

CIRCUIT BREAKER STATISTICS THROUGH 2011

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 decreased slightly in 2011 although the number of claims approved increased slightly. There was little change in the average percent of property taxes covered, which was 79.4% in 2010 and 79.6% in 2011. This proportion remains well below the percent of taxes paid in 2006, when per claim benefits averaged 86% of property taxes.

The similarity of the proportion of property tax paid by program benefits in 2010 and 2011 reflects slight decreases in residential property tax statewide coupled with little change in claimants' reported income, but a slightly higher proportion of claimants in lower income / higher benefit brackets. Of the two components, lower property taxes were slightly more significant and this would explain why per claim benefits paid decreased by 0.5%.

The median income of the average claimant continued to decrease slightly from \$15,500 reported in the 2009 program to \$15,316 reported in the 2010 program to \$15,219 reported in the 2011 program. This relative stability also explains the relatively flat per claim benefits in 2011. 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 2011, 69% of all claimants had all property taxes on their homesteads paid by this program. This percentage was up from 67% in 2010, but remains below the proportion in 2007, when 73% of claimants had all property taxes 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 - 2011	Slight increase or flat	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
2011	28,479	0.3%	562.54	-0.5%	16.02	-0.2%	28,000	1,320
Totals	819,770		370.42		303.66			

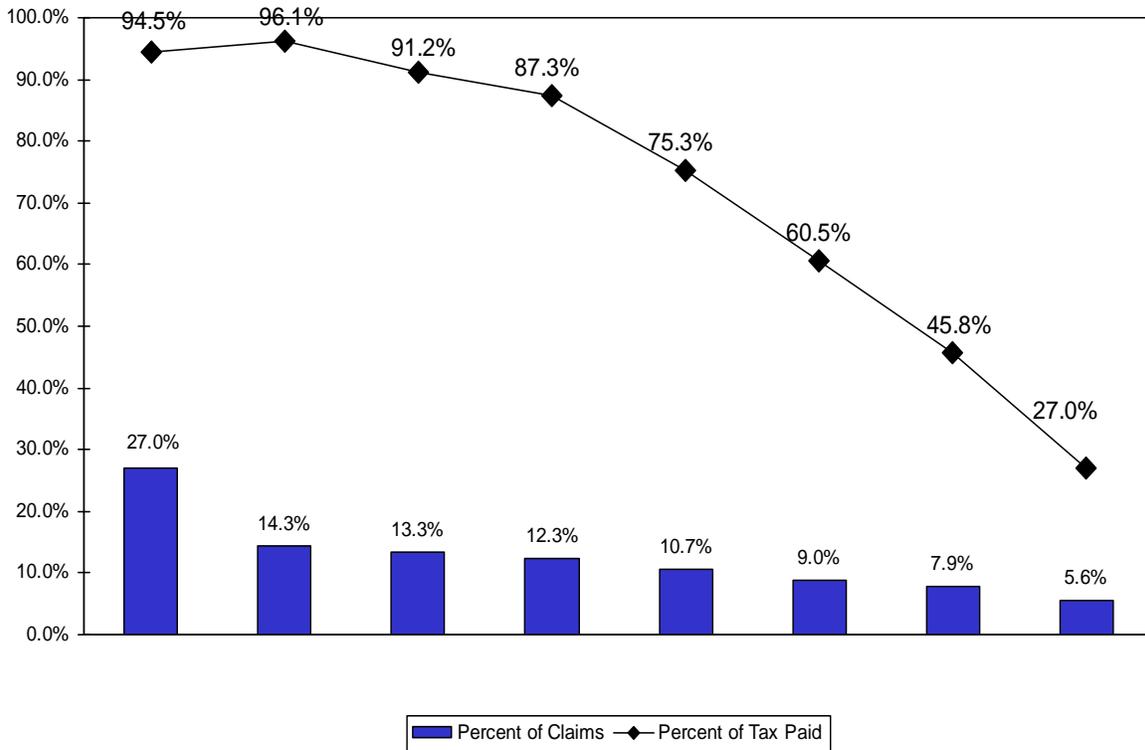
To put these increases in perspective, the Consumer Price Index increased by 243% between July 1978 and July 2011. However, inflation adjusted current program costs are only 60% higher than 1978 program costs. During this same period, the number of claimants increased by 80%. The inflation adjusted benefit per claimant is equivalent to 89% 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:

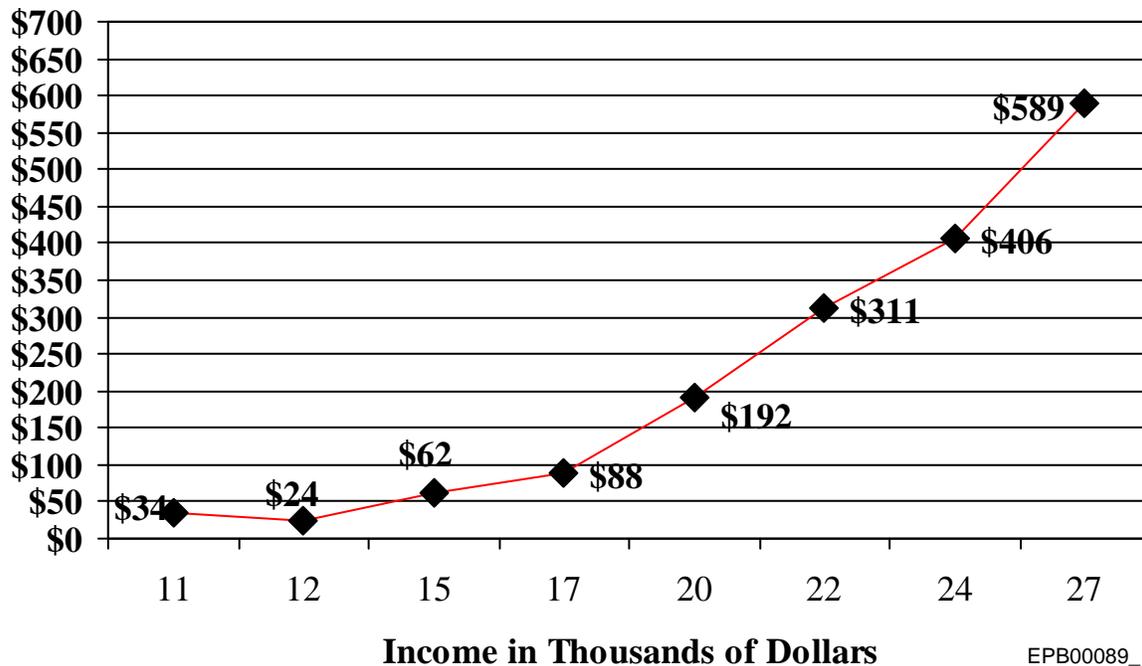
- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
-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

The following charts demonstrate 2011 circuit breaker benefits and remaining taxes for claimants at various income levels:

2011 Circuit Breaker Benefits Percent of Tax Paid



2011 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2010 had income of about \$15,219 (down from \$15,500 in 2009), while average per claimant property taxes were about \$692 (a decrease of about 1.4% since 2010), of which circuit breaker benefits typically cover all but \$141 (20%). 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 2011 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. The current income ceiling exceeds these guidelines and there has been no adjustment in the income ceiling since the 2006 legislative change. Poverty guidelines have just been updated and 2013 program limits will remain the same as those used in 2012. Although this diminished program participation in 2007 and 2008, this trend did not continue in 2009 or 2010 and there only slight diminishment in 2011.

By grouping 2011 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 \$15,219.

