

## CIRCUIT BREAKER STATISTICS THROUGH 2008

### Introduction:

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

### Key Recent Program Trends:

While per claimant and total benefits paid increased in 2008, there were fewer claims filed and approved in 2008 and benefits eroded in terms of the percent of property taxes covered. In 2007, per claim benefits averaged 80% of total property taxes. In 2008, the proportion of taxes paid by the program fell to an average of 76%. This reduction is even more significant in comparison to 2006, when benefits averaged 86% of per claim property taxes.

To further substantiate this pattern change, an analysis was conducted using 1,618 claimants who received benefits in both 2007 and 2008. For this group, while property tax increases averaged 4%, circuit breaker benefit increases averaged just 1.5%.

The major cause of the decrease in relative benefits was an increase in the typical claimant's income from a median of \$14,300 in 2007 to \$14,900 in 2008. Whereas, prior to 2006, erosion in program benefits due to most income increases (ie: Social Security cost of living adjustments) was mitigated by automatic income bracket / benefit amount adjustments, legislation in 2006 altered this provision. As a result of this change, income brackets relating to benefit amounts have not been adjusted for the past two years and will not be adjusted in 2009.

Despite the decreases in per claim benefits, 68% of all claimants had all property taxes on their homesteads paid by this program. This compares to 73% of claimants for whom all property taxes were paid by the program in 2007.

### History and General Program Information:

Idaho's circuit breaker program provides reduced property taxes to elderly, disabled, and widowed taxpayers. The state replaces local government property tax revenue that otherwise would be lost because of the tax reduction allowance.

The circuit breaker program began in 1974, evolving from a previously existing widow's exemption. In its first year, 15,932 circuit breaker claims were submitted and 15,924 were approved for

benefits totaling \$1.87 million, of which \$1.5 million was paid by the state, with the remainder paid by counties.

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

**Circuit Breaker Historical Participation Patterns**

<u>Year</u>	<u>General Trend</u>	<u>Discussion</u>
1975 and 1977	Large decreases	Initial year claimants fail to reapply. Maximum income not responsive to inflation.
1978	Large increase	Maximum income and maximum benefit increased.
1981	Large increase	Disabled persons now eligible for benefits.
1982-1986	Level	No major program changes.
1987-1988	Large increase	Increased emphasis on awareness.
1989-1992	Slight increase	
1993-1995	Moderate increase	Maximum benefit increased substantially.
1996-2001	Level to slightly decreasing	Maximum benefit increased substantially then level since 1999.
2002	Slight increase	
2003	Large increase	
2004-2005	Slight increase	
2006	Large increase	Maximum benefits and income ceiling increased through legislation
2007 - 2008	Decrease in number of claims	Maximum benefits and income ceiling frozen

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

**CHART I:**

<b>Circuit Breaker Statistics and History</b>								
<b>Year (Calendar)</b>	<b>Approved Claimants:</b>		<b>Benefits Paid and Changes in Benefits:</b>				<b>Eligibility:</b>	
	<b>Number</b>	<b>Percent change from prior year</b>	<b>Average \$ per Claimant</b>	<b>Percent Change in per Claim \$</b>	<b>Total (\$ Millions)</b>	<b>Percent Change in Total Costs</b>	<b>Maximum Income (\$)</b>	<b>Maximum Benefit (\$)</b>
1974	15,924	#N/A	117.43	#N/A	1.87	#N/A	5,000	200
1975	13,912	-12.6%	116.45	-0.8%	1.62	-13.4%	5,000	200
1976	14,336	3.0%	117.19	0.6%	1.68	3.7%	5,500	200
1977	13,322	-7.1%	119.35	1.8%	1.59	-5.4%	5,500	200
1978	15,786	18.5%	184.34	54.5%	2.91	83.0%	7,500	400
1979	15,467	-2.0%	185.56	0.7%	2.87	-1.4%	7,500	400
1980	15,650	1.2%	174.44	-6.0%	2.73	-4.9%	8,750	400
1981	17,160	9.6%	174.83	0.2%	3.00	9.9%	10,000	400
1982	17,633	2.8%	182.61	4.5%	3.22	7.3%	11,100	400
1983	17,649	0.1%	177.35	-2.9%	3.13	-2.8%	11,900	400
1984	17,417	-1.3%	181.43	2.3%	3.16	1.0%	11,900	400
1985	17,347	-0.4%	188.51	3.9%	3.27	3.5%	12,300	400
1986	17,605	1.5%	199.94	6.1%	3.52	7.6%	12,730	400
1987	18,757	6.5%	206.32	3.2%	3.87	9.9%	13,120	400
1988	19,725	5.2%	210.90	2.2%	4.16	7.5%	13,320	400
1989	20,073	1.8%	214.22	1.6%	4.30	3.4%	13,860	400
1990	20,777	3.5%	216.10	0.9%	4.49	4.4%	14,410	400
1991	21,026	1.2%	218.30	1.0%	4.59	2.2%	15,100	400
1992	21,222	0.9%	284.14	30.2%	6.03	31.4%	15,920	600
1993	22,324	5.2%	336.04	18.3%	7.50	24.4%	16,510	800
1994	23,012	3.1%	358.13	6.6%	8.24	9.9%	16,990	800
1995	24,254	5.4%	363.04	1.4%	8.81	6.8%	17,430	800
1996	24,185	-0.3%	397.27	9.4%	9.61	9.1%	17,910	900
1997	24,629	1.8%	419.29	5.5%	10.33	7.5%	18,380	1,000
1998	24,431	-0.8%	445.75	6.3%	10.89	5.5%	18,920	1,100
1999	24,331	-0.4%	471.42	5.8%	11.47	5.3%	19,310	1,200
2000	24,209	-0.5%	483.29	2.5%	11.70	2.0%	19,570	1,200
2001	24,175	-0.1%	496.38	2.7%	12.00	2.6%	20,050	1,200
2002	24,684	2.1%	517.34	4.2%	12.77	6.4%	20,750	1,200
2003	26,031	5.5%	540.78	4.5%	14.08	10.3%	21,290	1,200
2004	26,493	1.8%	564.93	4.5%	14.97	6.3%	21,580	1,200
2005	26,656	0.6%	579.46	2.6%	15.45	3.2%	22,040	1,200
2006	28,737	7.8%	534.09	-7.8%	15.35	-0.6%	28,000	1,320
2007	28,202	-1.9%	543.12	1.7%	15.32	-0.2%	28,000	1,320
2008	27,831	-1.3%	554.43	2.1%	15.43	0.7%	28,000	1,320
<b>Totals</b>	<b>734,972</b>		<b>348.20</b>		<b>255.92</b>			

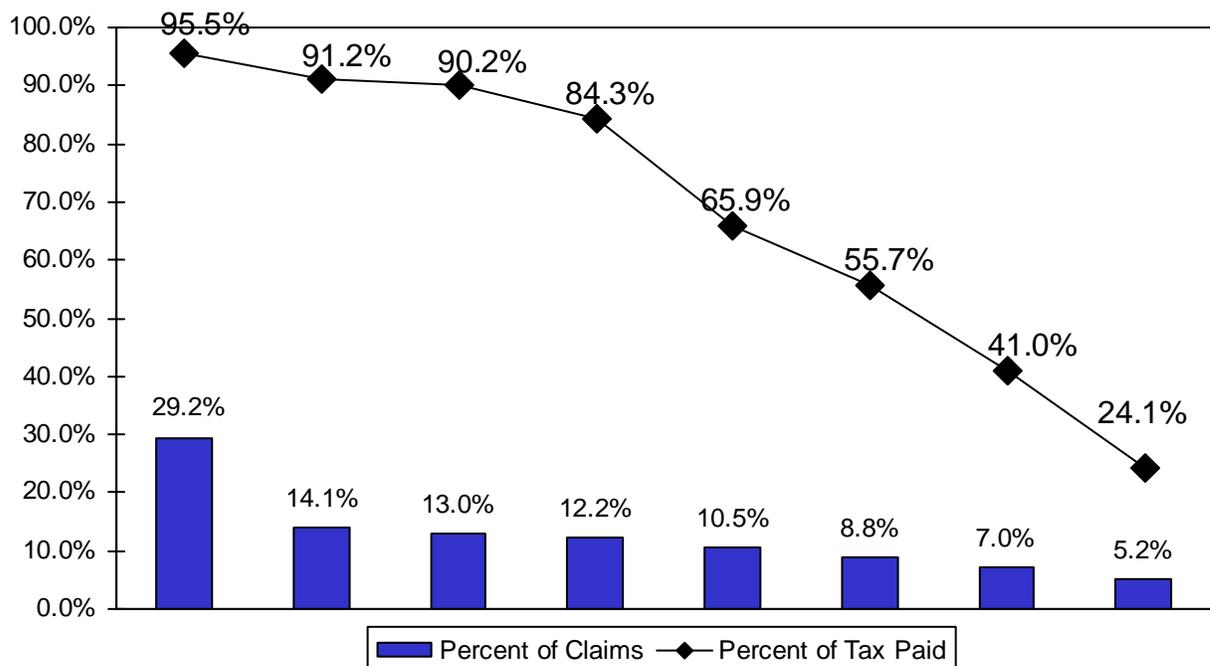
To put these increases in perspective, the Consumer Price Index increased by 236% between July 1978 and July 2008. However, inflation adjusted current program costs are only 58% higher than 1978 program costs. During this same period, the number of claimants increased by 76%. The inflation adjusted benefit per claimant is equivalent to 90% 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:

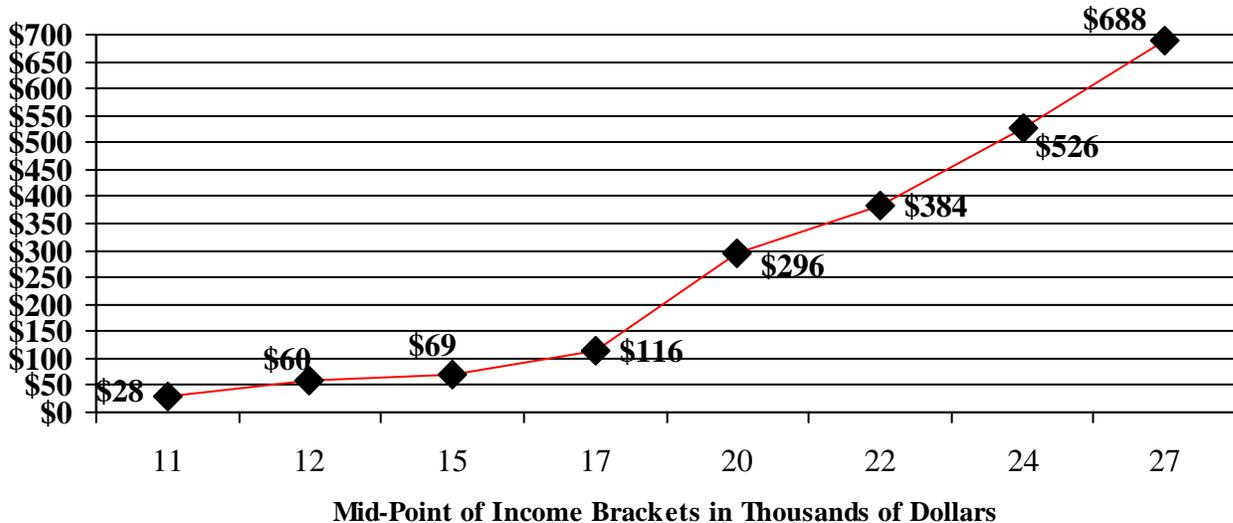
- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
-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

The following charts demonstrate 2008 circuit breaker benefits and remaining taxes for claimants at various income levels:

**2008 Circuit Breaker Benefits  
Percent of Tax Paid**



## 2008 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2008 had income of about \$14,900 (up from \$14,300 in 2007), while average per claimant property taxes were about \$740 (an increase of 9.1% since 2007), of which circuit breaker benefits typically cover all but \$180 (24%). 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 2008 statistics and show changes in benefits since the early years of the circuit breaker program. The impact of doubling maximum individual benefits in 1978 and increasing these benefits by another 50% in 1992, 33% in 1993, 12.5% in 1996, 11.1% in 1997, 10% in 1998, 9% in 1999, and 10% in 2006 is readily apparent on several of these charts. Prior to 2006, maximum benefits had not changed in several years. The effect of the current freeze in benefits and income brackets is becoming increasingly apparent. The effect of other major program changes is described in the following sections.

### Cost of Living Adjustments:

From 1982 through 2006, factors were applied annually (except 1983-1984) to adjust income brackets so that claimants were not penalized by inflation compensation paid by Social Security. As has been noted, this principle changed as a result of legislation in 2006 that raised the income ceiling, but tied future increases to a formula based on federal poverty guidelines. Because the current

income ceiling exceeds these guidelines there was no adjustment in the income ceiling in 2007 or 2008 and none is expected for several years to come. Although this diminished program participation in 2007 and 2008, the current economic situation may somewhat counteract this trend in 2009, if more potentially eligible homeowners apply for benefits. Alternately, there may be little impact, as Social Security benefits, a major income source for most program participants, were adjusted upwards in 2008 despite the economic downturn.

By grouping 2008 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets. The median household income for claimants this year was \$14,900.

<b>2008 Claimants by Income Bracket Based on Income Received in 2007</b>				
<b>Income Bracket at Least:</b>	<b>Up to:</b>	<b>Number of Claims</b>	<b>% of Claims</b>	<b>Cumulative % of Claims</b>
-	11,270	8,137	29.2%	29.2%
11,271	13,630	3,912	14.1%	43.3%
13,631	16,060	3,622	13.0%	56.3%
16,061	18,450	3,384	12.2%	68.5%
18,451	20,840	2,930	10.5%	79.0%
20,841	23,210	2,453	8.8%	87.8%
23,211	25,610	1,950	7.0%	94.8%
25,611	28,000	1,443	5.2%	100.0%
<b>Total:</b>		<b>27,831</b>	100.0%	

Medical Expense Deduction:

The average medical expense deduction increased 11.0% from \$3,039 in 2007 to \$3,372 in 2008. This follows a 4.5% decrease in 2007. This year, 85% of all applicants utilized this provision. Since applicants typically receive about 57.3% of the maximum benefits for which they are eligible, this deduction translates into about \$149 per claim or \$4.1 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 36%.

Overall, the effect of the medical expense deduction was greater in 2008 than in previous years, but some of this increase may have resulted from accounting procedure changes. Medicare premiums now are being more uniformly separated from Social Security benefits for reporting purposes.

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 - 2008</b>		
<b>Status</b>	<b>Number of Claims</b>	<b>% of Claims</b>
<b>Over age 65</b>	22,898	82.3%
<b>Younger Widows</b>	1,204	4.3%
<b>Younger Widowers</b>	117	0.4%
<b>10 + SC VA Disabled</b>	386	1.4%
<b>Non-SC VA Disabled</b>	73	0.3%
<b>Social Security Disabled</b>	2,551	9.2%
<b>Other &amp; Multiple</b>	602	2.2%
<b>Total:</b>	<b>27,831</b>	<b>100.0%</b>

The proportion of claimants in each of the above status categories did not change appreciably from 2007 to 2008.

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 \$3,950,123 have been realized. Audit savings related to 2008 claims remain very high at \$413,449. In addition, re-audit of 2007 (and prior) claims using additional data not originally available resulted in deficiency notices in the amount of \$118,164, of which 96% has been collected to date.

Alan S. Dornfest  
Property Tax Policy Supervisor  
January 14, 2009

## Circuit Breaker: 2008 Claims Summary

01/12/09	NUMBER	CHANGED OR		NUMBER	2008
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2008	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,906	320	59	3,847	2,636,345.36
Adams	200	18	7	193	74,093.38
Bannock	1,380	112	21	1,359	869,240.39
Bear Lake	227	9	3	224	69,713.86
Benewah	382	33	27	355	106,801.26
Bingham	791	47	20	771	422,220.10
Blaine	115	26	4	111	88,057.32
Boise	175	15	5	170	73,637.62
Bonner	1,096	75	33	1,063	444,774.86
Bonneville	1,516	107	26	1,490	932,691.88
Boundary	377	18	14	363	148,664.60
Butte	106	10	5	101	40,456.18
Camas	23	4	0	23	10,676.46
Canyon	3,248	259	59	3,189	2,163,845.10
Caribou	150	5	4	146	71,601.70
Cassia	525	60	18	507	188,817.08
Clark	8	0	0	8	1,215.90
Clearwater	358	22	6	352	126,801.40
Custer	118	11	2	116	24,725.94
Elmore	437	14	3	434	220,383.14
Franklin	261	30	2	259	142,305.60
Fremont	364	65	10	354	133,093.48
Gem	673	44	14	659	255,608.50
Gooding	420	35	2	418	204,516.02
Idaho	712	32	23	689	211,505.84
Jefferson	408	47	10	398	208,545.54
Jerome	487	49	10	477	295,544.88
Kootenai	2,657	164	40	2,617	1,402,851.21
Latah	420	56	8	412	231,816.20
Lemhi	348	28	11	337	108,135.42
Lewis	170	26	9	161	80,017.04
Lincoln	116	13	1	115	54,760.32
Madison	252	38	7	245	155,737.22
Minidoka	700	19	17	683	267,607.52
Nez Perce	1,042	39	10	1,032	733,789.06
Oneida	119	20	3	116	49,832.40
Owyhee	270	9	5	265	99,726.02
Payette	728	59	15	713	420,528.43
Power	158	18	1	157	93,502.01
Shoshone	765	29	7	758	372,605.66
Teton	44	6	1	43	14,518.94
Twin Falls	1,499	42	10	1,489	884,826.94
Valley	173	11	1	172	69,894.04
Washington	448	35	8	440	226,495.20
Totals:	28,372	2,079	541	27,831	15,432,527.02
2007	29,054	1,725	852	28,202	15,317,154.43

