

CIRCUIT BREAKER STATISTICS THROUGH 2013

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 decreased slightly in 2013. Per claimant benefits increased slightly for the first time in three years. However, the number of improved claimants decreased 2.4% since 2012 and this represents the largest single year decrease since 1977. In addition, there has been a continuing slight erosion of the average percent of property taxes covered, from 79.6% in 2011, to 78.5% in 2012, to 76% in 2013. This proportion remains well below the percent of taxes paid in 2006, when per claim benefits averaged 86% of property taxes.

Benefit changes noted are consistent with a 4.6% average increase in property taxes paid by existing residential property, given no change in program income/benefit brackets this year. The median income of the average claimant increased slightly from \$15,233 in the 2012 program to \$15,586 in 2013.

In 2013, 67% of all claimants had all property taxes on their homesteads paid by this program. This percentage was down from 70% in 2012 and is considerably below 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 - 2012	Slight increase or flat	Maximum benefits and income ceiling remain frozen
2012 - 13	Decrease in number of claims	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
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
Totals	875,930		382.85		335.35			

To put these increases in perspective, the Consumer Price Index increased

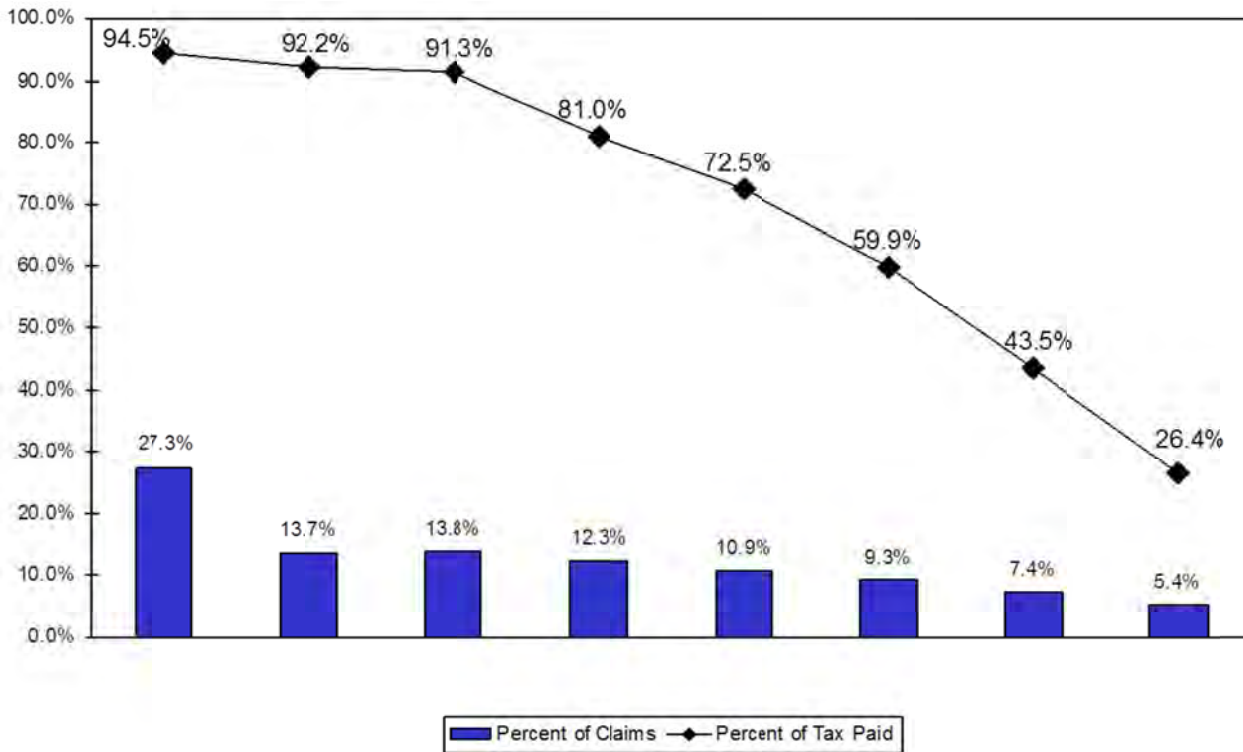
by 256% between July 1978 and July 2013. However, inflation adjusted current program costs are only 51.5% higher than 1978 program costs. During this same period, the number of claimants increased by 76%. The inflation adjusted benefit per claimant is equivalent to 86% of the 1978 amount.

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

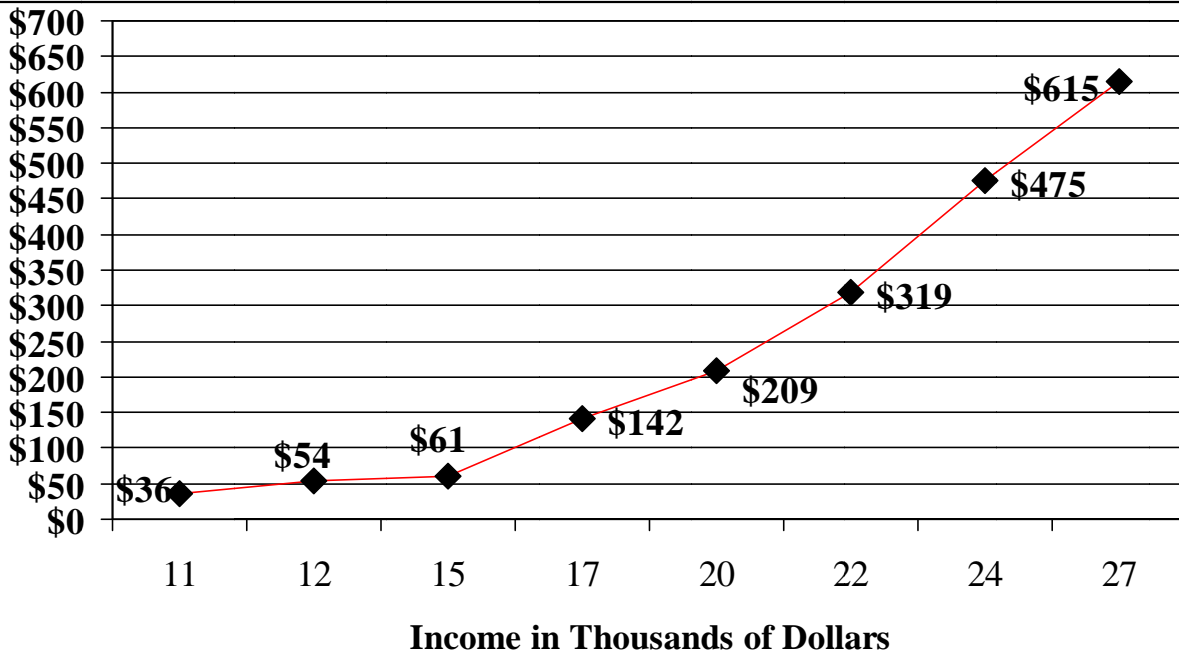
- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
-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

The following charts demonstrate 2013 circuit breaker benefits and remaining taxes for claimants at various income levels:

2013 Circuit Breaker Benefits Percent of Tax Paid



2013 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2013 had income of about \$15,586 (up from \$15,233 in 2012), while average per claimant property taxes were about \$730 (a 1.2% increase since 2012), of which circuit breaker benefits typically cover all but \$175 (24%). For claimants with incomes greater than the median, there is a sharp drop off in the percent of taxes paid by the program.

The charts attached to this report include detailed 2013 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 exceeded these guidelines in 2012, so there was no adjustment in the income ceiling for 2013 and none since the 2006 legislative change. Poverty guidelines have been updated and 2014 program limits will change for the first time since 2006. Although it is difficult to ascribe the effect to one issue, such as the frozen income ceilings, the 2.4% decrease in program participation in 2013 was significant in comparison to rates of change in participation at other times. It is likely that the frozen income limits contributed.

By grouping 2013 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 \$15,586.

