

CIRCUIT BREAKER STATISTICS THROUGH 2010

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 2010 and the number of claims filed and approved also increased. There was little change in the average percent of property taxes covered, which was 78.4% in 2009 and 79.4% in 2010. 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 2010 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 3% due to decreases in value of a greater magnitude than for other property types. Since income changes were relatively minor this year, it is likely that property eligible for circuit breaker benefits decreased less in value than other (particularly higher value) residential property. Per claim benefits paid increased by 0.7% and, with a 1.7% increase in the total number of claims, the total amount paid by the state increased 2.4%.

The median income of the average claimant decreased slightly from \$15,500 reported in the 2009 program to \$15,316 reported in the 2010 program. This relative stability also explains the relatively flat per claim benefits in 2010. There was also limited bracket creep in 2010, with most bracket movement occurring in the lowest bracket where maximum benefits tend to exceed taxes and upward movement between brackets has a very limited benefit reduction effect.

In 2010, 67% of all claimants had all property taxes on their homesteads paid by this program. This percentage has continued to erode; in 2007 there had been 73% of claimants for whom all property taxes were paid by the program.

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 - 2010	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
2010	28,399	1.7%	565.21	0.7%	16.05	2.4%	28,000	1,320
Totals	791,291		363.51		287.64			

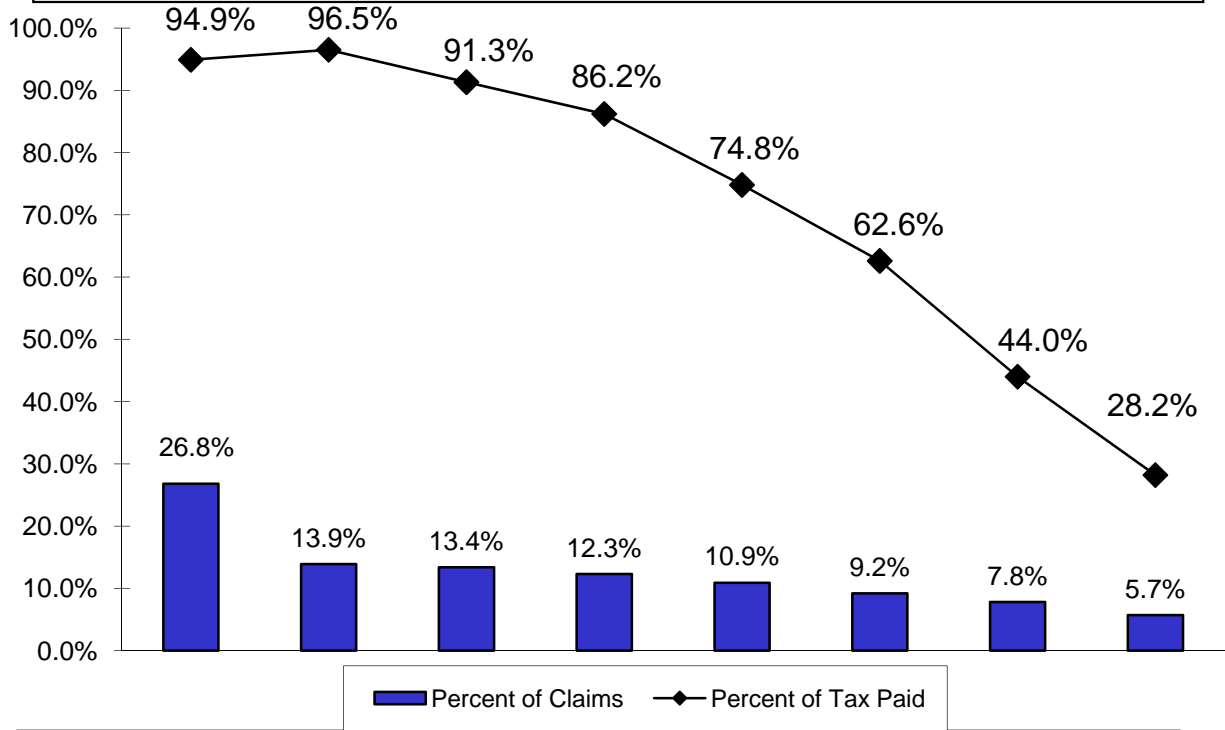
To put these increases in perspective, the Consumer Price Index increased by 232% between July 1978 and July 2010. However, inflation adjusted current program costs are only 66% higher than 1978 program costs. During this same period, the number of claimants increased by 80%. The inflation adjusted benefit per claimant is equivalent to 92% 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:

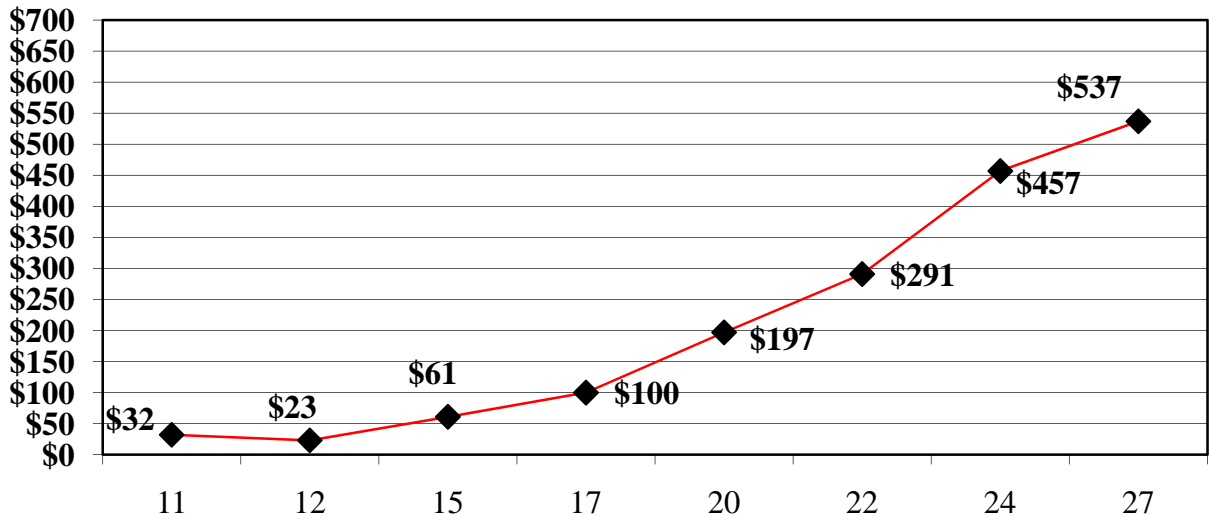
- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
-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

The following charts demonstrate 2010 circuit breaker benefits and remaining taxes for claimants at various income levels:

2010 Circuit Breaker Benefits Percent of Tax Paid



2010 Circuit Breaker Benefits Average Taxes Owing after Benefits



Mid Point of Income Brackets in Thousands of Dollars

The typical claimant in 2010 had income of about \$15,316 (down from \$15,500 in 2009), while average per claimant property taxes were about \$702 (a decrease of about 2% since 2009), of which circuit breaker benefits typically cover all but \$145 (21%). 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 2010 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 because of limited changes in actual claimant income during this period. 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 has been no adjustment in the income ceiling since the 2006 legislative change 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 or 2010.

By grouping 2010 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 \$15,316.

2010 Claimants by Income Bracket Based on Income Received in 2009				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	11,270	7,602	26.8%	26.8%
11,271	13,630	3,961	13.9%	40.7%
13,631	16,060	3,807	13.4%	54.1%
16,061	18,450	3,499	12.3%	66.4%
18,451	20,840	3,100	10.9%	77.4%
20,841	23,210	2,605	9.2%	86.5%
23,211	25,610	2,215	7.8%	94.3%
25,611	28,000	1,610	5.7%	100.0%
Total:		28,399	100.0%	

Medical Expense Deduction:

The average medical expense deduction decreased 1.5% from \$3,802 in 2009 to \$3,746 in 2010. This follows a 12.8% increase in 2009. This year, 87% of all applicants utilized this provision. Since applicants typically receive about 59.6% of the maximum benefits for which they are eligible, this deduction translates into about \$160 per claim or \$4.5 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 39%.

