	63	4.7%
Bear Lake	240	241	1	0.4%
Benewah	335	393	58	17.3%
Bingham	735	775	40	5.4%
Blaine	99	115	16	16.2%
Boise	156	172	16	10.3%
Bonner	1,033	1,111	78	7.6%
Bonneville	1,503	1,558	55	3.7%
Boundary	346	382	36	10.4%
Butte	99	103	4	4.0%
Camas	28	27	(1)	-3.6%
Canyon	3,102	3,447	345	11.1%
Caribou	162	186	24	14.8%
Cassia	571	584	13	2.3%
Clark	7	12	5	71.4%
Clearwater	348	373	25	7.2%
Custer	127	141	14	11.0%
Elmore	385	433	48	12.5%
Franklin	272	262	(10)	-3.7%
Fremont	396	504	108	27.3%
Gem	639	680	41	6.4%
Gooding	446	467	21	4.7%
Idaho	684	749	65	9.5%
Jefferson	397	422	25	6.3%
Jerome	505	501	(4)	-0.8%
Kootenai	2,433	2,684	251	10.3%
Latah	406	456	50	12.3%
Lemhi	341	352	11	3.2%
Lewis	131	160	29	22.1%
Lincoln	109	112	3	2.8%
Madison	253	278	25	9.9%
Minidoka	684	713	29	4.2%
Nez Perce	1,065	1,131	66	6.2%
Oneida	138	126	(12)	-8.7%
Owyhee	270	280	10	3.7%
Payette	724	792	68	9.4%
Power	165	177	12	7.3%
Shoshone	762	866	104	13.6%
Teton	61	62	1	1.6%
Twin Falls	1,573	1,637	64	4.1%
Valley	169	158	(11)	-6.5%
Washington	409	422	13	3.2%
Totals:	27,160	29,482	2,322	8.5%

