

PROPERTY TAX REDUCTION (Circuit Breaker) STATISTICS 2022

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) decreased 0.7%. Total benefits from all programs increased 16.2% in 2021 but decreased 2.1% in 2022. HB389, passed in 2020, added a value cap to the PTR program. This was amended in 2021 and implemented for the first time in 2022. This limit removed just over 800 claimants from the program. Average taxes were up 10.9%, while average benefits were up 2.5% for claimants in the original PTR program. This matches general property tax increases in 2022. 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 (\$)*
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%
2022	23792	19.11	803	3568***	4.39	1,231
Percent change 2021-2022	-4.12%	-0.7%	+0.3%	+18.2%	+23.7%	+4.7%

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

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

***Includes 683 claimants also receiving benefit under the original PTR program.

In addition to the amounts shown in the above table, the following amounts were paid as credits on occupancy taxes: 2020: \$51,325, 2021: \$37,422, 2022: \$27,777.

In total, the combined programs benefited 26,677 claimant households in 2022.

Including the Disabled Veterans program, the total number of claims decreased by 4.0%. Benefits for approved PTR claimants decreased from 65% in 2021 to 62% of property taxes in 2022. Notably, this

proportion remains well below the percent of taxes paid in 2006, when benefits averaged 86% of property taxes. In 2022, 46.5% of all original program claimants had all property taxes on their homesteads paid by this program. This percentage was down slightly in 2022 and remains well below 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.
2022	Decrease in program participation and benefits	Claimants with higher value homes eliminated.

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 and 2022 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
2022	26,678	-4.7%	880.88	3.0%	23.50	-1.9%	32,230	1,500/3,000
Totals	1,018,230		467.66		492.73			

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

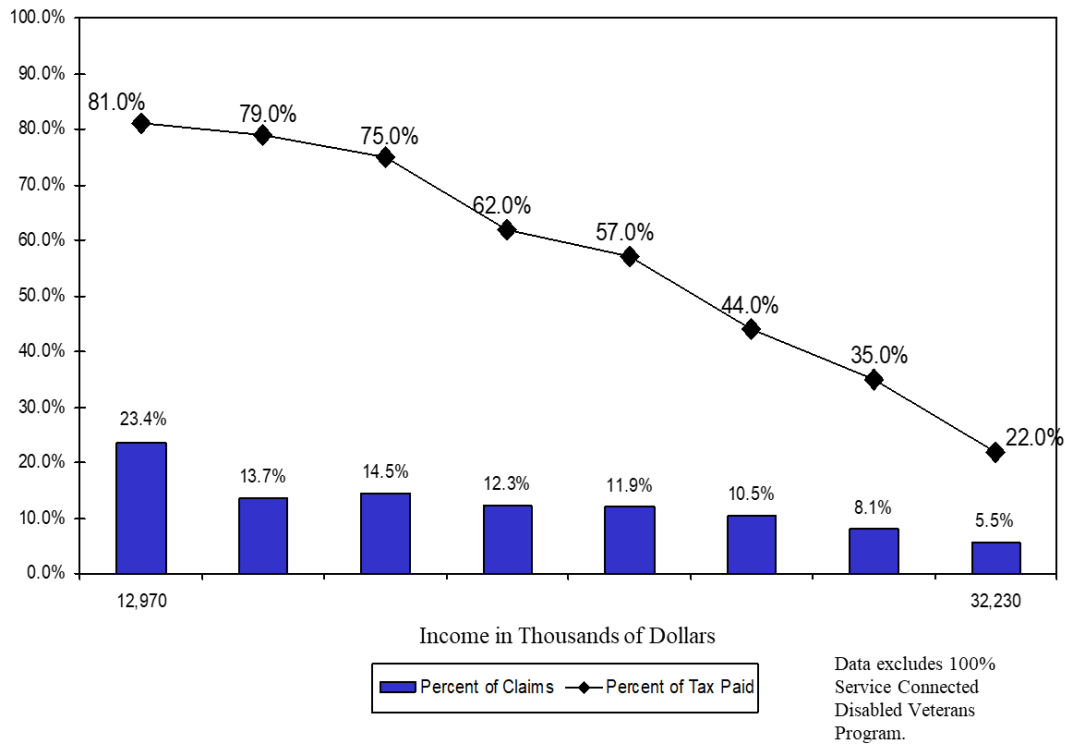
Inflation adjusted current program costs are 142% higher than 1981 program costs. During this same period, the number of claimants increased by 55.4%. The inflation adjusted benefit per claimant is equivalent to 155.8% of the 1981 amount. The figures used for 2022 reflect the additional benefits paid under the 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:

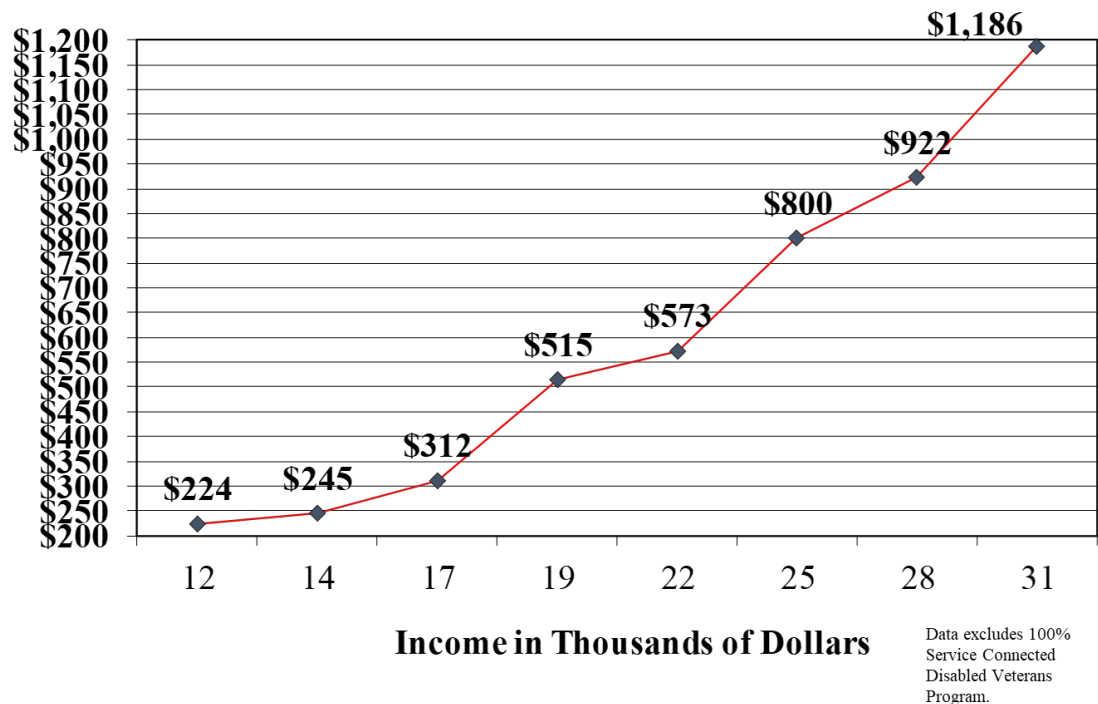
1974:	State paid \$1.5 million, which represented 80% of total approved benefits;
1982:	State paid \$2.93 million or 90.9%;
1983:	State paid \$2.799 million or 89.5% in Dec. 1983, with remainder paid in April 1984 after supplemental appropriation;
1984:	State paid \$2.935 million or 93.0%;
1985:	State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

The following charts demonstrate 2022 circuit breaker benefits (excluding veterans benefits) and remaining taxes for claimants at various income levels:

2022 Property Tax Reduction Benefits Percent of Tax Paid



2022 Property Tax Reduction Benefits Average Taxes Owing after Benefits



The typical claimant in 2022 had income of about \$18,403, while average per claimant property taxes were about \$1,287 (a 3.7% increase since 2021), of which circuit breaker benefits typically cover all but \$484 (38%). 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 2022 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 because 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 2022 applicants according to income, it is evident that the vast majority of applicants are in the lowest income brackets.