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 - 2010		
Status	Number of Claims	% of Claims
Over age 65	23,671	83.4%
Younger Widows	1,244	4.4%
Younger Widowers	154	0.5%
10 + SC VA Disabled	443	1.6%
Non-SC VA Disabled	91	0.3%
Social Security Disabled	2,143	7.5%
Other & Multiple	653	2.3%
Total:	28,399	100.0%

The proportion of claimants over age 65 increased slightly while the proportion of Social Security disabled claimants decreased significantly in 2010. However, most proportions were similar to those reported in 2008, so it is possible that this year's changes reflect corrections in reporting statistics that were questioned in 2009.

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 \$4,781,727 have been realized. Audit savings related to 2010 claims increased about 10% in 2010 to \$436,741. In addition, during calendar year 2010, re-audit of prior year claims using additional data not originally available resulted in deficiency notices in the amount of \$165,519, of which 75% has been collected to date.

Alan S. Dornfest
Property Tax Policy Supervisor
January 24, 2011

Circuit Breaker: 2010 Claims Summary					
01/11/11	NUMBER	CHANGED OR		NUMBER	2010
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2010	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,935	339	92	3,843	2,645,136.66
Adams	203	2	6	197	75,994.98
Bannock	1,420	74	17	1,403	912,206.00
Bear Lake	207	9	3	204	70,215.92
Benewah	391	19	11	380	135,349.20
Bingham	789	99	16	773	434,914.90
Blaine	122	13	3	119	93,574.14
Boise	164	12	2	162	76,241.66
Bonner	1,109	114	26	1,083	453,318.71
Bonneville	1,640	97	42	1,598	1,003,743.06
Boundary	387	27	7	380	154,338.20
Butte	105	4	2	103	39,843.04
Camas	22	1	1	21	11,734.90
Canyon	3,227	124	41	3,186	1,978,977.96
Caribou	150	10	2	148	77,297.60
Cassia	537	57	21	516	190,857.16
Clark	12	2	1	11	2,157.66
Clearwater	380	17	10	370	145,906.72
Custer	122	4	2	120	28,088.28
Elmore	435	30	2	433	243,048.72
Franklin	260	19	5	255	151,549.60
Fremont	369	37	10	359	161,234.24
Gem	711	57	24	687	339,472.68
Gooding	410	23	9	401	214,915.92
Idaho	697	45	4	693	234,202.21
Jefferson	422	26	6	416	235,280.46
Jerome	502	85	13	489	308,984.02
Kootenai	2,797	177	42	2,755	1,531,459.63
Latah	413	30	5	408	245,438.00
Lemhi	355	25	7	348	128,880.70
Lewis	177	13	8	169	85,809.58
Lincoln	105	29	2	103	49,111.84
Madison	278	26	10	268	170,309.94
Minidoka	692	14	8	684	281,435.98
Nez Perce	1,061	68	11	1,050	749,544.16
Oneida	123	16	1	122	55,983.24
Owyhee	284	27	3	281	100,228.46
Payette	759	52	12	746	417,429.18
Power	165	19	2	163	98,000.10
Shoshone	758	69	10	748	390,243.74
Teton	51	3	3	48	25,630.00
Twin Falls	1,561	64	16	1,545	987,888.70
Valley	180	9	6	174	77,881.24
Washington	443	19	6	437	237,434.14
Totals:	28,930	2,006	530	28,399	16,051,293.23
2009	28,410	2,186	490	27,920	15,674,400.91

CIRCUIT BREAKER: 2010 CLAIMS SUMMARY

01/11/11					
AUDIT CHECKS COMPLETED IN 2010					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,934	26	2	3,934	811
Adams	203	1	0	203	36
Bannock	1,420	1	1	1,420	196
Bear Lake	207	2	0	207	24
Benewah	391	0	0	391	54
Bingham	789	0	0	789	105
Blaine	122	1	0	122	28
Boise	164	0	0	164	34
Bonner	1,109	3	1	1,109	247
Bonneville	1,639	0	0	1,639	306
Boundary	387	1	0	387	47
Butte	105	1	0	105	11
Camas	22	0	0	22	9
Canyon	3,225	4	0	3,225	660
Caribou	150	0	0	150	15
Cassia	531	0	1	531	48
Clark	12	0	0	12	2
Clearwater	380	0	0	380	65
Custer	122	0	0	122	19
Elmore	435	1	0	435	77
Franklin	260	2	0	260	32
Fremont	369	0	0	369	82
Gem	711	3	0	711	115
Gooding	410	0	0	410	68
Idaho	697	2	0	697	75
Jefferson	422	0	0	422	69
Jerome	501	2	0	501	61
Kootenai	2,811	0	0	2,811	443
Latah	413	1	0	413	67
Lemhi	355	0	0	355	58
Lewis	177	0	0	177	35
Lincoln	105	0	0	105	13
Madison	278	1	0	278	55
Minidoka	692	0	0	692	57
Nez Perce	1,061	1	0	1,061	178
Oneida	123	2	0	123	11
Owyhee	283	2	0	283	56
Payette	758	2	0	758	159
Power	165	1	0	165	18
Shoshone	758	3	0	758	93
Teton	51	0	0	51	12
Twin Falls	1,561	1	0	1,561	350
Valley	180	0	0	180	32
Washington	443	0	0	443	59
Totals:	28,931	64	5	28,931	4,992

