

CIRCUIT BREAKER STATISTICS THROUGH 2009

Introduction:

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

Key Recent Program Trends:

Per claimant and total benefits paid increased slightly in 2009 and the number of claims filed and approved stabilized. There was also an increase in the percent of property taxes covered from an average of 76% in 2008 to an average of 78.4% in 2009. This proportion remains well below the percent of taxes paid in 2006, when per claim benefits averaged 86% of property taxes.

The major reason for the increase in the proportion of taxes paid by circuit breaker benefits in 2009 appears to have been a decrease in per claimant taxes. Statewide, it is estimated that overall primary residential property taxes decreased by an average of about 15% due to decreases in value of a greater magnitude than for other property types. Property eligible for circuit breaker benefits participated in this decrease, but to a lesser extent, with an average property tax decrease of about 4%. At the same time, per claim benefits paid increased by 1.3% and the total amount paid by the state increased 1.6%.

The median income of the average claimant continued to increase from \$14,900 reported in the 2008 program to \$15,500 reported in the 2009 program. While this increase in income produces a bracket creep phenomenon that normally erodes benefits and lessens state payments, the amount paid by the state grew both overall and per claimant. Much of the bracket creep occurred among the lowest brackets where maximum benefits tend to exceed taxes. Movement upwards between these brackets has a very limited benefit reduction effect. For similar reasons, for counties, such as Ada (where this phenomenon was analyzed), with many residential properties decreasing in value and tax in 2009, benefits paid did not decrease as much as taxes (-10% for tax and -4% for average benefits of repeat claimants in Ada County). Finally, at least in Ada County, both taxes and benefits were higher for new claimants than for the claimants that received benefits in 2008, but are no longer in the property tax reduction program.

In 2009, 69% of all claimants had all property taxes on their homesteads paid by this program. This is slightly higher in comparison to 2008, but lower than the 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
2009	Slight increase	Maximum benefits and income ceiling remain frozen

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

CHART I:

Circuit Breaker Statistics and History								
Year (Calendar)	Approved Claimants:		Benefits Paid and Changes in Benefits:				Eligibility:	
	Number	Percent change from prior year	Average \$ per Claimant	Percent Change in per Claim \$	Total (\$ Millions)	Percent Change in Total Costs	Maximum Income (\$)	Maximum Benefit (\$)
1974	15,924	#N/A	117.43	#N/A	1.87	#N/A	5,000	200
1975	13,912	-12.6%	116.45	-0.8%	1.62	-13.4%	5,000	200
1976	14,336	3.0%	117.19	0.6%	1.68	3.7%	5,500	200
1977	13,322	-7.1%	119.35	1.8%	1.59	-5.4%	5,500	200
1978	15,786	18.5%	184.34	54.5%	2.91	83.0%	7,500	400
1979	15,467	-2.0%	185.56	0.7%	2.87	-1.4%	7,500	400
1980	15,650	1.2%	174.44	-6.0%	2.73	-4.9%	8,750	400
1981	17,160	9.6%	174.83	0.2%	3.00	9.9%	10,000	400
1982	17,633	2.8%	182.61	4.5%	3.22	7.3%	11,100	400
1983	17,649	0.1%	177.35	-2.9%	3.13	-2.8%	11,900	400
1984	17,417	-1.3%	181.43	2.3%	3.16	1.0%	11,900	400
1985	17,347	-0.4%	188.51	3.9%	3.27	3.5%	12,300	400
1986	17,605	1.5%	199.94	6.1%	3.52	7.6%	12,730	400
1987	18,757	6.5%	206.32	3.2%	3.87	9.9%	13,120	400
1988	19,725	5.2%	210.90	2.2%	4.16	7.5%	13,320	400
1989	20,073	1.8%	214.22	1.6%	4.30	3.4%	13,860	400
1990	20,777	3.5%	216.10	0.9%	4.49	4.4%	14,410	400
1991	21,026	1.2%	218.30	1.0%	4.59	2.2%	15,100	400
1992	21,222	0.9%	284.14	30.2%	6.03	31.4%	15,920	600
1993	22,324	5.2%	336.04	18.3%	7.50	24.4%	16,510	800
1994	23,012	3.1%	358.13	6.6%	8.24	9.9%	16,990	800
1995	24,254	5.4%	363.04	1.4%	8.81	6.8%	17,430	800
1996	24,185	-0.3%	397.27	9.4%	9.61	9.1%	17,910	900
1997	24,629	1.8%	419.29	5.5%	10.33	7.5%	18,380	1,000
1998	24,431	-0.8%	445.75	6.3%	10.89	5.5%	18,920	1,100
1999	24,331	-0.4%	471.42	5.8%	11.47	5.3%	19,310	1,200
2000	24,209	-0.5%	483.29	2.5%	11.70	2.0%	19,570	1,200
2001	24,175	-0.1%	496.38	2.7%	12.00	2.6%	20,050	1,200
2002	24,684	2.1%	517.34	4.2%	12.77	6.4%	20,750	1,200
2003	26,031	5.5%	540.78	4.5%	14.08	10.3%	21,290	1,200
2004	26,493	1.8%	564.93	4.5%	14.97	6.3%	21,580	1,200
2005	26,656	0.6%	579.46	2.6%	15.45	3.2%	22,040	1,200
2006	28,737	7.8%	534.09	-7.8%	15.35	-0.6%	28,000	1,320
2007	28,202	-1.9%	543.12	1.7%	15.32	-0.2%	28,000	1,320
2008	27,831	-1.3%	554.43	2.1%	15.43	0.7%	28,000	1,320
2009	27,920	0.3%	561.40	1.3%	15.67	1.6%	28,000	1,320
Totals	762,892		356.00		271.59			

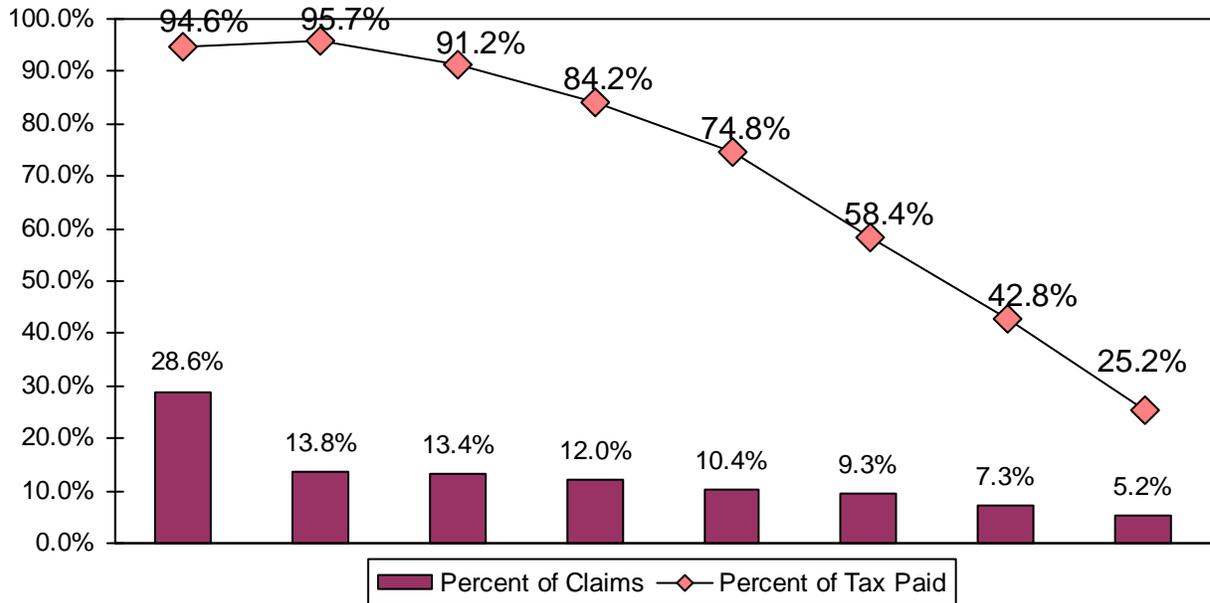
To put these increases in perspective, the Consumer Price Index increased by 228% between July 1978 and July 2009. However, inflation adjusted current program costs are only 64% higher than 1978 program costs. During this same period, the number of claimants increased by 77%. The inflation adjusted benefit per claimant is equivalent to 93% 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:

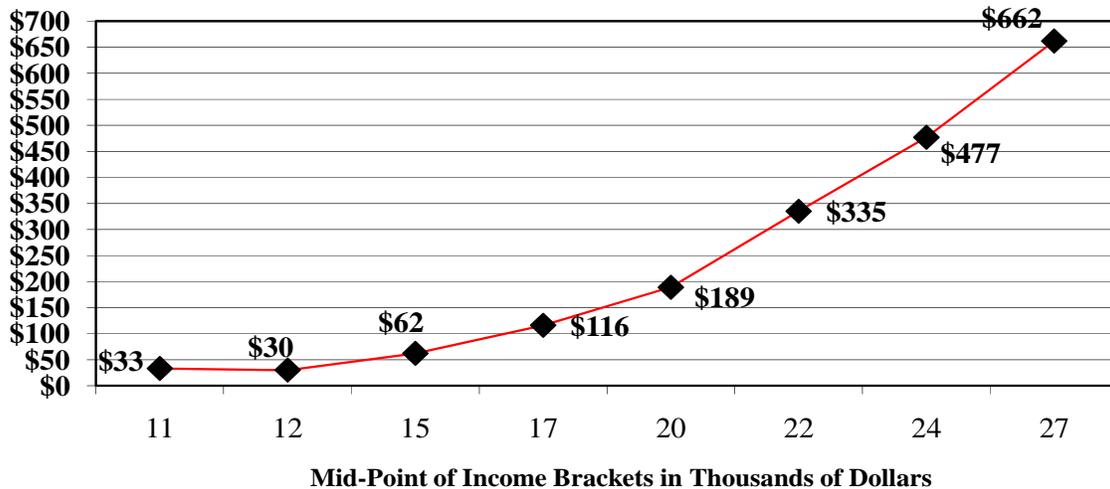
- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
-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

The following charts demonstrate 2009 circuit breaker benefits and remaining taxes for claimants at various income levels:

2009 Circuit Breaker Benefits Percent of Tax Paid



2009 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2009 had income of about \$15,500 (up from \$14,900 in 2008), while average per claimant property taxes were about \$715 (a decrease of about 4% since 2008), of which circuit breaker benefits typically cover all but \$155 (22%). For claimants

with incomes greater than the median, there is a sharp drop off in the percent of taxes paid by the program.

The charts attached to this report include detailed 2009 statistics and show changes in benefits since the early years of the circuit breaker program. The impact of doubling maximum individual benefits in 1978 and increasing these benefits by another 50% in 1992, 33% in 1993, 12.5% in 1996, 11.1% in 1997, 10% in 1998, 9% in 1999, and 10% in 2006 is readily apparent on several of these charts. Prior to 2006, maximum benefits had not changed in several years. The effect of the current freeze in benefits and income brackets is less obvious this year. 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, 2008, or 2009 and none is expected for at least the next year or two. Although this diminished program participation in 2007 and 2008, this trend did not continue in 2009.

By grouping 2009 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets. The median household income for claimants this year was \$15,500.

2009 Claimants by Income Bracket Based on Income Received in 2008				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	11,270	7,986	28.6%	28.6%
11,271	13,630	3,858	13.8%	42.4%
13,631	16,060	3,743	13.4%	55.8%
16,061	18,450	3,351	12.0%	67.8%
18,451	20,840	2,912	10.4%	78.3%
20,841	23,210	2,596	9.3%	87.6%
23,211	25,610	2,027	7.3%	94.8%
25,611	28,000	1,447	5.2%	100.0%
Total:		27,920	100.0%	

Medical Expense Deduction:

The average medical expense deduction increased 12.8% from \$3,372 in 2008 to \$3,802 in 2009. This follows an 11% increase in 2008. This year, 89% of all applicants utilized this provision. Since applicants typically receive about 58.4% of the maximum benefits for which they are eligible, this deduction translates into about \$152 per claim or \$4.2 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 37%.

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 - 2009		
Status	Number of Claims	% of Claims
Over age 65	22,868	81.9%
Younger Widows	1,371	4.9%
Younger Widowers	163	0.6%
10 + SC VA Disabled	216	0.8%
Non-SC VA Disabled	47	0.2%
Social Security Disabled	2,963	10.6%
Other & Multiple	292	1.0%
Total:	27,920	100.0%

The proportion of widows and widowers grew in 2009, while the proportion of disabled veterans dropped significantly. However, this decrease appears to be due to changes in reporting information

and compilation of statistics and should not be considered meaningful. There was also an increase in the proportion of claimants with Social Security disabilities.

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 \$4,344,986 have been realized. Audit savings related to 2009 claims remain very high at \$394,863. In addition, during calendar year 2009, re-audit of prior year claims using additional data not originally available resulted in deficiency notices in the amount of \$296,480, of which 67% has been collected to date.

Alan S. Dornfest
Property Tax Policy Supervisor
January 30, 2010

Circuit Breaker: 2009 Claims Summary

01/27/10	NUMBER	CHANGED OR		NUMBER	2009
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2009	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,889	424	77	3,812	2,633,454.98
Adams	193	8	3	190	76,317.14
Bannock	1,401	124	18	1,383	889,337.16
Bear Lake	218	4	3	215	73,644.56
Benewah	408	27	24	384	113,159.24
Bingham	800	77	15	785	445,890.56
Blaine	114	8	1	113	89,053.66
Boise	174	11	6	168	76,274.72
Bonner	1,025	100	15	1,010	445,607.50
Bonneville	1,564	111	25	1,539	968,046.48
Boundary	391	30	6	385	163,331.44
Butte	103	9	3	100	38,194.78
Camas	21	1	2	19	10,120.94
Canyon	3,301	194	67	3,234	2,075,882.13
Caribou	151	23	1	150	73,576.70
Cassia	536	74	19	517	188,324.56
Clark	10	1	0	10	1,482.14
Clearwater	361	22	4	357	131,868.42
Custer	120	11	2	118	27,836.26
Elmore	417	26	2	415	208,091.02
Franklin	268	34	4	264	150,729.78
Fremont	370	51	15	355	137,461.42
Gem	678	50	8	670	323,838.16
Gooding	394	31	0	394	201,064.94
Idaho	718	26	16	702	221,364.08
Jefferson	407	39	3	404	231,626.30
Jerome	500	79	15	485	308,293.22
Kootenai	2,711	117	24	2,687	1,438,210.78
Latah	428	55	6	422	237,300.02
Lemhi	344	30	7	337	113,180.04
Lewis	161	22	6	155	75,573.94
Lincoln	111	21	3	108	50,687.36
Madison	263	31	7	256	152,042.20
Minidoka	682	25	13	669	266,301.64
Nez Perce	1,024	54	19	1,005	729,937.42
Oneida	128	13	11	117	53,373.62
Owyhee	265	20	3	262	107,216.44
Payette	731	75	10	721	421,477.60
Power	166	8	3	163	94,775.72
Shoshone	749	40	8	741	393,424.68
Teton	49	4	1	48	19,488.02
Twin Falls	1,472	32	5	1,467	915,002.04
Valley	163	6	1	162	75,479.08
Washington	431	38	9	422	227,058.02
Totals:	28,410	2,186	490	27,920	15,674,400.91
2008	28,372	2,079	541	27,831	15,432,527.02

CIRCUIT BREAKER: 2009 CLAIMS SUMMARY

01/27/10					
AUDIT CHECKS COMPLETED IN 2009					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,889	30	0	3,889	833
Adams	193	2	0	193	37
Bannock	1,401	9	4	1,401	214
Bear Lake	218	0	0	218	22
Benewah	408	3	1	408	25
Bingham	800	3	1	800	110
Blaine	114	0	0	114	30
Boise	174	1	0	174	34
Bonner	1,025	9	1	1,025	183
Bonneville	1,564	8	0	1,564	301
Boundary	391	2	0	391	55
Butte	103	0	0	103	22
Camas	21	0	0	21	6
Canyon	3,301	20	2	3,301	784
Caribou	151	1	0	151	22
Cassia	536	4	0	536	64
Clark	10	0	0	10	0
Clearwater	361	4	0	361	59
Custer	120	3	0	120	25
Elmore	417	1	0	417	53
Franklin	268	2	0	268	42
Fremont	370	4	0	370	73
Gem	678	6	0	678	100
Gooding	394	3	1	394	59
Idaho	718	8	0	718	91
Jefferson	407	0	0	407	57
Jerome	500	5	0	500	56
Kootenai	2,711	25	0	2,711	361
Latah	428	6	0	428	48
Lemhi	344	3	0	344	59
Lewis	161	4	0	161	13
Lincoln	111	0	0	111	13
Madison	263	3	0	263	36
Minidoka	682	0	0	682	53
Nez Perce	1,024	8	0	1,024	138
Oneida	128	3	0	128	19
Owyhee	265	1	0	265	46
Payette	731	11	1	731	127
Power	166	1	0	166	28
Shoshone	749	4	0	749	96
Teton	49	2	0	49	12
Twin Falls	1,472	0	0	1,472	230
Valley	163	1	0	163	26
Washington	431	10	1	431	53
Totals:	28,410	210	12	28,410	4,715

