

CIRCUIT BREAKER STATISTICS THROUGH 2016

Introduction:

This is an annually updated report which traces the history of the Idaho property tax reduction program, commonly known as the "Circuit Breaker" program. This report also includes current program statistics and charts.

Key Recent Program Trends:

Total benefits paid increased by 2.14% in 2016. With this increase, total program benefits paid were \$16.92 million, their highest amount ever. Per claimant benefits increased 2.8%. However, the number of approved claimants continued to slide, decreasing 0.6% for the fifth consecutive decrease in participation. In addition, there has been a continuing erosion of the average percent of property taxes covered, from 79.6% in 2011, to 70.5% in 2016. This proportion remains well below the percent of taxes paid in 2006, when per claim benefits averaged 86% of property taxes. 2006 was also the last year the maximum benefit amount was increased.

Benefit changes noted are less than the 6.7% average increase in property taxes on claimant's homes, so most circuit breaker claimants saw an increase in the proportion of tax remaining after application of benefits. The median income of the average claimant decreased slightly from \$16,306 in the 2015 program to \$16,192 in 2016.

In 2016, 57% of all claimants had all property taxes on their homesteads paid by this program. This percentage was down from 65% in 2013 and has continued to fall from the recent peak of 73% in 2007.

History and General Program Information:

Idaho's circuit breaker program provides reduced property taxes to elderly, disabled, and widowed taxpayers. The state replaces local government property tax revenue that otherwise would be lost because of the tax reduction allowance.

The circuit breaker program began in 1974, evolving from a previously existing widow's exemption. In its first year, 15,932 circuit breaker claims were submitted and 15,924 were approved for benefits totaling \$1.87 million, of which \$1.5 million was paid by the state, with the remainder paid by counties.

The following table describes program participation changes in general terms.

Circuit Breaker Historical Participation Patterns

<u>Year</u>	<u>General Trend</u>	<u>Discussion</u>
1975 and 1977	Large decreases	Initial year claimants fail to reapply. Maximum income not responsive to inflation.
1978	Large increase	Maximum income and maximum benefit increased.
1981	Large increase	Disabled persons now eligible for benefits.
1982-1986	Level	No major program changes.
1987-1988	Large increase	Increased emphasis on awareness.
1989-1992	Slight increase	
1993-1995	Moderate increase	Maximum benefit increased substantially.
1996-2001	Level to slightly decreasing	Maximum benefit increased substantially then level since 1999.
2002	Slight increase	
2003	Large increase	
2004-2005	Slight increase	
2006	Large increase	Maximum benefits and income ceiling increased through legislation.
2007 - 2008	Decrease in number of claims	Maximum benefits and income ceiling frozen.
2009 - 2011	Slight increase or flat	Maximum benefits and income ceiling remain frozen.
2012 - 2013	Decrease in number of claims	Maximum benefits and income ceiling remain frozen.
2014-2016	Slight decrease in number of claims	Maximum benefits frozen but income ceiling increased.

Chart I provides a chronology of major program statistics, including benefits and participation and annual changes in per claim and total benefits since program inception.

CHART I:

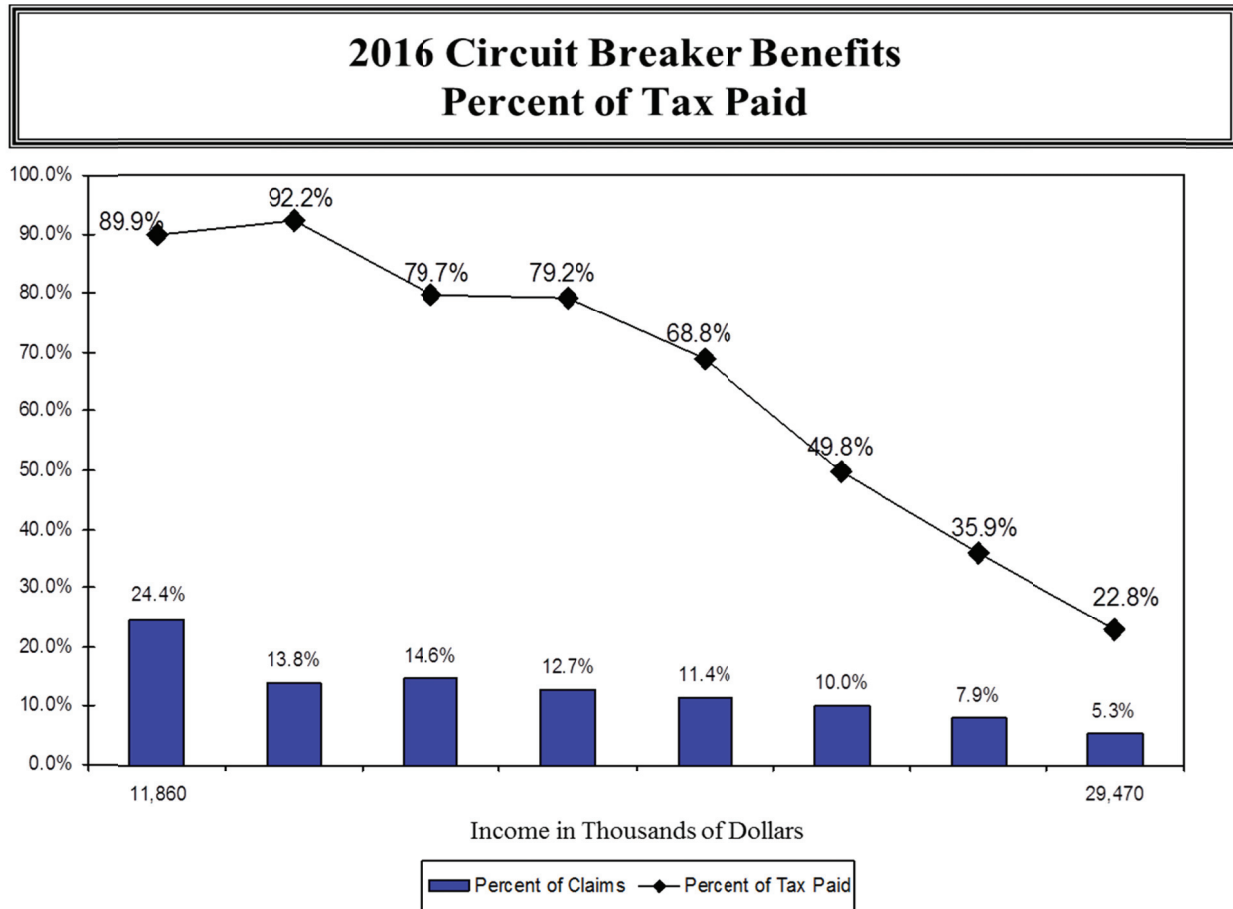
Circuit Breaker Statistics and History								
Year (Calendar)	Approved Claimants:		Benefits Paid and Changes in Benefits:				Eligibility:	
	Number	Percent change from prior year	Average \$ per Claimant	Percent Change in per Claim \$	Total (\$ Millions)	Percent Change in Total Costs	Maximum Income (\$)	Maximum Benefit (\$)
1974	15,924	#N/A	117.43	#N/A	1.87	#N/A	5,000	200
1975	13,912	-12.6%	116.45	-0.8%	1.62	-13.4%	5,000	200
1976	14,336	3.0%	117.19	0.6%	1.68	3.7%	5,500	200
1977	13,322	-7.1%	119.35	1.8%	1.59	-5.4%	5,500	200
1978	15,786	18.5%	184.34	54.5%	2.91	83.0%	7,500	400
1979	15,467	-2.0%	185.56	0.7%	2.87	-1.4%	7,500	400
1980	15,650	1.2%	174.44	-6.0%	2.73	-4.9%	8,750	400
1981	17,160	9.6%	174.83	0.2%	3.00	9.9%	10,000	400
1982	17,633	2.8%	182.61	4.5%	3.22	7.3%	11,100	400
1983	17,649	0.1%	177.35	-2.9%	3.13	-2.8%	11,900	400
1984	17,417	-1.3%	181.43	2.3%	3.16	1.0%	11,900	400
1985	17,347	-0.4%	188.51	3.9%	3.27	3.5%	12,300	400
1986	17,605	1.5%	199.94	6.1%	3.52	7.6%	12,730	400
1987	18,757	6.5%	206.32	3.2%	3.87	9.9%	13,120	400
1988	19,725	5.2%	210.90	2.2%	4.16	7.5%	13,320	400
1989	20,073	1.8%	214.22	1.6%	4.30	3.4%	13,860	400
1990	20,777	3.5%	216.10	0.9%	4.49	4.4%	14,410	400
1991	21,026	1.2%	218.30	1.0%	4.59	2.2%	15,100	400
1992	21,222	0.9%	284.14	30.2%	6.03	31.4%	15,920	600
1993	22,324	5.2%	336.04	18.3%	7.50	24.4%	16,510	800
1994	23,012	3.1%	358.13	6.6%	8.24	9.9%	16,990	800
1995	24,254	5.4%	363.04	1.4%	8.81	6.8%	17,430	800
1996	24,185	-0.3%	397.27	9.4%	9.61	9.1%	17,910	900
1997	24,629	1.8%	419.29	5.5%	10.33	7.5%	18,380	1,000
1998	24,431	-0.8%	445.75	6.3%	10.89	5.5%	18,920	1,100
1999	24,331	-0.4%	471.42	5.8%	11.47	5.3%	19,310	1,200
2000	24,209	-0.5%	483.29	2.5%	11.70	2.0%	19,570	1,200
2001	24,175	-0.1%	496.38	2.7%	12.00	2.6%	20,050	1,200
2002	24,684	2.1%	517.34	4.2%	12.77	6.4%	20,750	1,200
2003	26,031	5.5%	540.78	4.5%	14.08	10.3%	21,290	1,200
2004	26,493	1.8%	564.93	4.5%	14.97	6.3%	21,580	1,200
2005	26,656	0.6%	579.46	2.6%	15.45	3.2%	22,040	1,200
2006	28,737	7.8%	534.09	-7.8%	15.35	-0.6%	28,000	1,320
2007	28,202	-1.9%	543.12	1.7%	15.32	-0.2%	28,000	1,320
2008	27,831	-1.3%	554.43	2.1%	15.43	0.7%	28,000	1,320
2009	27,920	0.3%	561.40	1.3%	15.67	1.6%	28,000	1,320
2010	28,399	1.7%	565.21	0.7%	16.05	2.4%	28,000	1,320
2011	28,479	0.3%	562.54	-0.5%	16.02	-0.2%	28,000	1,320
2012	28,426	-0.2%	557.20	-1.0%	15.84	-1.1%	28,000	1,320
2013	27,734	-2.4%	565.54	1.5%	15.68	-1.0%	28,000	1,320
2014	27,365	-1.3%	594.79	5.2%	16.27	3.8%	28,700	1,320
2015	27,270	-1.0%	607.40	2.1%	16.56	1.8%	29,100	1,320
2016	27,097	-0.6%	624.34	2.8%	16.92	2.1%	29,470	1,320
Totals	930,565		395.65		368.18			