PROPERTY TAX REDUCTION: 2010 CLAIMS SUMMARY

01/11/11 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	106,662.00	17,808.00	88,854.00	\$14,439,190.00	3,413	88.8%	4,230.64	3,757.27
Adams	2,541.00	0.00	2,541.00	728,835.00	166	84.3%	4,390.57	3,699.67
Bannock	12,998.00	1,867.00	11,131.00	\$4,981,119.00	1,204	85.8%	4,137.14	3,550.33
Bear Lake	1,662.00	0.00	1,662.00	865,116.00	187	91.7%	4,626.29	4,240.76
Benewah	3,972.00	0.00	3,972.00	1,183,233.00	299	78.7%	3,957.30	3,113.77
Bingham	16,835.00	1,369.00	15,466.00	2,689,762.00	641	82.9%	4,196.20	3,479.64
Blaine	4,759.00	940.00	3,819.00	767,112.00	118	99.2%	6,500.95	6,446.32
Boise	2,576.00	1,027.00	1,549.00	533,747.00	135	83.3%	3,953.68	3,294.73
Bonner	17,096.00	2,743.00	14,353.00	3,705,675.00	862	79.6%	4,298.93	3,421.68
Bonneville	34,881.00	450.00	34,431.00	6,889,025.00	1,404	87.9%	4,906.71	4,311.03
Boundary	4,497.00	82.00	4,415.00	1,006,988.00	296	77.9%	3,401.99	2,649.97
Butte	1,288.00	100.00	1,188.00	434,936.00	82	79.6%	5,304.10	4,222.68
Camas	591.00	0.00	591.00	118,390.00	19	90.5%	6,231.05	5,637.62
Canyon	47,572.00	2,671.00	44,901.00	10,854,424.00	2,828	88.8%	3,838.20	3,406.91
Caribou	2,476.00	249.00	2,227.00	719,345.00	121	81.8%	5,945.00	4,860.44
Cassia	10,482.00	428.00	10,054.00	1,115,892.00	248	48.1%	4,499.56	2,162.58
Clark	168.00	0.00	168.00	33,173.00	7	63.6%	4,739.00	3,015.73
Clearwater	6,350.00	200.00	6,150.00	1,479,824.00	328	88.6%	4,511.66	3,999.52
Custer	770.00	0.00	770.00	338,305.00	85	70.8%	3,980.06	2,819.21
Elmore	4,014.00	370.00	3,644.00	1,510,804.00	372	85.9%	4,061.30	3,489.15
Franklin	3,741.00	979.00	2,762.00	1,109,109.00	230	90.2%	4,822.21	4,349.45
Fremont	12,159.00	250.00	11,909.00	1,523,038.00	312	86.9%	4,881.53	4,242.45
Gem	15,602.00	1,619.00	13,983.00	2,118,200.00	553	80.5%	3,830.38	3,083.26
Gooding	4,185.00	40.00	4,145.00	1,423,041.00	321	80.0%	4,433.15	3,548.73
Idaho	4,554.00	837.00	3,717.00	2,884,414.00	589	85.0%	4,897.14	4,162.21
Jefferson	5,418.00	891.00	4,527.00	1,682,377.00	369	88.7%	4,559.29	4,044.18
Jerome	19,265.00	3,734.00	15,531.00	1,385,965.00	400	81.8%	3,464.91	2,834.28
Kootenai	40,882.00	2,045.00	38,837.00	9,434,584.00	2,363	85.8%	3,992.63	3,424.53
Latah	6,264.00	1,169.00	5,095.00	1,664,256.00	357	87.5%	4,661.78	4,079.06
Lemhi	3,031.00	0.00	3,031.00	1,244,034.00	295	84.8%	4,217.06	3,574.81
Lewis	6,367.00	70.00	6,297.00	590,121.00	150	88.8%	3,934.14	3,491.84
Lincoln	2,900.00	70.00	2,830.00	413,700.00	88	85.4%	4,701.14	4,016.50
Madison	9,117.00	472.00	8,645.00	1,195,292.00	237	88.4%	5,043.43	4,460.04
Minidoka	4,521.00	0.00	4,521.00	2,304,175.00	579	84.6%	3,979.58	3,368.68
Nez Perce	13,575.00	841.00	12,734.00	5,104,204.00	960	91.4%	5,316.88	4,861.15
Oneida	1,576.00	497.00	1,079.00	407,641.00	95	77.9%	4,290.96	3,341.32
Owyhee	1,441.00	817.00	624.00	956,300.00	233	82.9%	4,104.29	3,403.20
Payette	7,229.00	898.00	6,331.00	2,586,733.00	673	90.2%	3,843.59	3,467.47
Power	2,488.00	913.00	1,575.00	482,819.00	137	84.0%	3,524.23	2,962.08
Shoshone	11,985.00	973.00	11,012.00	2,632,901.00	644	86.1%	4,088.36	3,519.92
Teton	2,583.00	0.00	2,583.00	227,919.00	46	95.8%	4,954.76	4,748.31
Twin Falls	14,312.00	1,157.00	13,155.00	6,764,210.00	1,439	93.1%	4,700.63	4,378.13
Valley	3,855.00	40.00	3,815.00	692,695.00	153	87.9%	4,527.42	3,981.01
Washington	6,723.00	606.00	6,117.00	1,378,570.00	349	79.9%	3,950.06	3,154.62
Totals:	485,963.00	49,222.00	436,741.00	104,601,193.00	24,387	87.3%	4,289.22	3,746.46

2010 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65										
01/11/11										
			10%	NSC						
			SC DIS	DIS.	SS				MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL	
Ada	121	18	67	14	265	2	0	53	540	
Adams	9	2	8	0	14	0	0	6	39	
Bannock	93	11	24	9	101	2	0	41	281	
Bear Lake	7	0	0	0	25	0	0	0	32	
Benewah	11	2	8	2	49	0	0	7	79	
Bingham	23	4	14	1	71	0	0	25	138	
Blaine	2	0	0	0	3	0	0	0	5	
Boise	6	1	5	0	20	0	0	3	35	
Bonner	41	8	25	5	110	1	0	51	241	
Bonneville	57	10	17	3	112	0	0	36	235	
Boundary	13	2	5	1	59	0	0	8	88	
Butte	2	0	2	0	8	0	0	0	12	
Camas	0	0	0	0	0	0	0	0	0	
Canyon	173	26	51	11	199	0	0	69	529	
Caribou	6	0	0	0	5	0	0	2	13	
Cassia	27	3	2	0	44	0	0	4	80	
Clark	1	0	0	0	1	0	0	0	2	
Clearwater	9	2	4	0	61	0	0	5	81	
Custer	3	0	1	0	13	0	0	0	17	
Elmore	22	3	17	2	29	0	0	4	77	
Franklin	6	0	3	0	9	0	0	5	23	
Fremont	17	2	7	0	15	1	0	19	61	
Gem	28	3	9	1	38	0	0	26	105	
Gooding	18	0	7	0	24	0	0	4	53	
Idaho	26	5	21	0	82	0	0	8	142	
Jefferson	29	2	6	0	17	0	0	5	59	
Jerome	20	2	5	0	29	0	0	7	63	
Kootenai	181	17	39	4	191	0	0	118	550	
Latah	15	2	5	2	48	0	0	6	78	
Lemhi	14	0	21	2	25	0	0	5	67	
Lewis	6	1	2	1	33	0	0	5	48	
Lincoln	4	2	0	0	7	0	0	0	13	
Madison	16	1	2	0	15	0	0	5	39	
Minidoka	39	2	3	1	36	0	0	14	95	
Nez Perce	47	5	18	3	56	0	0	24	153	
Oneida	1	0	2	0	17	0	0	0	20	
Owyhee	10	1	2	1	30	0	0	3	47	
Payette	24	1	4	2	47	0	0	17	95	
Power	4	0	0	0	19	0	0	1	24	
Shoshone	41	6	11	9	95	0	0	24	186	
Teton	1	0	0	0	5	0	0	0	6	
Twin Falls	54	8	16	10	70	1	0	26	185	
Valley	3	1	7	4	8	0	0	6	29	
Washington	14	1	3	3	38	0	0	4	63	
Totals:	1,244	154	443	91	2,143	7	0	646	4,728	
% of Approved Claims	4.38%	0.54%	1.56%	0.32%	7.55%	0.02%	0.00%	2.27%	16.65%	

