
PROPERTY & TAXATION

Cook County administers the second largest property taxation system in the United States, with 1.8 million parcels of real estate. Taxes collected support 498 local governments.

Key functions of the system are assessment, appeals, billing, and tax collection.

The County assess one third of the region each year, rotating among the northern suburbs, the southern suburbs, and the City of Chicago. The value of each property is determined by a mass appraisal system rather than on an individual basis.

Taxpayers can appeal their assessments before the tax rate is calculated. Bills are sent to property owners twice per year.

Cook County's Property & Taxation goals are:

1. Ensure efficient, timely, & effective assessment & billing
2. Minimize duplicative property tax payments & process refunds quickly
3. Increase taxpayer self-service transactions & access to information

PROPERTY & TAXATION	Reporting Office	Tax Year 2009	Tax Year 2011	TY2012 YTD	TY2012 Target	TY2012 Variance	
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1. Ensure Efficient, Timely, & Effective Assessment & Billing

Efficient and timely processing results in lower costs to the County and a predictable billing cycle to property owners.

Date second installment tax bills are mailed	Countywide	11/10/10	6/26/12	6/26/13	7/1/13	0%	☆
Days to hear and close all appeals	Assessor	445	247	244	250	-2%	☆
Days to hear and close all appeals	Board of Review	315	225	252	260	-3%	☆
Days to certify final assessments and exemptions	Assessor	11	10	14	14	0%	☆
Days to set extensions, tax rates & abatements	County Clerk	15	16	16	16	0%	☆
Days for printing, folding, and inserting tax bills	Treasurer	21	9	9	9	0%	☆

2. Collect Property Taxes In A Timely Manner

Timely collection provides income stability to local governments and helps them avoid interest costs of tax anticipation bonds.

% tax dollars collected by due date	Countywide	91%	90%	91%	90%	1%	☆
% property tax parcels paid electronically	Treasurer	N/A	83%	88%	85%	3%	☆

	Reporting Office	2012 Actual	2013 Target	Q3 YTD Actual	Q3 YTD Target	Q3 Variance	
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3. Minimize Duplicative Property Tax Payments And Process Refunds Quickly

Error free collection minimizes inconvenience to taxpayers and reduces administrative costs.

Refund payments	Treasurer	179,943	-	90,446	-	-	
# weeks to process refunds	Treasurer	6	5	5	5	0%	☆

* The County uses a mass appraisal system to establish property assessments for each parcel of residential real estate. The County assesses one third of the region each year. During the most recent tax year (Tax Year 2012) real estate in the City of Chicago was reassessed. The 2009 Tax Year is the most recent comparison for the City of Chicago triennial assessment.

4. Increase Taxpayer Self-Service Transactions & Access To Information

Online self-service transactions increase options for taxpayers and efficiency of the system. Taxpayers need information to be aware of exemptions and appeals available.

% appeals filed online	Board of Review	72%	35%	TBD	TBD	-	
Average minutes for phone wait time (peak)	Assessor	4.3	5.0	2.0	5.0	-61%	☆
% of mailed exemptions processed by annual deadline	Assessor	71%	-	37%	-	-	
% of property tax payments made online	Treasurer	61%	62%	80%	62%	18%	☆



ASSESSOR

Joseph Berrios | County Assessor | 312.603.7550 | www.cookcountyassessor.com

To serve the public both professionally and responsibly by establishing uniform and accurate property assessments. Assessed values are the values set on real estate by a government as a basis for levying taxes and to determine the distribution of property tax levies among taxpayers which, in turn becomes an extremely important and critical source of revenue for local taxing bodies.