To put these increases in perspective, the Consumer Price Index increased by 266.3% between July 1978 and July 2016. However, inflation adjusted current program costs are only 58.8% higher than 1978 program costs. During this same period, the number of claimants increased by 71.7%. The inflation adjusted benefit per claimant is equivalent to 92.5% of the 1978 amount.

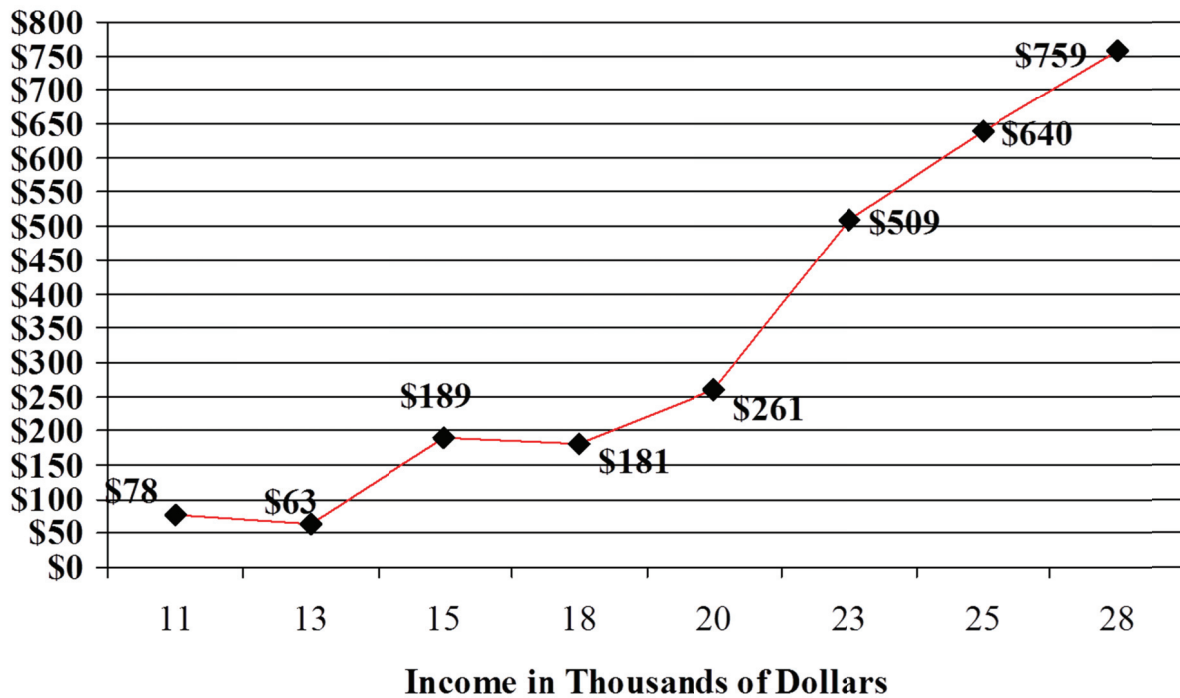
Benefits have been fully state funded through a continuous appropriation from the sales tax account since 1987, and in all but the following years:

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

The following charts demonstrate 2016 circuit breaker benefits and remaining taxes for claimants at various income levels:



2016 Circuit Breaker Benefits Average Taxes Owing after Benefits



The typical claimant in 2016 had income of about \$16,192, while average per claimant property taxes were about \$877 (a 6.7% increase since 2015), of which circuit breaker benefits typically cover all but \$258 (29%). 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 2016 statistics and show changes in benefits since the early years of the circuit breaker program. The impact of doubling maximum individual benefits in 1978 and increasing these benefits by another 50% in 1992, 33% in 1993, 12.5% in 1996, 11.1% in 1997, 10% in 1998, 9% in 1999, and 10% in 2006 is readily apparent on several of these charts. Prior to 2006, maximum benefits had not changed in several years. The effect of other major program changes is described in the following sections.

Cost of Living Adjustments:

From 1982 through 2006, factors were applied annually (except 1983-1984) to adjust income brackets so that claimants were not penalized by inflation compensation paid by Social Security. This principle changed as a result of legislation in 2006 that raised the income ceiling, but tied future increases to a formula based on federal poverty guidelines. The income ceiling exceeded these guidelines until 2014, so, between 2006 and 2013 there were no income ceiling adjustments. Poverty guidelines have been updated and 2014 and 2015 program income limits increased. Higher income limits will again be implemented in 2017.

By grouping 2016 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets.

2016 Claimants by Income Bracket Based on Income Received in 2015				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	11,860	6,616	24.4%	24.4%
11,861	14,360	3,735	13.8%	38.2%
14,361	16,890	3,948	14.6%	52.8%
16,891	19,400	3,430	12.7%	65.4%
19,401	21,920	3,085	11.4%	76.8%
21,921	24,430	2,700	10.0%	86.8%
24,431	26,940	2,135	7.9%	94.7%
26,941	29,470	1,448	5.3%	100.0%
Total:		27,097	100.0%	

Medical Expense Deduction:

The average medical expense deduction was essentially unchanged between 2014 and 2015, and is \$3,551 currently. This year 83.2% of all applicants utilized this provision. Since applicants typically receive about 67% of the maximum benefits for which they are eligible, this deduction translates into about \$154 per claim or \$4.2 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 33%.

Allowance of Benefits for Widows and Disabled Persons:

The vast majority of all program beneficiaries are senior citizens over age 65. Categorization of all applicants follows:

Claimants by Type of Eligibility - 2016		
02/01/17		
Status	Number of Claims	% of Claims
Over age 65	22,675	83.7%
Younger Widows	785	2.9%
Younger Widowers	68	0.3%
10 + SC VA Disabled	285	1.1%
Non-SC VA Disabled	19	0.1%
Social Security Disabled	2,874	10.6%
Other & Multiple	391	1.4%
Total:	27,097	100.0%

The proportion of claimants in each of the eligibility status categories shown in the above table has not changed appreciably in several years.

State Audit of Claims:

In its annual audit of applications, the tax commission attempts to determine the validity of all claims submitted. Since the inception of this audit process in 1977, net savings of \$7,257,812 (including re-audit collections) have been realized. Direct net audit savings related to 2016 claims increased about 2.3% in 2016 to \$373,198. 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 \$102,307. So, total audit program savings was \$475,505 during 2016. In the past four years, beginning with 2012, the audit program has resulted in many applications being reapproved. Prior to that time, most disapproved claims were not submitted to the state for review. New law implemented during 2012 changed this procedure.