2010 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	TOTAL	
Ada	1,522	1,297	199	105	20	0	63	1	96	3,303	3,843		
Adams	106	35	5	3	3	0	1	0	5	158	197		
Bannock	469	501	39	41	18	0	21	0	33	1,122	1,403		
Bear Lake	66	75	12	2	1	0	2	0	14	172	204		
Benewah	191	71	10	4	1	0	6	0	18	301	380		
Bingham	326	223	29	15	2	0	8	0	32	635	773		
Blaine	71	24	6	2	0	0	0	0	11	114	119		
Boise	75	24	12	5	3	0	1	0	7	127	162		
Bonner	368	291	62	23	20	0	17	0	61	842	1,083		
Bonneville	657	547	74	29	9	0	15	0	32	1,363	1,598		
Boundary	193	57	13	7	2	0	2	0	18	292	380		
Butte	51	26	8	0	0	0	1	0	5	91	103		
Camas	17	2	1	0	0	0	0	0	1	21	21		
Canyon	1,104	1,214	132	83	21	0	52	0	51	2,657	3,186		
Caribou	68	59	2	2	0	0	2	0	2	135	148		
Cassia	289	114	12	9	1	0	8	0	3	436	516		
Clark	7	2	0	0	0	0	0	0	0	9	11		
Clearwater	152	84	15	14	2	0	3	0	19	289	370		
Custer	60	32	3	3	0	0	0	0	5	103	120		
Elmore	204	80	24	26	3	0	3	0	16	356	433		
Franklin	124	72	18	10	0	0	3	0	5	232	255		
Fremont	107	130	22	22	2	0	4	0	11	298	359		
Gem	284	189	35	34	4	0	7	0	29	582	687		
Gooding	183	123	14	5	3	0	4	0	16	348	401		
Idaho	297	168	29	15	6	0	7	0	29	551	693		
Jefferson	162	161	18	4	2	0	3	0	7	357	416		
Jerome	298	87	20	7	1	0	3	0	10	426	489		
Kootenai	1,277	673	93	41	13	0	35	0	73	2,205	2,755		
Latah	169	110	24	6	1	0	6	0	14	330	408		
Lemhi	182	61	15	6	1	0	5	0	11	281	348		
Lewis	76	25	8	3	2	0	2	0	5	121	169		
Lincoln	51	20	11	4	1	0	1	0	2	90	103		
Madison	117	78	15	4	1	0	2	0	12	229	268		
Minidoka	263	235	38	12	7	0	8	0	26	589	684		
Nez Perce	490	254	52	34	10	0	18	0	39	897	1,050		
Oneida	48	39	7	2	1	0	3	0	2	102	122		
Owyhee	134	70	7	7	4	0	4	0	8	234	281		
Payette	344	168	49	22	13	0	18	0	37	651	746		
Power	93	38	3	2	0	0	1	0	2	139	163		
Shoshone	218	247	35	18	4	0	10	0	30	562	748		
Teton	28	6	2	1	0	0	1	0	4	42	48		
Twin Falls	538	630	89	29	7	0	26	0	41	1,360	1,545		
Valley	65	47	9	7	3	0	7	0	7	145	174		
Washington	279	53	15	1	2	0	11	0	13	374	437		
Totals:	11,823	8,442	1,286	669	194	0	394	1	862	23,671	28,399		
% of Approved Claims	41.63%	29.73%	4.53%	2.36%	0.68%	0.00%	0.00%	0.00%	3.04%	83.35%	100.00%		

2010 Income Stratification of Property Tax Reduction Applications

Maximum Eligibility Amounts Shown in ()

01/11/11	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	839	514	530	500	429	409	351	271	3,843	76.15%
Adams	60	22	20	26	21	23	11	14	197	40.93%
Bannock	317	197	209	169	165	153	115	78	1,403	70.36%
Bear Lake	59	22	31	21	20	24	17	10	204	36.43%
Benewah	91	61	51	49	45	29	31	23	380	37.82%
Bingham	179	129	104	90	88	78	62	43	773	60.04%
Blaine	46	14	15	10	7	9	10	8	119	79.13%
Boise	49	22	19	23	20	13	8	8	162	48.05%
Bonner	303	147	155	129	123	90	72	64	1,083	43.62%
Bonneville	393	227	217	204	168	142	141	106	1,598	67.58%
Boundary	126	61	50	46	36	25	24	12	380	39.93%
Butte	23	13	9	16	14	9	14	5	103	43.48%
Camas	8	5	0	3	2	1	2	0	21	53.04%
Canyon	852	465	400	388	381	306	232	162	3,186	65.27%
Caribou	44	25	23	16	18	10	9	3	148	51.56%
Cassia	129	92	66	86	43	37	38	25	516	38.10%
Clark	3	0	2	1	0	2	3	0	11	23.39%
Clearwater	104	52	38	58	31	28	37	22	370	41.72%
Custer	33	19	16	11	19	6	10	6	120	24.26%
Elmore	116	59	59	51	47	36	42	23	433	59.53%
Franklin	85	33	27	29	25	22	18	16	255	61.19%
Fremont	121	46	37	47	27	36	20	25	359	46.11%
Gem	173	94	88	89	70	73	50	50	687	53.29%
Gooding	136	50	52	46	46	29	28	14	401	53.75%
Idaho	220	91	91	83	68	48	54	38	693	34.61%
Jefferson	124	62	64	33	49	38	28	18	416	57.69%
Jerome	147	70	57	68	58	34	28	27	489	64.64%
Kootenai	734	365	372	339	291	254	230	170	2,755	59.18%
Latah	108	52	49	55	46	42	30	26	408	64.46%
Lemhi	116	42	39	43	44	26	26	12	348	37.58%
Lewis	47	16	26	26	17	21	10	6	169	53.18%
Lincoln	38	19	11	11	6	5	12	1	103	46.00%
Madison	86	31	38	32	37	12	19	13	268	64.59%
Minidoka	197	96	92	91	64	45	53	46	684	42.80%
Nez Perce	262	140	139	130	124	117	81	56	1,049	76.65%
Oneida	38	16	16	9	12	12	12	7	122	48.20%
Owyhee	90	40	34	32	30	28	14	13	281	36.10%
Payette	219	94	107	90	88	59	48	42	747	57.86%
Power	45	25	27	15	17	14	12	8	163	61.90%
Shoshone	188	97	110	81	88	77	65	42	748	56.08%
Teton	22	8	4	3	2	3	4	2	48	50.44%
Twin Falls	434	235	234	183	157	121	107	74	1,545	65.48%
Valley	53	32	18	11	22	18	14	6	174	45.66%
Washington	145	61	61	56	35	41	23	15	437	53.90%
Totals:	7,602	3,961	3,807	3,499	3,100	2,605	2,215	1,610	28,399	59.64%
% of Approved Claims	26.77%	13.95%	13.41%	12.32%	10.92%	9.17%	7.80%	5.67%	100.00%	