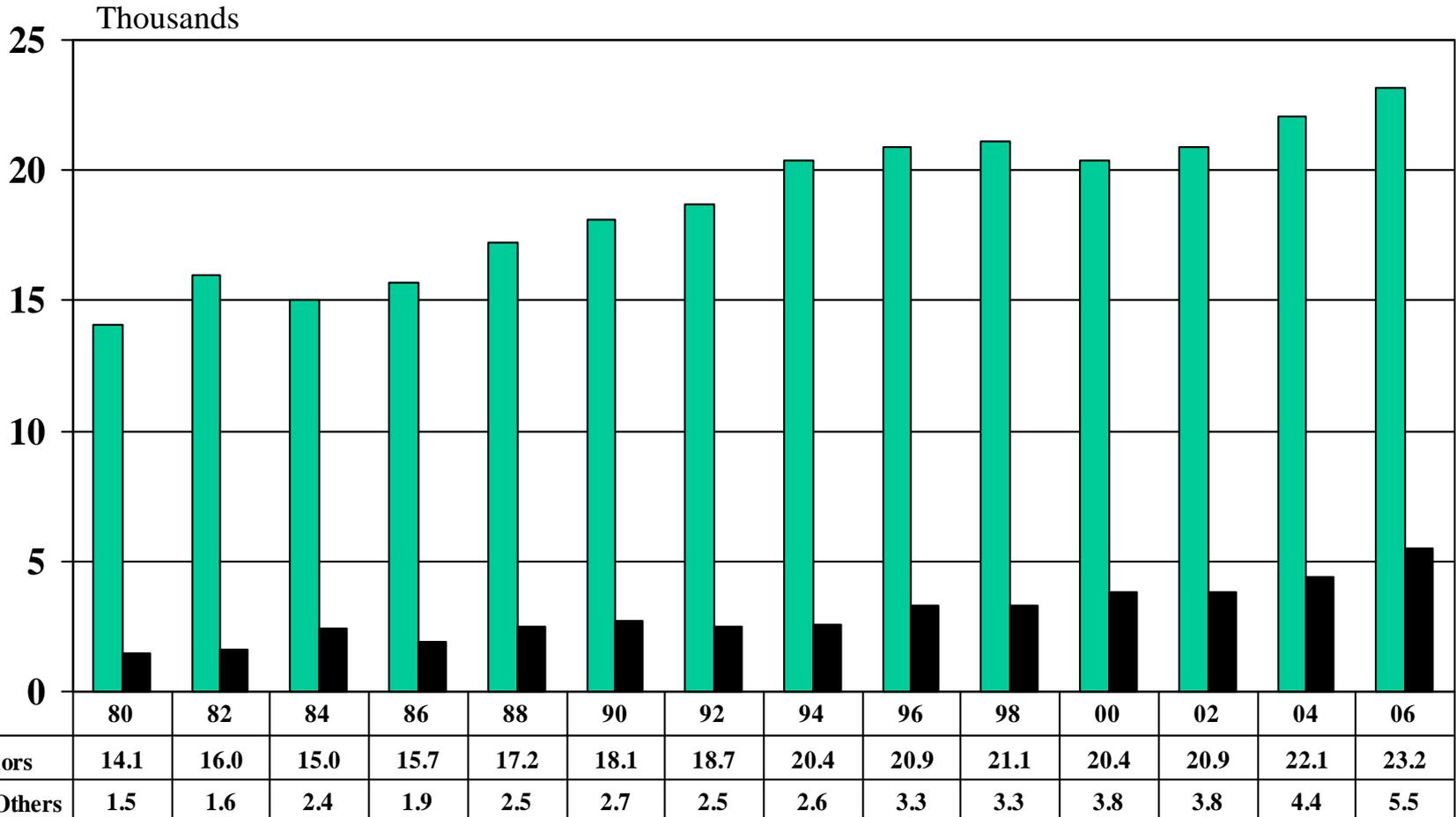
Circuit Breaker Claims Comparison

04/16/07 COUNTY	2005 Approved Claims	2006 Approved Claims	Change in Approved Claims	2005 Approved Benefits (\$)	2006 Approved Benefits (\$)	% Change in Approved Benefits	2005 Benefits per Claim	2006 Benefits per Claim	% Change in Per Claim Benefits
Ada	3,258	3,704	446	2,277,718.46	2,582,640.66	13.39%	699.12	697.26	-0.27%
Adams	179	166	(13)	77,610.76	68,502.96	-11.74%	433.58	412.67	-4.82%
Bannock	1,340	1,398	58	854,053.28	911,197.60	6.69%	637.35	651.79	2.26%
Bear Lake	236	238	2	93,090.86	67,336.42	-27.67%	394.45	282.93	-28.27%
Benewah	326	366	40	114,130.84	105,053.64	-7.95%	350.09	287.03	-18.01%
Bingham	728	765	37	391,010.64	375,459.88	-3.98%	537.10	490.80	-8.62%
Blaine	98	110	12	79,151.94	93,374.22	17.97%	807.67	848.86	5.10%
Boise	154	159	5	73,254.38	49,517.16	-32.40%	475.68	311.43	-34.53%
Bonner	1,000	1,069	69	479,824.44	445,989.94	-7.05%	479.82	417.20	-13.05%
Bonneville	1,472	1,543	71	919,604.28	919,056.40	-0.06%	624.73	595.63	-4.66%
Boundary	336	370	34	162,123.14	143,077.68	-11.75%	482.51	386.70	-19.86%
Butte	95	99	4	33,487.36	35,529.36	6.10%	352.50	358.88	1.81%
Camas	28	27	(1)	15,838.52	12,367.68	-21.91%	565.66	458.06	-19.02%
Canyon	3,066	3,316	250	2,060,317.76	2,066,987.00	0.32%	671.99	623.34	-7.24%
Caribou	159	180	21	84,507.26	80,531.46	-4.70%	531.49	447.40	-15.82%
Cassia	541	562	21	215,058.34	185,581.42	-13.71%	397.52	330.22	-16.93%
Clark	7	12	5	1,251.88	2,054.38	64.10%	178.84	171.20	-4.27%
Clearwater	345	359	14	130,657.64	120,723.10	-7.60%	378.72	336.28	-11.21%
Custer	122	135	13	37,937.34	26,067.18	-31.29%	310.96	193.09	-37.91%
Elmore	378	424	46	211,426.68	221,903.08	4.96%	559.33	523.36	-6.43%
