

PROPERTY TAX REDUCTION (Circuit Breaker) STATISTICS 2017

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 3.35% in 2017. With this increase, total program benefits paid were \$17.48 million, their highest amount ever. Per claimant benefits increased 3.9%. However, the number of approved claimants continued to slide, decreasing 0.5% for the sixth 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 69.0% in 2017. 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 maximum benefit amount was increased.

Benefit changes noted are less than the 6.4% average increase in property taxes on claimant's homes, so most circuit breaker claimants saw an increase in the proportion of tax remaining after application of benefits. The median income of the average claimant increased slightly from \$16,192 in the 2016 program to \$16,427 in 2017.

In 2017, 56.4% 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.
2014-2017	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:

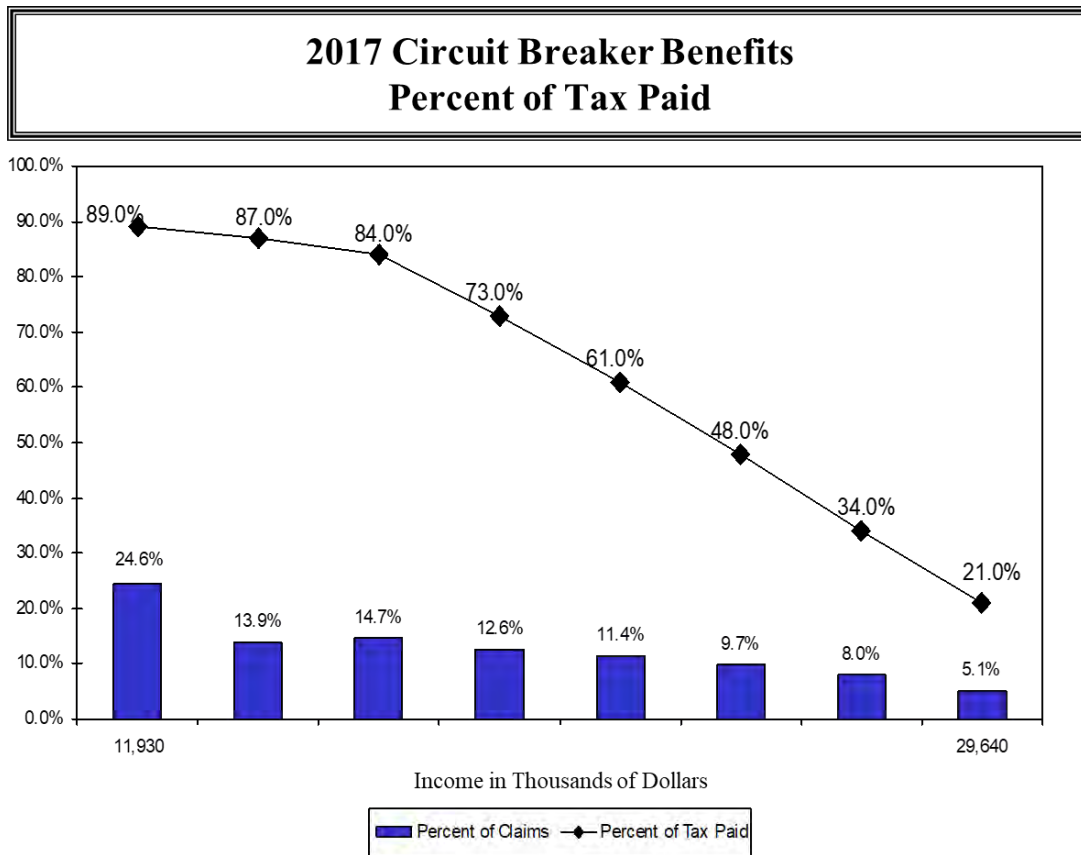
Circuit Breaker Statistics and History								
Year (Calendar)	Approved Claimants:		Benefits Paid and Changes in Benefits:				Eligibility:	
	Number	Percent change from prior year	Average \$ per Claimant	Percent Change in per Claim \$	Total (\$ Millions)	Percent Change in Total Costs	Maximum Income (\$)	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
2016	27,097	-0.6%	624.34	2.8%	16.92	2.1%	29,470	1,320
2017	26,950	-0.5%	648.74	3.9%	17.48	3.4%	29,640	1,320
Totals	930,565		395.65		368.18			

To put these increases in perspective, the Consumer Price Index increased by 272.6% between July 1978 and July 2017. However, inflation adjusted current program costs are only 61% higher than 1978 program costs. During this same period, the number of claimants increased by 71%. The inflation adjusted benefit per claimant is equivalent to 94.5% of the 1978 amount.

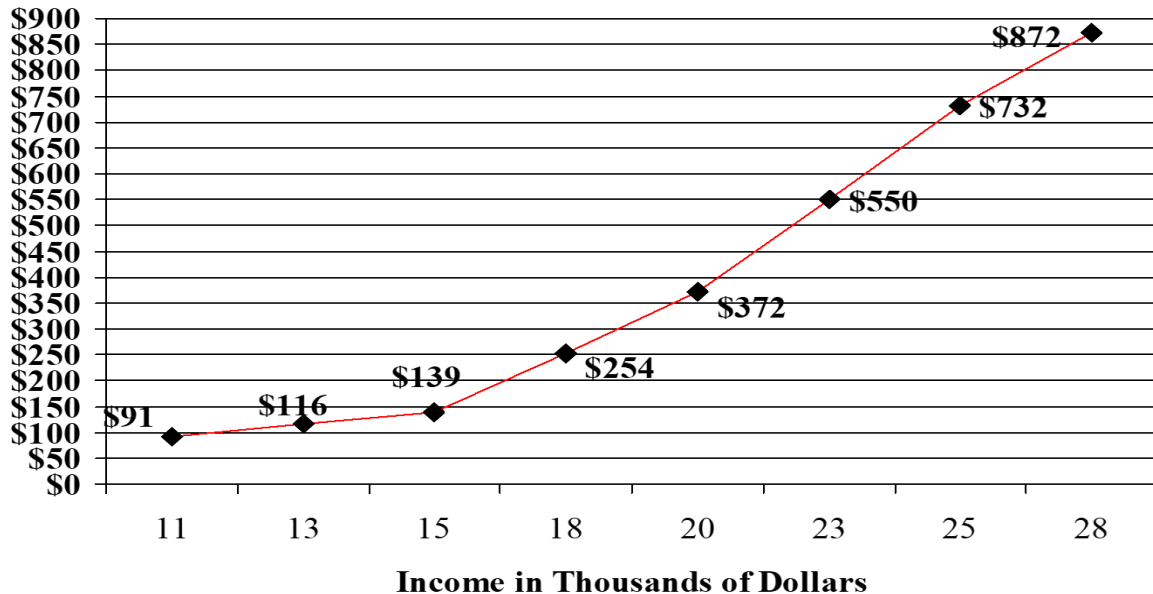
Benefits have been fully state funded through a continuous appropriation from the sales tax account since 1987, and in all but the following years:

- 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 2017 circuit breaker benefits and remaining taxes for claimants at various income levels:



2017 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2017 had income of about \$16,427, while average per claimant property taxes were about \$933 (a 6.4% increase since 2016), of which circuit breaker benefits typically cover all but \$289 (31%). 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 2017 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 were implemented in 2017 and will be again in 2018.

By grouping 2017 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets.

2017 Claimants by Income Bracket Based on Income Received in 2016				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	11,930	6,619	24.6%	24.6%
11,931	14,440	3,758	13.9%	38.5%
14,441	16,980	3,960	14.7%	53.2%
16,981	19,510	3,392	12.6%	65.8%
19,511	22,040	3,077	11.4%	77.2%
22,041	24,570	2,618	9.7%	86.9%
24,571	27,100	2,164	8.0%	94.9%
27,101	29,640	1,362	5.1%	100.0%
Total:		26,950	100.0%	

Medical Expense Deduction:

The average medical expense deduction decreased slightly between 2016 and 2017, and is \$3,479 currently. This year 82% of all applicants utilized this provision. Since applicants typically receive about 69% of the maximum benefits for which they are eligible, this deduction translates into about \$159 per claim or \$4.3 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 32%.