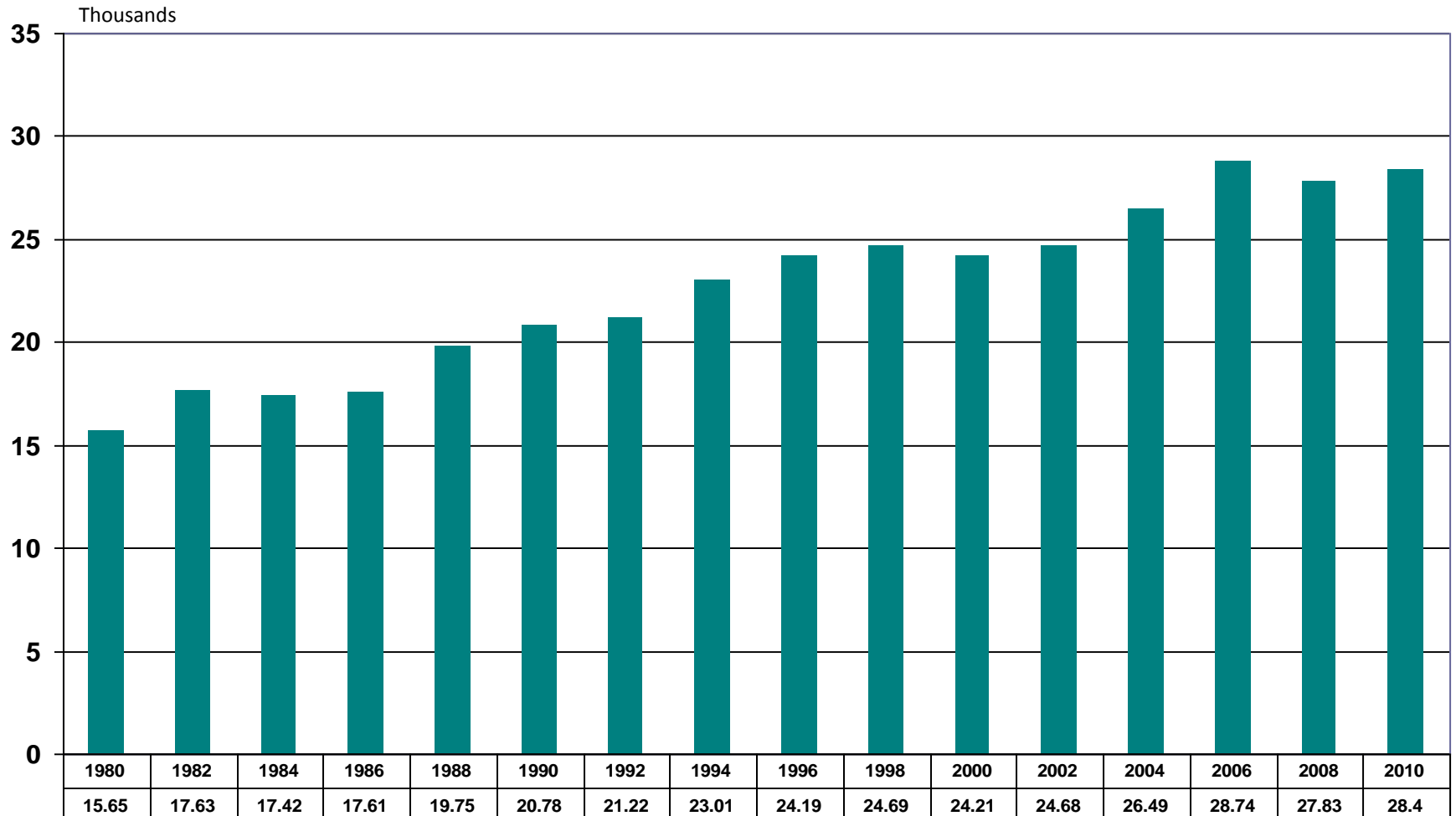
2010			
Property Tax Reduction Payments to be Paid:			
01/11/11	Total	December 20, 2010	June 20, 2011
COUNTY			
Ada	2,645,136.66	1,322,568.33	1,322,568.33
Adams	75,994.98	37,997.49	37,997.49
Bannock	912,206.00	456,103.00	456,103.00
Bear Lake	70,215.92	35,107.96	35,107.96
Benewah	135,349.20	67,674.60	67,674.60
Bingham	434,914.90	217,457.45	217,457.45
Blaine	93,574.14	46,787.07	46,787.07
Boise	76,241.66	38,120.83	38,120.83
Bonner	453,318.71	226,659.36	226,659.35
Bonneville	1,003,743.06	501,871.53	501,871.53
Boundary	154,338.20	77,169.10	77,169.10
Butte	39,843.04	19,921.52	19,921.52
Camas	11,734.90	5,867.45	5,867.45
Canyon	1,978,977.96	989,488.98	989,488.98
Caribou	77,297.60	38,648.80	38,648.80
Cassia	190,857.16	95,428.58	95,428.58
Clark	2,157.66	1,078.83	1,078.83
Clearwater	145,906.72	72,953.36	72,953.36
Custer	28,088.28	14,044.14	14,044.14
Elmore	243,048.72	121,524.36	121,524.36
Franklin	151,549.60	75,774.80	75,774.80
Fremont	161,234.24	80,617.12	80,617.12
Gem	339,472.68	169,736.34	169,736.34
Gooding	214,915.92	107,457.96	107,457.96
Idaho	234,202.21	117,101.11	117,101.11
Jefferson	235,280.46	117,640.23	117,640.23
Jerome	308,984.02	154,492.01	154,492.01
Kootenai	1,531,459.63	765,729.82	765,729.82
Latah	245,438.00	122,719.00	122,719.00
Lemhi	128,880.70	64,440.35	64,440.35
Lewis	85,809.58	42,904.79	42,904.79
Lincoln	49,111.84	24,555.92	24,555.92
Madison	170,309.94	85,154.97	85,154.97
Minidoka	281,435.98	140,717.99	140,717.99
Nez Perce	749,544.16	374,772.08	374,772.08
Oneida	55,983.24	27,991.62	27,991.62
Owyhee	100,228.46	50,114.23	50,114.23
Payette	417,429.18	208,714.59	208,714.59
Power	98,000.10	49,000.05	49,000.05
Shoshone	390,243.74	195,121.87	195,121.87
Teton	25,630.00	12,815.00	12,815.00
Twin Falls	987,888.70	493,944.35	493,944.35
Valley	77,881.24	38,940.62	38,940.62
Washington	237,434.14	118,717.07	118,717.07
Totals:	16,051,293.23	8,025,646.62	8,025,646.61

01/11/11	Number of Claims Submitted 2009	Number of Claims Submitted 2010	Change in Number of Claims	Percent Change
COUNTY				
Ada	3,889	3,934	45	1.2%
Adams	193	203	10	5.2%
Bannock	1,401	1,420	19	1.4%
Bear Lake	218	207	(11)	-5.0%
Benewah	408	391	(17)	-4.2%
Bingham	800	789	(11)	-1.4%
Blaine	114	122	8	7.0%
Boise	174	164	(10)	-5.7%
Bonner	1,025	1,109	84	8.2%
Bonneville	1,564	1,639	75	4.8%
Boundary	391	387	(4)	-1.0%
Butte	103	105	2	1.9%
Camas	21	22	1	4.8%
Canyon	3,301	3,225	(76)	-2.3%
Caribou	151	150	(1)	-0.7%
Cassia	536	531	(5)	-0.9%
Clark	10	12	2	20.0%
Clearwater	361	380	19	5.3%
Custer	120	122	2	1.7%
Elmore	417	435	18	4.3%
Franklin	268	260	(8)	-3.0%
Fremont	370	369	(1)	-0.3%
Gem	678	711	33	4.9%
Gooding	394	410	16	4.1%
Idaho	718	697	(21)	-2.9%
Jefferson	407	422	15	3.7%
Jerome	500	501	1	0.2%
Kootenai	2,711	2,811	100	3.7%
Latah	428	413	(15)	-3.5%
Lemhi	344	355	11	3.2%
Lewis	161	177	16	9.9%
Lincoln	111	105	(6)	-5.4%
Madison	263	278	15	5.7%
Minidoka	682	692	10	1.5%
Nez Perce	1,024	1,061	37	3.6%
Oneida	128	123	(5)	-3.9%
Owyhee	265	283	18	6.8%
Payette	731	758	27	3.7%
Power	166	165	(1)	-0.6%
Shoshone	749	758	9	1.2%
Teton	49	51	2	4.1%
Twin Falls	1,472	1,561	89	6.0%
Valley	163	180	17	10.4%
Washington	431	443	12	2.8%
Totals:	28,410	28,931	521	1.8%

