

PROPERTY TAX REDUCTION (Circuit Breaker) STATISTICS
2020

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 Program, but occupancy tax benefits are not yet compiled for 2020 but amounted to \$31,379 for 43 claimants in 11 counties in 2019.

Key Recent Program Trends:

Although benefits paid by the original PTR program (prior to the additional veteran's benefit program which began in 2019) were stable, decreasing slightly, total benefits paid increased by 6.1% in 2020. With this increase, total program benefits paid were \$20.65 million, their highest amount ever. Average taxes and benefits were down as well for claimants in the original PTR program. This matches general property tax decreases in 2020, due largely to the infusion of property tax relief through the Governor's Public Safety Grants Initiative (GPSGI). The following table summarizes participation and benefit changes in the ongoing and new portions of the property tax reduction program for the last three years.

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
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%

* 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.

In total, the combined programs benefited 28,684 claimant households in 2020.

Including the Disabled Veterans program, the total number of claims increased by 4.0%. 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 61% in 2020. Although relatively stable between 2019 and 2020, this proportion remains well below the percent of taxes paid in 2006, when benefits averaged 86% of property taxes. 2006 as the last year the maximum benefit amount was increased.

Average benefit changes decreased less for eligible claimants than did property taxes for owner occupied residential property in general statewide (-5.5%). Therefore, it is likely that most circuit breaker

claimants saw a decrease in the amount of tax remaining after application of benefits. The median income of the average claimant increased from \$16,974 in the 2019 program to \$17,635 in 2020.

In 2020, 47% of all claimants had all property taxes on their homesteads paid by this program. This percentage stabilized between 2019 and 2020 but 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 - 2020	Increase in 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. 2020 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
2020	28,684	4.0%	719.91	2.0%	20.65	6.1%	31,280	1,320/2,640
Totals	987,004		413.67		408.29			

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

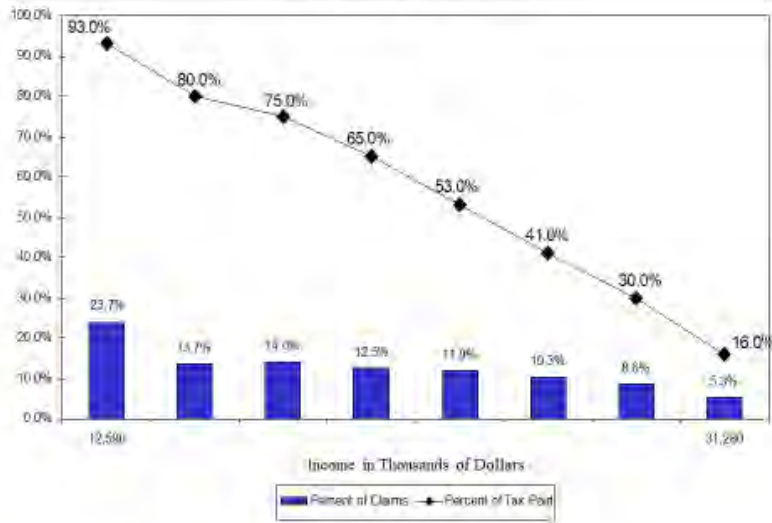
To put these increases in perspective, the Consumer Price Index increased by 294.4% between July 1978 and July 2020. However, inflation adjusted current program costs are only 79.9% higher than 1978 program costs. During this same period, the number of claimants increased by 81.7%. The inflation adjusted benefit per claimant is equivalent to 99.0% of the 1978 amount. The figures used for 2020 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:

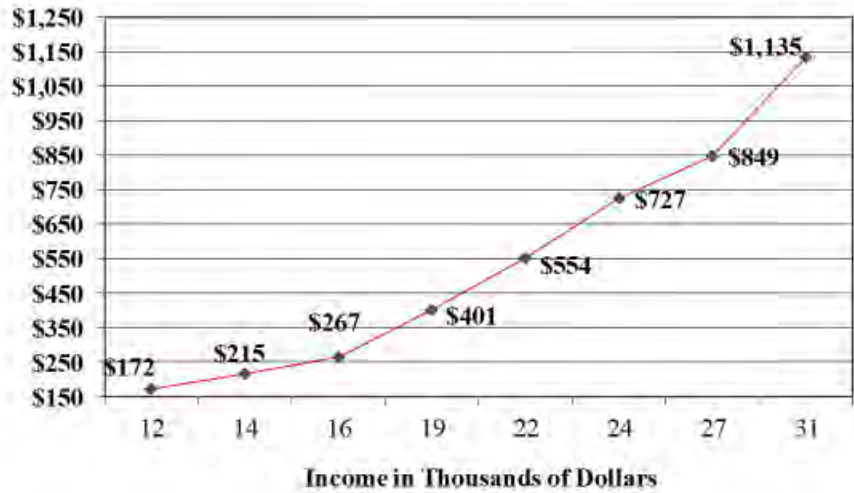
1974:	State paid \$1.5 million, which represented 80% of total approved benefits;
1982:	State paid \$2.93 million or 90.9%;
1983:	State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
1984:	State paid \$2.935 million or 93.0%;
1985:	State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

The following charts demonstrate 2020 circuit breaker benefits (excluding veterans benefits) and remaining taxes for claimants at various income levels:

2020 Circuit Breaker Benefits Percent of Tax Paid



2020 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2020 had income of about \$17,635, while average per claimant property taxes were about \$1,118 (a 2.3% decrease since 2019), of which circuit breaker benefits typically cover all but \$431 (39%). 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 2020 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 2020 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets.

2020 Property Tax Reduction Claimants by Income Bracket Based on Income Received in 2019				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	12,590	6,387	23.7%	23.7%
12,591	15,240	3,683	13.7%	37.4%
15,241	17,920	3,790	14.1%	51.5%
17,921	20,590	3,355	12.5%	64.0%
20,591	23,260	3,205	11.9%	75.9%
23,261	25,930	2,772	10.3%	86.2%
25,931	28,600	2,300	8.5%	94.7%
28,601	31,280	1,424	5.3%	100.0%
Total:		26,916	100.0%	

Medical Expense Deduction:

The average medical expense deduction decreased slightly between 2019 and 2020 and is \$3,657 currently. This year 81.9% 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 \$146 per claim or \$3.9 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 27%.

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:

Property Tax Reduction Claimants (only) by Type of Eligibility - 2020		
Status	Number of Claims	% of Claims
Over age 65	22,881	85.0%
Younger Widows	700	2.6%
Younger Widowers	63	0.2%
10 + SC VA Disabled	404	1.5%
Non-SC VA Disabled	7	0.0%
Social Security Disabled	2,510	9.3%
Other & Multiple	351	1.3%
Total:	26,916	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 \$8.4 million (including re-audit collections) have been realized. Direct net audit savings related to 2020 claims decreased 50% in 2020 to \$250,225. 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 \$169,000. So, total audit program savings were \$419,225 during 2020. In addition, many claims, upon review, were found to be eligible for increased benefits. \$164,768 was paid to satisfy such increases, also identified during the review process.

