

Idaho Circuit Breaker Program

The taxpayer might be eligible for the Property Tax Reduction program if they are an Idaho resident and homeowner. The program could reduce their property taxes by \$250 to \$1,500 on their home and up to one acre of land.

The taxpayer might qualify for this program if **all** of these apply:

Total 2024 income, after deducting medical expenses, was \$37,810 or less.

- Taxpayer or spouse was 65 or older, blind, widowed, and disabled, a former POW or hostage, or a motherless or fatherless child under 18 years old.
- Taxpayer or spouse owned and lived in a home in Idaho that was their primary residence before April 15, 2025.
 - The property must have a current homeowner's exemption.
 - The home can be a mobile home.

The taxpayer or spouse could qualify if they lived in a care facility or nursing home in 2025 or 2024. The taxpayer should visit the county assessor's office each year if they believe they qualify for this property tax reduction.

Idaho Circuit Breaker Income brackets are indexed to inflation and change every year. A description of the Idaho Circuit Breaker program and the current year income brackets can be found by clicking on the following link:

<https://tax.idaho.gov/taxes/property/homeowners/reduction/>

The Idaho Circuit Breaker Income brackets for 2025 are shown below:

2025 PROPERTY TAX REDUCTION INCOME BRACKETS

Lower Income Amount	Higher Income Amount	Maximum Benefit Eligibility 2025
\$0	15,220	1500
15,221	15,850	1460
15,851	16,500	1430
16,501	17,150	1390
17,151	17,790	1360
17,791	18,420	1330
18,421	19,060	1290
19,061	19,710	1260
19,711	20,360	1220
20,361	21,000	1190
21,001	21,650	1140
21,651	22,310	1120
22,311	22,960	1080
22,961	23,600	1050
23,601	24,250	1020
24,251	24,890	970
24,891	25,530	940
25,531	26,180	910
26,171	26,820	870
26,831	27,460	840
27,461	28,110	800
28,111	28,760	760
28,761	29,390	730
29,391	30,040	690
30,041	30,690	660
30,691	31,340	630
31,331	31,980	590
31,991	32,630	560
32,631	33,280	520
33,281	33,920	490
33,921	34,560	450
34,561	35,200	420
35,201	35,850	380
35,851	36,500	340
36,501	37,150	290
37,151	37,810	250