**CIRCUIT BREAKER: 2008 CLAIMS SUMMARY**

01/12/09					
AUDIT CHECKS COMPLETED IN 2008					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,906	64	3	3,906	873
Adams	200	6	0	200	19
Bannock	1,380	10	5	1,380	219
Bear Lake	227	0	0	227	30
Benewah	382	10	0	382	32
Bingham	791	4	1	791	138
Blaine	115	0	0	115	35
Boise	175	2	0	175	36
Bonner	1,096	33	1	1,096	139
Bonneville	1,516	9	0	1,516	257
Boundary	377	5	0	377	50
Butte	106	2	0	106	20
Camas	23	0	0	23	3
Canyon	3,248	51	0	3,248	567
Caribou	150	1	0	150	6
Cassia	525	1	0	525	39
Clark	8	0	0	8	0
Clearwater	358	5	0	358	81
Custer	118	1	0	118	12
Elmore	437	1	0	437	87
Franklin	261	5	0	261	32
Fremont	364	5	0	364	21
Gem	673	7	0	673	92
Gooding	420	7	0	420	27
Idaho	712	9	0	712	113
Jefferson	408	7	0	408	48
Jerome	487	5	0	487	64
Kootenai	2,657	13	0	2,657	305
Latah	420	2	0	420	51
Lemhi	348	6	0	348	33
Lewis	170	2	0	170	25
Lincoln	116	0	0	116	25
Madison	252	4	0	252	28
Minidoka	700	3	0	700	51
Nez Perce	1,042	1	0	1,042	163
Oneida	119	4	0	119	14
Owyhee	270	2	0	270	46
Payette	728	10	1	728	94
Power	158	2	0	158	18
Shoshone	765	8	0	765	67
Teton	44	2	0	44	6
Twin Falls	1,499	2	0	1,499	231
Valley	173	1	0	173	32
Washington	448	6	0	448	115
Totals:	28,372	318	11	28,372	4,344

**PROPERTY TAX REDUCTION: 2008 CLAIMS SUMMARY**

01/12/09 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	85,393.00	11,053.00	74,340.00	15,695,375.00	3,610	93.8%	4,347.75	4,079.90
Adams	3,905.00	0.00	3,905.00	900,132.00	177	91.7%	5,085.49	4,663.90
Bannock	24,397.00	2,342.00	22,055.00	4,362,790.00	1,099	80.9%	3,969.78	3,210.29
Bear Lake	1,608.00	0.00	1,608.00	811,346.00	211	94.2%	3,845.24	3,622.08
Benewah	9,074.00	852.00	8,222.00	794,510.00	250	70.4%	3,178.04	2,238.06
Bingham	15,011.00	1,335.00	13,676.00	1,881,848.00	599	77.7%	3,141.65	2,440.79
Blaine	6,629.00	0.00	6,629.00	486,280.00	100	90.1%	4,862.80	4,380.90
Boise	2,001.00	0.00	2,001.00	562,279.00	158	92.9%	3,558.73	3,307.52
Bonner	24,213.00	1,017.00	23,196.00	3,824,965.00	867	81.6%	4,411.72	3,598.27
Bonneville	27,717.00	740.00	26,977.00	6,609,893.00	1,403	94.2%	4,711.26	4,436.17
Boundary	5,635.00	0.00	5,635.00	795,828.00	263	72.5%	3,025.96	2,192.36
Butte	2,676.00	17.00	2,659.00	359,976.00	79	78.2%	4,556.66	3,564.12
Camas	442.00	0.00	442.00	124,022.00	20	87.0%	6,201.10	5,392.26
Canyon	59,335.00	7,779.00	51,556.00	10,893,696.00	2,819	88.4%	3,864.38	3,416.02
Caribou	1,788.00	450.00	1,338.00	509,336.00	125	85.6%	4,074.69	3,488.60
Cassia	9,222.00	396.00	8,826.00	1,093,557.00	257	50.7%	4,255.09	2,156.92
Clark	0.00	0.00	0.00	36,821.00	6	75.0%	6,136.83	4,602.63
Clearwater	2,853.00	0.00	2,853.00	1,069,979.00	288	81.8%	3,715.20	3,039.71
Custer	642.00	66.00	576.00	322,157.00	89	76.7%	3,619.74	2,777.22
Elmore	3,054.00	60.00	2,994.00	1,309,209.00	359	82.7%	3,646.82	3,016.61
Franklin	3,645.00	1,036.00	2,609.00	1,016,889.00	222	85.7%	4,580.58	3,926.21
Fremont	3,925.00	0.00	3,925.00	1,194,922.00	269	76.0%	4,442.09	3,375.49
Gem	6,238.00	508.00	5,730.00	2,323,595.00	569	86.3%	4,083.65	3,525.94
Gooding	3,642.00	174.00	3,468.00	1,222,056.00	349	83.5%	3,501.59	2,923.58
Idaho	8,652.00	0.00	8,652.00	2,253,897.00	514	74.6%	4,385.01	3,271.26
Jefferson	8,279.00	40.00	8,239.00	1,135,448.00	296	74.4%	3,835.97	2,852.88
Jerome	7,980.00	832.00	7,148.00	1,241,759.00	374	78.4%	3,320.21	2,603.27
Kootenai	40,841.00	1,898.00	38,943.00	8,100,958.00	2,204	84.2%	3,675.57	3,095.51
Latah	8,473.00	1,959.00	6,514.00	1,259,339.00	314	76.2%	4,010.63	3,056.65
Lemhi	4,174.00	0.00	4,174.00	887,246.00	237	70.3%	3,743.65	2,632.78
Lewis	5,162.00	0.00	5,162.00	452,831.00	137	85.1%	3,305.34	2,812.61
Lincoln	1,404.00	0.00	1,404.00	350,622.00	94	81.7%	3,730.02	3,048.89
Madison	5,397.00	1,231.00	4,166.00	1,057,903.00	240	98.0%	4,407.93	4,317.97
Minidoka	6,390.00	30.00	6,360.00	1,715,543.00	536	78.5%	3,200.64	2,511.78
Nez Perce	9,273.00	1,200.00	8,073.00	3,802,013.00	875	84.8%	4,345.16	3,684.12
Oneida	4,844.00	372.00	4,472.00	371,986.00	88	75.9%	4,227.11	3,206.78
Owyhee	1,585.00	0.00	1,585.00	701,829.00	195	73.6%	3,599.12	2,648.41
Payette	10,840.00	570.00	10,270.00	2,566,739.00	650	91.2%	3,948.83	3,599.91
Power	2,061.00	130.00	1,931.00	662,898.00	134	85.4%	4,947.00	4,222.28
Shoshone	7,149.00	1,590.00	5,559.00	2,024,194.00	626	82.6%	3,233.54	2,670.44
Teton	800.00	0.00	800.00	182,200.00	46	107.0%	3,960.87	4,237.21
Twin Falls	9,646.00	1,571.00	8,075.00	4,833,787.00	1,322	88.8%	3,656.42	3,246.33
Valley	1,060.00	110.00	950.00	670,085.00	144	83.7%	4,653.37	3,895.84
Washington	6,257.00	505.00	5,752.00	1,373,044.00	361	82.0%	3,803.45	3,120.55
<b>Totals:</b>	453,312.00	39,863.00	413,449.00	93,845,782.00	23,575	84.7%	3,980.73	3,371.99

**2008 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65**

2008 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
01/12/09									
COUNTY	Widows	Widowers	10% SC DIS VETS	NSC DIS. VETS	SS Disabled	Blind	POW	MULTIPLE (COMB)	SUBTOTAL
Ada	116	18	59	15	255	2	1	40	506
Adams	12	1	9	0	22	0	0	5	49
Bannock	89	7	19	9	153	3	0	38	318
Bear Lake	12	0	0	0	20	0	0	0	32
Benewah	17	2	8	2	46	0	0	5	80
Bingham	23	4	11	1	76	0	0	27	142
Blaine	2	0	0	0	2	0	0	0	4
Boise	9	2	6	0	27	0	0	4	48
Bonner	39	5	18	3	158	1	0	51	275
Bonneville	53	5	6	2	151	0	0	32	249
Boundary	13	2	5	1	44	0	0	9	74
Butte	3	0	3	1	6	0	0	0	13
Camas	0	0	0	0	6	0	0	0	6
Canyon	168	25	42	13	218	0	0	68	534
Caribou	6	0	0	0	14	0	0	2	22
Cassia	25	3	1	0	46	0	0	2	77
Clark	1	0	0	0	0	0	0	0	1
Clearwater	9	2	3	0	52	0	0	5	71
Custer	3	0	1	0	6	0	0	0	10
Elmore	23	2	16	1	36	0	0	2	80
Franklin	5	0	3	0	14	0	0	5	27
Fremont	16	1	7	0	24	0	0	20	68
Gem	26	2	8	1	49	1	0	26	113
Gooding	19	0	7	0	30	0	0	3	59
Idaho	35	4	19	0	86	0	0	8	152
Jefferson	29	1	6	0	27	0	0	5	68
Jerome	19	2	5	1	39	0	0	6	72
Kootenai	165	9	37	3	302	0	1	127	644
Latah	13	2	4	2	57	0	0	5	83
Lemhi	15	0	25	1	29	0	0	5	75
Lewis	6	1	2	1	29	0	0	6	45
Lincoln	5	2	0	0	7	0	0	0	14
Madison	12	1	1	0	27	0	0	2	43
Minidoka	34	2	2	1	68	0	0	12	119
Nez Perce	41	1	15	1	94	0	0	10	162
Oneida	1	0	2	0	7	0	0	0	10
Owyhee	12	1	3	2	22	0	0	2	42
Payette	15	1	1	5	54	0	0	12	88
Power	5	0	0	0	17	1	0	1	24
Shoshone	41	4	11	2	91	0	0	15	164
Teton	1	1	0	0	1	0	0	0	3
Twin Falls	51	2	10	4	93	1	0	21	182
Valley	3	1	8	1	16	0	0	7	36
Washington	12	1	3	0	30	0	0	3	49
<b>Totals:</b>	1,204	117	386	73	2,551	9	2	591	4,933
<b>Claims</b>	4.33%	0.42%	1.39%	0.26%	9.17%	0.03%	0.01%	2.12%	17.72%