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February 11, 2021

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

Circuit Breaker: 2020 Claims Summary (PTR Only)

02/10/21	NUMBER	CHANGED OR		NUMBER	2020
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	PTR BENEFITS
COUNTY	2020	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	4,178	83	312	3,866	\$3,103,776.62
Adams	165	32	9	156	\$62,578.76
Bannock	1,181	64	56	1,125	\$772,351.43
Bear Lake	187	10	7	180	\$84,139.92
Benewah	327	13	8	319	\$139,554.70
Bingham	652	25	48	604	\$401,921.46
Blaine	170	45	31	139	\$110,169.04
Boise	195	7	15	180	\$94,904.14
Bonner	1,080	56	44	1,036	\$580,838.53
Bonneville	1,373	136	100	1,273	\$902,916.44
Boundary	450	52	3	447	\$247,504.24
Butte	100	10	5	95	\$43,258.62
Camas	33	3	4	29	\$15,104.44
Canyon	4,358	96	404	3,954	\$3,099,607.40
Caribou	124	17	7	117	\$80,520.06
Cassia	455	21	36	419	\$195,649.68
Clark	8	2	0	8	\$1,840.52
Clearwater	354	14	25	329	\$175,482.50
Custer	171	10	22	149	\$51,435.92
Elmore	497	10	20	477	\$303,675.00
Franklin	227	2	17	210	\$142,152.56
Fremont	279	14	17	262	\$131,549.62
Gem	604	55	84	520	\$302,106.32
Gooding	368	16	16	352	\$217,124.68
Idaho	613	9	38	575	\$186,739.37
Jefferson	370	22	19	351	\$218,585.04
Jerome	470	65	51	419	\$311,956.18
Kootenai	2,960	52	18	2,942	\$2,120,073.69
Latah	471	10	40	431	\$292,309.94
Lemhi	360	4	22	338	\$138,217.70
Lewis	150	16	12	138	\$83,516.10
Lincoln	66	15	5	61	\$31,132.52
Madison	267	15	21	246	\$165,233.06
Minidoka	558	10	8	550	\$307,025.68
Nez Perce	882	33	39	843	\$652,543.26
Oneida	114	18	6	108	\$58,931.58
Owyhee	254	74	22	232	\$109,893.16
Payette	674	34	58	616	\$373,734.32
Power	134	17	16	118	\$77,684.94
Shoshone	665	21	8	657	\$415,926.16
Teton	57	6	4	53	\$39,323.98
Twin Falls	1,531	73	98	1,433	\$1,071,817.64
Valley	162	27	16	146	\$73,937.74
Washington	429	13	16	413	\$259,316.60
2020 PTR Totals:	28,723	1,327	1807	26,916	18,248,061.26
<i>2019 PTR Totals:</i>	<i>28,278</i>	<i>2,053</i>	<i>1504</i>	<i>26,774</i>	<i>18,331,453.21</i>

CIRCUIT BREAKER: 2020 CLAIMS SUMMARY (PTR only)

02/10/21	AUDIT CHECKS COMPLETED IN 2020				
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	4,174	0	0	4,174	1075
Adams	165	2	0	165	35
Bannock	1,181	1	2	1,181	180
Bear Lake	187	0	0	187	28
Benewah	326	1	0	326	40
Bingham	652	2	0	652	115
Blaine	170	0	0	170	39
Boise	195	2	0	195	42
Bonner	1,080	2	0	1,080	196
Bonneville	1,373	7	0	1,373	238
Boundary	450	4	0	450	78
Butte	100	0	0	100	17
Camas	33	0	0	33	9
Canyon	4,358	0	0	4,358	1049
Caribou	124	0	0	124	18
Cassia	455	1	0	455	75
Clark	8	0	0	8	7
Clearwater	353	1	0	353	69
Custer	171	0	0	171	34
Elmore	497	1	0	497	57
Franklin	221	0	0	221	29
Fremont	279	0	0	279	32
Gem	604	0	0	604	133
Gooding	368	1	0	368	74
Idaho	613	1	0	613	84
Jefferson	369	0	0	369	61
Jerome	470	1	0	470	86
Kootenai	2,957	4	0	2,957	367
Latah	471	2	0	471	81
Lemhi	356	0	0	356	39
Lewis	148	1	0	148	27
Lincoln	66	0	0	66	8
Madison	267	2	0	267	43
Minidoka	558	1	0	558	79
Nez Perce	878	1	0	878	156
Oneida	114	0	0	114	18
Owyhee	253	3	0	253	43
Payette	672	1	0	672	149
Power	132	0	0	132	27
Shoshone	665	2	0	665	67
Teton	57	1	0	57	15
Twin Falls	1,527	2	0	1,527	247
Valley	160	1	0	160	34
Washington	429	2	0	429	71
Totals:	28,686	50	2	28,686	5,371

PROPERTY TAX REDUCTION: 2020 CLAIMS SUMMARY

02/09/21 COUNTY	TOTAL BENEFIT CHANGES ON PTR & VA APPLICATIONS (STC AUDIT)			MEDICAL EXPENSES REPORTED BY CLAIMANTS:				
	DECREASED	INCREASED	NET	TOTAL \$	# APPS. W/MEDICAL	% CLAIMING MEDICAL	\$ MED PER CLAIM W/MED	AVERAGE MED \$: COUNTY
				CLAIMED				
Ada	26,958	28,657	(1,699.00)	\$15,116,853.94	3,235	83.7%	4,672.91	3,910.21
Adams	1,314	1,269	45.00	\$642,165.00	127	81.4%	5,056.42	4,116.44
Bannock	21,235	2,719	18,516.00	\$3,905,357.00	928	82.5%	4,208.36	3,471.43
Bear Lake	2,449	1,389	1,060.00	\$889,187.00	160	88.9%	5,557.42	4,939.93
Benewah	5,702	1,415	4,287.00	\$1,063,692.00	253	79.3%	4,204.32	3,334.46
Bingham	4,678	2,921	1,757.00	\$2,330,140.00	522	86.4%	4,463.87	3,857.85
Blaine	18,706	5,380	13,326.00	\$518,463.00	117	84.2%	4,431.31	3,729.95
Boise	1,545	320	1,225.00	\$530,597.00	153	85.0%	3,467.95	2,947.76
Bonner	13,778	4,145	9,633.00	\$3,422,894.00	788	76.1%	4,343.77	3,303.95
Bonneville	40,924	11,025	29,899.00	\$4,906,036.00	1,097	86.2%	4,472.23	3,853.92
Boundary	3,001	350	2,651.00	\$1,077,010.00	284	63.5%	3,792.29	2,409.42
Butte	265	660	(395.00)	\$293,772.00	66	69.5%	4,451.09	3,092.34
Camas	834	0	834.00	\$109,417.00	20	69.0%	5,470.85	3,773.00
Canyon	51,178	31,470	19,708.00	\$12,418,134.80	3,015	76.3%	4,118.78	3,140.65
Caribou	5,944	496	5,448.00	\$540,341.00	96	82.1%	5,628.55	4,618.30
Cassia	10,862	1,421	9,441.00	\$1,315,903.00	287	68.5%	4,585.03	3,140.58
Clark	40	0	40.00	\$38,662.00	8	100.0%	4,832.75	4,832.75
Clearwater	4,499	1,893	2,606.00	\$1,224,934.00	251	76.3%	4,880.22	3,723.20
Custer	3,069	603	2,466.00	\$570,738.00	127	85.2%	4,494.00	3,830.46
Elmore	6,676	2,100	4,576.00	\$1,232,903.00	400	83.9%	3,082.26	2,584.70
Franklin	1,776	0	1,776.00	\$866,274.00	194	92.4%	4,465.33	4,125.11
Fremont	4,201	774	3,427.00	\$965,386.00	241	92.0%	4,005.75	3,684.68
Gem	10,547	20,959	(10,412.00)	\$1,701,698.00	442	85.0%	3,850.00	3,272.50
Gooding	7,265	727	6,538.00	\$1,042,919.00	269	76.4%	3,877.02	2,962.84
Idaho	2,146	420	1,726.00	\$2,489,896.00	530	92.2%	4,697.92	4,330.25
Jefferson	3,825	2,448	1,377.00	\$1,466,524.00	262	74.6%	5,597.42	4,178.13
Jerome	42,531	1,226	41,305.00	\$1,429,392.00	356	85.0%	4,015.15	3,411.44
Kootenai	34,215	3,467	30,748.00	\$11,295,326.00	2,490	84.6%	4,536.28	3,839.34
Latah	9,240	1,390	7,850.00	\$1,693,863.00	324	75.2%	5,227.97	3,930.08
Lemhi	2,433	200	2,233.00	\$1,353,944.00	282	83.4%	4,801.22	4,005.75
Lewis	3,920	1,009	2,911.00	\$673,778.00	123	89.1%	5,477.87	4,882.45
Lincoln	2,136	270	1,866.00	\$247,157.00	55	90.2%	4,493.76	4,051.75
Madison	10,845	1,446	9,399.00	\$1,200,725.00	213	86.6%	5,637.21	4,881.00
Minidoka	1,419	0	1,419.00	\$1,901,111.00	462	84.0%	4,114.96	3,456.57
Nez Perce	8,603	5,171	3,432.00	\$3,479,017.00	651	77.2%	5,344.11	4,126.95
Oneida	2,988	3,230	(242.00)	\$506,044.60	91	84.3%	5,560.93	4,685.60
Owyhee	5,124	5,466	(342.00)	\$684,630.00	177	76.3%	3,867.97	2,950.99
Payette	5,476	4,278	1,198.00	\$2,099,744.00	526	85.4%	3,991.91	3,408.68
Power	3,485	1,660	1,825.00	\$488,738.00	108	91.5%	4,525.35	4,141.85
Shoshone	3,016	3,156	(140.00)	\$2,313,255.00	526	80.1%	4,397.82	3,520.94
Teton	1,759	0	1,759.00	\$202,002.00	40	75.5%	5,050.05	3,811.36
Twin Falls	18,092	6,862	11,230.00	\$5,993,204.00	1,288	89.9%	4,653.11	4,182.28
Valley	2,908	2,276	632.00	\$611,204.00	137	93.8%	4,461.34	4,186.33
Washington	3,386	100	3,286.00	\$1,567,674.00	331	80.1%	4,736.18	3,795.82
Totals:	414,993.00	164,768.00	250,225.00	98,420,705.34	22,052	81.9%	4,463.12	3,656.59

