

PROPERTY TAX REDUCTION (Circuit Breaker) STATISTICS
2021

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. Statistics are included for the Veteran's and Occupancy Tax programs as well as the original PTR program.

Key Recent Program Trends:

Total benefits paid by the original PTR program (prior to the additional veteran's benefit and occupancy tax programs which began in 2019) increased 11.8%. Total benefits from all programs 16.2% in 2021. With this increase, total program benefits paid were \$23.95 million, their highest amount ever. Average taxes were up 10.9%, while average benefits were up 18.1% for claimants in the original PTR program. This matches general property tax increases in 2021. The following table summarizes participation and benefit changes in the ongoing and major new portions of the property tax reduction program for the last three years.

Year	Original PTR Program			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 (\$)*
2019	26774	18.33	685	1103**	1.13	1,026
Percent Change	-1.1%	+1.7%	+3.0%	NA	NA	NA
2020	26916	18.25	678	2337***	2.40	1,028
Percent change 2019 - 2020	+0.5%	-0.4%	-1.0%	+111.9%	+112.4%	+0.2%
2021	25482	20.40	801	3019****	3.55	1,176
Percent change 2020 - 2021	-5.3%	+11.8%	18.1%	+29.2%	+47.9%	+14.4%

* 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 original PTR program. The 302 claimants are also included in the 26,774 claims shown for the original program.

*** Includes 569 claimants also receiving benefit under original PTR program.

**** Includes 501 claimants also receiving benefit under the original PTR program.

In addition to the amounts shown in the above table, \$53,456 was paid in 2020 for 90 claimants receiving benefits under the occupancy tax relief program.

In total, the combined programs benefited 28,000 claimant households in 2021.

Including the Disabled Veterans program, the total number of claims decreased by 2.0%. Benefits for PTR claimants had been decreasing as a percent of average property taxes but increased from 61% in 2020 to 65% in 2021. This was mostly due to the 2021 increase in the maximum benefit table, with the minimum income bracket increasing from \$150 to \$250 and the maximum bracket increasing from \$1,320 to \$1,500. Notably, this proportion remains well below the percent of taxes paid in 2006, when benefits averaged 86% of property taxes. In 2021, 49.8% of all original program claimants had all property taxes on their homesteads paid by this program. This percentage was up slightly in 2021 but was down from its 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>
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 - 2020	Increase in program participation	Income ceiling increased and new disabled veterans' benefits added.
2021	Decrease in program participation despite increase in maximum benefits	Disabled veterans participation continues to increase rapidly, but original program participation is declining.

Chart I provides a chronology of major program statistics, including benefits and participation and annual changes in per claim and total benefits since 1981. 2021 figures include the new veterans program.

CHART I:

Property Tax Reduction 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 (\$)
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
2020	28,684	4.0%	719.91	2.0%	20.65	6.1%	31,280	1,320/2,640
2021	28,000	-2.0%	855.39	18.9%	23.95	16.0%	31,900	1,500/3,000
Totals	991,552		473.23		469.23			

The dual maximum benefit shown for 2019, 2020, and 2021 reflects the additional benefit that could be allowed for 100% service-connected disabled veterans.

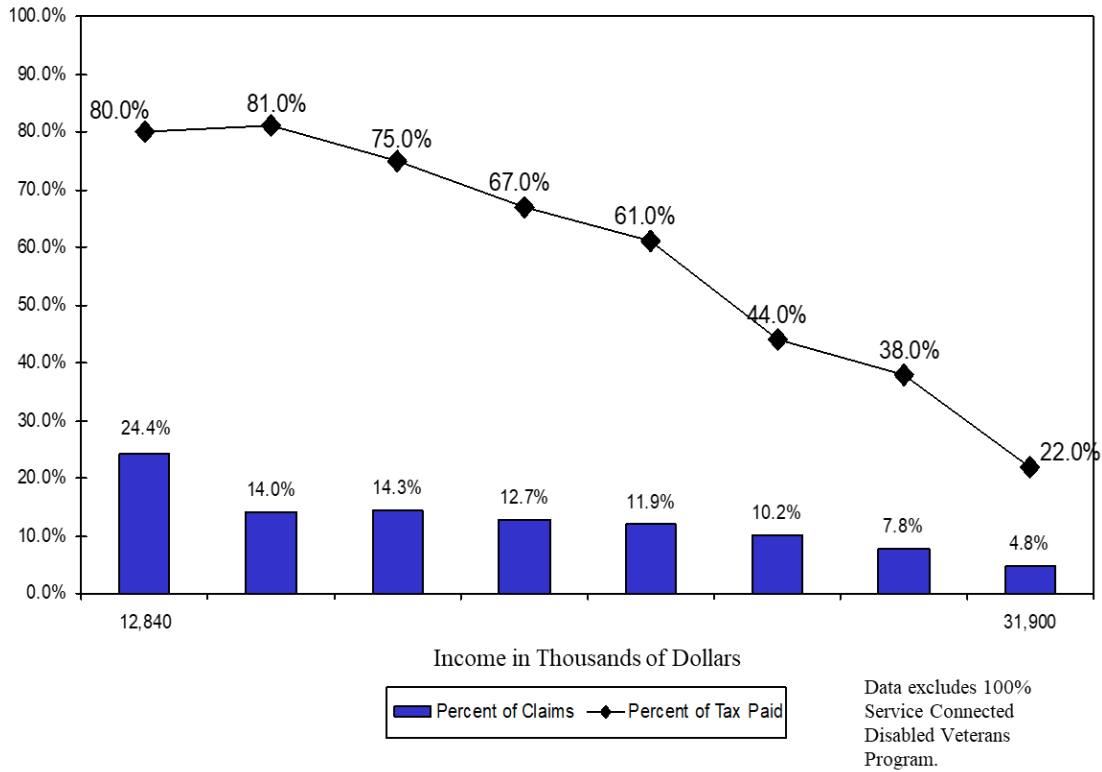
To put these increases in perspective, the Consumer Price Index increased by 273% between July 1981 and July 2021. Inflation adjusted current program costs are 168% higher than 1981 program costs. During this same period, the number of claimants increased by 63.2%. The inflation adjusted benefit per claimant is equivalent to 164% of the 1981 amount. The figures used for 2021 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:

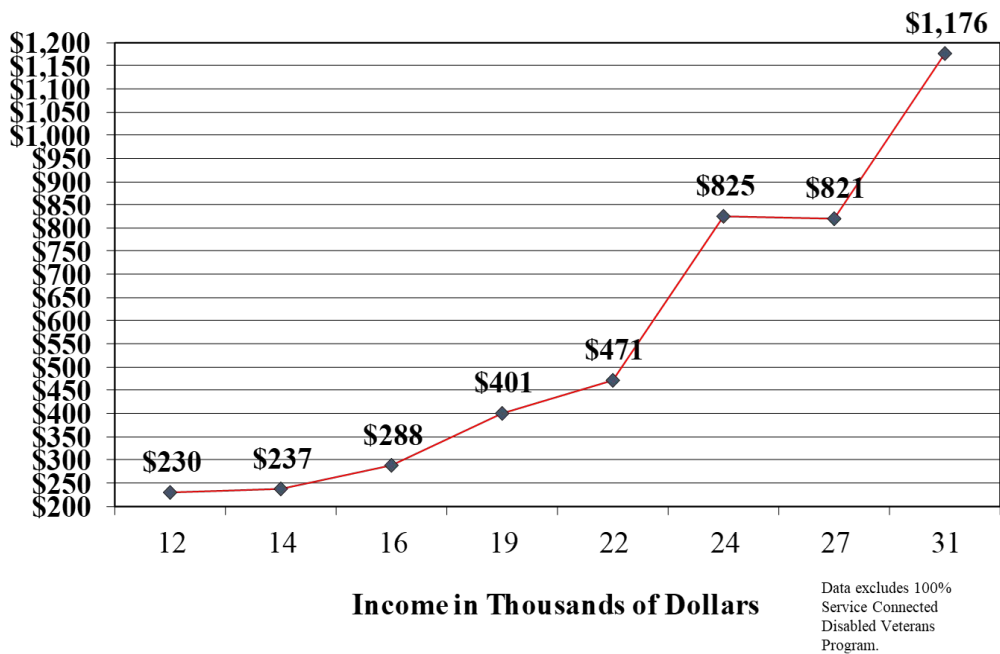
- 1974: State paid \$1.5 million, which represented 80% of total approved benefits;
- 1982: State paid \$2.93 million or 90.9%;
- 1983: State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
- 1984: State paid \$2.935 million or 93.0%;
-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

The following charts demonstrate 2021 circuit breaker benefits (excluding veterans benefits) and remaining taxes for claimants at various income levels:

2021 Property Tax Reduction Benefits Percent of Tax Paid



2021 Property Tax Reduction Benefits Average Taxes Owing after Benefits



The typical claimant in 2021 had income of about \$17,773, while average per claimant property taxes were about \$1,240 (a 10.9% increase since 2020), of which circuit breaker benefits typically cover all but \$436 (35%). 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 2021 statistics and show changes in benefits since the early years of the circuit breaker program.