Franklin	267	256	(11)	151,838.08	110,488.26	-27.23%	568.68	431.59	-24.11%
Fremont	390	480	90	178,380.32	131,486.30	-26.29%	457.39	273.93	-40.11%
Gem	622	662	40	315,885.78	261,511.74	-17.21%	507.85	395.03	-22.22%
Gooding	432	444	12	238,358.02	200,780.98	-15.76%	551.75	452.21	-18.04%
Idaho	668	741	73	244,374.94	208,716.86	-14.59%	365.83	281.67	-23.01%
Jefferson	387	410	23	201,706.26	181,750.54	-9.89%	521.20	443.29	-14.95%
Jerome	499	496	(3)	289,489.32	274,980.34	-5.01%	580.14	554.40	-4.44%
Kootenai	2,395	2,684	289	1,528,420.92	1,529,922.53	0.10%	638.17	570.02	-10.68%
Latah	401	447	46	232,123.28	227,220.02	-2.11%	578.86	508.32	-12.19%
Lemhi	335	345	10	133,595.74	105,695.80	-20.88%	398.79	306.36	-23.18%
Lewis	127	157	30	62,371.66	65,784.48	5.47%	491.12	419.01	-14.68%
Lincoln	108	108	0	60,345.30	54,432.50	-9.80%	558.75	504.00	-9.80%
Madison	245	264	19	146,786.94	147,527.90	0.50%	599.13	558.82	-6.73%
Minidoka	675	703	28	308,728.36	264,100.78	-14.46%	457.38	375.68	-17.86%
Nez Perce	1,056	1,107	51	722,225.68	776,050.08	7.45%	683.93	701.04	2.50%
Oneida	133	117	(16)	67,305.08	45,872.42	-31.84%	506.05	392.07	-22.52%
Owyhee	259	277	18	108,253.54	98,360.56	-9.14%	417.97	355.09	-15.04%
Payette	706	764	58	435,720.10	416,309.34	-4.45%	617.17	544.91	-11.71%
Power	163	170	7	93,686.86	90,514.10	-3.39%	574.77	532.44	-7.36%
Shoshone	744	850	106	372,008.44	436,345.30	17.29%	500.01	513.35	2.67%
Teton	59	55	(4)	30,965.47	17,809.08	-42.49%	524.84	323.80	-38.30%
Twin Falls	1,555	1,626	71	887,061.56	910,659.86	2.66%	570.46	560.06	-1.82%
Valley	161	154	(7)	82,549.66	69,789.16	-15.46%	512.73	453.18	-11.62%
Washington	401	418	17	241,727.72	207,080.18	-14.33%	602.81	495.41	-17.82%
Totals:	26,493	28,737	2,244	14,966,729.77	15,346,140.33	2.54%	564.93	534.02	-5.47%