2020 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

2020 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65										
02/10/21			(PTR Only)							
			10% SC DIS	NSC DIS.	SS			MULTIPLE		
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL	
Ada	79	11	63	1	315	1	0	67	537	
Adams	3	0	3	0	11	0	0	3	20	
Bannock	32	3	22	0	123	0	0	15	195	
Bear Lake	6	2	1	1	15	0	0	1	26	
Benewah	4	0	9	0	43	0	0	4	60	
Bingham	11	0	9	1	65	0	0	9	95	
Blaine	5	0	0	0	4	0	0	1	10	
Boise	6	0	4	0	19	0	0	4	33	
Bonner	32	3	10	1	93	0	0	9	148	
Bonneville	33	4	18	0	110	0	0	12	177	
Boundary	16	2	5	0	41	0	0	8	72	
Butte	6	0	1	0	12	0	0	1	20	
Camas	0	0	0	0	3	0	0	0	3	
Canyon	99	13	89	1	409	0	0	56	667	
Caribou	2	0	1	0	6	0	0	1	10	
Cassia	21	3	0	0	37	0	0	2	63	
Clark	0	0	0	0	0	0	0	0	0	
Clearwater	6	0	3	0	47	0	0	7	63	
Custer	2	0	1	0	16	0	0	0	19	
Elmore	18	3	24	0	62	0	0	9	116	
Franklin	7	0	1	0	13	0	0	2	23	
Fremont	5	0	1	0	22	0	0	7	35	
Gem	11	1	5	0	54	0	0	9	80	
Gooding	14	0	1	0	28	0	0	1	44	
Idaho	16	3	2	0	42	0	0	4	67	
Jefferson	24	1	6	0	23	0	0	5	59	
Jerome	9	2	4	1	30	0	0	5	51	
Kootenai	70	3	59	0	265	0	0	32	429	
Latah	10	0	6	0	53	0	0	3	72	
Lemhi	8	0	4	0	22	0	0	6	40	
Lewis	5	0	3	0	15	0	0	2	25	
Lincoln	1	0	0	0	4	0	0	0	5	
Madison	19	2	3	0	12	0	0	1	37	
Minidoka	16	1	1	0	55	0	0	3	76	
Nez Perce	19	2	16	0	93	0	0	10	140	
Oneida	2	0	4	0	6	0	0	0	12	
Owyhee	4	0	2	0	17	0	0	4	27	
Payette	11	0	0	0	58	0	0	6	75	
Power	1	0	2	0	9	0	0	2	14	
Shoshone	21	0	2	0	87	0	0	18	128	
Teton	4	0	2	0	4	0	0	0	10	
Twin Falls	29	3	10	1	119	0	0	13	175	
Valley	2	0	2	0	15	0	0	2	21	
Washington	11	1	5	0	33	0	0	6	56	
Totals:	700	63	404	7	2,510	1	0	350	4,035	
% of Approved Claims	2.60%	0.23%	1.50%	0.03%	9.33%	0.00%	0.00%	1.30%	14.99%	

2020 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65 (PTR only)

COUNTY	Only			10% SC	NSC						
	Over			DIS	DIS.	SS			MULTIPLE	SUB	GRAND
	65	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	TOTAL	TOTAL
Ada	2,090	941	145	103	6	0	9	0	35	3,329	3,866
Adams	82	33	7	12	0	0	1	0	1	136	156
Bannock	516	345	39	24	1	0	1	0	4	930	1,125
Bear Lake	67	71	11	2	0	0	0	0	3	154	180
Benevah	150	71	23	15	0	0	0	0	0	259	319
Bingham	272	187	29	16	3	0	0	0	2	509	604
Blaine	98	24	6	1	0	0	0	0	0	129	139
Boise	94	33	7	12	0	0	0	0	1	147	180
Bonner	546	228	56	41	7	0	3	0	7	888	1,036
Bonneville	570	431	67	21	0	0	1	0	6	1,096	1,273
Boundary	277	55	19	22	0	0	0	0	2	375	447
Butte	46	23	4	1	0	0	0	0	1	75	95
Camas	14	6	5	1	0	0	0	0	0	26	29
Canyon	1,769	1,118	188	153	6	0	16	0	37	3,287	3,954
Caribou	53	47	4	2	0	0	0	0	1	107	117
Cassia	252	88	10	3	1	0	0	0	2	356	419
Clark	5	2	0	1	0	0	0	0	0	8	8
Clearwater	147	76	23	16	3	0	0	0	1	266	329
Custer	97	23	6	3	0	0	0	0	1	130	149
Elmore	208	116	17	16	0	0	0	0	4	361	477
Franklin	98	79	7	3	0	0	0	0	0	187	210
Fremont	117	85	18	3	0	0	1	0	3	227	262
Gem	246	135	30	24	1	0	0	0	4	440	520
Gooding	167	95	22	14	0	0	2	0	8	308	352
Idaho	353	106	25	22	0	0	0	0	2	508	575
Jefferson	146	124	16	5	0	0	0	0	1	292	351
Jerome	220	109	19	15	1	0	2	0	2	368	419
Kootenai	1,616	613	130	123	11	0	1	0	19	2,513	2,942
Latah	237	87	22	10	1	0	0	0	2	359	431
Lemhi	176	73	25	17	2	0	2	0	3	298	338
Lewis	83	17	5	8	0	0	0	0	0	113	138
Lincoln	37	12	4	1	1	0	0	0	1	56	61
Madison	118	71	14	5	0	0	0	0	1	209	246
Minidoka	257	188	21	5	1	0	0	0	2	474	550
Nez Perce	465	163	32	31	2	0	1	0	9	703	843
Oneida	57	35	2	2	0	0	0	0	0	96	108
Owyhee	122	49	16	13	1	0	1	0	3	205	232
Payette	350	130	31	21	3	0	1	0	5	541	616
Power	53	38	9	3	1	0	0	0	0	104	118
Shoshone	264	201	43	14	2	0	0	0	5	529	657
Teton	32	9	0	1	0	0	1	0	0	43	53
Twin Falls	696	438	69	46	1	0	1	0	7	1,258	1,433
Valley	76	30	11	5	0	0	1	0	2	125	146
Washington	231	83	27	13	0	0	1	0	2	357	413
Totals:	13,570	6,888	1,264	869	55	0	46	0	189	22,881	26,916
% of Approved Claims	50.42%	25.59%	4.70%	3.23%	0.20%	0.00%	0.00%	0.00%	0.70%	85.01%	100.00%

2020 Income Stratification of Property Tax Reduction Applications

Maximum Eligibility Amounts Shown in ()