2022 Property Tax Reduction Claimants by Income Bracket Based on Income Received in 2021				
Income Bracket at Least:	Up to:	Number of Claims	% of Claims	Cumulative % of Claims
-	12,970	5,578	23.4%	23.4%
12,971	15,700	3,274	13.8%	37.2%
15,701	18,450	3,448	14.5%	51.7%
18,451	21,210	2,932	12.3%	64.0%
21,211	23,960	2,836	11.9%	75.9%
23,961	26,710	2,494	10.5%	86.4%
26,711	29,460	1,925	8.1%	94.5%
29,461	32,230	1,305	5.5%	100.0%
Total:		23,792	100.0%	

*Data excludes 100% Service Connected Disabled Veterans program

Medical Expense Deduction:

The average medical expense deduction increased slightly between 2021 and 2022 and is \$3,666 currently. This year 80.5% of all applicants utilized this provision. Since applicants typically receive about 79% of the maximum benefits for which they are eligible, this deduction translates into about \$182 per claim or \$4.3 million in overall benefits. Allowance of this deduction, therefore, increases program costs by about 22%.

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 - 2022		
Status	Number of Claims	% of Claims
Over age 65	20,559	86.4%
Younger Widows	524	2.2%
Younger Widowers	54	0.2%
10 + SC VA Disabled	347	1.5%
Non-SC VA Disabled	2	0.0%
Social Security Disabled	1,998	8.4%
Other & Multiple	308	1.3%
Total:	23,792	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 2022 claims increased 87% in 2022 to \$939,317. This was due to the claimants deemed ineligible by the median value of their property, which increased audit savings by \$771,261. Excluding this amount, net audit savings were \$168,056, slightly higher than 2021. 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 \$134,223. Total audit program savings were \$1,073,540 during 2022.

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February 24, 2022

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

Circuit Breaker: 2022 Claims Summary (PTR Only)					
03/10/23	NUMBER	CHANGED OR		NUMBER	2022
	OF CLAIMS	DISAPPROVED BY STC:		OF CLAIMS	APPROVED
	SUBMITTED			APPROVED	PTR BENEFITS
COUNTY	2022	CHANGES	DISAPPROVALS	BY STC	(\$)
Ada	3,835	392	342	3,493	\$3,329,475.81
Adams	159	10	26	133	\$58,773.62
Bannock	1,167	44	105	1,062	\$888,626.47
Bear Lake	181	6	12	169	\$89,988.36
Benewah	295	31	22	273	\$141,804.50
Bingham	619	25	33	586	\$458,324.20
Blaine	169	50	48	121	\$109,259.76
Boise	188	18	20	168	\$97,214.64
Bonner	998	101	94	904	\$596,524.98
Bonneville	1,195	33	107	1,088	\$961,989.40
Boundary	376	39	27	349	\$232,503.82
Butte	93	15	2	91	\$50,197.62
Camas	37	6	8	29	\$16,039.16
Canyon	3,789	91	382	3,407	\$3,067,929.56
Caribou	125	5	4	121	\$88,239.54
Cassia	449	29	53	396	\$213,834.72
Clark	6	3	1	5	\$1,105.86
Clearwater	314	18	26	288	\$202,894.53
Custer	135	12	19	116	\$49,945.58
Elmore	460	4	12	448	\$335,136.30
Franklin	205	18	6	199	\$165,080.86
Fremont	267	45	51	216	\$116,681.26
Gem	539	101	55	484	\$300,017.22
Gooding	338	10	22	316	\$222,204.98
Idaho	555	6	82	473	\$159,821.25
Jefferson	339	3	26	313	\$240,582.86
Jerome	409	11	64	345	\$298,807.52
Kootenai	2,619	33	71	2,548	\$2,214,931.99
Latah	438	8	45	393	\$300,653.74
Lemhi	330	16	28	302	\$157,589.82
Lewis	134	19	23	111	\$85,001.72
Lincoln	69	15	6	63	\$37,846.08
Madison	234	60	11	223	\$183,802.54
Minidoka	492	1	34	458	\$297,476.06
Nez Perce	777	29	39	738	\$693,411.74
Oneida	99	16	9	90	\$57,023.36
Owyhee	242	35	47	195	\$124,915.88
Payette	615	13	46	569	\$439,357.94
Power	106	17	14	92	\$70,304.18
Shoshone	612	58	40	572	\$399,033.94
Teton	57	3	8	49	\$38,188.44
Twin Falls	1,423	7	75	1,348	\$1,193,321.04
Valley	142	13	14	128	\$79,449.54
Washington	363	2	43	320	\$241,504.00
2022 PTR Totals:	25,994	1,471	2202	23,792	\$19,106,816.39
<i>2021 PTR Totals:</i>	26,776	1,200	1294	25,482	20,399,726.54

CIRCUIT BREAKER: 2022 CLAIMS SUMMARY (PTR only)

03/13/23	AUDIT CHECKS COMPLETED IN 2022				
COUNTY	# SOCIAL SECURITY CHECKS	# VA CHECKS	# RR CHECKS	CHECKED FOR TAX RETURN	NEW APPS NOTED
Ada	3,835	11	0	3,835	783
Adams	159	1	0	159	23
Bannock	1,167	0	0	1,167	267
Bear Lake	181	0	0	181	23
Benewah	295	0	0	295	56
Bingham	619	0	0	619	73
Blaine	169	0	1	169	56
Boise	188	2	0	188	39
Bonner	998	5	0	998	170
Bonneville	1,195	1	0	1,195	242
Boundary	376	4	0	376	35
Butte	93	1	0	93	15
Camas	37	0	0	37	4
Canyon	3,789	3	0	3,789	605
Caribou	125	1	0	125	27
Cassia	449	0	0	449	77
Clark	6	1	0	6	2
Clearwater	314	0	0	314	55
Custer	135	0	0	135	18
Elmore	460	0	0	460	70
Franklin	205	0	0	205	17
Fremont	267	3	0	267	50
Gem	539	3	0	539	101
Gooding	338	2	0	338	48
Idaho	555	0	0	555	88
Jefferson	339	0	0	339	68
Jerome	409	0	0	409	87
Kootenai	2,619	0	0	2,619	328
Latah	438	0	0	438	64
Lemhi	330	0	0	330	57
Lewis	134	2	0	134	35
Lincoln	69	1	0	69	9
Madison	234	1	0	234	49
Minidoka	492	0	0	492	60
Nez Perce	777	0	0	777	31
Oneida	99	0	0	99	20
Owyhee	242	2	1	242	59
Payette	615	0	0	615	110
Power	106	0	0	106	32
Shoshone	612	5	0	612	84
Teton	57	0	0	57	12
Twin Falls	1,423	0	0	1,423	250
Valley	142	1	0	142	26
Washington	363	0	0	363	48
Totals:	25,994	50	2	25,994	4,373