MANDATES, PROGRAMS, AND KEY ACTIVITIES

Valuation and Appeal Processes:

Classification of Property	35 ILCS 200/9-150
Classification Ordinance	Cook County Code of Ordinances, Chap. 74, Art. II, Div. 1, Sec. 74-31 <i>et seq.</i> and Div. 2, Sec. 74-60 <i>et seq.</i>
Assessment by Districts	35 ILCS 200/9-220
Omitted Property	35 ILCS 200/9-260, 9-270
Publication of Assessments	35 ILCS 200/12-20
Assessment Notices of Increases	35 ILCS 200/12-55
Certificates of Correction	35 ILCS 200/14-10
Certificates of Error	35 ILCS 200/14-15
Revision of Assessments	35 ILCS 200/14-35
Valuation of Particular Types of Property	35 ILCS 200/10-5 thru 10-620

Taxpayer Assistance – Review, Processing, and Administration of Exemptions:*

Disabled Veterans	35 ILCS 200/15-165
Returning Veterans Homestead	35 ILCS 200/15-167
Disabled Persons Homestead	35 ILCS 200/15-168
Disabled Veterans Standard Homestead	35 ILCS 200/15-169
Senior Citizens Homestead	35 ILCS 200/15-170
Senior Citizens Assessment Freeze	35 ILCS 200/15-172
General Homestead	35 ILCS 200/15-175
Alternate General Homestead	35 ILCS 200/15-176
Long-time Occupant Homestead	35 ILCS 200/15-177

*This role includes significant outreach, communications, and religious exemption programs as well as responding to thousands of taxpayer inquiries and certificates of error.

MANDATES, PROGRAMS, AND KEY ACTIVITIES

Technological Upgrades:

The CCAO’s commitment to uniformity demands that it stay at the forefront of technological advances that can aid valuation, assessment, and internal operations. The CCAO is making significant strides in the areas of programming, system development, and modeling which are showing true value during its assessment process.

Partnership Development:

Currently, the CCAO is partnering with a wide variety of governmental, civic, educational, and charitable organizations in order to craft new policy and programs that increase the quality of the work product of the CCAO.

Retention of Affordable Housing:

The CCAO understands that in these difficult economic times the citizens of Cook County’s need for affordable housing options are increasing. Thus the CCAO is proactively working to create new tools and policies that will aid in the development of more affordable housing; county wide. The CCAO is also actively involved in legislative efforts designed to stabilize the value of the Class 9 program (a current CCAO affordable housing incentive) and increase the number of affordable housing units in Cook County.

Professional Development:

A skilled and knowledgeable staff is one of the CCAO’s greatest assets. Understanding this, the Assessor has made work place education opportunities available to his staff in the areas of valuation and assessment among others.

	2012 Actual	2013 Target	Fiscal Year to Date Target	Fiscal Year to Date Actual	Fiscal Year to Date Variance
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BUDGET
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PERSONNEL

PERFORMANCE TRENDS

Reassessment of property in Cook County is done within a triennial cycle, meaning it occurs every three years. The Office alternates reassessments between the north and west suburbs (north tri), the south and west suburbs (south tri) and the City of Chicago. The original projected date to conclude the 2011 assessment was December 30, 2011. The assessment was actually concluded on November 22, 2011. Consequently the assessment cycle was reduced by 44 days which was 209 days shorter than it was in 2008. In the chart that follows the variance is a reflection of both the projected and actual number of days for that triennial as well as the actual number of days in the preceding triennial.

Assessor	Tax Year	Tax Year Target	Tax Year Actual	Variance Tax Year	Variance Prior Year
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1. Reduce Valuation Time

Days

Triennial Assessment - South	2008	-	456	-	-	
	2011	291	247	-15%	-46%	☆
Triennial Assessment - City	2009	-	445	-	-	
	2012	356	335	-6%	-25%	☆
Triennial Assessment - North	2010	459	398	-13%	-6%	☆
	2013	300	-	-	-	

Analyst Productivity¹

Triennial Assessment - South	2008	-	1,592	-	-	
	2011	-	1,579	-	-	
Triennial Assessment - City	2009	-	2,008	-	-	
	2012	2,200	2,084	-5%	4%	☆
Triennial Assessment - North	2007	-	1,395	-	-	
	2010	-	1,581	-	13%	
	2013	1,665	-	-	-	

ACTION: Automate field inspection process, so that the most relevant data is in the field and can be accessed in the field via mobile device.