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 - 2017		
02/07/18		
Status	Number of Claims	% of Claims
Over age 65	22,663	84.1%
Younger Widows	775	2.9%
Younger Widowers	67	0.2%
10 + SC VA Disabled	276	1.0%
Non-SC VA Disabled	12	0.0%
Social Security Disabled	2,789	10.3%
Other & Multiple	368	1.4%
Total:	26,950	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 \$7,873,038 (including re-audit collections) have been realized. Direct net audit savings related to 2017 claims increased about 17% in 2017 to \$437,179. 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 \$178,047. So, total audit program savings was \$615,226 during 2017. In addition, many claims, upon review, were found to be eligible for increased benefits. \$165,246 was paid to satisfy such increases, also identified during the review process. In the past five 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 8, 2018

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Circuit Breaker: 2017 Claims Summary

02/07/18	NUMBER	CHANGED OR		NUMBER	2017
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2017	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	4,019	743	251	3,768	\$2,954,836.02
Adams	167	17	13	154	\$61,227.98
Bannock	1,304	164	40	1,264	876,704.64
Bear Lake	200	8	12	188	78,045.60
Benewah	352	26	14	338	133,975.78
Bingham	692	91	43	649	396,745.36
Blaine	166	38	19	147	112,811.66
Boise	198	15	26	172	91,457.58
Bonner	1,112	96	34	1,078	555,470.26
Bonneville	1,447	212	51	1,396	979,475.48
Boundary	416	23	6	410	213,760.02
Butte	91	11	3	88	38,891.24
Camas	30	4	4	26	13,989.64
Canyon	3,690	310	219	3,471	2,644,987.68
Caribou	125	10	2	123	81,053.32
Cassia	459	27	29	430	182,444.60
Clark	6	0	0	6	1,345.76
Clearwater	368	35	10	359	172,194.98
Custer	161	4	15	146	47,668.22
Elmore	484	32	9	475	258,470.78
Franklin	240	26	15	225	140,194.22
Fremont	338	45	36	302	148,925.48
Gem	555	47	29	526	296,989.92
Gooding	351	29	20	331	175,632.58
Idaho	669	35	42	627	251,598.42
Jefferson	396	40	13	383	240,004.24
Jerome	437	60	32	405	285,516.58
Kootenai	3,037	291	50	2,987	2,061,213.80
Latah	471	57	51	420	280,515.52
Lemhi	370	21	13	357	139,709.26
Lewis	149	14	7	142	78,010.84
Lincoln	77	9	4	73	37,564.26
Madison	240	44	17	223	148,652.10
Minidoka	624	21	10	614	291,683.16
Nez Perce	871	125	36	835	658,373.86
Oneida	119	11	3	118	61,258.34
Owyhee	293	36	31	262	121,444.24
Payette	687	73	53	635	368,532.16
Power	138	24	14	123	75,102.48
Shoshone	688	25	9	679	360,078.58
Teton	52	11	2	50	32,478.46
Twin Falls	1,464	126	64	1,400	1,021,094.27
Valley	169	17	14	154	76,985.92
Washington	426	30	35	391	236,511.76
Totals:	28,348	3,083	1400	26,950	17,483,627.05
2016	28,389	2,894	1292	27,097	16,917,668.12

CIRCUIT BREAKER: 2017 CLAIMS SUMMARY

02/07/18					
AUDIT CHECKS COMPLETED IN 2017					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	4,019	19	1	4,019	772
Adams	167	0	0	167	26
Bannock	1,304	5	6	1,304	192
Bear Lake	200	0	0	200	21
Benewah	352	2	0	352	51
Bingham	692	0	1	692	118
Blaine	166	0	0	166	50
Boise	198	0	0	198	37
Bonner	1,112	2	0	1,112	156
Bonneville	1,447	5	0	1,447	218
Boundary	416	0	0	416	52
Butte	91	0	0	91	13
Camas	30	0	0	30	13
Canyon	3,690	4	1	3,690	686
Caribou	125	1	1	125	12
Cassia	459	0	0	459	63
Clark	6	0	0	6	0
Clearwater	368	1	0	368	68
Custer	161	0	0	161	39
Elmore	484	0	0	484	78
Franklin	240	4	0	240	44
Fremont	338	1	1	338	93
Gem	555	0	0	555	85
Gooding	351	0	0	351	57
Idaho	669	0	0	669	91
Jefferson	396	0	0	396	50
Jerome	437	0	0	437	86
Kootenai	3,037	9	0	3,037	468
Latah	471	0	1	471	107
Lemhi	370	1	0	370	56
Lewis	149	0	0	149	17
Lincoln	77	0	0	77	12
Madison	240	1	0	240	41
Minidoka	624	1	0	624	55
Nez Perce	871	2	1	871	155
Oneida	119	0	0	119	22
Owyhee	293	0	0	293	60
Payette	687	3	0	687	94
Power	138	0	0	138	29
Shoshone	688	0	0	688	82
Teton	52	0	0	52	9
Twin Falls	1,464	3	0	1,464	237
Valley	169	1	1	169	35
Washington	426	0	0	426	72
Totals:	28,348	65	14	28,348	4,722