PROPERTY TAX REDUCTION: 2022 CLAIMS SUMMARY										
03/10/23	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						
COUNTY										
Ada	159,649	45,879	113,770.00		\$14,514,432.00	3,236	84.4%	4,485.30		3,784.73
Adams	15,964	738	15,226.00		\$716,635.00	131	82.4%	5,470.50		4,507.14
Bannock	41,597	5,015	36,582.00		\$4,423,411.00	939	80.5%	4,710.77		3,790.41
Bear Lake	5,668	228	5,440.00		\$900,821.00	155	85.6%	5,811.75		4,976.91
Beneviah	23,908	590	23,318.00		\$906,755.00	204	69.2%	4,444.88		3,073.75
Bingham	11,190	3,158	8,032.00		\$2,400,094.00	506	81.7%	4,743.27		3,877.37
Blaine	45,221	2,458	42,763.00		\$650,382.00	137	81.1%	4,747.31		3,848.41
Boise	17,054	640	16,414.00		\$676,091.00	142	75.5%	4,761.20		3,596.23
Bonner	62,449	3,080	59,369.00		\$3,335,533.00	741	74.2%	4,501.39		3,342.22
Bonneville	24,705	3,606	21,099.00		\$4,620,735.00	973	81.4%	4,748.96		3,866.72
Boundary	28,238	2,764	25,474.00		\$875,265.00	229	60.9%	3,822.12		2,327.83
Butte	565	550	15.00		\$340,530.00	66	71.0%	5,159.55		3,661.61
Camas	7,798	760	7,038.00		\$136,782.00	28	75.7%	4,885.07		3,696.81
Canyon	115,123	43,293	71,830.00		\$11,923,028.00	3,006	79.3%	3,966.41		3,146.75
Caribou	5,406	278	5,128.00		\$623,787.00	103	82.4%	6,056.18		4,990.30
Cassia	20,834	2,500	18,334.00		\$1,471,354.00	340	75.7%	4,327.51		3,276.96
Clark	290	0	290.00		\$21,364.00	5	83.3%	4,272.80		3,560.67
Clearwater	15,437	2,405	13,032.00		\$1,217,124.00	259	82.5%	4,699.32		3,876.19
Custer	5,477	0	5,477.00		\$515,494.00	107	79.3%	4,817.70		3,818.47
Elmore	9,631	250	9,381.00		\$1,129,516.00	331	72.0%	3,412.44		2,455.47
Franklin	4,726	1,785	2,941.00		\$857,489.00	163	79.5%	5,260.67		4,182.87
Fremont	28,111	1,859	26,252.00		\$1,096,337.00	218	81.6%	5,029.07		4,106.13
Gem	18,675	11,476	7,199.00		\$1,601,336.00	436	80.9%	3,672.79		2,970.94
Gooding	14,674	457	14,217.00		\$1,137,003.00	261	77.2%	4,356.33		3,363.91
Idaho	45,296	427	44,869.00		\$2,570,350.00	462	83.2%	5,563.53		4,631.26
Jefferson	7,224	250	6,974.00		\$1,450,777.00	285	84.1%	5,090.45		4,279.58
Jerome	25,352	650	24,702.00		\$1,367,645.00	325	79.5%	4,208.14		3,343.88
Kootenai	84,363	2,994	81,369.00		\$10,368,505.00	2,146	81.9%	4,831.55		3,958.96
Latah	20,924	1,040	19,884.00		\$1,814,896.00	336	76.7%	5,401.48		4,143.60
Lemhi	11,488	6,882	4,606.00		\$1,401,264.00	273	82.7%	5,132.84		4,246.25
Lewis	12,927	4,941	7,986.00		\$513,255.00	116	86.6%	4,424.61		3,830.26
Lincoln	3,473	1,331	2,142.00		\$198,793.00	53	76.8%	3,750.81		2,881.06
Madison	17,667	5,343	12,324.00		\$1,086,325.00	179	76.5%	6,068.85		4,642.41
Minidoka	31,748	0	31,748.00		\$1,581,181.00	397	80.7%	3,982.82		3,213.78
Nez Perce	16,817	3,527	13,290.00		\$3,195,419.00	636	81.9%	5,024.24		4,112.51
Oneida	3,142	1,367	1,775.00		\$455,277.00	77	77.8%	5,912.69		4,598.76
Owyhee	30,758	3,601	27,157.00		\$753,925.00	175	72.3%	4,308.14		3,115.39
Payette	16,115	581	15,534.00		\$2,012,719.00	483	78.5%	4,167.12		3,272.71
Power	6,790	677	6,113.00		\$463,391.00	93	87.7%	4,982.70		4,371.61
Shoshone	34,740	3,137	31,603.00		\$1,897,573.00	460	75.2%	4,125.16		3,100.61
Teton	4,690	219	4,471.00		\$242,544.00	50	87.7%	4,850.88		4,255.16
Twin Falls	30,738	5,938	24,800.00		\$5,941,936.00	1,246	87.6%	4,768.81		4,175.64
Valley	3,727	0	3,727.00		\$631,858.00	121	85.2%	5,221.97		4,449.70
Washington	25,762	140	25,622.00		\$1,252,379.00	286	78.8%	4,378.95		3,450.08
Totals:	1,116,131.00	176,814.00	939,317.00		95,291,310.00	20,915	80.5%	4,556.12		3,665.90

2022 ELIGIBILITY STATUS OF CIRCUIT BREAKER CLAIMANTS UNDER AGE 65									
03/10/23									
			10%	NSC					
			SC DIS	DIS.	SS			MULTIPLE	
COUNTY	Widows	Widowers	VETS	VETS	Disabled	Blind	POW	(COMB)	SUBTOTAL
Ada	51	7	52	0	252	1	0	64	427
Adams	2	0	1	0	10	0	0	1	14
Bannock	25	4	26	0	110	0	0	17	182
Bear Lake	3	1	0	1	16	0	0	2	23
Benewah	5	0	8	0	45	0	0	4	62
Bingham	11	0	6	0	50	0	0	9	76
Blaine	5	0	0	0	2	0	0	0	7
Boise	5	1	6	0	16	0	0	2	30
Bonner	21	1	9	0	68	0	0	9	108
Bonneville	22	2	9	0	81	0	0	13	127
Boundary	11	1	6	0	38	0	0	6	62
Butte	6	0	1	0	11	0	0	0	18
Camas	0	0	0	0	1	0	0	1	2
Canyon	74	10	67	1	315	0	0	42	509
Caribou	6	0	1	0	8	0	0	0	15
Cassia	17	1	2	0	24	0	0	1	45
Clark	0	0	0	0	0	0	0	0	0
Clearwater	3	0	4	0	37	0	0	5	49
Custer	2	0	0	0	15	0	0	1	18
Elmore	19	4	21	0	48	0	0	9	101
Franklin	7	0	2	0	13	0	0	3	25
Fremont	3	0	1	0	16	0	0	5	25
Gem	7	1	2	0	49	0	0	6	65
Gooding	10	0	2	0	27	0	0	2	41
Idaho	17	2	1	0	32	0	0	2	54
Jefferson	12	1	9	0	23	0	0	1	46
Jerome	7	1	2	0	24	0	0	3	37
Kootenai	55	4	53	0	208	0	0	26	346
Latah	7	0	6	0	39	0	0	8	60
Lemhi	4	1	1	0	17	0	0	3	26
Lewis	3	0	3	0	10	0	0	2	18
Lincoln	0	1	1	0	5	0	0	0	7
Madison	8	2	1	0	10	0	0	1	22
Minidoka	12	1	1	0	45	0	0	3	62
Nez Perce	19	3	10	0	78	0	0	19	129
Oneida	1	0	3	0	2	0	0	0	6
Owyhee	5	0	2	0	9	0	0	2	18
Payette	9	1	2	0	50	0	0	2	64
Power	1	0	0	0	7	0	0	3	11
Shoshone	14	0	2	0	68	0	0	14	98
Teton	2	0	0	0	3	0	0	0	5
Twin Falls	26	3	17	0	85	0	0	10	141
Valley	1	0	1	0	8	0	0	1	11
Washington	6	1	6	0	23	0	0	5	41
Totals:	524	54	347	2	1,998	1	0	307	3,233
% of Approved Claims	2.06%	0.21%	1.36%	0.01%	7.84%	0.00%	0.00%	1.20%	12.69%

2022 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	813	140	111	7	0	11	0	15	3,066	3,493
Adams	62	32	9	15	0	0	1	0	0	119	133
Bannock	512	306	36	22	1	0	1	0	2	880	1,062
Bear Lake	57	74	9	3	0	0	0	0	3	146	169
Benewah	128	51	23	9	0	0	0	0	0	211	273
Bingham	308	154	27	17	2	0	0	0	2	510	586
Blaine	91	19	3	1	0	0	0	0	0	114	121
Boise	90	28	5	12	0	0	0	0	3	138	168
Bonner	503	199	44	39	7	0	2	0	2	796	904
Bonneville	489	386	60	20	0	0	2	0	4	961	1,088
Boundary	207	44	16	18	0	0	1	0	1	287	349
Butte	45	23	3	2	0	0	0	0	0	73	91
Camas	15	10	1	1	0	0	0	0	0	27	29
Canyon	1,574	964	177	140	5	0	10	0	28	2,898	3,407
Caribou	54	45	4	2	0	0	0	0	1	106	121
Cassia	244	86	14	3	1	0	0	0	3	351	396
Clark	3	2	0	0	0	0	0	0	0	5	5
Clearwater	143	66	17	10	3	0	0	0	0	239	288
Custer	79	10	6	3	0	0	0	0	0	98	116
Elmore	192	116	17	18	0	0	0	0	4	347	448
Franklin	99	66	5	3	0	0	0	0	1	174	199
Fremont	104	66	11	7	1	0	0	0	2	191	216
Gem	253	131	20	10	3	0	0	0	2	419	484
Gooding	155	87	16	9	0	0	2	0	6	275	316
Idaho	291	91	17	18	0	0	1	0	1	419	473
Jefferson	141	112	9	3	0	0	1	0	1	267	313
Jerome	185	88	19	14	0	0	1	0	1	308	345
Kootenai	1,480	506	98	100	7	0	1	0	10	2,202	2,548
Latah	227	74	23	7	1	0	0	0	1	333	393
Lemhi	168	73	14	12	2	0	2	0	5	276	302
Lewis	66	16	4	7	0	0	0	0	0	93	111
Lincoln	35	13	5	1	1	0	0	0	1	56	63
Madison	110	70	16	4	0	0	0	0	1	201	223
Minidoka	202	166	22	5	1	0	0	0	0	396	458
Nez Perce	404	142	33	24	2	0	1	0	3	609	738
Oneida	41	36	5	2	0	0	0	0	0	84	90
Owyhee	110	41	12	7	1	0	0	0	6	177	195
Payette	343	111	23	21	2	0	1	0	4	505	569
Power	38	32	9	2	0	0	0	0	0	81	92
Shoshone	235	175	39	20	1	0	0	0	4	474	572
Teton	37	6	0	0	0	0	1	0	0	44	49
Twin Falls	698	390	71	41	1	0	2	0	4	1,207	1,348
Valley	74	28	7	4	0	0	1	0	3	117	128
Washington	181	63	21	12	1	0	0	0	1	279	320
Totals:	12,442	6,011	1,110	779	50	0	42	0	125	20,559	23,792
% of Approved Claims	48.83%	23.59%	4.36%	3.06%	0.20%	0.00%	0.00%	0.00%	0.49%	80.68%	100.00%