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 2021 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets.

2021 Property Tax Reduction Claimants by Income Bracket Based on Income Received in 2020				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	12,840	6,211	24.4%	24.4%
12,841	15,540	3,554	13.9%	38.3%
15,541	18,270	3,642	14.3%	52.6%
18,271	20,990	3,238	12.7%	65.3%
20,991	23,720	3,036	11.9%	77.2%
23,721	26,440	2,604	10.2%	87.5%
26,441	29,160	1,980	7.8%	95.2%
29,161	31,900	1,217	4.8%	100.0%
Total:		25,482	100.0%	

*Data excludes 100% Service Connected Disabled Veterans program

Medical Expense Deduction:

The average medical expense deduction continued to decrease slightly between 2020 and 2021 and is \$3,396 currently. This year 77.0% of all applicants utilized this provision. Since applicants typically receive about 76% of the maximum benefits for which they are eligible, this deduction translates into about \$152 per claim or \$3.9 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 24%.

Allowance of Benefits for Widows and Disabled Persons:

Most of all program beneficiaries are senior citizens over age 65. Categorization of all applicants follows:

Property Tax Reduction Claimants by Type of Eligibility - 2021		
Status	Number of Claims	% of Claims
Over age 65	21,940	86.1%
Younger Widows	589	2.3%
Younger Widowers	53	0.2%
10 + SC VA Disabled	360	1.4%
Non-SC VA Disabled	4	0.0%
Social Security Disabled	2,232	8.8%
Other & Multiple	304	1.2%
Total:	25,482	100.0%

*Data excludes 100% Service Connected Disabled Veterans program

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 \$8.6 million (including re-audit collections) have been realized. Direct net audit savings related to 2021 claims decreased 50% in 2021 to \$123,442. This was largely due to a change in how counties calculated benefits, particularly with respect to zero benefits calculated initially for claimants with incomplete claims. This resulted in many increases in benefits once claims were properly completed and reviewed. 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 \$128,608. Total audit program savings were \$252,050 during 2021.

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February 24, 2022

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*Unless otherwise indicated, all charts are for Property Tax Reduction only.

Circuit Breaker: 2021 Claims Summary (PTR Only)

02/23/22	NUMBER	CHANGED OR		NUMBER	2021
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	PTR BENEFITS
COUNTY	2021	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,867	123	218	3,649	\$3,466,777.82
Adams	167	32	12	155	\$78,916.10
Bannock	1,075	30	40	1,035	\$893,306.20
Bear Lake	198	12	11	187	\$92,822.44
Benewah	303	18	6	297	\$140,657.32
Bingham	644	18	25	619	\$477,722.06
Blaine	148	35	29	119	\$101,788.44
Boise	187	23	10	177	\$104,057.00
Bonner	1,026	29	27	999	\$646,695.02
Bonneville	1,235	54	91	1,144	\$1,012,407.98
Boundary	427	24	4	423	\$278,549.40
Butte	90	4	2	88	\$44,717.00
Camas	34	9	2	32	\$18,771.64
Canyon	4,041	84	305	3,736	\$3,425,721.64
Caribou	112	11	1	111	\$88,075.06
Cassia	459	57	55	404	\$228,671.24
Clark	9	4	0	9	\$2,180.12
Clearwater	319	16	8	311	\$204,745.20
Custer	143	12	8	135	\$56,040.28
Elmore	445	9	5	440	\$328,137.01
Franklin	211	17	11	200	\$148,352.70
Fremont	274	34	21	253	\$131,014.52
Gem	562	30	44	518	\$320,338.25
Gooding	383	7	22	361	\$259,447.64
Idaho	569	7	18	551	\$213,742.84
Jefferson	355	20	18	337	\$274,013.06
Jerome	422	38	47	375	\$326,520.10
Kootenai	2,781	101	23	2,758	\$2,345,286.52
Latah	469	14	39	430	\$330,181.66
Lemhi	361	50	15	346	\$168,400.44
Lewis	123	31	9	114	\$87,499.24
Lincoln	69	8	3	66	\$39,474.12
Madison	242	50	12	230	\$184,491.78
Minidoka	515	14	1	514	\$329,897.64
Nez Perce	823	15	15	808	\$743,826.26
Oneida	98	13	3	95	\$59,927.48
Owyhee	253	55	26	227	\$149,486.18
Payette	609	12	25	584	\$424,805.60
Power	106	30	12	94	\$71,645.80
Shoshone	623	11	3	620	\$456,456.58
Teton	58	4	7	51	\$42,946.56
Twin Falls	1,417	13	43	1,374	\$1,249,879.88
Valley	146	18	15	131	\$72,159.68
Washington	378	4	3	375	\$279,173.04
2021 PTR Totals:	26,776	1,200	1294	25,482	\$20,399,726.54
<i>2020 PTR Totals:</i>	28,723	1,327	2588	26,916	18,248,061.26

CIRCUIT BREAKER: 2021 CLAIMS SUMMARY (PTR only)

02/23/22					
AUDIT CHECKS COMPLETED IN 2021					
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,867	0	0	3,867	618
Adams	167	2	0	167	23
Bannock	1,075	3	0	1,075	132
Bear Lake	198	3	0	198	37
Benewah	303	1	0	303	36
Bingham	644	0	0	644	94
Blaine	148	0	0	148	31
Boise	187	0	0	187	36
Bonner	1,026	2	0	1,026	147
Bonneville	1,235	0	0	1,235	206
Boundary	427	11	0	427	52
Butte	90	0	0	90	14
Camas	34	0	0	34	8
Canyon	4,041	1	0	4,041	591
Caribou	112	0	0	112	11
Cassia	459	4	0	459	63
Clark	9	0	0	9	1
Clearwater	319	1	0	319	42
Custer	143	0	0	143	21
Elmore	445	0	0	445	42
Franklin	211	2	0	211	28
Fremont	274	1	0	274	39
Gem	562	1	0	562	119
Gooding	383	0	0	383	67
Idaho	569	1	0	569	75
Jefferson	355	1	0	355	45
Jerome	422	1	0	422	74
Kootenai	2,781	5	0	2,781	319
Latah	469	0	0	469	85
Lemhi	361	2	0	361	71
Lewis	123	1	0	123	24
Lincoln	69	0	0	69	16
Madison	242	0	0	242	42
Minidoka	515	0	0	515	57
Nez Perce	823	0	0	823	31
Oneida	98	1	0	98	12
Owyhee	253	1	0	253	53
Payette	609	0	0	609	73
Power	106	1	0	106	16
Shoshone	623	0	0	623	59
Teton	58	0	0	58	11
Twin Falls	1,417	0	0	1,417	186
Valley	146	0	0	146	23
Washington	378	1	0	378	40
Totals:	26,776	47	0	26,776	3,770