02/09/21											
	\$12,590	\$12,591	\$15,241	\$17,921	\$20,591	\$23,261	\$25,931	\$28,601			
	OR LESS	\$15,240	\$17,920	\$20,590	\$23,260	\$25,930	\$28,600	\$31,280	CLAIMS		
COUNTY	(\$1,320)	(\$1290/\$1160)	(\$1120/\$990)	(\$960/\$820)	(\$790/\$660)	(\$620/\$490)	(\$450/\$320)	(\$290/\$150)	APPROVED	REDUCTION	
Ada	795	505	535	507	482	425	370	247	3,866	89.57%	
Adams	53	22	15	11	13	17	17	8	156	41.81%	
Bannock	235	155	161	131	148	133	99	63	1,125	75.76%	
Bear Lake	42	22	22	21	15	26	25	7	180	52.35%	
Benevah	95	52	35	33	33	31	24	16	319	45.13%	
Bingham	128	90	94	77	74	67	45	29	604	71.60%	
Blaine	52	17	13	16	11	9	13	8	139	80.33%	
Boise	42	24	25	22	22	15	19	11	180	57.59%	
Bonner	292	145	136	140	105	96	73	49	1,036	58.13%	
Bonneville	264	157	186	184	173	128	106	75	1,273	78.21%	
Boundary	93	67	62	61	55	50	39	20	447	60.15%	
Butte	28	15	12	11	10	12	3	4	95	46.16%	
Camas	3	4	10	2	7	2	0	1	29	54.74%	
Canyon	851	564	581	464	474	413	370	237	3,954	85.93%	
Caribou	28	16	21	15	12	14	7	4	117	71.83%	
Cassia	94	57	61	66	37	48	34	22	419	50.38%	
Clark	0	1	2	1	1	0	1	2	8	31.88%	
Clearwater	75	50	50	42	42	35	25	10	329	56.24%	
Custer	40	17	21	24	19	12	10	6	149	36.04%	
Elmore	114	69	71	60	48	54	39	22	477	67.80%	
Franklin	65	29	25	25	29	18	13	6	210	68.59%	
Fremont	71	45	32	32	31	19	16	16	262	51.84%	
Gem	110	72	81	66	52	51	57	31	520	63.97%	
Gooding	94	45	49	41	54	26	30	13	352	64.75%	
Idaho	159	87	94	60	68	49	33	25	575	33.13%	
Jefferson	80	62	52	42	39	33	28	15	351	65.37%	
Jerome	105	59	56	60	56	33	30	20	419	78.35%	
Kootenai	718	394	411	347	344	317	263	148	2,942	77.61%	
Latah	115	58	44	56	52	52	30	24	431	72.63%	
Lemhi	102	37	44	48	45	29	20	13	338	42.09%	
Lewis	36	16	25	12	15	14	14	6	138	64.48%	
Lincoln	21	6	7	7	3	6	7	4	61	53.90%	
Madison	75	31	19	26	31	28	23	13	246	71.88%	
Minidoka	158	68	78	67	55	51	42	31	550	58.49%	
Nez Perce	203	110	100	107	108	92	76	47	843	84.49%	
Oneida	24	14	15	16	15	14	6	4	108	58.51%	
Owyhee	48	30	39	25	34	27	19	10	232	51.68%	
Payette	138	79	99	78	77	66	49	30	616	65.49%	
Power	28	13	12	17	16	12	10	10	118	74.01%	
Shoshone	172	88	118	81	68	58	51	21	657	65.29%	
Teton	21	6	7	5	3	3	4	4	53	73.97%	
Twin Falls	368	206	189	185	170	130	123	62	1,433	78.91%	
Valley	40	22	22	10	14	17	9	12	146	53.76%	
Washington	112	57	59	54	45	40	28	18	413	65.24%	
Totals:	6,387	3,683	3,790	3,355	3,205	2,772	2,300	1,424	26,916	73.04%	
% of Approved Claims	23.73%	13.68%	14.08%	12.46%	11.91%	10.30%	8.55%	5.29%	100.00%		

