



State Tax Commission

Semi-Annual Distribution of

Property Tax Reduction (Circuit Breaker) & Occupancy Funds

December 15, 2025

County	PTR Payments	PTR Adjustments	PTR Deferrals	Occupancy	Total Distribution
ADA	\$ 2,522,535.93	\$ 2,671.21	\$ 3,917.06	\$ -	\$ 2,529,124.20
ADAMS	\$ 32,803.37	\$ -	\$ -	\$ -	\$ 32,803.37
BANNOCK	\$ 565,765.84	\$ 69.85	\$ -	\$ -	\$ 565,835.69
BEAR LAKE	\$ 37,996.15	\$ -	\$ -	\$ -	\$ 37,996.15
BENEWAH	\$ 84,130.15	\$ -	\$ -	\$ -	\$ 84,130.15
BINGHAM	\$ 238,674.53	\$ -	\$ -	\$ -	\$ 238,674.53
BLAINE	\$ 61,803.48	\$ -	\$ 1,166.73	\$ -	\$ 62,970.21
BOISE	\$ 83,673.20	\$ -	\$ -	\$ -	\$ 83,673.20
BONNER	\$ 443,581.96	\$ 1,595.62	\$ 771.48	\$ -	\$ 445,949.06
BONNEVILLE	\$ 596,587.27	\$ 538.10	\$ -	\$ -	\$ 597,125.37
BOUNDARY	\$ 122,721.54	\$ -	\$ -	\$ -	\$ 122,721.54
BUTTE	\$ 24,015.43	\$ -	\$ -	\$ -	\$ 24,015.43
CAMAS	\$ 7,277.66	\$ 504.58	\$ -	\$ -	\$ 7,782.24
CANYON	\$ 1,842,338.06	\$ 2,288.00	\$ 784.63	\$ -	\$ 1,845,410.69
CARIBOU	\$ 49,868.75	\$ -	\$ -	\$ -	\$ 49,868.75
CASSIA	\$ 89,104.87	\$ 500.32	\$ -	\$ -	\$ 89,605.19
CLARK	\$ 1,367.08	\$ -	\$ -	\$ -	\$ 1,367.08
CLEARWATER	\$ 123,662.77	\$ -	\$ -	\$ -	\$ 123,662.77
CUSTER	\$ 34,353.19	\$ 15.00	\$ -	\$ -	\$ 34,368.19
ELMORE	\$ 388,384.05	\$ 235.00	\$ -	\$ -	\$ 388,619.05
FRANKLIN	\$ 70,050.53	\$ -	\$ -	\$ -	\$ 70,050.53
FREMONT	\$ 57,327.81	\$ 767.78	\$ -	\$ -	\$ 58,095.59
GEM	\$ 184,027.63	\$ -	\$ -	\$ -	\$ 184,027.63
GOODING	\$ 118,294.60	\$ -	\$ -	\$ -	\$ 118,294.60
IDAHO	\$ 138,067.20	\$ -	\$ -	\$ -	\$ 138,067.20
JEFFERSON	\$ 142,203.25	\$ -	\$ -	\$ -	\$ 142,203.25
JEROME	\$ 158,549.08	\$ -	\$ -	\$ -	\$ 158,549.08
KOOTENAI	\$ 1,492,977.12	\$ 1,702.72	\$ 1,874.32	\$ -	\$ 1,496,554.15
LATAH	\$ 202,381.42	\$ -	\$ -	\$ -	\$ 202,381.42

LEMHI	\$ 116,168.00	\$ -	\$ -	\$ -	\$ 116,168.00
LEWIS	\$ 45,219.27	\$ -	\$ 382.50	\$ -	\$ 45,601.77
LINCOLN	\$ 17,559.80	\$ -	\$ -	\$ -	\$ 17,559.80
MADISON	\$ 102,140.57	\$ -	\$ -	\$ -	\$ 102,140.57
MINIDOKA	\$ 155,530.58	\$ -	\$ -	\$ -	\$ 155,530.58
NEZ PERCE	\$ 437,837.28	\$ -	\$ -	\$ -	\$ 437,837.28
ONEIDA	\$ 31,759.03	\$ -	\$ -	\$ -	\$ 31,759.03
OWYHEE	\$ 80,029.02	\$ 686.03	\$ -	\$ -	\$ 80,715.05
PAYETTE	\$ 223,832.01	\$ 403.91	\$ -	\$ -	\$ 224,235.92
POWER	\$ 43,089.51	\$ 688.09	\$ -	\$ -	\$ 43,777.60
SHOSHONE	\$ 197,530.28	\$ -	\$ -	\$ -	\$ 197,530.28
TETON	\$ 26,791.63	\$ -	\$ -	\$ -	\$ 26,791.63
TWIN FALLS	\$ 656,803.71	\$ 651.75	\$ 992.14	\$ -	\$ 658,447.60
VALLEY	\$ 64,922.13	\$ -	\$ -	\$ -	\$ 64,922.13
WASHINGTON	\$ 156,621.66	\$ -	\$ 836.66	\$ -	\$ 157,458.32
Totals	\$ 12,270,358.40	\$ 13,317.96	\$ 10,725.51	\$ -	\$ 12,294,401.87