Circuit Breaker Claimants Total Number Approved

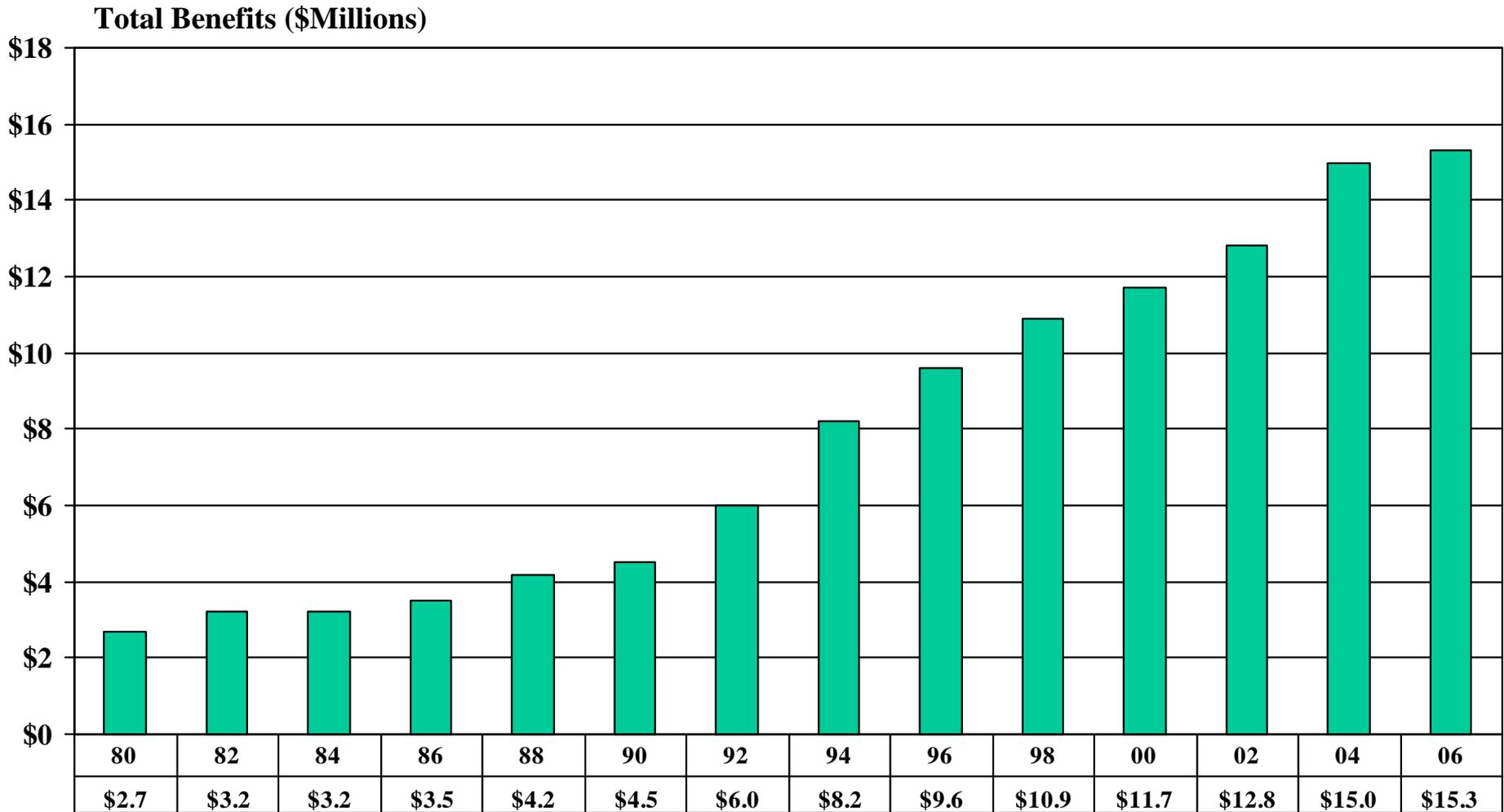


Circuit Breaker Claimants Total