Administrative Complextity

Process Mapping for Planning & Improvement

Residential property tax exemptions are a powerful tool for ensuring an equitable distribution of the tax burden in a large and diverse jurisdiction like Cook County. The Assessor's Office aspires to modernize its internal processes for the administration of the thousands of applications it recieves annually, and partnered with the department of Public Administration's Capstone Program to lay the foundation for organizational change. The timeline pictured below highlights the most important facets of complex bureaucratic endeavor.

TASK	ASSIGNED TO	TIMEFRAME (DAYS)	PROGRESS	START	END
Data Intake Finalized		15	100%	4/10/20	4/25/20
Application Submission Deadline	TPI	1	100%	4/10/20	4/10/20
BOR Closes	Board of Review	2	100%	4/11/20	4/13/20
BOR final AV calculations	Systems	1	100%	4/14/20	4/14/20
Abstract Report Sent to IDOR	Systems	1	100%	4/15/20	4/15/20
IDOR calculates State Equalizer	IDOR (external)	10	100%	4/15/20	4/25/20
Append Exemptions		24	8%	4/26/20	5/20/20
New exemption processing closed	Systems, TPI	3	67%	4/26/20	4/29/20
Calculation of EAV in Mainframe	BOT, Systems	4	0%	4/30/20	5/4/20
Calculate variable rate exemptions	Systems	4	0%	5/5/20	5/9/20
Comparison of exemption calculations	Systems	4	0%	5/10/20	5/14/20
Verification: Clerk, Treasurer, Assessor	BOT, Systems	3	0%	5/15/20	5/18/20
Process adjustments if issues are found	Systems	1	0%	5/19/20	5/20/20
Cook County Clerk Collaboration		10	0%	5/21/20	5/31/20
Turn data over to clerk	Systems	0	0%	5/21/20	5/21/20
Prepare summary exemption reports	Systems	4	0%	5/21/20	5/25/20
Create Treasurer File	Systems, BOT	4	0%	5/22/20	5/26/20
Review test tax bills	Systems, TPI	4	0%	5/26/20	5/30/20
Test and prepare COE system	Systems	7	0%	5/24/20	5/31/20

COOK COUNTY ASSESSOR'S OFFICE

August 1: 2nd Installment Taxes Due

Generate Master File

Mail Exemption Notifications

January 1: Exemption Applications Open

Verification of Eligibility

Intergovernmental Resolution

November February March December May January April June July August

Generate Mailing List

Application Intake

Technical Finalization

Erroneous Investigation (ongoing)

June 30: All tax bills mailed

The Capstone Team

interviewed managers, consultants and frontline staff involved in the process, parsed hundreds of pages of internal documents, and distilled their findings into a custom-designed HTML reference tool to be hosted on the agency's internal network. Here are a few snapshots of

April 10: Exemption Applications Close

ccac the to	ool, which is de	esigned to be respon	SIVE to Create Senior Remin	ng text file to vendo	r (see 2.4 details)				
Overview		ing conditions.	J. Create Sellor Refill	ider mailing me					
► Total Annual Exemptions P	Charig	ing conditions.	3. Mail Exem	ption Not	ifications	6			
► Property Tax Exemptions 1	101			Programs	. &				
Changes for Tax Year 20	10		Departments Involved	Technology En					
•			Taxpayer Information (TPI)					
► Updates to Forms and Processes for 2020 Intake Period Eight Steps of Exemption Administration		ADLAXX (Vendor)							
			Communications						
▶ Interdepartmental Collabo			Description						
Schedule & Relationship	Dependencies		•			and the state of t			
► Gantt Chart			laxpayers are mailed in	formation about t	ne exemptions to	or which they may qualify.			
1. Generate Ma	aster File		The information sent is	dependent on the	data TPI has abo	out each taxpayer.			
	Programs &		Details						
Departments Involved	Technology Employed		▶ 3.1. Communications de			dor			
Bureau of Technology (BOT)	Mainframe		3.2. Vendor assigns bard3.3. Vendor mails notification	3.2. Vendor assigns barcode to property index numbers 3.3. Vendor mails notifications.					
Taxpayer Information (TPI)	Homestead Update Interface (HUPD)				20 due to automati	ic renewal of Senior Exemption.			
Data Science	AS400								
Legacy Systems			4. Application	n Intake					
Description			Departments Invo	lved Tech	Programs & nology Employed				
Generates list of taxpayers	who are likely eligible for exemption	ns ("Master File").	Taxpayer Information	n (TPI)	Mainframe				
These will be informed of the	heir eligibility, status and the next st	eps to take to receive their exemption.	ADLAXX (Vendo		AS400				
Details			Legal: Freedom of Informa	ation (FOIA)	Aicrosoft Excel				
 1.1. Create a copy of last yes 1.2. Removal of deceased ta 	ar's Master File for use in current tax year	r	Description						
▶ 1.3. Open new tax year HUP			Applications for exempt	ions are received	from several cha	annels.			
▶ 1.4. Integrity & Quality Assur	rance Testing		Details						
▶ 1.5. New file reconciliation			■ ► 4.1. Most applicactions a	are submitted as ha	rd copies.				
2. Generate Ma	ailing List		▶ 4.2. Most applicactions a			Box			
			▶ 4.3. Some applicactions	-	CAO				
Departments Involved	Programs & Technology Employed		▶ 4.4. Internal Early Proces	ssing					
Bureau of Technology (BOT)	Mainframe		5. Verification	n of Eligib	oility				
Taxpayer Information (TPI)	AS400		•						
Legacy Systems			Departments Involved	Programs Technology En					
Description			Taxpayer Information (TPI)) Mainfram	e				
Description			Legacy Systems	AS400					
Use Master File to create li	st of addresses associated with pote	ential exemption eligibility.	Legal: Counsel	DocuSig	n				
Details			Description						
▶ 2.1. Build Sales File for maili	_								
▶ 2.2. Create 10 year age prop	-		All exemptions have elig	jibility requiremen	nts; TPI and satel	lite offices verify taxpayers qualify and record documentation.			
▶ 2.3. Update 'HOMEOWNER	INO FILE		Details						