PROPERTY TAX REDUCTION: 2009 CLAIMS SUMMARY

01/27/10 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	107,662.00	11,125.00	96,537.00	\$15,262,996.00	3,577	93.8%	4,266.98	4,003.93
Adams	1,791.00	0.00	1,791.00	775,357.00	174	91.6%	4,456.07	4,080.83
Bannock	19,393.00	2,253.00	17,140.00	4,838,679.00	1,197	86.6%	4,042.34	3,498.68
Bear Lake	1,292.00	60.00	1,232.00	949,569.00	198	92.1%	4,795.80	4,416.60
Benewah	5,855.00	35.00	5,820.00	1,221,005.00	316	82.3%	3,863.94	3,179.70
Bingham	15,620.00	1,951.00	13,669.00	2,957,499.00	677	86.2%	4,368.54	3,767.51
Blaine	1,072.00	30.00	1,042.00	802,097.00	124	109.7%	6,468.52	7,098.20
Boise	3,547.00	643.00	2,904.00	583,466.00	150	89.3%	3,889.77	3,473.01
Bonner	12,087.00	1,917.00	10,170.00	3,996,217.00	869	86.0%	4,598.64	3,956.65
Bonneville	26,763.00	463.00	26,300.00	6,765,842.00	1,437	93.4%	4,708.31	4,396.26
Boundary	3,530.00	771.00	2,759.00	1,110,536.00	320	83.1%	3,470.43	2,884.51
Butte	1,527.00	0.00	1,527.00	358,033.00	73	73.0%	4,904.56	3,580.33
Camas	770.00	0.00	770.00	145,907.00	22	115.8%	6,632.14	7,679.32
Canyon	64,602.00	2,134.00	62,468.00	10,836,475.00	2,938	90.8%	3,688.38	3,350.80
Caribou	2,739.00	0.00	2,739.00	682,206.00	128	85.3%	5,329.73	4,548.04
Cassia	9,748.00	303.00	9,445.00	1,038,238.00	268	51.8%	3,874.02	2,008.20
Clark	0.00	0.00	0.00	34,766.00	8	80.0%	4,345.75	3,476.60
Clearwater	2,144.00	558.00	1,586.00	1,384,928.00	322	90.2%	4,301.02	3,879.35
Custer	820.00	0.00	820.00	339,178.00	92	78.0%	3,686.72	2,874.39
Elmore	2,378.00	382.00	1,996.00	1,418,333.00	362	87.2%	3,918.05	3,417.67
Franklin	4,635.00	804.00	3,831.00	1,157,157.00	247	93.6%	4,684.85	4,383.17
Fremont	8,125.00	625.00	7,500.00	1,761,557.00	342	96.3%	5,150.75	4,962.13
Gem	6,232.00	1,198.00	5,034.00	2,103,605.00	551	82.2%	3,817.79	3,139.71
Gooding	2,705.00	512.00	2,193.00	1,141,398.00	329	83.5%	3,469.29	2,896.95
Idaho	4,696.00	296.00	4,400.00	3,023,373.00	610	86.9%	4,956.35	4,306.80
Jefferson	4,579.00	200.00	4,379.00	1,713,250.00	358	88.6%	4,785.61	4,240.72
Jerome	14,105.00	2,451.00	11,654.00	1,517,578.00	415	85.6%	3,656.81	3,129.03
Kootenai	24,098.00	1,810.00	22,288.00	10,164,668.00	2,381	88.6%	4,269.08	3,782.91
Latah	10,270.00	1,228.00	9,042.00	1,693,240.00	366	86.7%	4,626.34	4,012.42
Lemhi	4,661.00	340.00	4,321.00	1,168,286.00	294	87.2%	3,973.76	3,466.72
Lewis	3,284.00	784.00	2,500.00	490,694.00	145	93.5%	3,384.10	3,165.77
Lincoln	2,593.00	100.00	2,493.00	439,806.00	96	88.9%	4,581.31	4,072.28
Madison	7,772.00	1,626.00	6,146.00	1,106,611.00	235	91.8%	4,708.98	4,322.70
Minidoka	4,487.00	280.00	4,207.00	2,157,933.00	538	80.4%	4,011.03	3,225.61
Nez Perce	10,045.00	484.00	9,561.00	4,729,922.00	919	91.4%	5,146.81	4,706.39
Oneida	5,282.00	239.00	5,043.00	419,705.00	87	74.4%	4,824.20	3,587.22
Owyhee	1,512.00	0.00	1,512.00	932,549.00	218	83.2%	4,277.75	3,559.35
Payette	10,032.00	1,561.00	8,471.00	2,707,044.00	689	95.6%	3,928.95	3,754.57
Power	2,625.00	40.00	2,585.00	529,361.00	139	85.3%	3,808.35	3,247.61
Shoshone	5,720.00	140.00	5,580.00	2,695,686.00	648	87.4%	4,160.01	3,637.90
Teton	393.00	0.00	393.00	205,156.00	45	93.8%	4,559.02	4,274.08
Twin Falls	3,987.00	219.00	3,768.00	6,717,052.00	1,430	97.5%	4,697.24	4,578.77
Valley	586.00	0.00	586.00	674,518.00	151	93.2%	4,467.01	4,163.69
Washington	7,269.00	608.00	6,661.00	1,396,640.00	342	81.0%	4,083.74	3,309.57
Totals:	433,033.00	38,170.00	394,863.00	106,148,116.00	24,827	88.9%	4,275.51	3,801.87

2009 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

2009 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
01/27/10									
			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	145	16	17	3	326	10	0	41	558
Adams	11	0	4	0	22	0	0	3	40
Bannock	177	19	5	2	193	2	0	25	423
Bear Lake	10	2	0	1	21	0	0	2	36
Benewah	18	3	14	1	42	0	0	4	82
Bingham	31	3	6	2	84	0	0	5	131
Blaine	1	0	0	0	1	0	0	0	2
Boise	7	1	0	3	24	0	0	0	35
Bonner	38	9	10	6	169	2	0	18	252
Bonneville	78	9	2	1	166	0	0	16	272
Boundary	10	2	6	0	53	0	0	19	90
Butte	4	1	0	1	9	0	0	0	15
Camas	0	0	0	0	0	0	0	0	0
Canyon	184	22	11	7	348	5	0	32	609
Caribou	9	0	0	1	2	0	0	5	17
Cassia	17	3	4	0	49	0	0	2	75
Clark	0	0	0	0	3	0	0	0	3
Clearwater	11	2	4	1	60	0	0	9	87
Custer	5	2	1	1	8	0	0	0	17
Elmore	23	5	8	0	43	0	0	2	81
Franklin	8	0	3	0	15	0	0	2	28
Fremont	18	4	3	0	30	1	0	0	56
Gem	33	5	4	0	66	0	0	2	110
Gooding	18	2	3	2	37	0	0	0	62
Idaho	43	3	22	0	74	2	0	4	148
Jefferson	20	1	0	0	33	0	0	5	59
Jerome	20	1	5	1	37	0	0	0	64
Kootenai	153	14	14	4	353	6	0	6	550
Latah	15	4	7	1	58	1	0	5	91
Lemhi	24	1	7	3	34	0	0	12	81
Lewis	4	1	6	0	25	0	0	3	39
Lincoln	4	3	0	0	5	0	0	2	14
Madison	13	0	0	0	21	0	0	2	36
Minidoka	24	3	2	1	61	0	0	4	95
Nez Perce	30	1	9	0	85	0	0	7	132
Oneida	3	0	1	0	17	0	0	2	23
Owyhee	13	0	2	1	29	0	0	0	45
Payette	20	3	1	0	54	0	0	6	84
Power	7	1	1	1	16	1	0	3	30
Shoshone	50	6	20	2	118	0	0	6	202
Teton	0	0	2	0	3	0	0	1	6
Twin Falls	49	4	8	0	109	1	0	3	174
Valley	5	3	1	0	22	0	0	3	34
Washington	18	4	3	1	38	0	0		64
Totals:	1,371	163	216	47	2,963	31	0	261	5,052
% of Approved Claims	4.91%	0.58%	0.77%	0.17%	10.61%	0.11%	0.00%	0.93%	18.09%

