

PROPERTY TAX REDUCTION (Circuit Breaker) STATISTICS
2019

Introduction:

This is an annually updated report which traces the history of the Idaho property tax reduction program, commonly known as the "Circuit Breaker" or PTR program. This report includes current program statistics and charts. In 2019 a 100% Service Connected Disabled Veterans Property Tax Benefit program was added and PTR was expanded to include newly constructed homes (subject to Occupancy tax) not on the property tax rolls. Statistics are included for the Veterans Program but to date no statistics are available for the "Occupancy" applications.

Key Recent Program Trends:

Total benefits paid increased by 8.0% in 2019. With this increase, total program benefits paid were \$19.46 million, their highest amount ever. Much of this increase was due to the additional benefits granted to veterans with 100% service-connected disabilities. The following table summarizes participation and benefit changes in the ongoing and new portions of the property tax reduction program.

Year	Original PTR Program			New Disabled Veterans Program		
	Number of claims	Total Benefits Paid (\$ millions)	Average Benefit per Claim (\$)	Number of claims	Total Benefits Paid (\$ millions)	Average Benefit per claim (\$)*
2018	27078	18.02	665	NA	NA	NA
2019	26774	18.33	685	1103**	1.13	1,026
Percent Change	-1.1%	+1.7%	+3.0%	NA	NA	NA

* Benefits shown for the Veterans Program do not include any benefits paid to veterans through the original PTR program.

**Includes 302 claimants who received benefits under the new disabled veterans program *and* received benefits from the original PTR program. The 302 claimants are also included in the 26,774 claims shown for the original program.

In total, the combined programs benefited 27,575 claimant households in 2019.

Including the new Disabled Veterans program, the total number of claims increased by 1.8%. However, excluding the new veterans program, the number of approved PTR claimants decreased by 1.1% but per claimant benefits increased 3.0%. Benefits for PTR claimants did not keep up with taxes as the average percent of property taxes covered decreased from 79.6% in 2011, to 65.2% in 2018, to 60.0% in 2019. This proportion remains well below the percent of taxes paid in 2006, when per claim benefits averaged 86% of property taxes. 2006 as the last year the maximum benefit amount was increased.

Benefit changes noted are less than the 13.3% average increase in property taxes on claimant's homes, so it is likely that most circuit breaker claimants saw an increase in the amount of tax remaining after application of benefits. The median income of the average claimant increased from \$16,657 in the 2018 program to \$16,974 in 2019.

In 2019, 46.0% of all claimants had all property taxes on their homesteads paid by this program. This percentage was down from 51.6% in 2018 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 - 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.
2018	Slight increase in number of claims	Maximum benefits frozen but income ceiling increased.
2019	Increase in overall program participation	Income ceiling increased and new disabled veterans' benefits added.

Chart I provides a chronology of major program statistics, including benefits and participation and annual

changes in per claim and total benefits since 1978. 2019 figures include the new veterans program.

CHART I:

Circuit Breaker Statistics and History								
Year	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 (\$)
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
2018	27,078	0.5%	665.44	2.6%	18.02	3.1%	30,050	1,320
2019	27,575	1.8%	705.85	6.1%	19.46	8.0%	30,450	1,320/2,640
Totals	958,140		404.58		387.64			

The dual maximum benefit shown for 2019 reflects the additional benefit that could be allowed for 100%

service-connected disabled veterans.

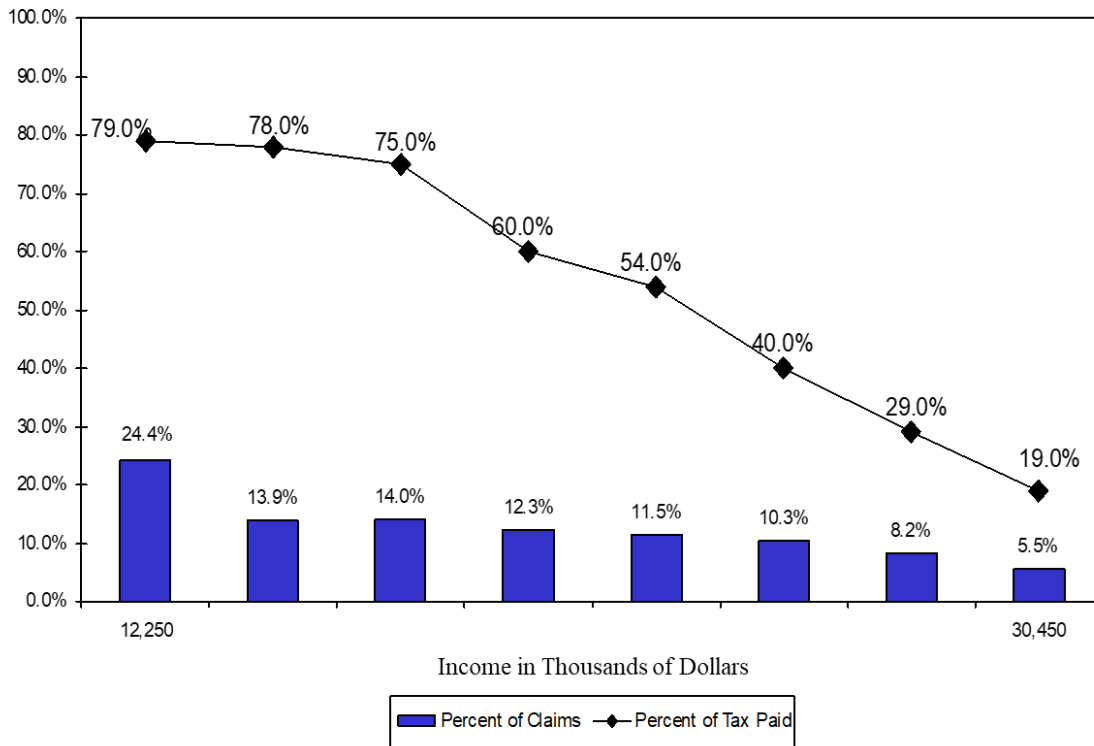
To put these increases in perspective, the Consumer Price Index increased by 290.5% between July 1978 and July 2019. However, inflation adjusted current program costs are only 71.2% higher than 1978 program costs. During this same period, the number of claimants increased by 74.7%. The inflation adjusted benefit per claimant is equivalent to 98.1% of the 1978 amount. The figures used for 2019 reflect the additional benefits paid under the new disabled veteran's program as well as the amounts paid under the original program.

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

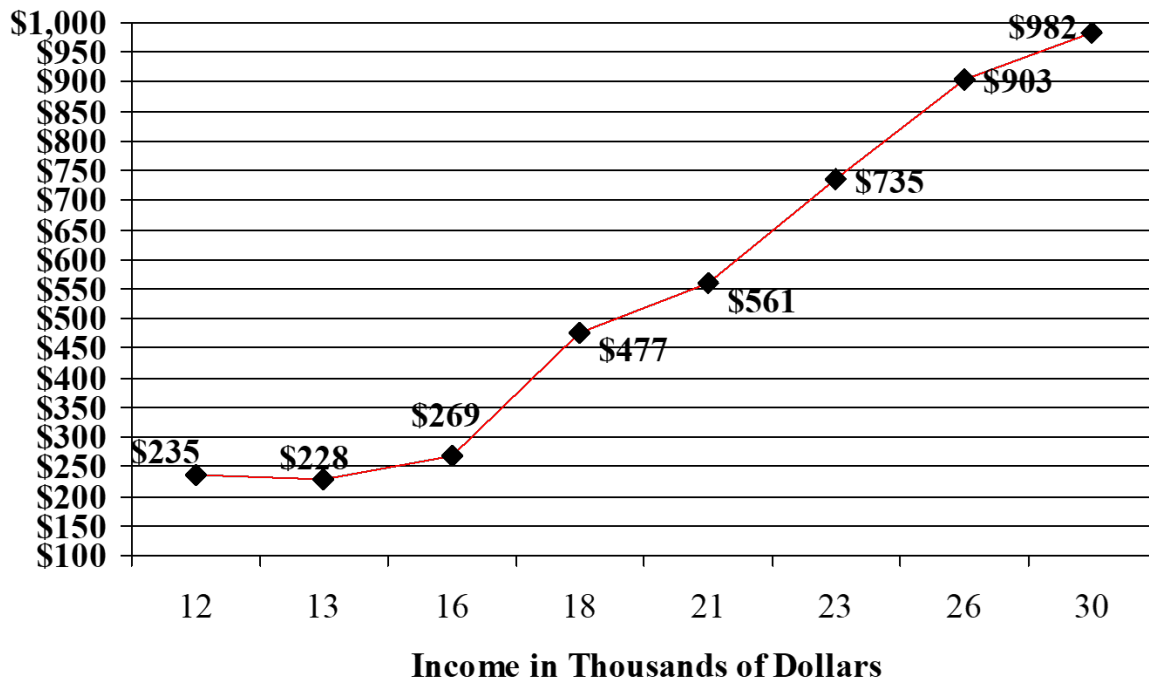
- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
-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

The following charts demonstrate 2019 circuit breaker benefits and remaining taxes for claimants at various income levels:

2019 Circuit Breaker Benefits Percent of Tax Paid



2019 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2019 had income of about \$16,974, while average per claimant property taxes were about \$1144 (a 13.3% increase since 2018), of which circuit breaker benefits typically cover all but \$458 (40%). 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 2019 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 program income limits increased each year beginning in 2014.

