

CIRCUIT BREAKER STATISTICS THROUGH 2015

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:

Total benefits paid increased by 1.77% in 2015. With this increase, total program benefits paid were \$16.56 million, their highest amount ever. Per claimant benefits increased 2.1%. However, the number of approved claimants continued to slide, decreasing 1.0% for the fourth consecutive decrease in participation. In addition, there has been a continuing erosion of the average percent of property taxes covered, from 79.6% in 2011, to 73.6% in 2015. This proportion remains well below the percent of taxes paid in 2006, when per claim benefits averaged 86% of property taxes. 2006 was also the last year the benefit amount was increased.

Benefit changes noted are less than the 4.6% average increase in property taxes paid by existing residential property, so most circuit breaker claimants saw a small increase in the amount of tax remaining after application of benefits. The median income of the average claimant increased slightly from \$15,811 in the 2014 program to \$16,306 in 2015.

In 2015, 60.2% of all claimants had all property taxes on their homesteads paid by this program. This percentage was down from 65% in 2013 and has continued to fall from the recent peak of 73% 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.

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.
2012 - 2013	Decrease in number of claims	Maximum benefits and income ceiling remain frozen.
2014-2015	Slight decrease in number of claims	Maximum benefits frozen but income ceiling increased.

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:

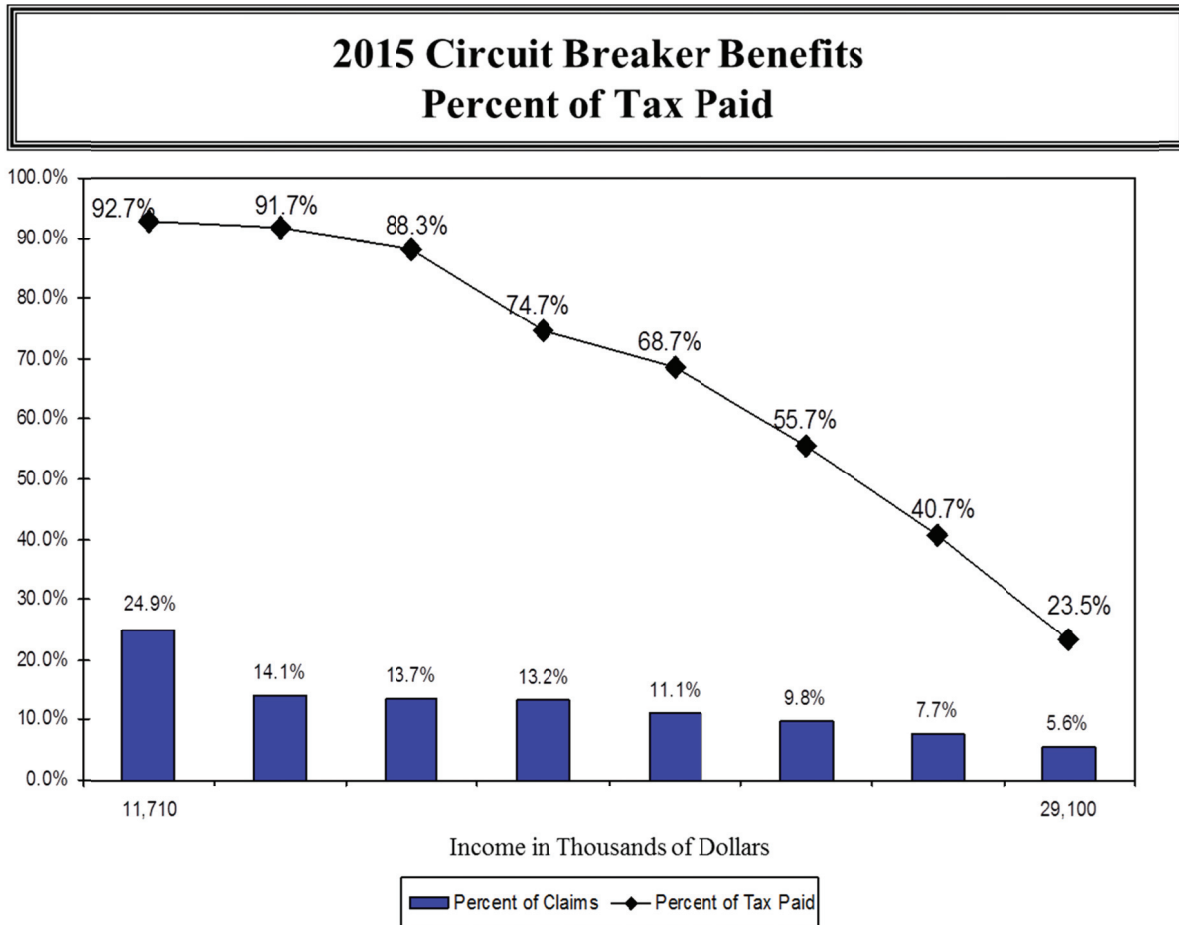
Circuit Breaker Statistics and History								
Year (Calendar)	Approved Claimants:		Benefits Paid and Changes in Benefits:				Eligibility:	
	Number	Percent change from prior year	Average \$ per Claimant	Percent Change in per Claim \$	Total (\$ Millions)	Percent Change in Total Costs	Maximum Income (\$)	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
2012	28,426	-0.2%	557.20	-1.0%	15.84	-1.1%	28,000	1,320
2013	27,734	-2.4%	565.54	1.5%	15.68	-1.0%	28,000	1,320
2014	27,365	-1.3%	594.79	5.2%	16.27	3.8%	28,700	1,320
2015	27,270	-1.0%	607.40	2.1%	16.56	1.8%	29,100	1,320
Totals	930,565		395.65		368.18			

To put these increases in perspective, the Consumer Price Index increased by 263.5% between July 1978 and July 2015. However, inflation adjusted current program costs are only 56.5% higher than 1978 program costs. During this same period, the number of claimants increased by 72.7%. The inflation adjusted benefit per claimant is equivalent to 90.6% of the 1978 amount.

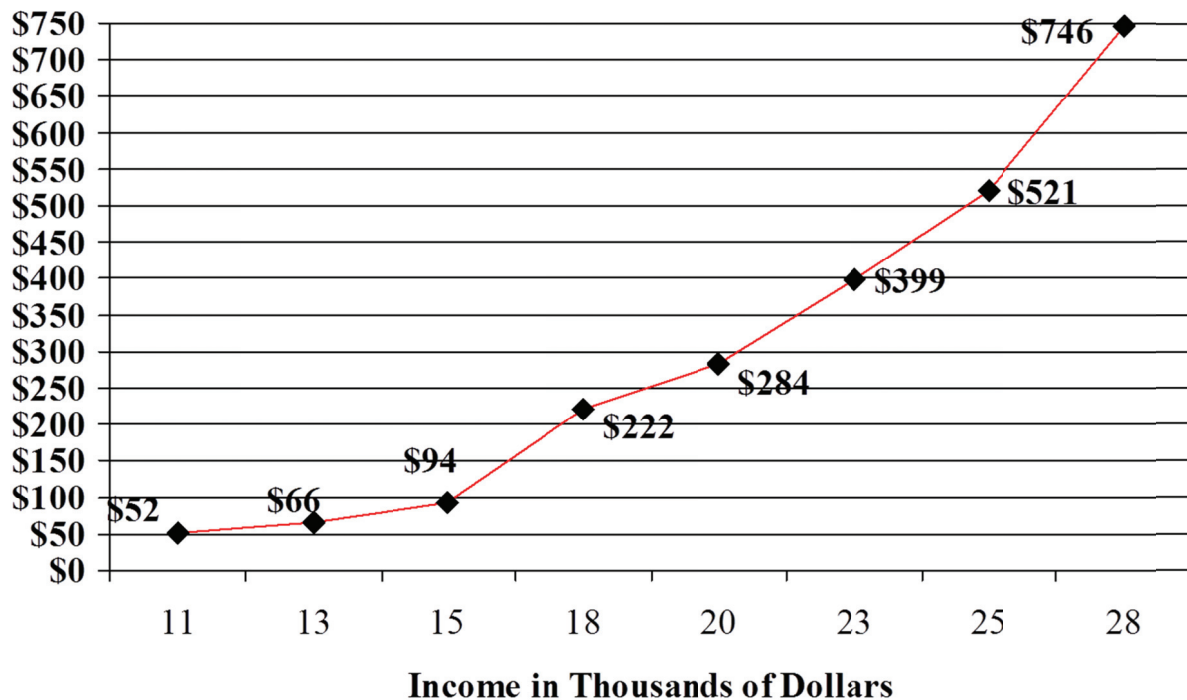
Benefits have been fully state funded through a continuous appropriation from the sales tax account since 1987, and in all but the following years:

- 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 2015 circuit breaker benefits and remaining taxes for claimants at various income levels:



2015 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2015 had income of about \$16,306 (up from \$15,811 in 2014), while average per claimant property taxes were about \$822 (a 4.7% increase since 2014), of which circuit breaker benefits typically cover all but \$217 (26%). 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 2015 statistics and show changes in benefits since the early years of the circuit breaker program. The impact of doubling maximum individual benefits in 1978 and increasing these benefits by another 50% in 1992, 33% in 1993, 12.5% in 1996, 11.1% in 1997, 10% in 1998, 9% in 1999, and 10% in 2006 is readily apparent on several of these charts. Prior to 2006, maximum benefits had not changed in several years. The effect of other major program changes is described in the following sections.