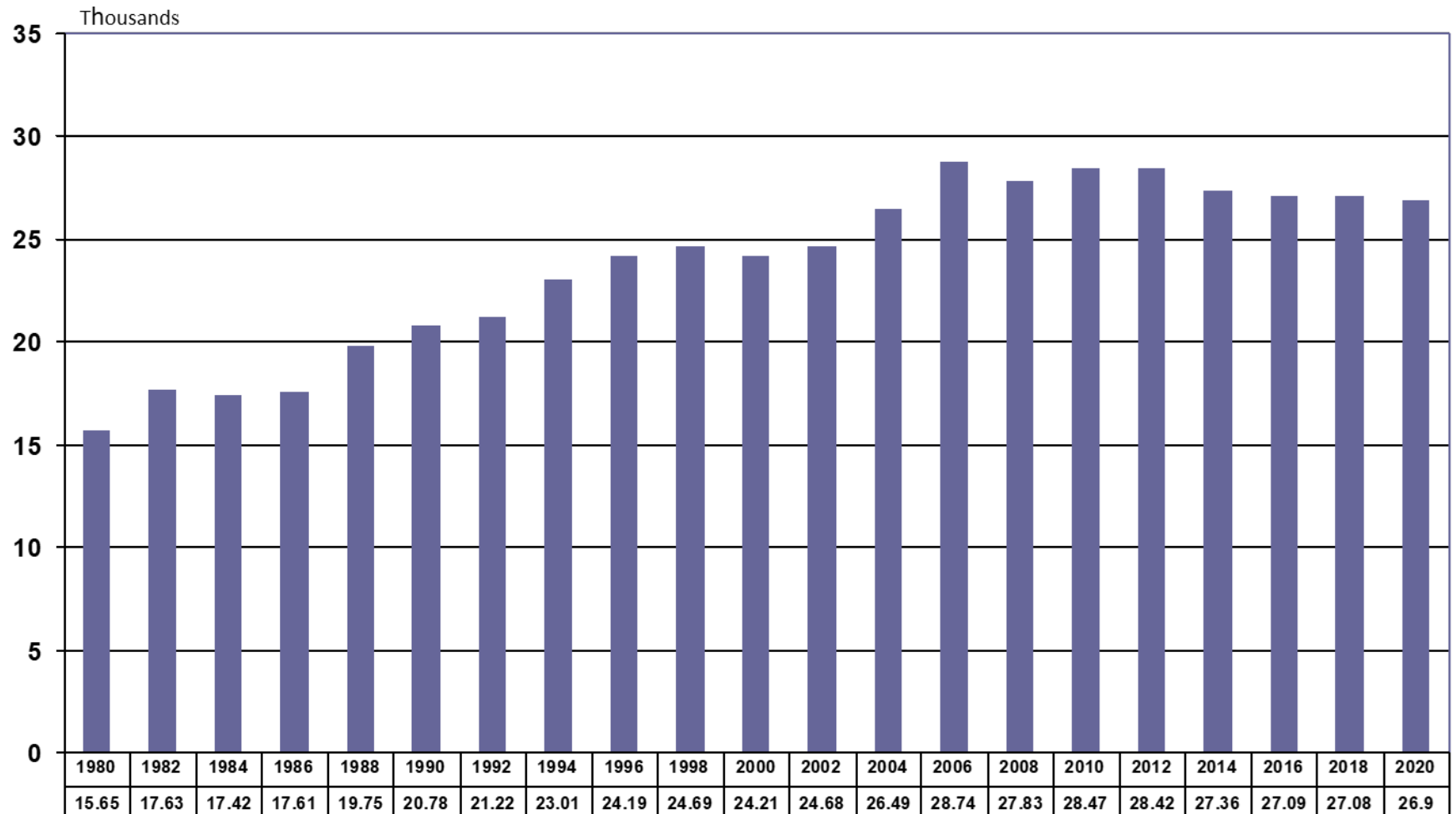
2020					
Property Tax Reduction Payments to be Paid (PTR & VA)					
02/09/21	Total Payment			Total Payment to County:	
COUNTY	PTR & VA	VA Only	PTR Only	December 18, 2020	June 18, 2021
Ada	\$3,781,749.90	\$677,973.28	\$3,103,776.62	\$1,890,874.95	\$1,890,874.95
Adams	\$65,660.50	\$3,081.74	\$62,578.76	\$32,830.25	\$32,830.25
Bannock	838,647.80	\$66,296.37	\$772,351.43	\$419,323.90	\$419,323.90
Bear Lake	86,363.80	\$2,223.88	\$84,139.92	\$43,181.90	\$43,181.90
Benewah	145,155.98	\$5,601.28	\$139,554.70	\$72,577.99	\$72,577.99
Bingham	417,121.56	\$15,200.10	\$401,921.46	\$208,560.78	\$208,560.78
Blaine	112,809.04	\$2,640.00	\$110,169.04	\$56,404.52	\$56,404.52
Boise	120,484.72	\$25,580.58	\$94,904.14	\$60,242.36	\$60,242.36
Bonner	679,553.36	\$98,714.83	\$580,838.53	\$339,776.68	\$339,776.68
Bonneville	983,167.88	\$80,251.44	\$902,916.44	\$491,583.94	\$491,583.94
Boundary	279,418.18	\$31,913.94	\$247,504.24	\$139,709.09	\$139,709.09
Butte	44,441.80	\$1,183.18	\$43,258.62	\$22,220.90	\$22,220.90
Camas	15,779.96	\$675.52	\$15,104.44	\$7,889.98	\$7,889.98
Canyon	3,484,340.08	\$384,732.68	\$3,099,607.40	\$1,742,170.04	\$1,742,170.04
Caribou	85,545.06	\$5,025.00	\$80,520.06	\$42,772.53	\$42,772.53
Cassia	201,190.26	\$5,540.58	\$195,649.68	\$100,595.13	\$100,595.13
Clark	1,840.52	\$0.00	\$1,840.52	\$920.26	\$920.26
Clearwater	195,838.84	\$20,356.34	\$175,482.50	\$97,919.42	\$97,919.42
Custer	55,134.56	\$3,698.64	\$51,435.92	\$27,567.28	\$27,567.28
Elmore	421,678.16	\$118,003.16	\$303,675.00	\$210,839.08	\$210,839.08
Franklin	146,318.52	\$4,165.96	\$142,152.56	\$73,159.26	\$73,159.26
Fremont	138,818.62	\$7,269.00	\$131,549.62	\$69,409.31	\$69,409.31
Gem	339,125.68	\$37,019.36	\$302,106.32	\$169,562.84	\$169,562.84
Gooding	231,498.62	\$14,373.94	\$217,124.68	\$115,749.31	\$115,749.31
Idaho	203,716.45	\$16,977.08	\$186,739.37	\$101,858.23	\$101,858.23
Jefferson	256,171.18	\$37,586.14	\$218,585.04	\$128,085.59	\$128,085.59
Jerome	326,239.30	\$14,283.12	\$311,956.18	\$163,119.65	\$163,119.65
Kootenai	2,492,586.23	\$372,512.54	\$2,120,073.69	1,246,295.69	1,246,290.54
Latah	328,421.26	\$36,111.32	\$292,309.94	\$164,210.63	\$164,210.63
Lemhi	146,726.50	\$8,508.80	\$138,217.70	\$73,363.25	\$73,363.25
Lewis	93,047.58	\$9,531.48	\$83,516.10	\$46,523.79	\$46,523.79
Lincoln	31,642.06	\$509.54	\$31,132.52	\$15,821.03	\$15,821.03
Madison	182,949.32	\$17,716.26	\$165,233.06	\$91,474.66	\$91,474.66
Minidoka	316,880.58	\$9,854.90	\$307,025.68	\$158,440.29	\$158,440.29
Nez Perce	754,082.54	\$101,539.28	\$652,543.26	\$377,041.27	\$377,041.27
Oneida	62,643.14	\$3,711.56	\$58,931.58	\$31,321.57	\$31,321.57
Owyhee	114,851.90	\$4,958.74	\$109,893.16	\$57,425.95	\$57,425.95
Payette	409,326.56	\$35,592.24	\$373,734.32	\$204,663.28	\$204,663.28
Power	80,502.92	\$2,817.98	\$77,684.94	\$40,251.46	\$40,251.46
Shoshone	431,731.02	\$15,804.86	\$415,926.16	\$215,865.51	\$215,865.51
Teton	40,643.98	\$1,320.00	\$39,323.98	\$20,321.99	\$20,321.99
Twin Falls	1,143,367.96	\$71,550.32	\$1,071,817.64	\$571,683.98	\$571,683.98
Valley	86,407.66	\$12,469.92	\$73,937.74	\$43,203.83	\$43,203.83
Washington	276,832.58	\$17,515.98	\$259,316.60	\$138,416.29	\$138,416.29
Totals:	\$20,650,454.12	\$2,402,392.86	\$18,248,061.26	10,325,229.64	10,325,224.49

**CHANGE IN PROPERTY TAX REDUCTION CLAIMS
SUBMITTED 2020 VS 2019**

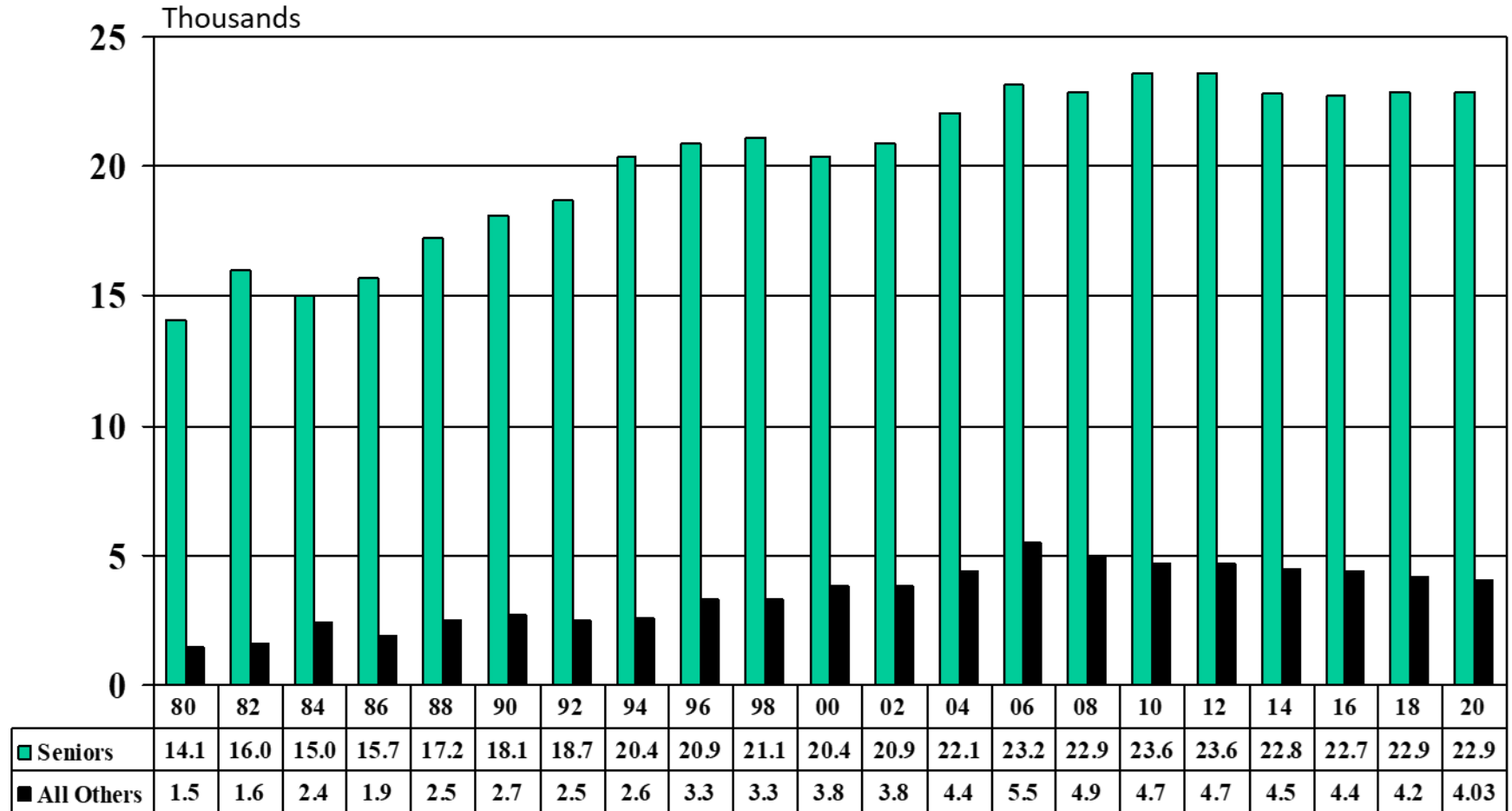
02/11/21	Number of Claims Submitted 2019	Number of Claims Submitted 2020	Change in Number of Claims	Percent Change
COUNTY				
Ada	3,939	4178	239	6.1%
Adams	158	165	7	4.4%
Bannock	1,193	1181	(12)	-1.0%
Bear Lake	189	187	(2)	-1.1%
Benewah	352	327	(25)	-7.1%
Bingham	650	652	2	0.3%
Blaine	165	170	5	3.0%
Boise	218	195	(23)	-10.6%
Bonner	1,082	1080	(2)	-0.2%
Bonneville	1,421	1373	(48)	-3.4%
Boundary	423	450	27	6.4%
Butte	102	100	(2)	-2.0%
Camas	30	33	3	10.0%
Canyon	4,009	4358	349	8.7%
Caribou	121	124	3	2.5%
Cassia	434	455	21	4.8%
Clark	8	8	0	0.0%
Clearwater	315	354	39	12.4%
Custer	186	171	(15)	-8.1%
Elmore	506	497	(9)	-1.8%
Franklin	239	227	(12)	-5.0%
Fremont	326	279	(47)	-14.4%
Gem	565	604	39	6.9%
Gooding	358	368	10	2.8%
Idaho	673	613	(60)	-8.9%
Jefferson	368	370	2	0.5%
Jerome	444	470	26	5.9%
Kootenai	3,010	2960	(50)	-1.7%
Latah	487	471	(16)	-3.3%
Lemhi	343	360	17	5.0%
Lewis	144	150	6	4.2%
Lincoln	77	66	(11)	-14.3%
Madison	290	267	(23)	-7.9%
Minidoka	573	558	(15)	-2.6%
Nez Perce	846	882	36	4.3%
Oneida	117	114	(3)	-2.6%
Owyhee	277	254	(23)	-8.3%
Payette	701	674	(27)	-3.9%
Power	127	134	7	5.5%
Shoshone	699	665	(34)	-4.9%
Teton	50	57	7	14.0%
Twin Falls	1,484	1531	47	3.2%
Valley	171	162	(9)	-5.3%
Washington	408	429	21	5.1%
Totals:	28,278	28,723	445	1.6%