PROPERTY TAX REDUCTION: 2017 CLAIMS SUMMARY

02/07/18 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	120,790.00	49,979.00	70,811.00	\$13,157,156.00	3,240	86.0%	4,060.85	3,491.81
Adams	4,047.00	17.00	4,030.00	\$731,848.00	128	83.1%	5,717.56	4,752.26
Bannock	27,597.00	7,503.00	20,094.00	\$4,105,564.00	1,024	81.0%	4,009.34	3,248.07
Bear Lake	1,360.00	434.00	926.00	\$825,040.00	167	88.8%	4,940.36	4,388.51
Benewah	6,669.00	720.00	5,949.00	\$1,272,518.00	265	78.4%	4,801.95	3,764.85
Bingham	14,060.00	4,577.00	9,483.00	\$2,407,780.00	543	83.7%	4,434.22	3,709.98
Blaine	11,271.00	2,113.00	9,158.00	\$538,520.00	127	86.4%	4,240.31	3,663.40
Boise	6,021.00	2,802.00	3,219.00	\$534,422.00	133	77.3%	4,018.21	3,107.10
Bonner	14,229.00	4,676.00	9,553.00	\$3,441,591.00	819	76.0%	4,202.19	3,192.57
Bonneville	32,736.00	9,964.00	22,772.00	\$5,807,043.00	1,166	83.5%	4,980.31	4,159.77
Boundary	3,703.00	584.00	3,119.00	\$873,835.00	262	63.9%	3,335.25	2,131.30
Butte	1,571.00	294.00	1,277.00	\$309,102.00	66	75.0%	4,683.36	3,512.52
Camas	70.00	135.00	(65.00)	\$150,886.00	24	92.3%	6,286.92	5,803.31
Canyon	93,981.00	15,478.00	78,503.00	\$10,409,987.00	2,802	80.7%	3,715.20	2,999.13
Caribou	2,595.00	289.00	2,306.00	\$492,796.00	102	82.9%	4,831.33	4,006.47
Cassia	6,149.00	1,039.00	5,110.00	\$1,112,856.00	263	61.2%	4,231.39	2,588.04
Clark	0.00	0.00	0.00	\$19,634.00	4	66.7%	4,908.50	3,272.33
Clearwater	4,605.00	173.00	4,432.00	\$1,375,632.00	301	83.8%	4,570.21	3,831.84
Custer	875.00	190.00	685.00	\$535,298.00	121	82.9%	4,423.95	3,666.42
Elmore	5,420.00	1,160.00	4,260.00	\$1,397,119.00	379	79.8%	3,686.33	2,941.30
Franklin	6,345.00	1,780.00	4,565.00	\$1,135,977.00	192	85.3%	5,916.55	5,048.79
Fremont	11,154.00	3,489.00	7,665.00	\$1,088,265.00	239	79.1%	4,553.41	3,603.53
Gem	13,793.00	2,381.00	11,412.00	\$1,659,486.00	428	81.4%	3,877.30	3,154.92
Gooding	5,452.00	1,581.00	3,871.00	\$1,072,684.00	277	83.7%	3,872.51	3,240.74
Idaho	7,683.00	547.00	7,136.00	\$2,867,466.00	518	82.6%	5,535.65	4,573.31
Jefferson	6,048.00	1,618.00	4,430.00	\$1,600,650.00	327	85.4%	4,894.95	4,179.24
Jerome	13,026.00	1,687.00	11,339.00	\$1,520,836.00	359	88.6%	4,236.31	3,755.15
Kootenai	60,729.00	11,097.00	49,632.00	\$9,060,209.00	2,332	78.1%	3,885.17	3,033.21
Latah	8,557.00	4,569.00	3,988.00	\$1,565,540.00	302	71.9%	5,183.91	3,727.48
Lemhi	3,931.00	624.00	3,307.00	\$1,423,899.00	293	82.1%	4,859.72	3,988.51
Lewis	2,366.00	1,248.00	1,118.00	\$588,492.00	129	90.8%	4,561.95	4,144.31
Lincoln	1,256.00	1,238.00	18.00	\$279,983.00	61	83.6%	4,589.89	3,835.38
Madison	9,282.00	2,355.00	6,927.00	\$1,052,628.00	192	86.1%	5,482.44	4,720.30
Minidoka	4,425.00	580.00	3,845.00	\$1,926,397.00	520	84.7%	3,704.61	3,137.45
Nez Perce	20,557.00	6,203.00	14,354.00	\$3,668,316.00	730	87.4%	5,025.09	4,393.19
Oneida	1,864.00	91.00	1,773.00	\$486,400.00	104	88.1%	4,676.92	4,122.03
Owyhee	7,239.00	1,562.00	5,677.00	\$840,197.00	198	75.6%	4,243.42	3,206.86
Payette	13,602.00	4,284.00	9,318.00	\$2,116,572.00	527	83.0%	4,016.27	3,333.18
Power	2,342.00	2,243.00	99.00	\$544,158.00	117	95.1%	4,650.92	4,424.05
Shoshone	4,629.00	1,168.00	3,461.00	\$2,016,233.00	540	79.5%	3,733.76	2,969.42
Teton	2,505.00	1,858.00	647.00	\$196,838.00	45	90.0%	4,374.18	3,936.76
Twin Falls	23,556.00	6,677.00	16,879.00	\$5,447,593.00	1,281	91.5%	4,252.61	3,891.14
Valley	5,907.00	2,389.00	3,518.00	\$596,280.00	128	83.1%	4,658.44	3,871.95
Washington	8,428.00	1,850.00	6,578.00	\$1,509,962.00	323	82.6%	4,674.80	3,861.80
Totals:	602,425.00	165,246.00	437,179.00	93,763,688.00	22,098	82.0%	4,243.08	3,479.17

2017 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

2017 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
02/07/18			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	75	6	26	1	355	0	0	62	525
Adams	5	0	2	0	11	0	0	0	18
Bannock	42	4	12	0	161	0	0	22	241
Bear Lake	4	0	0	1	14	0	0	2	21
Benewah	9	0	9	0	45	0	0	2	65
Bingham	16	0	10	1	70	0	0	13	110
Blaine	4	1	0	0	5	0	0	0	10
Boise	4	0	6	0	14	0	0	7	31
Bonner	32	6	11	1	123	0	0	13	186
Bonneville	37	1	9	0	124	0	0	12	183
Boundary	12	2	8	0	49	0	0	16	87
Butte	6	0	1	0	8	0	0	1	16
Camas	0	0	0	0	1	0	0	0	1
Canyon	104	12	51	3	405	0	0	45	620
Caribou	7	0	0	0	7	0	0	2	16
Cassia	21	2	0	0	43	0	0	1	67
Clark	0	0	0	0	0	0	0	0	0
Clearwater	11	1	2	0	48	0	0	6	68
Custer	5	0	2	0	10	0	0	2	19
Elmore	19	4	16	0	57	0	0	9	105
Franklin	10	0	1	0	12	0	0	3	26
Fremont	8	2	2	0	34	0	0	3	49
Gem	9	0	6	0	70	0	0	15	100
Gooding	11	0	1	0	30	0	0	2	44
Idaho	19	3	6	0	53	0	0	8	89
Jefferson	28	2	3	0	39	0	0	4	76
Jerome	10	1	1	1	29	0	0	7	49
Kootenai	94	10	32	0	324	0	0	44	504
Latah	8	0	3	0	59	0	0	6	76
Lemhi	9	1	3	1	30	0	0	2	46
Lewis	5	0	4	0	13	0	0	4	26
Lincoln	0	0	1	0	7	0	0	0	8
Madison	12	0	3	0	18	0	0	1	34
Minidoka	20	1	1	1	62	0	0	6	91
Nez Perce	18	1	15	0	83	0	0	7	124
Oneida	6	0	0	0	10	0	0	1	17
Owyhee	11	0	1	0	20	0	0	1	33
Payette	12	1	4	1	61	0	0	4	83
Power	3	0	0	0	14	0	0	2	19
Shoshone	20	1	4	0	108	0	0	21	154
Teton	2	0	2	0	1	0	0	0	5
Twin Falls	34	2	9	1	113	0	0	9	168
Valley	1	1	3	0	14	0	0	0	19
Washington	12	2	6	0	35	0	0	3	58
Totals:	775	67	276	12	2,789	0	0	368	4,287
% of Approved Claims	2.88%	0.25%	1.02%	0.04%	10.35%	0.00%	0.00%	1.37%	15.91%

2017 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65

COUNTY	Only			10% SC	NSC						
	Over 65	Widows	Widowers	DIS VETS	DIS. VETS	SS Disabled	Blind	POW	MULTIPLE (COMB)	SUB TOTAL	GRAND TOTAL
Ada	2,047	929	125	102	12	0	8	0	20	3,243	3,768
Adams	79	33	9	15	0	0	0	0	0	136	154
Bannock	570	362	51	32	2	0	0	0	6	1,023	1,264
Bear Lake	60	89	11	1	0	0	2	0	4	167	188
Benevah	155	79	20	17	1	0	0	0	1	273	338
Bingham	243	243	34	13	2	0	0	0	4	539	649
Blaine	104	24	9	0	0	0	0	0	0	137	147
Boise	91	26	7	13	0	0	0	0	4	141	172
Bonner	522	254	48	49	13	0	0	0	6	892	1,078
Bonneville	651	464	69	23	4	0	0	0	2	1,213	1,396
Boundary	216	65	14	22	1	0	0	0	5	323	410
Butte	39	25	5	2	0	0	0	0	1	72	88
Camas	16	7	2	0	0	0	0	0	0	25	26
Canyon	1,515	1,003	170	122	6	0	8	0	27	2,851	3,471
Caribou	44	56	5	1	0	0	1	0	0	107	123
Cassia	268	81	11	2	1	0	0	0	0	363	430
Clark	4	2	0	0	0	0	0	0	0	6	6
Clearwater	157	91	24	15	3	0	0	0	1	291	359
Custer	68	49	4	4	0	0	0	0	2	127	146
Elmore	218	121	14	13	2	0	0	0	2	370	475
Franklin	98	78	10	10	1	0	0	0	2	199	225
Fremont	133	94	18	5	0	0	0	0	3	253	302
Gem	216	152	25	30	1	0	0	0	2	426	526
Gooding	155	92	21	12	1	0	2	0	4	287	331
Idaho	339	134	29	31	2	0	0	0	3	538	627
Jefferson	153	122	20	8	3	0	0	0	1	307	383
Jerome	203	118	22	8	3	0	1	0	1	356	405
Kootenai	1,563	659	114	115	14	0	0	0	18	2,483	2,987
Latah	208	101	26	6	2	0	0	0	1	344	420
Lemhi	194	68	22	22	1	0	1	0	3	311	357
Lewis	87	20	1	6	0	0	1	0	1	116	142
Lincoln	39	20	2	2	1	0	0	0	1	65	73
Madison	94	80	11	4	0	0	0	0	0	189	223
Minidoka	276	199	32	12	2	0	0	0	2	523	614
Nez Perce	463	176	46	19	3	0	1	0	3	711	835
Oneida	47	48	5	1	0	0	0	0	0	101	118
Owyhee	124	71	19	11	2	0	0	0	2	229	262
Payette	320	164	34	23	2	0	2	0	7	552	635
Power	56	38	7	2	1	0	0	0	0	104	123
Shoshone	226	223	51	18	1	0	0	0	6	525	679
Teton	34	10	0	1	0	0	0	0	0	45	50
Twin Falls	623	494	77	33	2	0	0	0	3	1,232	1,400
Valley	73	38	11	8	1	0	0	0	4	135	154
Washington	240	64	12	13	1	0	0	0	3	333	391
Totals:	13,031	7,266	1,247	846	91	0	27	0	155	22,663	26,950
% of Approved Claims	48.35%	26.96%	4.63%	3.14%	0.34%	0.00%	0.00%	0.00%	0.58%	84.09%	100.00%