Cost of Living Adjustments:

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. 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 income ceiling exceeded these guidelines until 2014, so, between 2006 and 2013 there were no income ceiling adjustments. Poverty guidelines have been updated and 2014 and 2015 program income limits increased. Higher income limits will again be implemented in 2016.

By grouping 2015 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets.

2015 Claimants by Income Bracket Based on Income Received in 2014				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	11,710	6,776	24.8%	24.8%
11,711	14,180	3,831	14.0%	38.9%
14,181	16,670	3,734	13.7%	52.6%
16,671	19,160	3,602	13.2%	65.8%
19,161	21,650	3,050	11.2%	77.0%
21,651	24,130	2,660	9.8%	86.7%
24,131	26,610	2,099	7.7%	94.4%
26,611	29,100	1,518	5.6%	100.0%
Total:		27,270	100.0%	

Medical Expense Deduction:

The average medical expense deduction was essentially unchanged between 2014 and 2015, and is \$3,551 currently. This year 82.8% of all applicants utilized this provision. Since applicants typically receive about 65% of the maximum benefits for which they are eligible, this deduction translates into about \$150 per claim or \$4.1 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 33%.

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 - 2015		
Status	Number of Claims	% of Claims
Over age 65	22,840	83.8%
Younger Widows	780	2.9%
Younger Widowers	74	0.3%
10 + SC VA Disabled	246	0.9%
Non-SC VA Disabled	19	0.1%
Social Security Disabled	2,886	10.6%
Other & Multiple	425	1.6%
Total:	27,270	100.0%

The proportion of claimants in each of the eligibility status categories shown in the above table has not changed appreciably in several years.

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 \$6,782,307 (including re-audit collections) have been realized. Direct net audit savings related to 2015 claims increased about 36% in 2015 to \$364,725. This was supplemented by re-audit of prior year claims using additional data not originally available, resulting in additional collections on deficiency notices in the amount of \$105,142. So, total audit program savings was \$469,867 during 2015. In the past four years, beginning with 2012, the audit program has resulted in many applications being reapproved. Prior to that time, most disapproved claims were not submitted to the state for review. New law implemented during 2012 changed this procedure.

Alan S. Dornfest
Property Tax Policy Bureau Chief
February 1, 2016

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Circuit Breaker: 2015 Claims Summary					
01/25/16	NUMBER	CHANGED OR		NUMBER	2015
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2015	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,971	491	242	3,729	\$2,733,422.46
Adams	178	32	8	170	\$66,133.50
Bannock	1,313	127	17	1,296	901,880.70
Bear Lake	214	12	5	209	84,879.82
Benewah	372	30	10	362	142,797.68
Bingham	725	69	30	695	405,561.64
Blaine	141	20	12	129	98,149.58
Boise	180	29	9	171	89,893.96
Bonner	1,115	111	53	1,062	533,545.44
Bonneville	1,501	177	79	1,422	907,208.71
Boundary	412	32	6	406	196,324.08
Butte	95	8	9	86	37,159.32
Camas	24	2	3	21	10,172.20
Canyon	3,633	297	242	3,391	2,326,379.69
Caribou	136	17	1	135	81,008.06
Cassia	446	48	25	421	168,215.00
Clark	11	2	0	11	2,279.34
Clearwater	386	29	18	368	169,080.76
Custer	139	18	8	131	41,969.10
Elmore	475	45	6	469	220,943.00
Franklin	214	18	7	207	118,257.27
Fremont	336	50	21	315	147,233.80
Gem	603	50	17	586	307,266.52
Gooding	389	33	17	372	204,559.82
Idaho	690	40	40	650	241,028.38
Jefferson	404	30	10	394	236,065.98
Jerome	476	80	41	435	285,386.17
Kootenai	3,046	149	36	3,010	1,899,534.07
Latah	458	43	35	423	279,782.16
Lemhi	379	38	14	365	155,940.84
Lewis	159	33	9	150	78,689.18
Lincoln	91	20	2	89	39,373.44
Madison	244	39	14	230	144,412.14
Minidoka	636	23	11	625	279,393.43
Nez Perce	856	86	25	831	623,093.68
Oneida	128	18	5	123	64,511.50
Owyhee	247	44	18	229	85,961.76
Payette	773	75	73	700	359,213.71
Power	144	29	17	127	79,751.72
Shoshone	705	26	12	693	376,828.62
Teton	53	6	5	48	28,358.40
Twin Falls	1,470	110	37	1,433	1,006,579.06
Valley	176	18	15	161	77,523.17
Washington	399	18	9	390	228,116.23
Totals:	28,543	2,672	1273	27,270	16,563,865.09
2014	28,545	2,598	1180	27,365	16,276,463.38

CIRCUIT BREAKER: 2015 CLAIMS SUMMARY

01/25/16					
AUDIT CHECKS COMPLETED IN 2015					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,971	68	1	3,971	769
Adams	178	5	0	178	23
Bannock	1,313	18	1	1,313	175
Bear Lake	214	2	0	214	36
Benewah	372	12	2	372	56
Bingham	725	6	0	725	85
Blaine	141	0	0	141	32
Boise	180	2	0	180	34
Bonner	1,115	33	1	1,115	208
Bonneville	1,501	10	0	1,501	217
Boundary	412	22	0	412	67
Butte	95	1	0	95	17
Camas	24	2	0	24	6
Canyon	3,633	26	1	3,633	658
Caribou	136	2	0	136	11
Cassia	446	3	1	446	57
Clark	11	0	0	11	0
Clearwater	386	13	0	386	59
Custer	139	1	0	139	24
Elmore	475	2	0	475	79
Franklin	214	2	0	214	36
Fremont	336	5	0	336	63
Gem	603	9	0	603	91
Gooding	389	2	1	389	57
Idaho	690	14	0	690	99
Jefferson	404	8	0	404	48
Jerome	476	3	0	476	92
Kootenai	3,046	24	0	3,046	553
Latah	458	6	0	458	94
Lemhi	379	5	0	379	59
Lewis	159	3	0	159	14
Lincoln	91	1	0	91	14
Madison	244	2	0	244	23
Minidoka	636	4	0	636	62
Nez Perce	856	5	0	856	103
Oneida	128	1	0	128	9
Owyhee	247	6	0	247	34
Payette	773	13	0	773	131
Power	144	2	0	144	25
Shoshone	705	4	0	705	92
Teton	53	1	0	53	9
Twin Falls	1,470	3	1	1,470	217
Valley	176	3	0	176	31
Washington	399	5	1	399	51
Totals:	28,543	359	10	28,543	4,620