**2008 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65**

COUNTY	Only			10% SC	NSC							
	Over			DIS	DIS.	SS				MULTIPLE	SUB	GRAND
	65	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	TOTAL	TOTAL	
Ada	1,531	1,301	201	89	17	0	53	3	146	3,341	3,847	
Adams	89	37	8	3	4	0	0	0	3	144	193	
Bannock	428	492	35	29	15	0	11	0	31	1,041	1,359	
Bear Lake	82	78	15	1	1	0	0	0	15	192	224	
Benewah	162	82	8	4	1	0	0	0	18	275	355	
Bingham	335	221	24	10	1	0	2	1	35	629	771	
Blaine	55	33	7	2	0	0	0	0	10	107	111	
Boise	71	23	15	4	3	0	2	0	4	122	170	
Bonner	356	280	61	21	19	0	9	0	42	788	1,063	
Bonneville	565	537	70	23	1	0	11	0	34	1,241	1,490	
Boundary	192	59	12	7	2	0	2	0	15	289	363	
Butte	36	38	9	0	0	0	0	0	5	88	101	
Camas	13	2	2	0	0	0	0	0	0	17	23	
Canyon	1,205	1,211	111	41	22	0	18	1	46	2,655	3,189	
Caribou	53	65	2	2	0	0	0	0	2	124	146	
Cassia	310	108	8	2	1	0	1	0	0	430	507	
Clark	5	2	0	0	0	0	0	0	0	7	8	
Clearwater	151	85	16	3	2	0	3	1	20	281	352	
Custer	52	42	4	3	0	0	0	0	5	106	116	
Elmore	216	81	27	16	1	0	1	0	12	354	434	
Franklin	138	72	17	2	0	0	1	0	2	232	259	
Fremont	117	129	22	5	2	0	3	0	8	286	354	
Gem	265	192	33	26	5	0	6	0	19	546	659	
Gooding	185	135	12	5	3	0	4	0	15	359	418	
Idaho	317	166	24	12	4	0	3	0	11	537	689	
Jefferson	140	159	17	3	2	0	2	0	7	330	398	
Jerome	281	85	21	7	1	0	1	0	9	405	477	
Kootenai	1,207	591	91	32	8	0	5	0	39	1,973	2,617	
Latah	155	120	30	6	1	0	6	0	11	329	412	
Lemhi	169	59	11	7	1	0	4	0	11	262	337	
Lewis	68	27	9	3	2	0	2	0	5	116	161	
Lincoln	49	24	18	8	1	0	0	0	1	101	115	
Madison	110	72	11	2	2	0	1	0	4	202	245	
Minidoka	275	221	30	11	8	0	7	0	12	564	683	
Nez Perce	516	241	45	31	8	0	3	0	26	870	1,032	
Oneida	47	41	8	3	1	0	4	0	2	106	116	
Owyhee	116	75	9	7	5	0	4	0	7	223	265	
Payette	362	149	37	21	12	0	17	1	26	625	713	
Power	86	40	3	2	0	0	0	0	2	133	157	
Shoshone	275	251	26	17	3	0	5	0	17	594	758	
Teton	25	6	3	1	0	0	1	1	3	40	43	
Twin Falls	533	624	89	22	5	0	11	0	23	1,307	1,489	
Valley	53	48	14	8	3	0	2	0	8	136	172	
Washington	305	60	11	0	2	0	1	0	12	391	440	
<b>Totals:</b>	<b>11,701</b>	<b>8,364</b>	<b>1,226</b>	<b>501</b>	<b>169</b>	<b>0</b>	<b>206</b>	<b>8</b>	<b>723</b>	<b>22,898</b>	<b>27,831</b>	
% of Approved Claims	42.04%	30.05%	4.41%	1.80%	0.61%	0.00%	0.74%	0.03%	2.60%	82.28%	100.00%	

**2008 Income Stratification of Property Tax Reduction Applications**

Maximum Eligibility Amounts Shown in ( )

01/12/09 COUNTY	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	889	513	504	471	425	389	359	297	3,847	75.76%
Adams	60	22	25	22	19	14	14	17	193	40.54%
Bannock	325	193	207	181	160	135	89	69	1,359	67.64%
Bear Lake	74	25	20	31	23	24	16	11	224	32.34%
Benewah	99	46	53	47	37	21	24	28	355	31.54%
Bingham	206	132	107	93	89	60	55	29	771	55.96%
Blaine	36	7	19	14	6	12	8	9	111	84.13%
Boise	44	33	20	21	19	19	6	8	170	44.19%
Bonner	315	147	124	139	114	88	73	63	1,063	43.45%
Bonneville	433	198	180	188	158	142	110	81	1,490	65.47%
Boundary	124	62	35	46	44	25	19	8	363	39.93%
Butte	24	18	13	14	8	11	7	6	101	42.23%
Camas	7	3	2	2	2	2	3	2	23	50.94%
Canyon	933	450	438	385	328	300	220	135	3,189	69.67%
Caribou	43	26	17	28	10	10	10	2	146	48.21%
Cassia	154	87	68	69	51	34	22	22	507	36.87%
Clark	2	1	1	3	0	1	0	0	8	14.93%
Clearwater	107	35	43	56	34	27	30	20	352	37.87%
Custer	45	11	14	11	17	9	7	2	116	20.98%
Elmore	125	55	52	52	43	42	33	32	434	54.06%
Franklin	97	33	32	32	21	21	13	10	259	53.75%
Fremont	124	56	37	49	30	26	18	14	354	36.86%
Gem	181	94	105	69	63	51	55	41	659	40.55%
Gooding	146	58	53	48	43	32	28	10	418	48.21%
Idaho	234	101	81	71	74	54	46	28	689	30.71%
Jefferson	115	60	44	52	42	36	28	21	398	54.34%
Jerome	162	74	64	54	44	39	32	8	477	60.61%
Kootenai	769	314	359	314	325	234	167	135	2,617	55.73%
Latah	117	57	61	50	42	37	27	21	412	58.09%
Lemhi	117	45	47	24	42	26	17	19	337	32.18%
Lewis	53	20	29	24	14	11	5	5	161	48.30%
Lincoln	37	19	9	15	12	11	7	5	115	48.23%
Madison	72	36	31	35	27	18	16	10	245	64.65%
Minidoka	238	111	89	72	49	47	49	28	683	38.52%
Nez Perce	306	136	128	119	116	107	64	56	1,032	73.99%
Oneida	37	13	12	10	13	13	7	11	116	46.11%
Owyhee	100	39	27	31	21	20	17	10	265	36.82%
Payette	227	117	91	95	64	57	38	24	713	58.30%
Power	45	24	22	15	13	14	13	11	157	62.35%
Shoshone	225	111	91	81	73	68	66	43	758	51.29%
Teton	15	10	3	5	3	5	0	2	43	32.23%
Twin Falls	458	234	201	174	151	116	93	62	1,489	59.74%
Valley	54	26	18	24	14	13	14	9	172	41.56%
Washington	163	60	46	48	47	32	25	19	440	50.84%
<b>Totals:</b>	8,137	3,912	3,622	3,384	2,930	2,453	1,950	1,443	27,831	57.34%
% of Approved Claims	29.24%	14.06%	13.01%	12.16%	10.53%	8.81%	7.01%	5.18%	100.00%	