2017 Income Stratification of Property Tax Reduction Applications

Maximum Eligibility Amounts Shown in ()

02/07/18											
	\$11,930	\$11,931	\$14,441	\$16,981	\$19,511	\$22,041	\$24,571	\$27,101			
	OR LESS	\$14,440	\$16,980	\$19,510	\$22,040	\$24,570	\$27,100	\$29,640	CLAIMS		
COUNTY	(\$1,320)	(\$1290/\$1160)	(\$1120/\$990)	(\$960/\$820)	(\$790/\$660)	(\$620/\$490)	(\$450/\$320)	(\$290/\$150)	APPROVED	REDUCTION	
Ada	791	500	579	513	475	371	343	196	3,768	85.67%	
Adams	50	21	10	14	21	16	14	8	154	41.95%	
Bannock	275	175	182	169	144	149	104	66	1,264	75.50%	
Bear Lake	51	24	21	20	21	24	18	9	188	44.83%	
Benevah	91	53	40	48	33	29	28	16	338	41.32%	
Bingham	141	101	105	79	80	53	54	36	649	65.37%	
Blaine	49	19	15	17	14	12	11	10	147	79.37%	
Boise	48	17	28	19	17	18	16	9	172	56.78%	
Bonner	308	138	155	123	122	97	70	65	1,078	53.82%	
Bonneville	288	204	213	206	174	135	110	66	1,396	75.59%	
Boundary	103	51	55	49	61	41	33	17	410	55.75%	
Butte	31	5	12	10	8	10	8	4	88	46.35%	
Camas	4	2	5	5	3	3	3	1	26	61.72%	
Canyon	799	523	525	447	370	331	282	194	3,471	81.39%	
Caribou	30	18	26	20	7	11	6	5	123	66.74%	
Cassia	97	65	63	60	40	42	37	26	430	45.64%	
Clark	1	1	0	1	0	3	0	0	6	26.39%	
Clearwater	61	57	51	45	42	39	38	26	359	54.39%	
Custer	48	15	17	15	16	10	20	5	146	34.30%	
Elmore	115	68	64	68	54	46	40	20	475	57.75%	
Franklin	65	30	26	27	31	14	19	13	225	65.39%	
Fremont	92	40	45	18	39	28	20	20	302	51.39%	
Gem	131	59	85	68	61	58	45	19	526	60.21%	
Gooding	97	40	52	39	39	30	23	11	331	54.41%	
Idaho	211	80	91	70	71	49	28	27	627	39.93%	
Jefferson	111	60	54	34	35	37	25	27	383	65.10%	
Jerome	113	64	66	45	58	24	20	15	405	70.75%	
Kootenai	731	389	436	371	311	314	264	171	2,987	74.41%	
Latah	110	50	59	54	50	46	29	22	420	71.11%	
Lemhi	110	51	38	41	47	32	27	11	357	40.05%	
Lewis	41	22	18	19	15	11	7	9	142	56.28%	
Lincoln	23	11	9	9	9	9	3	0	73	50.76%	
Madison	66	24	31	28	27	25	15	7	223	69.18%	
Minidoka	157	83	98	70	71	55	47	33	614	50.13%	
Nez Perce	195	133	116	96	97	91	66	41	835	84.05%	
Oneida	31	19	10	16	15	15	5	7	118	54.88%	
Owyhee	60	32	41	37	32	22	24	14	262	50.12%	
Payette	148	87	102	86	66	67	52	27	635	61.73%	
Power	25	16	16	7	16	23	13	7	123	70.45%	
Shoshone	161	112	102	87	80	57	49	31	679	55.40%	
Teton	25	5	5	4	3	3	4	1	50	60.65%	
Twin Falls	367	204	237	178	148	127	89	50	1,400	74.77%	
Valley	49	29	10	13	15	12	20	6	154	51.72%	
Washington	119	61	47	47	39	29	35	14	391	61.58%	
Totals:	6,619	3,758	3,960	3,392	3,077	2,618	2,164	1,362	26,950	68.97%	
% of Approved Claims	24.56%	13.94%	14.69%	12.59%	11.42%	9.71%	8.03%	5.05%	100.00%		

2017

Property Tax Reduction Payments to be Paid:

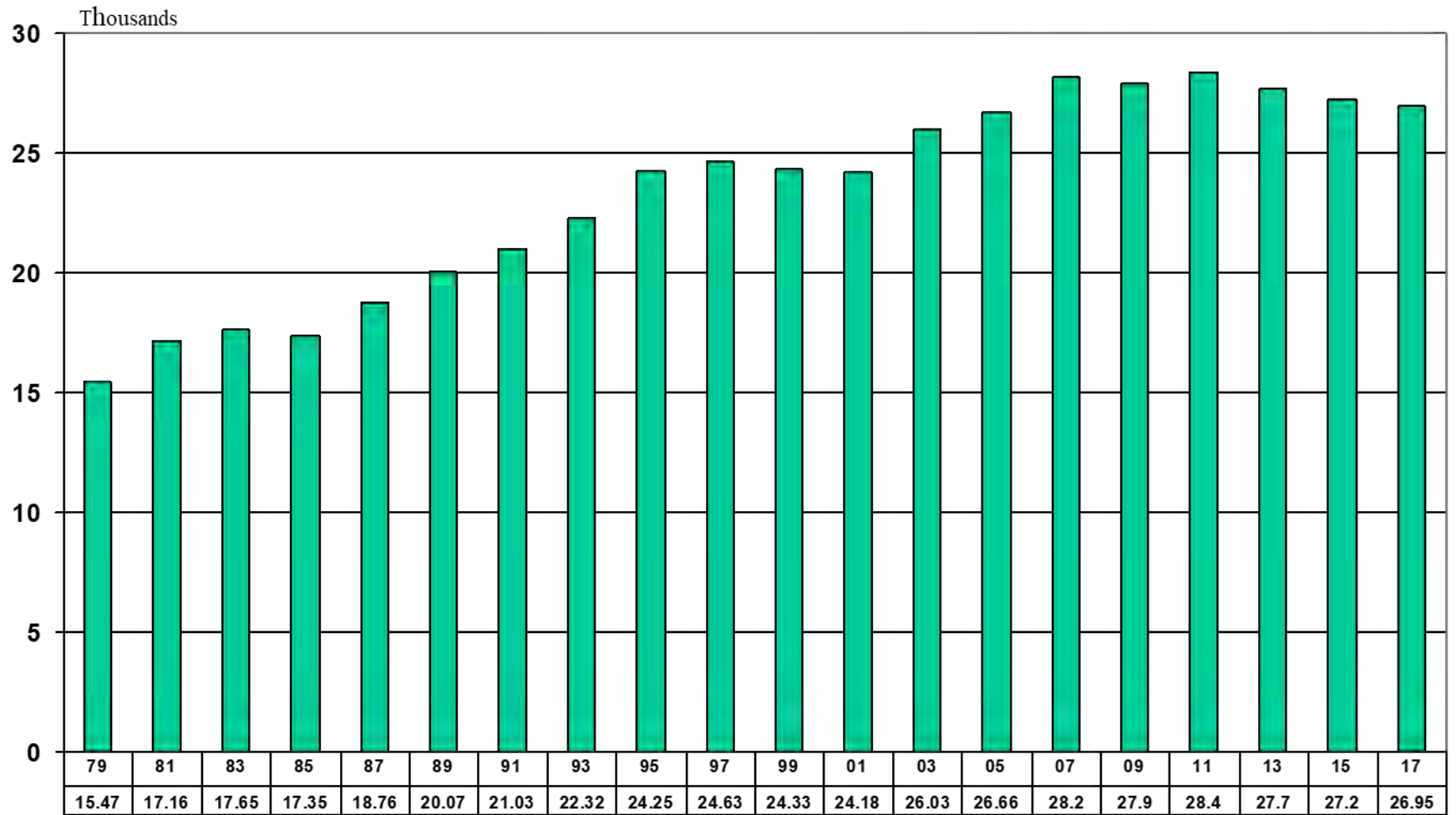
02/07/18	Total	December 20, 2017	June 20, 2018
COUNTY			
Ada	\$2,954,836.02	1,477,418.01	1,477,418.01
Adams	\$61,227.98	30,613.99	30,613.99
Bannock	876,704.64	438,352.32	438,352.32
Bear Lake	78,045.60	39,022.80	39,022.80
Benewah	133,975.78	66,987.89	66,987.89
Bingham	396,745.36	198,372.68	198,372.68
Blaine	112,811.66	56,405.83	56,405.83
Boise	91,457.58	45,728.79	45,728.79
Bonner	555,470.26	277,735.13	277,735.13
Bonneville	979,475.48	489,737.74	489,737.74
Boundary	213,760.02	106,880.01	106,880.01
Butte	38,891.24	19,445.62	19,445.62
Camas	13,989.64	6,994.82	6,994.82
Canyon	2,644,987.68	1,322,493.84	1,322,493.84
Caribou	81,053.32	40,526.66	40,526.66
Cassia	182,444.60	91,222.30	91,222.30
Clark	1,345.76	672.88	672.88
Clearwater	172,194.98	86,097.49	86,097.49
Custer	47,668.22	23,834.11	23,834.11
Elmore	258,470.78	129,235.39	129,235.39
Franklin	140,194.22	70,097.11	70,097.11
Fremont	148,925.48	74,462.74	74,462.74
Gem	296,989.92	148,494.96	148,494.96
Gooding	175,632.58	87,816.29	87,816.29
Idaho	251,598.42	125,799.21	125,799.21
Jefferson	240,004.24	120,002.12	120,002.12
Jerome	285,516.58	142,758.29	142,758.29
Kootenai	2,061,213.80	1,030,609.99	1,030,603.81
Latah	280,515.52	140,257.76	140,257.76
Lemhi	139,709.26	69,854.63	69,854.63
Lewis	78,010.84	39,005.42	39,005.42
Lincoln	37,564.26	18,782.13	18,782.13
Madison	148,652.10	74,326.05	74,326.05
Minidoka	291,683.16	145,841.58	145,841.58
Nez Perce	658,373.86	329,186.93	329,186.93
Oneida	61,258.34	30,629.17	30,629.17
Owyhee	121,444.24	60,722.12	60,722.12
Payette	368,532.16	184,266.08	184,266.08
Power	75,102.48	37,551.24	37,551.24
Shoshone	360,078.58	180,039.29	180,039.29
Teton	32,478.46	16,239.23	16,239.23
Twin Falls	1,021,094.27	510,547.14	510,547.13
Valley	76,985.92	38,492.96	38,492.96
Washington	236,511.76	118,255.88	118,255.88
Totals:	17,483,627.05	8,741,816.62	8,741,810.43

CHANGE IN CLAIMS SUBMITTED 2017 VS 2016

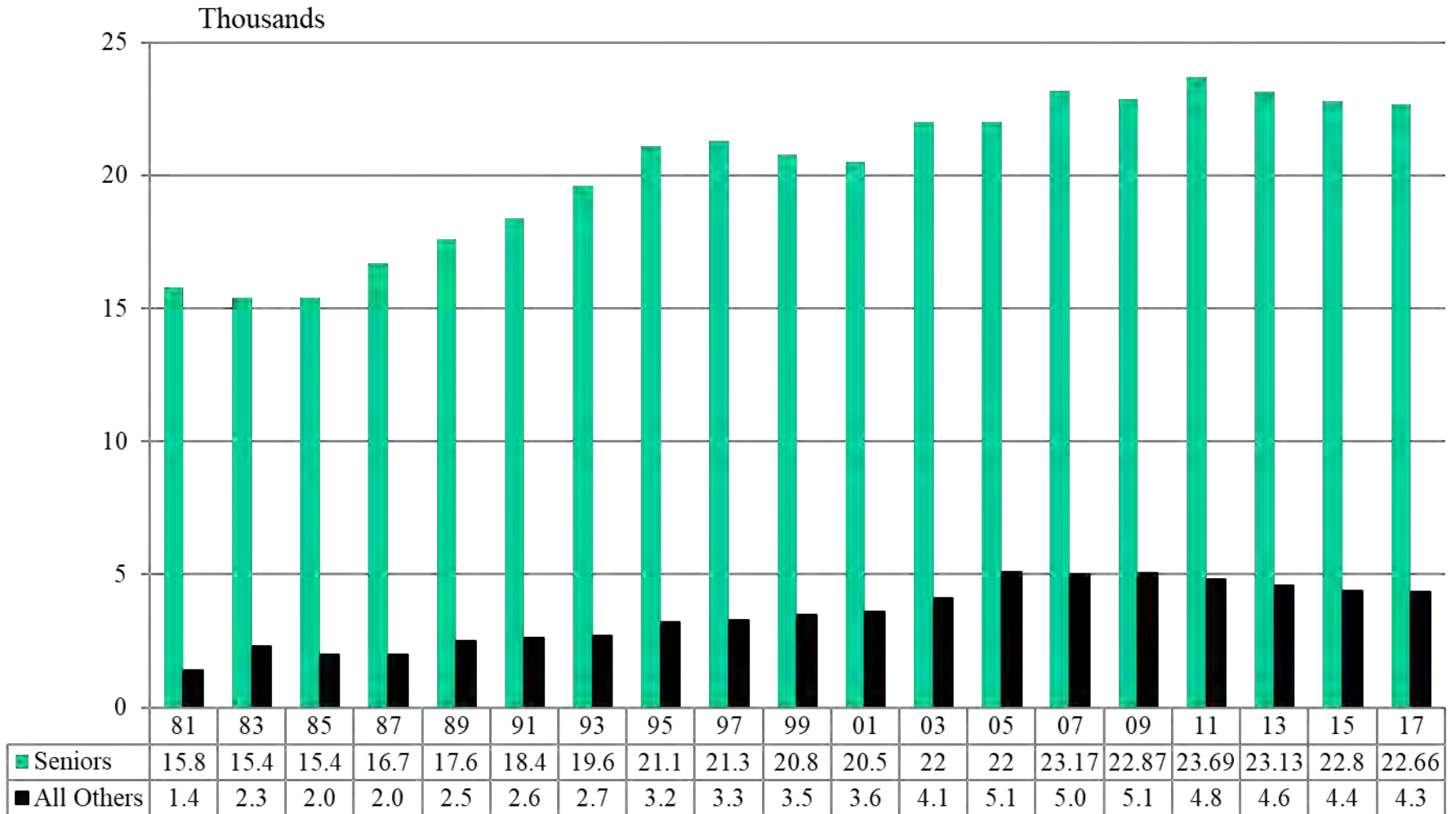
02/07/18	Number of Claims Submitted	Number of Claims Submitted	Change in Number of Claims	Percent Change
COUNTY	2016	2017		
Ada	3,908	4,019	111	2.8%
Adams	177	167	(10)	-5.6%
Bannock	1,283	1,304	21	1.6%
Bear Lake	213	200	(13)	-6.1%
Benevah	367	352	(15)	-4.1%
Bingham	689	692	3	0.4%
Blaine	148	166	18	12.2%
Boise	202	198	(4)	-2.0%
Bonner	1,124	1,112	(12)	-1.1%
Bonneville	1,473	1,447	(26)	-1.8%
Boundary	433	416	(17)	-3.9%
Butte	100	91	(9)	-9.0%
Camas	25	30	5	20.0%
Canyon	3,710	3,690	(20)	-0.5%
Caribou	134	125	(9)	-6.7%
Cassia	458	459	1	0.2%
Clark	7	6	(1)	-14.3%
Clearwater	336	368	32	9.5%
Custer	135	161	26	19.3%
Elmore	483	484	1	0.2%
Franklin	223	240	17	7.6%
Fremont	327	338	11	3.4%
Gem	575	555	(20)	-3.5%
Gooding	366	351	(15)	-4.1%
Idaho	694	669	(25)	-3.6%
Jefferson	398	396	(2)	-0.5%
Jerome	436	437	1	0.2%
Kootenai	3,071	3,037	(34)	-1.1%
Latah	440	471	31	7.0%
Lemhi	371	370	(1)	-0.3%
Lewis	163	149	(14)	-8.6%
Lincoln	86	77	(9)	-10.5%
Madison	240	240	0	0.0%
Minidoka	643	624	(19)	-3.0%
Nez Perce	852	871	19	2.2%
Oneida	114	119	5	4.4%
Owyhee	283	293	10	3.5%
Payette	747	687	(60)	-8.0%
Power	137	138	1	0.7%
Shoshone	707	688	(19)	-2.7%
Teton	55	52	(3)	-5.5%
Twin Falls	1,468	1,464	(4)	-0.3%
Valley	174	169	(5)	-2.9%
Washington	414	426	12	2.9%
Totals:	28,389	28,348	(41)	-0.1%