By grouping 2019 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets.

2019 Claimants by Income Bracket Based on Income Received in 2018				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	12,090	6,540	24.4%	24.4%
12,091	14,630	3,717	13.9%	38.3%
14,631	17,210	3,750	14.0%	52.3%
17,211	19,770	3,282	12.3%	64.6%
19,771	22,330	3,081	11.5%	76.1%
22,331	24,900	2,756	10.3%	86.4%
24,901	27,470	2,184	8.2%	94.5%
27,471	30,050	1,464	5.5%	100.0%
Total:		26,774	100.0%	

Medical Expense Deduction:

The average medical expense deduction increased slightly between 2017 and 2018 and is \$3,755 currently. This year 82.9% of all applicants utilized this provision. Since applicants typically receive about 73% of the maximum benefits for which they are eligible, this deduction translates into about \$168 per claim or \$4.5 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 30%.

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 - 2019		
02/04/20		
Status	Number of Claims	% of Claims
Over age 65	22,676	84.7%
Younger Widows	728	2.7%
Younger Widowers	65	0.2%
10 + SC VA Disabled	332	1.2%
Non-SC VA Disabled	9	0.0%
Social Security Disabled	2,577	9.6%
Other & Multiple	387	1.4%
Total:	26,774	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 \$8,011,304 (including re-audit collections) have been realized. Direct net audit savings related to 2018 claims increased 26% in 2019 to \$496,055. 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 \$83,160. So, total audit program savings were \$579,215 during 2019. In addition, many claims, upon review, were found to be eligible for increased benefits. \$130,271 was paid to satisfy such increases, also identified during the review process.

This year's audit savings includes a significant number of claims that were denied as not qualifying under the provisions of the new disabled veterans program.

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February 10, 2020

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Circuit Breaker: 2019 Claims Summary (PTR ONLY)

02/04/20	NUMBER	CHANGED OR		NUMBER	2019
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	PTR BENEFITS
COUNTY	2019	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,939	526	271	3,668	\$3,004,579.96
Adams	158	39	17	141	\$56,515.50
Bannock	1,193	38	46	1,147	\$835,786.27
Bear Lake	189	12	9	180	\$80,967.48
Benewah	352	35	19	333	\$149,078.18
Bingham	650	10	31	619	\$423,655.94
Blaine	165	41	25	140	\$109,498.72
Boise	218	25	20	198	\$109,104.04
Bonner	1,082	164	40	1,042	\$572,901.54
Bonneville	1,421	46	88	1,333	\$1,019,593.20
Boundary	423	61	5	418	\$223,079.64
Butte	102	11	7	95	\$39,424.50
Camas	30	5	2	28	\$13,765.80
Canyon	4,009	65	281	3,728	\$2,983,896.06
Caribou	121	15	7	114	\$79,800.54
Cassia	434	7	25	409	\$184,002.36
Clark	8	3	0	8	\$1,810.42
Clearwater	315	32	12	303	\$156,649.04
Custer	186	14	24	162	\$53,025.32
Elmore	506	54	20	486	\$298,583.46
Franklin	239	41	12	227	\$147,597.84
Fremont	326	45	32	294	\$147,769.92
Gem	565	27	25	540	\$304,132.18
Gooding	358	27	20	338	\$200,228.68
Idaho	673	12	25	648	\$248,265.31
Jefferson	368	21	22	346	\$235,320.96
Jerome	444	2	19	425	\$319,024.92
Kootenai	3,010	102	20	2,990	\$2,151,257.52
Latah	487	51	47	440	\$280,745.34
Lemhi	343	52	13	330	\$135,539.26
Lewis	144	38	9	135	\$80,104.10
Lincoln	77	16	4	73	\$35,638.14
Madison	290	55	35	255	\$175,745.28
Minidoka	573	32	10	563	\$321,834.94
Nez Perce	846	105	38	808	\$626,433.80
Oneida	117	21	7	110	\$61,085.84
Owyhee	277	16	22	255	\$132,834.88
Payette	701	17	72	629	\$384,916.70
Power	127	25	10	117	\$71,618.98
Shoshone	699	74	16	683	\$400,788.82
Teton	50	10	3	47	\$35,540.28
Twin Falls	1,484	28	69	1,415	\$1,097,596.44
Valley	171	26	11	160	\$79,191.22
Washington	408	7	14	394	\$262,523.89
2019 PTR Totals:	28,278	2,053	1504	26,774	18,331,453.21
<i>2018 PTR Totals:</i>	<i>28,499</i>	<i>2,868</i>	<i>1421</i>	<i>27,078</i>	<i>18,018,803.90</i>

CIRCUIT BREAKER: 2019 CLAIMS SUMMARY

02/04/20					
AUDIT CHECKS COMPLETED IN 2019					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,939	12	0	3,939	722
Adams	158	1	0	158	16
Bannock	1,193	2	0	1,193	157
Bear Lake	189	2	0	189	29
Benewah	352	5	0	352	52
Bingham	650	0	0	650	100
Blaine	165	0	0	165	30
Boise	218	7	0	218	59
Bonner	1,082	2	0	1,082	184
Bonneville	1,421	6	0	1,421	220
Boundary	423	6	0	423	66
Butte	102	2	0	102	26
Camas	30	1	0	30	2
Canyon	4,009	5	0	4,009	882
Caribou	121	0	0	121	18
Cassia	434	0	0	434	44
Clark	8	0	0	8	1
Clearwater	315	3	0	315	55
Custer	186	2	0	186	52
Elmore	506	0	0	506	81
Franklin	239	1	0	239	39
Fremont	326	0	0	326	60
Gem	565	3	0	565	113
Gooding	358	4	0	358	66
Idaho	673	0	0	673	89
Jefferson	368	0	0	368	53
Jerome	444	0	0	444	92
Kootenai	3,010	23	2	3,010	457
Latah	487	2	0	487	88
Lemhi	343	3	0	343	45
Lewis	144	3	0	144	12
Lincoln	77	1	0	77	9
Madison	290	1	0	290	72
Minidoka	573	0	0	573	60
Nez Perce	846	6	0	846	134
Oneida	117	1	0	117	22
Owyhee	277	0	0	277	57
Payette	701	1	0	701	158
Power	127	1	0	127	25
Shoshone	699	2	0	699	94
Teton	50	1	0	50	8
Twin Falls	1,484	0	0	1,484	294
Valley	171	2	0	171	22
Washington	408	1	0	408	57
Totals:	28,278	112	2	28,278	4,922