2009 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	1,796	1,121	118	38	14	0	28	3	136	3,254	3,812
Adams	91	35	14	3	3	0	0	0	4	150	190
Bannock	427	418	53	26	3	0	4	0	29	960	1,383
Bear Lake	59	92	10	1	1	0	0	1	15	179	215
Benewah	171	93	14	5	1	0	0	0	18	302	384
Bingham	229	329	54	5	0	0	0	0	37	654	785
Blaine	67	28	6	0	0	0	0	1	9	111	113
Boise	74	39	12	2	0	0	2	0	4	133	168
Bonner	181	247	40	222	9	0	11	0	48	758	1,010
Bonneville	570	561	74	12	2	0	5	0	43	1,267	1,539
Boundary	178	72	15	9	1	0	2	3	15	295	385
Butte	30	37	9	2	0	0	2	0	5	85	100
Camas	11	1	6	1	0	0	0	0	0	19	19
Canyon	1,346	1,001	153	41	16	0	19	0	49	2,625	3,234
Caribou	49	74	7	0	0	0	1	0	2	133	150
Cassia	318	97	10	1	0	0	0	0	16	442	517
Clark	7	0	0	0	0	0	0	0	0	7	10
Clearwater	132	91	18	5	0	0	1	0	23	270	357
Custer	35	45	9	5	2	0	0	1	4	101	118
Elmore	196	80	30	8	1	0	2	0	17	334	415
Franklin	113	100	13	4	1	0	3	0	2	236	264
Fremont	112	131	34	2	1	0	5	0	14	299	355
Gem	275	209	40	8	5	0	5	0	18	560	670
Gooding	169	114	18	9	5	0	2	0	15	332	394
Idaho	359	141	27	10	1	0	1	0	15	554	702
Jefferson	145	168	20	2	1	0	2	0	7	345	404
Jerome	280	97	27	8	1	0	1	0	7	421	485
Kootenai	1,367	624	87	12	6	0	8	0	33	2,137	2,687
Latah	164	122	25	4	2	0	3	0	11	331	422
Lemhi	170	57	13	3	2	0	1	0	10	256	337
Lewis	74	22	9	4	1	0	0	0	6	116	155
Lincoln	50	35	8	0	0	0	0	0	1	94	108
Madison	110	87	15	2	0	0	3	0	3	220	256
Minidoka	331	194	3	8	2	0	2	0	34	574	669
Nez Perce	549	238	38	15	3	0	1	0	29	873	1,005
Oneida	49	37	4	2	1	0	1	0	0	94	117
Owyhee	108	76	16	4	2	0	2	1	8	217	262
Payette	324	215	47	12	5	0	5	0	29	637	721
Power	89	37	3	2	0	0	0	0	2	133	163
Shoshone	215	234	50	14	3	0	0	0	23	539	741
Teton	30	7	1	0	0	0	1	0	3	42	48
Twin Falls	508	618	97	14	6	0	12	2	36	1,293	1,467
Valley	51	53	9	4	1	0	0	1	9	128	162
Washington	302	36	6	1	1	0	1	0	11	358	422
Totals:	11,911	8,113	1,262	530	103	0	136	13	800	22,868	27,920
% of Approved Claims	42.66%	29.06%	4.52%	1.90%	0.37%	0.00%	0.00%	0.05%	2.87%	81.91%	100.00%

2009 Income Stratification of Property Tax Reduction Applications

Maximum Eligibility Amounts Shown in ()

01/27/10	11,270	\$11,271 -	\$13,631 -	\$16,061 -	\$18,451 -	\$20,841 -	\$23,211 -	\$25,611 -		
	OR LESS	\$13,630	\$16,060	\$18,450	\$20,840	\$23,210	\$25,610	\$28,000	CLAIMS	
COUNTY	(\$1,320)	(\$1290/\$1160)	(\$1120/\$990)	(\$960/\$820)	(\$790/\$660)	(\$620/\$490)	(\$450/\$320)	(\$290/\$150)	APPROVED	REDUCTION
Ada	830	518	493	496	452	415	354	254	3,812	76.52%
Adams	64	22	23	27	11	13	13	17	190	41.56%
Bannock	319	197	189	186	172	135	123	62	1,383	69.06%
Bear Lake	73	19	30	23	23	21	19	7	215	35.25%
Benewah	110	49	50	49	42	35	18	31	384	30.99%
Bingham	205	134	101	105	68	76	52	44	785	59.00%
Blaine	41	12	13	10	15	6	7	9	113	80.74%
Boise	56	22	24	26	12	12	11	5	168	44.87%
Bonner	287	126	146	116	103	90	87	55	1,010	46.39%
Bonneville	375	223	228	203	162	155	110	83	1,539	66.61%
Boundary	116	61	53	42	34	35	28	16	385	43.04%
Butte	22	14	16	10	11	10	10	7	100	42.03%
Camas	6	2	2	0	4	4	1	0	19	56.28%
Canyon	928	451	434	356	366	334	217	148	3,234	66.57%
Caribou	48	25	17	24	13	12	9	2	150	48.01%
Cassia	154	80	84	64	48	35	31	21	517	36.39%
Clark	2	2	1	2	1	1	0	1	10	15.73%
Clearwater	98	43	50	45	36	38	27	20	357	39.16%
Custer	41	18	15	13	9	12	6	4	118	23.21%
Elmore	131	56	49	53	40	34	33	19	415	51.37%
Franklin	91	42	28	28	26	18	17	14	264	57.00%
Fremont	122	53	38	40	31	32	25	14	355	38.77%
Gem	171	101	90	84	67	54	52	51	670	51.50%
Gooding	132	51	47	51	51	34	16	12	394	50.74%
Idaho	234	85	97	92	65	45	53	31	702	31.78%
Jefferson	133	52	55	38	40	32	39	15	404	58.47%
Jerome	183	63	71	41	41	29	38	19	485	62.32%
Kootenai	768	359	384	310	288	247	177	154	2,687	55.70%
Latah	124	48	64	50	37	44	31	24	422	58.90%
Lemhi	121	46	33	41	31	33	18	14	337	33.47%
Lewis	45	15	26	30	13	16	6	4	155	49.27%
Lincoln	38	17	10	10	7	10	10	6	108	47.72%
Madison	80	33	28	35	26	32	11	11	256	60.83%
Minidoka	206	100	84	82	68	56	42	31	669	40.39%
Nez Perce	284	130	138	116	110	107	75	45	1,005	75.98%
Oneida	41	16	14	11	11	12	4	8	117	45.93%
Owyhee	102	34	29	23	27	15	19	13	262	40.40%
Payette	234	112	89	74	78	54	48	32	721	58.72%
Power	62	13	18	20	11	18	11	10	163	59.63%
Shoshone	211	116	85	87	72	73	50	47	741	55.42%
Teton	23	4	7	2	2	4	3	3	48	39.05%
Twin Falls	469	202	219	174	141	112	92	58	1,467	62.47%
Valley	53	28	18	18	13	16	7	9	162	46.53%
Washington	153	64	53	44	34	30	27	17	422	52.71%
Totals:	7,986	3,858	3,743	3,351	2,912	2,596	2,027	1,447	27,920	58.39%
% of Approved Claims	28.60%	13.82%	13.41%	12.00%	10.43%	9.30%	7.26%	5.18%	100.00%	