Alan S. Dornfest
Property Tax Policy Bureau Chief
February 1, 2017

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Circuit Breaker: 2016 Claims Summary

02/01/17	NUMBER	CHANGED OR		NUMBER	2016
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	BENEFITS
COUNTY	2016	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,908	411	178	3,730	\$2,840,902.26
Adams	177	29	14	163	\$65,430.50
Bannock	1,283	144	23	1,260	863,432.90
Bear Lake	213	12	13	200	83,746.72
Benewah	367	28	9	358	144,072.48
Bingham	689	65	30	659	394,988.72
Blaine	148	27	14	134	103,674.92
Boise	202	25	20	182	93,359.18
Bonner	1,124	91	46	1,078	538,142.06
Bonneville	1,473	177	70	1,403	933,736.00
Boundary	433	50	7	426	208,297.54
Butte	100	14	2	98	44,937.66
Camas	25	2	3	22	11,126.98
Canyon	3,710	318	213	3,497	2,522,744.01
Caribou	134	14	1	133	81,859.84
Cassia	458	37	37	421	175,610.76
Clark	7	4	1	6	1,027.10
Clearwater	336	34	9	327	166,725.10
Custer	135	6	6	129	41,537.40
Elmore	483	37	8	475	238,218.26
Franklin	223	22	12	211	124,227.86
Fremont	327	65	40	287	141,173.98
Gem	575	51	26	549	301,166.90
Gooding	366	49	15	351	185,551.44
Idaho	694	32	43	651	245,482.96
Jefferson	398	28	4	394	243,269.26
Jerome	436	74	31	405	268,684.98
Kootenai	3,071	287	73	2,998	1,964,734.58
Latah	440	50	36	404	261,817.26
Lemhi	371	50	24	347	135,698.32
Lewis	163	40	9	154	81,153.30
Lincoln	86	14	5	81	40,714.52
Madison	240	40	12	228	144,773.22
Minidoka	643	23	13	630	277,795.78
Nez Perce	852	101	31	821	626,463.90
Oneida	114	22	1	113	57,684.90
Owyhee	283	30	28	255	104,787.06
Payette	747	82	52	695	370,616.28
Power	137	31	14	123	72,761.30
Shoshone	707	59	9	698	382,452.52
Teton	55	5	5	50	29,551.59
Twin Falls	1,468	169	78	1,390	991,296.72
Valley	174	22	11	163	80,260.82
Washington	414	23	16	398	231,978.28
Totals:	28,389	2,894	1292	27,097	16,917,668.12
2015	28,543	2,672	1273	27,270	16,563,865.09

CIRCUIT BREAKER: 2016 CLAIMS SUMMARY

02/01/17						
AUDIT CHECKS COMPLETED IN 2016						
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED	
Ada	3,908	33	0	3,908	726	
Adams	177	4	0	177	26	
Bannock	1,283	34	7	1,283	167	
Bear Lake	213	1	0	213	23	
Benewah	367	5	0	367	64	
Bingham	689	8	0	689	127	
Blaine	148	1	0	148	34	
Boise	202	12	0	202	40	
Bonner	1,124	37	0	1,124	184	
Bonneville	1,473	14	1	1,473	192	
Boundary	433	18	0	433	71	
Butte	100	4	0	100	24	
Camas	25	0	0	25	4	
Canyon	3,710	53	3	3,710	677	
Caribou	134	0	0	134	16	
Cassia	458	2	0	458	50	
Clark	7	0	0	7	1	
Clearwater	336	5	0	336	48	
Custer	135	6	0	135	25	
Elmore	483	1	0	483	67	
Franklin	223	4	0	223	40	
Fremont	327	5	0	327	64	
Gem	575	6	0	575	76	
Gooding	366	8	0	366	54	
Idaho	694	10	0	694	110	
Jefferson	398	6	0	398	57	
Jerome	436	4	0	436	57	
Kootenai	3,071	103	2	3,071	512	
Latah	440	2	0	440	74	
Lemhi	371	6	0	371	49	
Lewis	163	1	0	163	33	
Lincoln	86	1	0	86	11	
Madison	240	8	1	240	31	
Minidoka	643	5	0	643	72	
Nez Perce	852	9	0	852	139	
Oneida	114	1	0	114	9	
Owyhee	283	4	0	283	67	
Payette	747	20	1	747	142	
Power	137	1	0	137	26	
Shoshone	707	6	0	707	79	
Teton	55	1	0	55	14	
Twin Falls	1,468	4	0	1,468	220	
Valley	174	0	0	174	31	
Washington	414	12	1	414	73	
Totals:	28,389	465	16	28,389	4,606	

PROPERTY TAX REDUCTION: 2016 CLAIMS SUMMARY

02/01/17 COUNTY	TOTAL BENEFIT CHANGES ON APPLICATIONS (STC AUDIT)			MEDICAL EXPENSES REPORTED BY CLAIMANTS:				
	DECREASED	INCREASED	NET	TOTAL \$ CLAIMED	# APPS. W/MEDICAL	% CLAIMING MEDICAL	\$ MED PER CLAIM W/MED	AVERAGE MED \$: COUNTY
Ada	75,310.00	26,067.00	49,243.00	\$13,389,838.00	3,230	86.6%	4,145.46	3,589.77
Adams	2,960.00	1,237.00	1,723.00	\$724,616.00	141	86.5%	5,139.12	4,445.50
Bannock	22,306.00	7,165.00	15,141.00	\$3,949,864.00	1,017	80.7%	3,883.84	3,134.81
Bear Lake	661.00	463.00	198.00	\$968,279.00	176	88.0%	5,501.59	4,841.40
Benewah	2,583.00	742.00	1,841.00	\$1,283,580.00	283	79.1%	4,535.62	3,585.42
Bingham	9,943.00	1,556.00	8,387.00	\$2,558,328.00	561	85.1%	4,560.30	3,882.14
Blaine	11,264.00	2,160.00	9,104.00	\$546,057.00	119	88.8%	4,588.71	4,075.05
Boise	4,244.00	2,574.00	1,670.00	\$654,253.00	151	83.0%	4,332.80	3,594.80
Bonner	13,912.00	3,501.00	10,411.00	\$3,538,587.00	817	75.8%	4,331.20	3,282.55
Bonneville	28,821.00	5,284.00	23,537.00	\$5,950,343.00	1,205	85.9%	4,938.04	4,241.16
Boundary	5,361.00	725.00	4,636.00	\$990,131.00	283	66.4%	3,498.70	2,324.25
Butte	558.00	30.00	528.00	\$305,118.00	72	73.5%	4,237.75	3,113.45
Camas	0.00	30.00	(30.00)	\$133,853.00	20	90.9%	6,692.65	6,084.23
Canyon	103,240.00	24,660.00	78,580.00	\$10,573,654.00	2,840	81.2%	3,723.12	3,023.64
Caribou	1,944.00	299.00	1,645.00	\$464,092.00	109	82.0%	4,257.72	3,489.41
Cassia	8,017.00	983.00	7,034.00	\$1,275,408.00	324	77.0%	3,936.44	3,029.47
Clark	0.00	0.00	0.00	\$24,342.00	5	83.3%	4,868.40	4,057.00
Clearwater	1,853.00	821.00	1,032.00	\$1,436,622.00	283	86.5%	5,076.40	4,393.34
Custer	528.00	36.00	492.00	\$493,498.00	110	85.3%	4,486.35	3,825.57
Elmore	4,923.00	226.00	4,697.00	\$1,410,871.00	387	81.5%	3,645.66	2,970.25
Franklin	1,850.00	468.00	1,382.00	\$993,628.00	183	86.7%	5,429.66	4,709.14
Fremont	12,018.00	2,020.00	9,998.00	\$961,429.00	213	74.2%	4,513.75	3,349.93
Gem	11,662.00	1,510.00	10,152.00	\$1,914,122.00	469	85.4%	4,081.28	3,486.56
Gooding	5,516.00	461.00	5,055.00	\$1,168,419.00	297	84.6%	3,934.07	3,328.83
Idaho	5,581.00	195.00	5,386.00	\$2,926,212.00	560	86.0%	5,225.38	4,494.95
Jefferson	2,587.00	1,492.00	1,095.00	\$1,663,941.00	340	86.3%	4,893.94	4,223.20
Jerome	11,052.00	1,658.00	9,394.00	\$1,507,738.00	359	88.6%	4,199.83	3,722.81
Kootenai	56,454.00	12,300.00	44,154.00	\$8,983,650.00	2,350	78.4%	3,822.83	2,996.55
Latah	8,035.00	1,999.00	6,036.00	\$1,752,511.00	314	77.7%	5,581.25	4,337.90
Lemhi	5,540.00	612.00	4,928.00	\$1,374,716.00	287	82.7%	4,789.95	3,961.72
Lewis	3,604.00	1,142.00	2,462.00	\$656,291.00	135	87.7%	4,861.41	4,261.63
Lincoln	529.00	989.00	(460.00)	\$281,973.00	67	82.7%	4,208.55	3,481.15
Madison	7,480.00	1,150.00	6,330.00	\$1,027,523.00	205	89.9%	5,012.31	4,506.68
Minidoka	2,016.00	1,341.00	675.00	\$1,987,183.00	530	84.1%	3,749.40	3,154.26
Nez Perce	18,583.00	6,062.00	12,521.00	\$3,688,977.00	728	88.7%	5,067.28	4,493.27
Oneida	1,198.00	1,470.00	(272.00)	\$486,400.00	97	85.8%	5,014.43	4,304.42
Owyhee	2,602.00	2,122.00	480.00	\$959,112.00	208	81.6%	4,611.12	3,761.22
Payette	12,962.00	4,626.00	8,336.00	\$2,405,984.00	598	86.0%	4,023.38	3,461.85
Power	4,109.00	1,235.00	2,874.00	\$611,684.00	114	92.7%	5,365.65	4,973.04
Shoshone	4,155.00	2,178.00	1,977.00	\$2,352,600.00	558	79.9%	4,216.13	3,370.49
Teton	100.00	170.00	(70.00)	\$171,992.00	46	92.0%	3,738.96	3,439.84
Twin Falls	21,590.00	7,180.00	14,410.00	\$5,331,742.00	1,266	91.1%	4,211.49	3,835.79
Valley	3,106.00	1,650.00	1,456.00	\$645,064.00	148	90.8%	4,358.54	3,957.45
Washington	6,116.00	1,086.00	5,030.00	\$1,698,225.00	327	82.2%	5,193.35	4,266.90
Totals:	506,873.00	133,675.00	373,198.00	96,222,450.00	22,532	83.2%	4,270.48	3,551.04