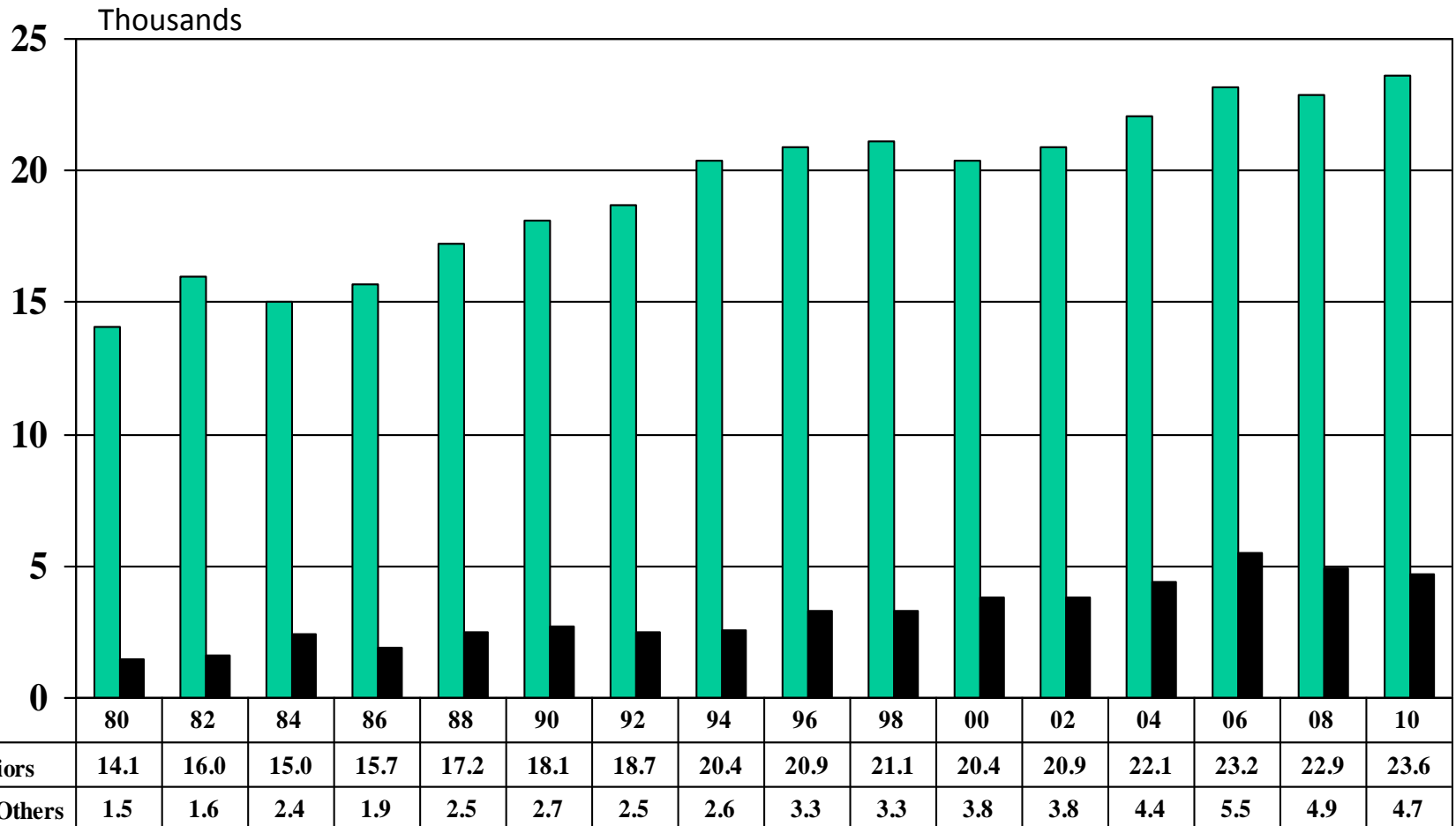
Circuit Breaker Claims Comparison

	2009	2010	Change	2009	2010	% Change	2009	2010	% Change
	Approved	Approved	in	Approved	Approved	in	Benefits	Benefits	in
01/11/11	Claims	Claims	Approved	Benefits	Benefits	Approved	per	per	Per Claim
COUNTY			Claims	(\$)	(\$)	Benefits	Claim	Claim	Benefits
Ada	3,812	3,843	31	2,633,454.98	2,645,136.66	0.44%	690.83	688.30	-0.37%
Adams	190	197	7	76,317.14	75,994.98	-0.42%	401.67	385.76	-3.96%
Bannock	1,383	1,403	20	889,337.16	912,206.00	2.57%	643.05	650.18	1.11%
Bear Lake	215	204	(11)	73,644.56	70,215.92	-4.66%	342.53	344.20	0.49%
Benewah	384	380	(4)	113,159.24	135,349.20	19.61%	294.69	356.18	20.87%
Bingham	785	773	(12)	445,890.56	434,914.90	-2.46%	568.01	562.63	-0.95%
Blaine	113	119	6	89,053.66	93,574.14	5.08%	788.09	786.34	-0.22%
Boise	168	162	(6)	76,274.72	76,241.66	-0.04%	454.02	470.63	3.66%
Bonner	1,010	1,083	73	445,607.50	453,318.71	1.73%	441.20	418.58	-5.13%
Bonneville	1,539	1,598	59	968,046.48	1,003,743.06	3.69%	629.01	628.12	-0.14%
Boundary	385	380	(5)	163,331.44	154,338.20	-5.51%	424.24	406.15	-4.26%
Butte	100	103	3	38,194.78	39,843.04	4.32%	381.95	386.83	1.28%
Camas	19	21	2	10,120.94	11,734.90	15.95%	532.68	558.80	4.90%
Canyon	3,234	3,186	(48)	2,075,882.13	1,978,977.96	-4.67%	641.89	621.15	-3.23%
Caribou	150	148	(2)	73,576.70	77,297.60	5.06%	490.51	522.28	6.48%
Cassia	517	516	(1)	188,324.56	190,857.16	1.34%	364.26	369.88	1.54%
Clark	10	11	1	1,482.14	2,157.66	45.58%	148.21	196.15	32.34%
Clearwater	357	370	13	131,868.42	145,906.72	10.65%	369.38	394.34	6.76%
Custer	118	120	2	27,836.26	28,088.28	0.91%	235.90	234.07	-0.78%
Elmore	415	433	18	208,091.02	243,048.72	16.80%	501.42	561.31	11.94%
Franklin	264	255	(9)	150,729.78	151,549.60	0.54%	570.95	594.31	4.09%
Fremont	355	359	4	137,461.42	161,234.24	17.29%	387.22	449.12	15.99%
Gem	670	687	17	323,838.16	339,472.68	4.83%	483.34	494.14	2.23%
Gooding	394	401	7	201,064.94	214,915.92	6.89%	510.32	535.95	5.02%
Idaho	702	693	(9)	221,364.08	234,202.21	5.80%	315.33	337.95	7.17%
Jefferson	404	416	12	231,626.30	235,280.46	1.58%	573.33	565.58	-1.35%
Jerome	485	489	4	308,293.22	308,984.02	0.22%	635.66	631.87	-0.60%
Kootenai	2,687	2,755	68	1,438,210.78	1,531,459.63	6.48%	535.25	555.88	3.86%
Latah	422	408	(14)	237,300.02	245,438.00	3.43%	562.32	601.56	6.98%
Lemhi	337	348	11	113,180.04	128,880.70	13.87%	335.85	370.35	10.27%
Lewis	155	169	14	75,573.94	85,809.58	13.54%	487.57	507.75	4.14%
Lincoln	108	103	(5)	50,687.36	49,111.84	-3.11%	469.33	476.81	1.60%
Madison	256	268	12	152,042.20	170,309.94	12.01%	593.91	635.48	7.00%
Minidoka	669	684	15	266,301.64	281,435.98	5.68%	398.06	411.46	3.37%
Nez Perce	1,005	1,050	45	729,937.42	749,544.16	2.69%	726.31	713.85	-1.71%
Oneida	117	122	5	53,373.62	55,983.24	4.89%	456.18	458.88	0.59%
Owyhee	262	281	19	107,216.44	100,228.46	-6.52%	409.22	356.68	-12.84%
Payette	721	746	25	421,477.60	417,429.18	-0.96%	584.57	559.56	-4.28%
Power	163	163	0	94,775.72	98,000.10	3.40%	581.45	601.23	3.40%
Shoshone	741	748	7	393,424.68	390,243.74	-0.81%	530.94	521.72	-1.74%
Teton	48	48	0	19,488.02	25,630.00	31.52%	406.00	533.96	31.52%
Twin Falls	1,467	1,545	78	915,002.04	987,888.70	7.97%	623.72	639.41	2.52%
Valley	162	174	12	75,479.08	77,881.24	3.18%	465.92	447.59	-3.93%
Washington	422	437	15	227,058.02	237,434.14	4.57%	538.05	543.33	0.98%
Totals:	27,920	28,399	479	15,674,400.91	16,051,293.23	2.40%	561.40	565.21	0.68%