2009 Circuit Breaker Benefits to be paid:			
Property Tax Reduction Payments to be Paid:			
01/27/10	Total	December 22, 2008	June 22, 2009
COUNTY			
Ada	2,633,454.98	1,316,727.49	1,316,727.49
Adams	76,317.14	38,158.57	38,158.57
Bannock	889,337.16	444,668.58	444,668.58
Bear Lake	73,644.56	36,822.28	36,822.28
Benewah	113,159.24	56,579.62	56,579.62
Bingham	445,890.56	222,945.28	222,945.28
Blaine	89,053.66	44,526.83	44,526.83
Boise	76,274.72	38,137.36	38,137.36
Bonner	445,607.50	222,803.75	222,803.75
Bonneville	968,046.48	484,023.24	484,023.24
Boundary	163,331.44	81,665.72	81,665.72
Butte	38,194.78	19,097.39	19,097.39
Camas	10,120.94	5,060.47	5,060.47
Canyon	2,075,882.13	1,037,941.07	1,037,941.06
Caribou	73,576.70	36,788.35	36,788.35
Cassia	188,324.56	94,162.28	94,162.28
Clark	1,482.14	741.07	741.07
Clearwater	131,868.42	65,934.21	65,934.21
Custer	27,836.26	13,918.13	13,918.13
Elmore	208,091.02	104,045.51	104,045.51
Franklin	150,729.78	75,364.89	75,364.89
Fremont	137,461.42	68,730.71	68,730.71
Gem	323,838.16	161,919.08	161,919.08
Gooding	201,064.94	100,532.47	100,532.47
Idaho	221,364.08	110,682.04	110,682.04
Jefferson	231,626.30	115,813.15	115,813.15
Jerome	308,293.22	154,146.61	154,146.61
Kootenai	1,438,210.78	719,105.39	719,105.39
Latah	237,300.02	118,650.01	118,650.01
Lemhi	113,180.04	56,590.02	56,590.02
Lewis	75,573.94	37,786.97	37,786.97
Lincoln	50,687.36	25,343.68	25,343.68
Madison	152,042.20	76,021.10	76,021.10
Minidoka	266,301.64	133,150.82	133,150.82
Nez Perce	729,937.42	364,968.71	364,968.71
Oneida	53,373.62	26,686.81	26,686.81
Owyhee	107,216.44	53,608.22	53,608.22
Payette	421,477.60	210,738.80	210,738.80
Power	94,775.72	47,387.86	47,387.86
Shoshone	393,424.68	196,712.34	196,712.34
Teton	19,488.02	9,744.01	9,744.01
Twin Falls	915,002.04	457,501.02	457,501.02
Valley	75,479.08	37,739.54	37,739.54
Washington	227,058.02	113,529.01	113,529.01
Totals:	15,674,400.91	7,837,200.46	7,837,200.46

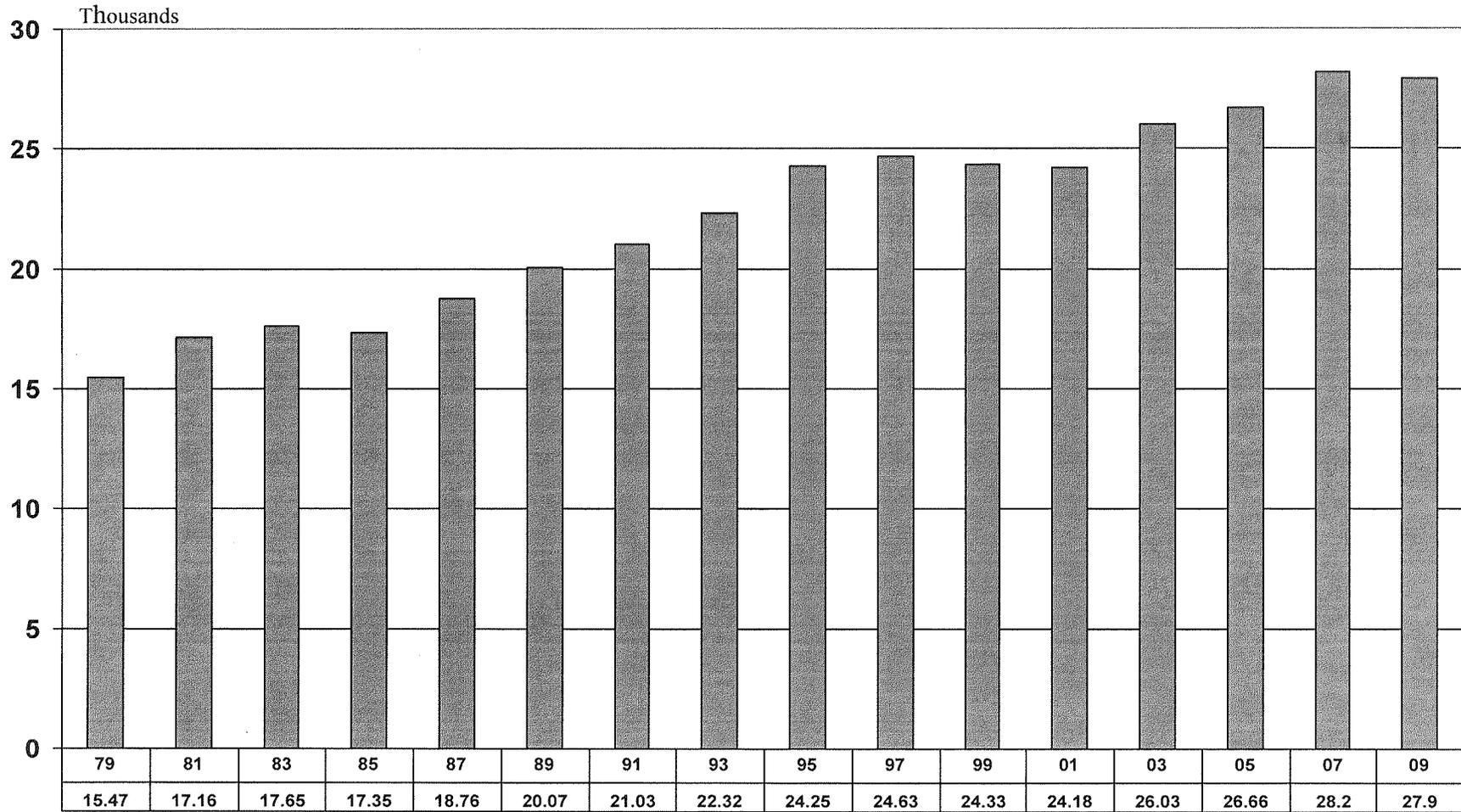
CHANGE IN CLAIMS SUBMITTED 2009 vs 2008

01/27/10 COUNTY	Number of Claims Submitted 2008	Number of Claims Submitted 2009	Change in Number of Claims	Percent Change
Ada	3,906	3,889	(17)	-0.4%
Adams	200	193	(7)	-3.5%
Bannock	1,380	1,401	21	1.5%
Bear Lake	227	218	(9)	-4.0%
Benewah	382	408	26	6.8%
Bingham	791	800	9	1.1%
Blaine	115	114	(1)	-0.9%
Boise	175	174	(1)	-0.6%
Bonner	1,096	1,025	(71)	-6.5%
Bonneville	1,516	1,564	48	3.2%
Boundary	377	391	14	3.7%
Butte	106	103	(3)	-2.8%
Camas	23	21	(2)	-8.7%
Canyon	3,248	3,301	53	1.6%
Caribou	150	151	1	0.7%
Cassia	525	536	11	2.1%
Clark	8	10	2	25.0%
Clearwater	358	361	3	0.8%
Custer	118	120	2	1.7%
Elmore	437	417	(20)	-4.6%
Franklin	261	268	7	2.7%
Fremont	364	370	6	1.6%
Gem	673	678	5	0.7%
Gooding	420	394	(26)	-6.2%
Idaho	712	718	6	0.8%
Jefferson	408	407	(1)	-0.2%
Jerome	487	500	13	2.7%
Kootenai	2,657	2,711	54	2.0%
Latah	420	428	8	1.9%
Lemhi	348	344	(4)	-1.1%
Lewis	170	161	(9)	-5.3%
Lincoln	116	111	(5)	-4.3%
Madison	252	263	11	4.4%
Minidoka	700	682	(18)	-2.6%
Nez Perce	1,042	1,024	(18)	-1.7%
Oneida	119	128	9	7.6%
Owyhee	270	265	(5)	-1.9%
Payette	728	731	3	0.4%
Power	158	166	8	5.1%
Shoshone	765	749	(16)	-2.1%
Teton	44	49	5	11.4%
Twin Falls	1,499	1,472	(27)	-1.8%
Valley	173	163	(10)	-5.8%
Washington	448	431	(17)	-3.8%
Totals:	28,372	28,410	38	0.1%