Assessor	2011 Actual	2012 Actual	2013 Target	Q3 YTD Actual	Q3 YTD Target	Q3 YTD Variance
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2. Increase Positive Taxpayer Experience

% of mailed exemptions processed by annual deadline	45%	-	-	37%	-	-
Average number of minutes for taxpayer phone wait times - Peak ²	1.63	4.28	5.00	1.96	5.00	-61% ☆
Average number of minutes for taxpayer phone wait times - Non-Peak	0.97	1.00	3.00	1.30	3.00	-57% ☆
% of taxpayers that apply for Taxpayer Exemption online	-	-	-	22%	-	-
# of taxpayers that apply for Taxpayer Exemption online ³	4,500	2,983	-	3,786	-	-

ACTION: Create a FOIA (Freedom of Information Act) website to provide requested data and accept payments for FOIA data online.

ACTION: Actively pursue reform legislation to recapture unpaid tax dollars due to wrongfully obtained homeowner type exemptions.

ACTION: Identify taxpayers that are entitled to exemptions but have failed to apply.

3. Ensure Fair and Accurate Assessment

% of parcels whose valuation was appealed	12%	21%	13%	13%	13%	0% ☆
# of Assessor Community Outreach Programs	175	185	140	113	-	-

ACTION: Collaborate with County Treasurer and Recorder to provide taxpayers with comprehensive assessment notices.

ACTION: Increase outreach and understanding of appeal process in minority, underprivileged, underserved, and economically depressed communities.

1. Analyst Productivity is the number of non-residential appeals worked per analyst for the triennial assessment.

2. Peak, the busiest time for the taxpayer service department, occurs annually when taxpayer exemption booklets are mailed and tax bills are mailed. (Nov, Dec, Feb, Mar)

3. Currently the Cook County Assessor's website only allows Homeowners to apply for the Homeowner Exemption online.



BOARD OF REVIEW

Commissioners Michael Cabonargi, Dan Patlak, & Larry Rogers, Jr.
 312.603.5542 | www.cookcountyboardofreview.com

The Board of Review seeks to ensure property within Cook County is fairly and accurately assessed. Taxpayers have the right to a hearing in order to challenge the assessment of their property. All assessments appealed before the Board of Review are decided upon the evidence presented.

MANDATES, PROGRAMS, AND KEY ACTIVITIES

MANDATES

35 ILCS 200/Art. 16Sec.95 - The Board of Review shall upon complaint of any taxpayer or interested taxing district, review the assessment and confirm, revise, correct, alter or modify as it appears to be just.

35 ILCS 200/Art. 16Sec.125 - The Board of Review shall give every party that files a complaint the opportunity to be heard, shall notify the Cook County Assessor of any change in the assessment made by the Board of Review, and shall maintain all records for five years.

PROGRAMS AND KEY ACTIVITIES

The Board of Review provides a forum for taxpayers to challenge the assessment of their property.

The Board of Review accepts applications for exemptions and provides a recommendation to the Illinois Department of Revenue.

The Board of Review presents outreach workshops throughout the County to increase awareness of the functions and remedies available and encourage taxpayer participation in the property tax appeal process.

The Board of Review collects evidence submitted for appeals and examines the uniformity of a property's assessment in order to determine a fair and just assessed value.

The Board of Review transmits appeals process results to the Assessor so that the records reflect the decision.

No decision is binding upon the Board of Review until at least two of the three Commissioners' staff agree upon a result.

If a taxpayer or taxing body files an appeal with the Illinois Property Tax Appeal Board, the Board of Review is required to defend its decision.

	2012 Actual	2013 Target	Fiscal Year to Date Target	Fiscal Year to Date Actual	Fiscal Year to Date Variance
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BUDGET \$(000's)