PROPERTY TAX REDUCTION: 2019 CLAIMS SUMMARY

COUNTY	TOTAL BENEFIT CHANGES ON PTR & VA APPLICATIONS (STC AUDIT)			TOTAL \$ CLAIMED	# APPS. W/MEDICAL	% CLAIMING MEDICAL	\$ MED PER CLAIM W/MED	AVERAGE MED \$: COUNTY
	DECREASED	INCREASED	NET					
	MEDICAL EXPENSES REPORTED BY CLAIMANTS:							
Ada	165,238	40,100	125,138.00	\$13,686,988.00	3,142	87.1%	4,356.14	3,794.56
Adams	6,231	3,693	2,538.00	\$627,347.00	123	87.2%	5,100.38	4,449.27
Bannock	10,592	4,969	5,623.00	\$3,952,972.00	928	81.5%	4,259.67	3,470.56
Bear Lake	521	100	421.00	\$814,996.00	160	89.4%	5,093.73	4,553.05
Beneviah	5,702	1,415	4,287.00	\$1,182,458.00	253	76.7%	4,673.75	3,583.21
Bingham	1,519	3,332	(1,813.00)	\$2,338,930.00	522	84.7%	4,480.71	3,796.96
Blaine	17,063	2,065	14,998.00	\$681,846.00	117	83.6%	5,827.74	4,870.33
Boise	7,076	2,038	5,038.00	\$596,173.00	153	78.5%	3,896.56	3,057.30
Bonner	24,390	5,197	19,193.00	\$3,402,085.00	788	76.0%	4,317.37	3,280.70
Bonneville	32,793	4,396	28,397.00	\$5,882,964.00	1,097	82.7%	5,362.77	4,433.28
Boundary	7,201	730	6,471.00	\$1,076,328.00	284	68.3%	3,789.89	2,587.33
Butte	4,481	200	4,281.00	\$288,531.00	66	69.5%	4,371.68	3,037.17
Camas	527	110	417.00	\$151,678.00	20	71.4%	7,583.90	5,417.07
Canyon	118,312	7,643	110,669.00	\$11,665,377.00	3,015	82.3%	3,869.11	3,185.52
Caribou	4,126	70	4,056.00	\$514,099.00	96	85.0%	5,355.20	4,549.55
Cassia	1,798	150	1,648.00	\$1,303,893.00	287	70.2%	4,543.18	3,188.00
Clark	0	0	0.00	\$54,962.00	8	100.0%	6,870.25	6,870.25
Clearwater	2,046	735	1,311.00	\$1,094,784.00	251	83.9%	4,361.69	3,661.48
Custer	4,319	270	4,049.00	\$679,688.00	127	79.4%	5,351.87	4,248.05
Elmore	8,092	2,227	5,865.00	\$1,500,648.00	400	83.9%	3,751.62	3,146.01
Franklin	2,027	775	1,252.00	\$1,056,376.00	194	85.8%	5,445.24	4,674.23
Fremont	9,869	1,238	8,631.00	\$1,058,863.00	241	82.0%	4,393.62	3,601.57
Gem	4,036	1,210	2,826.00	\$1,757,038.47	442	82.3%	3,975.20	3,271.95
Gooding	8,613	426	8,187.00	\$1,101,797.00	269	79.6%	4,095.90	3,259.75
Idaho	3,531	1,320	2,211.00	\$2,844,096.00	530	81.8%	5,366.22	4,389.04
Jefferson	9,420	2,499	6,921.00	\$1,469,869.00	262	77.5%	5,610.19	4,348.72
Jerome	2,033	0	2,033.00	\$1,650,278.00	356	84.4%	4,635.61	3,910.61
Kootenai	43,794	5,313	38,481.00	\$11,763,638.00	2,490	85.1%	4,724.35	4,021.76
Latah	7,463	11,619	(4,156.00)	\$1,774,966.00	324	74.0%	5,478.29	4,052.43
Lemhi	5,129	468	4,661.00	\$1,372,412.00	282	86.0%	4,866.71	4,184.18
Lewis	2,652	1,047	1,605.00	\$577,973.00	123	91.8%	4,698.97	4,313.23
Lincoln	2,016	150	1,866.00	\$233,446.00	55	76.4%	4,244.47	3,242.31
Madison	16,319	790	15,529.00	\$1,278,631.00	213	84.2%	6,002.96	5,053.88
Minidoka	6,642	324	6,318.00	\$2,009,620.00	462	82.2%	4,349.83	3,575.84
Nez Perce	34,916	5,610	29,306.00	\$3,308,649.00	651	81.9%	5,082.41	4,161.82
Oneyda	429	1,914	(1,485.00)	\$470,025.00	91	82.7%	5,165.11	4,272.95
Owyhee	2,875	2,184	691.00	\$703,739.00	177	69.4%	3,975.93	2,759.76
Payette	4,434	1,743	2,691.00	\$2,179,150.00	526	83.8%	4,142.87	3,469.98
Power	2,610	1,835	775.00	\$551,714.00	108	92.3%	5,108.46	4,715.50
Shoshone	11,184	570	10,614.00	\$2,148,384.00	526	77.1%	4,084.38	3,150.12
Teton	1,940	250	1,690.00	\$149,736.00	40	87.0%	3,743.40	3,255.13
Twin Falls	11,895	5,071	6,824.00	\$6,178,349.00	1,288	91.9%	4,796.85	4,406.81
Valley	4,722	2,823	1,899.00	\$663,883.00	137	90.1%	4,845.86	4,367.65
Washington	5,403	1,652	3,751.00	\$1,613,788.00	331	84.2%	4,875.49	4,106.33
Totals:	625,979.00	130,271.00	495,708.00	99,413,167.47	21,955	82.9%	4,528.04	3,755.27

2019 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

2019 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
02/04/20			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	77	6	54	0	321	2	0	67	527
Adams	5	0	1	0	8	0	0	2	16
Bannock	31	4	10	0	140	0	0	27	212
Bear Lake	6	1	0	1	10	0	0	2	20
Benewah	5	1	9	0	49	0	0	4	68
Bingham	18	0	8	1	63	0	0	7	97
Blaine	5	0	1	0	4	0	0	0	10
Boise	6	0	8	0	17	0	0	7	38
Bonner	31	6	7	1	99	0	0	12	156
Bonneville	36	2	11	0	113	0	0	14	176
Boundary	13	1	6	0	45	0	0	3	68
Butte	8	0	1	0	13	0	0	1	23
Camas	0	0	0	0	2	0	0	0	2
Canyon	94	10	63	2	404	0	0	67	640
Caribou	2	0	1	0	6	0	0	1	10
Cassia	21	2	0	0	31	0	0	0	54
Clark	0	0	0	0	0	0	0	0	0
Clearwater	7	0	2	0	40	0	0	7	56
Custer	2	0	2	0	16	0	0	0	20
Elmore	16	3	19	0	66	0	0	12	116
Franklin	6	0	1	0	17	0	0	3	27
Fremont	6	1	1	0	23	0	0	6	37
Gem	10	2	9	0	61	0	0	10	92
Gooding	14	0	1	0	26	0	0	0	41
Idaho	23	5	4	0	52	0	0	4	88
Jefferson	20	2	5	0	25	0	0	7	59
Jerome	9	1	2	1	26	0	0	6	45
Kootenai	81	8	55	0	291	1	0	37	473
Latah	10	1	7	0	52	0	0	4	74
Lemhi	7	0	3	1	25	0	0	5	41
Lewis	3	1	3	0	15	0	0	4	26
Lincoln	1	0	1	0	6	0	0	0	8
Madison	21	1	3	0	15	0	0	1	41
Minidoka	17	1	1	0	52	0	0	6	77
Nez Perce	18	2	10	0	93	0	0	10	133
Oneida	5	0	2	0	11	0	0	0	18
Owyhee	8	1	2	0	18	0	0	3	32
Payette	15	0	3	0	59	0	0	5	82
Power	2	0	0	0	11	0	0	2	15
Shoshone	21	0	3	0	90	0	0	19	133
Teton	3	0	0	0	4	0	0	0	7
Twin Falls	34	2	7	2	110	0	0	13	168
Valley	2	1	1	0	16	0	0	0	20
Washington	9	0	5	0	32	0	0	6	52
Totals:	728	65	332	9	2,577	3	0	384	4,098
% of Approved Claims	2.72%	0.24%	1.24%	0.03%	9.63%	0.01%	0.00%	1.43%	15.31%

2019 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	2,035	839	125	71	6	0	7	0	58	3,141	3,668
Adams	74	32	7	9	0	0	0	0	3	125	141
Bannock	541	316	42	27	1	0	2	0	6	935	1,147
Bear Lake	76	70	9	1	0	0	0	0	4	160	180
Benevah	156	69	18	19	0	0	0	0	3	265	333
Bingham	322	153	25	11	2	0	0	0	9	522	619
Blaine	95	27	7	1	0	0	0	0	0	130	140
Boise	99	33	13	11	0	0	0	0	4	160	198
Bonner	535	242	49	37	10	0	2	0	11	886	1,042
Bonneville	636	423	67	23	0	0	1	0	7	1,157	1,333
Boundary	252	57	16	21	0	0	0	0	4	350	418
Butte	38	24	5	3	0	0	0	0	2	72	95
Camas	15	8	2	1	0	0	0	0	0	26	28
Canyon	1,650	1,064	178	105	4	0	16	0	71	3,088	3,728
Caribou	60	36	6	1	0	0	0	0	1	104	114
Cassia	257	78	12	2	1	0	1	0	4	355	409
Clark	4	3	0	1	0	0	0	0	0	8	8
Clearwater	135	73	22	9	3	0	0	0	5	247	303
Custer	82	47	7	4	0	0	0	0	2	142	162
Elmore	219	120	17	9	1	0	0	0	4	370	486
Franklin	108	80	7	3	0	0	0	0	2	200	227
Fremont	135	90	20	4	2	0	0	0	6	257	294
Gem	253	145	27	17	1	0	0	0	5	448	540
Gooding	157	90	25	16	2	0	2	0	5	297	338
Idaho	380	121	29	27	0	0	0	0	3	560	648
Jefferson	156	111	11	3	0	0	0	0	6	287	346
Jerome	224	115	24	9	1	0	2	0	5	380	425
Kootenai	1,609	638	117	93	11	0	1	0	48	2,517	2,990
Latah	230	100	27	5	1	0	1	0	2	366	440
Lemhi	179	66	26	12	1	0	2	0	3	289	330
Lewis	80	19	2	6	0	0	1	0	1	109	135
Lincoln	41	16	5	0	1	0	0	0	2	65	73
Madison	123	75	8	6	0	0	0	0	2	214	255
Minidoka	255	192	30	7	1	0	0	0	1	486	563
Nez Perce	418	185	37	16	2	0	1	0	16	675	808
Oneida	50	35	5	2	0	0	0	0	0	92	110
Owyhee	129	62	17	10	1	0	1	0	3	223	255
Payette	332	145	35	23	2	0	2	0	8	547	629
Power	57	33	8	2	1	0	0	0	1	102	117
Shoshone	260	218	49	14	2	0	0	0	7	550	683
Teton	29	9	0	0	0	0	1	0	1	40	47
Twin Falls	660	452	74	41	1	0	2	0	17	1,247	1,415
Valley	79	35	10	8	0	0	0	0	8	140	160
Washington	241	61	21	12	0	0	1	0	6	342	394
Totals:	13,466	6,807	1,241	702	58	0	46	0	356	22,676	26,774
% of Approved Claims	50.30%	25.42%	4.64%	2.62%	0.22%	0.00%	0.00%	0.00%	1.33%	84.69%	100.00%