2016 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65

02/01/17									
			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	64	6	31	2	360	0	0	62	525
Adams	5	0	1	0	17	0	0	0	23
Bannock	38	5	10	0	175	0	0	29	257
Bear Lake	5	0	1	1	16	0	0	3	26
Benewah	11	0	8	0	47	0	0	4	70
Bingham	11	1	6	1	72	0	0	13	104
Blaine	4	1	0	0	4	0	0	0	9
Boise	6	0	3	0	18	0	0	6	33
Bonner	34	5	15	3	126	0	0	20	203
Bonneville	33	2	12	0	135	0	0	11	193
Boundary	10	3	7	0	57	0	0	17	94
Butte	10	0	0	0	8	0	0	4	22
Camas	0	0	0	0	0	0	0	0	0
Canyon	114	10	47	2	421	0	0	63	657
Caribou	6	0	0	0	9	0	0	0	15
Cassia	19	2	0	0	42	0	0	2	65
Clark	0	0	0	0	0	0	0	0	0
Clearwater	8	1	1	0	40	0	0	4	54
Custer	5	0	2	1	6	0	0	1	15
Elmore	15	4	17	0	60	0	0	5	101
Franklin	9	0	2	0	8	0	0	3	22
Fremont	7	2	2	0	36	0	0	3	50
Gem	11	1	6	1	65	0	0	15	99
Gooding	7	0	1	0	34	0	0	4	46
Idaho	22	3	4	0	58	0	0	8	95
Jefferson	21	2	2	0	38	0	0	4	67
Jerome	11	0	1	1	37	0	0	3	53
Kootenai	123	9	45	1	331	1	0	40	550
Latah	8	0	5	0	64	0	0	5	82
Lemhi	5	0	6	1	28	0	0	3	43
Lewis	4	0	5	0	20	0	0	3	32
Lincoln	2	0	0	0	4	0	0	0	6
Madison	8	0	3	0	18	0	0	1	30
Minidoka	19	1	3	1	65	0	0	5	94
Nez Perce	18	1	12	0	75	0	0	8	114
Oneida	7	0	0	0	9	0	0	1	17
Owyhee	8	1	0	0	18	0	0	3	30
Payette	15	1	4	1	75	0	0	3	99
Power	4	0	0	1	11	0	0	5	21
Shoshone	17	3	7	0	109	0	0	12	148
Teton	2	0	2	0	2	0	0	0	6
Twin Falls	41	2	7	1	110	0	0	11	172
Valley	4	0	3	0	16	0	0	0	23
Washington	14	2	4	1	30	0	0	6	57
Totals:	785	68	285	19	2,874	1	0	390	4,422
% of Approved Claims	2.90%	0.25%	1.05%	0.07%	10.61%	0.00%	0.00%	1.44%	16.32%

2016 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS OVER AGE 65

COUNTY	Only			10% SC	NSC						
	Over			DIS	DIS.	SS			MULTIPLE	SUB	GRAND
	65	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	TOTAL	TOTAL
Ada	1,969	950	142	105	8	0	9	0	22	3,205	3,730
Adams	85	33	10	10	1	0	0	0	1	140	163
Bannock	491	415	55	33	3	0	0	0	6	1,003	1,260
Bear Lake	85	78	7	1	0	0	0	0	3	174	200
Benevah	169	79	20	17	1	0	0	0	2	288	358
Bingham	240	264	33	13	1	0	0	0	4	555	659
Blaine	89	27	9	0	0	0	0	0	0	125	134
Boise	88	27	12	17	1	0	1	0	3	149	182
Bonner	489	266	53	49	13	0	0	0	5	875	1,078
Bonneville	663	450	64	22	4	0	2	0	5	1,210	1,403
Boundary	206	73	16	29	2	0	0	0	6	332	426
Butte	38	30	6	1	0	0	0	0	1	76	98
Camas	9	8	3	1	0	0	0	0	1	22	22
Canyon	1,435	1,076	172	115	7	0	10	0	25	2,840	3,497
Caribou	68	43	5	1	0	0	1	0	0	118	133
Cassia	248	94	7	4	2	0	0	0	1	356	421
Clark	4	2	0	0	0	0	0	0	0	6	6
Clearwater	150	86	22	13	1	0	0	0	1	273	327
Custer	60	45	5	2	0	0	0	0	2	114	129
Elmore	209	126	21	13	2	0	1	0	2	374	475
Franklin	98	74	6	6	1	0	0	0	4	189	211
Fremont	132	82	16	4	0	0	0	0	3	237	287
Gem	216	178	26	25	1	0	0	0	4	450	549
Gooding	165	101	20	13	1	0	1	0	4	305	351
Idaho	367	131	29	25	1	0	0	0	3	556	651
Jefferson	158	139	16	10	4	0	0	0	0	327	394
Jerome	218	109	17	5	1	0	1	0	1	352	405
Kootenai	1,428	745	129	114	10	0	1	0	21	2,448	2,998
Latah	192	100	20	6	1	0	2	0	1	322	404
Lemhi	180	77	22	19	1	0	0	0	5	304	347
Lewis	89	24	2	4	1	0	1	0	1	122	154
Lincoln	42	27	1	2	1	0	0	0	2	75	81
Madison	101	80	12	5	0	0	0	0	0	198	228
Minidoka	283	200	37	13	2	0	0	0	1	536	630
Nez Perce	447	196	42	16	2	0	1	0	3	707	821
Oneida	44	45	5	1	0	0	0	0	1	96	113
Owyhee	112	78	23	10	2	0	0	0	0	225	255
Payette	345	188	31	24	3	0	1	0	4	596	695
Power	57	34	7	3	0	0	0	0	1	102	123
Shoshone	231	241	56	17	1	0	0	0	4	550	698
Teton	34	10	0	0	0	0	0	0	0	44	50
Twin Falls	601	496	75	33	4	0	0	0	9	1,218	1,390
Valley	73	40	11	11	1	0	1	0	3	140	163
Washington	237	71	16	12	3	0	0	0	2	341	398
Totals:	12,645	7,638	1,281	824	87	0	33	0	167	22,675	27,097
% of Approved Claims	46.67%	28.19%	4.73%	3.04%	0.32%	0.00%	0.00%	0.00%	0.62%	83.68%	100.00%

2016 Income Stratification of Property Tax Reduction Applications

Maximum Eligibility Amounts Shown in ()