Circuit Breaker Claims Comparison									
	2016	2017	Change	2016	2017	% Change	2016	2017	% Change
	Approved	Approved	in	Approved	Approved	in	Benefits	Benefits	in
02/07/18	Claims	Claims	Approved	Benefits	Benefits	Approved	per	per	Per Claim
COUNTY			Claims	(\$)	(\$)	Benefits	Claim	Claim	Benefits
Ada	3,730	3768	38	\$2,840,902.26	\$2,954,836.02	4.01%	761.64	784.19	2.96%
Adams	163	154	(9)	\$65,430.50	\$61,227.98	-6.42%	401.41	397.58	-0.95%
Bannock	1,260	1264	4	863,432.90	876,704.64	1.54%	685.26	693.60	1.22%
Bear Lake	200	188	(12)	83,746.72	78,045.60	-6.81%	418.73	415.14	-0.86%
Benewah	358	338	(20)	144,072.48	133,975.78	-7.01%	402.44	396.38	-1.51%
Bingham	659	649	(10)	394,988.72	396,745.36	0.44%	599.38	611.32	1.99%
Blaine	134	147	13	103,674.92	112,811.66	8.81%	773.69	767.43	-0.81%
Boise	182	172	(10)	93,359.18	91,457.58	-2.04%	512.96	531.73	3.66%
Bonner	1,078	1078	0	538,142.06	555,470.26	3.22%	499.20	515.28	3.22%
Bonneville	1,403	1396	(7)	933,736.00	979,475.48	4.90%	665.53	701.63	5.42%
Boundary	426	410	(16)	208,297.54	213,760.02	2.62%	488.96	521.37	6.63%
Butte	98	88	(10)	44,937.66	38,891.24	-13.46%	458.55	441.95	-3.62%
Camas	22	26	4	11,126.98	13,989.64	25.73%	505.77	538.06	6.38%
Canyon	3,497	3471	(26)	2,522,744.01	2,644,987.68	4.85%	721.40	762.02	5.63%
Caribou	133	123	(10)	81,859.84	81,053.32	-0.99%	615.49	658.97	7.06%
Cassia	421	430	9	175,610.76	182,444.60	3.89%	417.13	424.29	1.72%
Clark	6	6	0	1,027.10	1,345.76	31.03%	171.18	224.29	31.03%
Clearwater	327	359	32	166,725.10	172,194.98	3.28%	509.86	479.65	-5.93%
Custer	129	146	17	41,537.40	47,668.22	14.76%	322.00	326.49	1.40%
Elmore	475	475	0	238,218.26	258,470.78	8.50%	501.51	544.15	8.50%
Franklin	211	225	14	124,227.86	140,194.22	12.85%	588.76	623.09	5.83%
Fremont	287	302	15	141,173.98	148,925.48	5.49%	491.90	493.13	0.25%
Gem	549	526	(23)	301,166.90	296,989.92	-1.39%	548.57	564.62	2.93%
Gooding	351	331	(20)	185,551.44	175,632.58	-5.35%	528.64	530.61	0.37%
Idaho	651	627	(24)	245,482.96	251,598.42	2.49%	377.09	401.27	6.41%
Jefferson	394	383	(11)	243,269.26	240,004.24	-1.34%	617.43	626.64	1.49%
Jerome	405	405	0	268,684.98	285,516.58	6.26%	663.42	704.98	6.26%
Kootenai	2,998	2987	(11)	1,964,734.58	2,061,213.80	4.91%	655.35	690.06	5.30%
Latah	404	420	16	261,817.26	280,515.52	7.14%	648.06	667.89	3.06%
Lemhi	347	357	10	135,698.32	139,709.26	2.96%	391.06	391.34	0.07%
Lewis	154	142	(12)	81,153.30	78,010.84	-3.87%	526.97	549.37	4.25%
Lincoln	81	73	(8)	40,714.52	37,564.26	-7.74%	502.65	514.58	2.37%
Madison	228	223	(5)	144,773.22	148,652.10	2.68%	634.97	666.60	4.98%
Minidoka	630	614	(16)	277,795.78	291,683.16	5.00%	440.95	475.05	7.74%
Nez Perce	821	835	14	626,463.90	658,373.86	5.09%	763.05	788.47	3.33%
Oneida	113	118	5	57,684.90	61,258.34	6.19%	510.49	519.14	1.69%
Owyhee	255	262	7	104,787.06	121,444.24	15.90%	410.93	463.53	12.80%
Payette	695	635	(60)	370,616.28	368,532.16	-0.56%	533.26	580.37	8.83%
Power	123	123	0	72,761.30	75,102.48	3.22%	591.56	610.59	3.22%
Shoshone	698	679	(19)	382,452.52	360,078.58	-5.85%	547.93	530.31	-3.22%
Teton	50	50	0	29,551.59	32,478.46	9.90%	591.03	649.57	9.90%
Twin Falls	1,390	1400	10	991,296.72	1,021,094.27	3.01%	713.16	729.35	2.27%
Valley	163	154	(9)	80,260.82	76,985.92	-4.08%	492.40	499.91	1.53%
Washington	398	391	(7)	231,978.28	236,511.76	1.95%	582.86	604.89	3.78%
Totals:	27,097	26,950	(147)	16,917,668.12	17,483,627.05	3.35%	624.34	648.74	3.91%