2013 Claimants by Income Bracket Based on Income Received in 2012				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	11,270	7,002	25.2%	25.2%
11,271	13,630	3,754	13.5%	38.8%
13,631	16,060	3,866	13.9%	52.7%
16,061	18,450	3,531	12.7%	65.5%
18,451	20,840	3,077	11.1%	76.5%
20,841	23,210	2,687	9.7%	86.2%
23,211	25,610	2,218	8.0%	94.2%
25,611	28,000	1,599	5.8%	100.0%
Total:		27,734	100.0%	

Medical Expense Deduction:

The average medical expense deduction decreased 0.7% from \$3,614 in 2012 to \$3,589 in 2013. This follows a 3% decrease in 2012. This year 84.5% of all applicants utilized this provision. Since applicants typically receive about 60.4% of the maximum benefits for which they are eligible, this deduction translates into about \$139 per claim or \$3.9 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 - 2013		
01/14/14		
Status	Number of Claims	% of Claims
Over age 65	23,133	83.4%
Younger Widows	863	3.1%
Younger Widowers	79	0.3%
10 + SC VA Disabled	295	1.1%
Non-SC VA Disabled	22	0.1%
Social Security Disabled	2,813	10.1%
Other & Multiple	529	1.9%
Total:	27,734	100.0%

The proportion of claimants in each of the eligibility status categories shown in the above table was essentially unchanged between 2011 and 2013.

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 \$5,947,912 (including re-audit collections) have been realized. Direct net audit savings related to 2013 claims decreased about 5% in 2013 to \$299,230. 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 \$109,589. So, total audit program savings was \$408,819 during 2013 and was relatively unchanged since 2012.

In the past two 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 Supervisor
January 31, 2014

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Circuit Breaker: 2013 Claims Summary

01/27/14	NUMBER	CHANGED OR		NUMBER	2013
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2013	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	4,008	406	235	3,773	2,619,266.56
Adams	201	40	18	183	70,287.12
Bannock	1,344	178	25	1,319	877,981.78
Bear Lake	216	14	10	206	77,029.70
Benewah	396	46	17	379	148,660.26
Bingham	807	93	44	763	420,618.62
Blaine	132	18	17	115	84,164.50
Boise	183	15	9	174	73,085.58
Bonner	1,158	144	64	1,094	518,671.86
Bonneville	1,576	165	79	1,497	925,643.56
Boundary	398	27	4	394	172,723.22
Butte	99	4	6	93	37,985.24
Camas	24	4	3	21	10,859.42
Canyon	3,564	274	252	3,312	1,906,015.90
Caribou	133	19	1	132	74,854.04
Cassia	480	67	32	448	178,724.78
Clark	13	1	1	12	2,603.26
Clearwater	388	26	14	374	162,201.52
Custer	123	11	5	118	35,247.46
Elmore	461	34	8	453	215,121.08
Franklin	241	26	15	226	129,143.13
Fremont	346	57	29	317	146,843.18
Gem	640	58	22	618	301,174.50
Gooding	395	36	25	370	204,134.48
Idaho	735	45	39	696	255,376.06
Jefferson	413	27	8	405	229,234.56
Jerome	423	65	30	393	244,155.82
Kootenai	3,026	235	52	2,974	1,740,747.01
Latah	425	52	30	395	251,329.38
Lemhi	357	36	9	348	133,905.24
Lewis	163	47	4	159	87,429.20
Lincoln	95	11	7	88	40,169.78
Madison	274	44	19	255	152,929.60
Minidoka	658	19	19	639	253,397.12
Nez Perce	977	150	31	946	668,970.34
Oneida	130	21	4	126	65,395.88
Owyhee	252	17	21	231	79,626.58
Payette	796	75	76	720	367,712.27
Power	146	16	7	139	80,815.88
Shoshone	706	83	12	694	337,630.22
Teton	54	12	5	49	25,574.75
Twin Falls	1,546	134	60	1,486	975,222.46
Valley	197	23	12	185	84,439.20
Washington	424	34	9	415	217,509.79
Totals:	29,123	2,909	1389	27,734	15,684,611.89
2012	29,699	2,701	1273	28,426	15,838,957.77

CIRCUIT BREAKER: 2013 CLAIMS SUMMARY

01/27/14					
AUDIT CHECKS COMPLETED IN 2013					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	4,008	13	0	4,008	610
Adams	201	5	0	201	17
Bannock	1,344	4	0	1,344	152
Bear Lake	216	2	0	216	28
Benewah	396	9	1	396	56
Bingham	807	12	1	807	86
Blaine	133	0	0	133	15
Boise	183	1	0	183	25
Bonner	1,158	36	2	1,158	160
Bonneville	1,576	5	1	1,576	192
Boundary	398	9	0	398	59
Butte	99	1	0	99	13
Camas	24	0	0	24	5
Canyon	3,564	33	8	3,564	438
Caribou	133	2	0	133	21
Cassia	480	6	2	480	38
Clark	13	0	0	13	3
Clearwater	388	5	0	388	49
Custer	123	2	0	123	18
Elmore	461	2	0	461	57
Franklin	241	9	0	241	17
Fremont	346	1	0	346	35
Gem	640	3	0	640	84
Gooding	395	10	1	395	41
Idaho	735	5	0	735	105
Jefferson	413	8	0	413	54
Jerome	423	11	1	423	38
Kootenai	3,026	34	3	3,026	437
Latah	425	4	0	425	52
Lemhi	357	5	0	357	35
Lewis	163	5	0	163	22
Lincoln	95	0	1	95	7
Madison	274	3	0	274	33
Minidoka	658	5	0	658	64
Nez Perce	977	9	1	977	128
Oneida	130	1	0	130	17
Owyhee	252	0	0	252	24
Payette	796	1	0	796	87
Power	146	1	0	146	18
Shoshone	706	9	0	706	78
Teton	54	0	0	54	12
Twin Falls	1,546	5	0	1,546	178
Valley	197	4	0	197	40
Washington	424	4	0	424	49
Totals:	29,124	284	22	29,124	3,697