vs Senior Citizens

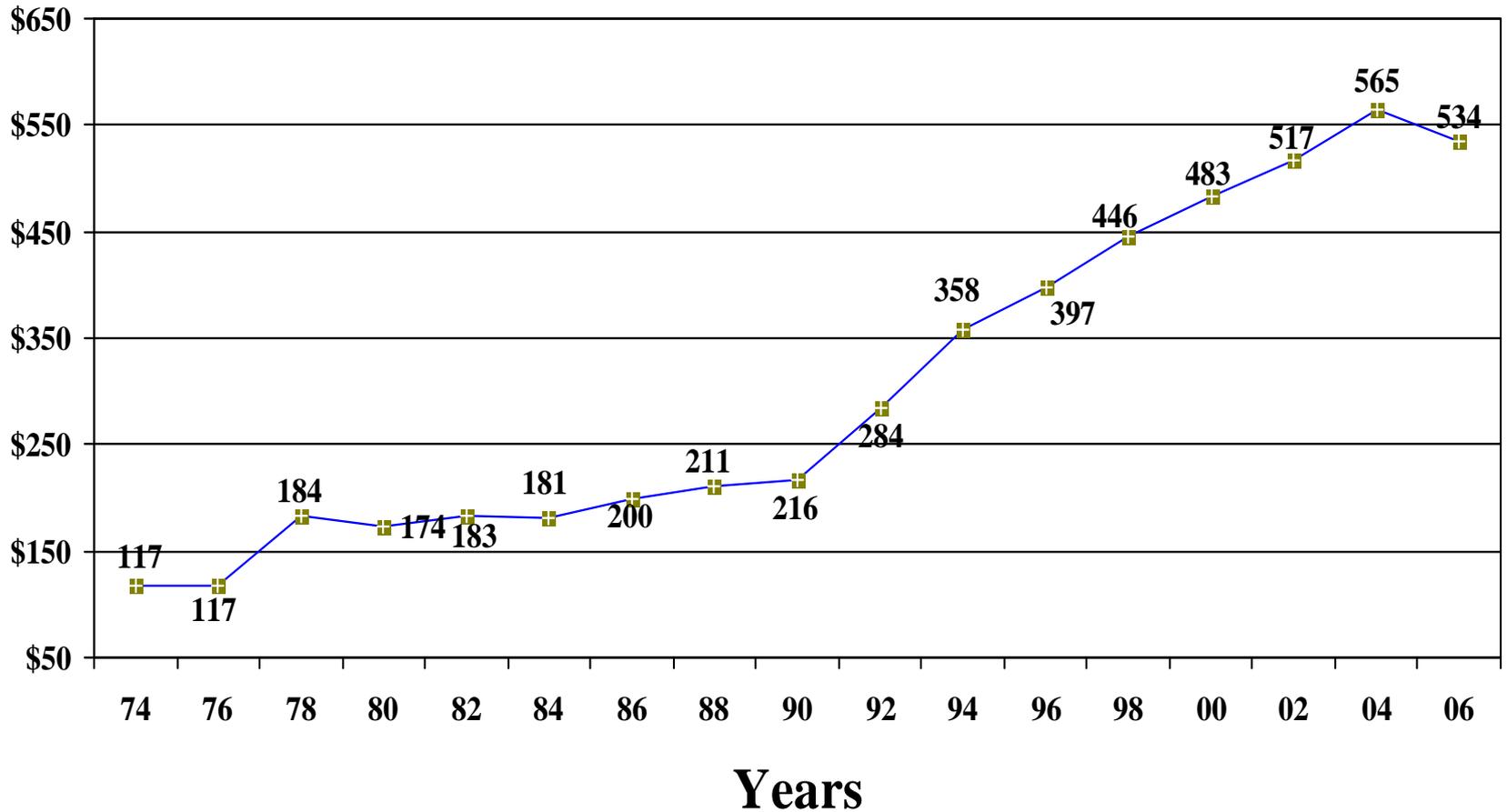


Totals may not balance to other charts due to rounding.