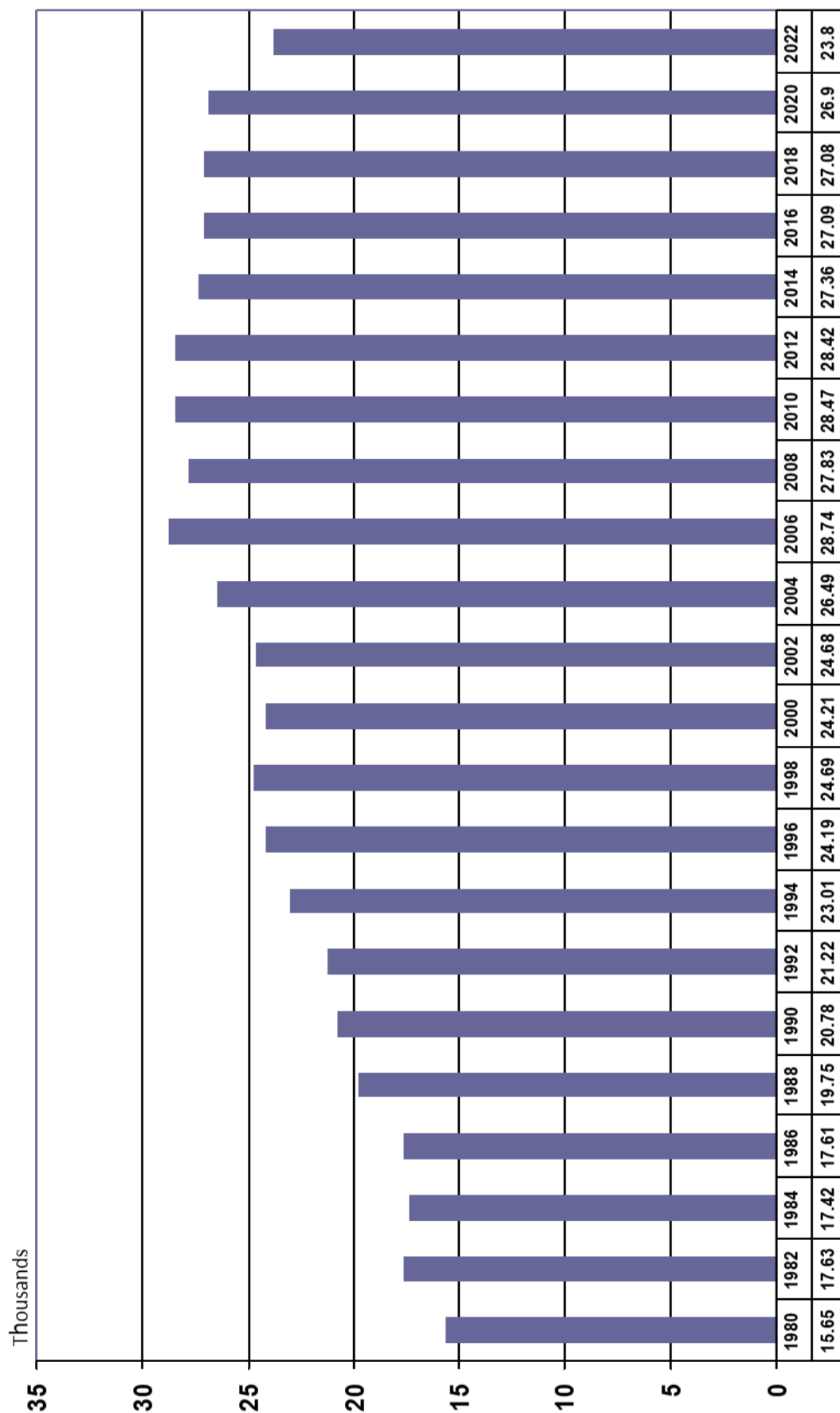
2022 Income Stratification of Property Tax Reduction Applications														
Maximum Eligibility Amounts Shown in ()														
03/13/23														
	\$12,970 OR LESS (\$1,500)	\$12,971 \$15,700 (\$1,460/\$1,330)	\$15,701 \$18,450 (\$1,290/\$1,140)	\$18,451 \$21,210 (\$1,120/\$970)	\$21,211 \$23,960 (\$940/\$800)	\$23,961 \$26,710 (\$760/\$630)	\$26,711 \$29,460 (\$590/\$450)	\$29,461 \$32,230 (\$420/\$250)				CLAIMS APPROVED	REDUCTION	
Adams	697	477	536	421	427	381	326	228	3,493	90.37%	3,493		3,493	
Bannock	44	14	15	15	14	16	6	9	133	39.48%	133		133	
Bear Lake	240	144	149	134	145	102	85	63	1,062	77.66%	1,062		1,062	
Benedict	37	22	23	15	22	26	20	4	169	50.34%	169		169	
Bingham	76	44	34	39	31	27	14	8	273	45.28%	273		273	
Blaine	134	80	97	84	64	55	45	27	586	71.10%	586		586	
Boise	37	16	15	12	9	12	10	10	121	81.96%	121		121	
Bonner	34	24	18	24	19	21	17	11	168	55.53%	168		168	
Bonneville	236	125	140	110	105	76	65	47	904	59.23%	904		904	
Boundary	244	149	118	171	159	99	88	60	1,088	82.30%	1,088		1,088	
Butte	76	51	57	45	45	34	23	18	349	60.83%	349		349	
Canby	26	15	12	10	4	9	9	6	91	49.51%	91		91	
Canyon	5	2	9	4	2	4	1	2	29	51.55%	29		29	
Carlisle	701	495	534	425	413	389	265	185	3,407	83.72%	3,407		3,407	
Cassia	25	14	21	13	20	9	7	7	121	68.74%	121		121	
Clark	98	54	56	46	48	38	26	30	396	49.71%	396		396	
Clearwater	0	0	0	1	2	0	0	2	5	32.01%	5		5	
Custer	69	39	43	36	38	28	20	15	288	64.27%	288		288	
Elmore	33	10	19	19	13	9	6	7	116	38.59%	116		116	
Franklin	105	75	59	60	43	42	37	27	448	68.20%	448		448	
Fremont	54	27	25	20	29	27	10	7	199	74.54%	199		199	
Gem	53	39	26	32	18	18	20	10	216	48.44%	216		216	
Gooding	91	54	85	60	57	49	39	39	484	60.00%	484		484	
Idaho	79	57	48	28	33	28	28	15	316	62.89%	316		316	
Jefferson	140	64	73	52	46	50	27	21	473	29.70%	473		473	
Jerome	71	45	46	36	37	34	22	22	313	71.30%	313		313	
Kootenai	94	48	56	41	32	26	25	23	345	77.52%	345		345	
Latah	631	328	345	304	284	302	225	129	2,548	80.31%	2,548		2,548	
Lemhi	103	51	40	47	48	54	38	12	393	70.50%	393		393	
Lewis	92	30	49	31	37	23	29	11	302	46.53%	302		302	
Lincoln	31	11	17	16	15	9	4	8	111	68.95%	111		111	
Madison	16	6	13	4	9	6	7	2	63	55.13%	63		63	
Minidoka	56	23	37	18	33	25	18	13	223	76.70%	223		223	
Nez Perce	124	78	51	48	50	51	34	22	458	58.22%	458		458	
Oncida	188	108	95	87	92	81	50	37	738	85.21%	738		738	
Owyhee	22	16	8	9	16	8	7	4	90	57.65%	90		90	
Payette	48	31	29	19	24	22	15	7	195	57.66%	195		195	
Power	131	70	85	80	85	48	40	30	569	70.96%	569		569	
Shoshone	14	10	14	9	12	12	10	11	92	78.97%	92		92	
Teton	143	85	89	71	63	57	41	23	572	62.46%	572		572	
Twin Falls	16	5	8	3	5	2	6	4	49	70.68%	49		49	
Valley	338	183	192	174	141	135	112	73	1,348	80.82%	1,348		1,348	
Washington	35	17	14	16	15	15	9	7	128	56.57%	128		128	
Totals:	91	38	48	43	32	35	24	9	320	67.01%	320		320	
% of Approved Claims	5.578	3.274	3.448	2.932	2.836	2.494	1.925	1.305	23,792	78.99%	23,792		23,792	
	23.44%	13.76%	14.49%	12.32%	11.92%	10.48%	8.09%	5.49%	100.00%					