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PERSONNEL

Board of Review	2011 Actual	2012 Actual	2013 Target	Q3 YTD Actual	Q3 YTD Target	Q3 YTD Variance
1. Improve access, communication and trust in the property tax appeal process						
Percentage of parcels filed online	27%	86%	50%	-	-	-
Percentage of parcels filed online by Individuals	20%	33%	35%	-	-	-
Number of residential outreach programs conducted throughout Cook County	167	162	140	-	-	-
Number of hours of training and education programs for hearing officers and analysts	0	224	100	-	-	-
Number of forms translated into multi-lingual assistance forms	6	5	1	-	-	-
ACTION: Maintain an on-line appeals process to increase taxpayer access, participation and reduce the time to process files. (On going)						
ACTION: Improve Online Filing system to allow users to pre register appeals prior to the opening of township. (On Going)						
ACTION: Publish a BOR Annual report outlining the activities and accomplishments of the year. (Completed)						
ACTION: Created a searchable database on website to query BOR action of past 5 years on specific property (Completed)						
ACTION: Establish and maintain an online Property Portal in coordination with all other property related agencies. (On Going)						
ACTION: Create and maintain a "bridge" page from Property Portal to BOR website. (On going)						
2. Improve speed and effectiveness						
Meet BOR closing date of April 305	No	Yes	-	-	-	-
Number of parcels analyzed using electronic file management system	N/A	N/A	-	-	-	-
Percentage of parcels filed online	86%	50%	-	-	-	-
ACTION: Secure funding for electronic file management system from IT Collaborative Board to manage and work appeal files (Completed)						
ACTION: Working with BOT and Procurement, BOR is issuing an RFP for the creation and implementation of a digital Enterprise management system (In Progress)						
ACTION: Improve internal workflow by creating an "intranet" file intake process (Completed)						
ACTION: Create a barcode system for file tracking, accounting, and inventory. (On Going)						
ACTION: Maintain an on-line appeals process to increase taxpayer access, participation and reduce the time to process files. (On Going)						
3. Reduce the environmental impact of services						
Percentage of parcels filed on-line	86%	50%	-	-	-	-
Number of years Documents are stored by Statute	5	4	-	-	-	-
Electronic Results Data Transmission to Assessor's Office by Statute	No	Yes	Yes	Yes	Yes	- ☆
Number of parcels analyzed using electronic file management system	0	N/A	-	-	-	-
ACTION: Create recycling plan for the Board of Review (Completed)						
ACTION: Create an energy efficiency plan (Completed) ACTION: Seek and receive funding for electronic file management system to better manage and work appeal files (Completed)						
ACTION: Create and manage RFP process for electronic file management system. (In Progress)						
ACTION: Pass legislation to allow electronic transmission of data (Completed. Governor Quinn Signed Legislation 8/2012)						
ACTION: Introduce legislation to change storage time and process of appeals (In Progress)						
ACTION: Maintain an on-line appeals process to increase taxpayer access, participation and reduce the time to process files. (Completed)						

Board of Review (page 2)	2009 (City Tri)	2010 (North Tri)	2011 (South Tri)	2012 (City Tri)	Variance (City Tri to City Tri)
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Board of Review Tax Year Statistics, Year-to-Date Comparison

Number of PINS appealed	439,000	386,000	330,000	422,713	4%
Number of BOR Hearings Requested	295,108	294,622	265,152	302,372	-2%
Number of Days to Hear and Close all Parcels	155	126	170	185	-19%
Number of PTAB Appeals	30,679	24,717	27,382	-	-
Number of Certificates of Error	520	152	1,282	2,772	-433%

In addition to hearing appeals regarding assessed value in the current year, the Board also is responsible for reviewing corrections to prior year assessments via the Certificate of Error process and is the defendant in cases regarding prior years which are brought at the Illinois Property Tax Appeal Board. Above are some basic metrics highlighting our efforts regarding current year appeals at the Board as well as our efforts regarding disputes for prior assessment years.



COUNTY CLERK

David Orr | County Clerk | 312.603.5656 | <http://www.cookcountyclerk.com>

The Office is the election authority for suburban Cook County. In addition it is responsible for Vital Records, various aspects of the Cook County’s real estate tax process, receiving and making available to the public Statements of Economic Interests and Lobbyist Registrations and is the Clerk to the County Board of Commissioners.

MANDATES, PROGRAMS, AND KEY ACTIVITIES

Elections:

The Cook County Clerk's Office is the election authority for suburban Cook County's 1.4 million voters.

Ethics:

Receives, processes and makes available to the public Statements of Economic Interests and Lobbyist Registrations.

Vital Records:

Maintains and provides vital records including birth, death and marriage licenses, business registrations, assumed names and notary commissions.

Clerk to the County Board of

Commissioners:

Prepares agendas and journals of proceedings and maintains all official agenda documents.