<b>2008 Circuit Breaker Benefits to be paid:</b>			
<b>Property Tax Reduction Payments to be Paid:</b>			
<b>01/12/09</b>	<b>Total</b>	<b>December 22, 2008</b>	<b>June 22, 2009</b>
<b>COUNTY</b>			
<b>Ada</b>	2,636,345.36	1,318,172.68	1,318,172.68
<b>Adams</b>	74,093.38	37,046.69	37,046.69
<b>Bannock</b>	869,240.39	434,620.20	434,620.20
<b>Bear Lake</b>	69,713.86	34,856.93	34,856.93
<b>Benewah</b>	106,801.26	53,400.63	53,400.63
<b>Bingham</b>	422,220.10	211,110.05	211,110.05
<b>Blaine</b>	88,057.32	44,028.66	44,028.66
<b>Boise</b>	73,637.62	36,818.81	36,818.81
<b>Bonner</b>	444,774.86	222,387.43	222,387.43
<b>Bonneville</b>	932,691.88	466,345.94	466,345.94
<b>Boundary</b>	148,664.60	74,332.30	74,332.30
<b>Butte</b>	40,456.18	20,228.09	20,228.09
<b>Camas</b>	10,676.46	5,338.23	5,338.23
<b>Canyon</b>	2,163,845.10	1,081,922.55	1,081,922.55
<b>Caribou</b>	71,601.70	35,800.85	35,800.85
<b>Cassia</b>	188,817.08	94,408.54	94,408.54
<b>Clark</b>	1,215.90	607.95	607.95
<b>Clearwater</b>	126,801.40	63,400.70	63,400.70
<b>Custer</b>	24,725.94	12,362.97	12,362.97
<b>Elmore</b>	220,383.14	110,191.57	110,191.57
<b>Franklin</b>	142,305.60	71,152.80	71,152.80
<b>Fremont</b>	133,093.48	66,546.74	66,546.74
<b>Gem</b>	255,608.50	127,804.25	127,804.25
<b>Gooding</b>	204,516.02	102,258.01	102,258.01
<b>Idaho</b>	211,505.84	105,752.92	105,752.92
<b>Jefferson</b>	208,545.54	104,272.77	104,272.77
<b>Jerome</b>	295,544.88	147,772.44	147,772.44
<b>Kootenai</b>	1,402,851.21	701,425.61	701,425.61
<b>Latah</b>	231,816.20	115,908.10	115,908.10
<b>Lemhi</b>	108,135.42	54,067.71	54,067.71
<b>Lewis</b>	80,017.04	40,008.52	40,008.52
<b>Lincoln</b>	54,760.32	27,380.16	27,380.16
<b>Madison</b>	155,737.22	77,868.61	77,868.61
<b>Minidoka</b>	267,607.52	133,803.76	133,803.76
<b>Nez Perce</b>	733,789.06	366,894.53	366,894.53
<b>Oneida</b>	49,832.40	24,916.20	24,916.20
<b>Owyhee</b>	99,726.02	49,863.01	49,863.01
<b>Payette</b>	420,528.43	210,264.22	210,264.22
<b>Power</b>	93,502.01	46,751.01	46,751.01
<b>Shoshone</b>	372,605.66	186,302.83	186,302.83
<b>Teton</b>	14,518.94	7,259.47	7,259.47
<b>Twin Falls</b>	884,826.94	442,413.47	442,413.47
<b>Valley</b>	69,894.04	34,947.02	34,947.02
<b>Washington</b>	226,495.20	113,247.60	113,247.60
<b>Totals:</b>	15,432,527.02	7,716,263.51	7,716,263.51

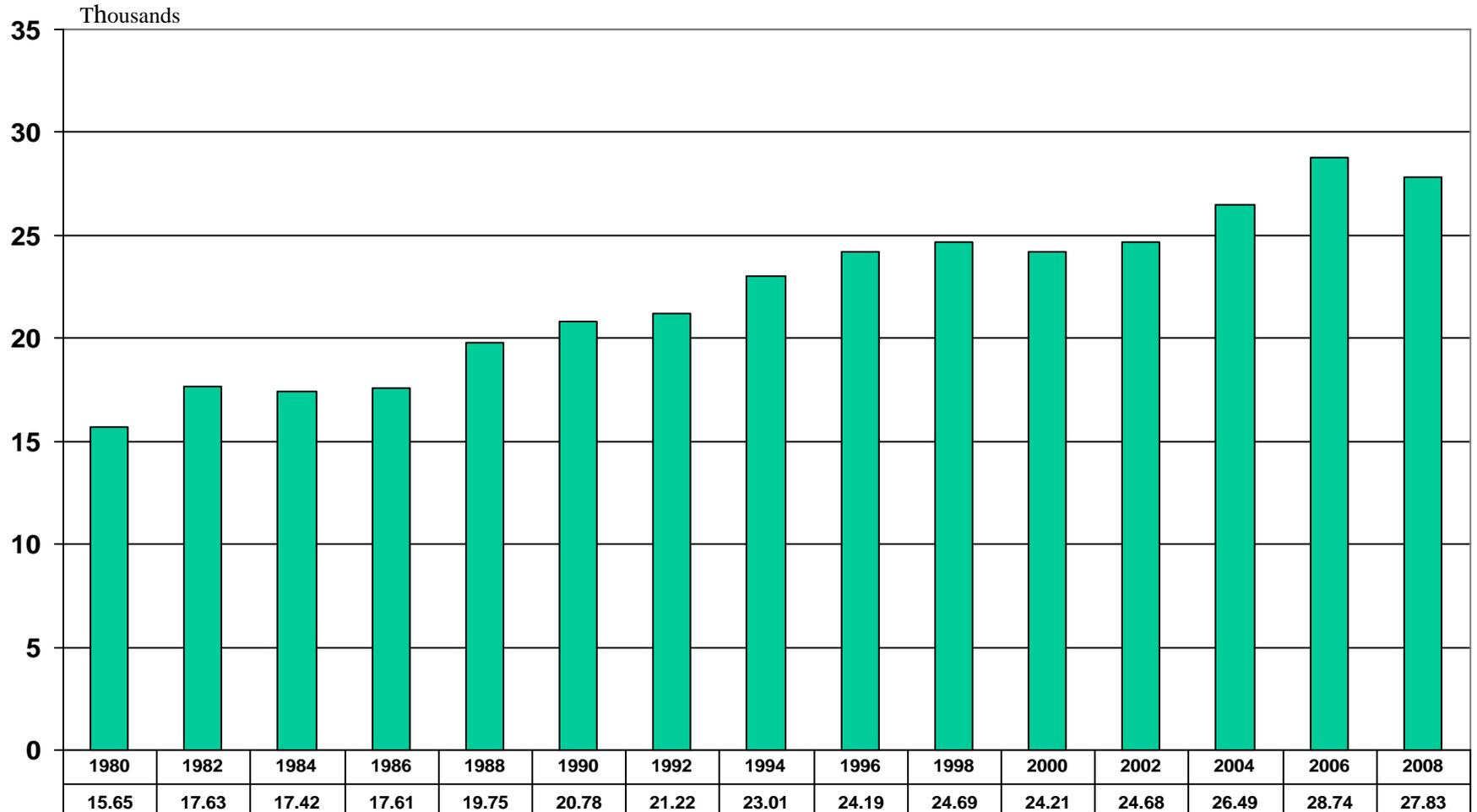
## CHANGE IN CLAIMS SUBMITTED 2008 vs 2007

01/12/09 COUNTY	Number of Claims Submitted 2007	Number of Claims Submitted 2008	Change in Number of Claims	Percent Change
Ada	3,866	3,906	40	1.0%
Adams	199	200	1	0.5%
Bannock	1,403	1,380	(23)	-1.6%
Bear Lake	233	227	(6)	-2.6%
Benewah	363	382	19	5.2%
Bingham	775	791	16	2.1%
Blaine	106	115	9	8.5%
Boise	166	175	9	5.4%
Bonner	1,120	1,096	(24)	-2.1%
Bonneville	1,571	1,516	(55)	-3.5%
Boundary	384	377	(7)	-1.8%
Butte	97	106	9	9.3%
Camas	20	23	3	15.0%
Canyon	3,564	3,248	(316)	-8.9%
Caribou	184	150	(34)	-18.5%
Cassia	567	525	(42)	-7.4%
Clark	14	8	(6)	-42.9%
Clearwater	347	358	11	3.2%
Custer	129	118	(11)	-8.5%
Elmore	426	437	11	2.6%
Franklin	253	261	8	3.2%
Fremont	388	364	(24)	-6.2%
Gem	666	673	7	1.1%
Gooding	437	420	(17)	-3.9%
Idaho	700	712	12	1.7%
Jefferson	424	408	(16)	-3.8%
Jerome	489	487	(2)	-0.4%
Kootenai	2,718	2,657	(61)	-2.2%
Latah	411	420	9	2.2%
Lemhi	350	348	(2)	-0.6%
Lewis	164	170	6	3.7%
Lincoln	112	116	4	3.6%
Madison	274	252	(22)	-8.0%
Minidoka	726	700	(26)	-3.6%
Nez Perce	1,071	1,042	(29)	-2.7%
Oneida	122	119	(3)	-2.5%
Owyhee	251	270	19	7.6%
Payette	720	728	8	1.1%
Power	171	158	(13)	-7.6%
Shoshone	820	765	(55)	-6.7%
Teton	53	44	(9)	-17.0%
Twin Falls	1,604	1,499	(105)	-6.5%
Valley	161	173	12	7.5%
Washington	435	448	13	3.0%
<b>Totals:</b>	<b>29,054</b>	<b>28,372</b>	<b>(682)</b>	<b>-2.3%</b>