2011 Claimants by Income Bracket Based on Income Received in 2010				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	11,270	7,694	27.0%	27.0%
11,271	13,630	4,070	14.3%	41.3%
13,631	16,060	3,798	13.3%	54.6%
16,061	18,450	3,488	12.2%	66.9%
18,451	20,840	3,040	10.7%	77.6%
20,841	23,210	2,549	9.0%	86.5%
23,211	25,610	2,248	7.9%	94.4%
25,611	28,000	1,592	5.6%	100.0%
Total:		28,479	100.0%	

Medical Expense Deduction:

The average medical expense deduction decreased 0.6% from \$3,746 in 2010 to \$3,724 in 2011. This follows a 1.5% decrease in 2010. This year, 86% of all applicants utilized this provision. Since applicants typically receive about 59.2% of the maximum benefits for which they are eligible, this deduction translates into about \$160 per claim or \$4.55 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 40%.

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 - 2011		
Status	Number of Claims	% of Claims
Over age 65	23,687	83.2%
Younger Widows	905	3.2%
Younger Widowers	60	0.2%
10 + SC VA Disabled	239	0.8%
Non-SC VA Disabled	30	0.1%
Social Security Disabled	2,920	10.3%
Other & Multiple	638	2.2%
Total:	28,479	100.0%

The proportion of claimants over age 65 was unchanged while the proportion of Social Security disabled claimants increased significantly in 2011 after a large decrease in 2010. The proportions of widows, widowers, and disabled veterans decreased significantly in 2011.

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 \$5,223,673 have been realized. Direct audit savings related to 2011 claims decreased about 20% in 2011 to \$346,283. In addition, during calendar year 2011, re-audit of prior year claims using additional data not originally available resulted in additional collections on deficiency notices in the amount of \$95,663. So, total audit program savings was \$441,946 during 2011.

Alan S. Dornfest
Property Tax Policy Supervisor
February 9, 2012

Circuit Breaker: 2011 Claims Summary					
02/05/12	NUMBER	CHANGED OR		NUMBER	2011
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2011	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,840	263	67	3,773	2,522,916.46
Adams	199	10	4	195	74,199.76
Bannock	1,447	109	13	1,434	909,590.64
Bear Lake	215	9	3	212	72,826.02
Benewah	383	26	5	378	136,448.98
Bingham	809	63	25	784	435,448.04
Blaine	115	8	0	115	85,209.00
Boise	163	10	3	160	76,111.54
Bonner	1,146	87	23	1,123	508,390.28
Bonneville	1,589	106	25	1,564	987,026.14
Boundary	390	19	2	388	170,873.00
Butte	96	4	2	94	36,344.74
Camas	20	5	1	19	10,442.68
Canyon	3,355	184	39	3,316	2,008,264.68
Caribou	144	5	2	142	73,071.98
Cassia	519	66	22	497	190,849.02
Clark	11	1	0	11	2,240.68
Clearwater	374	17	5	369	155,639.18
Custer	117	9	1	116	27,709.44
Elmore	451	38	7	444	224,918.88
Franklin	268	29	4	264	147,477.88
Fremont	374	58	11	363	162,969.42
Gem	667	61	10	657	280,459.92
Gooding	405	31	4	401	212,102.32
Idaho	689	58	10	679	240,173.44
Jefferson	435	25	4	431	248,533.10
Jerome	508	68	15	493	316,199.78
Kootenai	2,898	175	51	2,847	1,624,506.51
Latah	405	59	8	397	246,552.28
Lemhi	367	32	3	364	134,780.88
Lewis	170	27	3	167	87,085.14
Lincoln	101	8	0	101	46,881.18
Madison	291	28	6	285	181,409.42
Minidoka	674	17	6	668	290,507.54
Nez Perce	1,033	100	8	1,025	737,986.26
Oneida	123	16	1	122	59,380.28
Owyhee	274	44	2	272	89,611.76
Payette	768	52	10	758	401,882.62
Power	168	16	0	168	100,214.78
Shoshone	711	60	7	704	360,060.74
Teton	51	6	1	50	24,696.68
Twin Falls	1,553	56	10	1,543	1,015,130.02
Valley	167	10	4	163	80,388.34
Washington	428	22	5	423	223,182.50
Totals:	28,911	2,097	432	28,479	16,020,693.93
2010	28,930	2,006	530	28,399	16,051,293.23

CIRCUIT BREAKER: 2011 CLAIMS SUMMARY

02/05/12					
AUDIT CHECKS COMPLETED IN 2011					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,840	41	1	3,840	553
Adams	199	1	0	199	35
Bannock	1,447	6	1	1,447	198
Bear Lake	215	2	0	215	31
Benewah	383	10	0	383	47
Bingham	809	5	1	809	91
Blaine	115	0	0	115	14
Boise	163	1	0	163	20
Bonner	1,146	2	0	1,146	192
Bonneville	1,589	5	0	1,589	210
Boundary	390	1	0	390	44
Butte	96	0	0	96	12
Camas	20	0	0	20	3
Canyon	3,355	18	3	3,355	520
Caribou	144	0	0	144	13
Cassia	519	9	2	519	55
Clark	11	0	0	11	3
Clearwater	374	1	0	374	46
Custer	117	1	0	117	12
Elmore	451	2	0	451	61
Franklin	268	1	0	268	45
Fremont	374	3	0	374	54
Gem	667	0	0	667	84
Gooding	405	9	2	405	39
Idaho	689	8	0	689	72
Jefferson	435	1	0	435	66
Jerome	508	1	0	508	71
Kootenai	2,898	14	2	2,898	466
Latah	405	1	0	405	51
Lemhi	367	6	1	367	41
Lewis	170	5	0	170	15
Lincoln	101	0	0	101	17
Madison	291	1	0	291	43
Minidoka	674	5	0	674	76
Nez Perce	1,033	2	2	1,033	138
Oneida	123	2	0	123	22
Owyhee	274	5	0	274	33
Payette	768	2	0	768	107
Power	168	0	0	168	29
Shoshone	711	6	1	711	68
Teton	51	0	0	51	8
Twin Falls	1,553	1	2	1,553	211
Valley	167	2	0	167	21
Washington	428	3	0	428	50
Totals:	28,911	183	18	28,911	3,987