02/01/17	\$11,860 OR LESS	\$11,861 \$14,360	\$14,361 \$16,890	\$16,891 \$19,400	\$19,401 \$21,920	\$21,921 \$24,430	\$24,431 \$26,940	\$26,941 \$29,470	CLAIMS APPROVED	REDUCTION
COUNTY	(\$1,320)	(\$1290/\$1160)	(\$1120/\$990)	(\$960/\$820)	(\$790/\$660)	(\$620/\$490)	(\$450/\$320)	(\$290/\$150)		
Ada	765	512	575	471	443	408	324	232	3,730	83.91%
Adams	48	24	16	16	22	17	13	7	163	42.00%
Bannock	280	176	186	163	128	157	117	53	1,260	74.24%
Bear Lake	55	27	24	21	22	23	18	10	200	44.66%
Benevah	103	57	43	45	47	26	23	14	358	40.98%
Bingham	137	95	104	78	79	69	59	38	659	65.51%
Blaine	47	15	19	6	17	14	9	7	134	79.21%
Boise	45	21	26	19	26	15	14	16	182	56.40%
Bonner	301	144	142	134	135	89	75	58	1,078	52.17%
Bonneville	301	196	188	202	193	141	102	80	1,403	72.36%
Boundary	104	49	63	54	60	38	30	28	426	52.86%
Butte	24	12	15	14	12	5	11	5	98	49.13%
Camas	4	2	4	2	5	3	1	1	22	56.70%
Canyon	785	508	501	469	393	367	252	222	3,497	77.90%
Caribou	27	15	35	22	8	10	10	6	133	64.44%
Cassia	101	75	64	49	45	30	36	21	421	43.47%
Clark	0	1	1	0	0	2	1	1	6	25.72%
Clearwater	70	43	48	46	41	31	31	17	327	55.72%
Custer	38	12	14	18	16	14	11	6	129	34.45%
Elmore	122	69	60	57	58	47	39	23	475	53.21%
Franklin	57	30	19	33	26	15	17	14	211	62.69%
Fremont	92	39	45	20	29	35	13	14	287	49.89%
Gem	128	73	88	70	61	58	44	27	549	58.74%
Gooding	102	53	53	42	39	24	17	21	351	53.69%
Idaho	208	82	84	77	73	49	43	35	651	38.57%
Jefferson	106	57	66	53	32	36	19	25	394	63.60%
Jerome	106	70	63	47	44	32	27	16	405	67.60%
Kootenai	700	403	442	386	298	324	285	160	2,998	70.98%
Latah	110	39	51	68	51	42	25	18	404	68.69%
Lemhi	113	48	31	42	42	30	26	15	347	40.10%
Lewis	45	19	22	18	15	16	12	7	154	54.91%
Lincoln	29	12	10	12	5	5	2	6	81	49.24%
Madison	62	24	43	26	22	22	16	13	228	66.75%
Minidoka	161	83	88	78	76	55	59	30	630	46.98%
Nez Perce	193	117	122	103	100	76	74	36	821	81.42%
Oneida	37	16	7	19	15	14	4	1	113	50.99%
Owyhee	62	31	40	33	28	24	21	16	255	44.29%
Payette	166	105	101	92	66	69	59	37	695	56.75%
Power	27	18	16	8	20	14	12	8	123	65.95%
Shoshone	173	82	113	102	78	75	49	26	698	57.82%
Teton	21	5	8	4	3	5	2	2	50	56.83%
Twin Falls	385	199	245	150	148	130	86	47	1,390	72.53%
Valley	47	30	13	19	17	10	17	10	163	51.45%
Washington	129	47	50	42	47	34	30	19	398	60.00%
Totals:	6,616	3,735	3,948	3,430	3,085	2,700	2,135	1,448	27,097	66.61%
% of Approved Claims	24.42%	13.78%	14.57%	12.66%	11.39%	9.96%	7.88%	5.34%	100.00%	

2016

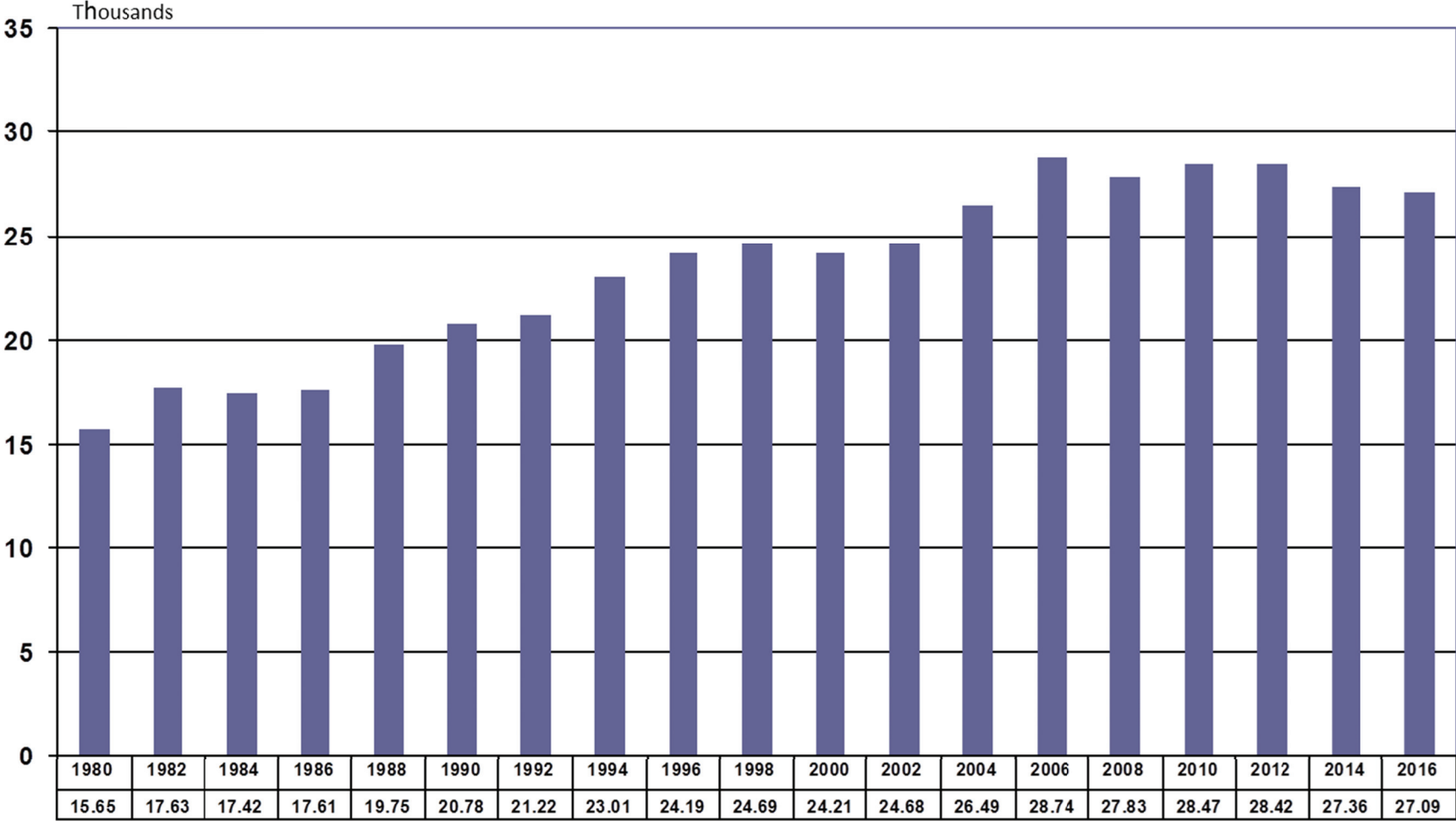
Property Tax Reduction Payments to be Paid:			
02/01/17	Total	December 20, 2016	June 20, 2017
COUNTY			
Ada	\$2,840,902.26	1,420,451.13	1,420,451.13
Adams	\$65,430.50	32,715.25	32,715.25
Bannock	863,432.90	431,716.45	431,716.45
Bear Lake	83,746.72	41,873.36	41,873.36
Benewah	144,072.48	72,036.24	72,036.24
Bingham	394,988.72	197,494.36	197,494.36
Blaine	103,674.92	51,837.46	51,837.46
Boise	93,359.18	46,679.59	46,679.59
Bonner	538,142.06	269,071.03	269,071.03
Bonneville	933,736.00	466,868.00	466,868.00
Boundary	208,297.54	104,148.77	104,148.77
Butte	44,937.66	22,468.83	22,468.83
Camas	11,126.98	5,563.49	5,563.49
Canyon	2,522,744.01	1,261,376.37	1,261,367.64
Caribou	81,859.84	40,929.92	40,929.92
Cassia	175,610.76	87,805.38	87,805.38
Clark	1,027.10	513.55	513.55
Clearwater	166,725.10	83,362.55	83,362.55
Custer	41,537.40	20,768.70	20,768.70
Elmore	238,218.26	119,109.13	119,109.13
Franklin	124,227.86	62,113.93	62,113.93
Fremont	141,173.98	70,586.99	70,586.99
Gem	301,166.90	150,583.45	150,583.45
Gooding	185,551.44	92,775.72	92,775.72
Idaho	245,482.96	122,741.48	122,741.48
Jefferson	243,269.26	121,634.63	121,634.63
Jerome	268,684.98	134,342.49	134,342.49
Kootenai	1,964,734.58	982,367.29	982,367.29
Latah	261,817.26	130,908.63	130,908.63
Lemhi	135,698.32	67,849.16	67,849.16
Lewis	81,153.30	40,576.65	40,576.65
Lincoln	40,714.52	20,357.26	20,357.26
Madison	144,773.22	72,386.61	72,386.61
Minidoka	277,795.78	138,897.89	138,897.89
Nez Perce	626,463.90	313,231.95	313,231.95
Oneida	57,684.90	28,842.45	28,842.45
Owyhee	104,787.06	52,393.53	52,393.53
Payette	370,616.28	185,308.14	185,308.14
Power	72,761.30	36,380.65	36,380.65
Shoshone	382,452.52	191,226.26	191,226.26
Teton	29,551.59	14,775.80	14,775.80
Twin Falls	991,296.72	495,648.36	495,648.36
Valley	80,260.82	40,130.41	40,130.41
Washington	231,978.28	115,989.14	115,989.14
Totals:	16,917,668.12	8,458,838.43	8,458,829.70