PROPERTY TAX REDUCTION: 2015 CLAIMS SUMMARY

01/25/16 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	124,388.00	28,948.00	95,440.00	\$13,332,933.00	3,243	87.0%	4,111.30	3,575.47
Adams	1,169.00	1,346.00	(177.00)	\$617,454.00	141	82.9%	4,379.11	3,632.08
Bannock	19,042.00	6,617.00	12,425.00	\$4,410,828.00	1,026	79.2%	4,299.05	3,403.42
Bear Lake	1,228.00	1,230.00	(2.00)	\$1,004,625.00	191	91.4%	5,259.82	4,806.82
Benewah	4,995.00	1,896.00	3,099.00	\$1,325,315.00	291	80.4%	4,554.35	3,661.09
Bingham	9,643.00	2,890.00	6,753.00	\$2,718,649.00	577	83.0%	4,711.70	3,911.73
Blaine	8,678.00	2,040.00	6,638.00	\$578,553.00	110	85.3%	5,259.57	4,484.91
Boise	780.00	2,065.00	(1,285.00)	\$559,110.00	144	84.2%	3,882.71	3,269.65
Bonner	16,495.00	4,741.00	11,754.00	\$3,447,410.00	805	75.8%	4,282.50	3,246.15
Bonneville	25,588.00	6,170.00	19,418.00	\$5,931,606.00	1,218	85.7%	4,869.96	4,171.31
Boundary	3,898.00	1,389.00	2,509.00	\$1,027,961.00	276	68.0%	3,724.50	2,531.92
Butte	2,177.00	0.00	2,177.00	\$312,203.00	69	80.2%	4,524.68	3,630.27
Camas	30.00	170.00	(140.00)	\$122,383.00	20	95.2%	6,119.15	5,827.76
Canyon	106,368.00	22,114.00	84,254.00	\$10,475,563.00	2,836	83.6%	3,693.78	3,089.23
Caribou	386.00	293.00	93.00	\$487,861.00	118	87.4%	4,134.42	3,613.79
Cassia	9,252.00	1,700.00	7,552.00	\$942,517.00	236	56.1%	3,993.72	2,238.76
Clark	0.00	0.00	0.00	\$43,694.00	10	90.9%	4,369.40	3,972.18
Clearwater	1,885.00	2,091.00	(206.00)	\$1,501,322.00	317	86.1%	4,736.03	4,079.68
Custer	938.00	0.00	938.00	\$457,187.00	108	82.4%	4,233.21	3,489.98
Elmore	6,803.00	0.00	6,803.00	\$1,510,260.00	389	82.9%	3,882.42	3,220.17
Franklin	3,056.00	171.00	2,885.00	\$932,497.00	178	86.0%	5,238.75	4,504.82
Fremont	6,461.00	1,540.00	4,921.00	\$1,112,725.00	257	81.6%	4,329.67	3,532.46
Gem	6,608.00	1,462.00	5,146.00	\$2,034,079.00	503	85.8%	4,043.89	3,471.12
Gooding	3,418.00	1,741.00	1,677.00	\$1,303,570.00	314	84.4%	4,151.50	3,504.22
Idaho	3,282.00	1,123.00	2,159.00	\$2,735,531.00	550	84.6%	4,973.69	4,208.51
Jefferson	7,503.00	620.00	6,883.00	\$1,702,202.00	354	89.8%	4,808.48	4,320.31
Jerome	13,765.00	3,235.00	10,530.00	\$1,607,650.00	374	86.0%	4,298.53	3,695.75
Kootenai	33,117.00	6,228.00	26,889.00	\$8,953,025.00	2,348	78.0%	3,813.04	2,974.43
Latah	4,513.00	3,707.00	806.00	\$1,967,941.00	340	80.4%	5,788.06	4,652.34
Lemhi	4,058.00	1,527.00	2,531.00	\$1,452,507.00	307	84.1%	4,731.29	3,979.47
Lewis	3,503.00	833.00	2,670.00	\$608,646.00	142	94.7%	4,286.24	4,057.64
Lincoln	1,138.00	180.00	958.00	\$302,914.00	72	80.9%	4,207.14	3,403.53
Madison	5,374.00	1,130.00	4,244.00	\$901,444.00	200	87.3%	4,507.22	3,936.44
Minidoka	2,743.00	2,087.00	656.00	\$2,046,582.00	543	86.9%	3,769.03	3,274.53
Nez Perce	13,699.00	4,692.00	9,007.00	\$3,619,145.00	736	88.6%	4,917.32	4,355.17
Oneida	2,247.00	1,309.00	938.00	\$549,843.00	96	78.0%	5,727.53	4,470.27
Owyhee	3,791.00	688.00	3,103.00	\$710,719.00	188	81.7%	3,780.42	3,090.08
Payette	9,926.00	5,812.00	4,114.00	\$2,502,060.00	605	86.4%	4,135.64	3,574.37
Power	2,510.00	513.00	1,997.00	\$621,841.00	18	14.2%	34,546.72	4,896.39
Shoshone	4,232.00	4,288.00	(56.00)	\$2,314,977.00	557	80.4%	4,156.15	3,340.52
Teton	1,324.00	0.00	1,324.00	\$170,761.00	45	93.8%	3,794.69	3,557.52
Twin Falls	14,414.00	4,210.00	10,204.00	\$5,626,613.00	1,294	90.3%	4,348.23	3,926.46
Valley	3,334.00	1,274.00	2,060.00	\$690,751.00	144	89.4%	4,796.88	4,290.38
Washington	2,143.00	1,107.00	1,036.00	\$1,552,514.00	287	73.6%	5,409.46	3,980.81
Totals:	499,902.00	135,177.00	364,725.00	96,827,971.00	22,577	82.8%	4,288.79	3,550.71

2015 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

01/25/16			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	60	10	28	1	350	0	0	91	540
Adams	6	1	2	0	16	0	0	1	26
Bannock	44	6	6	0	158	0	0	33	247
Bear Lake	7	0	0	1	17	0	0	2	27
Benewah	8	1	6	0	51	0	0	3	69
Bingham	22	3	10	1	78	0	0	9	123
Blaine	5	1	0	0	5	0	0	0	11
Boise	3	0	3	0	13	0	0	7	26
Bonner	34	5	11	4	135	0	0	17	206
Bonneville	27	3	10	0	132	0	0	13	185
Boundary	13	2	7	0	55	0	0	12	89
Butte	8	0	0	0	5	0	0	0	13
Camas	0	0	0	0	0	0	0	0	0
Canyon	92	9	28	4	384	0	0	64	581
Caribou	5	0	0	0	6	0	0	0	11
Cassia	14	1	0	0	45	0	0	4	64
Clark	0	0	0	0	0	0	0	0	0
Clearwater	8	2	4	1	52	0	0	3	70
Custer	5	0	1	1	8	0	0	1	16
Elmore	23	3	13	0	62	0	0	4	105
Franklin	10	1	1	0	8	0	0	4	24
Fremont	8	2	3	0	42	0	0	3	58
Gem	16	1	8	0	69	0	0	11	105
Gooding	7	0	1	0	28	0	0	1	37
Idaho	26	2	3	0	62	0	0	10	103
Jefferson	17	2	2	0	33	0	0	8	62
Jerome	14	1	1	0	35	0	0	7	58
Kootenai	104	7	40	1	359	0	0	48	559
Latah	10	0	5	0	66	0	0	8	89
Lemhi	6	0	4	1	33	0	0	4	48
Lewis	4	1	5	0	24	0	0	2	36
Lincoln	5	0	0	0	4	0	0	0	9
Madison	10	0	4	0	18	0	0	0	32
Minidoka	22	1	3	1	63	0	0	5	95
Nez Perce	19	2	12	0	75	0	0	4	112
Oneida	9	1	0	0	16	0	0	1	27
Owyhee	8	0	0	0	14	0	0	3	25
Payette	16	1	4	1	64	0	0	5	91
Power	3	0	0	1	13	0	0	3	20
Shoshone	22	3	6	0	114	0	0	12	157
Teton	2	0	1	0	2	0	0	0	5
Twin Falls	41	1	10	1	120	0	0	16	189
Valley	3	0	1	0	15	0	0	1	20
Washington	14	1	3	0	37	0	0	5	60
Totals:	780	74	246	19	2,886	0	0	425	4,430

2015 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65

COUNTY	Only			10% SC	NSC						
	Over 65	Widows	Widowers	VETS	VETS	SS Disabled	Blind	POW	MULTIPLE (COMB)	SUB TOTAL	GRAND TOTAL
Ada	1,843	1,043	156	96	10	0	16	0	25	3,189	3,729
Adams	92	37	6	8	0	0	0	0	1	144	170
Bannock	506	437	60	32	5	0	3	0	6	1,049	1,296
Bear Lake	72	97	9	1	0	0	0	0	3	182	209
Benewah	178	88	11	12	2	0	0	0	2	293	362
Bingham	250	266	41	8	2	0	0	0	5	572	695
Blaine	90	22	6	0	0	0	0	0	0	118	129
Boise	88	31	11	10	1	0	1	0	3	145	171
Bonner	483	255	48	45	12	0	4	0	9	856	1,062
Bonneville	667	472	61	27	2	0	3	0	5	1,237	1,422
Boundary	199	74	16	22	3	0	0	0	3	317	406
Butte	30	36	6	0	0	0	0	0	1	73	86
Camas	10	7	3	1	0	0	0	0	0	21	21
Canyon	1,438	1,079	159	97	7	0	10	0	20	2,810	3,391
Caribou	53	63	5	1	0	0	2	0	0	124	135
Cassia	250	92	10	4	1	0	0	0	0	357	421
Clark	7	4	0	0	0	0	0	0	0	11	11
Clearwater	165	94	25	13	0	0	0	0	1	298	368
Custer	56	51	4	2	0	0	0	0	2	115	131
Elmore	204	120	21	15	2	0	1	0	1	364	469
Franklin	91	76	9	4	0	0	0	0	3	183	207
Fremont	131	95	22	4	0	0	0	0	5	257	315
Gem	237	188	28	20	2	0	1	0	5	481	586
Gooding	186	114	17	10	1	0	2	0	5	335	372
Idaho	364	128	25	26	1	0	0	0	3	547	650
Jefferson	145	154	16	10	4	0	1	0	2	332	394
Jerome	243	109	19	3	1	0	2	0	0	377	435
Kootenai	1,605	608	109	94	11	0	7	0	17	2,451	3,010
Latah	195	107	22	6	0	0	3	0	1	334	423
Lemhi	191	76	25	21	3	0	0	0	1	317	365
Lewis	82	24	4	2	0	0	0	0	2	114	150
Lincoln	41	34	1	2	1	0	0	0	1	80	89
Madison	103	81	9	4	0	0	0	0	1	198	230
Minidoka	293	190	34	9	1	0	1	0	2	530	625
Nez Perce	448	200	50	15	5	0	1	0	0	719	831
Oneida	55	37	4	0	0	0	0	0	0	96	123
Owyhee	102	67	21	11	0	0	0	0	3	204	229
Payette	372	168	31	24	6	0	3	0	5	609	700
Power	64	33	8	2	0	0	0	0	0	107	127
Shoshone	207	247	60	16	0	0	0	0	6	536	693
Teton	35	7	1	0	0	0	0	0	0	43	48
Twin Falls	567	549	79	35	4	0	1	0	9	1,244	1,433
Valley	77	41	10	9	1	0	1	0	2	141	161
Washington	226	71	15	9	4	0	1	0	4	330	390
Totals:	12,741	7,772	1,277	730	92	0	64	0	164	22,840	27,270
% of Approved Claims	46.72%	28.50%	4.68%	2.68%	0.34%	0.00%	0.00%	0.00%	0.60%	83.76%	100.00%