	ALL OWNERS		SENIORS (65+ in 2019)		VETER	DISABILITY		
	HOMEOWNER EXEMPTION	LONG-TERM OCCUPANT	SENIOR	SENIOR FREEZE	VETERANS WITH DISABILITY	RETURNING VETERANS	PERSONS WITH DISABILITIY	
APPLICATION REQUIRED	NO FOR RENEWAL YES FOR FIRST TIME	YES	NO FOR RENEWAL YES FOR PRIME	YES	YES	YES	YES	
1 APPLICATION ADDS		НО	но	HO + SR CIT				
MINIMUM AGE	NONE	NONE	BORN IN/BEFORE 1954	BORN IN/BEFORE 1954	NONE	NONE	NONE	
RESIDENCY REQUIREMENTS	OWNER OCCUPIED Jan 1	OWNER OCCUPIED FOR PAST 10 YEARS	OWNER OCCUPIED	JANURARY 1, 2018 & JANUARY 1, 2019	OWNER OCCUPIED	OWNER OCCUPIED	OWNER OCCUPIED	
NON-OWNER LESSEE SUFFICIENT	YES	YES	YES	YES	NO	YES	YES	
CAN BE PRORATED	NO	NO	YES	NO	YES	NO	NO	
CAN SPAN MULTIPLE PINS	YES	YES	YES	YES	YES	YES	YES	
NEED TYPE OF PROPERTY	NO	NO	NO	NO	NO	NO	NO	
TOTAL HOUSEHOLD INCOME	NONE	MAX \$100,000 IN 2018	NONE	MAX \$65,000 IN 2018	NONE	NONE	NONE	
RENEWAL APPLICATION	AUTOMATIC	MUST BE FILED YEARLY	AUTOMATIC	MUST BE FILED YEARLY	MUST BE FILED YEARLY	MUST BE FILED YEARLY	MUST BE FILED YEARLY	
EXEMPTION SAVINGS	\$10,000 (EAV)	VARIES	\$8000 (EAV)	VARIES	30 - 49% = \$2,500 EAV 50 - 69% = \$5,000 EAV 100% = no property taxes	\$5000 (EAV)	\$2000 (EAV)	
LAST 4 OF SSN ON FORM	NO	NO	YES (optional)	NO	NO	NO	NO	
MISCELLANEOUS					can add to returning veterans,	valid for year of return	can add to returning veterans, but not veterans	
DOCUMENTATION BEYOND ID & taxpayer/homeowner		Application must be notarized	1st time = tax bill and proof of age (license or state ID)	1st time = tax bill and proof of age This chart compares eligibility & Person ID Card and proof of sability benefits Class 2 Disabled Person ID Card and proof of sability benefits				
Max EAV	NO	YES		kinds of residential property tax exemptions administered by the CCAO.				
SPOUSE CAN APPLY	NO	NO	NO		adiliilistored	by 110 00/10.		