PROPERTY TAX REDUCTION: 2013 CLAIMS SUMMARY

01/27/14 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	91,938.00	30,601.00	61,337.00	\$14,240,988.00	3,319	88.0%	4,290.75	3,774.45
Adams	4,398.00	3,078.00	1,320.00	\$662,690.00	150	82.0%	4,417.93	3,621.26
Bannock	21,391.00	9,513.00	11,878.00	\$4,425,217.00	1,022	77.5%	4,329.96	3,354.98
Bear Lake	2,475.00	999.00	1,476.00	\$979,287.00	184	89.3%	5,322.21	4,753.82
Benewah	4,337.00	1,480.00	2,857.00	\$1,223,351.00	302	79.7%	4,050.83	3,227.84
Bingham	9,286.00	2,585.00	6,701.00	\$3,041,057.00	660	86.5%	4,607.66	3,985.66
Blaine	4,859.00	703.00	4,156.00	\$526,841.00	105	91.3%	5,017.53	4,581.23
Boise	1,835.00	306.00	1,529.00	\$636,669.00	152	87.4%	4,188.61	3,659.02
Bonner	16,067.00	5,859.00	10,208.00	\$3,865,652.00	877	80.2%	4,407.81	3,533.50
Bonneville	21,603.00	5,188.00	16,415.00	\$5,999,551.00	1,287	86.0%	4,661.66	4,007.72
Boundary	1,937.00	40.00	1,897.00	\$1,036,273.00	275	69.8%	3,768.27	2,630.13
Butte	741.00	575.00	166.00	\$375,670.00	77	82.8%	4,878.83	4,039.46
Camas	1,339.00	0.00	1,339.00	\$118,145.00	20	95.2%	5,907.25	5,625.95
Canyon	67,948.00	18,989.00	48,959.00	\$10,836,381.00	2,809	84.8%	3,857.74	3,271.85
Caribou	1,594.00	410.00	1,184.00	\$461,438.00	113	85.6%	4,083.52	3,495.74
Cassia	7,664.00	1,132.00	6,532.00	\$1,214,747.35	340	75.9%	3,572.79	2,711.49
Clark	158.00	0.00	158.00	\$40,161.00	11	91.7%	3,651.00	3,346.75
Clearwater	3,327.00	614.00	2,713.00	\$1,524,992.00	326	87.2%	4,677.89	4,077.52
Custer	719.00	900.00	(181.00)	\$350,284.00	88	74.6%	3,980.50	2,968.51
Elmore	4,831.00	910.00	3,921.00	\$1,390,090.00	378	83.4%	3,677.49	3,068.63
Franklin	2,269.00	2,038.00	231.00	\$1,099,405.00	204	90.3%	5,389.24	4,864.62
Fremont	7,666.00	1,464.00	6,202.00	\$1,246,576.00	255	80.4%	4,888.53	3,932.42
Gem	9,179.00	3,357.00	5,822.00	\$2,218,206.00	553	89.5%	4,011.22	3,589.33
Gooding	3,931.00	2,552.00	1,379.00	\$1,374,804.00	321	86.8%	4,282.88	3,715.69
Idaho	5,781.00	2,307.00	3,474.00	\$2,943,647.00	584	83.9%	5,040.49	4,229.38
Jefferson	2,373.00	1,183.00	1,190.00	\$1,677,069.00	351	86.7%	4,777.97	4,140.91
Jerome	10,230.00	2,284.00	7,946.00	\$1,462,744.00	346	88.0%	4,227.58	3,721.99
Kootenai	43,786.00	7,790.00	35,996.00	\$8,535,981.00	2,356	79.2%	3,623.08	2,870.20
Latah	5,094.00	4,279.00	815.00	\$1,783,744.00	323	81.8%	5,522.43	4,515.81
Lemhi	4,329.00	70.00	4,259.00	\$1,314,296.00	290	83.3%	4,532.06	3,776.71
Lewis	3,634.00	1,186.00	2,448.00	\$577,663.00	147	92.5%	3,929.68	3,633.10
Lincoln	1,693.00	470.00	1,223.00	\$284,667.00	77	87.5%	3,696.97	3,234.85
Madison	5,681.00	2,150.00	3,531.00	\$1,134,838.00	228	89.4%	4,977.36	4,450.35
Minidoka	2,275.00	660.00	1,615.00	\$2,051,269.00	548	85.8%	3,743.19	3,210.12
Nez Perce	14,696.00	8,419.00	6,277.00	\$4,147,911.00	846	89.4%	4,902.97	4,384.68
Oneida	1,841.00	1,130.00	711.00	\$426,307.00	97	77.0%	4,394.92	3,383.39
Owyhee	3,859.00	559.00	3,300.00	\$768,657.00	193	83.5%	3,982.68	3,327.52
Payette	10,087.00	8,910.00	1,177.00	\$2,423,018.00	617	85.7%	3,927.10	3,365.30
Power	2,064.00	850.00	1,214.00	\$419,802.00	114	82.0%	3,682.47	3,020.16
Shoshone	6,800.00	916.00	5,884.00	\$2,149,393.00	579	83.4%	3,712.25	3,097.11
Teton	2,060.00	370.00	1,690.00	\$164,862.00	44	89.8%	3,746.86	3,364.53
Twin Falls	15,394.00	2,246.00	13,148.00	\$6,079,103.00	1,375	92.5%	4,421.17	4,090.92
Valley	4,111.00	1,356.00	2,755.00	\$793,975.00	167	90.3%	4,754.34	4,291.76
Washington	2,794.00	416.00	2,378.00	\$1,506,699.00	326	78.6%	4,621.78	3,630.60
Totals:	440,074.00	140,844.00	299,230.00	99,534,120.35	23,436	84.5%	4,247.06	3,588.88

2013 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

01/14/14									
			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	79	7	31	3	314	3	0	96	533
Adams	8	0	4	0	18	0	0	1	31
Bannock	43	3	5	0	164	1	0	32	248
Bear Lake	7	3	0	0	19	0	0	2	31
Benewah	11	2	10	0	56	0	0	10	89
Bingham	20	1	6	1	77	0	0	14	119
Blaine	3	1	0	0	3	0	0	0	7
Boise	6	0	3	0	20	0	0	9	38
Bonner	34	7	19	7	130	1	0	28	226
Bonneville	31	0	8	0	142	0	0	25	206
Boundary	14	5	6	0	56	0	0	11	92
Butte	8	0	0	1	6	0	0	2	17
Camas	0	0	0	0	0	0	0	0	0
Canyon	100	10	41	2	347	1	0	50	551
Caribou	5	0	0	0	6	0	0	1	12
Cassia	14	1	0	0	52	0	0	3	70
Clark	0	0	0	0	0	0	0	0	0
Clearwater	10	2	9	1	49	0	0	8	79
Custer	4	1	1	1	10	0	0	1	18
Elmore	24	2	9	0	46	0	0	10	91
Franklin	10	0	0	0	6	0	0	5	21
Fremont	10	2	0	0	39	0	0	2	53
Gem	14	0	2	0	59	0	0	18	93
Gooding	9	0	4	0	34	0	0	1	48
Idaho	25	2	7	0	69	1	0	19	123
Jefferson	20	0	2	0	33	0	0	13	68
Jerome	12	0	1	0	27	0	0	7	47
Kootenai	117	14	63	1	344	1	0	47	587
Latah	10	0	4	0	59	0	0	9	82
Lemhi	16	2	7	1	25	0	0	6	57
Lewis	5	1	5	0	28	0	0	5	44
Lincoln	6	0	0	0	1	0	0	4	11
Madison	10	0	2	0	21	0	0	3	36
Minidoka	25	3	5	1	58	0	0	5	97
Nez Perce	26	1	13	0	101	0	0	7	148
Oneida	7	1	1	0	15	0	0	1	25
Owyhee	10	0	0	0	21	0	0	2	33
Payette	15	1	4	1	61	0	0	12	94
Power	9	0	0	1	12	0	0	1	23
Shoshone	23	5	7	0	116	0	0	15	166
Teton	2	0	0	0	4	0	0	1	7
Twin Falls	38	1	10	1	113	1	0	21	185
Valley	4	0	2	0	19	0	0	5	30
Washington	19	1	4	0	33	0	0	8	65
Totals:	863	79	295	22	2,813	9	0	520	4,601

2013 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	2,020	950	138	69	8	0	24	0	31	3,240	3,773
Adams	93	40	7	8	0	0	1	0	3	152	183
Bannock	619	375	45	26	1	0	3	0	2	1,071	1,319
Bear Lake	68	91	10	2	2	0	0	0	2	175	206
Benewah	169	94	14	11	1	0	0	0	1	290	379
Bingham	259	319	44	13	2	0	0	0	7	644	763
Blaine	80	23	5	0	0	0	0	0	0	108	115
Boise	94	27	6	5	0	0	1	0	3	136	174
Bonner	495	266	46	40	10	0	5	0	6	868	1,094
Bonneville	661	519	79	21	1	0	4	0	6	1,291	1,497
Boundary	193	74	13	16	1	0	0	0	5	302	394
Butte	33	34	7	1	0	0	0	0	1	76	93
Camas	13	4	2	1	0	0	1	0	0	21	21
Canyon	1,353	1,126	153	84	9	0	10	0	26	2,761	3,312
Caribou	48	64	5	0	0	0	1	0	2	120	132
Cassia	228	127	18	3	1	0	0	0	1	378	448
Clark	6	5	1	0	0	0	0	0	0	12	12
Clearwater	165	94	24	10	0	0	0	0	2	295	374
Custer	52	38	4	3	0	0	0	0	3	100	118
Elmore	197	125	22	11	4	0	1	0	2	362	453
Franklin	88	99	10	2	3	0	1	0	2	205	226
Fremont	130	104	23	3	1	0	0	0	3	264	317
Gem	262	199	35	18	3	0	2	0	6	525	618
Gooding	177	113	17	8	0	0	0	0	7	322	370
Idaho	376	146	25	21	1	0	0	0	4	573	696
Jefferson	177	137	13	8	1	0	0	0	1	337	405
Jerome	216	108	16	4	1	0	1	0	0	346	393
Kootenai	1,562	622	111	63	12	0	7	0	10	2,387	2,974
Latah	183	95	21	7	1	0	4	0	2	313	395
Lemhi	167	84	20	14	4	0	0	0	2	291	348
Lewis	68	32	6	5	2	0	0	0	2	115	159
Lincoln	44	27	5	0	1	0	0	0	0	77	88
Madison	118	86	8	4	0	0	2	0	1	219	255
Minidoka	277	217	32	9	2	0	1	0	4	542	639
Nez Perce	504	226	50	14	2	0	1	0	1	798	946
Oneida	51	40	6	2	0	0	1	0	1	101	126
Owyhee	107	62	18	8	1	0	0	0	2	198	231
Payette	393	163	34	21	7	0	4	0	4	626	720
Power	75	31	5	4	1	0	0	0	0	116	139
Shoshone	208	246	56	12	0	0	0	0	6	528	694
Teton	34	7	0	0	1	0	0	0	0	42	49
Twin Falls	568	594	93	28	7	0	2	0	9	1,301	1,486
Valley	86	50	11	5	1	0	1	0	1	155	185
Washington	272	58	5	9	3	0	1	0	2	350	415
Totals:	12,989	7,941	1,263	593	95	0	79	0	173	23,133	27,734
% of Approved Claims	46.83%	28.63%	4.55%	2.14%	0.34%	0.00%	0.00%	0.00%	0.62%	83.41%	100.00%