2015 Income Stratification of Property Tax Reduction Applications

Maximum Eligibility Amounts Shown in ()

01/25/16	\$11,710	\$11,711	\$14,181	\$16,671	\$19,161	\$21,651	\$24,131	\$26,611		
	OR LESS	\$14,180	\$16,670	\$19,160	\$21,650	\$24,130	\$26,610	\$29,100	CLAIMS	
COUNTY	(\$1,320)	(\$1290/\$1160)	(\$1120/\$990)	(\$960/\$820)	(\$790/\$660)	(\$620/\$490)	(\$450/\$320)	(\$290/\$150)	APPROVED	REDUCTION
Ada	767	496	484	505	451	426	347	253	3,729	82.03%
Adams	49	27	14	21	19	16	15	9	170	40.92%
Bannock	286	192	208	147	138	147	102	76	1,296	75.13%
Bear Lake	58	20	28	23	18	28	22	12	209	44.50%
Benevah	111	41	47	46	42	25	32	18	362	41.05%
Bingham	172	102	111	78	69	64	50	49	695	62.01%
Blaine	46	21	12	18	12	11	6	3	129	73.86%
Boise	36	24	21	23	20	18	17	12	171	58.68%
Bonner	303	131	143	135	134	91	68	57	1,062	52.43%
Bonneville	287	211	211	190	177	134	116	96	1,422	69.93%
Boundary	100	53	51	57	47	42	37	19	406	52.05%
Butte	25	12	7	15	9	9	2	7	86	45.18%
Camas	3	1	3	4	6	2	2	0	21	56.08%
Canyon	785	523	450	479	379	332	251	192	3,391	73.26%
Caribou	29	21	25	21	18	10	5	6	135	61.89%
Cassia	103	72	56	55	37	34	35	29	421	42.30%
Clark	1	2	2	1	1	1	2	1	11	25.22%
Clearwater	91	53	56	48	30	38	29	23	368	48.89%
Custer	36	20	18	12	20	10	12	3	131	33.05%
Elmore	124	63	61	65	54	40	39	23	469	49.71%
Franklin	61	26	24	26	26	13	21	10	207	59.98%
Fremont	97	44	44	30	39	23	23	15	315	47.77%
Gem	138	69	96	86	67	57	42	31	586	56.11%
Gooding	111	49	59	53	35	23	24	18	372	55.70%
Idaho	217	79	71	76	87	49	44	27	650	37.73%
Jefferson	105	58	55	61	35	32	29	19	394	62.06%
Jerome	126	78	53	59	48	37	20	14	435	65.41%
Kootenai	743	387	423	394	316	304	245	198	3,010	68.16%
Latah	112	50	54	66	52	43	25	21	423	69.85%
Lemhi	116	44	34	48	38	41	25	19	365	44.60%
Lewis	52	20	14	20	14	13	14	3	150	52.77%
Lincoln	23	15	9	14	9	7	7	5	89	46.39%
Madison	59	29	31	35	24	28	16	8	230	66.22%
Minidoka	167	87	82	93	59	59	41	37	625	46.91%
Nez Perce	190	128	103	119	107	78	67	39	831	80.16%
Oneida	39	17	9	18	17	12	6	5	123	53.67%
Owyhee	60	24	33	27	29	24	19	13	229	40.56%
Payette	166	122	102	85	66	81	45	33	700	53.69%
Power	29	20	14	20	13	13	13	5	127	67.54%
Shoshone	179	99	110	87	75	69	51	23	693	56.39%
Teton	21	5	4	7	4	2	4	1	48	56.65%
Twin Falls	382	223	222	179	149	118	94	66	1,433	72.16%
Valley	51	28	15	18	16	18	11	4	161	48.41%
Washington	120	45	65	38	44	38	24	16	390	59.77%
Totals:	6,776	3,831	3,734	3,602	3,050	2,660	2,099	1,518	27,270	64.68%
% of Approved Claims	24.85%	14.05%	13.69%	13.21%	11.18%	9.75%	7.70%	5.57%	100.00%	

2015

Property Tax Reduction Payments to be Paid:			
01/25/16	Total	December 18, 2015	June 18, 2016
COUNTY			
Ada	\$2,733,422.46	1,366,711.23	1,366,711.23
Adams	\$66,133.50	33,066.75	33,066.75
Bannock	901,880.70	450,940.35	450,940.35
Bear Lake	84,879.82	40,534.99	44,344.83
Benewah	142,797.68	71,398.84	71,398.84
Bingham	405,561.64	202,780.82	202,780.82
Blaine	98,149.58	49,074.79	49,074.79
Boise	89,893.96	44,946.98	44,946.98
Bonner	533,545.44	266,772.72	266,772.72
Bonneville	907,208.71	465,478.94	441,729.77
Boundary	196,324.08	98,162.04	98,162.04
Butte	37,159.32	18,579.66	18,579.66
Camas	10,172.20	5,086.10	5,086.10
Canyon	2,326,379.69	1,079,674.18	1,246,705.51
Caribou	81,008.06	40,504.03	40,504.03
Cassia	168,215.00	84,107.50	84,107.50
Clark	2,279.34	1,139.67	1,139.67
Clearwater	169,080.76	84,540.38	84,540.38
Custer	41,969.10	20,984.55	20,984.55
Elmore	220,943.00	110,471.50	110,471.50
Franklin	118,257.27	58,825.42	59,431.85
Fremont	147,233.80	73,616.90	73,616.90
Gem	307,266.52	150,087.83	157,178.69
Gooding	204,559.82	102,279.91	102,279.91
Idaho	241,028.38	120,514.19	120,514.19
Jefferson	236,065.98	118,032.99	118,032.99
Jerome	285,386.17	142,693.09	142,693.09
Kootenai	1,899,534.07	949,767.04	949,767.04
Latah	279,782.16	139,891.08	139,891.08
Lemhi	155,940.84	77,970.42	77,970.42
Lewis	78,689.18	45,403.21	33,285.97
Lincoln	39,373.44	19,686.72	19,686.72
Madison	144,412.14	72,206.07	72,206.07
Minidoka	279,393.43	135,156.49	144,236.94
Nez Perce	623,093.68	311,546.84	311,546.84
Oneida	64,511.50	32,255.75	32,255.75
Owyhee	85,961.76	42,980.88	42,980.88
Payette	359,213.71	189,886.34	169,327.37
Power	79,751.72	39,875.86	39,875.86
Shoshone	376,828.62	188,414.31	188,414.31
Teton	28,358.40	14,179.20	14,179.20
Twin Falls	1,006,579.06	503,289.53	500,702.56
Valley	77,523.17	40,462.14	37,061.03
Washington	228,116.23	109,449.23	118,667.00
Totals:	16,563,865.09	8,213,427.45	8,347,850.67