PROPERTY TAX REDUCTION: 2011 CLAIMS SUMMARY

02/05/12 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	74,844.00	6,832.00	68,012.00	\$14,823,637.00	3,405	90.2%	4,353.49	3,928.87
Adams	1,755.00	0.00	1,755.00	627,359.00	153	78.5%	4,100.39	3,217.23
Bannock	18,838.00	3,190.00	15,648.00	\$5,033,131.00	1,213	84.6%	4,149.32	3,509.85
Bear Lake	1,899.00	70.00	1,829.00	1,145,570.00	193	91.0%	5,935.60	5,403.63
Benewah	2,949.00	0.00	2,949.00	1,235,179.00	312	82.5%	3,958.91	3,267.67
Bingham	17,998.00	1,005.00	16,993.00	3,004,058.00	677	86.4%	4,437.31	3,831.71
Blaine	1,477.00	250.00	1,227.00	740,215.00	111	96.5%	6,668.60	6,436.65
Boise	2,031.00	163.00	1,868.00	480,160.00	133	83.1%	3,610.23	3,001.00
Bonner	17,087.00	3,911.00	13,176.00	3,911,544.00	890	79.3%	4,394.99	3,483.12
Bonneville	25,308.00	1,409.00	23,899.00	6,260,593.00	1,366	87.3%	4,583.16	4,002.94
Boundary	1,715.00	1,223.00	492.00	1,084,703.00	293	75.5%	3,702.06	2,795.63
Butte	701.00	0.00	701.00	309,032.00	73	77.7%	4,233.32	3,287.57
Camas	1,242.00	900.00	342.00	84,355.00	16	84.2%	5,272.19	4,439.74
Canyon	38,147.00	9,785.00	28,362.00	11,688,013.00	2,918	88.0%	4,005.49	3,524.73
Caribou	1,528.00	200.00	1,328.00	602,168.00	114	80.3%	5,282.18	4,240.62
Cassia	13,027.00	193.00	12,834.00	1,043,696.00	252	50.7%	4,141.65	2,099.99
Clark	45.00	0.00	45.00	40,713.00	7	63.6%	5,816.14	3,701.18
Clearwater	2,954.00	663.00	2,291.00	1,497,982.00	328	88.9%	4,567.02	4,059.57
Custer	190.00	344.00	(154.00)	282,608.00	83	71.6%	3,404.92	2,436.28
Elmore	7,382.00	730.00	6,652.00	1,480,844.00	389	87.6%	3,806.80	3,335.23
Franklin	5,334.00	960.00	4,374.00	1,164,249.00	240	90.9%	4,851.04	4,410.03
Fremont	11,266.00	1,787.00	9,479.00	1,509,806.00	316	87.1%	4,777.87	4,159.25
Gem	7,731.00	1,527.00	6,204.00	2,376,745.00	593	90.3%	4,008.00	3,617.57
Gooding	3,249.00	547.00	2,702.00	1,693,987.00	344	85.8%	4,924.38	4,224.41
Idaho	6,030.00	0.00	6,030.00	2,943,455.00	579	85.3%	5,083.69	4,334.99
Jefferson	3,218.00	886.00	2,332.00	1,776,432.00	378	87.7%	4,699.56	4,121.65
Jerome	14,505.00	2,442.00	12,063.00	1,648,664.00	414	84.0%	3,982.28	3,344.15
Kootenai	41,023.00	2,398.00	38,625.00	8,818,171.00	2,271	79.8%	3,882.95	3,097.36
Latah	10,624.00	1,467.00	9,157.00	1,490,379.00	344	86.6%	4,332.50	3,754.10
Lemhi	2,905.00	573.00	2,332.00	1,309,776.00	300	82.4%	4,365.92	3,598.29
Lewis	2,861.00	434.00	2,427.00	574,156.00	156	93.4%	3,680.49	3,438.06
Lincoln	1,494.00	30.00	1,464.00	338,026.00	81	80.2%	4,173.16	3,346.79
Madison	5,068.00	730.00	4,338.00	1,373,232.00	255	89.5%	5,385.22	4,818.36
Minidoka	3,827.00	0.00	3,827.00	2,209,525.00	587	87.9%	3,764.10	3,307.67
Nez Perce	11,379.00	743.00	10,636.00	5,384,912.00	934	91.1%	5,765.43	5,253.57
Oneida	949.00	464.00	485.00	388,218.00	102	83.6%	3,806.06	3,182.11
Owyhee	1,001.00	320.00	681.00	924,024.00	235	86.4%	3,932.02	3,397.15
Payette	7,914.00	2,126.00	5,788.00	2,667,709.00	674	88.9%	3,958.03	3,519.41
Power	3,410.00	2,012.00	1,398.00	579,691.00	143	85.1%	4,053.78	3,450.54
Shoshone	6,031.00	342.00	5,689.00	2,433,605.00	584	83.0%	4,167.13	3,456.83
Teton	2,173.00	62.00	2,111.00	197,056.00	46	92.0%	4,283.83	3,941.12
Twin Falls	8,723.00	1,867.00	6,856.00	6,820,752.00	1,438	93.2%	4,743.22	4,420.45
Valley	3,027.00	130.00	2,897.00	689,682.00	149	91.4%	4,628.74	4,231.18
Washington	5,169.00	1,030.00	4,139.00	1,367,960.00	345	81.6%	3,965.10	3,233.95
Totals:	400,028.00	53,745.00	346,283.00	106,055,772.00	24,434	85.8%	4,340.50	3,724.00

2011 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
02/05/12									
			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	113	9	52	4	324	2	0	63	567
Adams	7	0	4	0	20	0	0	4	35
Bannock	47	3	4	1	181	0	0	38	274
Bear Lake	8	0	0	0	20	0	0	4	32
Benewah	8	2	5	0	49	0	0	18	82
Bingham	19	1	7	1	83	0	0	16	127
Blaine	2	0	0	0	4	0	0	0	6
Boise	4	0	4	1	17	0	0	7	33
Bonner	35	2	10	6	144	0	0	40	237
Bonneville	39	2	11	0	156	0	0	35	243
Boundary	14	1	2	0	62	0	0	18	97
Butte	4	0	0	0	6	0	0	4	14
Camas	0	0	0	0	0	0	0	0	0
Canyon	100	5	20	4	350	0	0	74	553
Caribou	3	0	0	1	8	0	0	0	12
Cassia	17	1	1	1	48	0	0	6	74
Clark	1	0	0	0	0	0	0	0	1
Clearwater	14	2	3	0	52	0	0	9	80
Custer	3	1	1	1	9	0	0	1	16
Elmore	15	2	8	1	49	0	0	10	85
Franklin	14	1	0	0	15	0	0	2	32
Fremont	13	2	2	0	37	0	0	4	58
Gem	18	1	6	0	48	0	0	21	94
Gooding	12	0	2	1	30	0	0	8	53
Idaho	26	2	5	0	63	0	0	26	122
Jefferson	21	0	4	0	31	0	0	10	66
Jerome	15	0	0	0	36	0	0	6	57
Kootenai	103	10	45	4	368	0	0	55	585
Latah	10	0	0	0	53	0	0	15	78
Lemhi	13	0	3	0	28	0	0	16	60
Lewis	8	0	4	0	31	0	0	6	49
Lincoln	7	0	0	0	6	0	0	1	14
Madison	12	0	0	0	24	0	0	4	40
Minidoka	26	3	2	1	64	0	0	2	98
Nez Perce	20	1	9	0	107	1	0	21	159
Oneida	6	0	1	0	15	0	0	0	22
Owyhee	10	1	4	1	25	0	0	6	47
Payette	27	3	3	0	62	0	0	12	107
Power	7	0	0	1	15	0	0	4	27
Shoshone	30	0	6	0	103	0	0	24	163
Teton	0	0	0	0	4	0	0	1	5
Twin Falls	37	4	8	0	126	0	0	27	202
Valley	4	0	1	0	11	0	0	7	23
Washington	13	1	2	1	36	0	0	10	63
Totals:	905	60	239	30	2,920	3	0	635	4,792
% of Approved Claims	3.18%	0.21%	0.84%	0.11%	10.25%	0.01%	0.00%	2.23%	16.83%