2013 Income Stratification of Property Tax Reduction Applications

Maximum Eligibility Amounts Shown in ()

01/14/14	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	801	473	529	520	455	406	351	238	3,773	77.04%
Adams	57	24	20	17	17	20	18	10	183	40.53%
Bannock	273	185	192	181	171	128	116	73	1,319	72.79%
Bear Lake	54	32	23	21	26	23	14	13	206	39.86%
Benevah	115	47	55	40	39	35	36	12	379	40.49%
Bingham	172	115	122	80	91	81	58	44	763	59.19%
Blaine	48	20	15	10	8	7	4	3	115	67.63%
Boise	44	20	21	23	14	25	15	12	174	46.37%
Bonner	312	144	141	122	102	125	67	81	1,094	50.24%
Bonneville	305	210	224	204	174	151	122	107	1,497	68.16%
Boundary	105	52	57	53	35	39	32	21	394	46.24%
Butte	26	15	14	7	8	11	5	7	93	42.66%
Camas	5	1	2	1	2	5	4	1	21	64.60%
Canyon	801	505	455	418	378	321	253	181	3,312	61.15%
Caribou	34	14	32	16	13	6	10	7	132	58.41%
Cassia	113	75	74	58	46	32	30	20	448	40.83%
Clark	2	2	3	1	1	2	1	0	12	22.91%
Clearwater	99	36	59	52	39	32	28	29	374	46.82%
Custer	28	14	13	20	17	9	14	3	118	32.34%
Elmore	123	53	64	50	57	47	35	24	453	50.57%
Franklin	76	23	21	32	24	17	22	11	226	59.56%
Fremont	100	47	29	35	39	31	18	18	317	47.73%
Gem	141	78	90	80	75	55	53	46	618	53.48%
Gooding	135	45	57	40	33	31	21	8	370	53.72%
Idaho	210	78	91	82	81	64	51	39	696	38.45%
Jefferson	120	53	42	55	52	28	29	26	405	59.29%
Jerome	110	56	62	52	46	35	16	16	393	62.94%
Kootenai	725	379	405	390	313	301	282	179	2,974	63.60%
Latah	107	53	55	63	35	26	29	27	395	66.64%
Lemhi	120	45	36	40	32	38	20	17	348	39.06%
Lewis	49	21	16	22	19	15	12	5	159	56.53%
Lincoln	26	12	13	12	10	8	4	3	88	46.02%
Madison	70	36	34	35	29	19	18	14	255	62.40%
Minidoka	168	98	77	88	67	53	45	43	639	41.81%
Nez Perce	227	115	133	120	116	89	90	56	946	77.07%
Oneida	40	20	11	15	11	14	9	6	126	53.27%
Owyhee	60	41	27	23	27	23	18	12	231	36.15%
Payette	178	102	118	78	83	67	60	34	720	53.94%
Power	37	21	11	22	15	10	14	9	139	62.39%
Shoshone	186	68	113	97	73	71	44	42	694	51.72%
Teton	17	8	6	6	1	2	6	3	49	52.51%
Twin Falls	383	240	228	194	145	124	100	72	1,486	67.69%
Valley	51	28	24	17	20	20	16	9	185	48.04%
Washington	149	50	52	39	38	41	28	18	415	52.73%
Totals:	7,002	3,754	3,866	3,531	3,077	2,687	2,218	1,599	27,734	60.36%
% of Approved Claims	25.25%	13.54%	13.94%	12.73%	11.09%	9.69%	8.00%	5.77%	100.00%	

2013

Property Tax Reduction Payments to be Paid:			
01/14/14	Total	December 20, 2013	June 20, 2014
COUNTY			
Ada	2,619,266.56	1,309,633.28	1,309,633.28
Adams	70,287.12	35,143.56	35,143.56
Bannock	877,981.78	438,990.89	438,990.89
Bear Lake	77,029.70	38,514.85	38,514.85
Benewah	148,660.26	74,330.13	74,330.13
Bingham	420,618.62	210,309.31	210,309.31
Blaine	84,164.50	42,082.25	42,082.25
Boise	73,085.58	36,542.79	36,542.79
Bonner	518,671.86	259,335.93	259,335.93
Bonneville	925,643.56	462,821.78	462,821.78
Boundary	172,723.22	86,361.61	86,361.61
Butte	37,985.24	18,992.62	18,992.62
Camas	10,859.42	5,429.71	5,429.71
Canyon	1,906,015.90	953,007.95	953,007.95
Caribou	74,854.04	37,427.02	37,427.02
Cassia	178,724.78	89,362.39	89,362.39
Clark	2,603.26	1,301.63	1,301.63
Clearwater	162,201.52	81,100.76	81,100.76
Custer	35,247.46	17,623.73	17,623.73
Elmore	215,121.08	107,560.54	107,560.54
Franklin	129,143.13	64,572.00	64,571.13
Fremont	146,843.18	73,421.59	73,421.59
Gem	301,174.50	150,587.25	150,587.25
Gooding	204,134.48	102,067.24	102,067.24
Idaho	255,376.06	127,688.03	127,688.03
Jefferson	229,234.56	114,617.28	114,617.28
Jerome	244,155.82	122,077.91	122,077.91
Kootenai	1,740,747.01	870,373.51	870,373.50
Latah	251,329.38	125,664.69	125,664.69
Lemhi	133,905.24	66,952.62	66,952.62
Lewis	87,429.20	43,714.60	43,714.60
Lincoln	40,169.78	20,084.89	20,084.89
Madison	152,929.60	76,464.80	76,464.80
Minidoka	253,397.12	126,698.56	126,698.56
Nez Perce	668,970.34	334,485.17	334,485.17
Oneida	65,395.88	32,697.94	32,697.94
Owyhee	79,626.58	39,813.29	39,813.29
Payette	367,712.27	183,857.69	183,854.58
Power	80,815.88	40,407.94	40,407.94
Shoshone	337,630.22	168,815.11	168,815.11
Teton	25,574.75	12,787.38	12,787.37
Twin Falls	975,222.46	487,611.23	487,611.23
Valley	84,439.20	42,220.12	42,219.08
Washington	217,509.79	108,755.74	108,754.05
Totals:	15,684,611.89	7,842,309.30	7,842,302.58