PROPERTY TAX REDUCTION: 2021 CLAIMS SUMMARY

02/23/22 COUNTY	TOTAL BENEFIT CHANGES ON PTR & VA APPLICATIONS (STC AUDIT)				MEDICAL EXPENSES REPORTED BY CLAIMANTS:				AVERAGE MED \$: COUNTY
	DECREASED	INCREASED	NET	TOTAL \$ CLAIMED	# APPS. W/MEDICAL	% CLAIMING MEDICAL	\$ MED PER CLAIMW/MED	AVERAGE MED \$: COUNTY	
Ada	36,494	32,589	3,905.00	\$13,375,758.00	3,082	79.7%	4,339.96	3,458.95	
Adams	1,351	3,765	(2,414.00)	\$573,722.00	122	73.1%	4,702.64	3,435.46	
Bannock	11,956	2,985	8,971.00	\$3,507,533.00	817	76.0%	4,293.19	3,262.82	
Bear Lake	1,182	30	1,152.00	\$841,451.00	165	83.3%	5,099.70	4,249.75	
Beneviah	2,419	743	1,676.00	\$940,422.00	211	69.6%	4,456.98	3,103.70	
Bingham	2,438	2,071	367.00	\$2,255,892.00	507	78.7%	4,449.49	3,502.94	
Blaire	25,842	1,292	24,550.00	\$463,289.00	100	67.6%	4,652.89	3,143.84	
Boise	1,846	220	1,626.00	\$633,606.00	130	69.5%	4,873.89	3,388.27	
Bonner	5,299	635	4,664.00	\$3,318,201.00	749	73.0%	4,430.17	3,234.11	
Bonneville	12,700	8,562	4,138.00	\$4,461,667.00	954	77.2%	4,676.80	3,612.69	
Boundary	3,898	180	3,718.00	\$1,137,944.00	271	63.5%	4,199.06	2,664.97	
Butte	0	381	(381.00)	\$218,448.00	62	68.9%	3,523.35	2,427.20	
Camas	1,812	70	1,742.00	\$147,294.00	25	73.5%	5,891.76	4,332.18	
Canyon	22,505	42,708	(20,203.00)	\$11,413,152.00	2,992	74.0%	3,814.56	2,824.34	
Caribou	1,296	1,653	(357.00)	\$525,734.00	94	83.9%	5,592.91	4,694.05	
Cassia	9,268	3,822	5,446.00	\$1,246,985.00	269	58.6%	4,635.63	2,716.74	
Clark	75	0	75.00	\$53,490.00	7	77.8%	7,641.43	5,943.33	
Clearwater	2,136	1,467	669.00	\$1,200,496.00	251	78.7%	4,782.85	3,763.31	
Custer	1,106	0	1,106.00	\$481,214.00	105	73.4%	4,582.99	3,365.13	
Elmore	782	80	702.00	\$1,202,465.00	348	78.2%	3,455.36	2,702.17	
Franklin	3,370	140	3,230.00	\$807,142.00	162	76.8%	4,982.36	3,825.32	
Fremont	4,007	2,642	1,365.00	\$919,319.00	198	72.3%	4,643.03	3,355.18	
Gem	3,741	8,713	(4,972.00)	\$1,549,357.00	413	73.5%	3,751.47	2,756.86	
Gooding	6,058	180	5,878.00	\$1,072,502.00	256	66.8%	4,189.46	2,800.27	
Idaho	0	0	0.00	\$2,434,434.00	451	79.3%	5,397.86	4,278.44	
Jefferson	6,692	40	6,652.00	\$1,430,463.00	275	77.5%	5,201.68	4,029.47	
Jerome	8,451	7,080	1,371.00	\$1,293,121.00	315	74.6%	4,105.15	3,064.27	
Kootenai	38,862	1,690	37,172.00	\$10,383,469.00	2,274	81.8%	4,566.17	3,733.72	
Latah	8,075	5,020	3,055.00	\$1,642,607.00	326	69.5%	5,038.67	3,502.36	
Lemhi	4,019	3,432	587.00	\$1,342,310.00	277	76.7%	4,845.88	3,718.31	
Lewis	7,008	2,497	4,511.00	\$585,624.00	102	82.9%	5,741.41	4,761.17	
Lincoln	270	0	270.00	\$198,704.00	54	78.3%	3,679.70	2,879.77	
Madison	18,994	1,448	17,546.00	\$952,431.00	185	76.4%	5,148.28	3,935.67	
Minidoka	1,441	364	1,077.00	\$1,618,915.00	424	82.3%	3,818.20	3,143.52	
Nez Perce	670	7,114	(6,444.00)	\$3,302,789.00	673	81.8%	4,907.56	4,013.11	
Oncida	1,888	727	1,161.00	\$451,402.00	83	84.7%	5,438.58	4,606.14	
Owyhee	8,391	6,735	1,656.00	\$696,490.00	165	65.2%	4,221.15	2,752.92	
Payette	2,299	801	1,498.00	\$2,012,814.00	473	77.7%	4,255.42	3,305.11	
Power	3,386	2,406	980.00	\$362,214.00	80	75.5%	4,527.68	3,417.11	
Shoshone	2,747	660	2,087.00	\$2,022,651.00	473	75.9%	4,276.22	3,246.63	
Teton	413	1,494	(1,081.00)	\$211,328.00	45	77.6%	4,696.18	3,643.59	
Twin Falls	4,180	0	4,180.00	\$5,791,364.00	1,233	87.0%	4,696.97	4,087.06	
Valley	3,126	1,087	2,039.00	\$549,419.00	116	79.5%	4,736.37	3,763.14	
Washington	1,250	2,778	(1,528.00)	\$1,292,532.00	304	80.4%	4,251.75	3,419.40	
Totals:	283,743.00	160,301.00	123,442.00	90,924,164.00	20,618	77.0%	4,409.94	3,395.73	

2021 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

2021 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
02/23/22									
			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	58	9	50	0	282	0	0	60	459
Adams	3	0	1	0	10	0	0	0	14
Bannock	26	2	13	0	116	0	0	22	179
Bear Lake	4	2	1	1	15	0	0	2	25
Benewah	4	0	7	0	45	0	0	5	61
Bingham	13	1	7	0	61	0	0	9	91
Blaine	4	0	1	0	2	0	0	0	7
Boise	6	1	8	0	13	0	0	2	30
Bonner	27	1	10	1	83	0	0	6	128
Bonneville	23	4	12	0	96	0	0	18	153
Boundary	14	2	7	0	38	0	0	7	68
Butte	7	0	1	0	12	0	0	0	20
Camas	1	0	0	0	1	0	0	0	2
Canyon	73	7	65	1	353	0	0	65	564
Caribou	2	0	1	0	8	0	0	1	12
Cassia	21	1	1	0	31	0	0	1	55
Clark	0	0	0	0	0	0	0	0	0
Clearwater	3	0	2	0	40	0	0	5	50
Custer	3	1	0	0	16	0	0	0	20
Elmore	16	2	21	0	57	0	0	7	103
Franklin	6	0	1	0	14	0	0	2	23
Fremont	4	0	1	0	18	0	0	3	26
Gem	10	2	5	0	48	0	0	6	71
Gooding	16	0	0	0	29	0	0	1	46
Idaho	16	2	3	0	36	0	0	6	63
Jefferson	20	1	9	0	21	0	0	3	54
Jerome	6	1	2	0	24	0	0	4	37
Kootenai	65	4	63	0	229	0	0	8	369
Latah	7	0	8	0	47	0	0	5	67
Lemhi	11	1	5	0	26	0	0	0	43
Lewis	5	0	3	0	8	0	0	1	17
Lincoln	0	1	2	0	5	0	0	0	8
Madison	14	2	1	0	11	0	0	0	28
Minidoka	12	0	1	0	56	0	0	3	72
Nez Perce	21	2	17	0	89	0	0	12	141
Oneida	1	0	4	0	4	0	0	0	9
Owyhee	6	1	2	0	9	0	0	2	20
Payette	11	0	4	0	50	0	0	3	68
Power	0	0	1	0	5	0	0	2	8
Shoshone	13	0	3	0	78	0	0	15	109
Teton	4	0	1	0	4	0	0	0	9
Twin Falls	20	2	10	1	101	0	0	11	145
Valley	3	0	0	0	11	0	0	0	14
Washington	10	1	6	0	30	0	0	7	54
Totals:	589	53	360	4	2,232	0	0	304	3,542
% of Approved Claims	2.19%	0.20%	1.34%	0.01%	8.29%	0.00%	0.00%	1.13%	13.16%