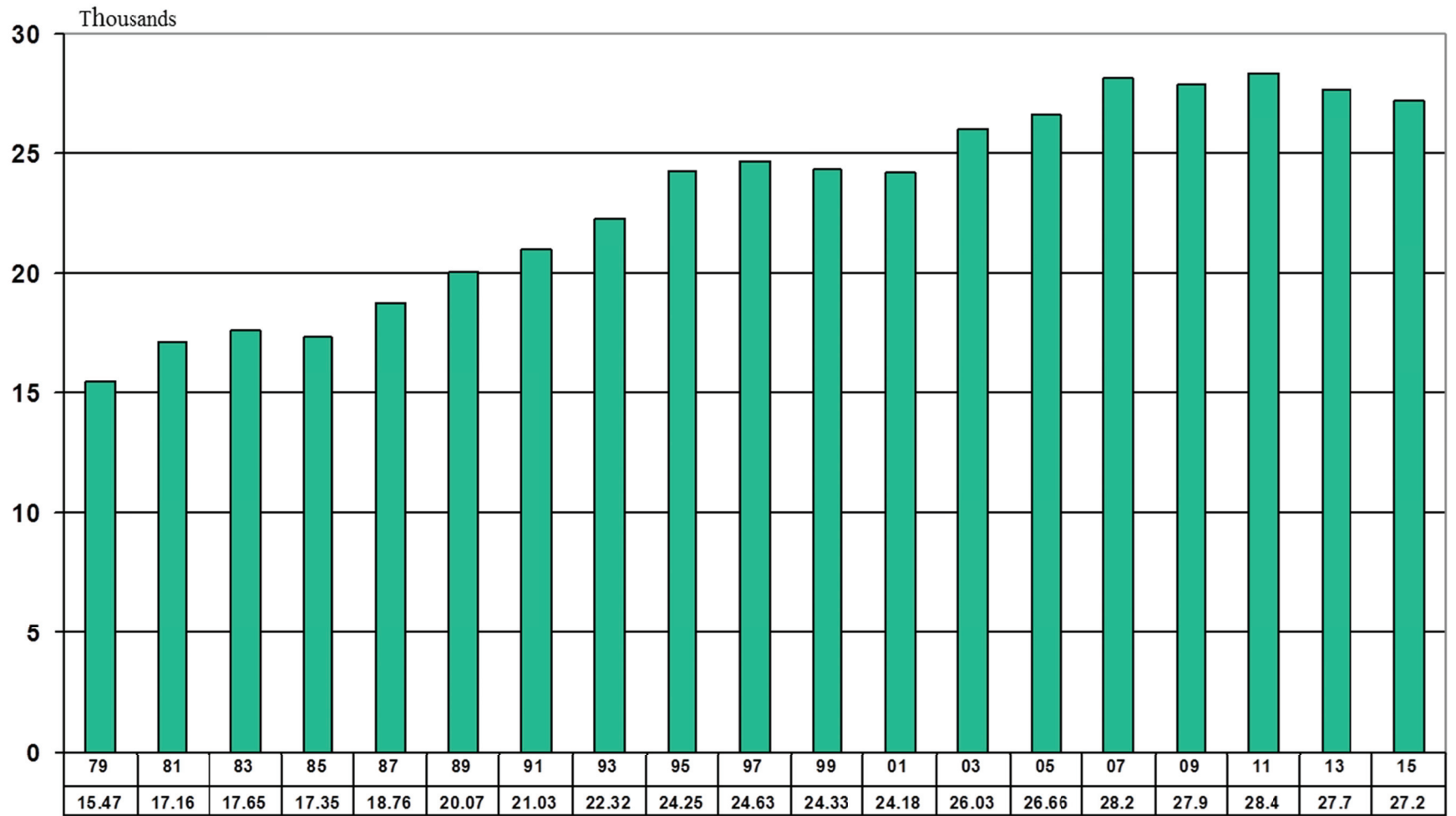
CHANGE IN CLAIMS SUBMITTED 2015 VS 2014

01/25/16	Number of Claims Submitted	Number of Claims Submitted	Change in Number of Claims	Percent Change
COUNTY	2014	2015		
Ada	3956	3,971	15	0.4%
Adams	186	178	(8)	-4.3%
Bannock	1341	1,313	(28)	-2.1%
Bear Lake	217	214	(3)	-1.4%
Benewah	387	372	(15)	-3.9%
Bingham	786	725	(61)	-7.8%
Blaine	132	141	9	6.8%
Boise	178	180	2	1.1%
Bonner	1129	1,115	(14)	-1.2%
Bonneville	1530	1,501	(29)	-1.9%
Boundary	398	412	14	3.5%
Butte	97	95	(2)	-2.1%
Camas	22	24	2	9.1%
Canyon	3492	3,633	141	4.0%
Caribou	142	136	(6)	-4.2%
Cassia	461	446	(15)	-3.3%
Clark	11	11	0	0.0%
Clearwater	381	386	5	1.3%
Custer	125	139	14	11.2%
Elmore	460	475	15	3.3%
Franklin	224	214	(10)	-4.5%
Fremont	335	336	1	0.3%
Gem	609	603	(6)	-1.0%
Gooding	392	389	(3)	-0.8%
Idaho	709	690	(19)	-2.7%
Jefferson	420	404	(16)	-3.8%
Jerome	481	476	(5)	-1.0%
Kootenai	2936	3,046	110	3.7%
Latah	423	458	35	8.3%
Lemhi	376	379	3	0.8%
Lewis	175	159	(16)	-9.1%
Lincoln	93	91	(2)	-2.2%
Madison	255	244	(11)	-4.3%
Minidoka	631	636	5	0.8%
Nez Perce	926	856	(70)	-7.6%
Oneida	139	128	(11)	-7.9%
Owyhee	246	247	1	0.4%
Payette	764	773	9	1.2%
Power	140	144	4	2.9%
Shoshone	691	705	14	2.0%
Teton	54	53	(1)	-1.9%
Twin Falls	1504	1,470	(34)	-2.3%
Valley	185	176	(9)	-4.9%
Washington	406	399	(7)	-1.7%
Totals:	28,545	28,543	(2)	0.0%