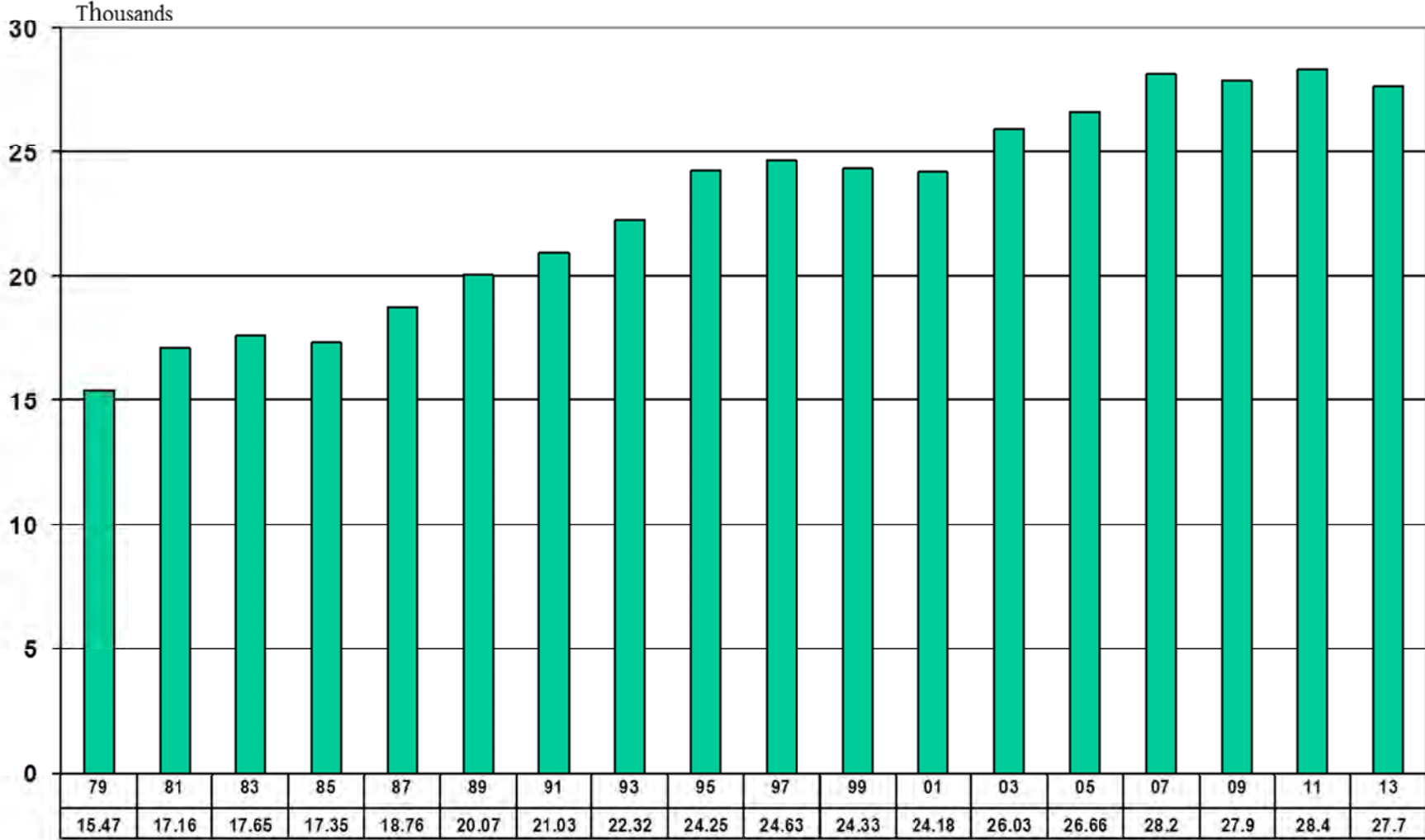
CHANGE IN CLAIMS SUBMITTED 2013 VS 2012

01/27/14	Number of Claims Submitted 2012	Number of Claims Submitted 2013	Change in Number of Claims	Percent Change
COUNTY				
Ada	4,068	4,008	(60)	-1.5%
Adams	215	201	(14)	-6.5%
Bannock	1,439	1,344	(95)	-6.6%
Bear Lake	212	216	4	1.9%
Benewah	386	396	10	2.6%
Bingham	825	807	(18)	-2.2%
Blaine	136	133	(3)	-2.2%
Boise	184	183	(1)	-0.5%
Bonner	1,149	1,158	9	0.8%
Bonneville	1,597	1,576	(21)	-1.3%
Boundary	398	398	0	0.0%
Butte	107	99	(8)	-7.5%
Camas	22	24	2	9.1%
Canyon	3,588	3,564	(24)	-0.7%
Caribou	140	133	(7)	-5.0%
Cassia	523	480	(43)	-8.2%
Clark	10	13	3	30.0%
Clearwater	398	388	(10)	-2.5%
Custer	133	123	(10)	-7.5%
Elmore	467	461	(6)	-1.3%
Franklin	255	241	(14)	-5.5%
Fremont	379	346	(33)	-8.7%
Gem	659	640	(19)	-2.9%
Gooding	423	395	(28)	-6.6%
Idaho	734	735	1	0.1%
Jefferson	423	413	(10)	-2.4%
Jerome	503	423	(80)	-15.9%
Kootenai	2,973	3,026	53	1.8%
Latah	440	425	(15)	-3.4%
Lemhi	382	357	(25)	-6.5%
Lewis	166	163	(3)	-1.8%
Lincoln	105	95	(10)	-9.5%
Madison	283	274	(9)	-3.2%
Minidoka	679	658	(21)	-3.1%
Nez Perce	996	977	(19)	-1.9%
Oneida	129	130	1	0.8%
Owyhee	261	252	(9)	-3.4%
Payette	784	796	12	1.5%
Power	157	146	(11)	-7.0%
Shoshone	734	706	(28)	-3.8%
Teton	49	54	5	10.2%
Twin Falls	1,582	1,546	(36)	-2.3%
Valley	183	197	14	7.7%
Washington	423	424	1	0.2%
Totals:	29,699	29,124	(575)	-1.9%