Property Tax Reduction Claims Comparison (Excludes Veterans program)									
	2019	2020	Change	2019	2020	% Change	2019	2020	% Change
	Approved	Approved	in	Approved	Approved	in	Benefits	Benefits	in
02/10/21	Claims	Claims	Approved	Benefits	Benefits	Approved	per	per	Per Claim
COUNTY			Claims	(\$)	(\$)	Benefits	Claim	Claim	Benefits
Ada	3,668	3,866	198	\$3,004,579.96	\$3,103,776.62	3.30%	819.13	802.84	-1.99%
Adams	141	156	15	\$56,515.50	\$62,578.76	10.73%	400.82	401.15	0.08%
Bannock	1,147	1125	(22)	\$835,786.27	\$772,351.43	-7.59%	728.67	686.53	-5.78%
Bear Lake	180	180	0	\$80,967.48	\$84,139.92	3.92%	449.82	467.44	3.92%
Benevah	333	319	(14)	\$149,078.18	\$139,554.70	-6.39%	447.68	437.48	-2.28%
Bingham	619	604	(15)	\$423,655.94	\$401,921.46	-5.13%	684.42	665.43	-2.77%
Blaine	140	139	(1)	\$109,498.72	\$110,169.04	0.61%	782.13	792.58	1.34%
Boise	198	180	(18)	\$109,104.04	\$94,904.14	-13.02%	551.03	527.25	-4.32%
Bonner	1,042	1036	(6)	\$572,901.54	\$580,838.53	1.39%	549.81	560.65	1.97%
Bonneville	1,333	1273	(60)	\$1,019,593.20	\$902,916.44	-11.44%	764.89	709.28	-7.27%
Boundary	418	447	29	\$223,079.64	\$247,504.24	10.95%	533.68	553.70	3.75%
Butte	95	95	0	\$39,424.50	\$43,258.62	9.73%	414.99	455.35	9.73%
Camas	28	29	1	\$13,765.80	\$15,104.44	9.72%	491.64	520.84	5.94%
Canyon	3,728	3954	226	\$2,983,896.06	\$3,099,607.40	3.88%	800.40	783.92	-2.06%
Caribou	114	117	3	\$79,800.54	\$80,520.06	0.90%	700.00	688.21	-1.69%
Cassia	409	419	10	\$184,002.36	\$195,649.68	6.33%	449.88	466.94	3.79%
Clark	8	8	0	\$1,810.42	\$1,840.52	1.66%	226.30	230.07	1.66%
Clearwater	303	329	26	\$156,649.04	\$175,482.50	12.02%	516.99	533.38	3.17%
Custer	162	149	(13)	\$53,025.32	\$51,435.92	-3.00%	327.32	345.21	5.47%
Elmore	486	477	(9)	\$298,583.46	\$303,675.00	1.71%	614.37	636.64	3.62%
Franklin	227	210	(17)	\$147,597.84	\$142,152.56	-3.69%	650.21	676.92	4.11%
Fremont	294	262	(32)	\$147,769.92	\$131,549.62	-10.98%	502.62	502.10	-0.10%
Gem	540	520	(20)	\$304,132.18	\$302,106.32	-0.67%	563.21	580.97	3.15%
Gooding	338	352	14	\$200,228.68	\$217,124.68	8.44%	592.39	616.83	4.13%
Idaho	648	575	(73)	\$248,265.31	\$186,739.37	-24.78%	383.13	324.76	-15.23%
Jefferson	346	351	5	\$235,320.96	\$218,585.04	-7.11%	680.12	622.75	-8.44%
Jerome	425	419	(6)	\$319,024.92	\$311,956.18	-2.22%	750.65	744.53	-0.82%
Kootenai	2,990	2942	(48)	\$2,151,257.52	\$2,120,073.69	-1.45%	719.48	720.62	0.16%
Latah	440	431	(9)	\$280,745.34	\$292,309.94	4.12%	638.06	678.21	6.29%
Lemhi	330	338	8	\$135,539.26	\$138,217.70	1.98%	410.73	408.93	-0.44%
Lewis	135	138	3	\$80,104.10	\$83,516.10	4.26%	593.36	605.19	1.99%
Lincoln	73	61	(12)	\$35,638.14	\$31,132.52	-12.64%	488.19	510.37	4.54%
Madison	255	246	(9)	\$175,745.28	\$165,233.06	-5.98%	689.20	671.68	-2.54%
Minidoka	563	550	(13)	\$321,834.94	\$307,025.68	-4.60%	571.64	558.23	-2.35%
Nez Perce	808	843	35	\$626,433.80	\$652,543.26	4.17%	775.29	774.07	-0.16%
Oneida	110	108	(2)	\$61,085.84	\$58,931.58	-3.53%	555.33	545.66	-1.74%
Owyhee	255	232	(23)	\$132,834.88	\$109,893.16	-17.27%	520.92	473.68	-9.07%
Payette	629	616	(13)	\$384,916.70	\$373,734.32	-2.91%	611.95	606.71	-0.86%
Power	117	118	1	\$71,618.98	\$77,684.94	8.47%	612.13	658.35	7.55%
Shoshone	683	657	(26)	\$400,788.82	\$415,926.16	3.78%	586.81	633.07	7.88%
Teton	47	53	6	\$35,540.28	\$39,323.98	10.65%	756.18	741.96	-1.88%
Twin Falls	1,415	1433	18	\$1,097,596.44	\$1,071,817.64	-2.35%	775.69	747.95	-3.58%
Valley	160	146	(14)	\$79,191.22	\$73,937.74	-6.63%	494.95	506.42	2.32%
Washington	394	413	19	\$262,523.89	\$259,316.60	-1.22%	666.30	627.89	-5.77%
Totals:	26,774	26,916	142	18,331,453.21	18,248,061.26	-0.45%	684.67	677.96	-0.98%

