
Real Property Tax Appeals Commission

<http://rptac.dc.gov>
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Table DA0-1

Description	FY 2015 Actual	FY 2016 Approved	FY 2017 Proposed	% Change
				from FY 2016
OPERATING BUDGET	\$1,680,035	\$1,635,856	\$1,702,654	4.1
FTEs	10.9	11.0	11.0	0.0

The mission of the Real Property Tax Appeals Commission (RPTAC) is to conduct fair and impartial hearings to review disputed real property tax assessments (to ensure that properties are assessed at 100 percent of market value) and to resolve claims of improper real property classifications and homestead (domicile) and senior eligibility issues.

Summary of Services

The real property assessment appeals process provides a second-level administrative remedy for property owners to adjudicate property assessments prior to having to pay the tax and sue for a refund in D.C. Superior Court.

The agency's FY 2017 proposed budget is presented in the following tables:

FY 2017 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table DA0-2 contains the proposed FY 2017 budget by revenue type compared to the FY 2016 approved budget. It also provides FY 2015 actual data.

Table DA0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Percentage Change*	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Percentage Change
GENERAL FUND										
LOCAL FUNDS	1,680	1,636	1,703	67	4.1	10.9	11.0	11.0	0.0	0.0
TOTAL FOR GENERAL FUND	1,680	1,636	1,703	67	4.1	10.9	11.0	11.0	0.0	0.0
GROSS FUNDS	1,680	1,636	1,703	67	4.1	10.9	11.0	11.0	0.0	0.0

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2017 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2017 Proposed Operating Budget, by Comptroller Source Group

Table DA0-3 contains the proposed FY 2017 budget at the Comptroller Source Group (object class) level compared to the FY 2016 approved budget. It also provides FY 2014 and FY 2015 actual expenditures.

Table DA0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2014	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Percentage Change*
11 - REGULAR PAY - CONTINUING FULL TIME	250	316	334	279	-55	-16.4
12 - REGULAR PAY - OTHER	654	654	688	804	116	16.9
13 - ADDITIONAL GROSS PAY	0	5	0	0	0	N/A
14 - FRINGE BENEFITS - CURRENT PERSONNEL	130	152	165	170	6	3.4
SUBTOTAL PERSONAL SERVICES (PS)	1,034	1,126	1,187	1,254	67	5.6
20 - SUPPLIES AND MATERIALS	11	22	10	10	0	0.0
31 - TELEPHONE, TELEGRAPH, TELEGRAM, ETC.	0	0	5	5	0	0.0
40 - OTHER SERVICES AND CHARGES	255	278	293	293	0	0.0
41 - CONTRACTUAL SERVICES - OTHER	118	184	132	132	0	0.0
70 - EQUIPMENT AND EQUIPMENT RENTAL	5	70	10	10	0	0.0
SUBTOTAL NONPERSONAL SERVICES (NPS)	389	554	449	449	0	0.0
GROSS FUNDS	1,423	1,680	1,636	1,703	67	4.1

*Percent change is based on whole dollars.

FY 2017 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table DA0-4 contains the proposed FY 2017 budget by division/program and activity compared to the FY 2016 approved budget. It also provides FY 2015 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table DA0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016	Actual FY 2015	Approved FY 2016	Proposed FY 2017	Change from FY 2016
(1000) AGENCY MANAGEMENT								
(1010) PERSONNEL	7	7	7	0	0.0	0.0	0.0	0.0
(1015) TRAINING AND EMPLOYEE DEVELOPMENT	13	13	13	1	0.2	0.2	0.2	0.0
(1020) CONTRACTING AND PROCUREMENT	31	31	33	2	0.4	0.4	0.4	0.0
(1030) PROPERTY MANAGEMENT	12	12	13	1	0.1	0.1	0.1	0.0
(1040) INFORMATION TECHNOLOGY	14	19	20	1	0.1	0.1	0.1	0.0
(1050) COMMUNICATIONS	9	9	10	0	0.1	0.1	0.1	0.0
(1080) COMMUNICATIONS	62	62	64	3	1.0	1.0	1.0	0.0
(1085) CUSTOMER SERVICE	3	3	3	0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	152	156	163	7	1.9	1.9	1.9	0.0
(2000) REAL PROPERTY								
APPEALS PROCESS								
(2010) APPEALS PROCESS	479	366	378	13	2.9	2.9	2.9	0.0
(2020) COMMISSION OPERATIONS	956	1,016	1,057	41	5.3	5.4	5.4	0.0
SUBTOTAL (2000) REAL PROPERTY								
APPEALS PROCESS	1,435	1,382	1,436	54	8.2	8.3	8.3	0.0
(3000) REAL PROPERTY								
OUTREACH EDUCATION								
(3010) OUTREACH EDUCATION	18	18	19	1	0.2	0.2	0.2	0.0
(3020) COMMISSION OUTREACH	75	80	84	5	0.7	0.6	0.6	0.0
SUBTOTAL (3000) REAL PROPERTY								
OUTREACH EDUCATION	93	98	104	6	0.9	0.8	0.8	0.0
TOTAL PROPOSED OPERATING BUDGET	1,680	1,636	1,703	67	10.9	11.0	11.0	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2017 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

Program Description

The Real Property Tax Appeals Commission operates through the following 3 programs:

Real Property Appeals Process – provides a second-level administrative remedy for property owners to adjudicate property assessments prior to formal litigation in the D.C. Superior Court.