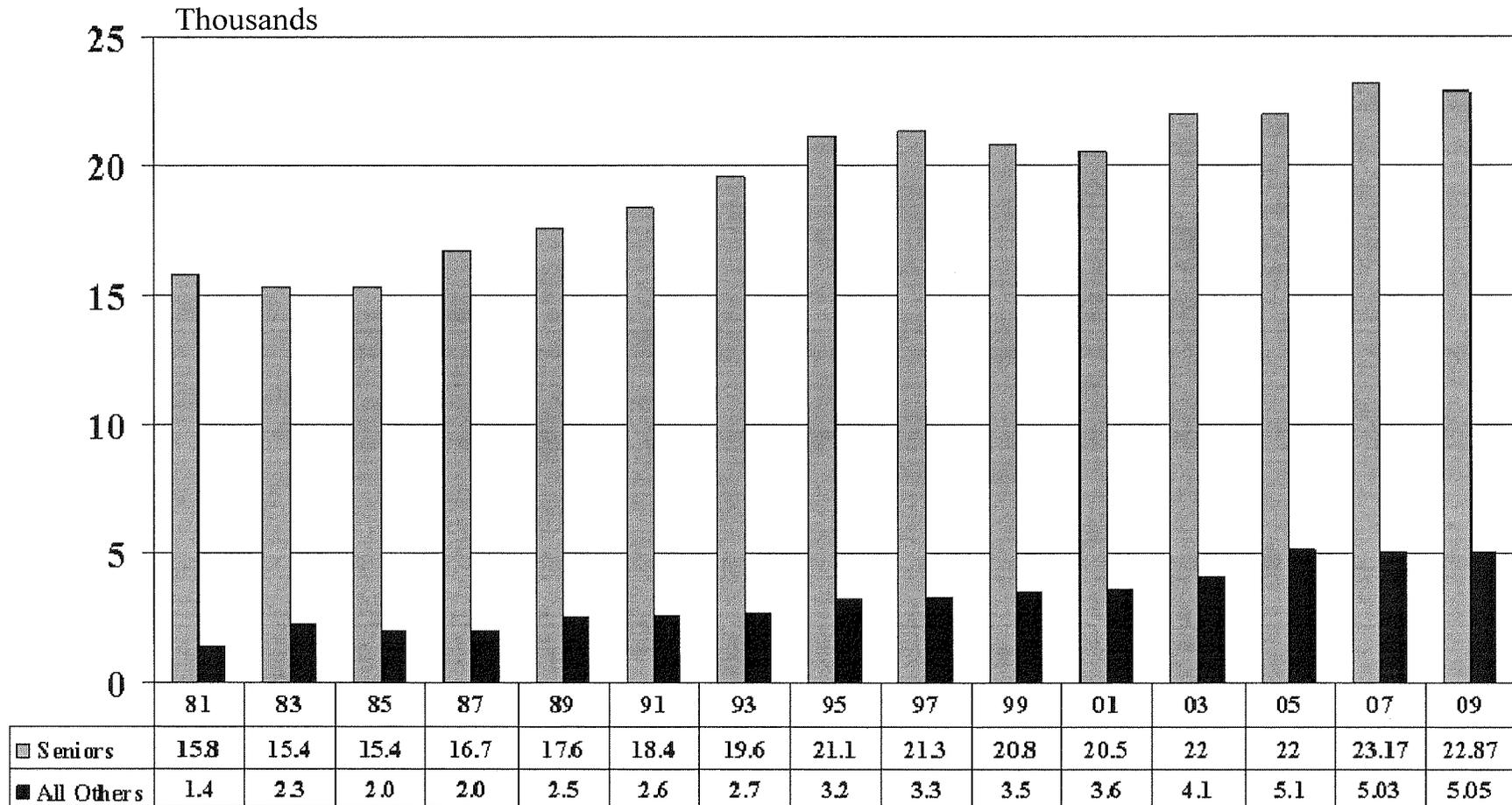
Circuit Breaker Claims Comparison

	2008	2009	Change	2008	2009*	% Change	2008	2009	% Change
	Approved	Approved	in	Approved	Approved	in	Benefits	Benefits	in
01/27/10	Claims	Claims	Approved	Benefits	Benefits	Approved	per	per	Per Claim
COUNTY			Claims	(\$)	(\$)	Benefits	Claim	Claim	Benefits
Ada	3,847	3,812	(35)	2,636,345.36	2,633,454.98	-0.11%	685.30	690.83	0.81%
Adams	193	190	(3)	74,093.38	76,317.14	3.00%	383.90	401.67	4.63%
Bannock	1,359	1,383	24	869,240.39	889,337.16	2.31%	639.62	643.05	0.54%
Bear Lake	224	215	(9)	69,713.86	73,644.56	5.64%	311.22	342.53	10.06%
Benewah	355	384	29	106,801.26	113,159.24	5.95%	300.85	294.69	-2.05%
Bingham	771	785	14	422,220.10	445,890.56	5.61%	547.63	568.01	3.72%
Blaine	111	113	2	88,057.32	89,053.66	1.13%	793.31	788.09	-0.66%
Boise	170	168	(2)	73,637.62	76,274.72	3.58%	433.16	454.02	4.81%
Bonner	1,063	1,010	(53)	444,774.86	445,607.50	0.19%	418.41	441.20	5.44%
Bonneville	1,490	1,539	49	932,691.88	968,046.48	3.79%	625.97	629.01	0.49%
Boundary	363	385	22	148,664.60	163,331.44	9.87%	409.54	424.24	3.59%
Butte	101	100	(1)	40,456.18	38,194.78	-5.59%	400.56	381.95	-4.65%
Camas	23	19	(4)	10,676.46	10,120.94	-5.20%	464.19	532.68	14.75%
Canyon	3,189	3,234	45	2,163,845.10	2,075,882.13	-4.07%	678.53	641.89	-5.40%
Caribou	146	150	4	71,601.70	73,576.70	2.76%	490.42	490.51	0.02%
Cassia	507	517	10	188,817.08	188,324.56	-0.26%	372.42	364.26	-2.19%
Clark	8	10	2	1,215.90	1,482.14	21.90%	151.99	148.21	-2.48%
Clearwater	352	357	5	126,801.40	131,868.42	4.00%	360.23	369.38	2.54%
Custer	116	118	2	24,725.94	27,836.26	12.58%	213.15	235.90	10.67%
Elmore	434	415	(19)	220,383.14	208,091.02	-5.58%	507.80	501.42	-1.25%
Franklin	259	264	5	142,305.60	150,729.78	5.92%	549.44	570.95	3.91%
Fremont	354	355	1	133,093.48	137,461.42	3.28%	375.97	387.22	2.99%
Gem	659	670	11	255,608.50	323,838.16	26.69%	387.87	483.34	24.61%
Gooding	418	394	(24)	204,516.02	201,064.94	-1.69%	489.27	510.32	4.30%
Idaho	689	702	13	211,505.84	221,364.08	4.66%	306.98	315.33	2.72%
Jefferson	398	404	6	208,545.54	231,626.30	11.07%	523.98	573.33	9.42%
Jerome	477	485	8	295,544.88	308,293.22	4.31%	619.59	635.66	2.59%
Kootenai	2,617	2,687	70	1,402,851.21	1,438,210.78	2.52%	536.05	535.25	-0.15%
Latah	412	422	10	231,816.20	237,300.02	2.37%	562.66	562.32	-0.06%
Lemhi	337	337	0	108,135.42	113,180.04	4.67%	320.88	335.85	4.67%
Lewis	161	155	(6)	80,017.04	75,573.94	-5.55%	497.00	487.57	-1.90%
Lincoln	115	108	(7)	54,760.32	50,687.36	-7.44%	476.18	469.33	-1.44%
Madison	245	256	11	155,737.22	152,042.20	-2.37%	635.66	593.91	-6.57%
Minidoka	683	669	(14)	267,607.52	266,301.64	-0.49%	391.81	398.06	1.59%
Nez Perce	1,032	1,005	(27)	733,789.06	729,937.42	-0.52%	711.04	726.31	2.15%
Oneida	116	117	1	49,832.40	53,373.62	7.11%	429.59	456.18	6.19%
Owyhee	265	262	(3)	99,726.02	107,216.44	7.51%	376.32	409.22	8.74%
Payette	713	721	8	420,528.43	421,477.60	0.23%	589.80	584.57	-0.89%
Power	157	163	6	93,502.01	94,775.72	1.36%	595.55	581.45	-2.37%
Shoshone	758	741	(17)	372,605.66	393,424.68	5.59%	491.56	530.94	8.01%
Teton	43	48	5	14,518.94	19,488.02	34.22%	337.65	406.00	20.24%
Twin Falls	1,493	1,467	(26)	884,826.94	915,002.04	3.41%	592.65	623.72	5.24%
Valley	172	162	(10)	69,894.04	75,479.08	7.99%	406.36	465.92	14.66%
Washington	440	422	(18)	226,495.20	227,058.02	0.25%	514.76	538.05	4.52%
Totals:	27,835	27,920	85	15,432,527.02	15,674,400.91	1.57%	554.43	561.40	1.26%