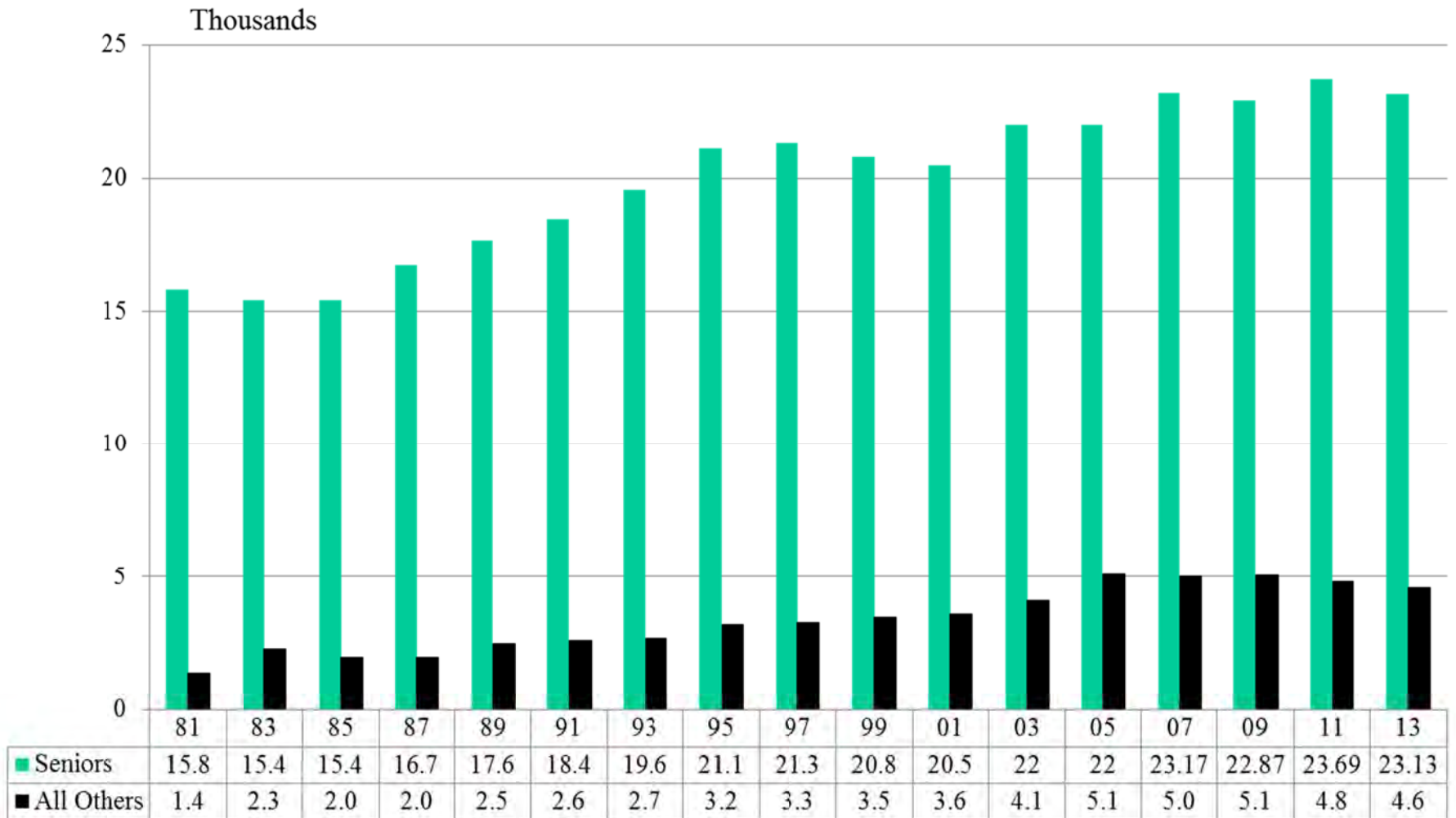
Circuit Breaker Claims Comparison

	2012	2013	Change	2012	2013	% Change	2012	2013	% Change
	Approved	Approved	in	Approved	Approved	in	Benefits	Benefits	in
01/14/14	Claims	Claims	Approved	Benefits	Benefits	Approved	per	per	Per Claim
COUNTY			Claims	(\$)	(\$)	Benefits	Claim	Claim	Benefits
Ada	3,796	3,773	(23)	2,572,807.86	2,619,266.56	1.81%	677.77	694.21	2.43%
Adams	203	183	(20)	79,941.72	70,287.12	-12.08%	393.80	384.08	-2.47%
Bannock	1,402	1,319	(83)	917,431.10	877,981.78	-4.30%	654.37	665.64	1.72%
Bear Lake	207	206	(1)	69,911.00	77,029.70	10.18%	337.73	373.93	10.72%
Benewah	371	379	8	138,737.10	148,660.26	7.15%	373.95	392.24	4.89%
Bingham	786	763	(23)	433,364.32	420,618.62	-2.94%	551.35	551.27	-0.02%
Blaine	121	115	(6)	87,689.24	84,164.50	-4.02%	724.70	731.87	0.99%
Boise	175	174	(1)	82,684.10	73,085.58	-11.61%	472.48	420.03	-11.10%
Bonner	1,090	1,094	4	506,380.80	518,671.86	2.43%	464.57	474.11	2.05%
Bonneville	1,540	1,497	(43)	972,975.40	925,643.56	-4.86%	631.80	618.33	-2.13%
Boundary	391	394	3	165,670.40	172,723.22	4.26%	423.71	438.38	3.46%
Butte	100	93	(7)	36,580.46	37,985.24	3.84%	365.80	408.44	11.66%
Camas	20	21	1	11,002.68	10,859.42	-1.30%	550.13	517.12	-6.00%
Canyon	3,408	3,312	(96)	1,917,496.96	1,906,015.90	-0.60%	562.65	575.49	2.28%
Caribou	139	132	(7)	80,078.36	74,854.04	-6.52%	576.10	567.08	-1.57%
Cassia	500	448	(52)	195,496.74	178,724.78	-8.58%	390.99	398.94	2.03%
Clark	10	12	2	1,854.18	2,603.26	40.40%	185.42	216.94	17.00%
Clearwater	377	374	(3)	167,905.60	162,201.52	-3.40%	445.37	433.69	-2.62%
Custer	123	118	(5)	32,857.12	35,247.46	7.27%	267.13	298.71	11.82%
Elmore	454	453	(1)	219,201.36	215,121.08	-1.86%	482.82	474.88	-1.64%
Franklin	253	226	(27)	149,114.46	129,143.13	-13.39%	589.39	571.43	-3.05%
Fremont	349	317	(32)	148,862.68	146,843.18	-1.36%	426.54	463.23	8.60%
Gem	634	618	(16)	288,493.24	301,174.50	4.40%	455.04	487.34	7.10%
Gooding	390	370	(20)	203,905.34	204,134.48	0.11%	522.83	551.71	5.52%
Idaho	701	696	(5)	251,562.44	255,376.06	1.52%	358.86	366.92	2.25%
Jefferson	411	405	(6)	230,216.98	229,234.56	-0.43%	560.14	566.01	1.05%
Jerome	475	393	(82)	298,246.70	244,155.82	-18.14%	627.89	621.26	-1.06%
Kootenai	2,925	2,974	49	1,657,808.19	1,740,747.01	5.00%	566.77	585.32	3.27%
Latah	406	395	(11)	255,408.38	251,329.38	-1.60%	629.08	636.28	1.14%
Lemhi	366	348	(18)	138,377.10	133,905.24	-3.23%	378.08	384.79	1.77%
Lewis	158	159	1	82,024.82	87,429.20	6.59%	519.14	549.87	5.92%
Lincoln	103	88	(15)	45,141.38	40,169.78	-11.01%	438.27	456.47	4.15%
Madison	271	255	(16)	169,194.30	152,929.60	-9.61%	624.33	599.72	-3.94%
Minidoka	661	639	(22)	267,339.32	253,397.12	-5.22%	404.45	396.55	-1.95%
Nez Perce	984	946	(38)	697,939.20	668,970.34	-4.15%	709.29	707.16	-0.30%
Oneida	119	126	7	59,299.10	65,395.88	10.28%	498.31	519.01	4.15%
Owyhee	251	231	(20)	84,840.66	79,626.58	-6.15%	338.01	344.70	1.98%
Payette	736	720	(16)	359,548.44	367,712.27	2.27%	488.52	510.71	4.54%
Power	153	139	(14)	88,437.70	80,815.88	-8.62%	578.02	581.41	0.59%
Shoshone	705	694	(11)	342,487.08	337,630.22	-1.42%	485.80	486.50	0.14%
Teton	47	49	2	23,621.72	25,574.75	8.27%	502.59	521.93	3.85%
Twin Falls	1,524	1,486	(38)	1,009,995.42	975,222.46	-3.44%	662.73	656.27	-0.97%
Valley	173	185	12	81,786.94	84,439.20	3.24%	472.76	456.43	-3.45%
Washington	418	415	(3)	215,239.68	217,509.79	1.05%	514.93	524.12	1.79%
Totals:	28,426	27,734	(692)	15,838,957.77	15,684,611.89	-0.97%	557.20	565.54	1.50%

Circuit Breaker Claimants Total Number Approved



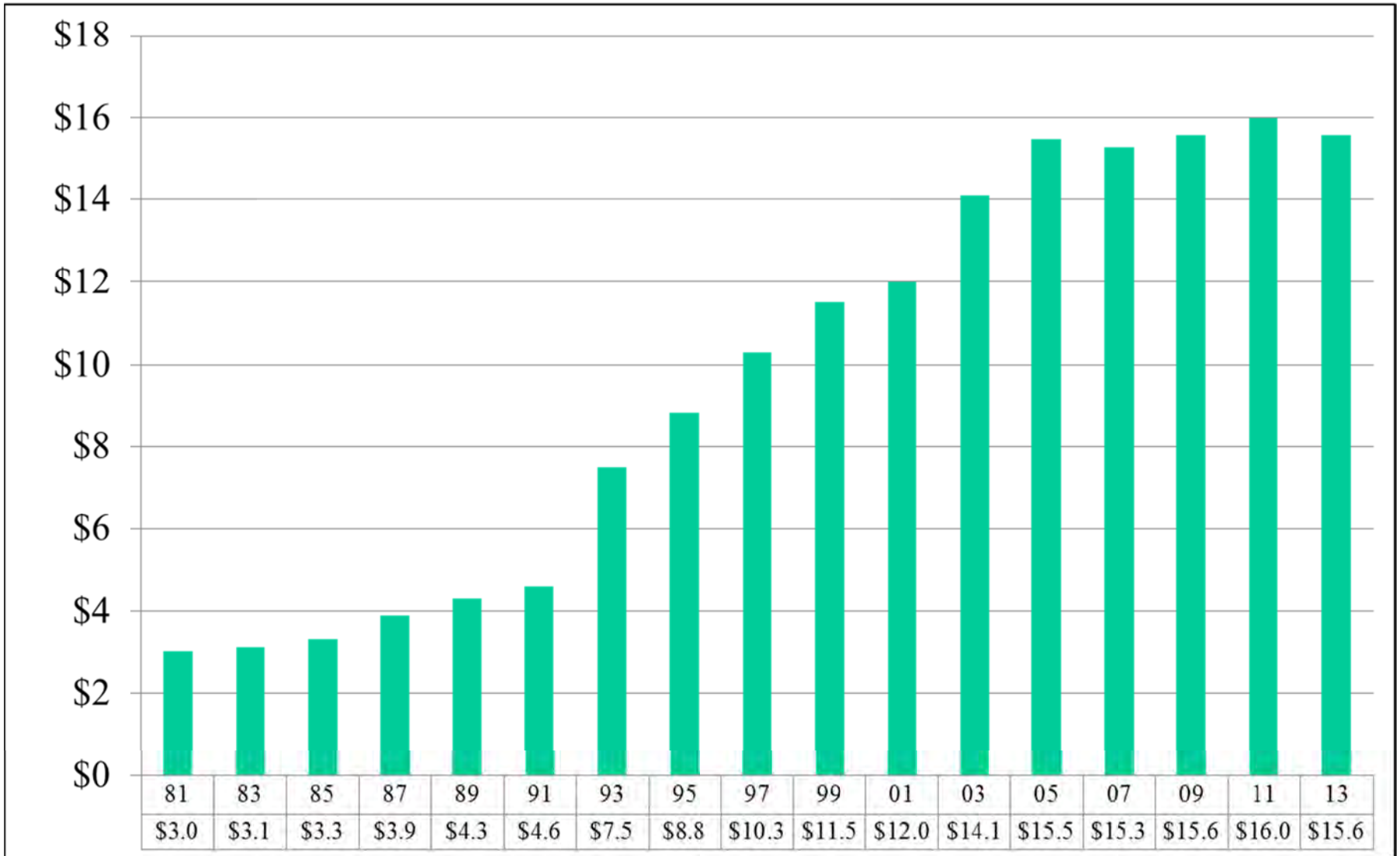
Circuit Breaker Claimants Total vs Senior Citizens