2019 Income Stratification of Property Tax Reduction Applications

		Maximum Eligibility Amounts Shown in ()																
		\$12,250 OR LESS (\$1,320)	\$12,251 \$14,830 (\$1290/\$1160)	\$14,831 \$17,440 (\$1120/\$990)	\$17,441 \$20,040 (\$960/\$820)	\$20,041 \$22,640 (\$790/\$660)	\$22,641 \$25,240 (\$620/\$490)	\$25,241 \$27,830 (\$450/\$320)	\$27,831 \$30,450 (\$290/\$150)									
COUNTY														APPROVED	CLAIMS	REDUCTION		
Ada		789	478	546	489	411	387	337	231					3,668		90.20%		
Adams		44	15	11	15	14	21	9	12					141		43.71%		
Bannock		252	160	171	134	133	124	113	60					1,147		79.59%		
Bear Lake		43	21	21	18	21	26	18	12					180		50.65%		
Beneviah		94	49	35	38	43	37	21	16					333		46.86%		
Bingham		135	106	94	86	64	60	43	31					619		72.21%		
Blaine		50	14	16	17	11	10	14	8					140		80.62%		
Boise		43	24	29	33	17	21	22	9					198		60.44%		
Bonner		283	158	139	122	108	88	79	65					1,042		57.63%		
Bonneville		271	172	213	162	206	130	105	74					1,333		83.89%		
Boundary		96	58	56	56	50	38	37	27					418		58.07%		
Butte		31	12	12	12	6	8	7	7					95		42.87%		
Camas		5	2	6	3	7	2	1	2					28		54.94%		
Canyon		842	534	526	481	431	381	322	211					3,728		86.68%		
Caribou		25	17	20	18	16	9	4	5					114		72.44%		
Cassia		96	66	55	52	41	46	26	27					409		48.04%		
Clark		1	0	1	0	3	2	1	0					8		29.95%		
Clearwater		65	36	56	37	33	37	20	19					303		56.31%		
Custer		49	19	12	23	20	15	17	7					162		34.89%		
Elmore		107	82	63	58	55	58	39	24					486		66.05%		
Franklin		64	28	29	31	27	20	22	6					227		67.89%		
Fremont		76	45	37	36	39	30	16	15					294		52.61%		
Gen		131	65	80	69	59	43	51	42					540		61.59%		
Gooding		104	38	44	45	46	26	23	12					338		60.76%		
Idaho		203	98	86	68	71	47	42	33					648		38.78%		
Jefferson		91	59	46	42	32	37	18	21					346		70.55%		
Jerome		119	60	51	54	50	42	23	26					425		78.48%		
Kootenai		765	379	412	329	339	354	252	160					2,990		77.51%		
Latah		105	60	49	60	55	52	34	25					440		69.41%		
Lemhi		91	40	43	55	36	33	21	11					330		42.58%		
Lewis		32	22	14	19	15	14	14	5					135		63.58%		
Lincoln		23	9	6	3	13	10	7	2					73		52.04%		
Madison		80	27	27	23	28	30	24	16					255		74.06%		
Minidoka		157	88	70	72	46	58	45	27					563		59.41%		
Nez Perce		193	101	113	89	117	82	66	47					808		84.32%		
Oneida		26	18	13	17	13	11	9	3					110		58.20%		
Owyhee		55	35	40	35	32	24	23	11					255		56.15%		
Payette		146	92	103	64	73	72	50	29					629		65.30%		
Power		26	12	15	6	18	14	13	13					117		72.45%		
Shoshone		174	97	112	83	69	60	54	34					683		61.47%		
Teton		16	9	7	7	1	3	2	2					47		72.02%		
Twin Falls		381	229	197	159	158	132	105	54					1,415		79.96%		
Valley		45	24	18	15	14	24	9	11					160		52.63%		
Washington		116	59	56	47	40	38	26	12					394		67.49%		
Totals:		6,540	3,717	3,750	3,282	3,081	2,756	2,184	1,464					26,774		73.37%		
% of Approved Claims		24.43%	13.88%	14.01%	12.26%	11.51%	10.29%	8.16%	5.47%					100.00%				

Property Tax Reduction Payments to be Paid (PTR & VA)						
02/04/20	Total Payment			Total Payment to County:		
COUNTY	PTR & VA	VA Only	PTR Only	December 20, 2019	June 20, 2020	
Ada	\$3,300,912.44	\$296,332.48	\$3,004,579.96	\$1,650,456.22	\$1,650,456.22	
Adams	\$58,086.02	\$1,570.52	\$56,515.50	\$29,043.01	\$29,043.01	
Bannock	868,905.24	\$33,118.97	\$835,786.27	\$434,452.62	\$434,452.62	
Bear Lake	82,721.66	\$1,754.18	\$80,967.48	\$41,360.83	\$41,360.83	
Benewah	149,137.18	\$59.00	\$149,078.18	\$74,568.59	\$74,568.59	
Bingham	432,808.58	\$9,152.64	\$423,655.94	\$216,404.29	\$216,404.29	
Blaine	111,385.54	\$1,886.82	\$109,498.72	\$55,692.77	\$55,692.77	
Boise	124,651.32	\$15,547.28	\$109,104.04	\$62,325.66	\$62,325.66	
Bonner	625,644.98	\$52,743.44	\$572,901.54	\$312,822.49	\$312,822.49	
Bonneville	1,067,453.10	\$47,859.90	\$1,019,593.20	\$533,726.55	\$533,726.55	
Boundary	242,965.06	\$19,885.42	\$223,079.64	\$121,482.53	\$121,482.53	
Butte	39,573.18	\$148.68	\$39,424.50	\$19,786.59	\$19,786.59	
Camas	13,765.80	\$0.00	\$13,765.80	\$6,882.90	\$6,882.90	
Canyon	3,143,464.50	\$159,568.44	\$2,983,896.06	\$1,571,732.25	\$1,571,732.25	
Caribou	82,009.64	\$2,209.10	\$79,800.54	\$41,004.82	\$41,004.82	
Cassia	188,471.98	\$4,469.62	\$184,002.36	\$94,235.99	\$94,235.99	
Clark	1,810.42	\$0.00	\$1,810.42	\$905.21	\$905.21	
Clearwater	171,818.22	\$15,169.18	\$156,649.04	\$85,909.11	\$85,909.11	
Custer	56,137.66	\$3,112.34	\$53,025.32	\$28,068.83	\$28,068.83	
Elmore	371,377.46	\$72,794.00	\$298,583.46	\$185,688.73	\$185,688.73	
Franklin	149,651.20	\$2,053.36	\$147,597.84	\$74,825.60	\$74,825.60	
Fremont	151,368.74	\$3,598.82	\$147,769.92	\$75,684.37	\$75,684.37	
Gem	328,383.24	\$24,251.06	\$304,132.18	\$164,191.62	\$164,191.62	
Gooding	206,584.22	\$6,355.54	\$200,228.68	\$103,292.11	\$103,292.11	
Idaho	257,851.48	\$9,586.17	\$248,265.31	\$128,925.74	\$128,925.74	
Jefferson	253,302.96	\$17,982.00	\$235,320.96	\$126,651.48	\$126,651.48	
Jerome	326,304.70	\$7,279.78	\$319,024.92	\$163,152.35	\$163,152.35	
Kootenai	2,295,359.93	\$144,102.41	\$2,151,257.52	1,147,682.51	1,147,677.42	
Latah	297,518.42	\$16,773.08	\$280,745.34	\$148,759.21	\$148,759.21	
Lemhi	140,394.64	\$4,855.38	\$135,539.26	\$70,197.32	\$70,197.32	
Lewis	84,473.46	\$4,369.36	\$80,104.10	\$42,236.73	\$42,236.73	
Lincoln	36,224.08	\$585.94	\$35,638.14	\$18,112.04	\$18,112.04	
Madison	185,268.82	\$9,523.54	\$175,745.28	\$92,634.41	\$92,634.41	
Minidoka	328,717.62	\$6,882.68	\$321,834.94	\$164,358.81	\$164,358.81	
Nez Perce	686,396.46	\$59,962.66	\$626,433.80	\$343,198.23	\$343,198.23	
Oneida	61,085.84	\$0.00	\$61,085.84	\$30,542.92	\$30,542.92	
Owyhee	132,834.88	\$0.00	\$132,834.88	\$66,417.44	\$66,417.44	
Payette	406,030.16	\$21,113.46	\$384,916.70	\$203,015.08	\$203,015.08	
Power	71,618.98	\$0.00	\$71,618.98	\$35,809.49	\$35,809.49	
Shoshone	403,851.28	\$3,062.46	\$400,788.82	\$201,925.64	\$201,925.64	
Teton	35,540.28	\$0.00	\$35,540.28	\$17,770.14	\$17,770.14	
Twin Falls	1,133,195.14	\$35,598.70	\$1,097,596.44	\$566,597.57	\$566,597.57	
Valley	86,062.96	\$6,871.74	\$79,191.22	\$43,031.48	\$43,031.48	
Washington	272,634.40	10,110.51	\$262,523.89	\$136,317.20	\$136,317.20	
Totals:	\$19,463,753.87	\$1,132,300.66	\$18,331,453.21	9,731,879.48	9,731,874.39	