2022						
Property Tax Reduction Payments to be Paid (PTR & VA)						
03/10/23	Total Payment				Total Payment to County:	
COUNTY	PTR & VA	VA Only	PTR Only		December 20, 2022	June 20, 2023
Ada	\$4,525,082.88	\$1,195,607.07	\$3,329,475.81		\$2,262,541.44	\$2,262,541.44
Adams	\$70,873.86	\$12,100.24	\$58,773.62		\$35,436.93	\$35,436.93
Bannock	\$1,023,019.02	\$134,392.55	\$888,626.47		\$511,509.51	\$511,509.51
Bear Lake	\$96,264.06	\$6,275.70	\$89,988.36		\$48,132.03	\$48,132.03
Benewah	\$161,141.10	\$19,336.60	\$141,804.50		\$80,570.55	\$80,570.55
Bingham	\$504,467.96	\$46,143.76	\$458,324.20		\$252,233.98	\$252,233.98
Blaine	\$118,180.84	\$8,921.08	\$109,259.76		\$59,090.42	\$59,090.42
Boise	\$135,790.32	\$38,575.68	\$97,214.64		\$67,895.16	\$67,895.16
Bonner	\$773,331.10	\$176,806.12	\$596,524.98		\$386,665.55	\$386,665.55
Bonneville	\$1,149,333.24	\$187,343.84	\$961,989.40		\$574,666.62	\$574,666.62
Boundary	\$288,154.25	\$55,650.43	\$232,503.82		\$144,077.13	\$144,077.13
Butte	\$55,053.48	\$4,855.86	\$50,197.62		\$27,526.74	\$27,526.74
Camas	\$18,041.98	\$2,002.82	\$16,039.16		\$9,020.99	\$9,020.99
Canyon	\$3,710,218.52	\$642,288.96	\$3,067,929.56		\$1,855,109.26	\$1,855,109.26
Caribou	\$96,740.38	\$8,500.84	\$88,239.54		\$48,370.19	\$48,370.19
Cassia	\$232,966.24	\$19,131.52	\$213,834.72		\$116,483.12	\$116,483.12
Clark	\$1,699.02	\$593.16	\$1,105.86		\$849.51	\$849.51
Clearwater	\$248,874.21	\$45,979.68	\$202,894.53		\$124,437.11	\$124,437.11
Custer	\$57,074.42	\$7,128.84	\$49,945.58		\$28,537.21	\$28,537.21
Elmore	\$589,017.06	\$253,880.76	\$335,136.30		\$294,508.53	\$294,508.53
Franklin	\$183,078.62	\$17,997.76	\$165,080.86		\$91,539.31	\$91,539.31
Fremont	\$135,379.06	\$18,697.80	\$116,681.26		\$67,689.53	\$67,689.53
Gem	\$379,129.70	\$79,112.48	\$300,017.22		\$189,564.85	\$189,564.85
Gooding	\$254,211.00	\$32,006.02	\$222,204.98		\$127,105.50	\$127,105.50
Idaho	\$199,696.22	\$39,874.97	\$159,821.25		\$99,848.11	\$99,848.11
Jefferson	\$311,172.38	\$70,589.52	\$240,582.86		\$155,586.19	\$155,586.19
Jerome	\$318,470.72	\$19,663.20	\$298,807.52		\$159,235.36	\$159,235.36
Kootenai	\$2,815,862.58	\$600,930.59	\$2,214,931.99		\$1,407,933.39	\$1,407,929.19
Latah	\$373,803.34	\$73,149.60	\$300,653.74		\$186,901.67	\$186,901.67
Lemhi	\$173,759.62	\$16,169.80	\$157,589.82		\$86,879.81	\$86,879.81
Lewis	\$91,961.68	\$6,959.96	\$85,001.72		\$45,980.84	\$45,980.84
Lincoln	\$38,942.16	\$1,096.08	\$37,846.08		\$19,471.08	\$19,471.08
Madison	\$211,413.66	\$27,611.12	\$183,802.54		\$105,706.83	\$105,706.83
Minidoka	\$316,382.02	\$18,905.96	\$297,476.06		\$158,191.01	\$158,191.01
Nez Perce	\$865,921.96	\$172,510.22	\$693,411.74		\$432,960.98	\$432,960.98
Oneida	\$60,584.48	\$3,561.12	\$57,023.36		\$30,292.24	\$30,292.24
Owyhee	\$136,377.92	\$11,462.04	\$124,915.88		\$68,188.96	\$68,188.96
Payette	\$505,001.18	\$65,643.24	\$439,357.94		\$252,500.59	\$252,500.59
Power	\$76,188.40	\$5,884.22	\$70,304.18		\$38,094.20	\$38,094.20
Shoshone	\$430,241.42	\$31,207.48	\$399,033.94		\$215,120.71	\$215,120.71
Teton	\$41,412.90	\$3,224.46	\$38,188.44		\$20,706.45	\$20,706.45
Twin Falls	\$1,354,083.30	\$160,762.26	\$1,193,321.04		\$677,041.65	\$677,041.65
Valley	\$103,040.46	\$23,590.92	\$79,449.54		\$51,520.23	\$51,520.23
Washington	\$267,359.78	\$25,855.78	\$241,504.00		\$133,679.89	\$133,679.89
Totals:	\$23,498,798.50	\$4,391,982.11	\$19,106,816.39		\$11,749,401.35	\$11,749,397.15