Property Tax Reduction Claimants Total Number Approved



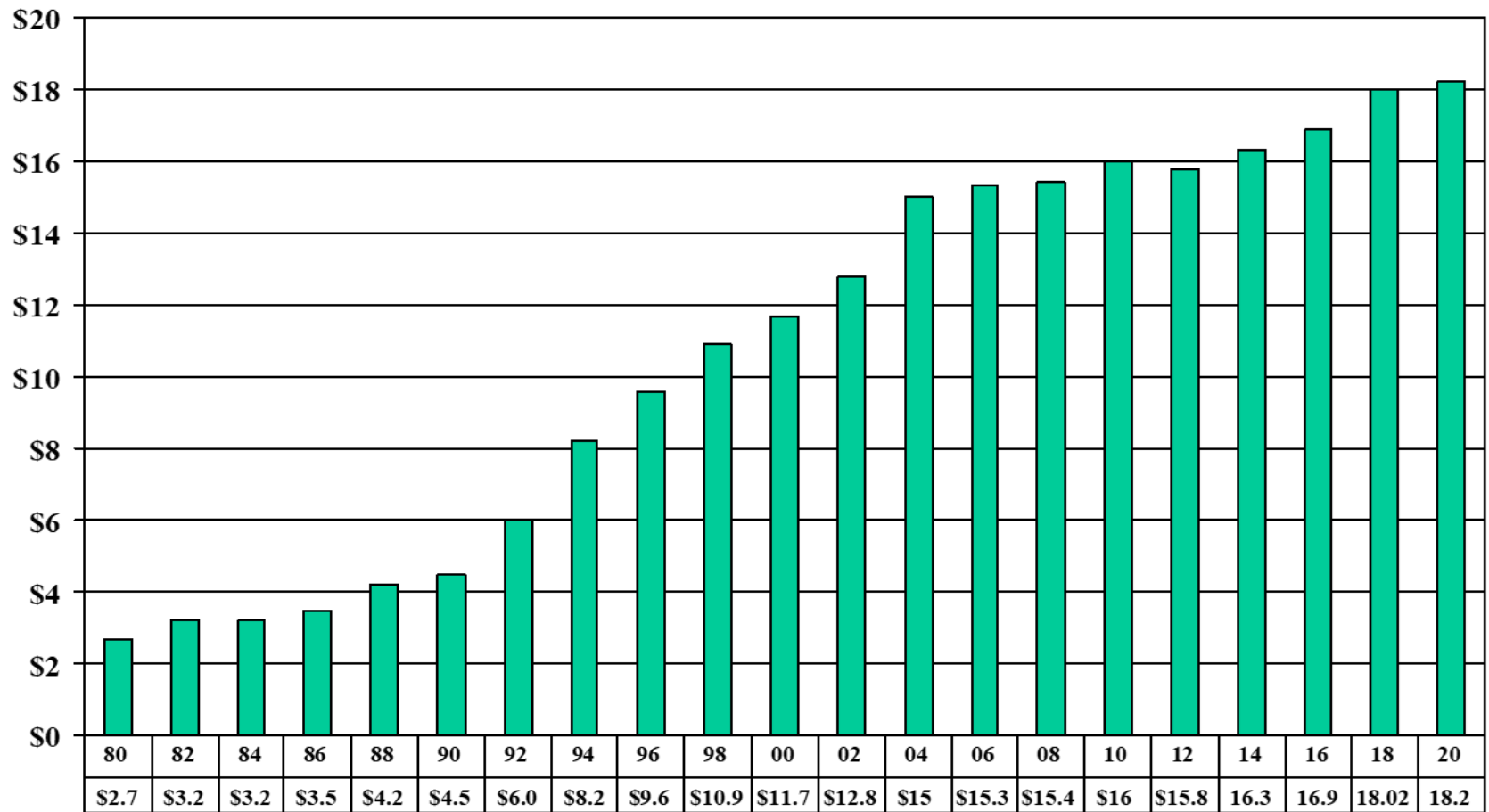
Property Tax Reduction Claimants Total vs Senior Citizens



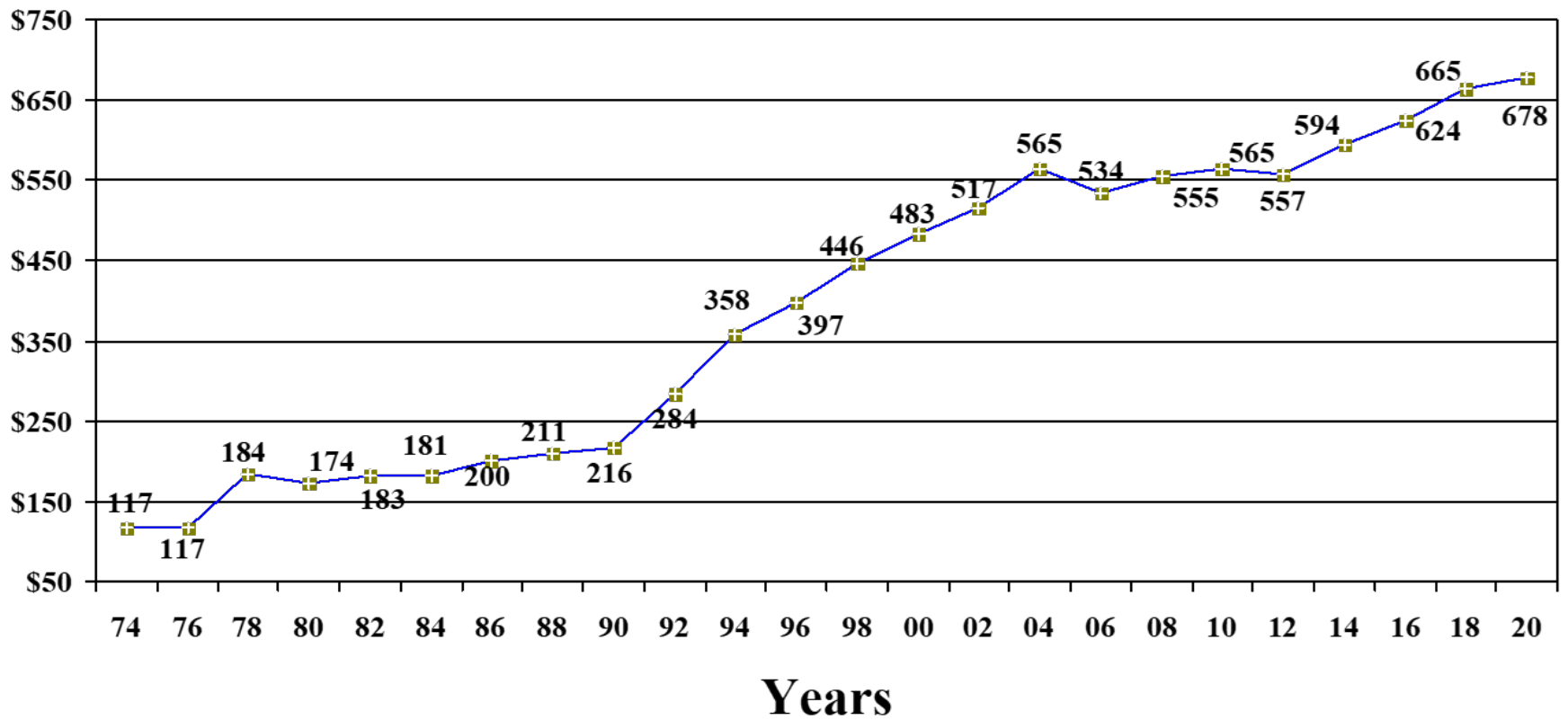
Totals may not balance to other charts due to rounding.