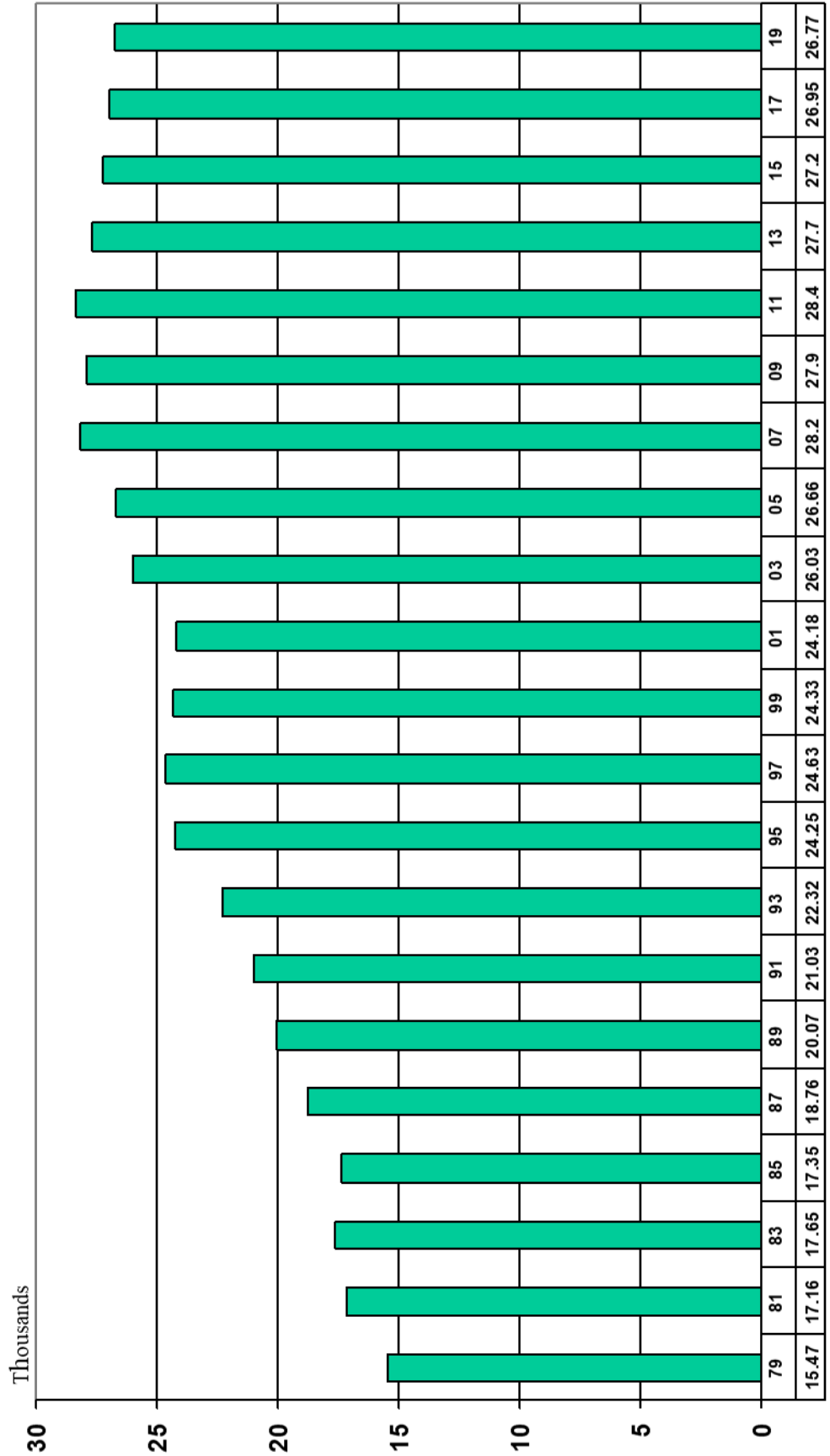
CHANGE IN CLAIMS SUBMITTED 2019 VS 2018				
02/10/20	Number of Claims Submitted	Number of Claims Submitted	Change in Number of Claims	Percent Change
COUNTY	2018	2019		
Ada	3,989	3,939	(50)	-1.3%
Adams	161	158	(3)	-1.9%
Bannock	1,279	1,193	(86)	-6.7%
Bear Lake	203	189	(14)	-6.9%
Benewah	345	352	7	2.0%
Bingham	670	650	(20)	-3.0%
Blaine	186	165	(21)	-11.3%
Boise	186	218	32	17.2%
Bonner	1,108	1,082	(26)	-2.3%
Bonneville	1,431	1,421	(10)	-0.7%
Boundary	430	423	(7)	-1.6%
Butte	96	102	6	6.3%
Camas	31	30	(1)	-3.2%
Canyon	3,792	4,009	217	5.7%
Caribou	126	121	(5)	-4.0%
Cassia	456	434	(22)	-4.8%
Clark	5	8	3	60.0%
Clearwater	329	315	(14)	-4.3%
Custer	167	186	19	11.4%
Elmore	493	506	13	2.6%
Franklin	254	239	(15)	-5.9%
Fremont	348	326	(22)	-6.3%
Gem	572	565	(7)	-1.2%
Gooding	361	358	(3)	-0.8%
Idaho	738	673	(65)	-8.8%
Jefferson	379	368	(11)	-2.9%
Jerome	433	444	11	2.5%
Kootenai	3,040	3,010	(30)	-1.0%
Latah	485	487	2	0.4%
Lemhi	365	343	(22)	-6.0%
Lewis	179	144	(35)	-19.6%
Lincoln	88	77	(11)	-12.5%
Madison	290	290	0	0.0%
Minidoka	619	573	(46)	-7.4%
Nez Perce	849	846	(3)	-0.4%
Oneida	117	117	0	0.0%
Owyhee	259	277	18	6.9%
Payette	689	701	12	1.7%
Power	137	127	(10)	-7.3%
Shoshone	694	699	5	0.7%
Teton	50	50	0	0.0%
Twin Falls	1,470	1,484	14	1.0%
Valley	174	171	(3)	-1.7%
Washington	426	408	(18)	-4.2%
Totals:	28,499	28,278	(221)	-0.8%