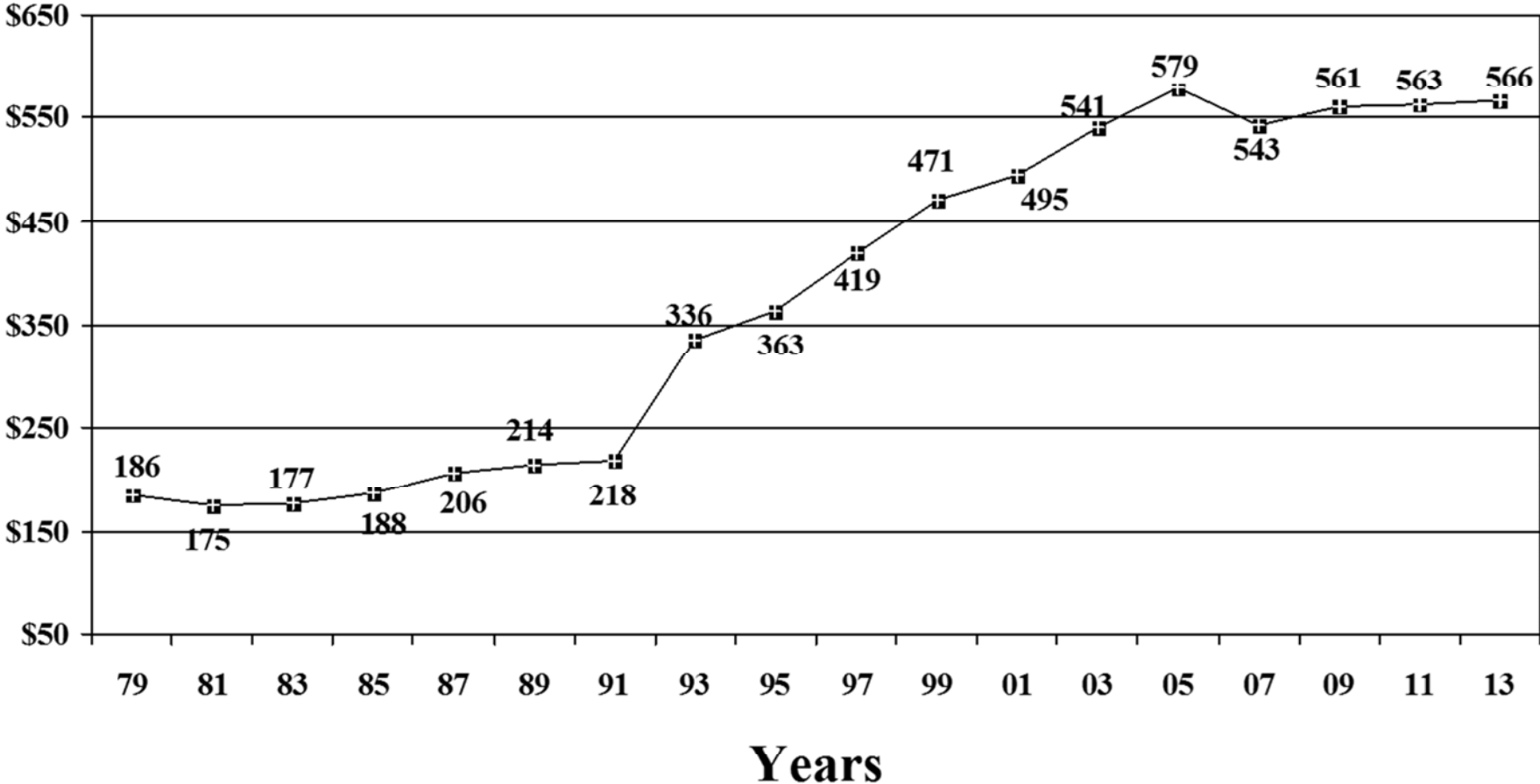
Totals may not balance to other charts due to rounding.

Circuit Breaker Claimants Total Paid

Total Benefits (\$Millions)