2011 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	1,969	965	138	68	16	0	21	0	29	3,206	3,773
Adams	95	46	9	7	1	0	0	0	2	160	195
Bannock	545	515	68	21	4	0	2	0	5	1,160	1,434
Bear Lake	69	90	12	2	4	0	1	0	2	180	212
Benewah	184	87	11	9	2	0	0	0	3	296	378
Bingham	273	316	45	16	1	0	0	0	6	657	784
Blaine	77	27	5	0	0	0	0	0	0	109	115
Boise	76	33	13	2	0	0	2	0	1	127	160
Bonner	508	286	39	25	8	0	7	0	13	886	1,123
Bonneville	642	568	87	13	4	0	2	0	5	1,321	1,564
Boundary	188	72	14	11	2	0	1	0	3	291	388
Butte	38	36	4	0	0	0	0	0	2	80	94
Camas	12	6	1	0	0	0	0	0	0	19	19
Canyon	1,443	1,068	152	64	11	0	7	0	18	2,763	3,316
Caribou	51	71	6	0	0	0	1	0	1	130	142
Cassia	286	115	16	2	2	0	0	0	2	423	497
Clark	7	3	0	0	0	0	0	0	0	10	11
Clearwater	171	85	22	8	1	0	0	0	2	289	369
Custer	44	43	6	4	1	0	0	0	2	100	116
Elmore	201	119	21	13	3	0	1	0	1	359	444
Franklin	110	99	11	1	3	0	2	0	6	232	264
Fremont	144	123	29	2	1	0	1	0	5	305	363
Gem	278	211	41	18	4	0	4	0	7	563	657
Gooding	176	133	25	7	1	0	0	0	6	348	401
Idaho	348	158	29	17	1	0	0	0	4	557	679
Jefferson	157	176	19	9	1	0	0	0	3	365	431
Jerome	292	113	24	3	1	0	2	0	1	436	493
Kootenai	1,458	630	109	37	10	0	6	0	12	2,262	2,847
Latah	172	108	27	7	0	0	5	0	0	319	397
Lemhi	197	74	14	12	3	0	0	0	4	304	364
Lewis	74	31	6	4	1	0	0	0	2	118	167
Lincoln	49	34	2	2	0	0	0	0	0	87	101
Madison	123	102	13	5	0	0	1	0	1	245	285
Minidoka	307	212	36	8	2	0	1	0	4	570	668
Nez Perce	575	231	41	13	1	0	1	0	4	866	1,025
Oneida	53	39	3	3	0	0	1	0	1	100	122
Owyhee	118	83	16	5	1	0	1	0	1	225	272
Payette	344	230	45	15	9	0	3	0	5	651	758
Power	96	35	6	4	0	0	0	0	0	141	168
Shoshone	225	241	55	11	1	0	0	0	8	541	704
Teton	29	13	1	1	1	0	0	0	0	45	50
Twin Falls	593	628	84	23	5	0	3	0	5	1,341	1,543
Valley	68	57	8	5	1	0	1	0	0	140	163
Washington	266	65	10	11	4	0	1	0	3	360	423
Totals:	13,131	8,377	1,323	488	111	0	78	0	179	23,687	28,479
% of Approved Claims	46.11%	29.41%	4.65%	1.71%	0.39%	0.00%	0.00%	0.00%	0.63%	83.17%	100.00%

2011 Income Stratification of Property Tax Reduction Applications

Maximum Eligibility Amounts Shown in ()

02/05/12										
	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	849	540	514	487	410	375	376	222	3,773	72.99%
Adams	59	30	20	21	19	21	16	9	195	39.48%
Bannock	320	199	213	177	182	149	128	66	1,434	68.56%
Bear Lake	64	27	26	19	19	32	14	11	212	36.19%
Benewah	95	48	51	57	39	22	34	32	378	39.06%
Bingham	191	133	102	106	72	71	58	51	784	58.68%
Blaine	50	14	9	12	13	7	2	8	115	71.51%
Boise	36	28	27	27	17	9	7	9	160	48.70%
Bonner	314	169	134	124	130	92	80	80	1,123	47.66%
Bonneville	364	232	230	206	149	143	143	97	1,564	67.87%
Boundary	121	64	54	46	37	28	25	13	388	43.72%
Butte	25	8	11	19	8	8	11	4	94	41.94%
Camas	5	0	3	2	2	4	2	1	19	64.44%
Canyon	889	500	451	400	365	290	245	176	3,316	63.23%
Caribou	51	20	26	19	10	8	5	3	142	48.58%
Cassia	115	78	59	84	53	46	37	25	497	40.78%
Clark	1	3	0	1	2	1	0	3	11	26.22%
Clearwater	104	34	51	53	42	27	37	21	369	45.22%
Custer	32	12	19	14	15	9	10	5	116	25.13%
Elmore	112	61	58	62	44	42	37	28	444	54.26%
Franklin	89	33	25	25	26	25	26	15	264	58.40%
Fremont	120	47	46	26	35	37	29	23	363	46.60%
Gem	167	87	82	87	69	61	53	51	657	46.25%
Gooding	132	49	62	50	40	29	18	21	401	52.92%
Idaho	220	96	75	90	68	51	46	33	679	35.86%
Jefferson	127	71	43	57	45	30	31	27	431	59.49%
Jerome	151	63	70	50	66	34	31	28	493	65.93%
Kootenai	767	380	386	347	310	251	221	185	2,847	60.54%
Latah	105	59	49	53	43	35	26	27	397	65.53%
Lemhi	128	47	43	40	32	31	24	19	364	37.31%
Lewis	49	20	23	26	20	15	10	4	167	53.06%
Lincoln	36	13	9	16	8	9	9	1	101	46.12%
Madison	88	39	43	40	22	28	18	7	285	63.69%
Minidoka	193	94	88	84	57	56	51	45	668	45.44%
Nez Perce	268	135	128	127	121	104	92	50	1,025	76.96%
Oneida	46	16	9	12	15	12	8	4	122	48.68%
Owyhee	78	40	41	25	34	24	24	6	272	33.69%
Payette	226	101	102	75	80	78	55	41	758	55.22%
Power	49	25	21	12	18	23	10	10	168	62.64%
Shoshone	178	111	109	77	77	54	58	40	704	53.64%
Teton	21	8	5	3	6	3	1	3	50	47.03%
Twin Falls	458	242	211	177	155	129	105	66	1,543	66.79%
Valley	49	28	19	12	20	15	16	4	163	50.39%
Washington	152	66	51	41	45	31	19	18	423	51.56%
Totals:	7,694	4,070	3,798	3,488	3,040	2,549	2,248	1,592	28,479	59.15%
% of Approved Claims	27.02%	14.29%	13.34%	12.25%	10.67%	8.95%	7.89%	5.59%	100.00%	