CHANGE IN CLAIMS SUBMITTED 2016 VS 2015				
02/01/17	Number of Claims Submitted 2015	Number of Claims Submitted 2016	Change in Number of Claims	Percent Change
COUNTY				
Ada	3,971	3,908	(63)	-1.6%
Adams	178	177	(1)	-0.6%
Bannock	1,313	1,283	(30)	-2.3%
Bear Lake	214	213	(1)	-0.5%
Benewah	372	367	(5)	-1.3%
Bingham	725	689	(36)	-5.0%
Blaine	141	148	7	5.0%
Boise	180	202	22	12.2%
Bonner	1,115	1,124	9	0.8%
Bonneville	1,501	1,473	(28)	-1.9%
Boundary	412	433	21	5.1%
Butte	95	100	5	5.3%
Camas	24	25	1	4.2%
Canyon	3,633	3,710	77	2.1%
Caribou	136	134	(2)	-1.5%
Cassia	446	458	12	2.7%
Clark	11	7	(4)	-36.4%
Clearwater	386	336	(50)	-13.0%
Custer	139	135	(4)	-2.9%
Elmore	475	483	8	1.7%
Franklin	214	223	9	4.2%
Fremont	336	327	(9)	-2.7%
Gem	603	575	(28)	-4.6%
Gooding	389	366	(23)	-5.9%
Idaho	690	694	4	0.6%
Jefferson	404	398	(6)	-1.5%
Jerome	476	436	(40)	-8.4%
Kootenai	3,046	3,071	25	0.8%
Latah	458	440	(18)	-3.9%
Lemhi	379	371	(8)	-2.1%
Lewis	159	163	4	2.5%
Lincoln	91	86	(5)	-5.5%
Madison	244	240	(4)	-1.6%
Minidoka	636	643	7	1.1%
Nez Perce	856	852	(4)	-0.5%
Oneida	128	114	(14)	-10.9%
Owyhee	247	283	36	14.6%
Payette	773	747	(26)	-3.4%
Power	144	137	(7)	-4.9%
Shoshone	705	707	2	0.3%
Teton	53	55	2	3.8%
Twin Falls	1,470	1,468	(2)	-0.1%
Valley	176	174	(2)	-1.1%
Washington	399	414	15	3.8%
Totals:	28,543	28,389	(154)	-0.5%

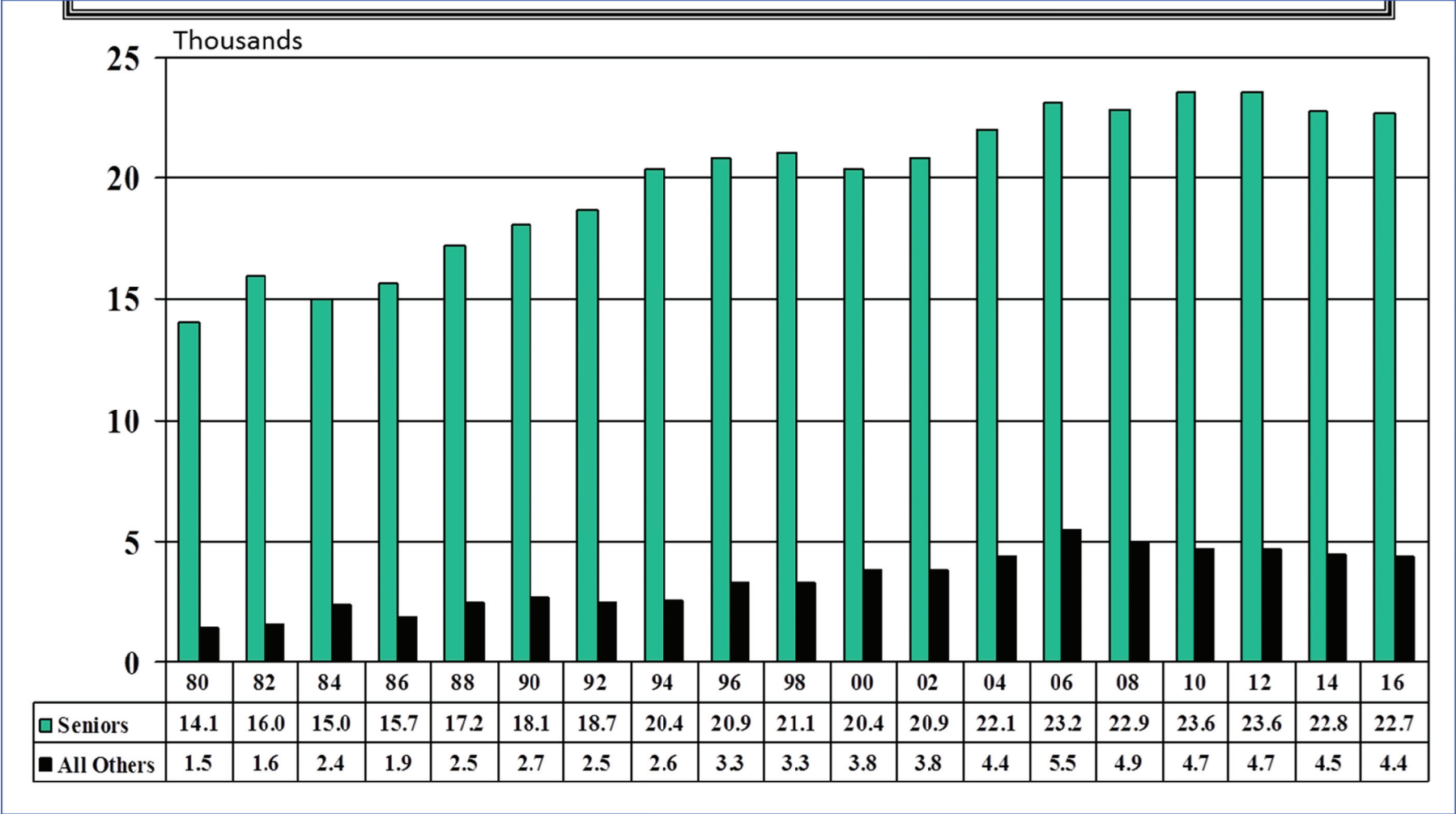
Circuit Breaker Claims Comparison

	2015	2016	Change	2015	2016	% Change	2015	2016	% Change
	Approved	Approved	in	Approved	Approved	in	Benefits	Benefits	in
02/01/17	Claims	Claims	Approved	Benefits	Benefits	Approved	per	per	Per Claim
COUNTY			Claims	(\$)	(\$)	Benefits	Claim	Claim	Benefits
Ada	3,729	3730	1	\$2,733,422.46	\$2,840,902.26	3.93%	733.02	761.84	3.93%
Adams	170	163	(7)	\$66,133.50	\$65,430.50	-1.06%	389.02	384.89	-1.06%
Bannock	1,296	1260	(36)	901,880.70	863,432.90	-4.26%	695.90	666.23	-4.26%
Bear Lake	209	200	(9)	84,879.82	83,746.72	-1.33%	406.12	400.70	-1.33%
Benewah	362	358	(4)	142,797.68	144,072.48	0.89%	394.47	397.99	0.89%
Bingham	695	659	(36)	405,561.64	394,988.72	-2.61%	583.54	568.33	-2.61%
Blaine	129	134	5	98,149.58	103,674.92	5.63%	760.85	803.68	5.63%
Boise	171	182	11	89,893.96	93,359.18	3.85%	525.70	545.96	3.85%
Bonner	1,062	1078	16	533,545.44	538,142.06	0.86%	502.40	506.73	0.86%
Bonneville	1,422	1403	(19)	907,208.71	933,736.00	2.92%	637.98	656.64	2.92%
Boundary	406	426	20	196,324.08	208,297.54	6.10%	483.56	513.05	6.10%
Butte	86	98	12	37,159.32	44,937.66	20.93%	432.09	522.53	20.93%
Camas	21	22	1	10,172.20	11,126.98	9.39%	484.39	529.86	9.39%
Canyon	3,391	3497	106	2,326,379.69	2,522,744.01	8.44%	686.05	743.95	8.44%
Caribou	135	133	(2)	81,008.06	81,859.84	1.05%	600.06	606.37	1.05%
Cassia	421	421	0	168,215.00	175,610.76	4.40%	399.56	417.13	4.40%
Clark	11	6	(5)	2,279.34	1,027.10	-54.94%	207.21	93.37	-54.94%
Clearwater	368	327	(41)	169,080.76	166,725.10	-1.39%	459.46	453.06	-1.39%
Custer	131	129	(2)	41,969.10	41,537.40	-1.03%	320.37	317.08	-1.03%
Elmore	469	475	6	220,943.00	238,218.26	7.82%	471.09	507.93	7.82%
Franklin	207	211	4	118,257.27	124,227.86	5.05%	571.29	600.13	5.05%
Fremont	315	287	(28)	147,233.80	141,173.98	-4.12%	467.41	448.17	-4.12%
Gem	586	549	(37)	307,266.52	301,166.90	-1.99%	524.35	513.94	-1.99%
Gooding	372	351	(21)	204,559.82	185,551.44	-9.29%	549.89	498.79	-9.29%
Idaho	650	651	1	241,028.38	245,482.96	1.85%	370.81	377.67	1.85%
Jefferson	394	394	0	236,065.98	243,269.26	3.05%	599.15	617.43	3.05%
Jerome	435	405	(30)	285,386.17	268,684.98	-5.85%	656.06	617.67	-5.85%
Kootenai	3,010	2998	(12)	1,899,534.07	1,964,734.58	3.43%	631.07	652.74	3.43%
Latah	423	404	(19)	279,782.16	261,817.26	-6.42%	661.42	618.95	-6.42%
Lemhi	365	347	(18)	155,940.84	135,698.32	-12.98%	427.24	371.78	-12.98%
Lewis	150	154	4	78,689.18	81,153.30	3.13%	524.59	541.02	3.13%
Lincoln	89	81	(8)	39,373.44	40,714.52	3.41%	442.40	457.47	3.41%
Madison	230	228	(2)	144,412.14	144,773.22	0.25%	627.88	629.45	0.25%
Minidoka	625	630	5	279,393.43	277,795.78	-0.57%	447.03	444.47	-0.57%
Nez Perce	831	821	(10)	623,093.68	626,463.90	0.54%	749.81	753.87	0.54%
Oneida	123	113	(10)	64,511.50	57,684.90	-10.58%	524.48	468.98	-10.58%
Owyhee	229	255	26	85,961.76	104,787.06	21.90%	375.38	457.59	21.90%
Payette	700	695	(5)	359,213.71	370,616.28	3.17%	513.16	529.45	3.17%
Power	127	123	(4)	79,751.72	72,761.30	-8.77%	627.97	572.92	-8.77%
Shoshone	693	698	5	376,828.62	382,452.52	1.49%	543.76	551.88	1.49%
Teton	48	50	2	28,358.40	29,551.59	4.21%	590.80	615.66	4.21%
Twin Falls	1,433	1390	(43)	1,006,579.06	991,296.72	-1.52%	702.43	691.76	-1.52%
Valley	161	163	2	77,523.17	80,260.82	3.53%	481.51	498.51	3.53%
Washington	390	398	8	228,116.23	231,978.28	1.69%	584.91	594.82	1.69%
Totals:	27,270	27,097	(173)	16,563,865.09	16,917,668.12	2.14%	607.40	624.34	2.79%