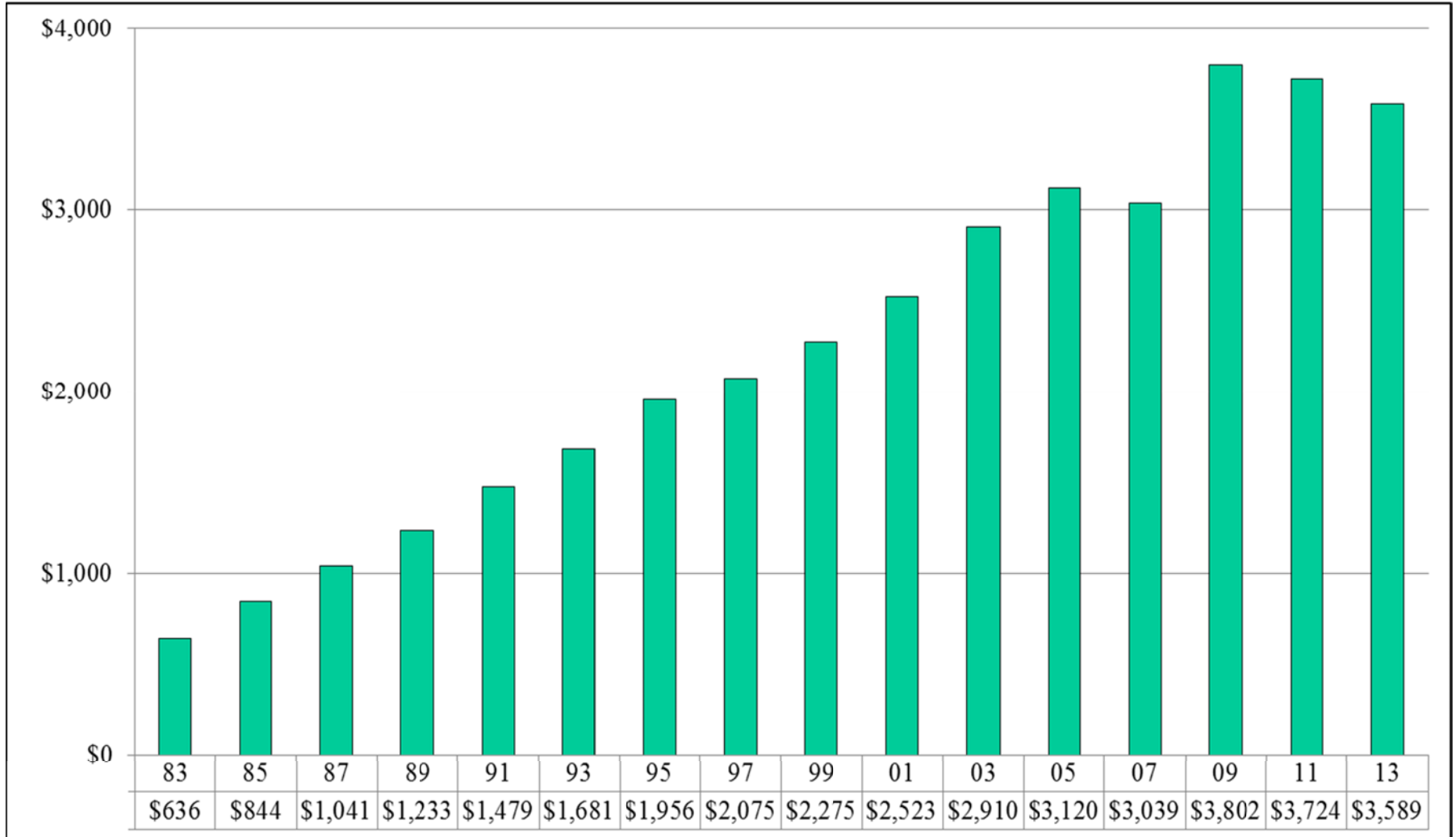


Circuit Breaker Benefits Amount Paid Per Claimant

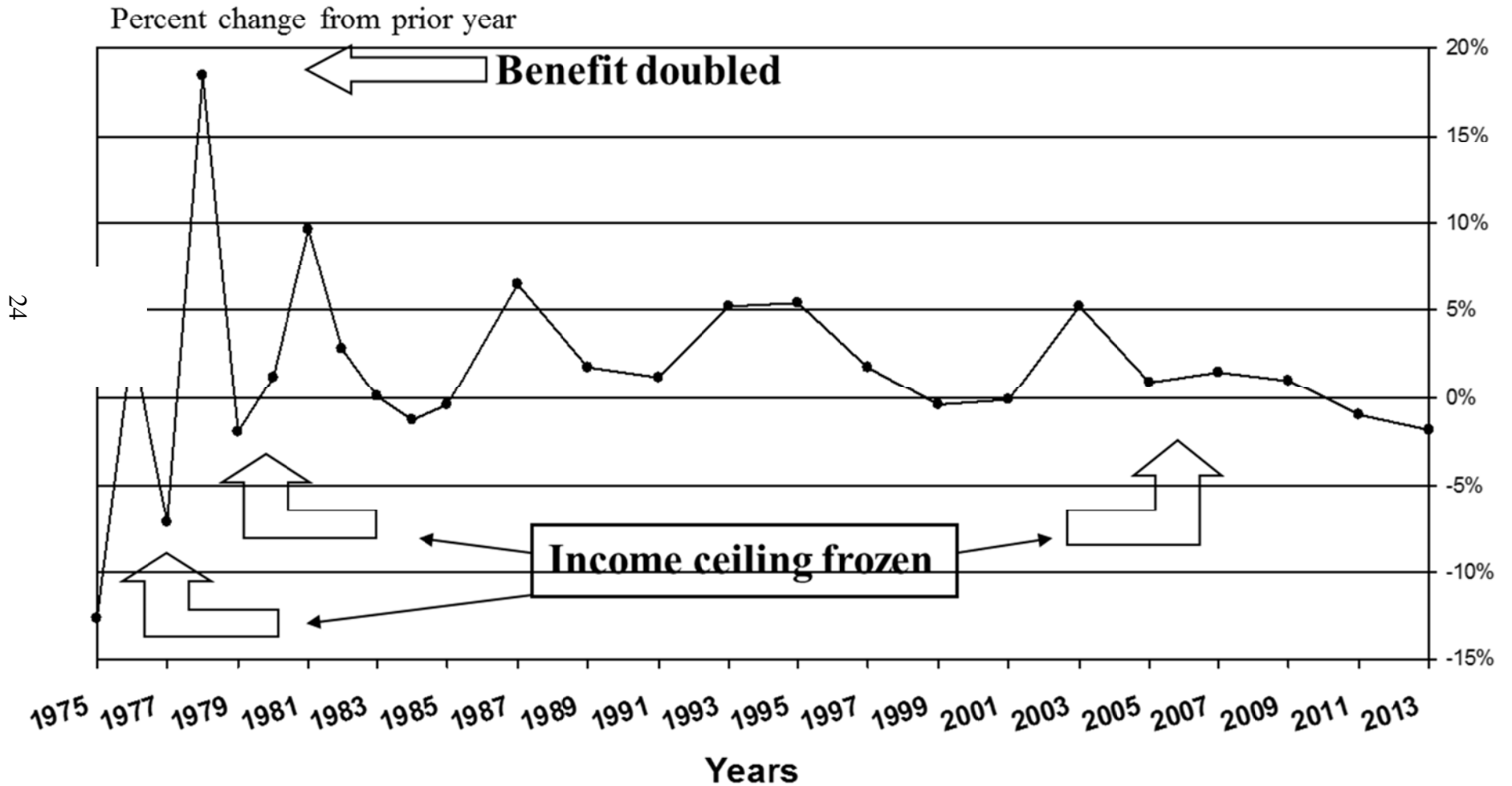


Circuit Breaker Claimants Medical Expenses Per Claimant

Income Deduction Claimed

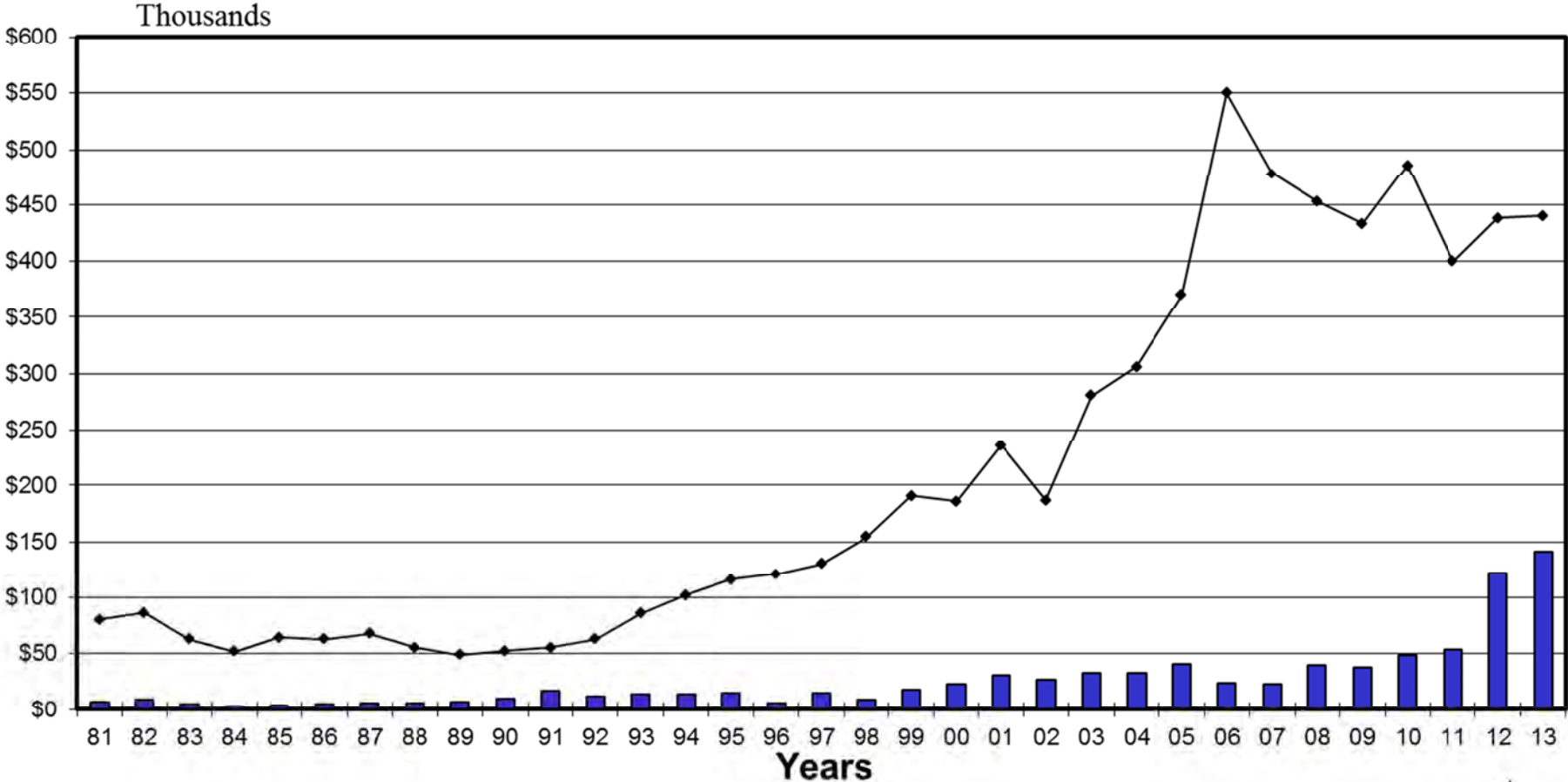


Idaho Circuit Breaker Variation in Program Participation



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.