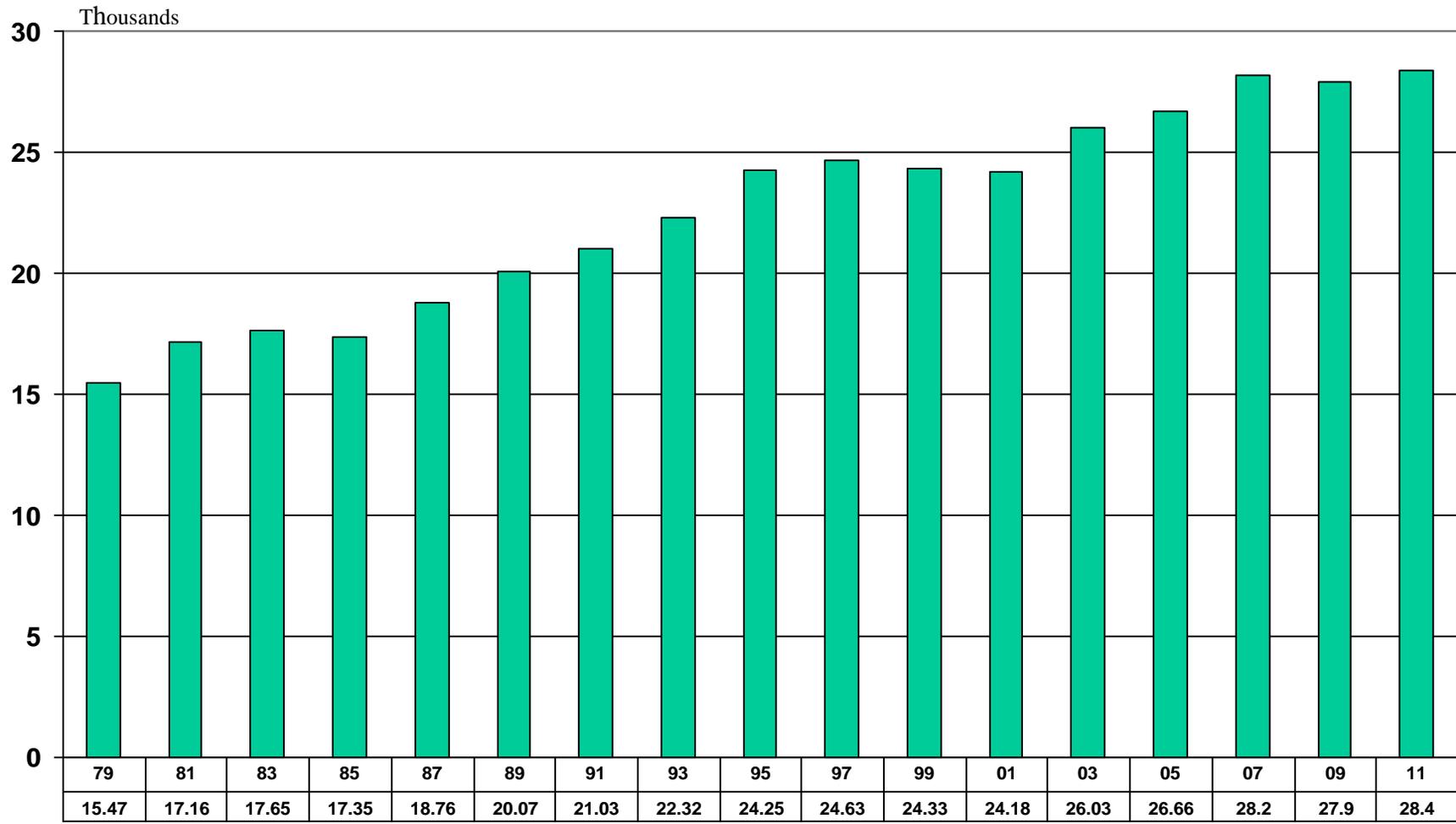
2011			
Property Tax Reduction Payments to be Paid:			
02/05/12	Total	December 20, 2011	June 20, 2012
COUNTY			
Ada	2,522,916.46	1,261,458.23	1,261,458.23
Adams	74,199.76	37,099.88	37,099.88
Bannock	909,590.64	454,795.32	454,795.32
Bear Lake	72,826.02	36,413.01	36,413.01
Benewah	136,448.98	68,224.49	68,224.49
Bingham	435,448.04	217,724.02	217,724.02
Blaine	85,209.00	42,604.50	42,604.50
Boise	76,111.54	38,055.77	38,055.77
Bonner	508,390.28	254,195.14	254,195.14
Bonneville	987,026.14	493,513.07	493,513.07
Boundary	170,873.00	85,436.50	85,436.50
Butte	36,344.74	18,172.37	18,172.37
Camas	10,442.68	5,221.34	5,221.34
Canyon	2,008,264.68	1,004,132.34	1,004,132.34
Caribou	73,071.98	36,535.99	36,535.99
Cassia	190,849.02	95,424.51	95,424.51
Clark	2,240.68	1,120.34	1,120.34
Clearwater	155,639.18	77,819.59	77,819.59
Custer	27,709.44	13,854.72	13,854.72
Elmore	224,918.88	112,459.44	112,459.44
Franklin	147,477.88	73,738.94	73,738.94
Fremont	162,969.42	81,484.71	81,484.71
Gem	280,459.92	140,229.96	140,229.96
Gooding	212,102.32	106,051.16	106,051.16
Idaho	240,173.44	120,086.72	120,086.72
Jefferson	248,533.10	124,266.55	124,266.55
Jerome	316,199.78	158,099.89	158,099.89
Kootenai	1,624,506.51	812,253.26	812,253.26
Latah	246,552.28	123,276.14	123,276.14
Lemhi	134,780.88	67,390.44	67,390.44
Lewis	87,085.14	43,542.57	43,542.57
Lincoln	46,881.18	23,440.59	23,440.59
Madison	181,409.42	90,704.71	90,704.71
Minidoka	290,507.54	145,253.77	145,253.77
Nez Perce	737,986.26	368,993.13	368,993.13
Oneida	59,380.28	29,690.14	29,690.14
Owyhee	89,611.76	44,805.88	44,805.88
Payette	401,882.62	200,941.31	200,941.31
Power	100,214.78	50,107.39	50,107.39
Shoshone	360,060.74	180,030.37	180,030.37
Teton	24,696.68	12,348.34	12,348.34
Twin Falls	1,015,130.02	507,565.01	507,565.01
Valley	80,388.34	40,194.17	40,194.17
Washington	223,182.50	111,591.25	111,591.25
Totals:	16,020,693.93	8,010,346.97	8,010,346.97

02/05/12				
COUNTY	Number of Claims Submitted 2010	Number of Claims Submitted 2011	Change in Number of Claims	Percent Change
Ada	3,934	3,840	(94)	-2.4%
Adams	203	199	(4)	-2.0%
Bannock	1,420	1,447	27	1.9%
Bear Lake	207	215	8	3.9%
Benewah	391	383	(8)	-2.0%
Bingham	789	809	20	2.5%
Blaine	122	115	(7)	-5.7%
Boise	164	163	(1)	-0.6%
Bonner	1,109	1,146	37	3.3%
Bonneville	1,639	1,589	(50)	-3.1%
Boundary	387	390	3	0.8%
Butte	105	96	(9)	-8.6%
Camas	22	20	(2)	-9.1%
Canyon	3,225	3,355	130	4.0%
Caribou	150	144	(6)	-4.0%
Cassia	531	519	(12)	-2.3%
Clark	12	11	(1)	-8.3%
Clearwater	380	374	(6)	-1.6%
Custer	122	117	(5)	-4.1%
Elmore	435	451	16	3.7%
Franklin	260	268	8	3.1%
Fremont	369	374	5	1.4%
Gem	711	667	(44)	-6.2%
Gooding	410	405	(5)	-1.2%
Idaho	697	689	(8)	-1.1%
Jefferson	422	435	13	3.1%
Jerome	501	508	7	1.4%
Kootenai	2,811	2,898	87	3.1%
Latah	413	405	(8)	-1.9%
Lemhi	355	367	12	3.4%
Lewis	177	170	(7)	-4.0%
Lincoln	105	101	(4)	-3.8%
Madison	278	291	13	4.7%
Minidoka	692	674	(18)	-2.6%
Nez Perce	1,061	1,033	(28)	-2.6%
Oneida	123	123	0	0.0%
Owyhee	283	274	(9)	-3.2%
Payette	758	768	10	1.3%
Power	165	168	3	1.8%
Shoshone	758	711	(47)	-6.2%
Teton	51	51	0	0.0%
Twin Falls	1,561	1,553	(8)	-0.5%
Valley	180	167	(13)	-7.2%
Washington	443	428	(15)	-3.4%
Totals:	28,931	28,911	(20)	-0.1%