2021 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	2,018	887	153	99	6	0	8	0	19	3,190	3,649
Adams	86	33	9	12	0	0	1	0	0	141	155
Bannock	491	301	37	22	1	0	1	0	3	856	1,035
Bear Lake	67	78	11	3	0	0	0	0	3	162	187
Benevah	145	60	21	10	0	0	0	0	0	236	297
Bingham	294	184	31	15	2	0	0	0	2	528	619
Blaine	88	18	5	1	0	0	0	0	0	112	119
Boise	94	31	6	14	0	0	0	0	2	147	177
Bonner	551	223	48	38	4	0	3	0	4	871	999
Bonneville	497	406	65	17	0	0	2	0	4	991	1,144
Boundary	265	53	16	18	0	0	0	0	3	355	423
Butte	44	21	2	1	0	0	0	0	0	68	88
Camas	17	10	2	1	0	0	0	0	0	30	32
Canyon	1,720	1,092	175	138	5	0	11	0	31	3,172	3,736
Caribou	45	46	5	2	0	0	0	0	1	99	111
Cassia	236	88	14	6	2	0	0	0	3	349	404
Clark	6	2	0	1	0	0	0	0	0	9	9
Clearwater	144	77	22	14	3	0	0	0	1	261	311
Custer	99	10	4	2	0	0	0	0	0	115	135
Elmore	185	114	20	15	0	0	0	0	3	337	440
Franklin	94	74	4	3	0	0	1	0	1	177	200
Fremont	120	81	17	5	1	0	1	0	2	227	253
Gem	253	141	29	18	1	0	0	0	5	447	518
Gooding	173	100	21	11	0	0	2	0	8	315	361
Idaho	337	112	18	19	0	0	0	0	2	488	551
Jefferson	141	118	15	7	0	0	1	0	1	283	337
Jerome	205	99	20	10	1	0	1	0	2	338	375
Kootenai	1,588	562	107	109	9	0	1	0	13	2,389	2,758
Latah	248	82	23	7	1	0	0	0	2	363	430
Lemhi	192	73	12	18	2	0	2	0	4	303	346
Lewis	72	16	3	6	0	0	0	0	0	97	114
Lincoln	33	19	4	0	1	0	0	0	1	58	66
Madison	116	69	10	6	0	0	0	0	1	202	230
Minidoka	231	179	25	4	1	0	0	0	2	442	514
Nez Perce	454	147	31	26	0	0	1	0	8	667	808
Oneida	45	34	5	2	0	0	0	0	0	86	95
Owyhee	123	54	14	10	1	0	1	0	4	207	227
Payette	333	128	24	22	3	0	1	0	5	516	584
Power	50	27	6	2	1	0	0	0	0	86	94
Shoshone	253	195	41	16	2	0	0	0	4	511	620
Teton	32	8	0	1	0	0	1	0	0	42	51
Twin Falls	676	430	68	42	1	0	2	0	10	1,229	1,374
Valley	70	28	11	4	0	0	1	0	3	117	131
Washington	196	82	25	14	0	0	1	0	3	321	375
Totals:	13,127	6,592	1,179	791	48	0	43	0	160	21,940	25,482
% of Approved Claims	48.77%	24.49%	4.38%	2.94%	0.18%	0.00%	0.00%	0.00%	0.59%	81.51%	100.00%

2021 Income Stratification of Property Tax Reduction Applications

		Maximum Eligibility Amounts Shown in ()												
		\$12,840 OR LESS (\$1,500)	\$12,841 \$15,540 (\$1460/\$1330)	\$15,541 \$18,270 (\$1290/\$1140)	\$18,271 \$20,990 (\$1120/\$970)	\$20,991 \$23,720 (\$940/\$800)	\$23,721 \$26,441 (\$760/\$630)	\$26,441 \$29,160 (\$590/\$450)	\$29,161 \$31,900 (\$420/\$250)	CLAIMS APPROVED	REDUCTION			
COUNTY														
Ada	768	505	529	486	451	394	327	189	3,649	88.74%	3,649			
Adams	49	22	20	11	20	14	11	8	155	52.34%	155			
Bannock	230	144	157	133	143	95	92	41	1,035	92.60%	1,035			
Bear Lake	48	25	20	29	14	25	15	11	187	53.63%	187			
Benewah	87	44	38	32	31	27	27	26	297	48.95%	297			
Bingham	141	87	96	85	80	63	41	26	619	81.80%	619			
Blaine	41	18	12	8	10	7	15	8	119	88.82%	119			
Boise	36	26	27	21	20	14	25	8	177	64.96%	177			
Bonner	287	129	130	139	113	80	75	46	999	67.16%	999			
Bonneville	254	153	154	140	166	135	84	58	1,144	96.42%	1,144			
Boundary	91	63	73	54	53	38	28	23	423	70.05%	423			
Butte	25	11	14	10	11	10	4	3	88	52.08%	88			
Camas	6	5	7	4	3	2	4	1	32	62.51%	32			
Canyon	835	531	563	461	449	392	311	194	3,736	98.95%	3,736			
Caribou	27	12	20	21	13	6	4	8	111	82.95%	111			
Cassia	102	46	56	61	54	42	28	15	404	60.04%	404			
Clark	1	0	1	2	2	1	1	1	9	32.23%	9			
Clearwater	72	38	58	41	31	41	17	13	311	69.67%	311			
Custer	36	13	19	26	15	12	8	6	135	43.59%	135			
Elmore	113	65	61	47	48	49	32	25	440	79.12%	440			
Franklin	60	23	26	22	32	17	10	10	200	76.85%	200			
Fremont	75	34	34	34	24	22	20	10	253	53.20%	253			
Gem	111	80	81	64	54	46	41	41	518	67.25%	518			
Gooding	97	55	52	42	43	31	28	13	361	74.21%	361			
Idaho	166	82	85	63	65	39	33	18	551	38.82%	551			
Jefferson	81	62	50	46	29	29	27	13	337	83.83%	337			
Jerome	95	57	60	51	40	29	29	14	375	89.90%	375			
Kootenai	678	388	372	338	320	299	217	146	2,758	91.02%	2,758			
Latah	122	46	51	53	51	52	37	18	430	82.06%	430			
Lemhi	99	43	38	51	37	32	29	17	346	51.30%	346			
Lewis	32	13	17	16	14	13	7	2	114	78.95%	114			
Lincoln	19	7	8	7	7	9	6	3	66	64.33%	66			
Madison	70	22	22	27	37	21	17	14	230	85.94%	230			
Minidoka	130	87	60	63	55	55	35	29	514	67.64%	514			
Nez Perce	200	115	97	98	119	91	60	28	808	97.83%	808			
Oncida	25	14	12	15	9	11	8	1	95	65.08%	95			
Owyhee	61	28	32	26	33	24	11	12	227	69.27%	227			
Payette	142	83	88	71	76	48	42	34	584	77.17%	584			
Power	17	12	13	14	13	13	7	5	94	85.56%	94			
Shoshone	160	100	102	79	66	55	42	16	620	74.88%	620			
Teton	19	3	9	6	5	2	7	0	51	84.18%	51			
Twin Falls	363	192	198	181	135	161	85	59	1,374	94.90%	1,374			
Valley	36	20	13	20	15	12	10	5	131	57.27%	131			
Washington	104	51	67	40	30	46	24	13	375	76.41%	375			
Totals:	6,211	3,554	3,642	3,238	3,036	2,604	1,980	1,217	25,482	76.20%	25,482			
% of Approved Claims	24.37%	13.95%	14.29%	12.71%	11.91%	10.22%	7.77%	4.78%	100.00%					