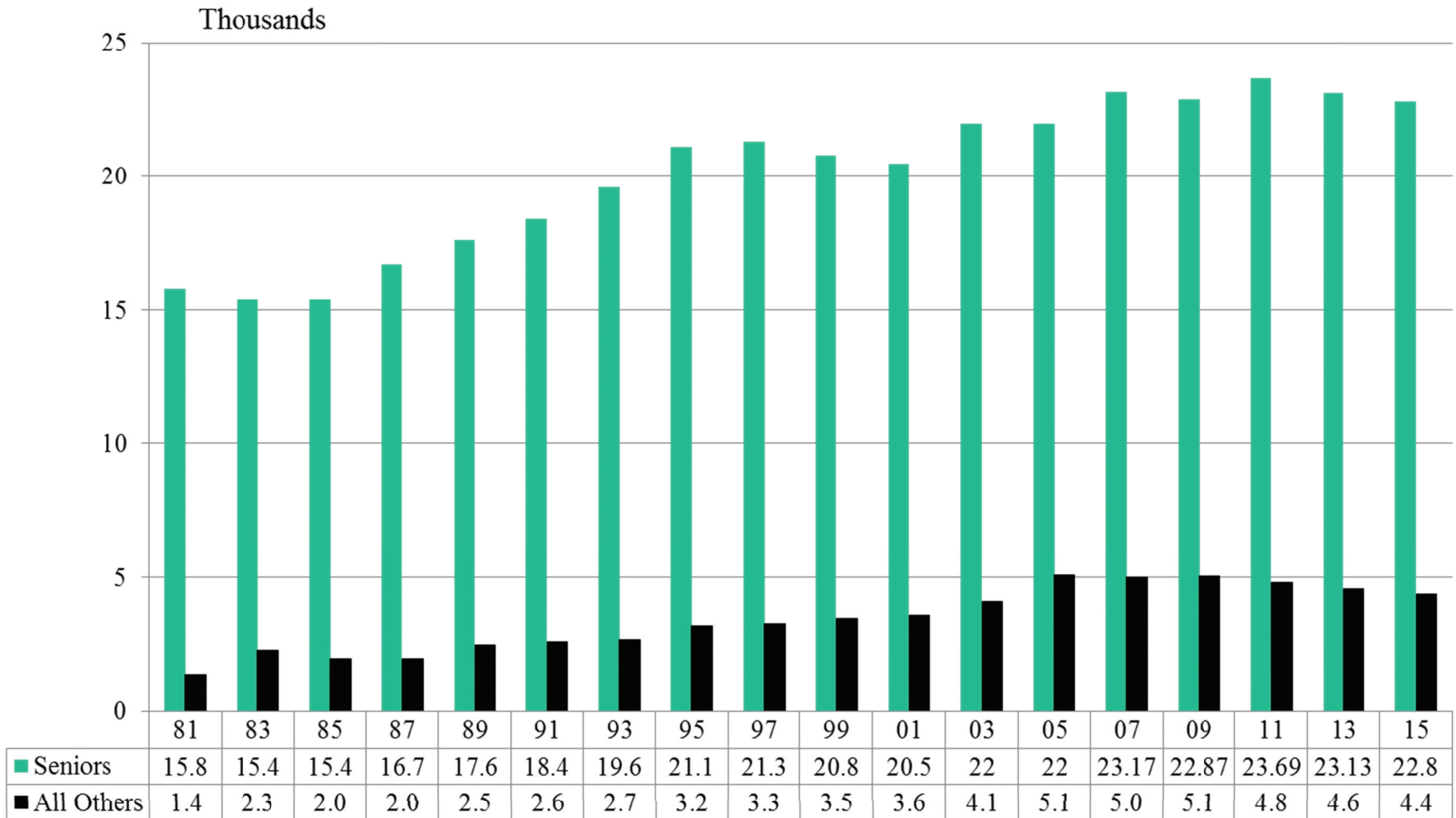
Circuit Breaker Claims Comparison

	2014	2015	Change	2014	2015	% Change	2014	2015	% Change
	Approved	Approved	in	Approved	Approved	in	Benefits	Benefits	in
01/25/16	Claims	Claims	Approved	Benefits	Benefits	Approved	per	per	Per Claim
COUNTY			Claims	(\$)	(\$)	Benefits	Claim	Claim	Benefits
Ada	3,722	3,729	7	\$2,709,819.38	\$2,733,422.46	0.87%	728.05	733.02	0.68%
Adams	178	170	(8)	\$65,406.34	\$66,133.50	1.11%	367.45	389.02	5.87%
Bannock	1,310	1,296	(14)	\$897,326.26	901,880.70	0.51%	684.98	695.90	1.59%
Bear Lake	209	209	0	\$81,069.05	84,879.82	4.70%	387.89	406.12	4.70%
Benewah	366	362	(4)	\$142,479.56	142,797.68	0.22%	389.29	394.47	1.33%
Bingham	755	695	(60)	\$433,257.76	405,561.64	-6.39%	573.85	583.54	1.69%
Blaine	122	129	7	\$90,071.66	98,149.58	8.97%	738.29	760.85	3.06%
Boise	171	171	0	\$74,838.82	89,893.96	20.12%	437.65	525.70	20.12%
Bonner	1,068	1,062	(6)	\$528,127.52	533,545.44	1.03%	494.50	502.40	1.60%
Bonneville	1,463	1,422	(41)	\$930,954.28	907,208.71	-2.55%	636.33	637.98	0.26%
Boundary	394	406	12	\$171,605.30	196,324.08	14.40%	435.55	483.56	11.02%
Butte	92	86	(6)	\$40,989.00	37,159.32	-9.34%	445.53	432.09	-3.02%
Camas	21	21	0	\$10,026.76	10,172.20	1.45%	477.46	484.39	1.45%
Canyon	3,314	3,391	77	\$2,159,338.15	2,326,379.69	7.74%	651.58	686.05	5.29%
Caribou	141	135	(6)	\$83,682.42	81,008.06	-3.20%	593.49	600.06	1.11%
Cassia	434	421	(13)	\$173,686.22	168,215.00	-3.15%	400.20	399.56	-0.16%
Clark	11	11	0	\$2,136.86	2,279.34	6.67%	194.26	207.21	6.67%
Clearwater	368	368	0	\$168,951.22	169,080.76	0.08%	459.11	459.46	0.08%
Custer	120	131	11	\$38,459.22	41,969.10	9.13%	320.49	320.37	-0.04%
Elmore	451	469	18	\$210,306.44	220,943.00	5.06%	466.31	471.09	1.03%
Franklin	209	207	(2)	\$117,650.02	118,257.27	0.52%	562.92	571.29	1.49%
Fremont	308	315	7	\$145,237.98	147,233.80	1.37%	471.55	467.41	-0.88%
Gem	593	586	(7)	\$300,169.08	307,266.52	2.36%	506.19	524.35	3.59%
Gooding	377	372	(5)	\$210,209.34	204,559.82	-2.69%	557.58	549.89	-1.38%
Idaho	665	650	(15)	\$260,563.68	241,028.38	-7.50%	391.83	370.81	-5.36%
Jefferson	416	394	(22)	\$241,825.84	236,065.98	-2.38%	581.31	599.15	3.07%
Jerome	440	435	(5)	\$283,113.20	285,386.17	0.80%	643.44	656.06	1.96%
Kootenai	2,903	3,010	107	\$1,777,465.10	1,899,534.07	6.87%	612.29	631.07	3.07%
Latah	386	423	37	\$251,236.18	279,782.16	11.36%	650.87	661.42	1.62%
Lemhi	366	365	(1)	\$161,163.74	155,940.84	-3.24%	440.34	427.24	-2.98%
Lewis	165	150	(15)	\$90,805.71	78,689.18	-13.34%	550.34	524.59	-4.68%
Lincoln	83	89	6	\$37,693.02	39,373.44	4.46%	454.13	442.40	-2.58%
Madison	237	230	(7)	\$147,241.54	144,412.14	-1.92%	621.27	627.88	1.06%
Minidoka	618	625	7	\$270,310.26	279,393.43	3.36%	437.40	447.03	2.20%
Nez Perce	898	831	(67)	\$654,812.62	623,093.68	-4.84%	729.19	749.81	2.83%
Oneida	132	123	(9)	\$72,641.28	64,511.50	-11.19%	550.31	524.48	-4.69%
Owyhee	231	229	(2)	\$79,764.24	85,961.76	7.77%	345.30	375.38	8.71%
Payette	726	700	(26)	\$379,769.85	359,213.71	-5.41%	523.10	513.16	-1.90%
Power	137	127	(10)	\$85,067.26	79,751.72	-6.25%	620.93	627.97	1.13%
Shoshone	686	693	7	\$369,182.28	376,828.62	2.07%	538.17	543.76	1.04%
Teton	49	48	(1)	\$26,783.56	28,358.40	5.88%	546.60	590.80	8.09%
Twin Falls	1,460	1,433	(27)	\$1,001,405.13	1,006,579.06	0.52%	685.89	702.43	2.41%
Valley	173	161	(12)	\$80,923.48	77,523.17	-4.20%	467.77	481.51	2.94%
Washington	397	390	(7)	\$218,896.77	228,116.23	4.21%	551.38	584.91	6.08%
Totals:	27,365	27,270	(95)	16,276,463.38	16,563,865.09	1.77%	594.79	607.40	2.12%

Circuit Breaker Claimants Total Number Approved



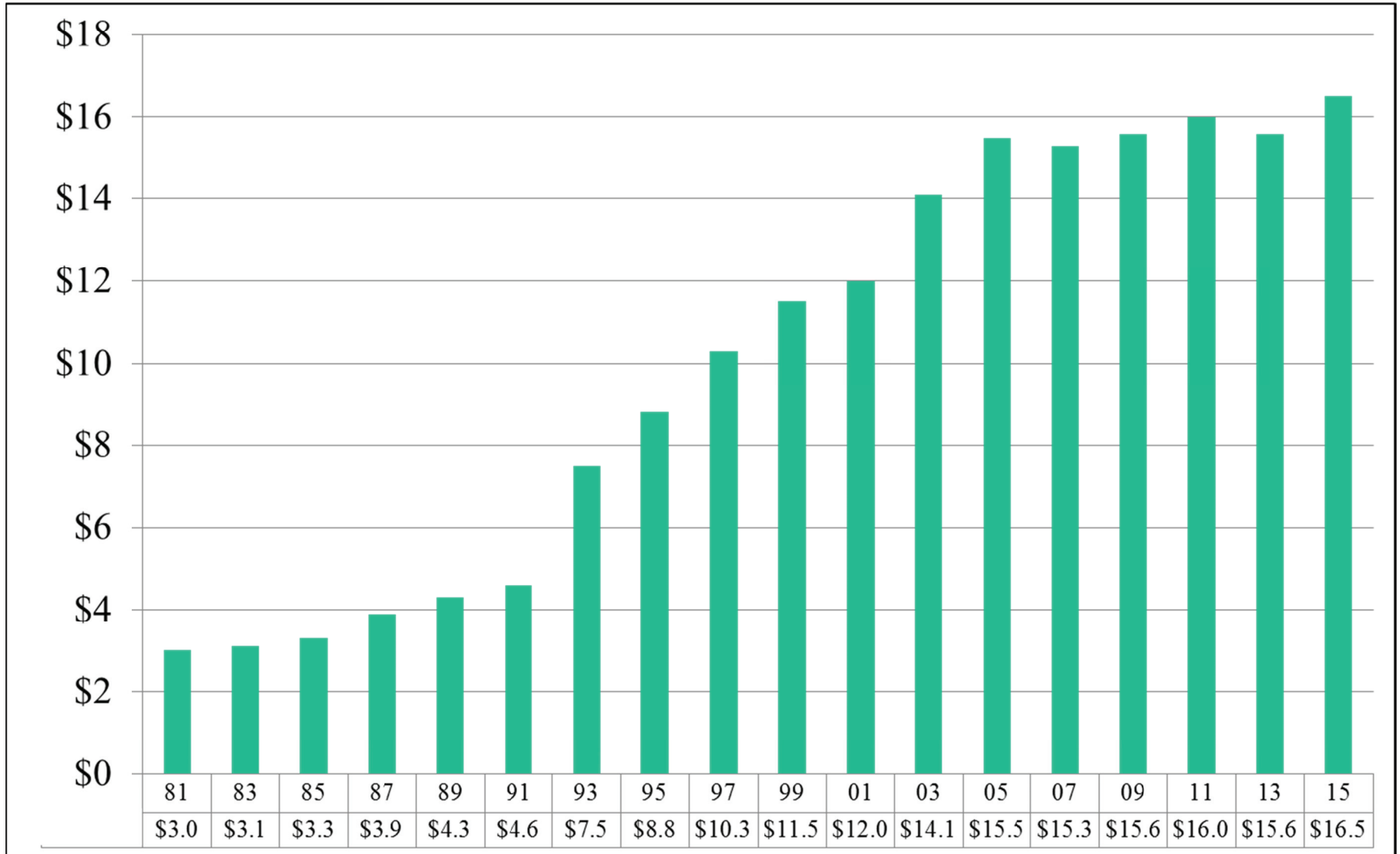
Circuit Breaker Claimants Total vs Senior Citizens