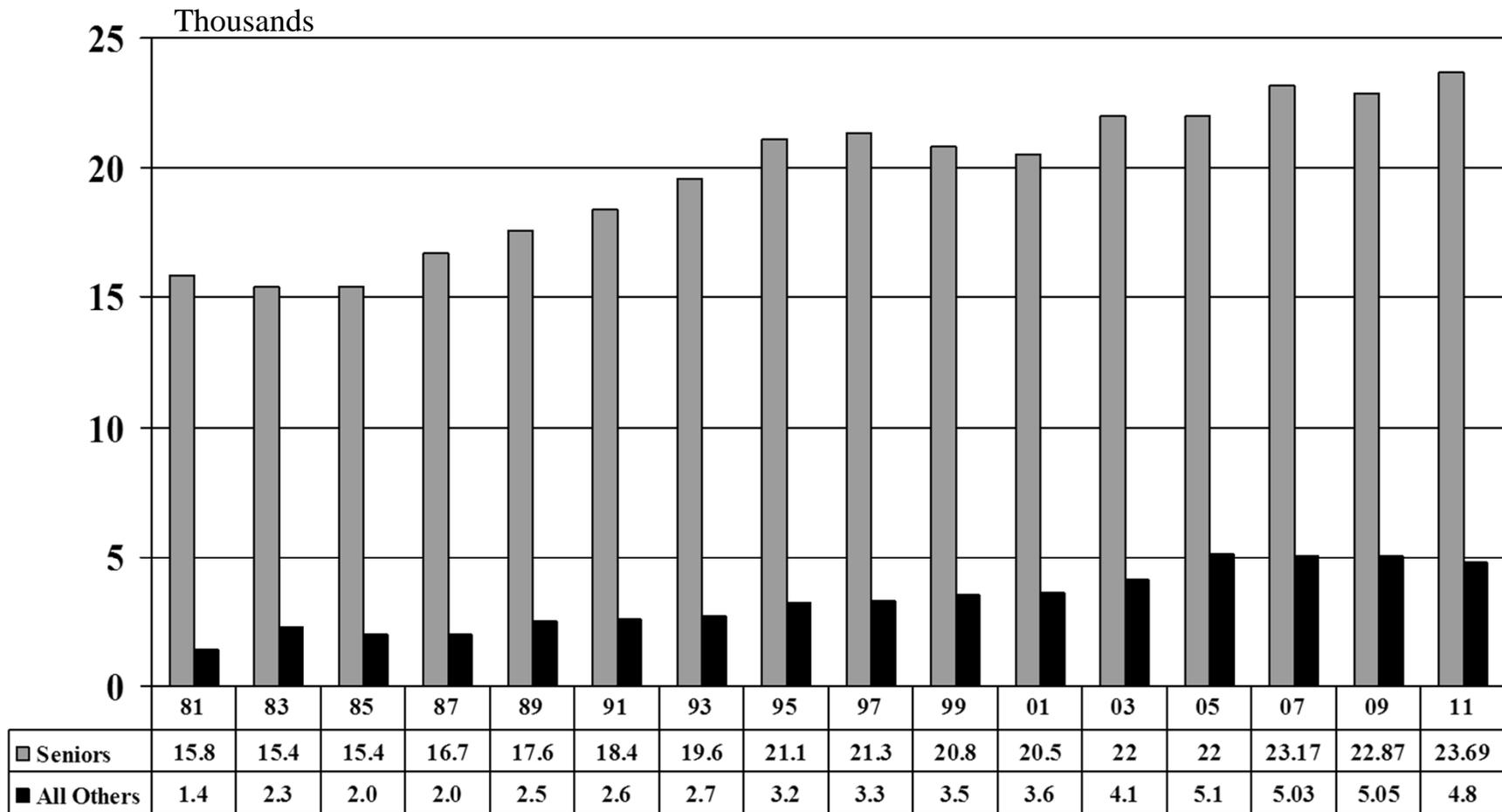
Circuit Breaker Claims Comparison

	2010	2011	Change	2010	2011	% Change	2010	2011	% Change
	Approved	Approved	in	Approved	Approved	in	Benefits	Benefits	in
02/05/12	Claims	Claims	Approved	Benefits	Benefits	Approved	per	per	Per Claim
COUNTY			Claims	(\$)	(\$)	Benefits	Claim	Claim	Benefits
Ada	3,843	3,773	(70)	2,645,136.66	2,522,916.46	-4.62%	688.30	668.68	-2.85%
Adams	197	195	(2)	75,994.98	74,199.76	-2.36%	385.76	380.51	-1.36%
Bannock	1,403	1,434	31	912,206.00	909,590.64	-0.29%	650.18	634.30	-2.44%
Bear Lake	204	212	8	70,215.92	72,826.02	3.72%	344.20	343.52	-0.20%
Benewah	380	378	(2)	135,349.20	136,448.98	0.81%	356.18	360.98	1.35%
Bingham	773	784	11	434,914.90	435,448.04	0.12%	562.63	555.42	-1.28%
Blaine	119	115	(4)	93,574.14	85,209.00	-8.94%	786.34	740.95	-5.77%
Boise	162	160	(2)	76,241.66	76,111.54	-0.17%	470.63	475.70	1.08%
Bonner	1,083	1,123	40	453,318.71	508,390.28	12.15%	418.58	452.71	8.15%
Bonneville	1,598	1,564	(34)	1,003,743.06	987,026.14	-1.67%	628.12	631.09	0.47%
Boundary	380	388	8	154,338.20	170,873.00	10.71%	406.15	440.39	8.43%
Butte	103	94	(9)	39,843.04	36,344.74	-8.78%	386.83	386.65	-0.05%
Camas	21	19	(2)	11,734.90	10,442.68	-11.01%	558.80	549.61	-1.64%
Canyon	3,186	3,316	130	1,978,977.96	2,008,264.68	1.48%	621.15	605.63	-2.50%
Caribou	148	142	(6)	77,297.60	73,071.98	-5.47%	522.28	514.59	-1.47%
Cassia	516	497	(19)	190,857.16	190,849.02	0.00%	369.88	384.00	3.82%
Clark	11	11	0	2,157.66	2,240.68	3.85%	196.15	203.70	3.85%
Clearwater	370	369	(1)	145,906.72	155,639.18	6.67%	394.34	421.79	6.96%
Custer	120	116	(4)	28,088.28	27,709.44	-1.35%	234.07	238.87	2.05%
Elmore	433	444	11	243,048.72	224,918.88	-7.46%	561.31	506.57	-9.75%
Franklin	255	264	9	151,549.60	147,477.88	-2.69%	594.31	558.63	-6.00%
Fremont	359	363	4	161,234.24	162,969.42	1.08%	449.12	448.95	-0.04%
Gem	687	657	(30)	339,472.68	280,459.92	-17.38%	494.14	426.88	-13.61%
Gooding	401	401	0	214,915.92	212,102.32	-1.31%	535.95	528.93	-1.31%
Idaho	693	679	(14)	234,202.21	240,173.44	2.55%	337.95	353.72	4.66%
Jefferson	416	431	15	235,280.46	248,533.10	5.63%	565.58	576.64	1.96%
Jerome	489	493	4	308,984.02	316,199.78	2.34%	631.87	641.38	1.51%
Kootenai	2,755	2,847	92	1,531,459.63	1,624,506.51	6.08%	555.88	570.60	2.65%
Latah	408	397	(11)	245,438.00	246,552.28	0.45%	601.56	621.04	3.24%
Lemhi	348	364	16	128,880.70	134,780.88	4.58%	370.35	370.28	-0.02%
Lewis	169	167	(2)	85,809.58	87,085.14	1.49%	507.75	521.47	2.70%
Lincoln	103	101	(2)	49,111.84	46,881.18	-4.54%	476.81	464.17	-2.65%
Madison	268	285	17	170,309.94	181,409.42	6.52%	635.48	636.52	0.16%
Minidoka	684	668	(16)	281,435.98	290,507.54	3.22%	411.46	434.89	5.70%
Nez Perce	1,050	1,025	(25)	749,544.16	737,986.26	-1.54%	713.85	719.99	0.86%
Oneida	122	122	0	55,983.24	59,380.28	6.07%	458.88	486.72	6.07%
Owyhee	281	272	(9)	100,228.46	89,611.76	-10.59%	356.68	329.46	-7.63%
Payette	746	758	12	417,429.18	401,882.62	-3.72%	559.56	530.19	-5.25%
Power	163	168	5	98,000.10	100,214.78	2.26%	601.23	596.52	-0.78%
Shoshone	748	704	(44)	390,243.74	360,060.74	-7.73%	521.72	511.45	-1.97%
Teton	48	50	2	25,630.00	24,696.68	-3.64%	533.96	493.93	-7.50%
Twin Falls	1,545	1,543	(2)	987,888.70	1,015,130.02	2.76%	639.41	657.89	2.89%
Valley	174	163	(11)	77,881.24	80,388.34	3.22%	447.59	493.18	10.18%
Washington	437	423	(14)	237,434.14	223,182.50	-6.00%	543.33	527.62	-2.89%
Totals:	28,399	28,479	80	16,051,293.23	16,020,693.93	-0.19%	565.21	562.54	-0.47%