2021					
Property Tax Reduction Payments to be Paid (PTR & VA)					
02/23/22	Total Payment			Total Payment to County:	
COUNTY	PTR & VA	VA Only	PTR Only	December 20, 2021	June 20, 2022
Ada	\$4,483,690.22	\$1,016,912.40	\$3,466,777.82	\$2,241,845.11	\$2,241,845.11
Adams	\$86,930.98	\$8,014.88	\$78,916.10	\$43,465.49	\$43,465.49
Bannock	1,008,572.50	\$115,266.30	\$893,306.20	\$504,286.25	\$504,286.25
Bear Lake	97,999.46	\$5,177.02	\$92,822.44	\$48,999.73	\$48,999.73
Benewah	148,971.00	\$8,313.68	\$140,657.32	\$74,485.50	\$74,485.50
Bingham	513,729.32	\$36,007.26	\$477,722.06	\$256,864.66	\$256,864.66
Blaine	108,862.50	\$7,074.06	\$101,788.44	\$54,431.25	\$54,431.25
Boise	138,980.10	\$34,923.10	\$104,057.00	\$69,490.05	\$69,490.05
Bonner	785,783.56	\$139,088.54	\$646,695.02	\$392,891.78	\$392,891.78
Bonneville	1,154,404.70	\$141,996.72	\$1,012,407.98	\$577,202.35	\$577,202.35
Boundary	319,640.12	\$41,090.72	\$278,549.40	\$159,820.06	\$159,820.06
Butte	49,277.68	\$4,560.68	\$44,717.00	\$24,638.84	\$24,638.84
Camas	22,040.40	\$3,268.76	\$18,771.64	\$11,020.20	\$11,020.20
Canyon	3,970,283.46	\$544,561.82	\$3,425,721.64	\$1,985,141.73	\$1,985,141.73
Caribou	96,880.22	\$8,805.16	\$88,075.06	\$48,440.11	\$48,440.11
Cassia	237,050.62	\$8,379.38	\$228,671.24	\$118,525.31	\$118,525.31
Clark	2,180.12	\$0.00	\$2,180.12	\$1,090.06	\$1,090.06
Clearwater	236,994.34	\$32,249.14	\$204,745.20	\$118,497.17	\$118,497.17
Custer	60,675.36	\$4,635.08	\$56,040.28	\$30,337.68	\$30,337.68
Elmore	514,512.15	\$186,375.14	\$328,137.01	\$257,256.08	\$257,256.08
Franklin	160,416.56	\$12,063.86	\$148,352.70	\$80,208.28	\$80,208.28
Fremont	141,252.96	\$10,238.44	\$131,014.52	\$70,626.48	\$70,626.48
Gem	383,584.62	\$63,246.37	\$320,338.25	\$191,792.31	\$191,792.31
Gooding	281,645.46	\$22,197.82	\$259,447.64	\$140,822.73	\$140,822.73
Idaho	249,820.76	\$36,077.92	\$213,742.84	\$124,910.38	\$124,910.38
Jefferson	324,971.14	\$50,958.08	\$274,013.06	\$162,485.57	\$162,485.57
Jerome	347,463.62	\$20,943.52	\$326,520.10	\$173,731.81	\$173,731.81
Kootenai	2,842,225.30	\$496,938.78	\$2,345,286.52	1,422,197.01	1,420,028.29
Latah	380,027.12	\$49,845.46	\$330,181.66	\$190,013.56	\$190,013.56
Lemhi	177,812.92	\$9,412.48	\$168,400.44	\$88,906.46	\$88,906.46
Lewis	100,778.26	\$13,279.02	\$87,499.24	\$50,389.13	\$50,389.13
Lincoln	40,947.68	\$1,473.56	\$39,474.12	\$20,473.84	\$20,473.84
Madison	208,680.64	\$24,188.86	\$184,491.78	\$104,340.32	\$104,340.32
Minidoka	343,300.68	\$13,403.04	\$329,897.64	\$171,650.34	\$171,650.34
Nez Perce	886,860.12	\$143,033.86	\$743,826.26	\$443,430.06	\$443,430.06
Oneida	64,112.22	\$4,184.74	\$59,927.48	\$32,056.11	\$32,056.11
Owyhee	157,731.32	\$8,245.14	\$149,486.18	\$78,865.66	\$78,865.66
Payette	473,193.80	\$48,388.20	\$424,805.60	\$236,596.90	\$236,596.90
Power	74,580.92	\$2,935.12	\$71,645.80	\$37,290.46	\$37,290.46
Shoshone	476,060.82	\$19,604.24	\$456,456.58	\$238,030.41	\$238,030.41
Teton	44,446.56	\$1,500.00	\$42,946.56	\$22,223.28	\$22,223.28
Twin Falls	1,359,710.38	\$109,830.50	\$1,249,879.88	\$679,855.19	\$679,855.19
Valley	92,058.98	\$19,899.30	\$72,159.68	\$46,029.49	\$46,029.49
Washington	301,797.04	\$22,624.00	\$279,173.04	\$150,898.52	\$150,898.52
Totals:	\$23,950,938.69	\$3,551,212.15	\$20,399,726.54	11,976,553.71	11,974,384.99

**CHANGE IN PROPERTY TAX REDUCTION CLAIMS
SUBMITTED 2021 VS 2020**

02/23/22	Number of Claims Submitted 2020	Number of Claims Submitted 2021	Change in Number of Claims	Percent Change
COUNTY				
Ada	4178	3,867	(311)	-7.4%
Adams	165	167	2	1.2%
Bannock	1181	1,075	(106)	-9.0%
Bear Lake	187	198	11	5.9%
Benewah	327	303	(24)	-7.3%
Bingham	652	644	(8)	-1.2%
Blaine	170	148	(22)	-12.9%
Boise	195	187	(8)	-4.1%
Bonner	1080	1,026	(54)	-5.0%
Bonneville	1373	1,235	(138)	-10.1%
Boundary	450	427	(23)	-5.1%
Butte	100	90	(10)	-10.0%
Camas	33	34	1	3.0%
Canyon	4358	4,041	(317)	-7.3%
Caribou	124	112	(12)	-9.7%
Cassia	455	459	4	0.9%
Clark	8	9	1	12.5%
Clearwater	354	319	(35)	-9.9%
Custer	171	143	(28)	-16.4%
Elmore	497	445	(52)	-10.5%
Franklin	227	211	(16)	-7.0%
Fremont	279	274	(5)	-1.8%
Gem	604	562	(42)	-7.0%
Gooding	368	383	15	4.1%
Idaho	613	569	(44)	-7.2%
Jefferson	370	355	(15)	-4.1%
Jerome	470	422	(48)	-10.2%
Kootenai	2960	2,781	(179)	-6.0%
Latah	471	469	(2)	-0.4%
Lemhi	360	361	1	0.3%
Lewis	150	123	(27)	-18.0%
Lincoln	66	69	3	4.5%
Madison	267	242	(25)	-9.4%
Minidoka	558	515	(43)	-7.7%
Nez Perce	882	823	(59)	-6.7%
Oneida	114	98	(16)	-14.0%
Owyhee	254	253	(1)	-0.4%
Payette	674	609	(65)	-9.6%
Power	134	106	(28)	-20.9%
Shoshone	665	623	(42)	-6.3%
Teton	57	58	1	1.8%
Twin Falls	1531	1,417	(114)	-7.4%
Valley	162	146	(16)	-9.9%
Washington	429	378	(51)	-11.9%
Totals:	28,723	26,776	(1,947)	-6.8%

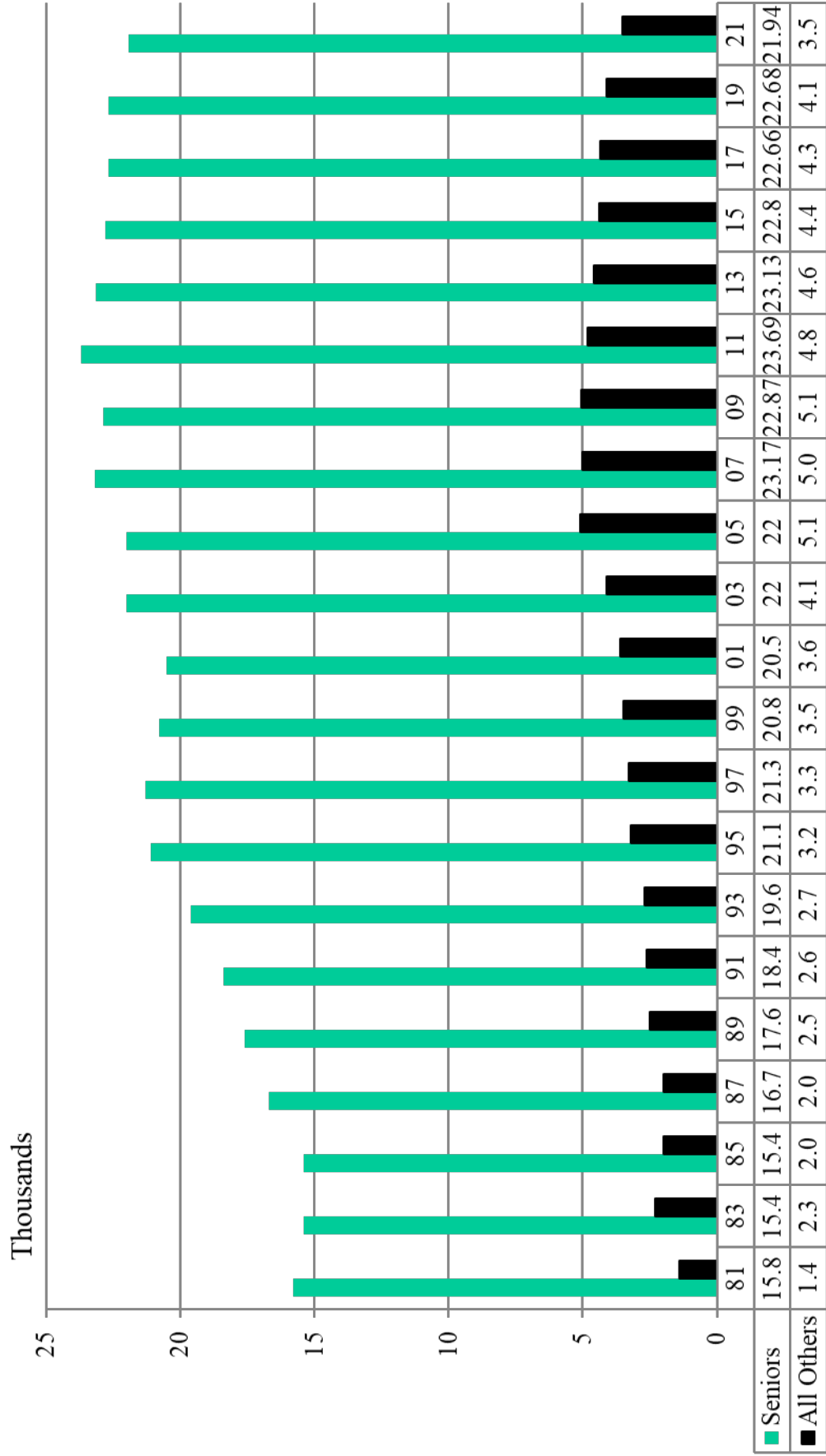
Property Tax Reduction Claims Comparison (Excludes Veterans program)