Circuit Breaker Claimants Total Number Approved



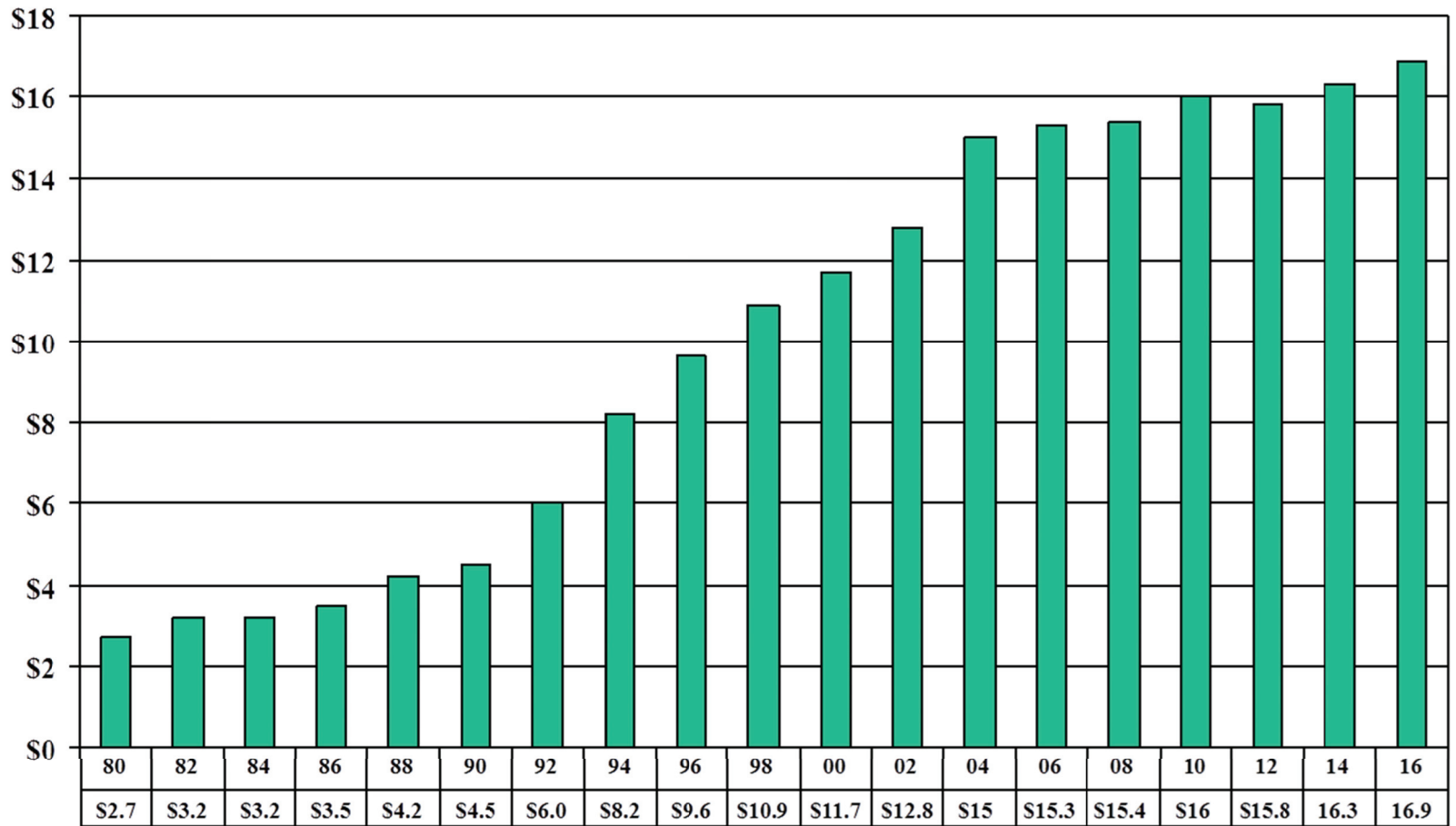
Circuit Breaker Claimants Total vs Senior Citizens



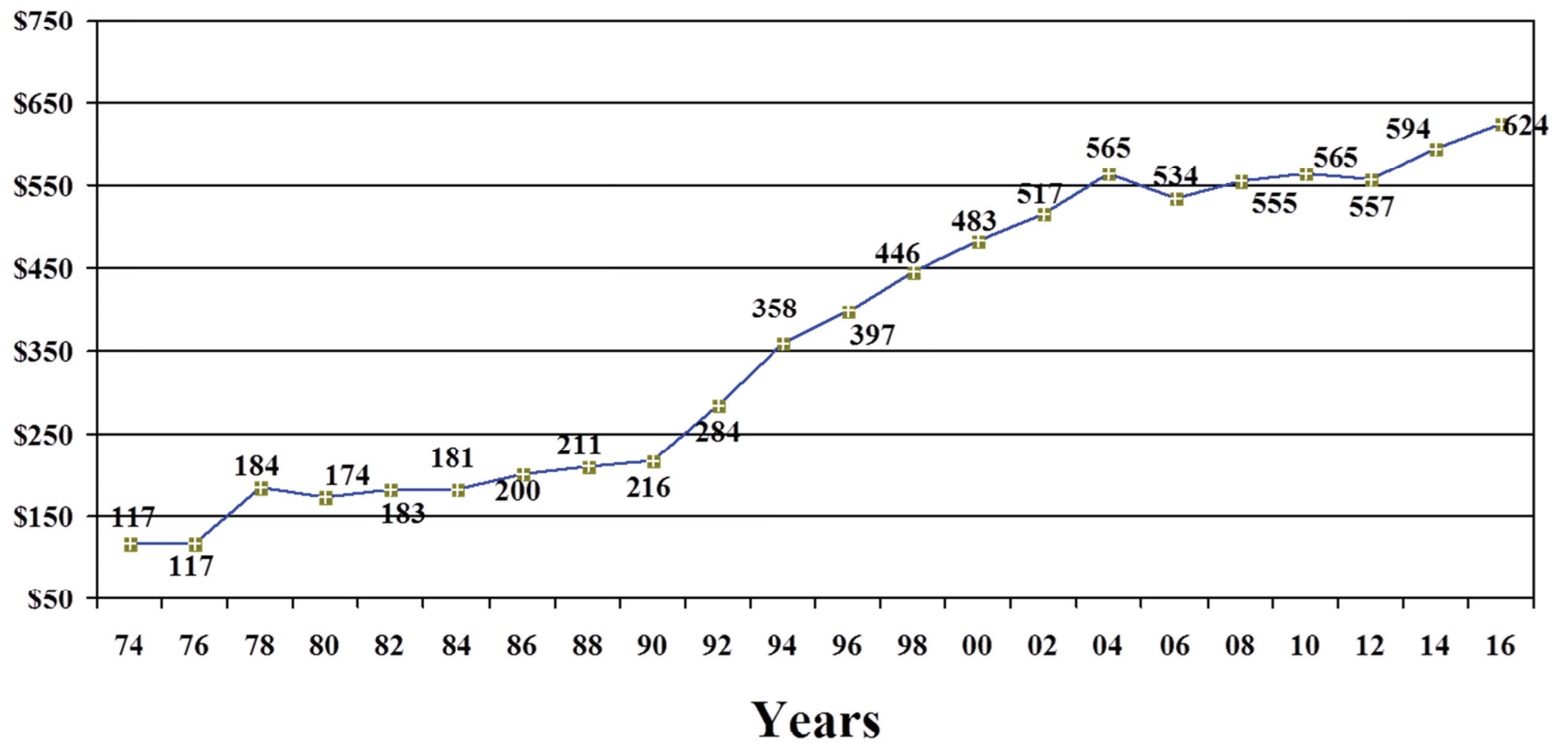
Totals may not balance to other charts due to rounding.