Circuit Breaker Claimants Total Number Approved

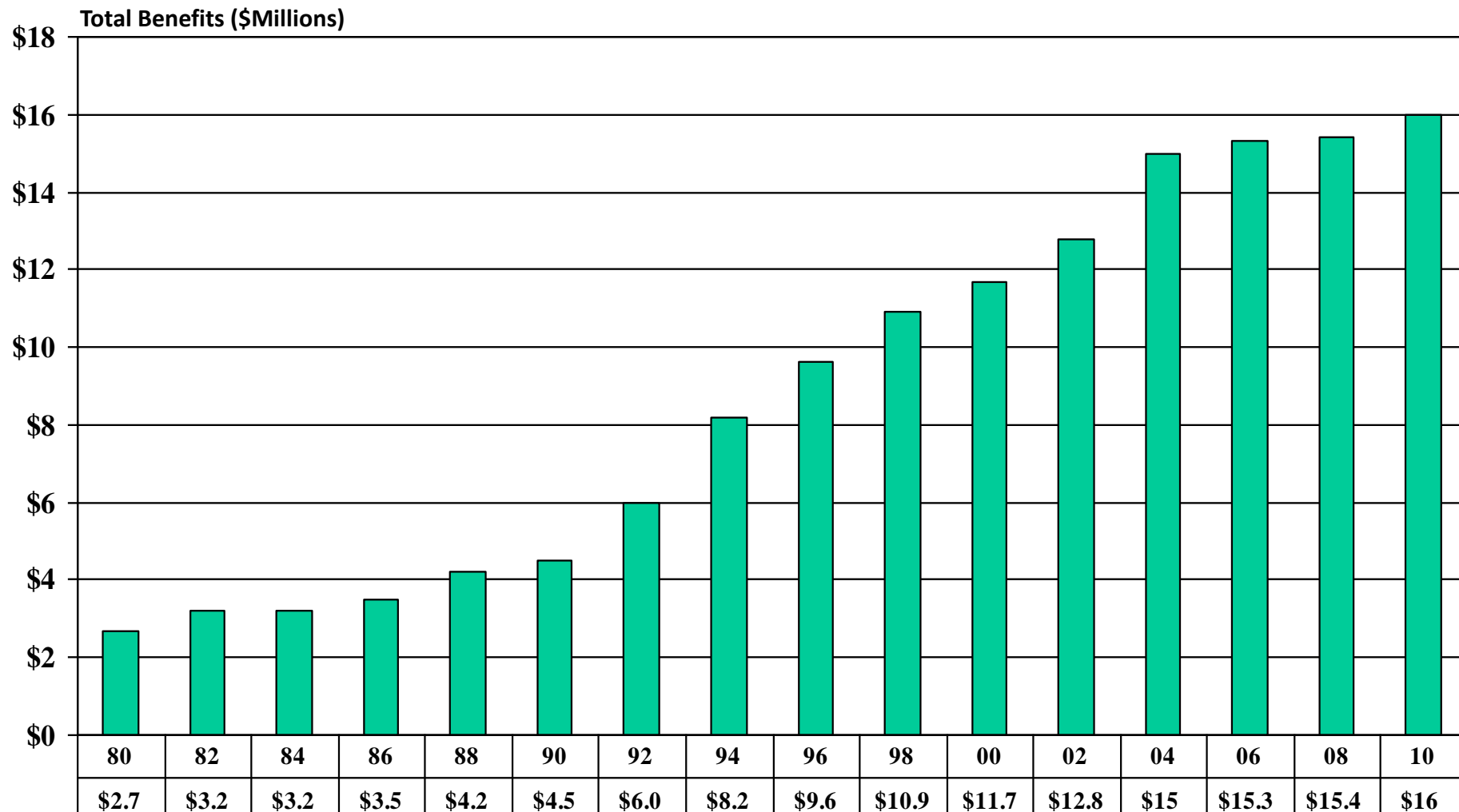


Circuit Breaker Claimants Total vs Senior Citizens

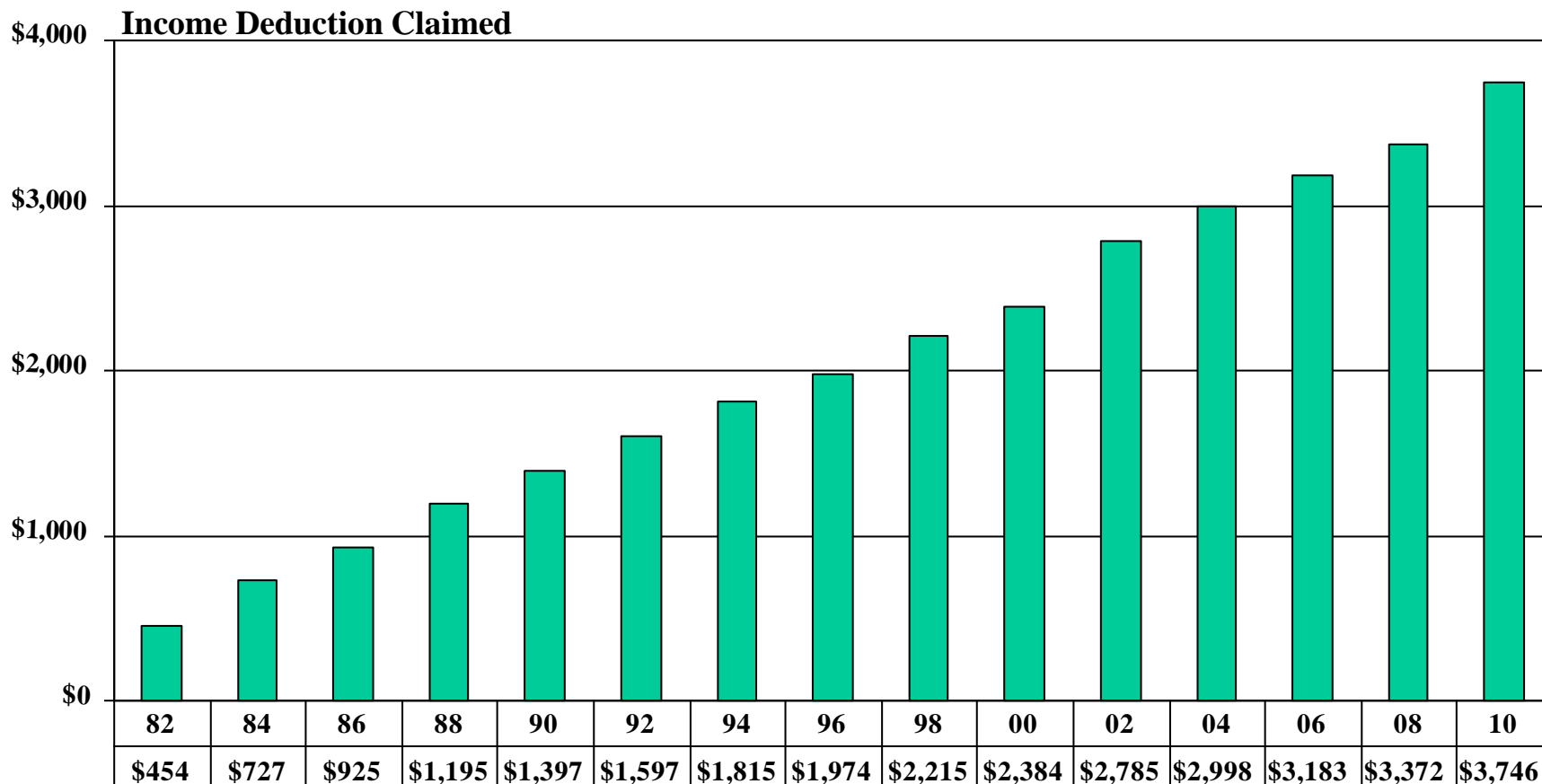


Totals may not balance to other charts due to rounding.