COUNTY	2020		2021		Change in		2020		2021		% Change in		2020		2021		% Change in	
	Approved Claims	3,866	Approved Claims	3649	Approved Claims	(217)	Approved Benefits (\$)	\$3,103,776.62	Approved Benefits (\$)	\$3,466,777.82	Approved Benefits	11.70%	Benefits per Claim	802.84	Benefits per Claim	950.06	Benefits per Claim	18.34%
Adams	156	156	155	(1)	\$62,578.76	\$78,916.10	26.11%	401.15	509.14	26.92%								
Bannock	1125	1035	(90)	\$772,351.43	\$893,306.20	15.66%	686.53	863.10	25.72%									
Bear Lake	180	187	7	\$84,139.92	\$92,822.44	10.32%	467.44	496.38	6.19%									
Benewah	319	297	(22)	\$139,554.70	\$140,657.32	0.79%	437.48	473.59	8.26%									
Bingham	604	619	15	\$401,921.46	\$477,722.06	18.86%	665.43	771.76	15.98%									
Blaine	139	119	(20)	\$110,169.04	\$101,788.44	-7.61%	792.58	855.37	7.92%									
Boise	180	177	(3)	\$94,904.14	\$104,057.00	9.64%	527.25	587.89	11.50%									
Bonner	1036	999	(37)	\$580,838.53	\$646,695.02	11.34%	560.65	647.34	15.46%									
Bonneville	1273	1144	(129)	\$902,916.44	\$1,012,407.98	12.13%	709.28	884.97	24.77%									
Boundary	447	423	(24)	\$247,504.24	\$278,549.40	12.54%	553.70	658.51	18.93%									
Butte	95	88	(7)	\$43,258.62	\$44,717.00	3.37%	455.35	508.15	11.59%									
Camas	29	32	3	\$15,104.44	\$18,771.64	24.28%	520.84	586.61	12.63%									
Canyon	3954	3736	(218)	\$3,099,607.40	\$3,425,721.64	10.52%	783.92	916.95	16.97%									
Caribou	117	111	(6)	\$80,520.06	\$88,075.06	9.38%	688.21	793.47	15.30%									
Cassia	419	404	(15)	\$195,649.68	\$228,671.24	16.88%	466.94	566.02	21.22%									
Clark	8	9	1	\$1,840.52	\$2,180.12	18.45%	242.24	242.24	5.29%									
Clearwater	329	311	(18)	\$175,482.50	\$204,745.20	16.68%	533.38	658.34	23.43%									
Custer	149	135	(14)	\$51,435.92	\$56,040.28	8.95%	345.21	415.11	20.25%									
Elmore	477	440	(37)	\$303,675.00	\$328,137.01	8.06%	636.64	745.77	17.14%									
Franklin	210	200	(10)	\$142,152.56	\$148,352.70	4.36%	676.92	741.76	9.58%									
Fremont	262	253	(9)	\$131,549.62	\$131,014.52	-0.41%	502.10	517.84	3.14%									
Gem	520	518	(2)	\$302,106.32	\$320,338.25	6.03%	580.97	618.41	6.44%									
Gooding	352	361	9	\$217,124.68	\$259,447.64	19.49%	616.83	718.69	16.51%									
Idaho	575	551	(24)	\$186,739.37	\$213,742.84	14.46%	324.76	387.92	19.45%									
Jefferson	351	337	(14)	\$218,585.04	\$274,013.06	25.36%	622.75	813.10	30.57%									
Jerome	419	375	(44)	\$311,956.18	\$326,520.10	4.67%	744.53	870.72	16.95%									
Kootenai	2942	2758	(184)	\$2,120,073.69	\$2,345,286.52	10.62%	720.62	850.36	18.00%									
Latah	431	430	(1)	\$292,309.94	\$330,181.66	12.96%	678.21	767.86	13.22%									
Lemhi	338	346	8	\$138,217.70	\$168,400.44	21.84%	408.93	486.71	19.02%									
Lewis	138	114	(24)	\$83,516.10	\$87,499.24	4.77%	605.19	767.54	26.83%									
Lincoln	61	66	5	\$31,132.52	\$39,474.12	26.79%	510.37	598.09	17.19%									
Madison	246	230	(16)	\$165,233.06	\$184,491.78	11.66%	671.68	802.14	19.42%									
Minidoka	550	514	(36)	\$307,025.68	\$329,897.64	7.45%	558.23	641.82	14.98%									
Nez Perce	843	808	(35)	\$652,543.26	\$743,826.26	13.99%	774.07	920.58	18.93%									
Oneida	108	95	(13)	\$58,931.58	\$59,927.48	1.69%	545.66	630.82	15.61%									
Owyhee	232	227	(5)	\$109,893.16	\$149,486.18	36.03%	473.68	658.53	39.02%									
Payette	616	584	(32)	\$373,734.32	\$424,805.60	13.67%	606.71	727.41	19.89%									
Power	118	94	(24)	\$77,684.94	\$71,645.80	-7.77%	658.35	762.19	15.77%									
Shoshone	657	620	(37)	\$415,926.16	\$456,456.58	9.74%	633.07	736.22	16.29%									
Teton	53	51	(2)	\$39,323.98	\$42,946.56	9.21%	741.96	842.09	13.49%									
Twin Falls	1433	1374	(59)	\$1,071,817.64	\$1,249,879.88	16.61%	747.95	909.67	21.62%									
Valley	146	131	(15)	\$73,937.74	\$72,159.68	-2.40%	506.42	500.84	8.77%									
Washington	413	375	(38)	\$259,316.60	\$279,173.04	7.66%	627.89	744.46	18.57%									
Totals:	26,916	25,482	(1,434)	18,248,061.26	20,399,726.54	11.79%	677.96	800.55	18.08%									