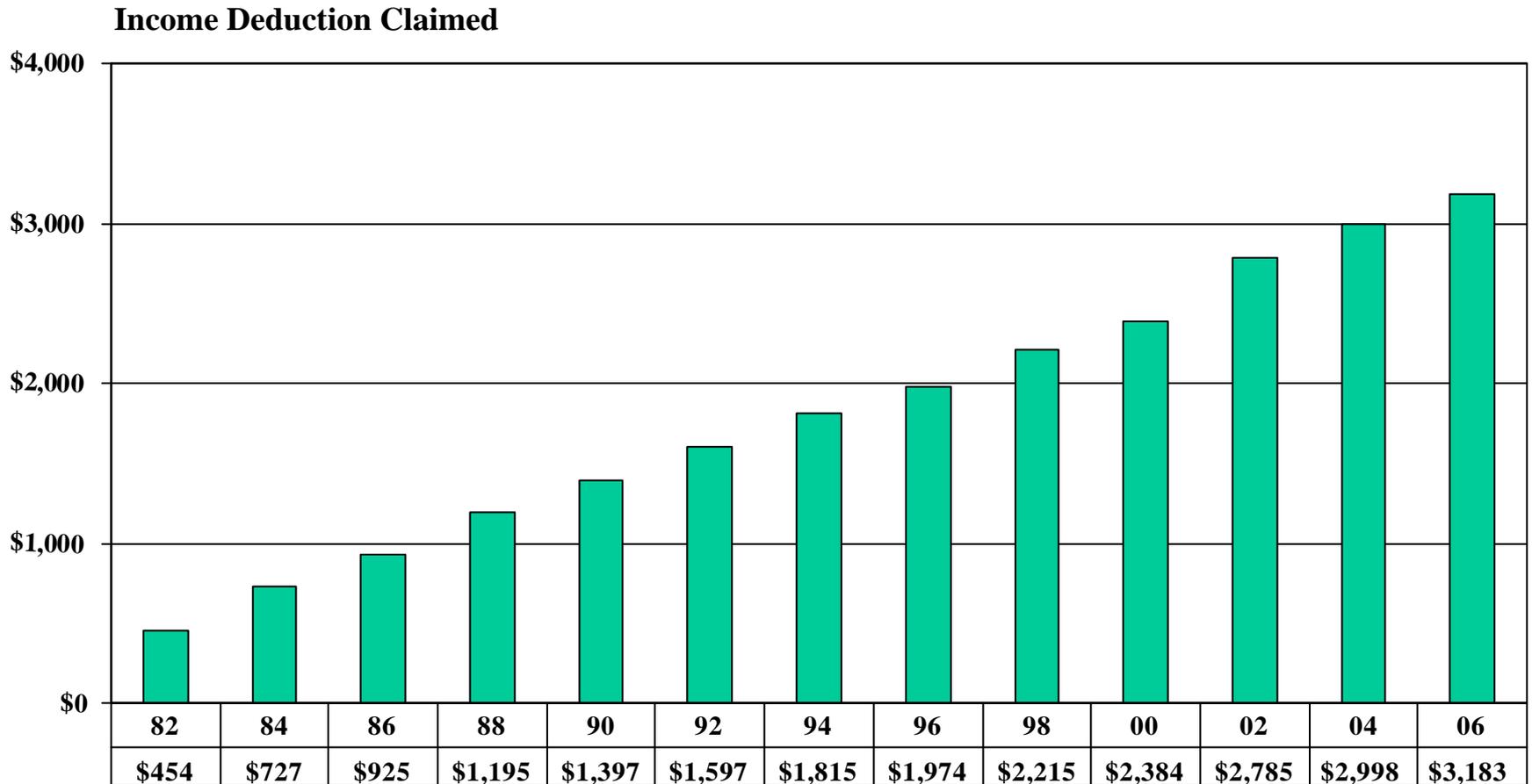
Circuit Breaker Claimants Total Paid



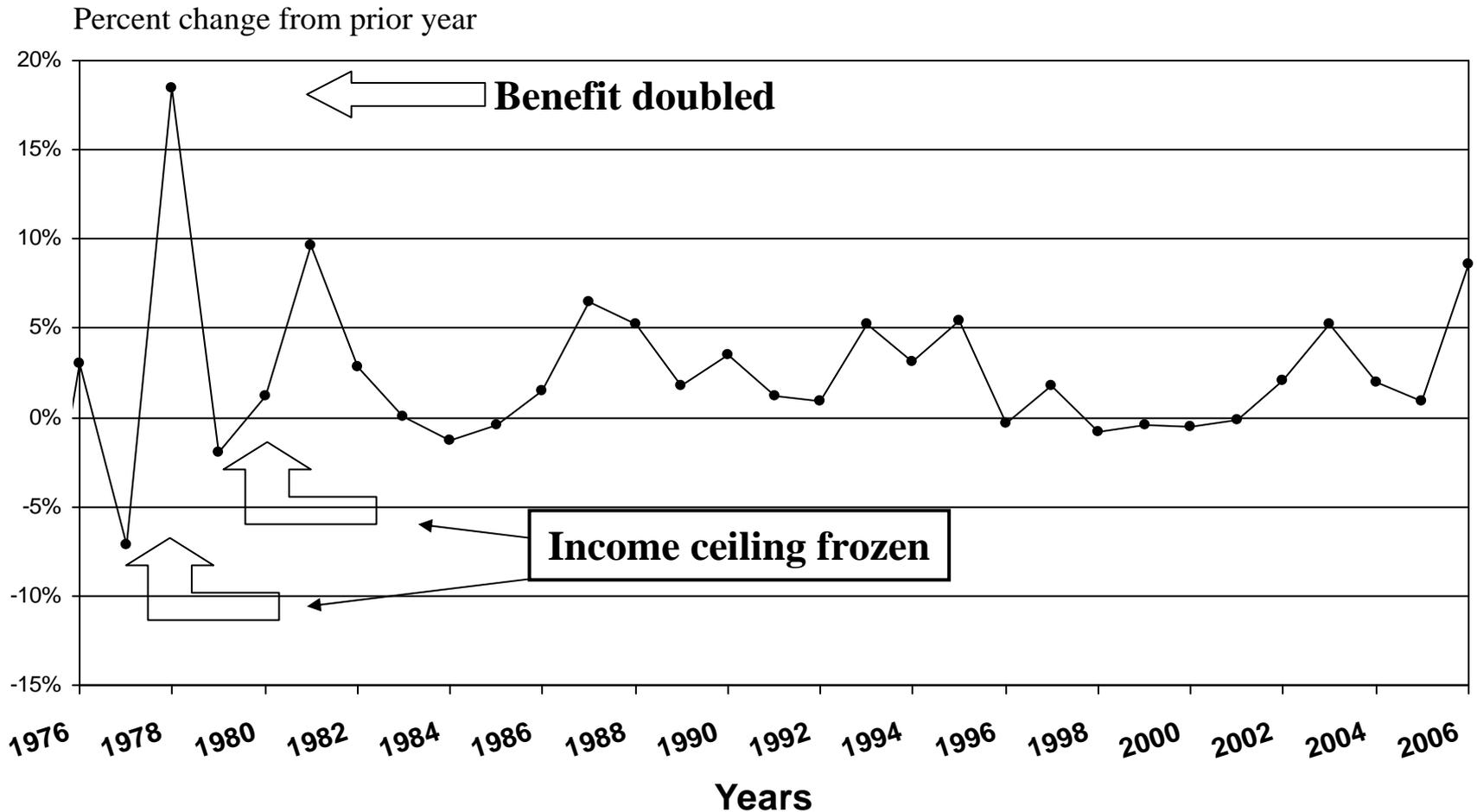
Circuit Breaker Benefits Amount Paid Per Claimant



Circuit Breaker Claimants Medical Expenses Per Claimant



Idaho Circuit Breaker Variation in Program Participation



Circuit Breaker Audit

Benefits Reduced vs Benefits Increased