Circuit Breaker Claimants Total Paid

Total Benefits (\$Millions)

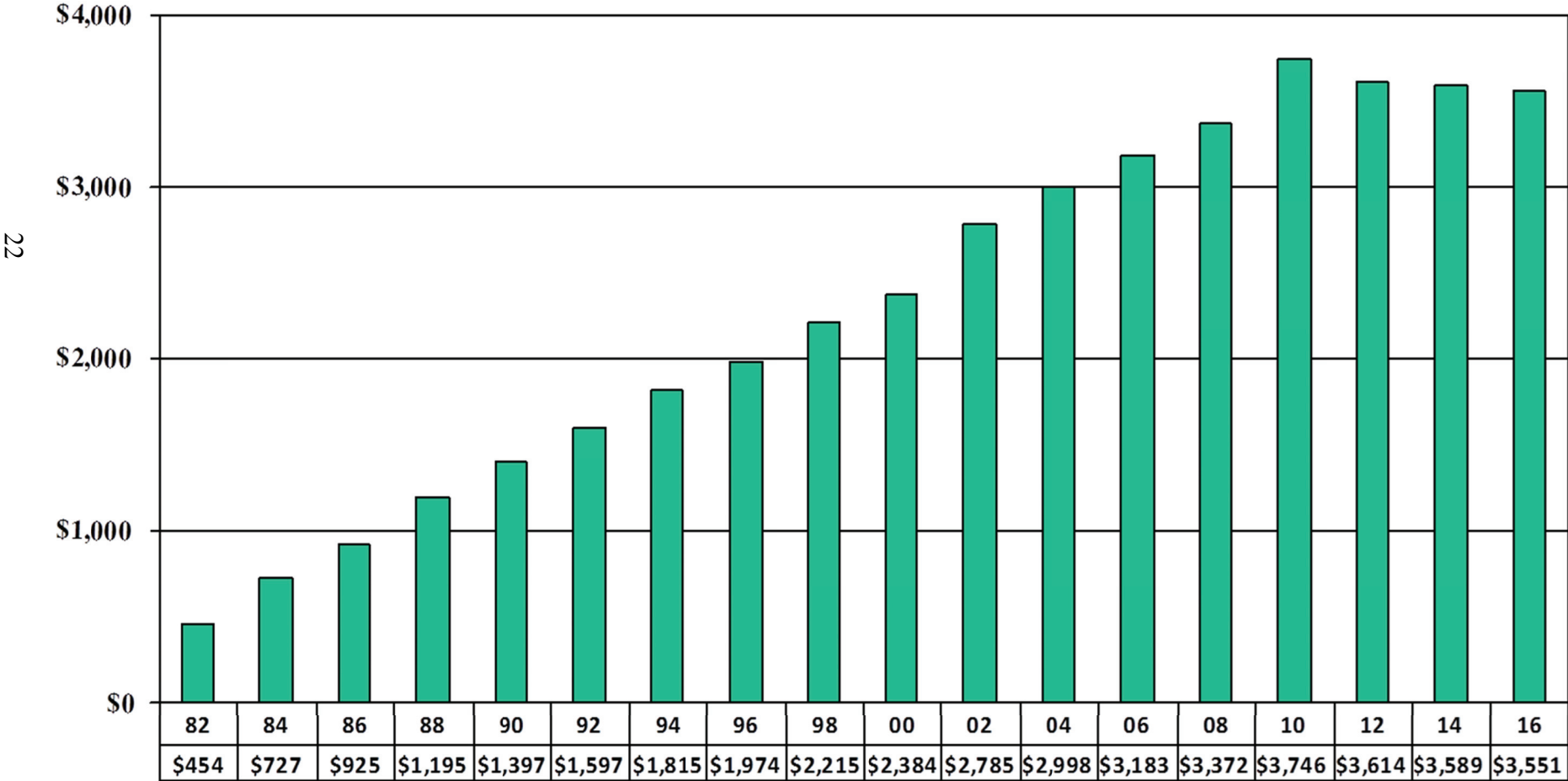


Circuit Breaker Benefits Amount Paid Per Claimant



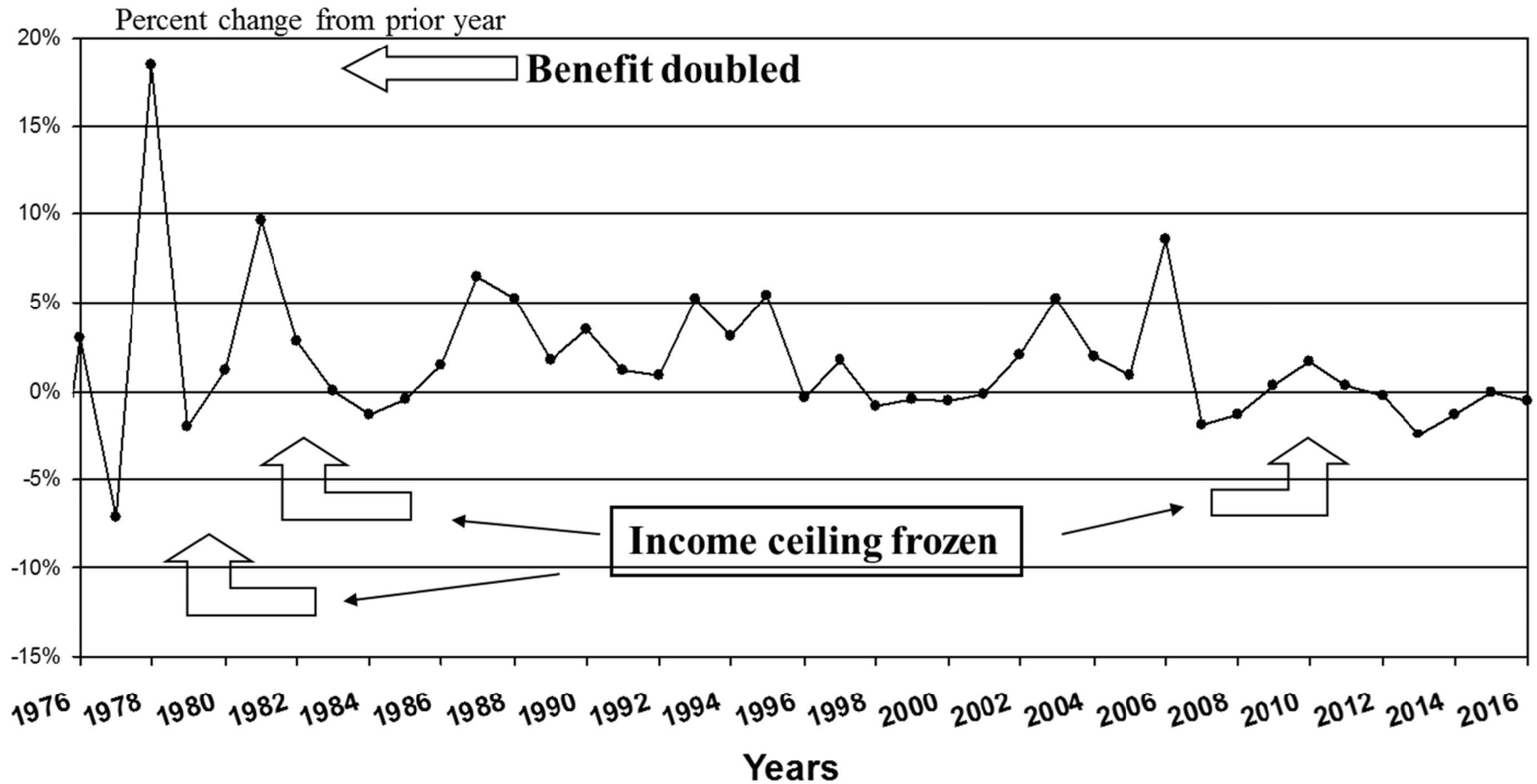
Circuit Breaker Claimants Medical Expenses Per Claimant

Income Deduction Claimed



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Idaho Circuit Breaker Variation in Program Participation



Circuit Breaker Audit

Benefits Reduced vs Benefits Increased

