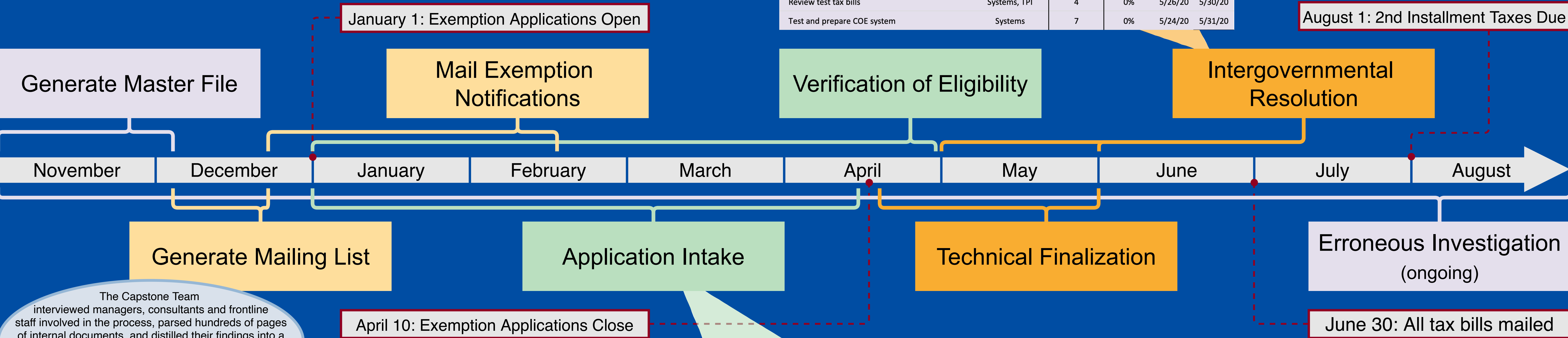


Administrative Complexity

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 receives 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.



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 the tool, which is designed to be responsive to changing conditions.

Overview

- Total Annual Exemptions Process
- Property Tax Exemptions 101

Changes for Tax Year 2019

- Updates to Forms and Processes for 2020 Intake Period

Eight Steps of Exemption Administration

- Interdepartmental Collaboration & Process Flow
- Schedule & Relationship Dependencies
- Gantt Chart

1. Generate Master File

Departments Involved	Programs & Technology Employed
Bureau of Technology (BOT)	Mainframe
Taxpayer Information (TPI)	Homestead Update Interface (HUPI)
Data Science	AS400
Legacy Systems	

Description
Generates list of taxpayers who are likely eligible for exemptions ("Master File"). These will be informed of their eligibility, status and the next steps to take to receive their exemption.

Details

- 1.1. Create a copy of last year's Master File for use in current tax year
- 1.2. Removal of deceased taxpayers
- 1.3. Open new tax year HUPI file
- 1.4. Integrity & Quality Assurance Testing
- 1.5. New file reconciliation

2. Generate Mailing List

Departments Involved	Programs & Technology Employed
Bureau of Technology (BOT)	Mainframe
Taxpayer Information (TPI)	AS400
Legacy Systems	

Description
Use Master File to create list of addresses associated with potential exemption eligibility.

Details

- 2.1. Build Sales File for mailings
- 2.2. Create 10 year age property file
- 2.3. Update HOMEOWNER NO FILE

3. Mail Exemption Notifications

Departments Involved	Programs & Technology Employed
Taxpayer Information (TPI)	Mainframe
ADLAXX (Vendor)	AS400
Communications	

Description
Taxpayers are mailed information about the exemptions for which they may qualify. The information sent is dependent on the data TPI has about each taxpayer.

Details

- 3.1. Communications department sends mailer designs to vendor
- 3.2. Vendor assigns barcode to property index numbers
- 3.3. Vendor mails notifications
- 3.4. Determination of mailer is different in 2020 due to automatic renewal of Senior Exemption.

4. Application Intake

Departments Involved	Programs & Technology Employed
Taxpayer Information (TPI)	Mainframe
ADLAXX (Vendor)	AS400
Legal: Freedom of Information (FOIA)	Microsoft Excel

Description
Applications for exemptions are received from several channels.

Details

- 4.1. Most applications are submitted as hard copies.
- 4.2. Most applications are mailed to the Vendor's Post Office Box
- 4.3. Some applications come directly to CCAO
- 4.4. Internal Early Processing

5. Verification of Eligibility

Departments Involved	Programs & Technology Employed
Taxpayer Information (TPI)	Mainframe
Legacy Systems	AS400
Legal: Counsel	DocuSign

Description
All exemptions have eligibility requirements; TPI and satellite offices verify taxpayers qualify and record documentation.

Details

	ALL OWNERS		SENIORS (65+ in 2019)		VETERANS		DISABILITY
	HOMEOWNER EXEMPTION	LONG-TERM OCCUPANT	SENIOR	SENIOR FREEZE	VETERANS WITH DISABILITY	RETURNING VETERANS	PERSONS WITH DISABILITY
APPLICATION REQUIRED	NO FOR RENEWAL YES FOR FIRST TIME	YES	NO FOR RENEWAL YES FOR PRIME	YES	YES	YES	YES
1 APPLICATION ADDS	----	HO	HO	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	JANUARY 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, but not disabled veterans	valid for year of return after	can add to returning veterans, but not veterans Class 2 Disabled
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 (license or state ID)		Person ID Card and proof of eligibility benefits	----
Max EAV	NO	YES	----	----			----
SPOUSE CAN APPLY	NO	NO	NO				

This chart compares eligibility & verification requirements for the different kinds of residential property tax exemptions administered by the CCAO.



PUBLIC ADMINISTRATION
COLLEGE OF URBAN PLANNING AND PUBLIC AFFAIRS

