

JOHNSON COUNTY CENTRAL APPRAISAL DIST. STANDARD OPERATING PROCEDURE

Document No: CS-E-0002	Page: 1 of 2
Supersedes: Any previous methods	
Title: GENERAL OVERVIEW OF EXEMPTIONS	Effective Date: 5-24-04

SIGNATURES ON FILE	
PRO: Kay Hall	CONCURRER 1:
APPROVER:	CONCURRER 2:

- I. PURPOSE & SCOPE
 - Define the steps required for the filing of exemptions. This applies to the Exemption Clerk and Customer Service.

- II. DEFINITIONS:
 - This will explain the basic steps receiving an exemption.

- III. RESPONSIBILITIES:
 - A. The customer service supervisor is responsible for assuring compliance.
 - B. The exemption clerk or designee is responsible for performing this procedure.

- IV. PROCEDURE:
 - A. Customer fills out appropriate exemption form, signs, and dates
 - B. Clerk takes form and copies picture identification. If necessity requires, a copy of the mobile home title is taken.
 - C. Information is given to the exemption clerk to finish the process of entering information on card and into computer.

REFERENCES:

JOHNSON COUNTY CENTRAL APPRAISAL DIST. STANDARD OPERATING PROCEDURE

Document No: CS-E-0003	Page: 1 of 2
Supersedes: Any previous methods	
Title: CUSTOMER SERVICE- Homesteads	Effective Date: 5-24-04

SIGNATURES ON FILE	
PRO: Kay Hall	CONCURRENTER 1:
APPROVER:	CONCURRENTER 2:

- I. PURPOSE & SCOPE
 - Define the steps required for accepting a homestead/over 65 exemption application.

- II. DEFINITIONS:
 - This will explain the basic steps for accepting and handling of homestead/over 65 exemption.

- III. RESPONSIBILITIES:
 - A. The homestead clerk are responsible for assuring compliance.

- IV. PROCEDURE:
 - A. EXCEMPTIONS OVER THE COUNTER
 1. Taxpayer fills out exemption form or assist taxpayer if needed.
 2. Make sure account number and property description are on form.
 3. The driver's license is copied.
 4. Answer any questions the taxpayer may have.
 5. Appropriate forms are given to exemption clerk to finish processing.
 - B. EXCEMPTIONS THRU MAIL
 1. Upon request from taxpayer, mail form.
 2. Upon receipt of exemption, all paperwork is given to the exemption clerk to process.
 - C. FINAL PROCESS
 1. Clerk then verifies that all information is supplied.
 - 2.. Clerk checks computer to verify ownership and deed date to confirm exemption is approved.
 3. Clerk enters exemptions on computer.
 4. Clerk files exemptions in appropriate file.

JOHNSON COUNTY CENTRAL APPRAISAL DIST. STANDARD OPERATING PROCEDURE

Document No: EX-0001	Page: 1 of 1
Supersedes: Any previous methods	
Title: Adding Exemption – current year – Magellan	Effective Date:

SIGNATURES ON FILE	
PRO: Sharon Dunn	CONCURRENTER 1: Jim Daniell
APPROVER:	CONCURRENTER 2:

- I. **PURPOSE & SCOPE**
Define the steps to adding a late homestead exemption. To ensure that all entries are performed in the same manner.

- II. **DEFINITIONS:**
Journal Entry Instructions refers to placing an allowed exemption on the Magellan system.

- III. **RESPONSIBILITIES:**
These responsibilities lie with the data input clerks.

- IV. **PROCEDURE:**
 - A. Go to the property exemption screen and add the exemption type. Also add the exemption details (year, ceiling if applicable, etc.) Press “enter”.
 - B. Portability (if applicable) can now apply to schools, county, Hill College, and some cities. The percentage portability for each entity will probably be different. To enter portability percentages:
 1. Enter a ceiling year to open the percentage boxes.
 2. Go to the taxing entities screen.
 3. Enter the percentage amount for each affected entity in the boxes under the column marked “Port%”
 - C. Press “Enter”. Confirm on the taxing entities screen that the exemption(s) have been added correctly.
 - D. Exit out of the account. A pop-up box will ask “Would you like to commit to changes?” Select “Yes”. The computer will then automatically exit the account.

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Document No: EX-0002	Page: 1 of 1
Supersedes: Any previous methods	
Title: Adding Exemption – prior years – Magellan	Effective Date:

SIGNATURES ON FILE	
PRO: Sharon Dunn	CONCURRENTER 1: Jim Daniell
APPROVER:	CONCURRENTER 2:

- I. PURPOSE & SCOPE
Define the steps to adding a late homestead exemption. To ensure that all entries are performed in the same manner.
- II. DEFINITIONS:
Journal Entry Instructions refers to placing an allowed exemption on the Magellan system.
- III. RESPONSIBILITIES:
These responsibilities lie with the data input clerks.
- IV. PROCEDURE:
 - A. Always start with the year the exemption(s) is applied and work forward to the current year.
 - B. Enter “JE” in modification code field.
 - C. Go to the property exemption screen and add the exemption type. Also add the exemption details (year, ceiling if applicable, portability percentage if applicable, etc.) Press “enter”.
 - D. Exit out of the account. A pop-up box will ask “Would you like to commit to changes?” Select “Yes”. The computer will then automatically exit the prior year and return to the current year.

Note: If a partial exemption is being added for a prior year you must correct the ceiling year to prior year status when changing to a full exemption for the current year.

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Document No: EX-0003	Page: 1 of 1
Supersedes: Any previous methods	
Title: Removing exemption– prior yr – Magellan	Effective Date:

SIGNATURES ON FILE	
PRO: Sharon Dunn	CONCURRENTER 1: Jim Daniell
APPROVER:	CONCURRENTER 2:

- I. **PURPOSE & SCOPE**
Define the steps to remove an exemption. To ensure that all entries are performed in the same manner.

- II. **DEFINITIONS:**
Refers to removing exemptions on the Magellan system.

- III. **RESPONSIBILITIES:**
These responsibilities lie with the data input clerks.

- IV. **PROCEDURE:**
 - A. Enter “JE” in modification code field.
 - B. When removing an exemption go to the valuation screen, drop down to the “Cap Loss” box, and click on the drop down box. Choose “Manual HS Cap”. Then enter “0 (zero)” in the Cap Loss Amount box. Press “Enter”.
 - C. Go to the property exemption screen and remove the exemption. Also remove the exemption details (year, etc.). Press “Enter”.
 - D. Go to taxing entities screen and confirm exemption(s) have been removed.
 - E. Exit out of the account. A pop-up box will ask “Would you like to commit to changes?” Select “Yes”. The computer will then automatically exit the prior year and return to the current year.