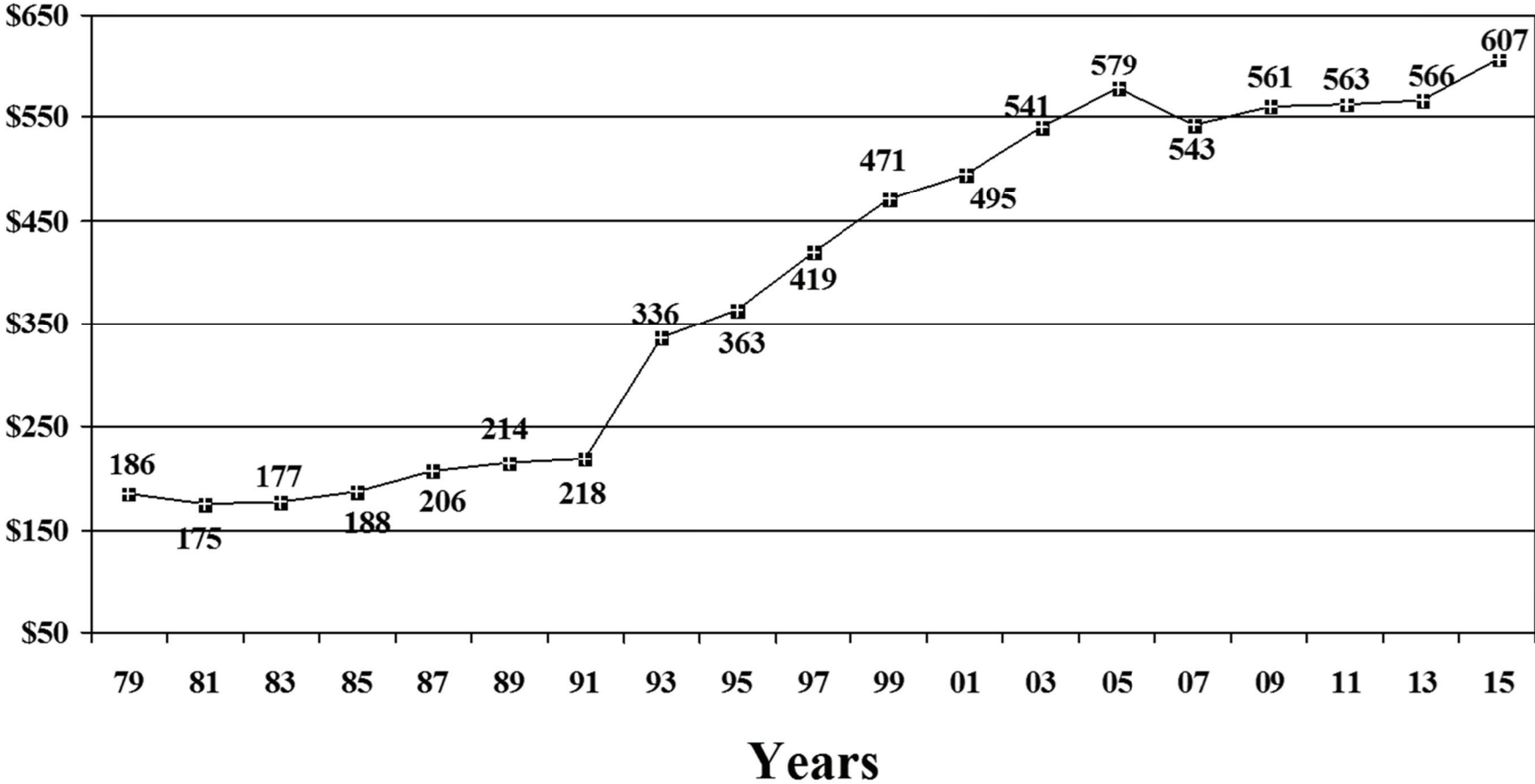
Totals may not balance to other charts due to rounding.

Circuit Breaker Claimants Total Paid

Total Benefits (\$Millions)