**Circuit Breaker Claims Comparison**

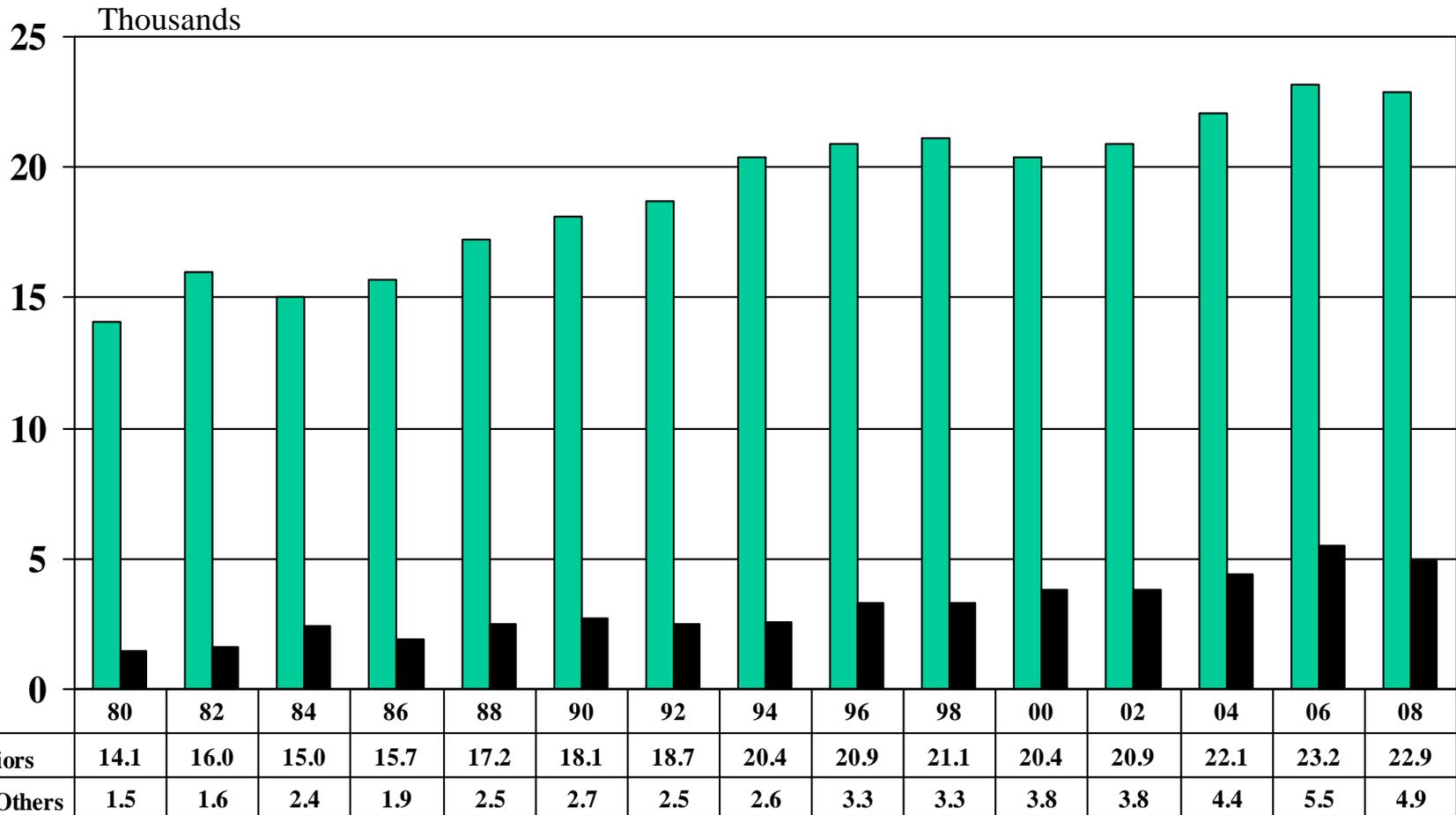
01/12/09 COUNTY	2007 Approved Claims	2008 Approved Claims	Change in Approved Claims	2007 Approved Benefits (\$)	2008 Approved Benefits (\$)	% Change in Approved Benefits	2007 Benefits per Claim	2008 Benefits per Claim	% Change in Per Claim Benefits
Ada	3,737	3,847	110	2,564,241.98	2,636,345.36	2.81%	686.18	685.30	-0.13%
Adams	192	193	1	73,712.40	74,093.38	0.52%	383.92	383.90	0.00%
Bannock	1,378	1,359	(19)	881,380.80	869,240.39	-1.38%	639.61	639.62	0.00%
Bear Lake	227	224	(3)	72,318.36	69,713.86	-3.60%	318.58	311.22	-2.31%
Benewah	348	355	7	102,905.78	106,801.26	3.79%	295.71	300.85	1.74%
Bingham	762	771	9	402,536.94	422,220.10	4.89%	528.26	547.63	3.67%
Blaine	102	111	9	84,831.80	88,057.32	3.80%	831.68	793.31	-4.61%
Boise	162	170	8	60,008.54	73,637.62	22.71%	370.42	433.16	16.94%
Bonner	1,086	1,063	(23)	419,906.80	444,774.86	5.92%	386.65	418.41	8.21%
Bonneville	1,533	1,490	(43)	914,861.66	932,691.88	1.95%	596.78	625.97	4.89%
Boundary	374	363	(11)	152,738.22	148,664.60	-2.67%	408.39	409.54	0.28%
Butte	95	101	6	37,475.18	40,456.18	7.95%	394.48	400.56	1.54%
Camas	19	23	4	8,883.52	10,676.46	20.18%	467.55	464.19	-0.72%
Canyon	3,282	3,189	(93)	2,018,581.12	2,163,845.10	7.20%	615.05	678.53	10.32%
Caribou	175	146	(29)	81,672.28	71,601.70	-12.33%	466.70	490.42	5.08%
Cassia	545	507	(38)	193,702.36	188,817.08	-2.52%	355.42	372.42	4.78%
Clark	14	8	(6)	1,898.26	1,215.90	-35.95%	135.59	151.99	12.09%
Clearwater	333	352	19	121,393.78	126,801.40	4.45%	364.55	360.23	-1.18%
Custer	125	116	(9)	24,040.56	24,725.94	2.85%	192.32	213.15	10.83%
Elmore	426	434	8	226,565.52	220,383.14	-2.73%	531.84	507.80	-4.52%
Franklin	243	259	16	128,328.92	142,305.60	10.89%	528.10	549.44	4.04%
Fremont	374	354	(20)	136,038.94	133,093.48	-2.17%	363.74	375.97	3.36%
Gem	653	659	6	251,340.90	255,608.50	1.70%	384.90	387.87	0.77%
Gooding	430	418	(12)	204,450.98	204,516.02	0.03%	475.47	489.27	2.90%
Idaho	692	689	(3)	219,987.46	211,505.84	-3.86%	317.90	306.98	-3.44%
Jefferson	413	398	(15)	190,434.18	208,545.54	9.51%	461.10	523.98	13.64%
Jerome	480	477	(3)	295,740.60	295,544.88	-0.07%	616.13	619.59	0.56%
Kootenai	2,689	2,617	(72)	1,550,055.57	1,402,851.21	-9.50%	576.44	536.05	-7.01%
Latah	409	412	3	221,328.44	231,816.20	4.74%	541.15	562.66	3.98%
Lemhi	335	337	2	103,640.64	108,135.42	4.34%	309.38	320.88	3.72%
Lewis	155	161	6	66,508.56	80,017.04	20.31%	429.09	497.00	15.83%
Lincoln	109	115	6	54,032.92	54,760.32	1.35%	495.71	476.18	-3.94%
Madison	259	245	(14)	151,160.90	155,737.22	3.03%	583.63	635.66	8.91%
Minidoka	715	683	(32)	264,456.82	267,607.52	1.19%	369.87	391.81	5.93%
Nez Perce	1,051	1,032	(19)	741,575.36	733,789.06	-1.05%	705.59	711.04	0.77%
Oneida	116	116	0	46,781.26	49,832.40	6.52%	403.29	429.59	6.52%
Owyhee	251	265	14	101,634.42	99,726.02	-1.88%	404.92	376.32	-7.06%
Payette	711	713	2	410,474.36	420,528.43	2.45%	577.32	589.80	2.16%
Power	167	157	(10)	94,195.88	93,502.01	-0.74%	564.05	595.55	5.59%
Shoshone	809	758	(51)	405,161.90	372,605.66	-8.04%	500.82	491.56	-1.85%
Teton	49	43	(6)	19,101.84	14,518.94	-23.99%	389.83	337.65	-13.39%
Twin Falls	1,590	1,493	(97)	924,636.14	884,826.94	-4.31%	581.53	592.65	1.91%
Valley	157	172	15	69,886.14	69,894.04	0.01%	445.13	406.36	-8.71%
Washington	430	440	10	222,545.44	226,495.20	1.77%	517.55	514.76	-0.54%
<b>Totals:</b>	<b>28,202</b>	<b>27,835</b>	<b>(367)</b>	<b>15,317,154.43</b>	<b>15,432,527.02</b>	<b>0.75%</b>	<b>543.12</b>	<b>554.43</b>	<b>2.08%</b>