Circuit Breaker Claimants Total Number Approved

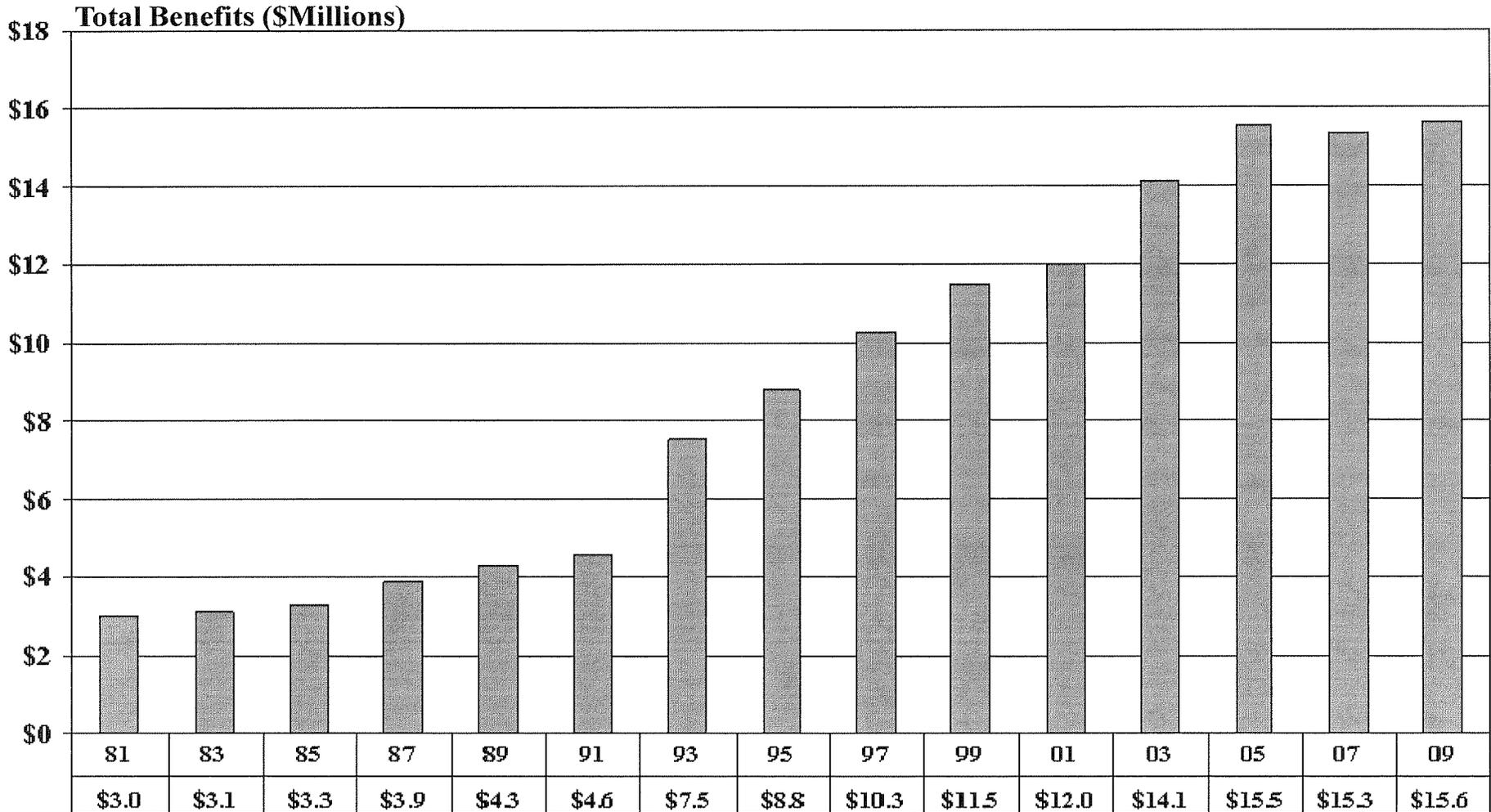


Circuit Breaker Claimants Total vs Senior Citizens

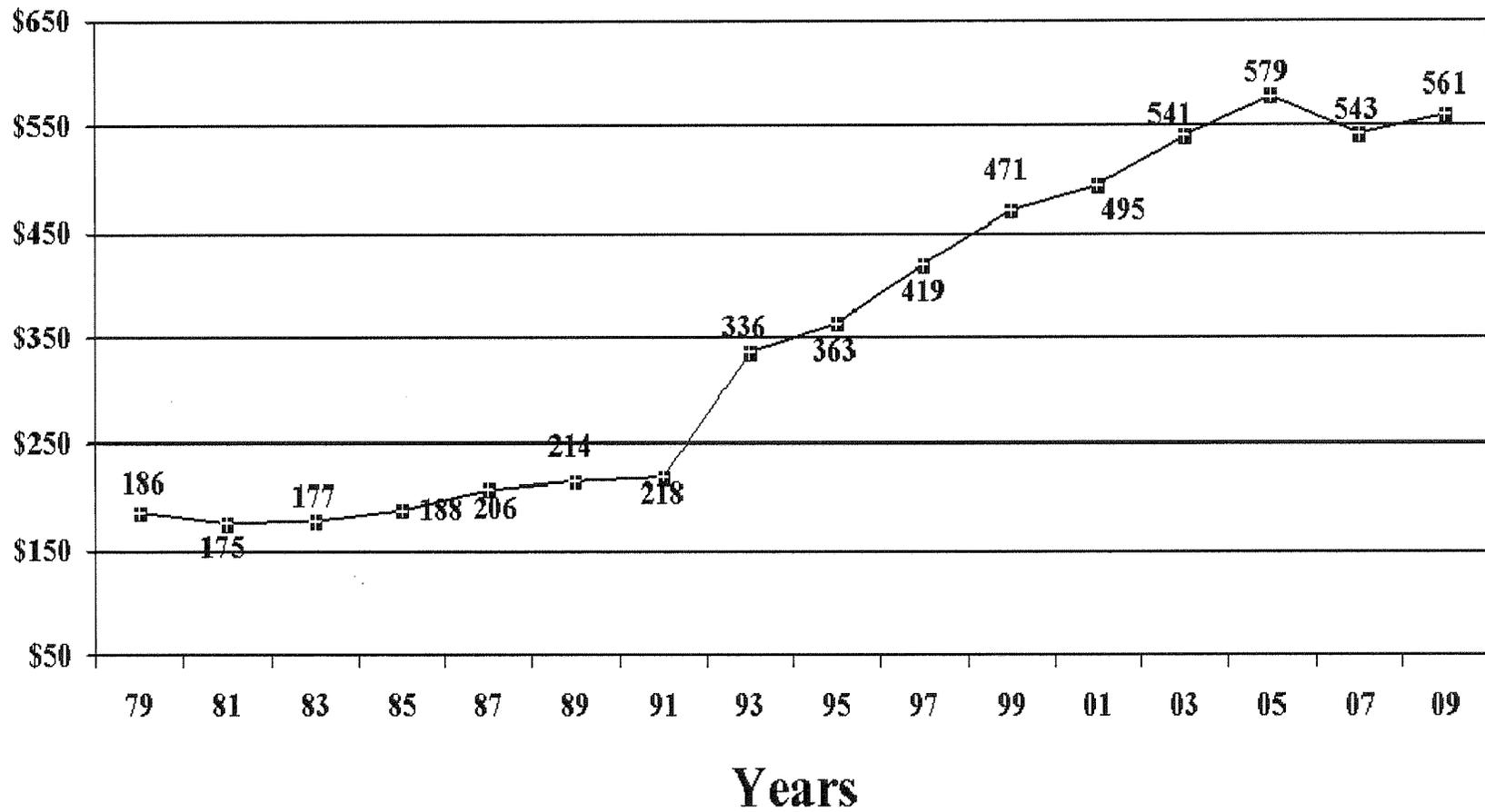


Totals may not balance to other charts due to rounding.