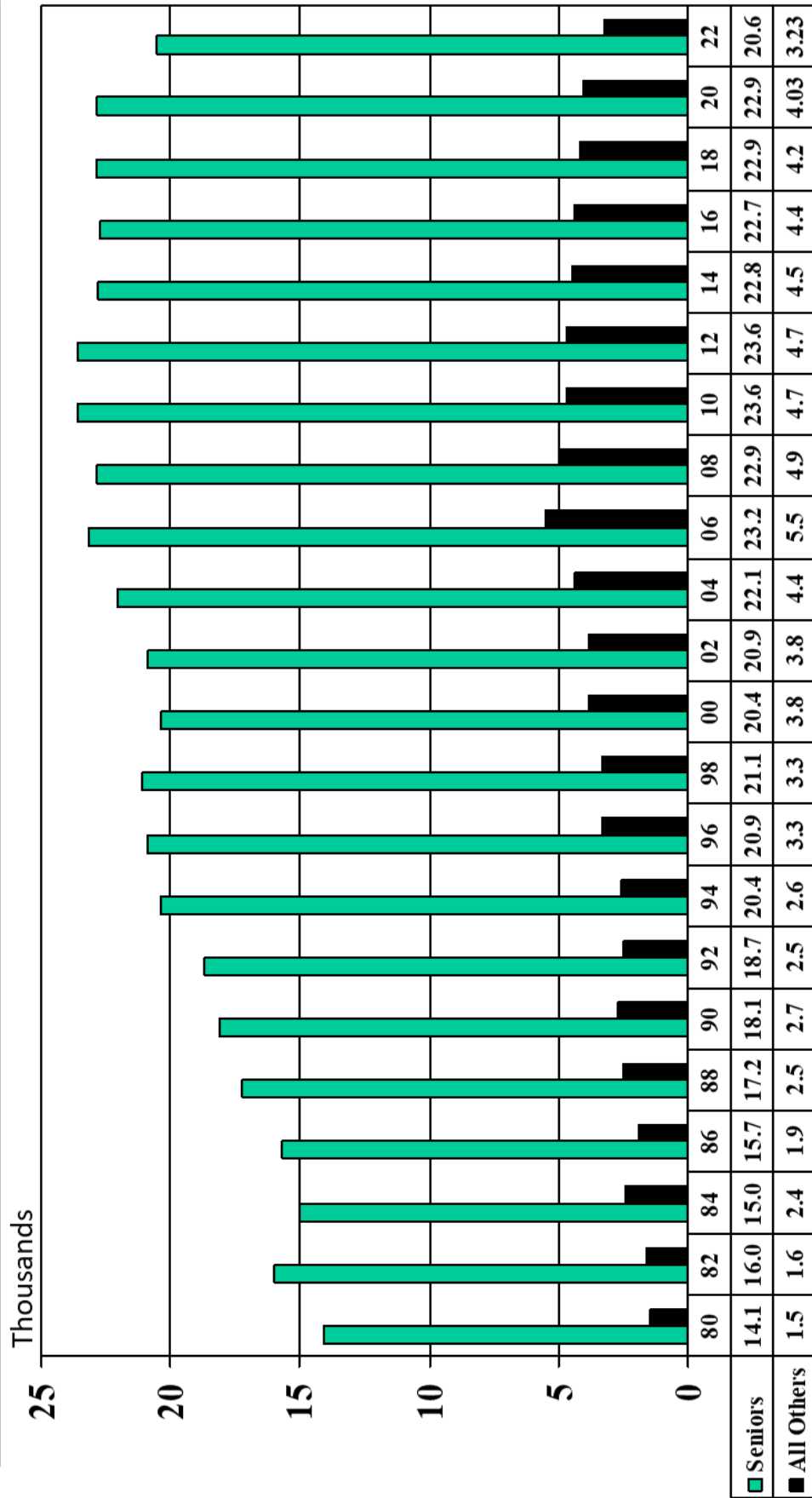
CHANGE IN PROPERTY TAX REDUCTION CLAIMS SUBMITTED 2022 VS 2021				
03/13/23	Number of Claims Submitted 2021	Number of Claims Submitted 2022	Change in Number of Claims	Percent Change
COUNTY				
Ada	3,867	3,835	(32)	-0.8%
Adams	167	159	(8)	-4.8%
Bannock	1,075	1,167	92	8.6%
Bear Lake	198	181	(17)	-8.6%
Benewah	303	295	(8)	-2.6%
Bingham	644	619	(25)	-3.9%
Blaine	148	169	21	14.2%
Boise	187	188	1	0.5%
Bonner	1,026	998	(28)	-2.7%
Bonneville	1,235	1,195	(40)	-3.2%
Boundary	427	376	(51)	-11.9%
Butte	90	93	3	3.3%
Camas	34	37	3	8.8%
Canyon	4,041	3,789	(252)	-6.2%
Caribou	112	125	13	11.6%
Cassia	459	449	(10)	-2.2%
Clark	9	6	(3)	-33.3%
Clearwater	319	314	(5)	-1.6%
Custer	143	135	(8)	-5.6%
Elmore	445	460	15	3.4%
Franklin	211	205	(6)	-2.8%
Fremont	274	267	(7)	-2.6%
Gem	562	539	(23)	-4.1%
Gooding	383	338	(45)	-11.7%
Idaho	569	555	(14)	-2.5%
Jefferson	355	339	(16)	-4.5%
Jerome	422	409	(13)	-3.1%
Kootenai	2,781	2,619	(162)	-5.8%
Latah	469	438	(31)	-6.6%
Lemhi	361	330	(31)	-8.6%
Lewis	123	134	11	8.9%
Lincoln	69	69	0	0.0%
Madison	242	234	(8)	-3.3%
Minidoka	515	492	(23)	-4.5%
Nez Perce	823	777	(46)	-5.6%
Oneida	98	99	1	1.0%
Owyhee	253	242	(11)	-4.3%
Payette	609	615	6	1.0%
Power	106	106	0	0.0%
Shoshone	623	612	(11)	-1.8%
Teton	58	57	(1)	-1.7%
Twin Falls	1,417	1,423	6	0.4%
Valley	146	142	(4)	-2.7%
Washington	378	363	(15)	-4.0%
Totals:	26,776	25,994	(782)	-2.9%

Property Tax Reduction Claims Comparison (Excludes Veterans program)										
	2021	2022	Change in	2021	2022	% Change in	2021	2022	% Change in	
	Approved Claims	Approved Claims	Approved Claims	Approved Benefits (\$)	Approved Benefits (\$)	Approved Benefits	Benefits per Claim	Benefits per Claim	% Change in	Per Claim Benefits
03/10/23 COUNTY										
Ada	3649	3493	(156)	\$3,466,777.82	\$3,329,475.81	-3.96%	950.06	953.19	0.33%	
Adams	155	133	(22)	\$78,916.10	\$58,773.62	-25.52%	509.14	441.91	-13.20%	
Bannock	1035	1062	27	\$893,306.20	\$888,626.47	-0.52%	863.10	836.75	-3.05%	
Bear Lake	187	169	(18)	\$92,822.44	\$89,988.36	-3.05%	496.38	532.48	7.27%	
Benewah	297	273	(24)	\$140,657.32	\$141,804.50	0.82%	473.59	519.43	9.68%	
Bingham	619	586	(33)	\$477,722.06	\$458,324.20	-4.06%	771.76	782.12	1.34%	
Blaine	119	121	2	\$101,788.44	\$109,259.76	7.34%	855.37	902.97	5.57%	
Boise	177	168	(9)	\$104,057.00	\$97,214.64	-6.58%	587.89	578.66	-1.57%	
Bonner	999	904	(95)	\$646,695.02	\$596,524.98	-7.76%	647.34	659.87	1.94%	
Bonneville	1144	1088	(56)	\$1,012,407.98	\$961,989.40	-4.98%	884.97	884.18	-0.09%	
Boundary	423	349	(74)	\$278,549.40	\$232,503.82	-16.53%	658.51	666.20	1.17%	
Butte	88	91	3	\$44,717.00	\$50,197.62	12.26%	508.15	551.62	8.56%	
Canas	32	29	(3)	\$18,771.64	\$16,039.16	-14.56%	586.61	553.07	-5.72%	
Canyon	3736	3407	(329)	\$3,425,721.64	\$3,067,929.56	-10.44%	916.95	900.48	-1.80%	
Caribou	111	121	10	\$88,075.06	\$88,239.54	0.19%	793.47	729.25	-8.09%	
Cassia	404	396	(8)	\$228,671.24	\$213,834.72	-6.49%	566.02	539.99	-4.60%	
Clark	9	5	(4)	\$2,180.12	\$1,105.86	-49.28%	242.24	221.17	-8.70%	
Clearwater	311	288	(23)	\$204,745.20	\$202,894.53	-0.90%	658.34	704.49	7.01%	
Custer	135	116	(19)	\$56,040.28	\$49,945.58	-10.88%	415.11	430.57	3.72%	
Elmore	440	448	8	\$328,137.01	\$335,136.30	2.13%	745.77	748.07	0.31%	
Franklin	200	199	(1)	\$148,352.70	\$165,080.86	11.28%	741.76	829.55	11.84%	
Fremont	253	216	(37)	\$131,014.52	\$116,681.26	-10.94%	517.84	540.19	4.32%	
Gem	518	484	(34)	\$320,338.25	\$300,017.22	-6.34%	618.41	619.87	0.24%	
Gooding	361	316	(45)	\$259,447.64	\$222,204.98	-14.35%	718.69	703.18	-2.16%	
Idaho	551	473	(78)	\$213,742.84	\$159,821.25	-25.23%	387.92	337.89	-12.90%	
Jefferson	337	313	(24)	\$274,013.06	\$240,582.86	-12.20%	813.10	768.64	-5.47%	
Jerome	375	345	(30)	\$326,520.10	\$298,807.52	-8.49%	870.72	866.11	-0.53%	
Kootenai	2758	2548	(210)	\$2,345,286.52	\$2,214,931.99	-5.56%	850.36	869.28	2.23%	
Latah	430	393	(37)	\$330,181.66	\$300,653.74	-8.94%	767.86	765.02	-0.37%	
Lemhi	346	302	(44)	\$168,400.44	\$157,589.82	-6.42%	486.71	521.82	7.21%	
Lewis	114	111	(3)	\$87,499.24	\$85,001.72	-2.85%	767.54	765.78	-0.23%	
Lincoln	66	63	(3)	\$39,474.12	\$37,846.08	-4.12%	598.09	600.73	0.44%	
Madison	230	223	(7)	\$184,491.78	\$183,802.54	-0.37%	802.14	824.23	2.75%	
Minidoka	514	458	(56)	\$329,897.64	\$297,476.06	-9.83%	641.82	649.51	1.20%	
Nez Perce	808	738	(70)	\$743,826.26	\$693,411.74	-6.78%	920.58	939.58	2.06%	
Oneida	95	90	(5)	\$59,927.48	\$57,023.36	-4.85%	630.82	633.59	0.44%	
Owyhee	227	195	(32)	\$149,486.18	\$124,915.88	-16.44%	658.53	640.59	-2.72%	
Payette	584	569	(15)	\$424,805.60	\$439,357.94	3.43%	727.41	772.16	6.15%	
Power	94	92	(2)	\$71,645.80	\$70,304.18	-1.87%	762.19	764.18	0.26%	
Shoshone	620	572	(48)	\$456,456.58	\$399,033.94	-12.58%	736.22	697.61	-5.24%	
Teton	51	49	(2)	\$42,946.56	\$38,188.44	-11.08%	842.09	779.36	-7.45%	
Twin Falls	1374	1348	(26)	\$1,249,879.88	\$1,193,321.04	-4.53%	909.67	885.25	-2.68%	
Valley	131	128	(3)	\$72,159.68	\$79,449.54	10.10%	550.84	620.70	12.68%	
Washington	375	320	(55)	\$279,173.04	\$241,504.00	-13.49%	744.46	754.70	1.38%	
Totals:	25,482	23,792	(1,690)	20,399,726.54	19,106,816.39	-6.34%	800.55	803.08	0.32%	