# Circuit Breaker Claimants Total Number Approved



# Circuit Breaker Claimants

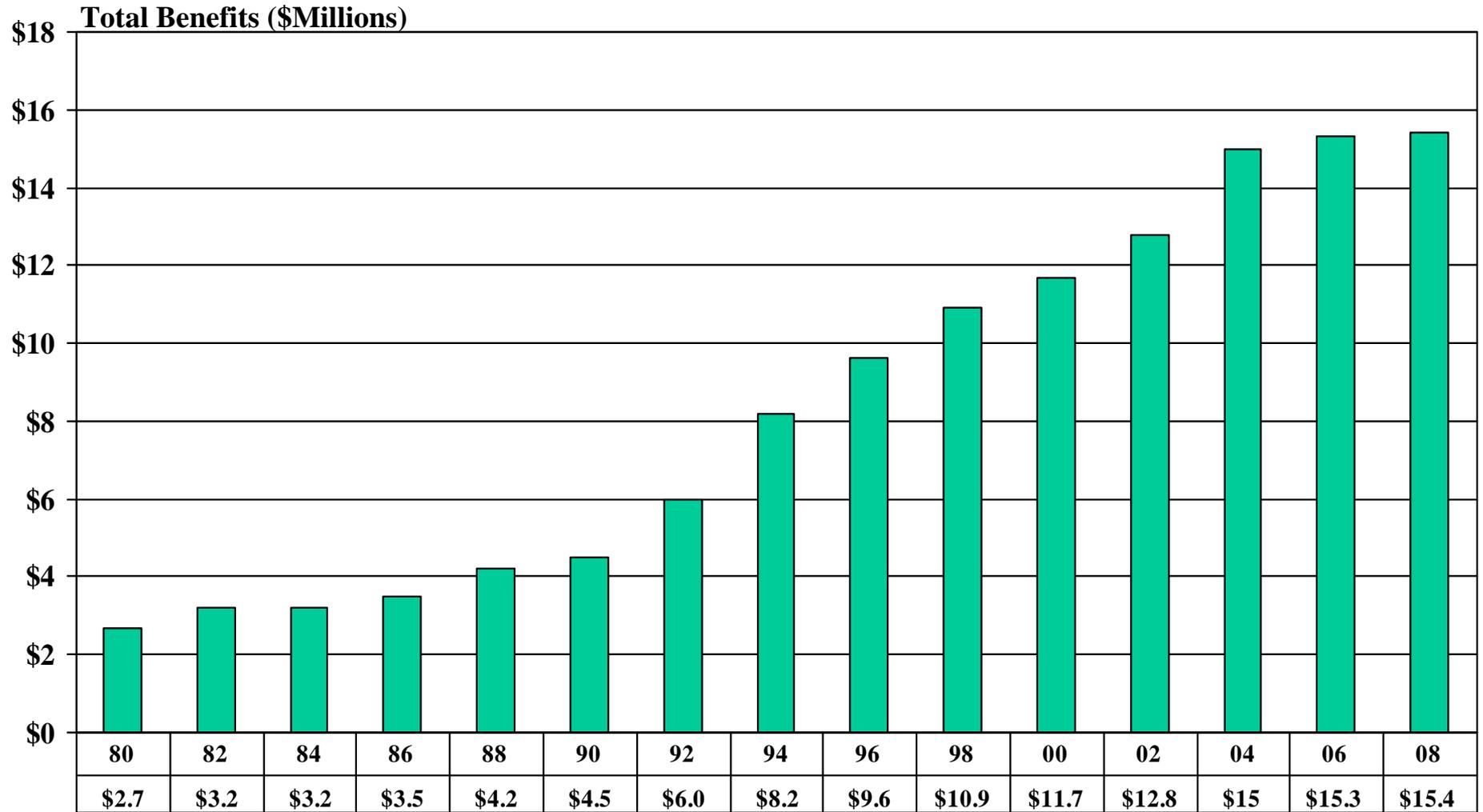
## Total vs Senior Citizens



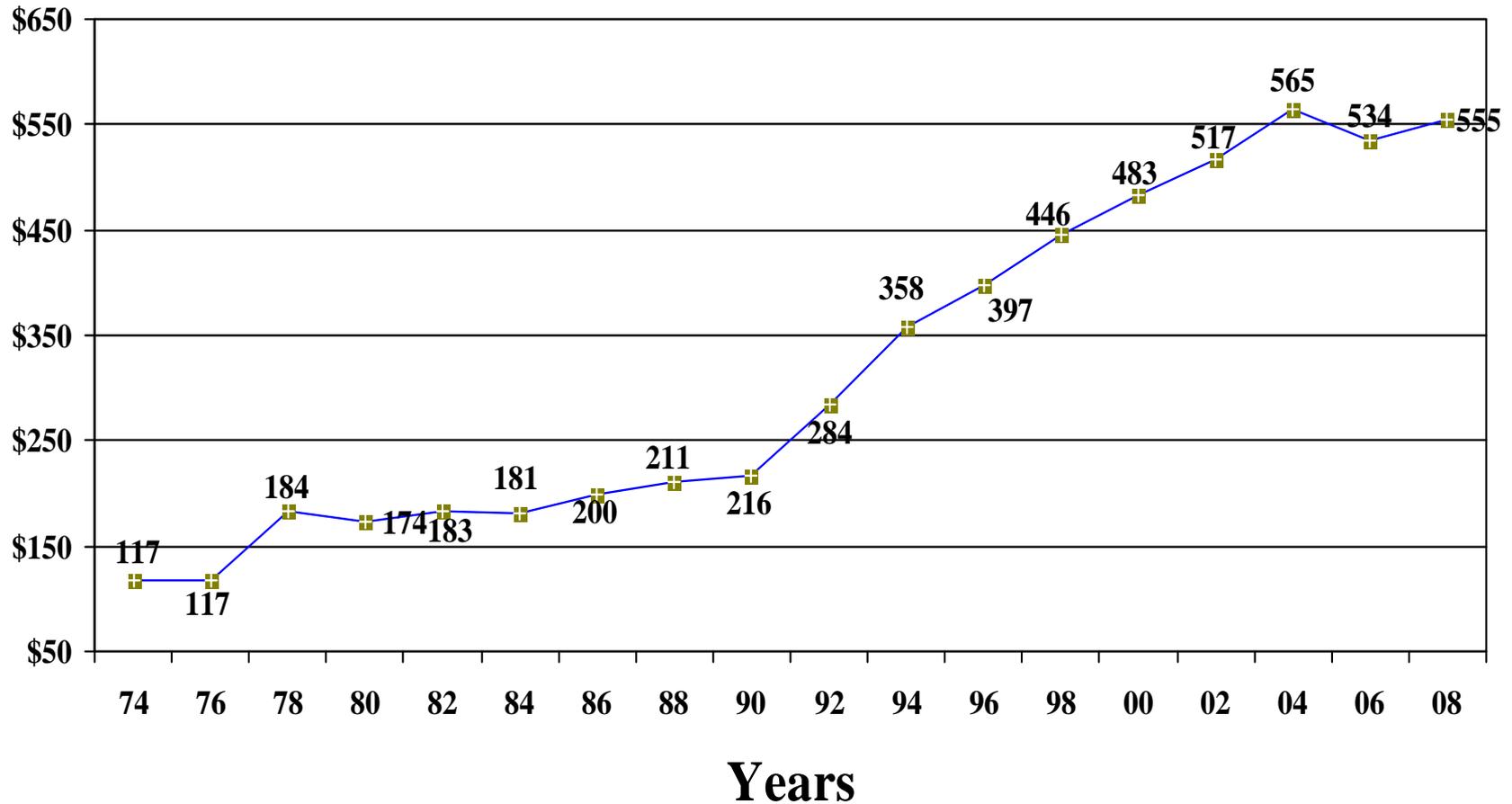
Totals may not balance to other charts due to rounding.