Circuit Breaker Claimants Total Number Approved

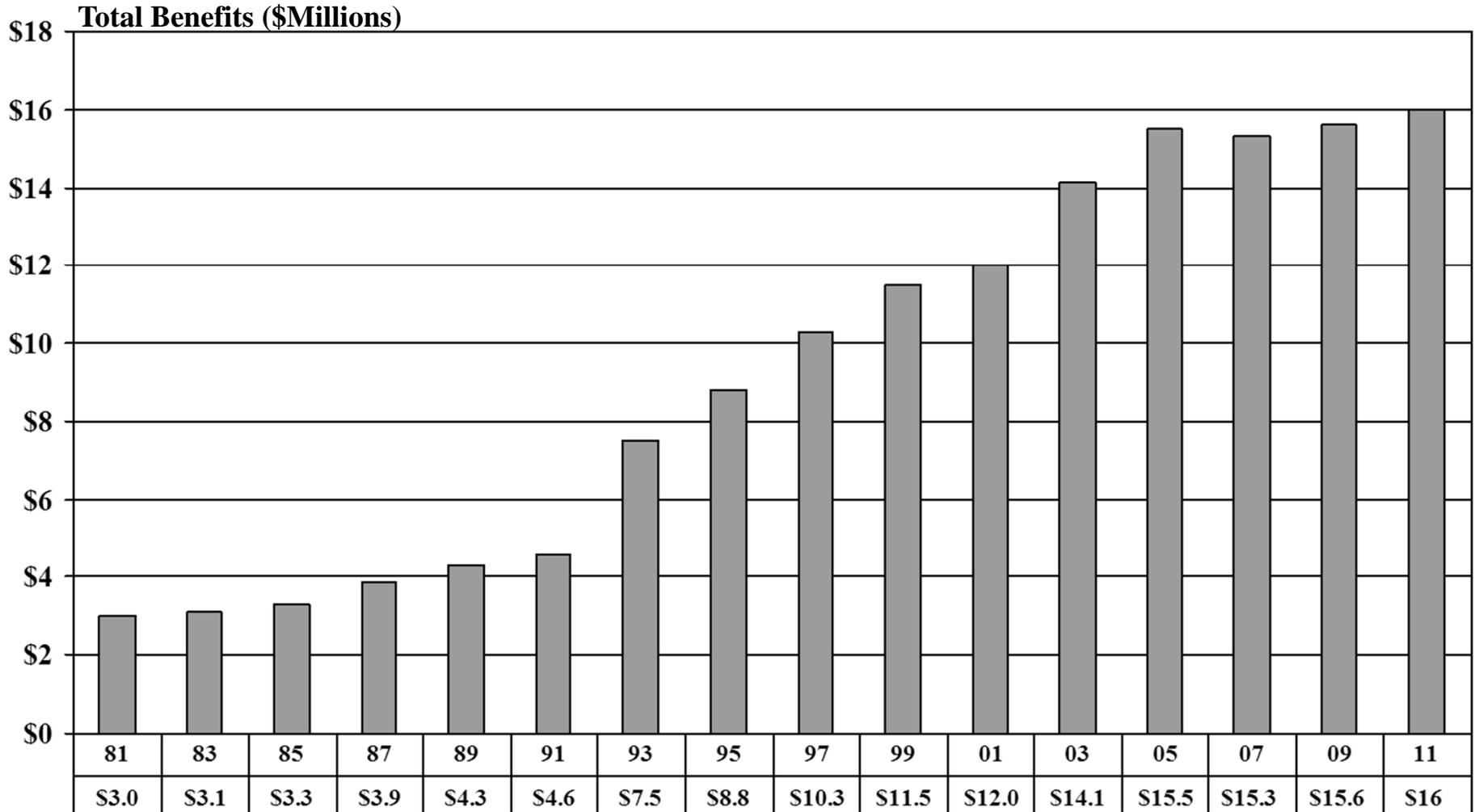


Circuit Breaker Claimants Total vs Senior Citizens

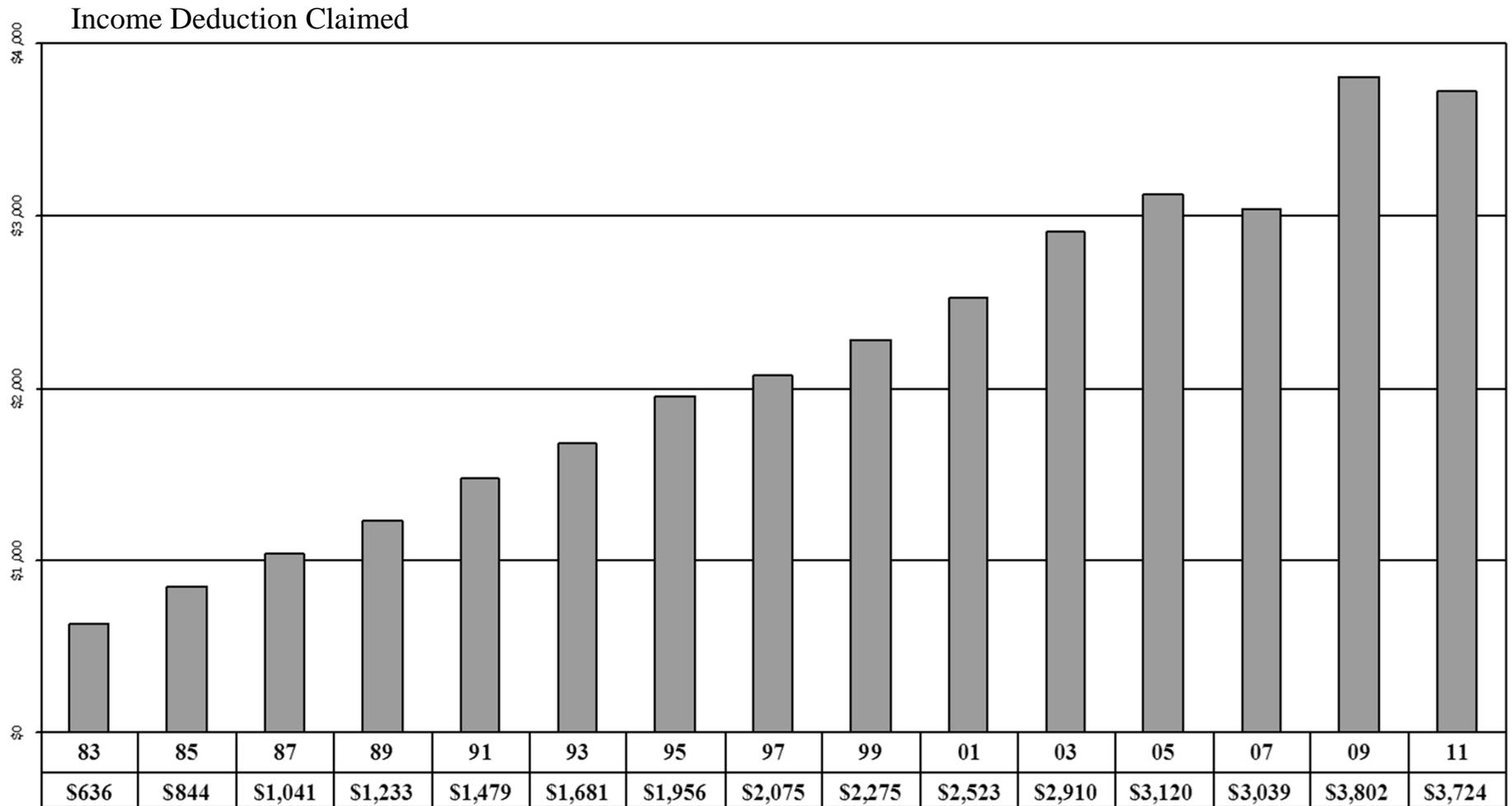


Totals may not balance to other charts due to rounding.