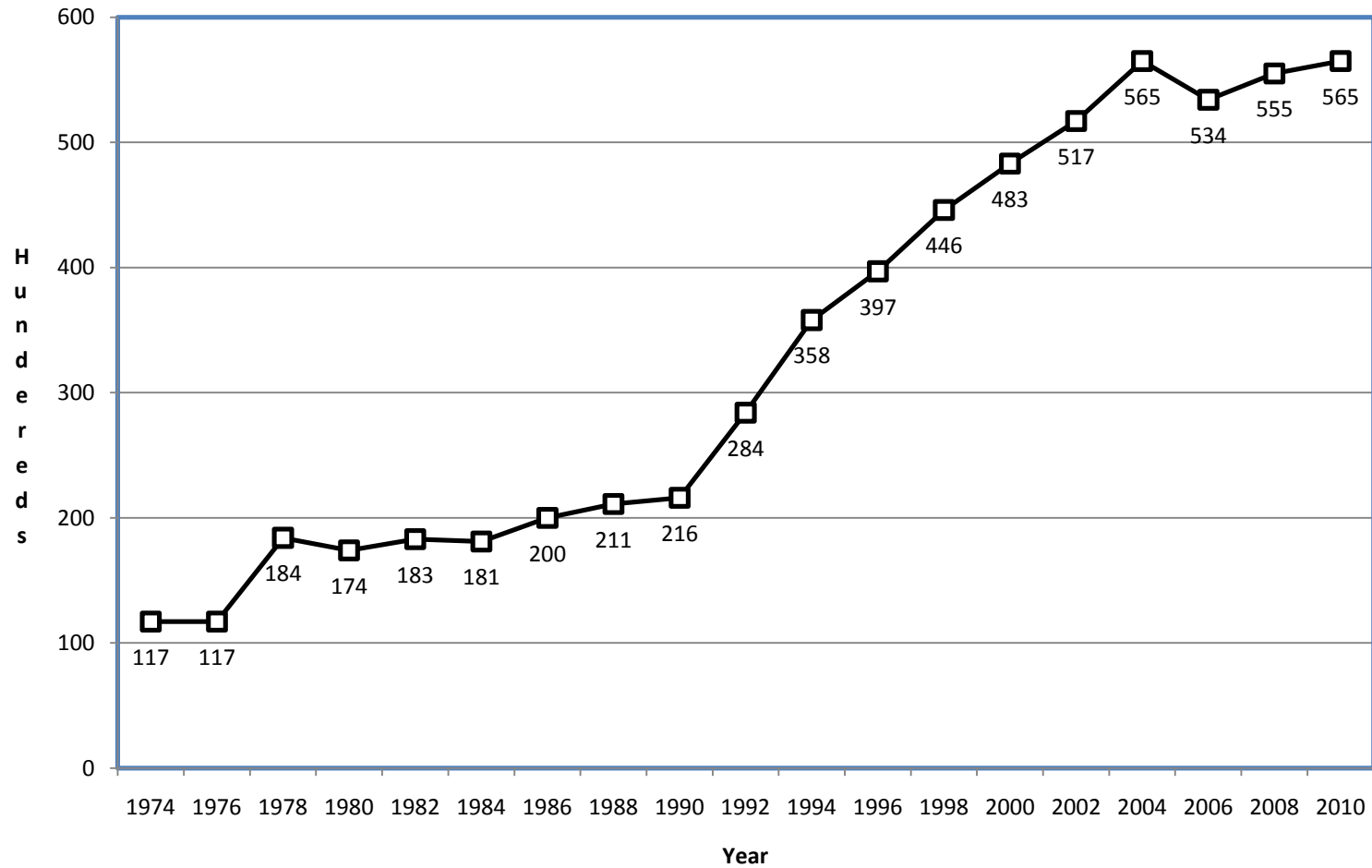
Circuit Breaker Claimants Total Paid



Circuit Breaker Claimants Medical Expenses Per Claimant

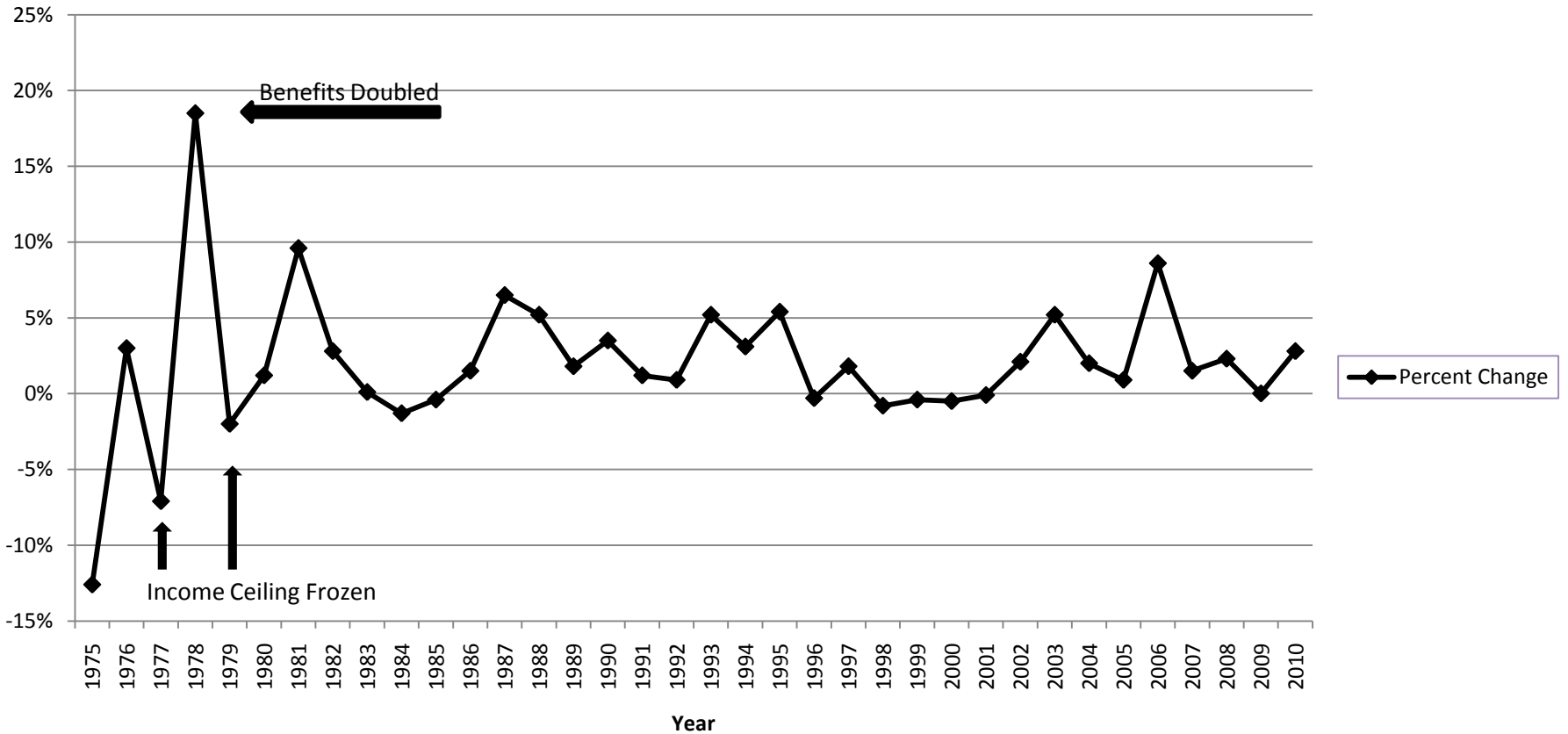


Circuit Breaker Benefits Amount Paid Per Claimant



Idaho Circuit Breaker Variation in Program Participation

Percent Change From Prior Year



Circuit Breaker Audit

Benefits Reduced vs Benefits Increased