Property Tax Reduction Claimants Total Number Approved



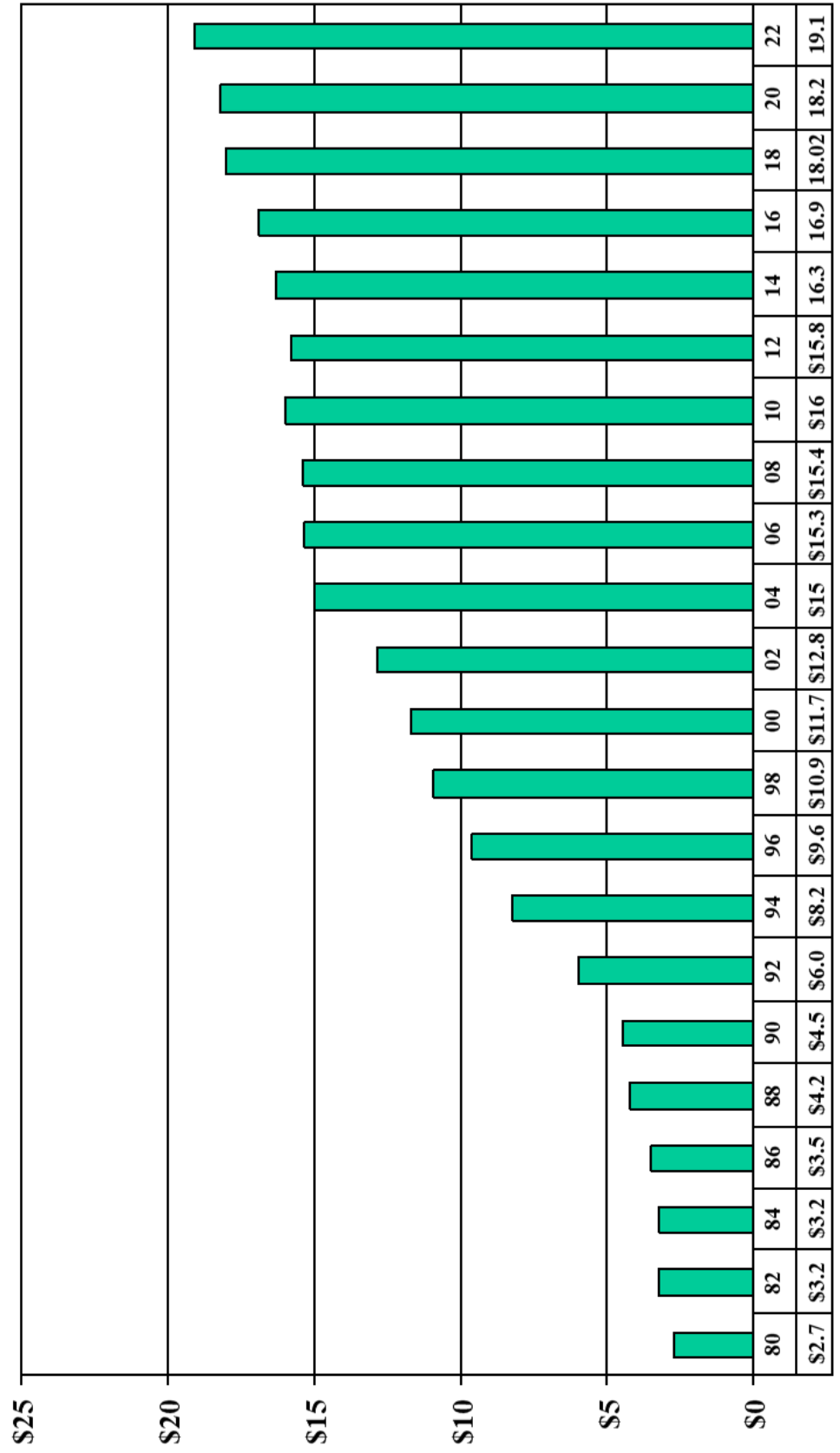
Property Tax Reduction Claimants Total vs Senior Citizens



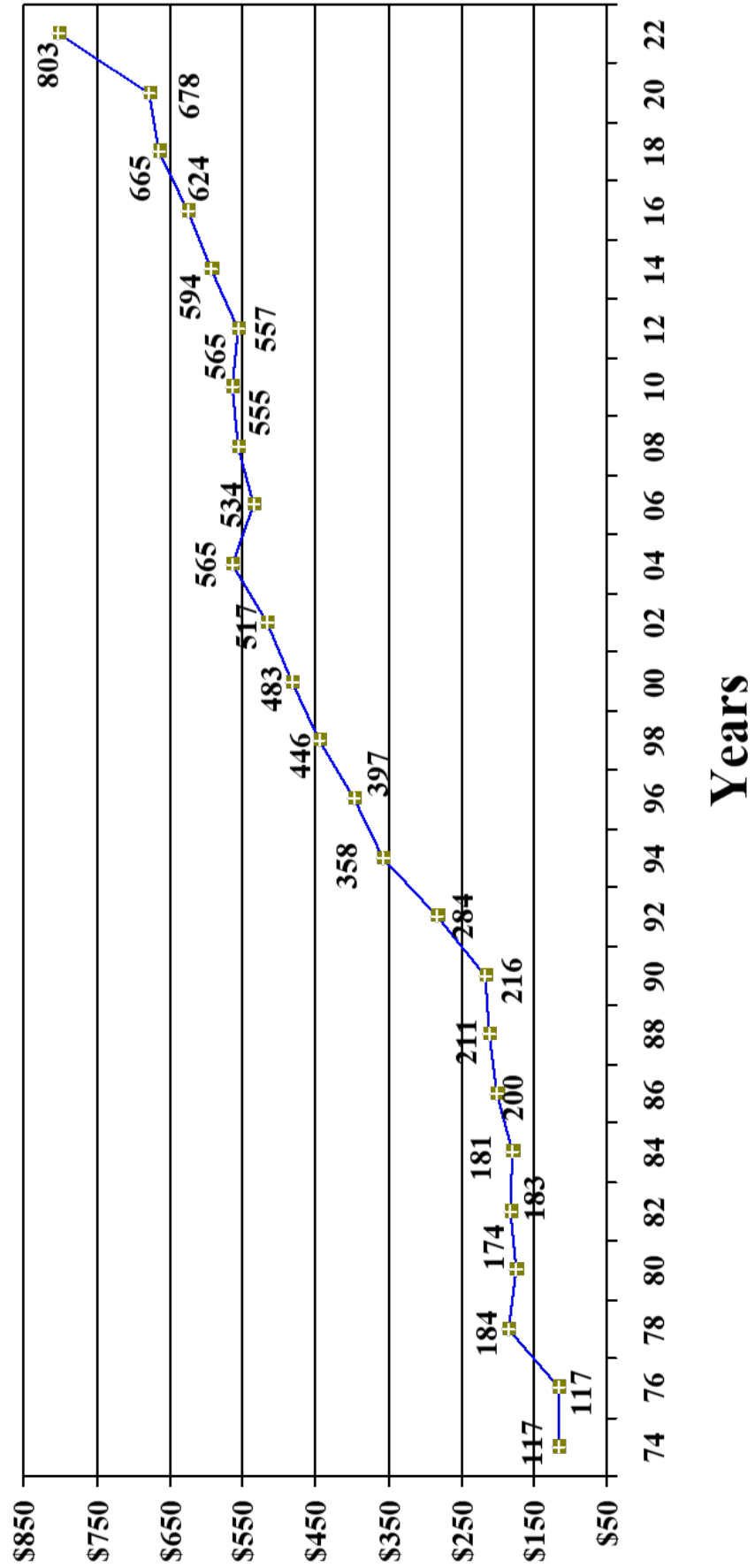
Totals may not balance to other charts due to rounding.