Property Tax Reduction Claimants Total Number Approved

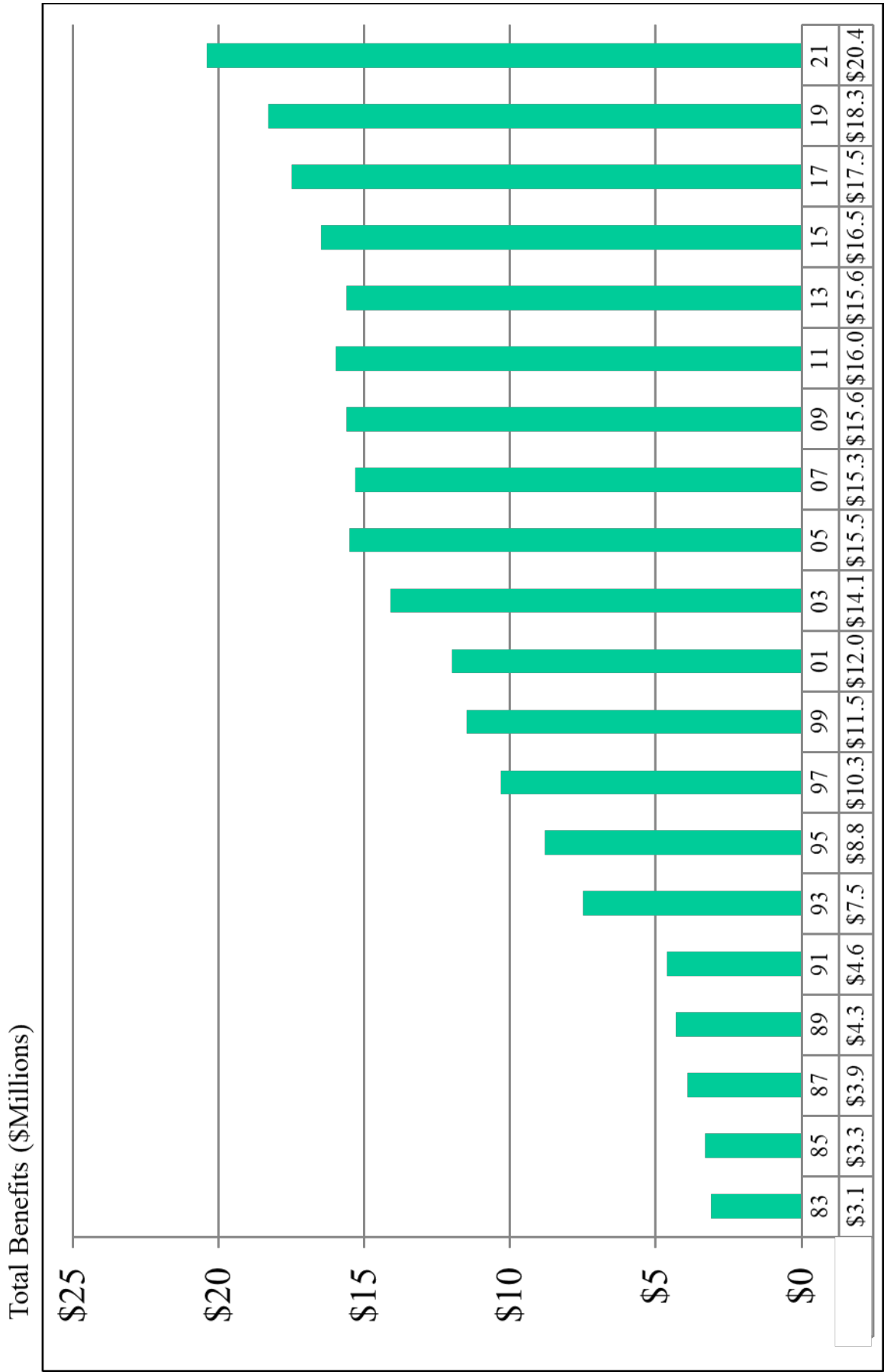


Property Tax Reduction Claimants Total vs Senior Citizens

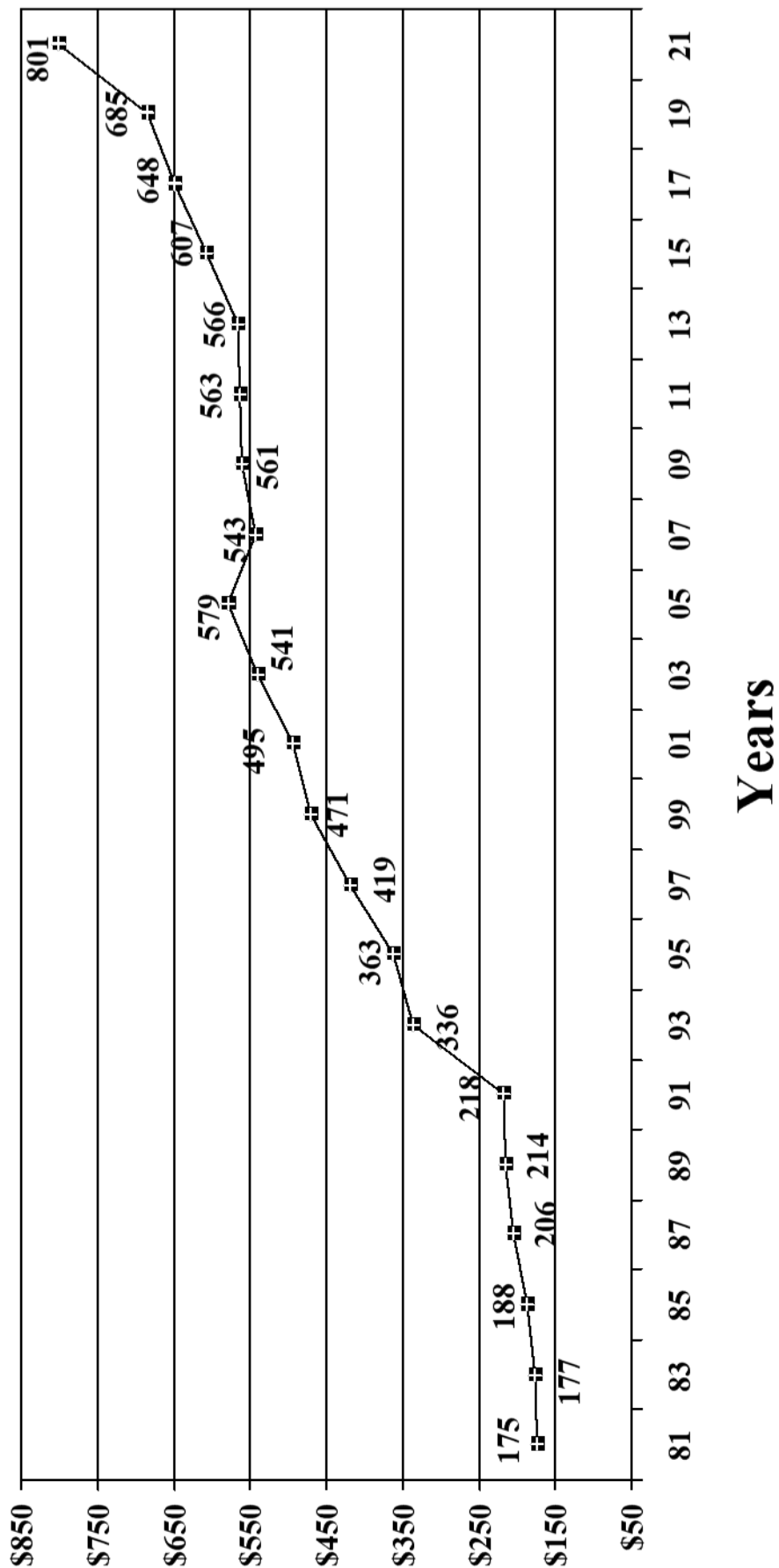


Totals may not balance to other charts due to rounding.

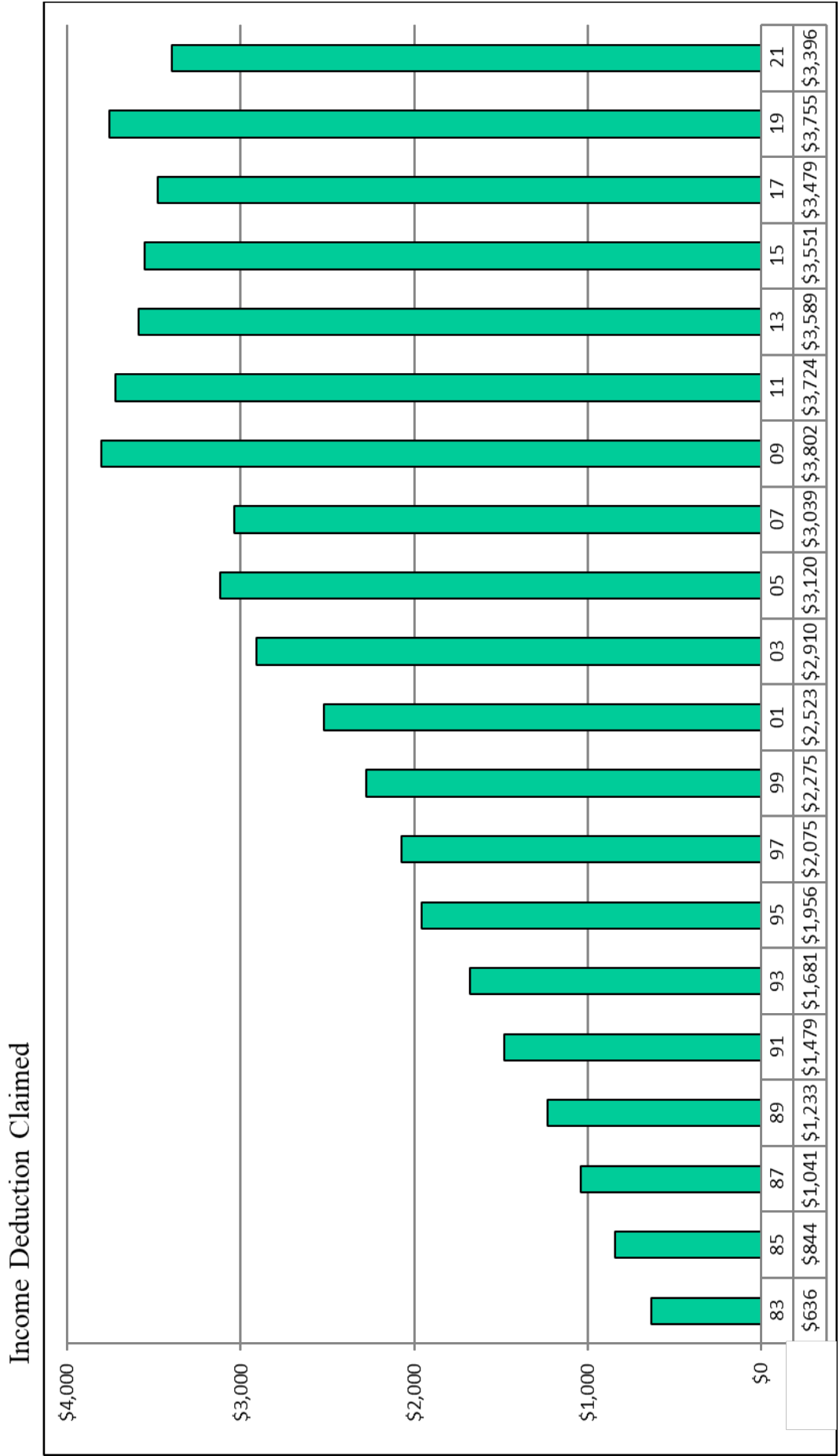
Property Tax Reduction Claimants Total Paid