Circuit Breaker Claims Comparison

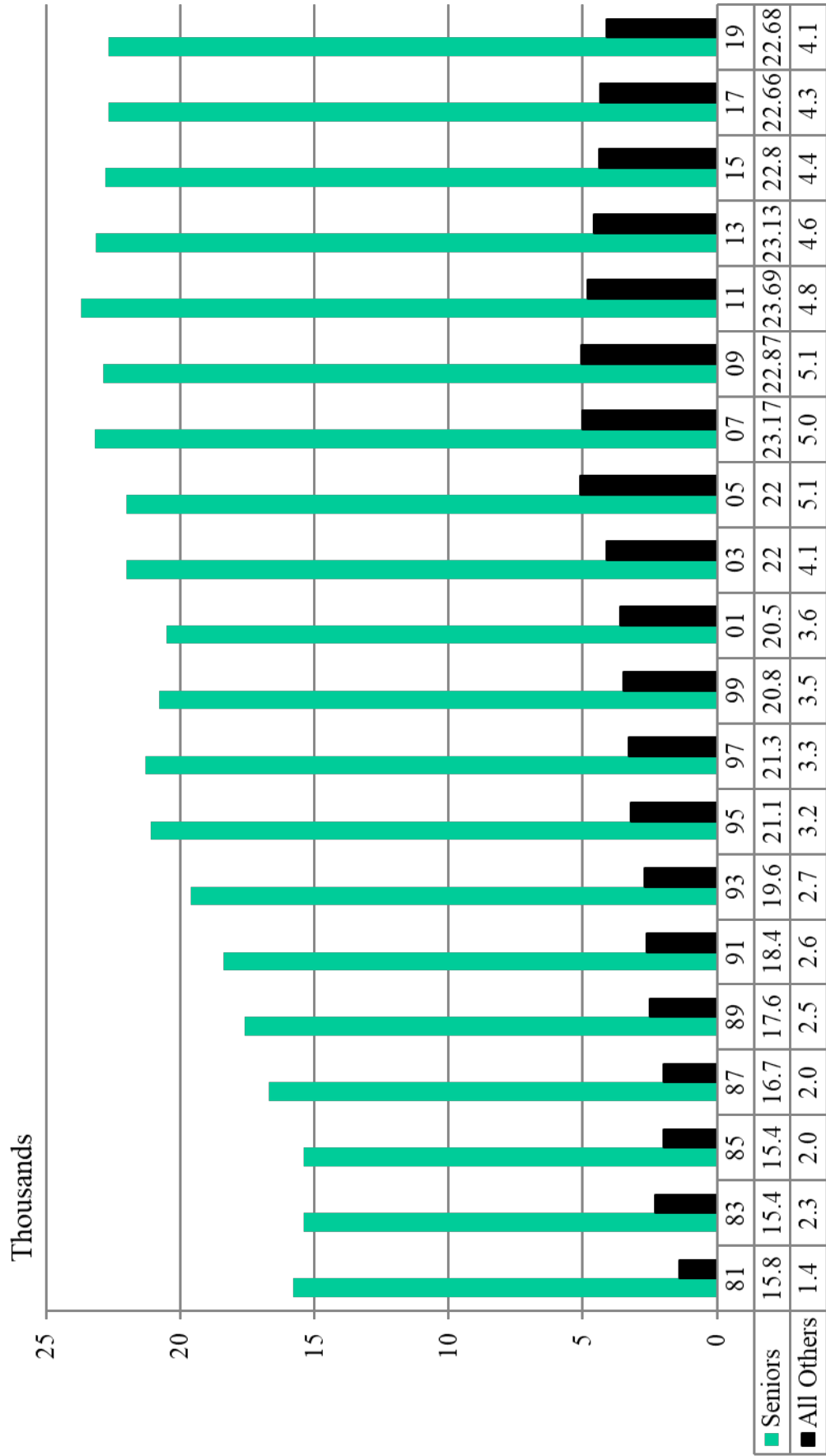
COUNTY	2018		2019		Change in Approved Claims	2018		2019		% Change in Approved Benefits	2018		2019		% Change in Benefits per Claim
	Approved Claims	Approved Claims	Approved Claims	Approved Claims		Approved Benefits (\$)	Approved Benefits (\$)	Approved Benefits (\$)	Approved Benefits (\$)						
Ada	3721	3,668	(53)	2,979,920.82	\$3,004,579.96	800.84	0.83%	800.84	819.13	2.28%					
Adams	156	141	(15)	59,312.92	\$56,515.50	380.21	-4.72%	380.21	400.82	5.42%					
Bannock	1235	1,147	(88)	880,261.38	\$835,786.27	712.76	-5.05%	712.76	728.67	2.23%					
Bear Lake	191	180	(11)	80,359.98	\$80,967.48	420.73	0.76%	420.73	449.82	6.91%					
Benevah	335	333	(2)	148,878.12	\$149,078.18	444.41	0.13%	444.41	447.68	0.74%					
Bingham	622	619	(3)	405,166.12	\$423,655.94	651.39	4.56%	651.39	684.42	5.07%					
Blaine	153	140	(13)	119,433.04	\$109,498.72	780.61	-8.32%	780.61	782.13	0.20%					
Boise	173	198	25	95,305.08	\$109,104.04	550.90	14.48%	550.90	551.03	0.02%					
Bonner	1063	1,042	(21)	562,579.74	\$572,901.54	529.24	1.83%	529.24	549.81	3.89%					
Bonneville	1384	1,333	(51)	989,724.36	\$1,019,593.20	715.12	3.02%	715.12	764.89	6.96%					
Boundary	428	418	(10)	226,790.08	\$223,079.64	529.88	-1.64%	529.88	533.68	0.72%					
Butte	94	95	1	39,582.14	\$39,424.50	421.09	-0.40%	421.09	414.99	-1.45%					
Camas	29	28	(1)	13,794.80	\$13,765.80	475.68	-0.21%	475.68	491.64	3.35%					
Canyon	3561	3,728	167	2,788,386.92	\$2,983,896.06	783.03	7.01%	783.03	800.40	2.22%					
Caribou	124	114	(10)	79,662.90	\$79,800.54	642.44	0.17%	642.44	700.00	8.96%					
Cassia	424	409	(15)	188,918.46	\$184,002.36	445.56	-2.60%	445.56	449.88	0.97%					
Clark	5	8	3	1,066.88	\$1,810.42	213.38	69.69%	213.38	226.30	6.06%					
Clearwater	314	303	(11)	163,303.40	\$156,649.04	520.07	-4.07%	520.07	516.99	-0.59%					
Custer	153	162	9	50,876.02	\$53,025.32	332.52	4.22%	332.52	327.32	-1.57%					
Elmore	485	486	1	285,475.46	\$298,583.46	588.61	4.59%	588.61	614.37	4.38%					
Franklin	236	227	(9)	150,064.86	\$147,597.84	635.87	-1.64%	635.87	650.21	2.26%					
Fremont	308	294	(14)	153,246.72	\$147,769.92	497.55	-3.57%	497.55	502.62	1.02%					
Gem	549	540	(9)	301,719.92	\$304,132.18	549.58	0.80%	549.58	563.21	2.48%					
Gooding	345	338	(7)	189,167.70	\$200,228.68	548.31	5.85%	548.31	592.39	8.04%					
Idaho	696	648	(48)	273,772.00	\$248,265.31	393.35	-9.32%	393.35	383.13	-2.60%					
Jefferson	363	346	(17)	229,719.28	\$235,320.96	680.12	2.44%	680.12	704.77	7.47%					
Jerome	400	425	25	294,253.02	\$319,024.92	735.63	8.42%	735.63	750.65	2.04%					
Kootenai	3012	2,990	(22)	2,130,167.48	\$2,151,257.52	707.23	0.99%	707.23	719.48	1.73%					
Latah	435	440	5	285,694.32	\$280,745.34	656.77	-1.73%	656.77	638.06	-2.85%					
Lemhi	348	330	(18)	133,903.00	\$135,539.26	384.78	1.22%	384.78	410.73	6.74%					
Lewis	164	135	(29)	97,710.24	\$80,104.10	595.79	-18.02%	595.79	593.36	-0.41%					
Lincoln	83	73	(10)	41,713.84	\$35,638.14	502.58	-14.57%	502.58	488.19	-2.86%					
Madison	248	255	7	163,164.66	\$175,745.28	657.92	7.71%	657.92	689.20	4.75%					
Minidoka	604	563	(41)	318,933.66	\$321,834.94	528.04	0.91%	528.04	571.64	8.26%					
Nez Perce	823	808	(15)	660,391.96	\$626,433.80	802.42	-5.14%	802.42	775.29	-3.38%					
Oneida	112	110	(2)	56,565.40	\$61,085.84	505.05	7.99%	505.05	555.33	9.96%					
Owyhee	247	255	8	122,055.88	\$132,834.88	494.15	8.83%	494.15	520.92	5.42%					
Payette	635	629	(6)	371,673.04	\$384,916.70	585.31	3.56%	585.31	611.95	4.55%					
Power	126	117	(9)	79,117.28	\$71,618.98	627.91	-9.48%	627.91	612.13	-2.51%					
Shoshone	686	683	(3)	379,647.24	\$400,788.82	553.42	5.57%	553.42	586.81	6.03%					
Teton	47	47	0	33,384.94	\$35,540.28	710.32	6.46%	710.32	756.18	6.46%					
Twin Falls	1404	1,415	11	1,062,376.10	\$1,097,596.44	756.68	3.32%	756.68	775.69	2.51%					
Valley	158	160	2	84,889.06	\$79,191.22	537.27	-6.71%	537.27	494.95	-7.88%					
Washington	399	394	(5)	246,673.68	\$262,523.89	618.23	6.43%	618.23	666.30	7.78%					
Totals:	27,078	26,774	(304)	18,018,803.90	18,331,453.21	665.44	1.74%	665.44	684.67	2.89%					