Circuit Breaker Claimants Total Number Approved



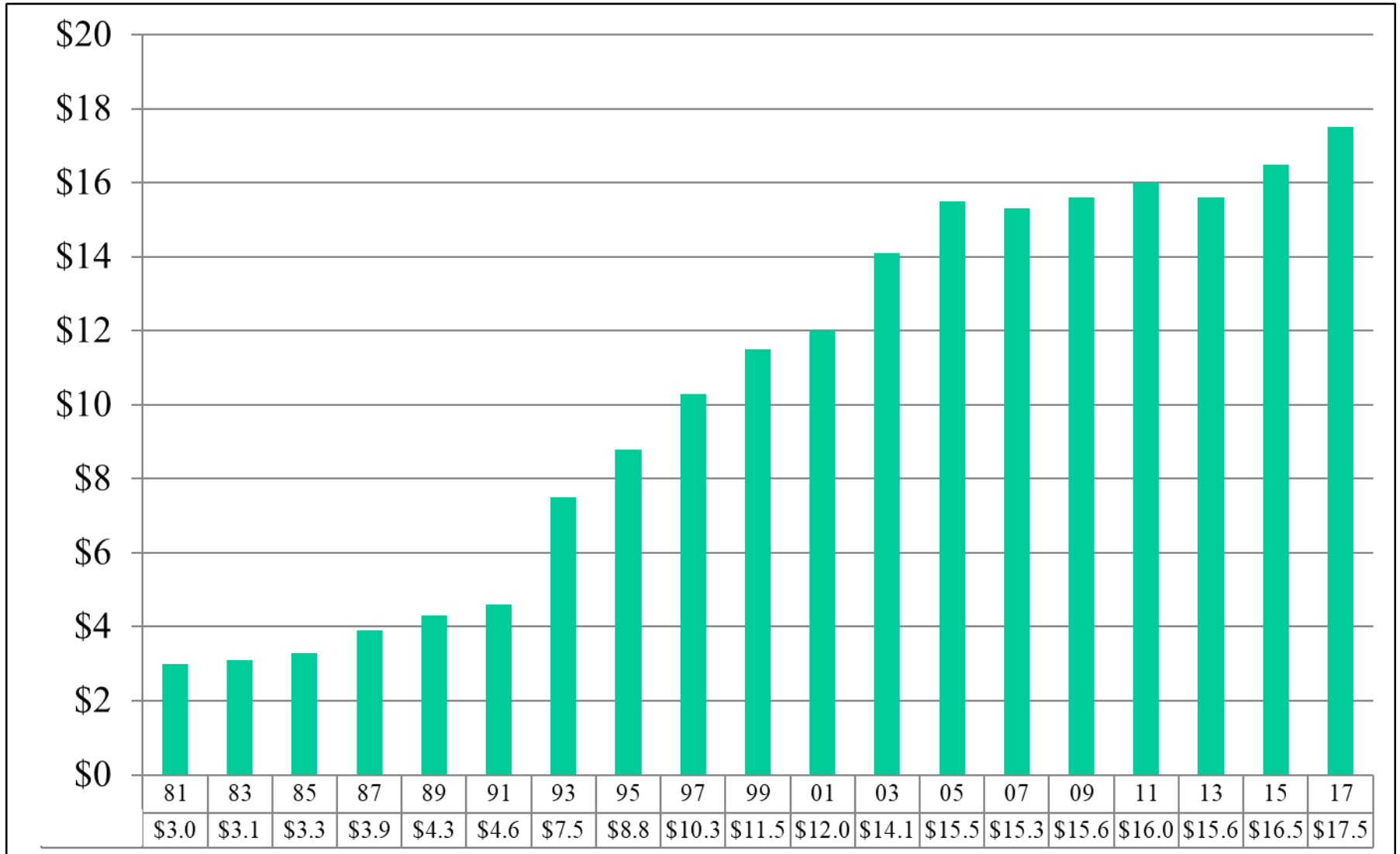
Circuit Breaker Claimants Total vs Senior Citizens



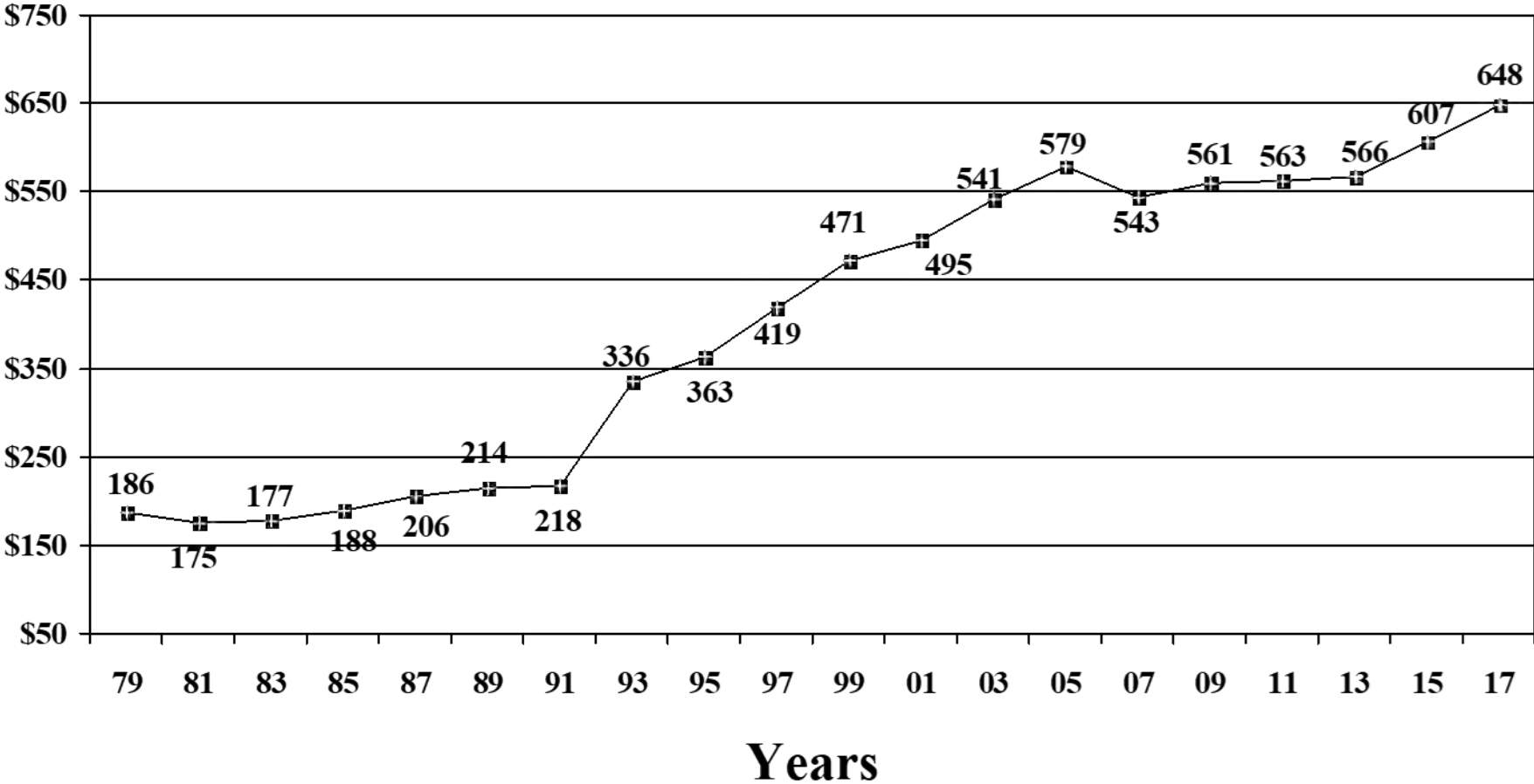
Totals may not balance to other charts due to rounding.