Tax Services:

Responsible for issuing tax extension rates, permanent real estate numbers and new tax codes, maintaining real estate maps and processing redemptions of delinquent property taxes.

	2012 Actual	2013 Target	Fiscal Year to Date Target	Fiscal Year to Date Actual	Fiscal Year to Date Variance
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BUDGET
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PERSONNEL

County Clerk	2011 Actual	2012 Actual	2013 Target	Q3 YTD Actual	Q3 YTD Target	Q3 YTD Variance	
1. Reduce Data Entry Functions and Associated Costs of Elections							
Per election costs of election morning deliveries and all associated processing	-	\$134,000	\$50,000	-	-	-	
Per election costs of manual data entry of all data captured at the precinct including: provisional voter information, affidavit voter information, Statement of Ballot information, Judge Payroll, Election Judge Surveys, etc.	-	\$16,000	\$5,000	-	-	-	
Per election costs of capturing and updating voting history	-	\$50,000	\$10,000	-	-	-	
2. Improve Efficiency & Transparency to the Property Tax System							
# of Cook County Geographical Information System (GIS) maps verified in preparation of county software and database system upgrade scheduled for 2013	-	-	\$3,000	\$3,000	\$3,000	0%	☆
# of Cook County Taxing District's Bonds reviewed and analyzed in an accelerated effort to retain August 1 as the second installment due date	-	-	\$1,442	\$1,442	\$1,442	0%	☆
3. Improve Internal Customer Financial & Reporting Activity In Conjunction With Office GP Upgrade							
Decentralize and empower supervisors to create, review and analyze individual employee transaction reports in order to aid in both material and staff resource allocation	-	-	100%	-	-	-	
Track project production goals	-	-	100%	50%	-	-	
Prepare accurate data for employee productivity and performance analysis	-	-	100%	80%	-	-	
Anticipate overtime needs and track expenditures	-	\$125,367	\$81,965	-	\$61,473	-	
4. Increase the Office Profile on Social Networking Sites							
# of new educational and promotional videos	-	-	5	9	5	44%	☆
# postings on Facebook and Twitter (Bi - Monthly)	-	-	24	138	24	83%	☆



RECORDER OF DEEDS

Karen Yarbrough | Cook County Recorder | 312.603.5050 | www.ccrd.info

The Recorder of Deeds office is the official land records depository for Cook County. It is our prime responsibility to provide accurate and efficient recordation of land data for the taxpayers of Cook County. We are committed to maintaining and protecting the land records of this county.

MANDATES, PROGRAMS, AND KEY ACTIVITIES

MANDATE

55 ILCS 5/3-5010 (From Ch. 34, par. 3-5010) Sec. 3- 5010

Every recorder shall, as soon as practicable after the receipt of any instrument in writing in his office, entitled to be recorded, recorded the same at length in the order of time of its reception, in well bound books to be provided for that purpose. In counties of 500,000 or more inhabitants, the recorder may microphotograph or otherwise reproduce on film any such instruments in the manner provided by law.

PROGRAMS AND KEY ACTIVITIES

Recordation: To accurately record land records and other documents in a timely fashion. Collect proper fees for the county, state, municipalities, and the other ancillary fees.

Indexing & Quality Control: To ensure reliable information utilizing mutually accepted quality control procedures. To review and correct documents as needed.

Document imaging and digital storage: To provide an accurate database to the general public, so they may easily access real estate data from their personal computer as needed in a timely fashion or by visiting us at one of our locations.

	2012 Actual	2013 Target	Fiscal Year to Date Target	Fiscal Year to Date Actual	Fiscal Year to Date Variance
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BUDGET \$(000's)

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PERSONNEL

PERFORMANCE TRENDS

The performance trends of the Cook County Recorder of Deeds office are governed by the barometer of the real estate market. Our office activities are driven by the amount of new sales and construction, sales of existing units, refinancing, foreclosures, and liens of interest. These activities constitute 90% of our office activities.