2/4/2020	100% Service Connected Disabled Veterans Property Tax Benefit					
COUNTY	Total VA Claims Submitted	Total VA claims approved	Total VA Claims Paid	Total of Additional PTR Claims Paid	Total Benefits Paid	Average Benefit per Claimant
Ada	283	240	\$296,332.48	\$59,733.19	\$356,065.67	\$1,234.72
Adams	4	3	\$1,570.52	\$760.00	\$2,330.52	\$523.51
Bannock	30	29	\$33,118.97	\$8,470.00	\$41,588.97	\$1,142.03
Bear Lake	3	3	\$1,754.18	\$1,160.00	\$2,914.18	\$584.73
Benewah	9	3	\$59.00	\$1,171.76	\$1,230.76	\$19.67
Bingham	9	9	\$9,152.64	\$2,910.00	\$12,062.64	\$1,016.96
Blaine	3	2	\$1,886.82	\$0.00	\$1,886.82	\$943.41
Boise	20	17	\$15,547.28	\$1,927.54	\$17,474.82	\$914.55
Bonner	73	64	\$52,743.44	\$4,270.00	\$57,013.44	\$824.12
Bonneville	49	42	\$47,859.90	\$6,680.00	\$54,539.90	\$1,139.52
Boundary	29	25	\$19,885.42	\$3,200.00	\$23,085.42	\$795.42
Butte	1	1	\$148.68	\$0.00	\$148.68	\$148.68
Camas	0	0	\$0.00	\$0.00	\$0.00	\$0.00
Canyon	192	150	\$159,568.44	\$88,865.20	\$248,433.64	\$1,063.79
Caribou	4	3	\$2,209.10	\$790.00	\$2,999.10	\$736.37
Cassia	5	5	\$4,469.62	\$0.00	\$4,469.62	\$893.92
Clark	0	0	\$0.00	\$0.00	\$0.00	\$0.00
Clearwater	17	17	\$15,169.18	\$3,040.00	\$18,209.18	\$892.30
Custer	7	7	\$3,112.34	\$740.34	\$3,852.68	\$444.62
Elmore	68	66	\$72,794.00	\$7,605.50	\$80,399.50	\$1,102.94
Franklin	3	3	\$2,053.36	\$621.92	\$2,675.28	\$684.45
Fremont	4	4	\$3,598.82	\$0.00	\$3,598.82	\$899.71
Gem	29	27	\$24,251.06	\$2,980.00	\$27,231.06	\$898.19
Gooding	8	7	\$6,355.54	\$0.00	\$6,355.54	\$907.93
Idaho	22	20	\$9,586.17	\$0.00	\$9,586.17	\$479.31
Jefferson	22	20	\$17,982.00	\$8,902.92	\$26,884.92	\$899.10
Jerome	12	9	\$7,279.78	\$4,484.88	\$11,764.66	\$808.86
Kootenai	159	140	\$144,102.41	\$58,118.13	\$202,220.54	\$1,029.30
Latah	17	16	\$16,773.08	\$2,080.00	\$18,853.08	\$1,048.32
Lemhi	15	11	\$4,855.38	\$3,178.64	\$8,034.02	\$441.40
Lewis	8	6	\$4,369.36	\$790.00	\$5,159.36	\$728.23
Lincoln	2	2	\$585.94	\$343.58	\$929.52	\$292.97
Madison	13	10	\$9,523.54	\$3,830.00	\$13,353.54	\$952.35
Minidoka	8	8	\$6,882.68	\$660.00	\$7,542.68	\$860.34
Nez Perce	63	51	\$59,962.66	\$10,731.58	\$70,694.24	\$1,175.74
Oneida	3	0	\$0.00	\$0.00	\$0.00	\$0.00
Owyhee	1	0	\$0.00	\$0.00	\$0.00	\$0.00
Payette	24	21	\$21,113.46	\$700.00	\$21,813.46	\$1,005.40
Power	0	0	\$0.00	\$0.00	\$0.00	\$0.00
Shoshone	8	5	\$3,062.46	\$250.00	\$3,312.46	\$612.49
Teton	1	1	\$0.00	\$500.48	\$500.48	\$500.48
Twin Falls	40	35	\$35,598.70	\$17,043.16	\$52,641.86	\$1,017.11
Valley	12	10	\$6,871.74	\$3,592.68	\$10,464.42	\$687.17
Washington	12	11	\$10,110.51	\$2,440.00	\$12,550.51	\$919.14
TOTALS:	1,292	1103	\$1,132,300.66	\$312,571.50	\$1,444,872.16	\$1,026.56

Circuit Breaker Claimants Total Number Approved

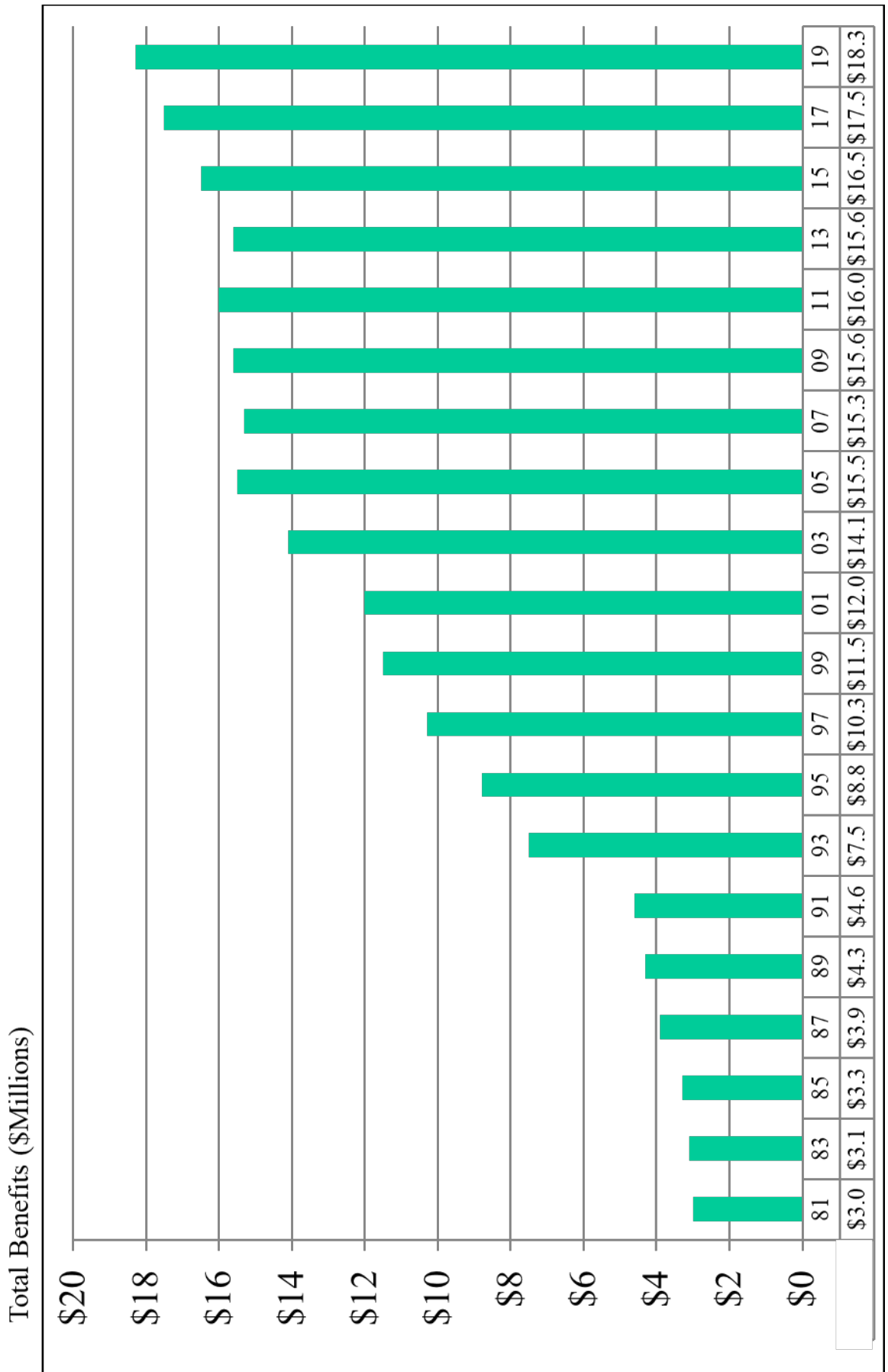


Circuit Breaker Claimants Total vs Senior Citizens

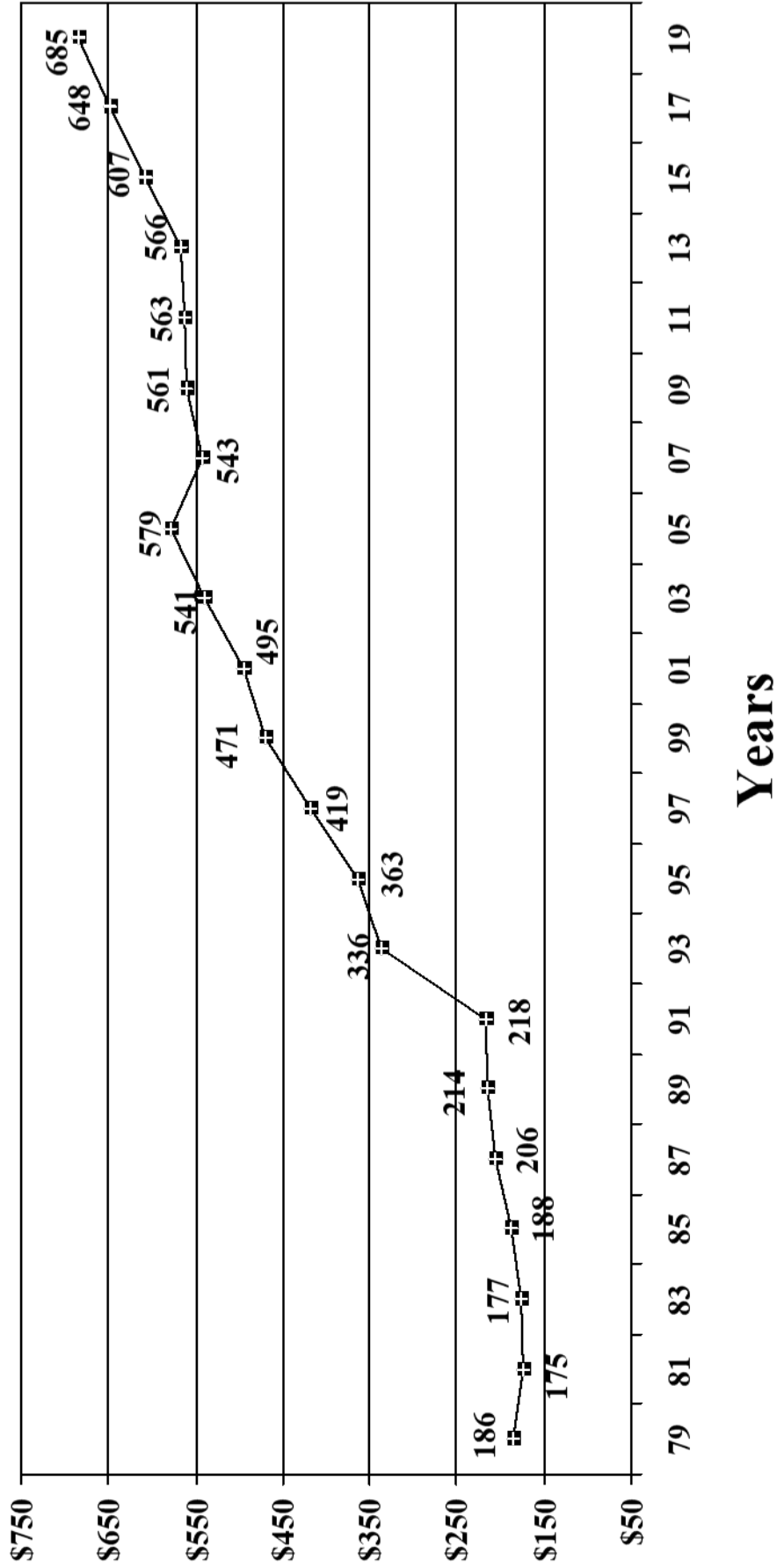


Totals may not balance to other charts due to rounding.