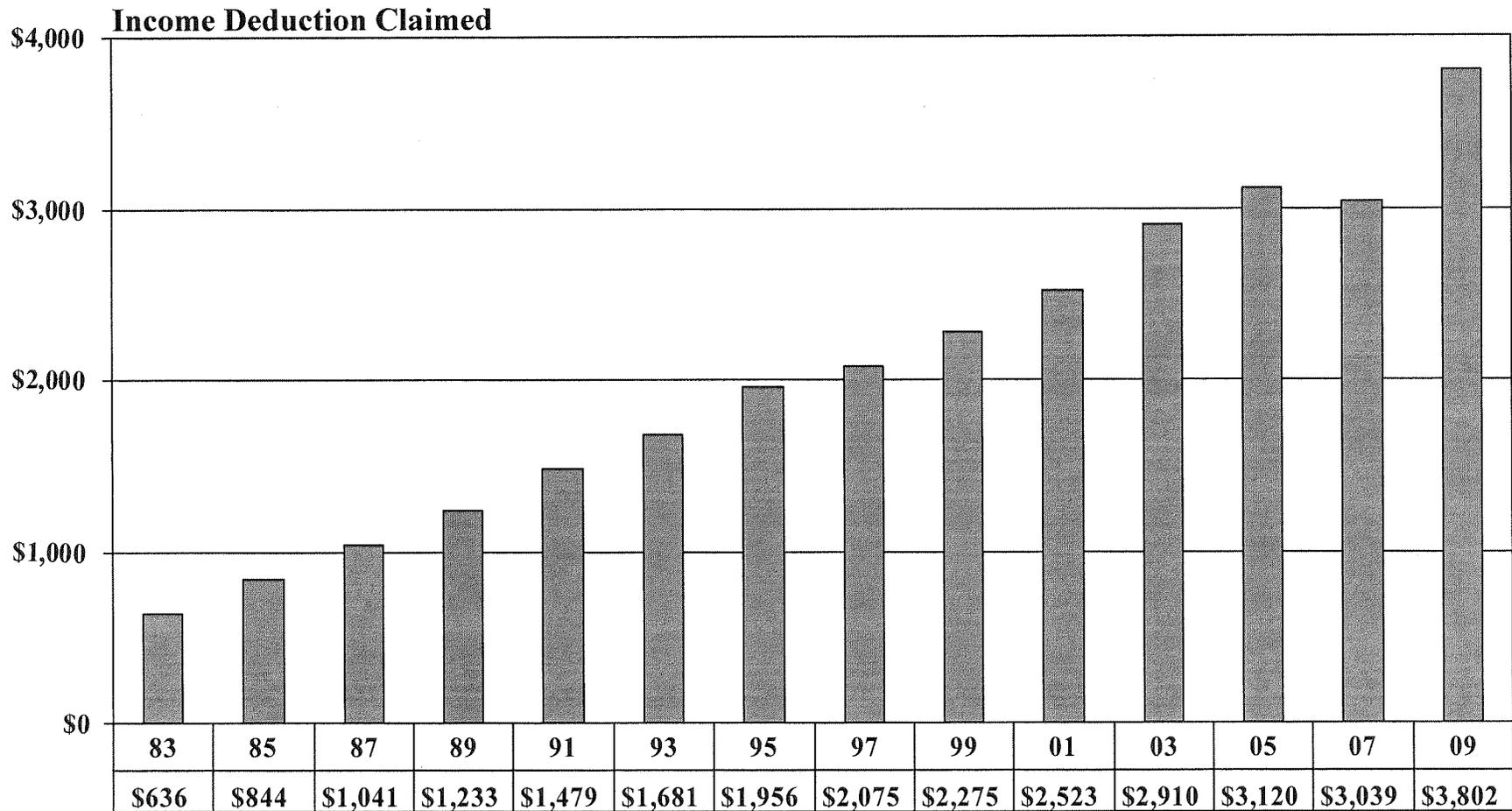
Circuit Breaker Claimants Total Paid



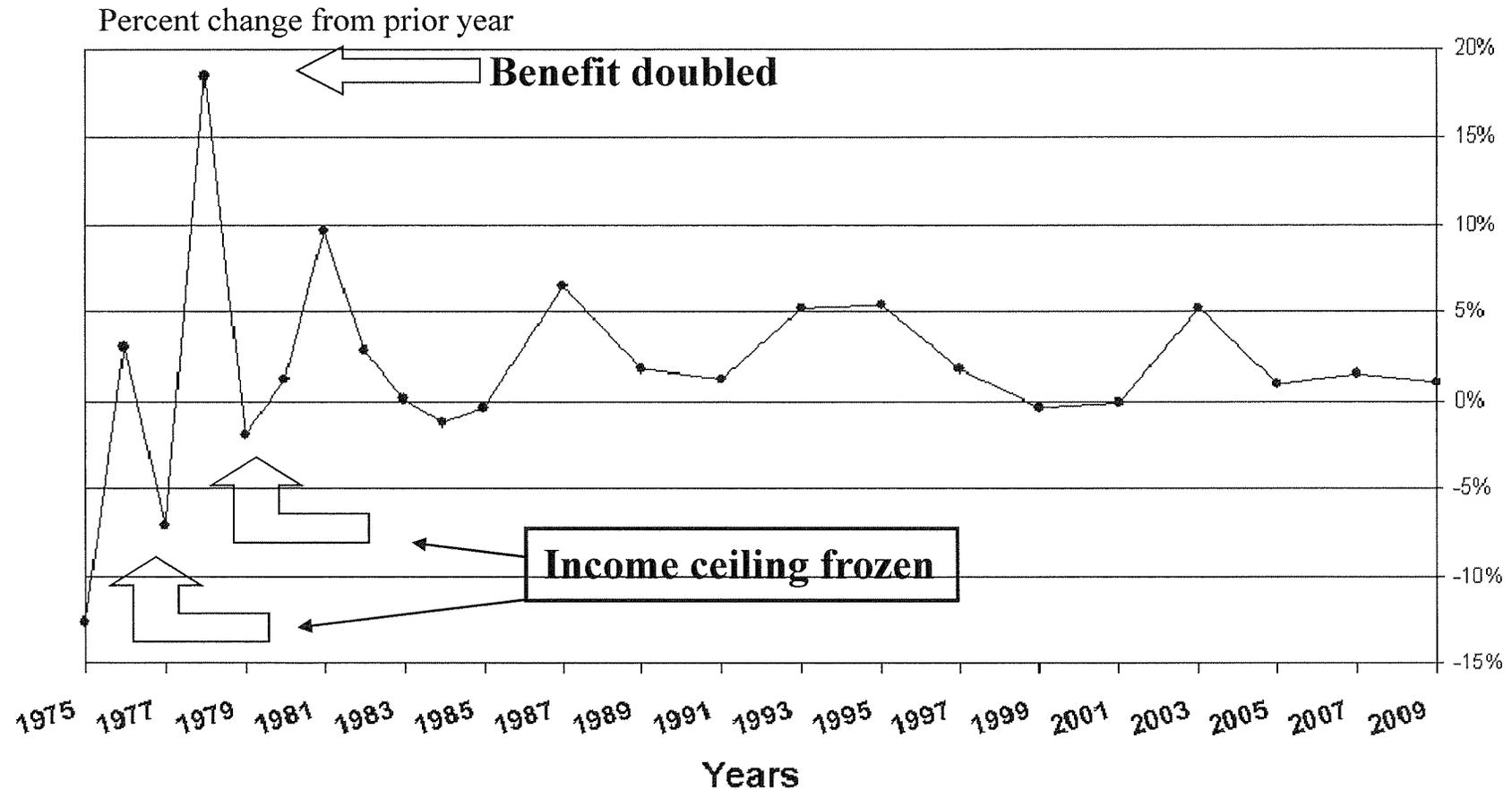
Circuit Breaker Benefits Amount Paid Per Claimant



Circuit Breaker Claimants Medical Expenses Per Claimant



Idaho Circuit Breaker Variation in Program Participation



Circuit Breaker Audit

Benefits Reduced vs Benefits Increased