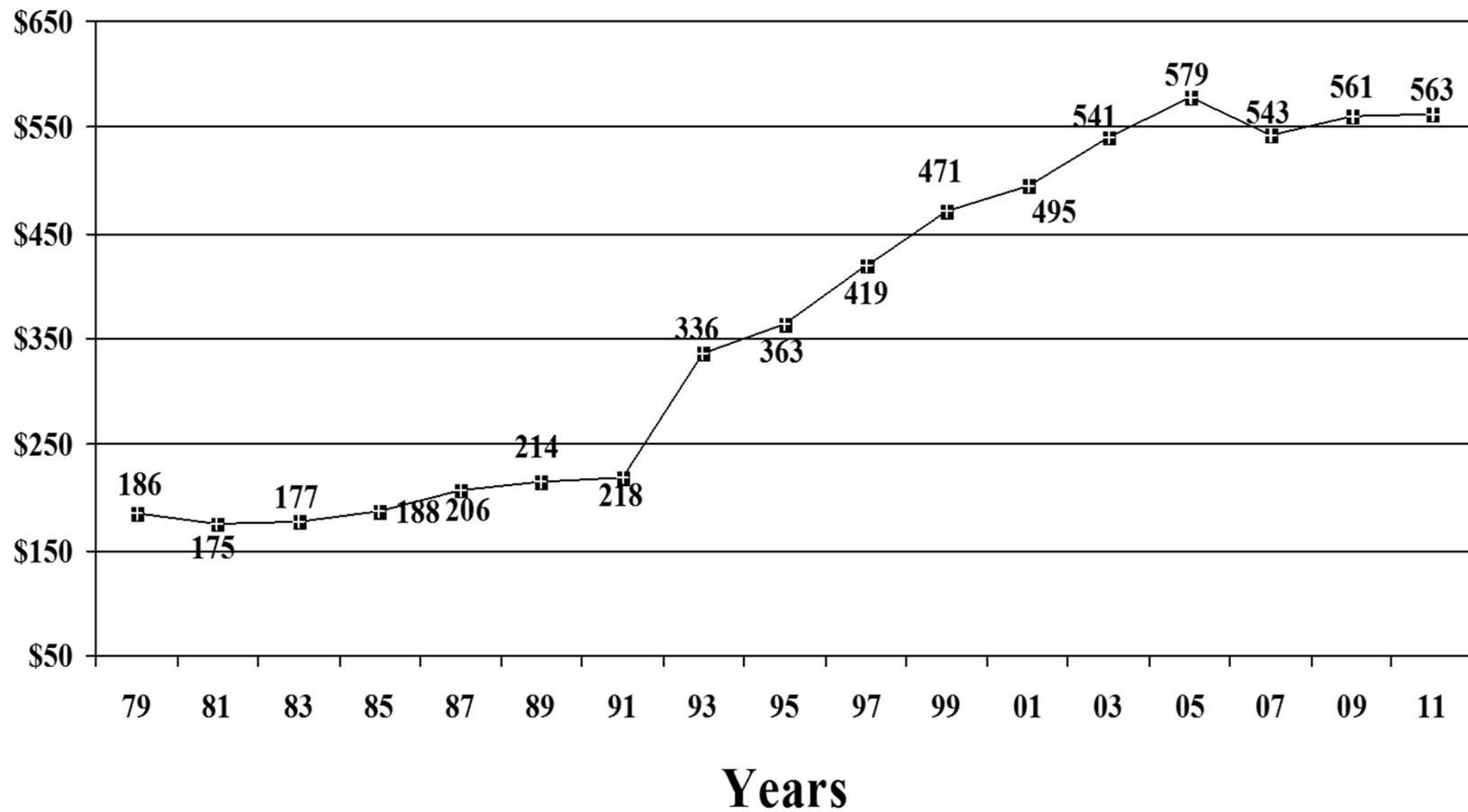
Circuit Breaker Claimants Total Paid



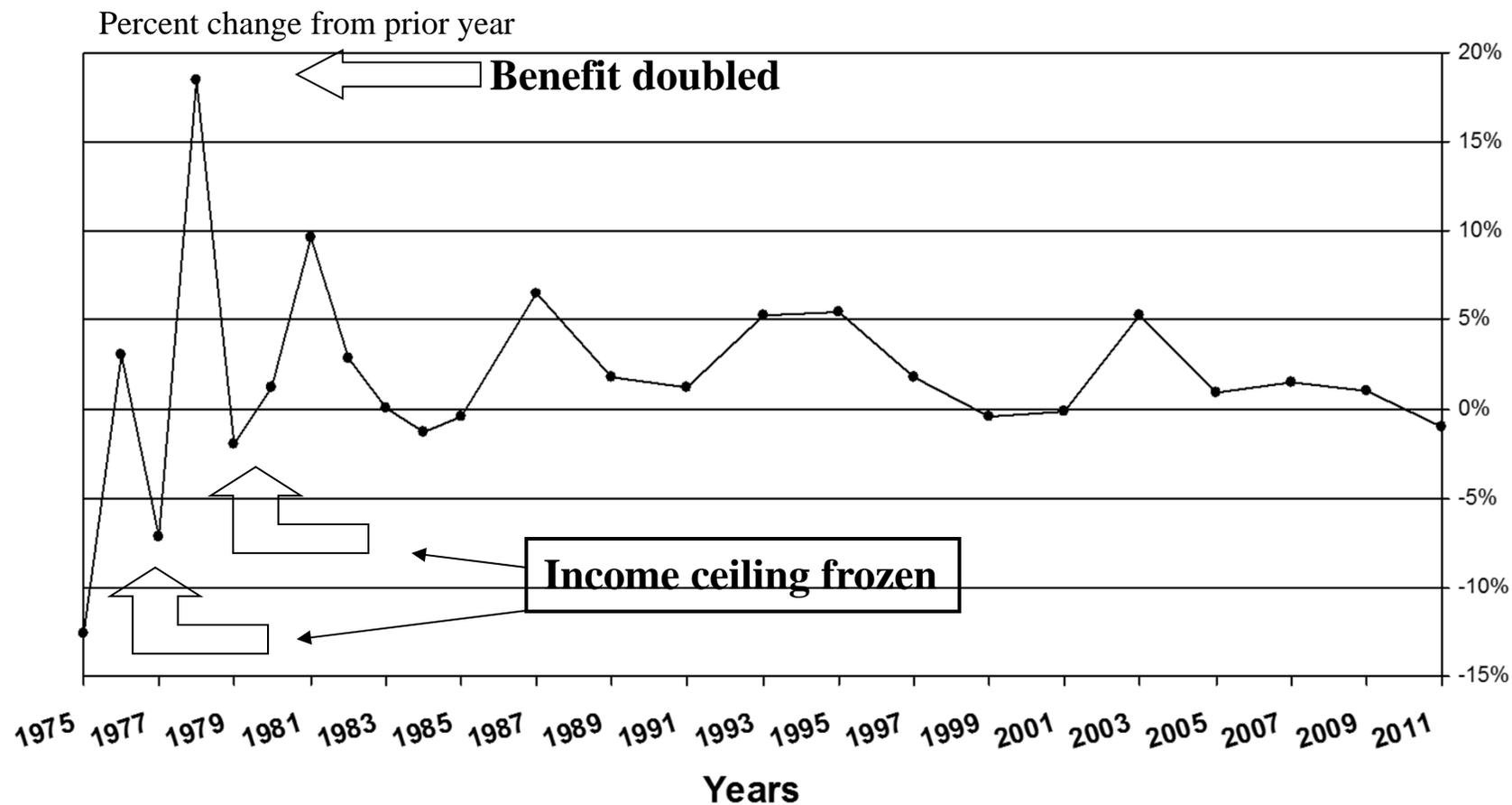
Circuit Breaker Claimants Medical Expenses Per Claimant



Circuit Breaker Benefits Amount Paid Per Claimant



Idaho Circuit Breaker Variation in Program Participation



Circuit Breaker Audit

Benefits Reduced vs Benefits Increased