Property Tax Reduction Claimants Total Paid

Total Benefits (\$Millions)

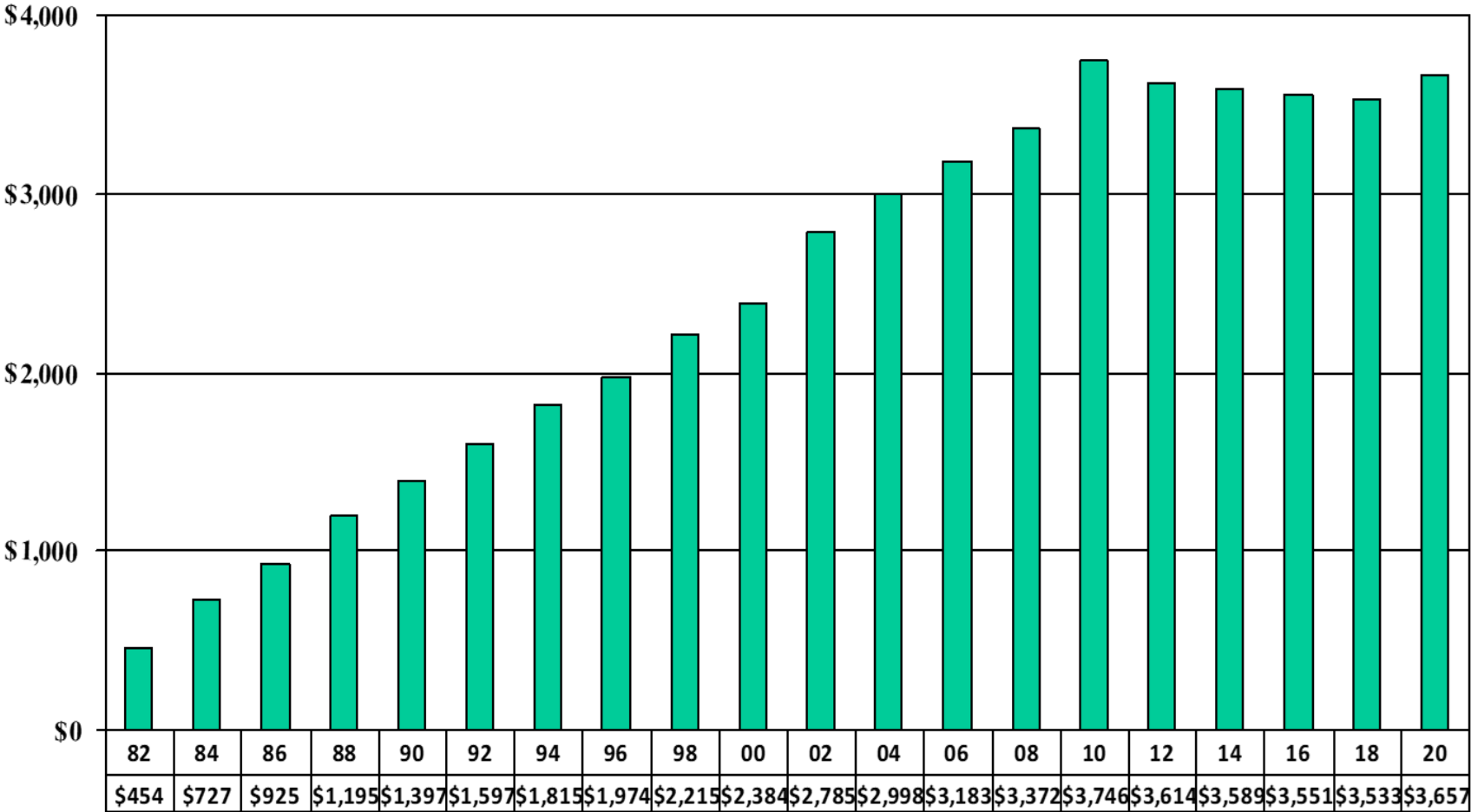


Property Tax Reduction Benefits Amount Paid Per Claimant

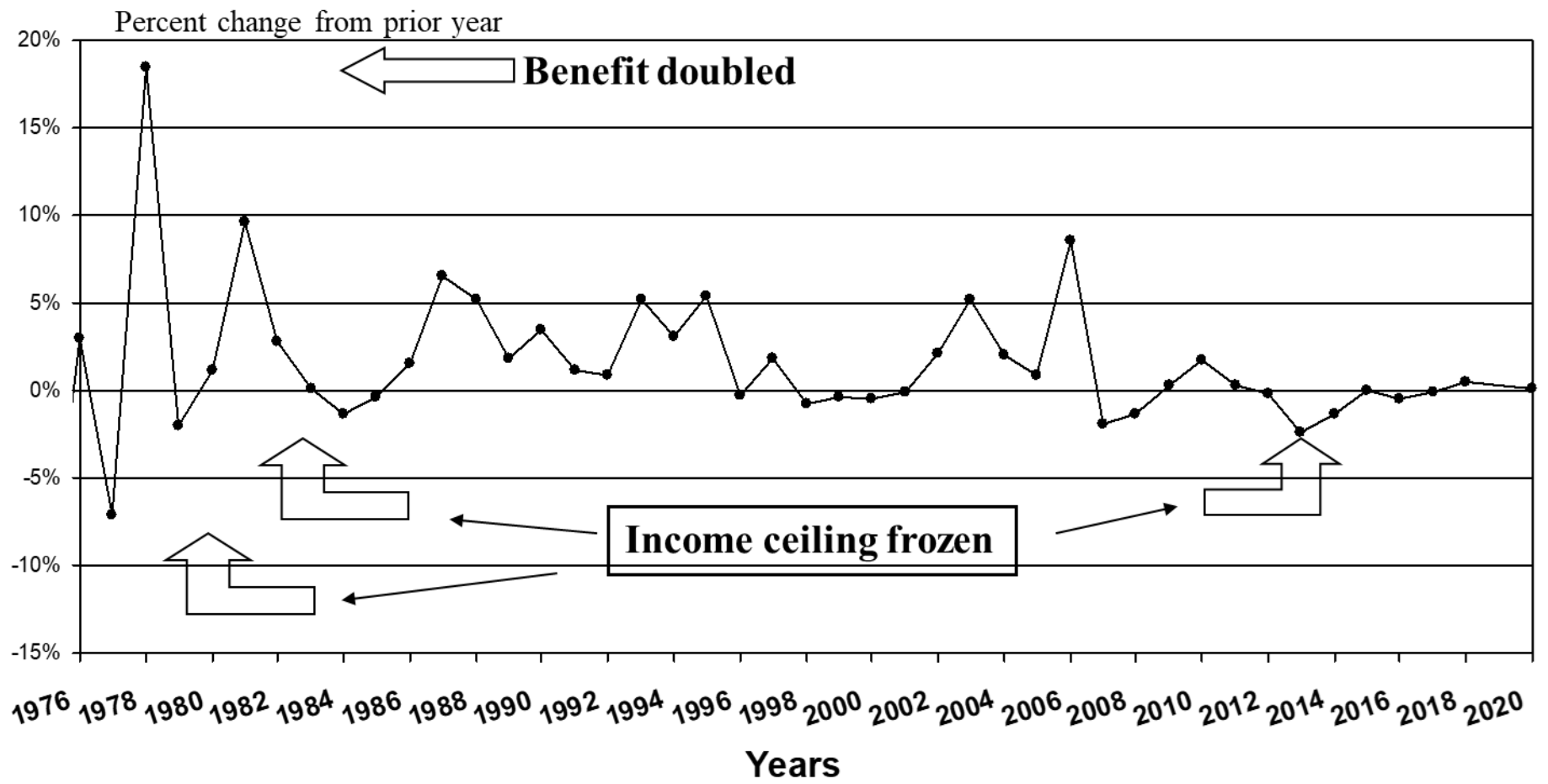


Property Tax Reduction Claimants Medical Expenses Per Claimant

Income Deduction Claimed



Idaho Property Tax Reduction Variation in Program Participation



Property Tax Reduction Program Audit Benefits Reduced vs Benefits Increased