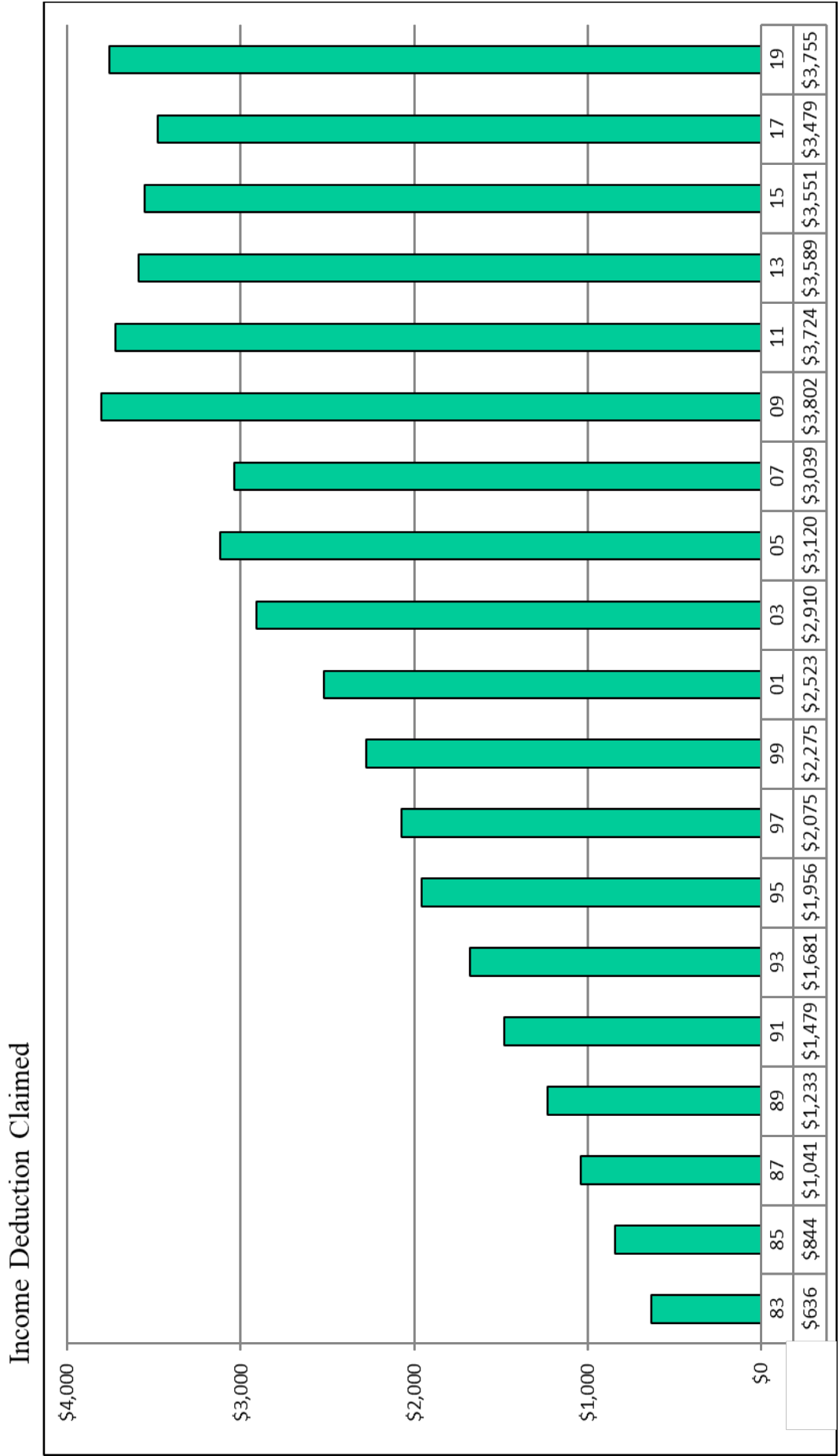
Circuit Breaker Claimants Total Paid



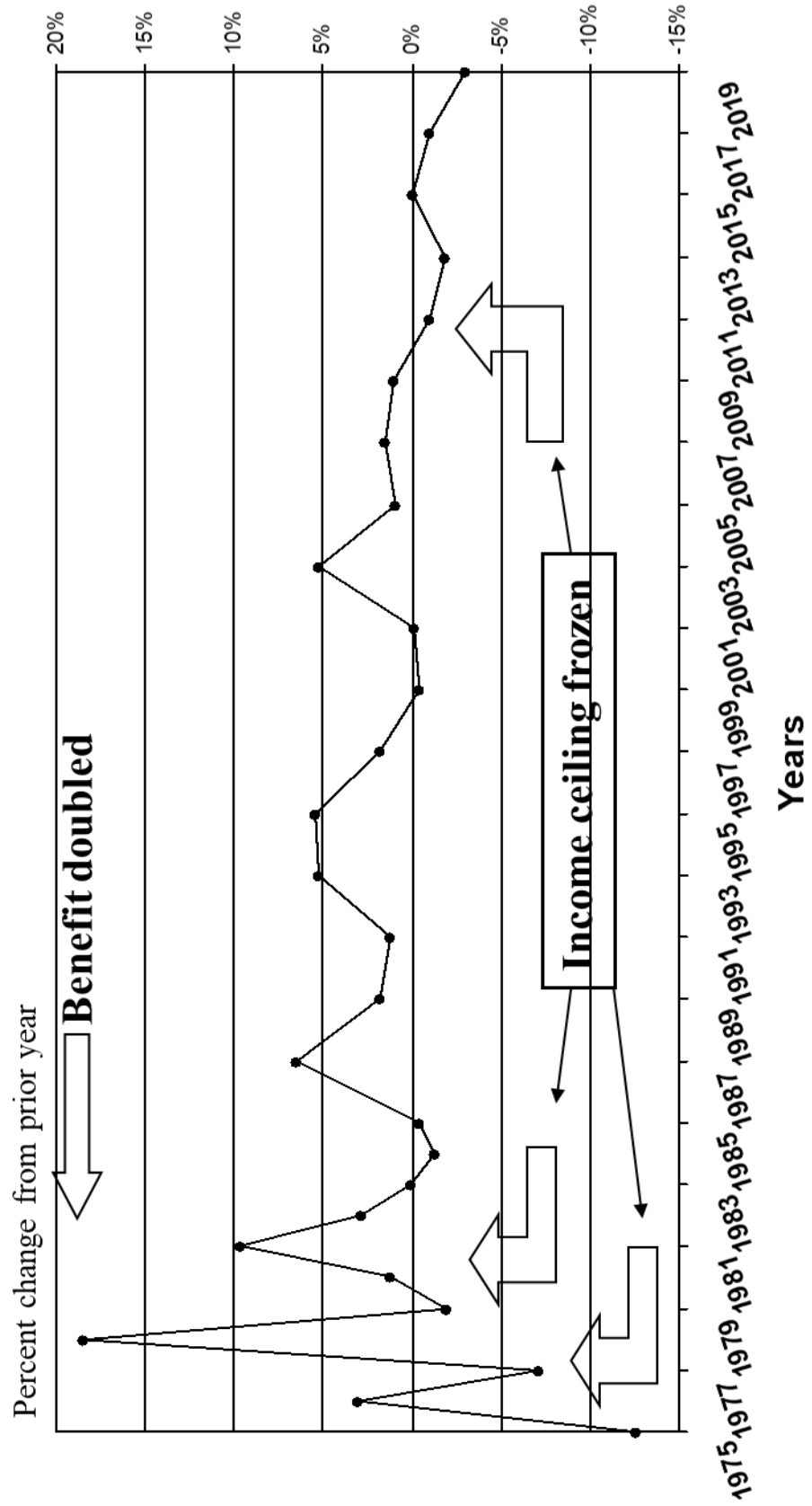
Circuit Breaker Benefits Amount Paid Per Claimant



Circuit Breaker Claimants Medical Expenses Per Claimant



Idaho Circuit Breaker Variation in Program Participation



Circuit Breaker Audit Benefits Reduced vs Benefits Increased