# Circuit Breaker Claimants

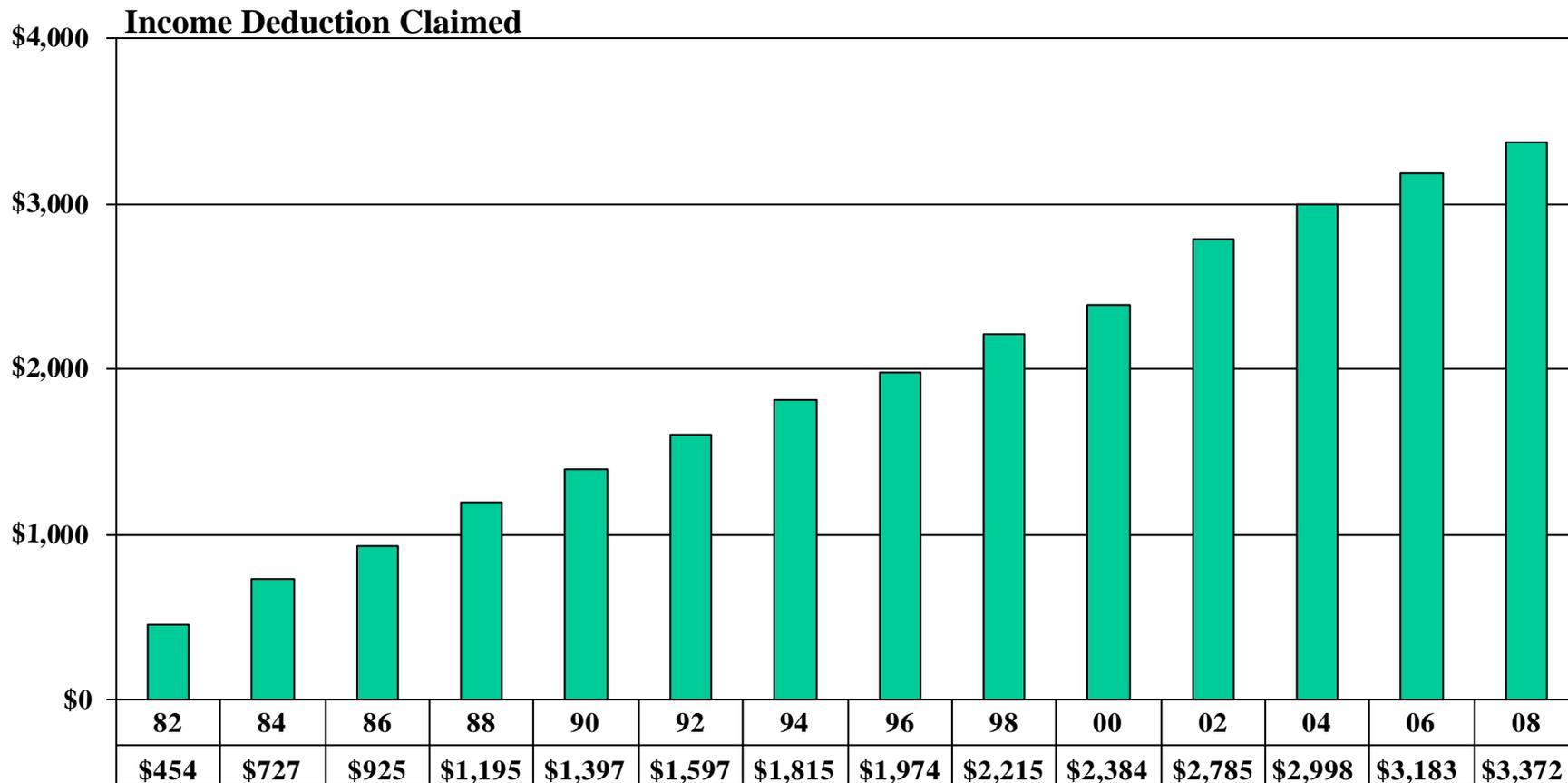
## Total Paid



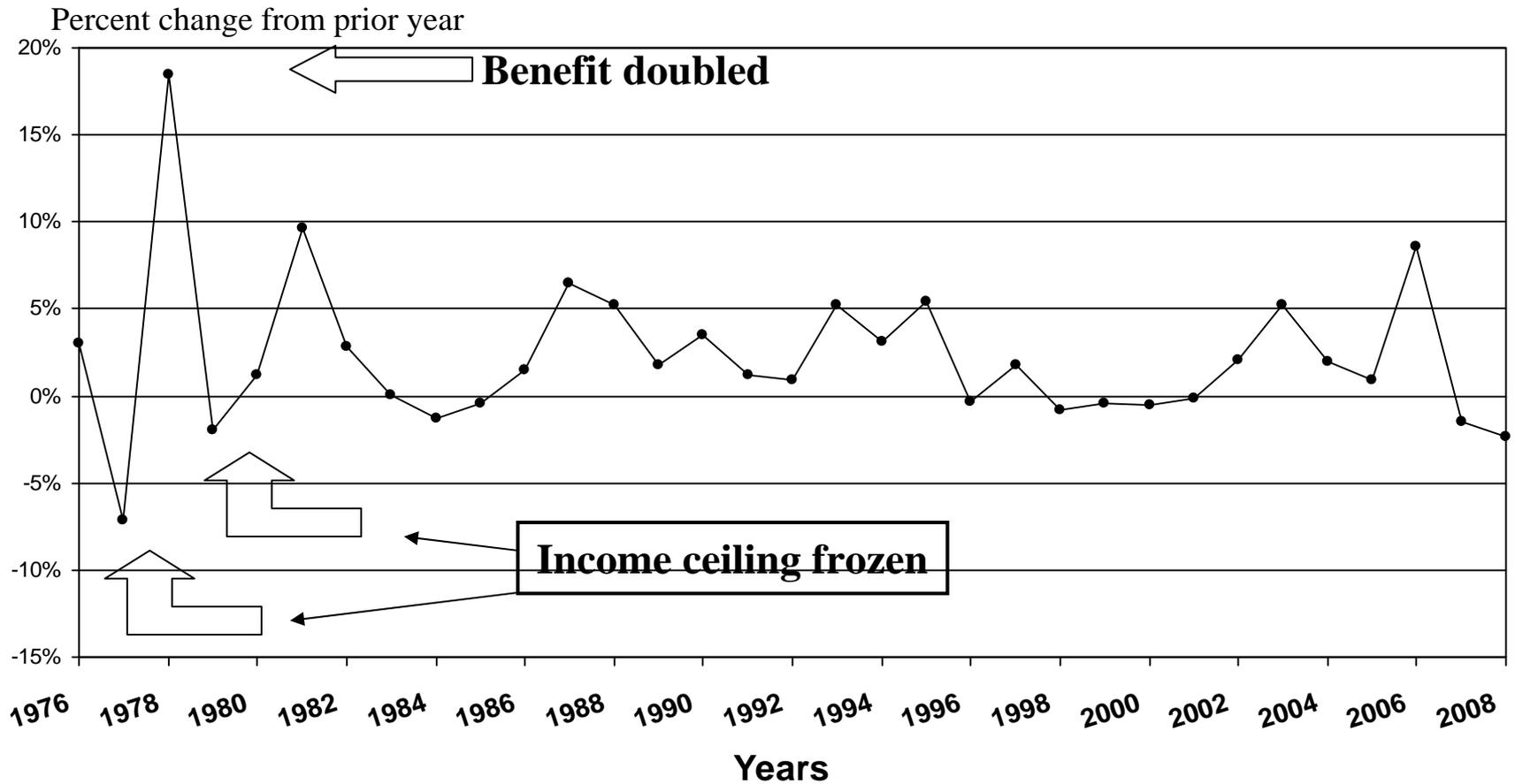
# Circuit Breaker Benefits Amount Paid Per Claimant



# Circuit Breaker Claimants Medical Expenses Per Claimant

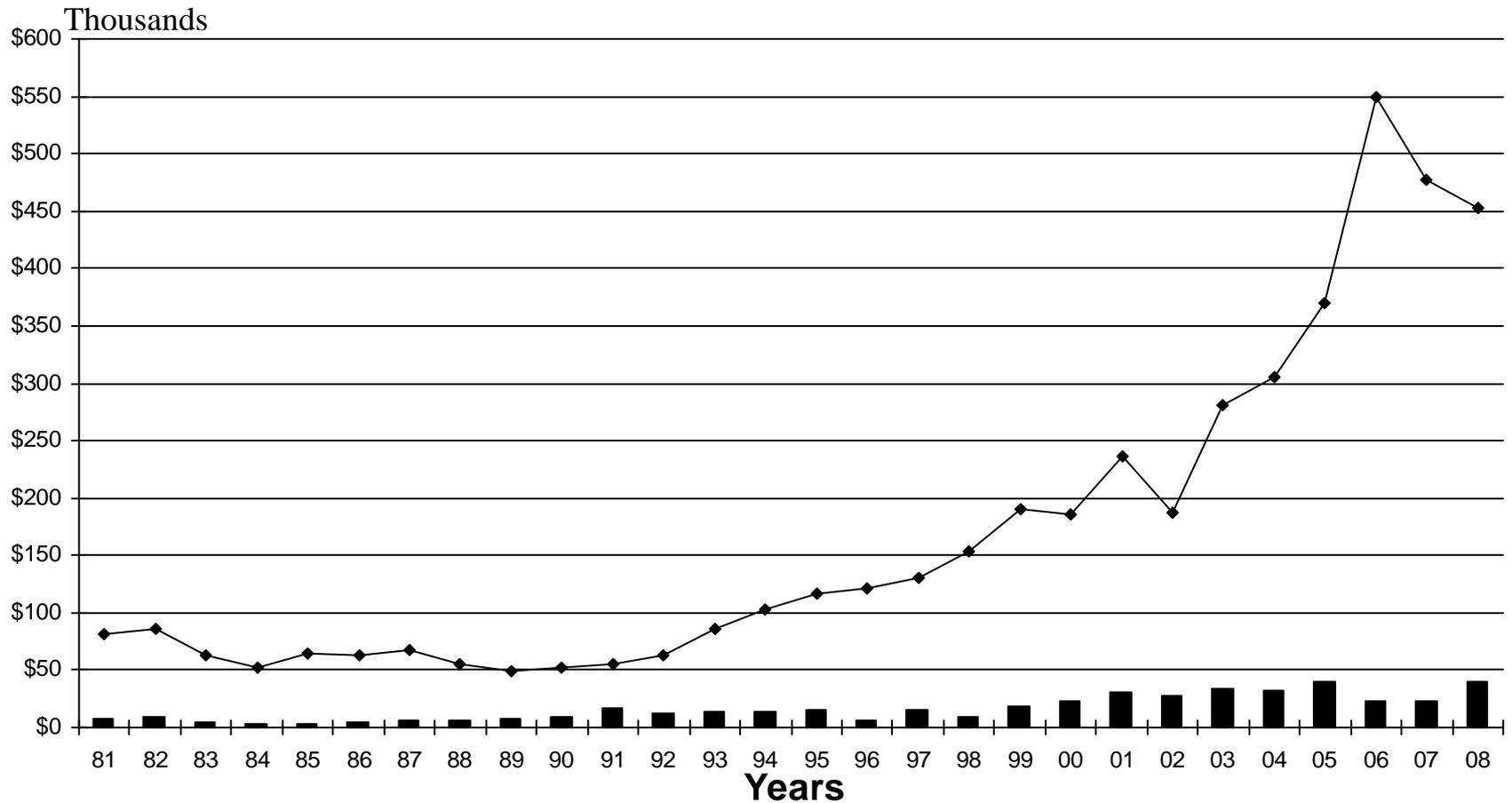


# Idaho Circuit Breaker Variation in Program Participation



# Circuit Breaker Audit

## Benefits Reduced vs Benefits Increased



■ Increased Benefits    ◆ Decreased Benefits