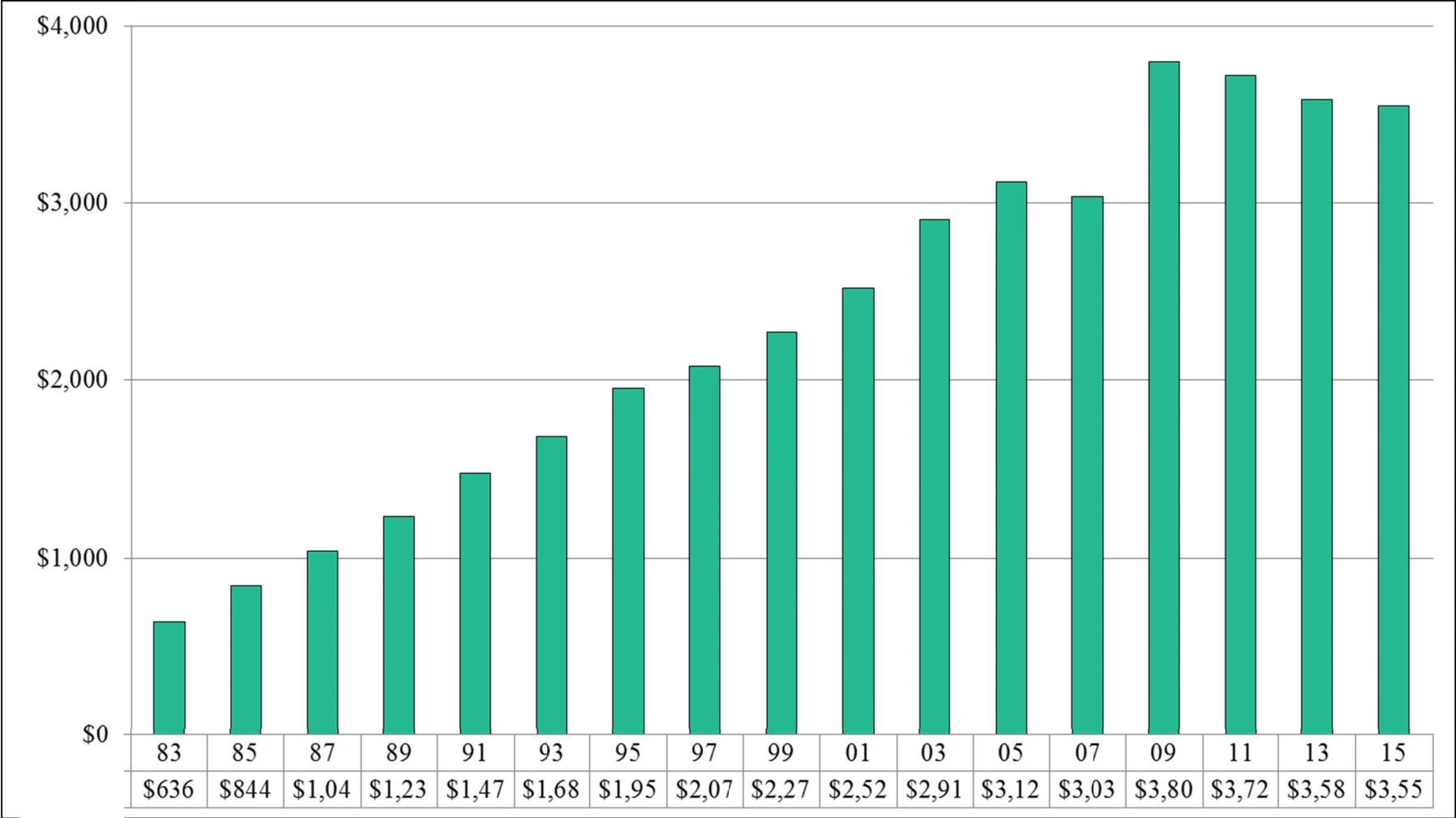


Circuit Breaker Benefits Amount Paid Per Claimant

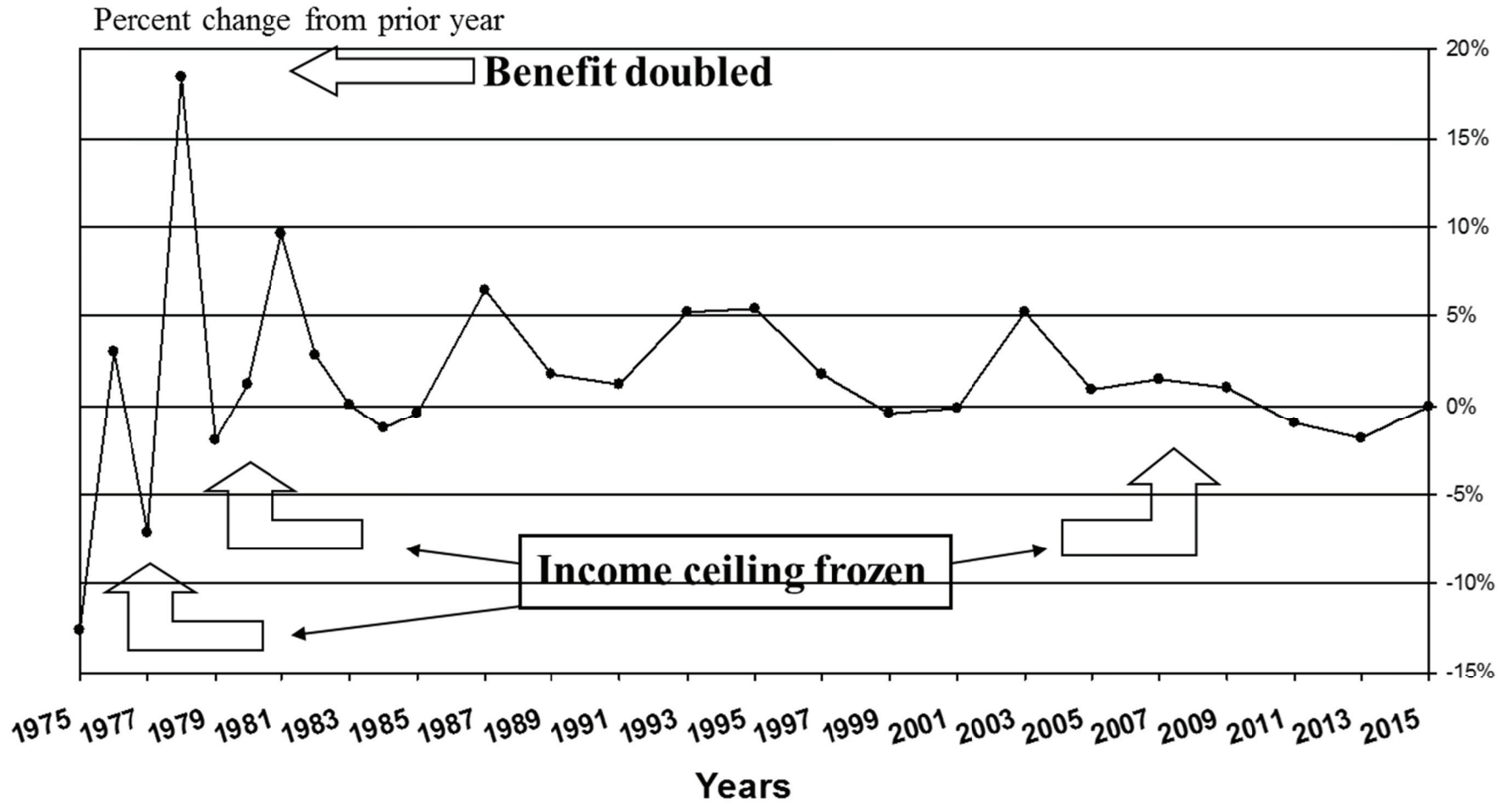


Circuit Breaker Claimants Medical Expenses Per Claimant

Income Deduction Claimed

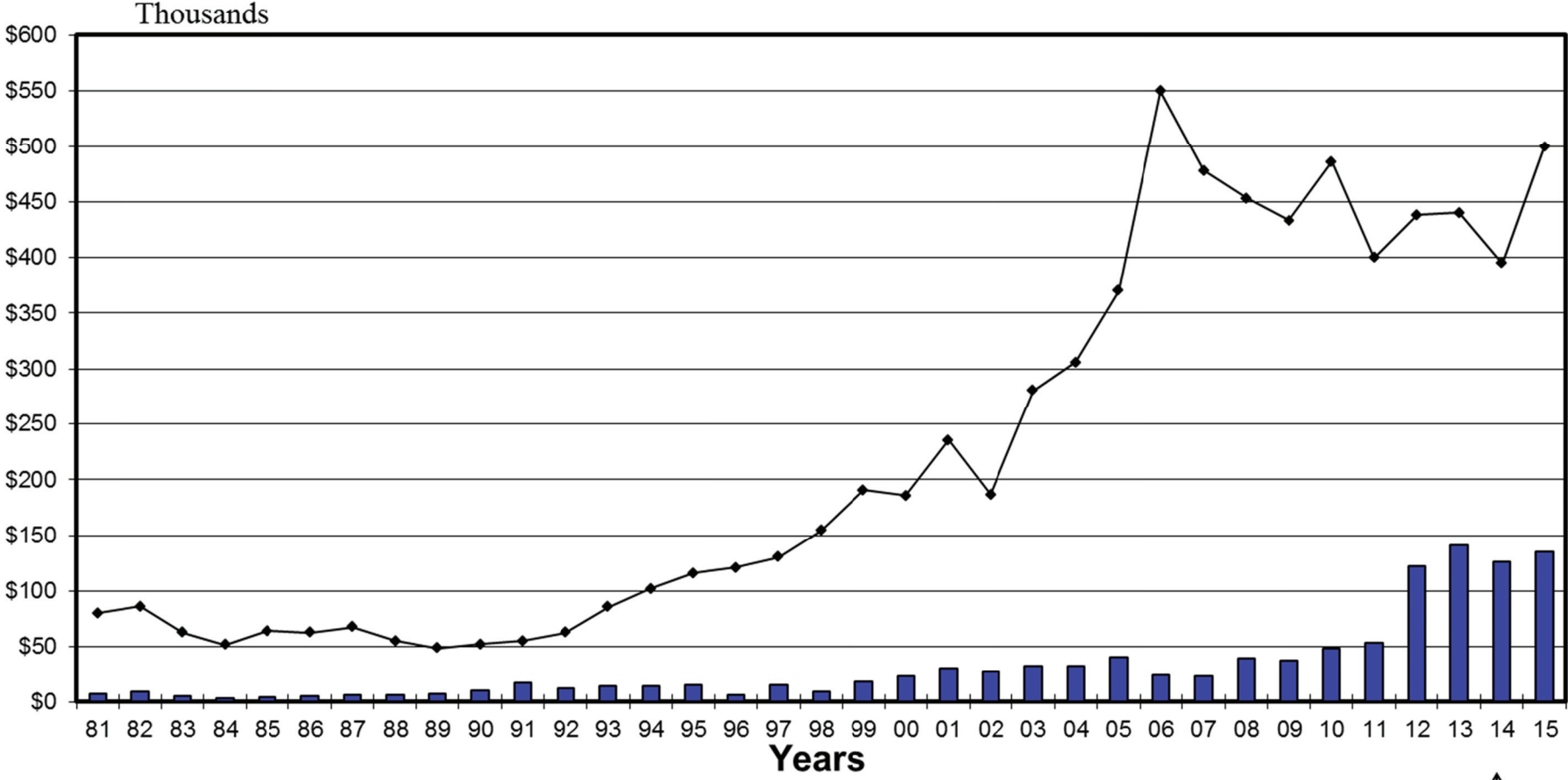


Idaho Circuit Breaker Variation in Program Participation



Circuit Breaker Audit

Benefits Reduced vs Benefits Increased



Increased Benefits
 Decreased Benefits

↑
 Due to law change in 2011, audit resulted in applications reapproved at State level.