RECORDER OF DEEDS	2011 Actual	2012 Actual	2013 Target	Q3 YTD Actual	Q3 YTD Target	Q3 YTD Variance	
1. Ensure All Recordation is Efficient and Accurate							
Average # of documents recorded per day	-	3,241	3,338	3,197	3,298	-3%	
Total # of documents recorded	719,548	807,013	831,050	204,637	207,763	-2%	
Average # of documents recorded per month	-	67,251	69,254	68,212	69,254	-2%	
# of days to index a document	5	6	5	1	5	-80%	
Fee Revenue	-	35,819,726	33,364,000	11,209,396	8,341,000	34%	☆
2. Increase the Availability of Recording Data							
# of E-Recordings	-	182,138	200,000	54,953	50,000	10%	☆
Average # of E-Recordings per Month	-	15,178	16,667	18,318	16,667	10%	☆
% of recordings that are E-Recordings	-	22.6%	35.0%	26.9%	35.0%	-8%	
# of internet purchases	1,775,718	-	792,000	265,698	198,000	34%	☆
Average # of internet purchases per month	-	-	66,000	88,566	66,000	34%	☆
# of walk-in/mail customers	-	624,875	550,000	149,684	137,500	9%	☆
Average # of walk-in/mail customers per month	-	52,073	45,833	49,895	45,833	9%	☆
3. Ensure Good Customer Service							
# of phone calls received	64,280	62,629	60,000	15,918	15,000	6%	☆
Average # of phone calls received per month	-	5,219	5,000	5,306	5,000	6%	☆
Veterans discharge papers (DD-214's) recorded	-	297	350	101	88	15%	☆
Average # of DD-214's recorded per month	-	25	29	34	29	17%	☆



COUNTY TREASURER

Maria Pappas | Treasurer | 312.443.5100 | www.cookcountytreasurer.com

The Treasurer's Office collects, safeguards, invests and disburses property tax funds. In addition, the Treasurer's Office collects and disburses inheritance tax for the State of Illinois and court ordered and escrow funds.

MANDATES, PROGRAMS, AND KEY ACTIVITIES

Mandates

Print and Mail Property Tax Bills (Current and Prior).

Collect Property Tax Payments (Current and Prior).

Collect and Safeguard Inheritance Tax, Bankruptcy, and Court Ordered Deposits.

Conduct Tax Sale for Delinquent Taxes (Annual & Scavenger).

Collect Delinquent Special Assessments.

Distribute Property Taxes to approximately 2200 Taxing Bodies.

Refund Duplicate and Overpayments on Property Taxes.

Process Court Ordered Refund Requests.

Disclose Taxing District Debts.

Programs & Key Activities

Print & Mail 1st and 2nd Installment Tax Bills.

Collect payments for 1st and 2nd Installment Tax Bills.

Print & Mail Tax Delinquency Notices for Delinquent Prior Years' Taxes.

Collect Delinquent Taxes prior to Tax Sale.

Conduct Annual and Scavenger Tax Sale for Delinquent Property Tax Payments.

Invest Property Tax Payments.

Reduce Duplicate and Overpayments of Property Taxes.

	2012 Actual	2013 Target	Fiscal Year to Date Target	Fiscal Year to Date Actual	Fiscal Year to Date Variance
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PERSONNEL

COUNTY TREASURER	2011 Actual	2012 Actual	2013 Target	Q3 YTD Actual	Q3 YTD Target	Q3 Variance
1. Increase taxpayer convenience by providing additional payment options and services						
# of on-line individual taxpayer payments	402,196	358,705	365,879	322,162	322,162	0% ☆
# of on-line commercial (Third Party) tax payer payments	2,265,837	1,626,573	1,659,104	1,097,764	1,097,764	0% ☆
# of bank branch payments	1,079,624	852,468	869,517	858,862	858,862	0% ☆
2. Decrease processing time by continuing automation efforts and implementing technologies that streamline manual processes						
Avg # of weeks to process overpayments	6	5	6	3	3	0% ☆
3. Improve customer service by providing information online and responding to taxpayer inquiries via online system						
# of Web-Site Hits	4,081,384	4,313,451	4,350,000	3,277,527	3,277,527	0% ☆
# of Property Tax Portal Hits	-	557,419	1,500,000	1,755,938	1,755,938	0% ☆
# of E-mails (CRM)	8,027	6,754	6,618	4,058	4,058	0% ☆