Circuit Breaker Claimants Total Paid

Total Benefits (\$Millions)

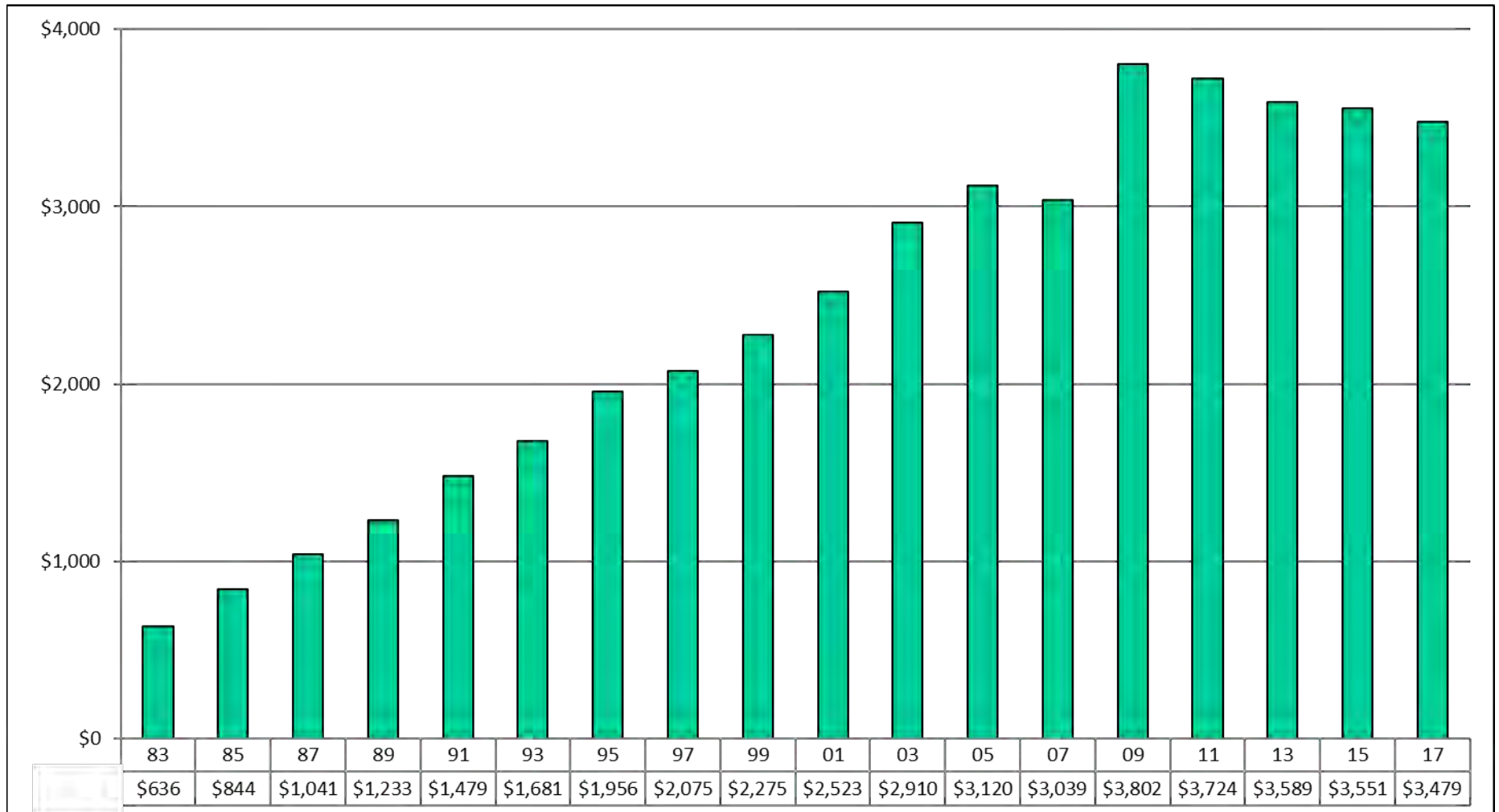


Circuit Breaker Benefits Amount Paid Per Claimant

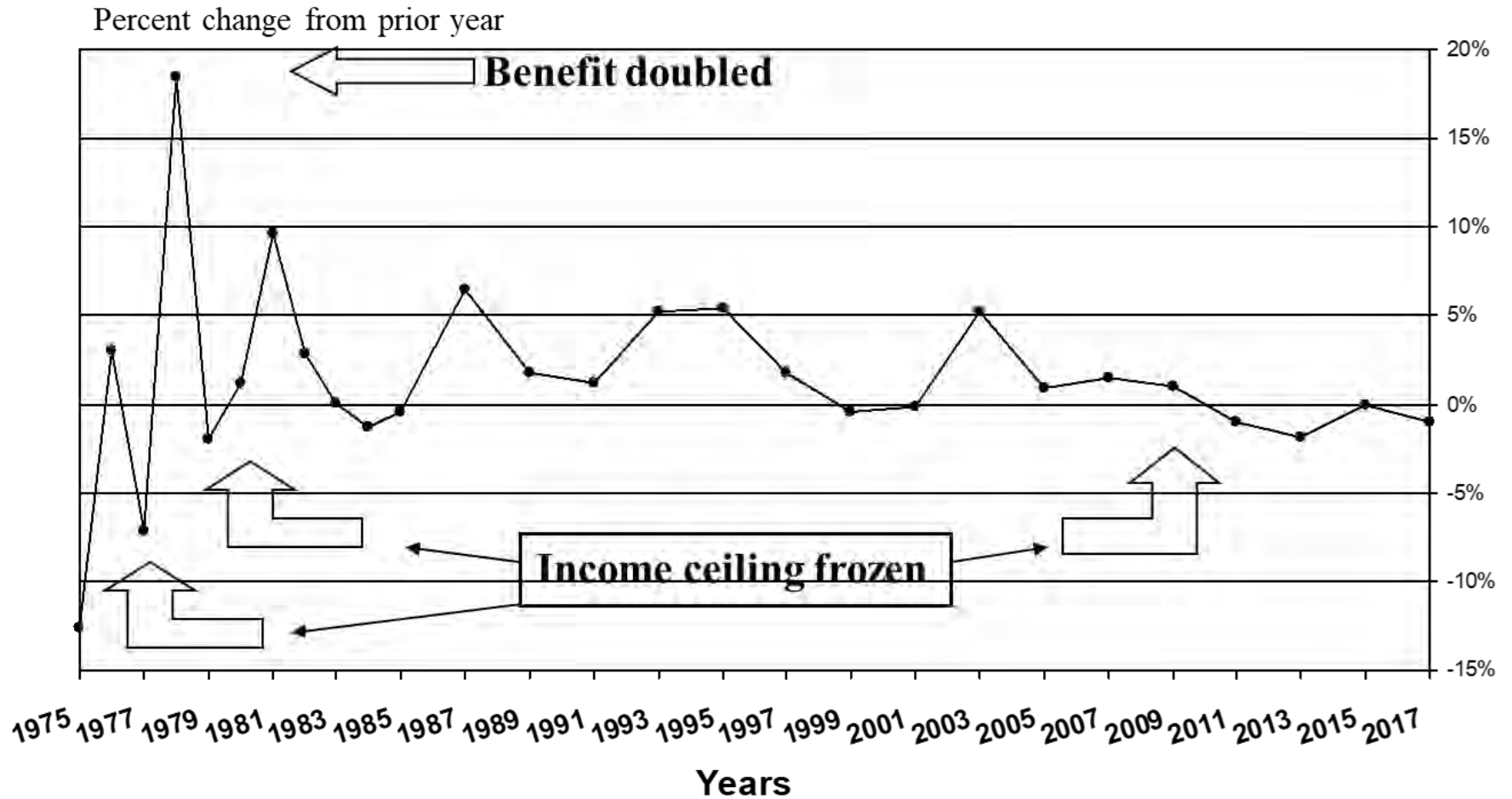


Circuit Breaker Claimants Medical Expenses Per Claimant

Income Deduction Claimed



Idaho Circuit Breaker Variation in Program Participation



Circuit Breaker Audit Benefits Reduced vs Benefits Increased