Property Tax Reduction Claimants Total Paid

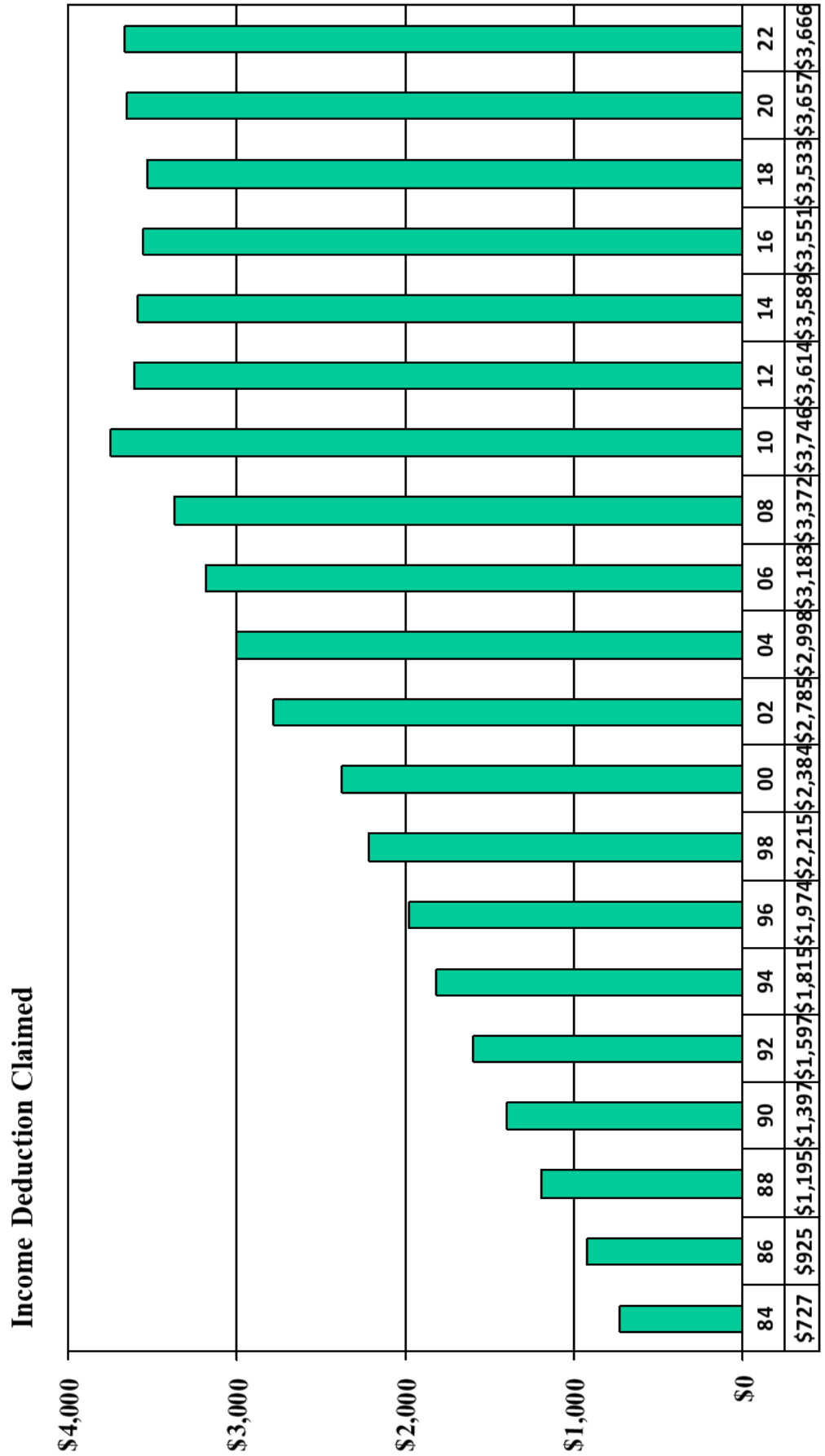
Total Benefits (\$Millions)



Property Tax Reduction Benefits Amount Paid Per Claimant

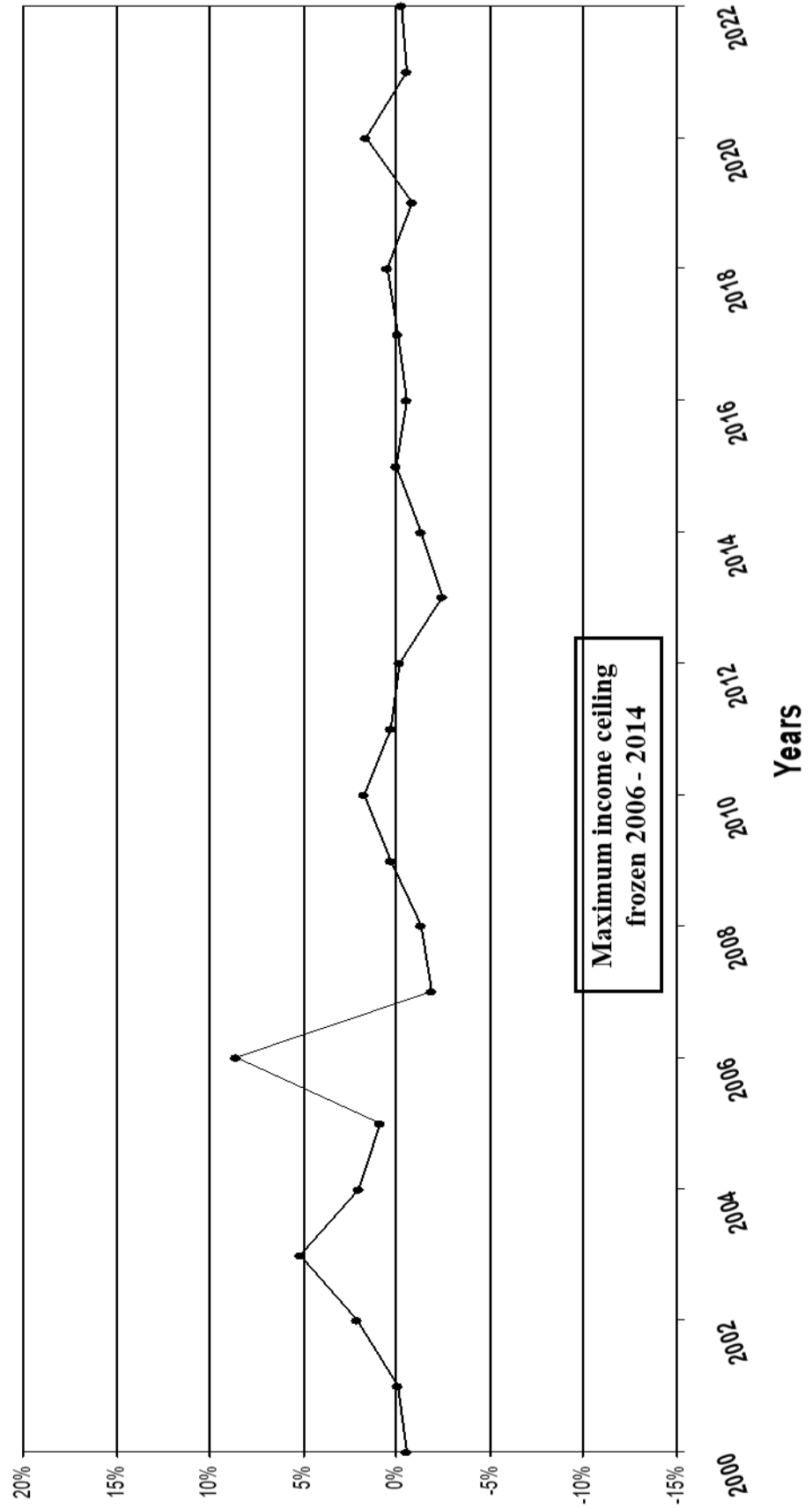


Property Tax Reduction Claimants Medical Expenses Per Claimant



Idaho Property Tax Reduction Variation in Program Participation

Percent change from prior year



Property Tax Reduction Program Audit Benefits Reduced vs Benefits Increased