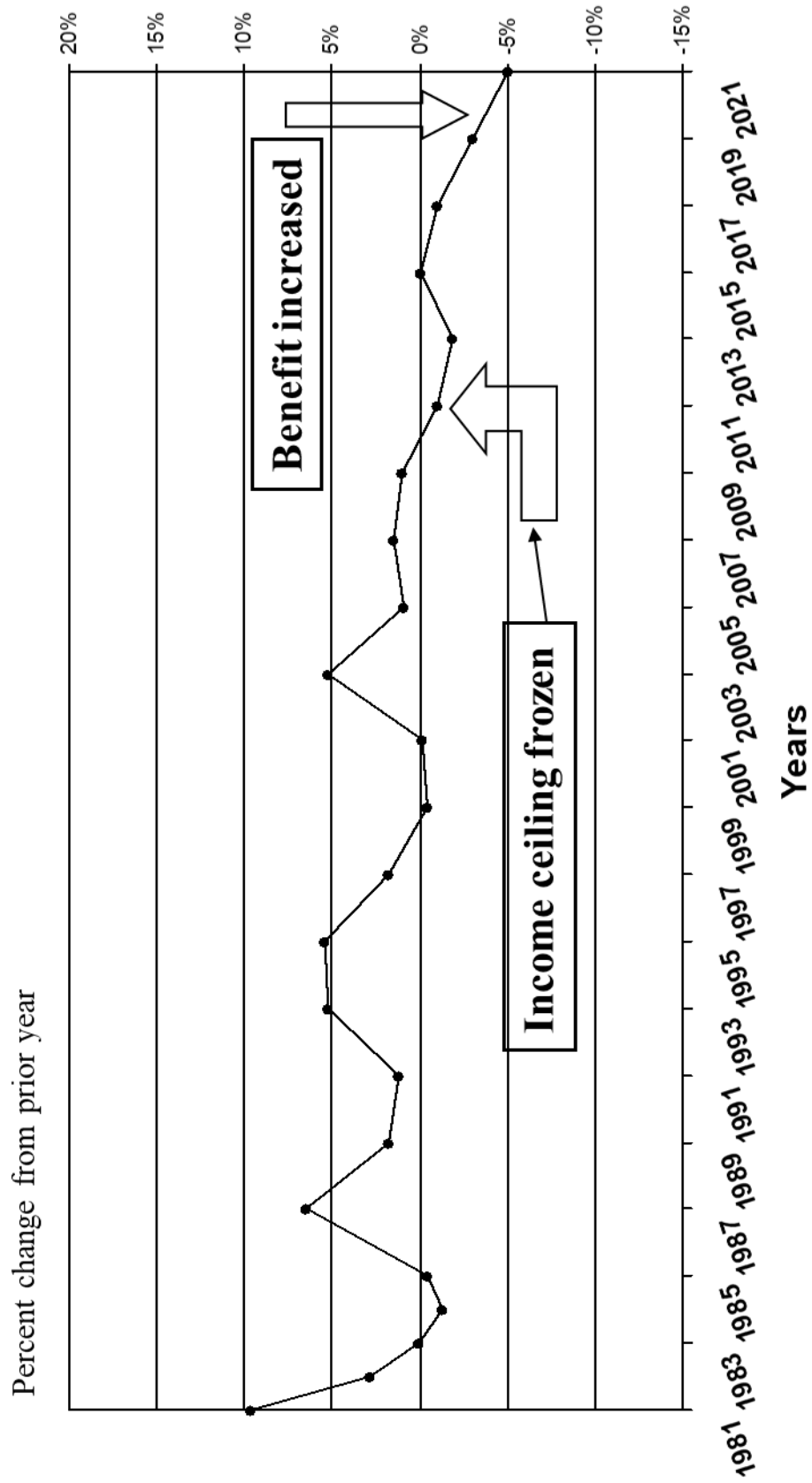
Property Tax Reduction Benefits Amount Paid Per Claimant



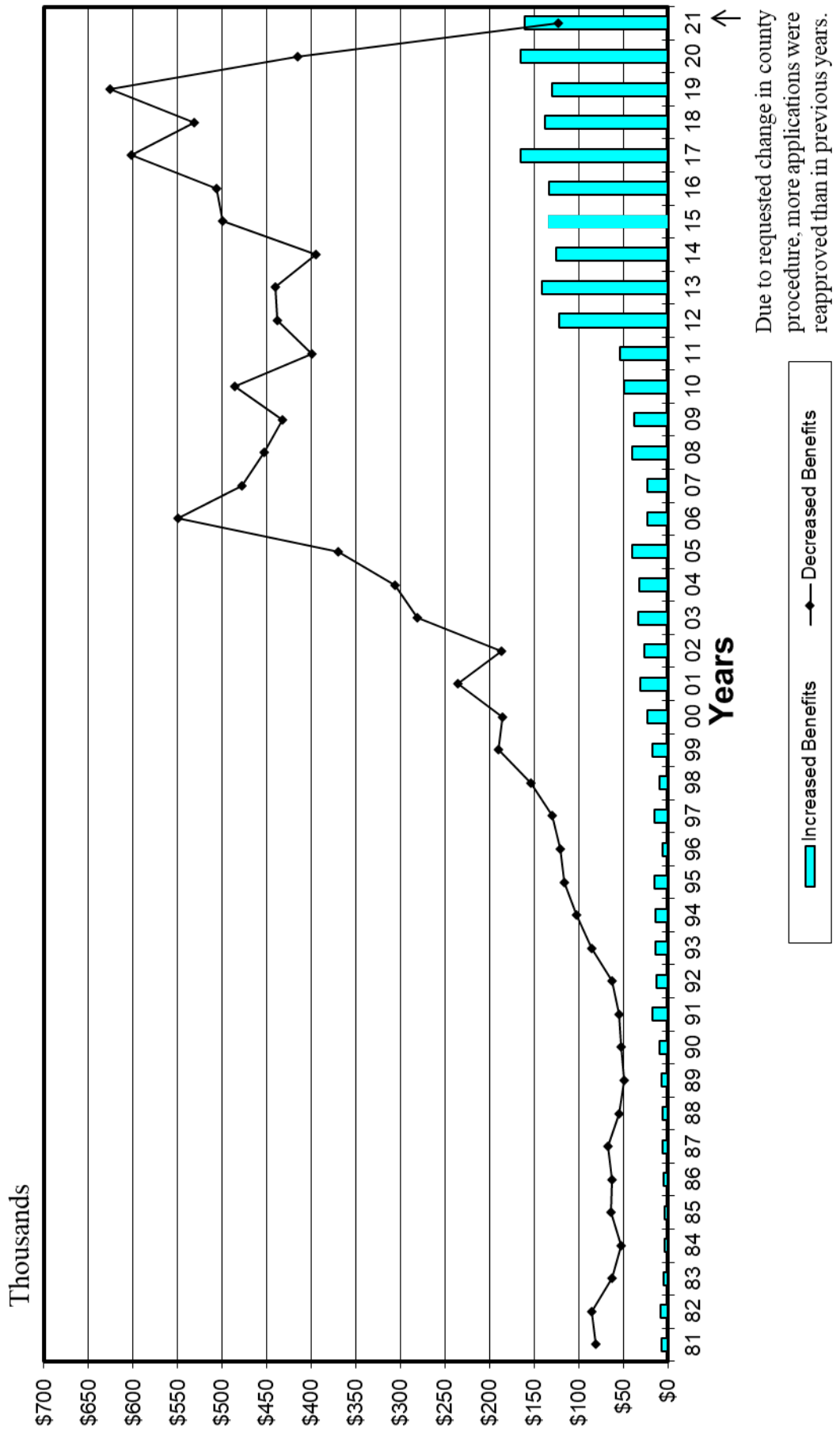
Property Tax Reduction Claimants Medical Expenses Per Claimant



Idaho Property Tax Reduction Variation in Program Participation



Property Tax Reduction Program Audit Benefits Reduced vs Benefits Increased



Due to requested change in county procedure, more applications were reapproved than in previous years.