This program contains the following 2 activities:

- **Appeals Process** – provides a second-level administrative remedy for property owners to adjudicate property assessments prior to formal litigation in the D.C. Superior Court. Under the Real Property Assessments Process program, the agency schedules all real property assessment appeals and coordinates the hearings process with board members to ensure that property assessments reflect 100 percent of fair market value; mails all decisions; performs inspections, as required, and renders solid decisions based on the actual condition of properties; and updates rules and regulations to include legislative revisions; and
- **Commission Operations** – supports direct Commission operations, including the development of Commission policies and procedures, direct office support, and Commission training and development.

Real Property Outreach Education – provides assessment appeal services and education to residents, communities, and businesses in the District of Columbia.

This program contains the following 2 activities:

- **Outreach Education** – provides assessment appeal services and education to residents, communities, and businesses in the District of Columbia; and
- **Commission Outreach** – supports outreach operations to residents, communities, and businesses in the District of Columbia provided directly by the commission

Agency Management – provides for administrative support and the required tools to achieve operational and programmatic results. This program is standard for all agencies using performance-based budgeting.

Program Structure Change

The Real Property Tax Appeals Commission has no program structure changes in the FY 2017 proposed budget.

FY 2016 Approved Budget to FY 2017 Proposed Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2016 approved budget and the FY 2017 proposed budget. For a more comprehensive explanation of changes, please see the FY 2017 Proposed Budget Changes section, which follows the table.

Table DA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2016 Approved Budget and FTE		1,636	11.0
Other CSFL Adjustments	Multiple Programs	38	0.0
LOCAL FUNDS: FY 2017 Current Services Funding Level (CSFL) Budget		1,674	11.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	32	0.0
Decrease: To partially offset projected adjustments in personal services costs	Real Property Appeals Process	-70	0.0
LOCAL FUNDS: FY 2017 Agency Budget Submission		1,636	11.0
Enhance: To support the electronic case management system	Real Property Appeals Process	67	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2017 District's Proposed Budget		1,703	11.0
GROSS FOR DA0 - REAL PROPERTY TAX APPEALS COMMISSION		1,703	11.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

FY 2016 Proposed Budget Changes

The Real Property Tax Appeals Commission's (RPTAC) proposed FY 2017 gross budget is \$1,702,654, which represents a 4.1 percent increase over its FY 2016 approved gross budget of \$1,635,856. The budget is comprised entirely of Local funds.

Current Services Funding Level

The Current Services Funding Level (CSFL) is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2016 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The FY 2017 CSFL adjustments to the FY 2016 Local funds budget are described in table 5 of this agency's budget chapter. Please see the CSFL Development section within Volume 1: Executive Summary for more information regarding the methodology used and components that comprise the CSFL.

RPTAC's FY 2017 CSFL budget is \$1,673,718 which represents a \$37,862 or 2.3 percent, increase over the FY 2016 approved Local funds budget of \$1,635,856.

CSFL Assumptions

The FY 2017 CSFL calculated for RPTAC included adjustment entries that are not described in detail on table 5. Additionally, adjustments were made for increases of \$34,834 in personal services to account for Fringe Benefit costs based on trend and comparative analyses, the impact of cost-of-living adjustments, and approved compensation agreements, and an increase of \$3,028 in nonpersonal services based on the Consumer Price Index factor of 2.3 percent.

Agency Budget Submission

Increase: RPTAC's proposed budget reflects a net personal services increase of \$31,964 to support proposed salary steps and Fringe Benefit costs across multiple programs.

Decrease: RPTAC's budget proposal includes a decrease of \$69,685 in the Real Property Appeals Process program to support the agency's contractual services costs associated with its electronic case management system.

Mayor's Proposed Budget

Enhance: RPTAC's budget proposes an increase of \$66,657 in Contractual Services in the Real Property Appeals Process program for the continued support of the agency's document management system, which allows users the ability to electronically manage the filing of new cases and other pleadings, and provides greater case file management control for the agency, law firms, and other tax practitioners.

District's Proposed Budget

No Change: The Real Property Tax Appeals Commission's budget proposal reflects no change from the Mayor's proposed budget to the District's proposed budget.

Agency Performance Plan*

Real Property Tax Appeals Commission (RPTAC) has the following strategic objectives for FY 2017:

Strategic Objectives

Strategic Objectives describe what the agency will do, at a high level, to achieve its mission. These are action-based sentences that define what an agency does for its customers, whether the customers are residents or other District agencies, and how that improves the District.

Objectives

1. Process and render decisions within the statutory deadlines on all appeals heard by the Commission.
2. Enhance Commissioners' knowledge of various methods of real property valuation through use of market research, data gathering activities, required continued education, and training.
3. Create and maintain a fair and transparent hearing process.
4. Create and maintain a highly efficient, transparent, and responsive District government.**

Activities

Activities include the work that happens on a daily basis to help achieve the strategic objectives. Activity names come from the Budget line items. This is further divided into “daily services” (ex. sanitation disposal), and long-term “key projects” that are high profile, one-time and span several years, (ex. redevelopment of Walter Reed Army Medical Center). Many agencies will mostly have daily services, whereas some agencies that are more capital-based will have several key projects.

1. Process and render decisions within the statutory deadlines on all appeals heard by the Commission. (1 Activity)

Activity Title	Activity Description	Type of Activity
Appeals Process	The Commission has statutory mandates that govern the timeframes for issuing decisions on residential and commercial appeals.	Key Project

2. Enhance Commissioners' knowledge of various methods of real property valuation through use of market research, data gathering activities, required continued education, and training. (2 Activities)

Activity Title	Activity Description	Type of Activity
Continuing Professional Education	Commissioners will be required to complete at least 12 hours of continued education to maintain and increase their knowledge, and competency in real estate valuation principles and practices.	Key Project
Commission Operations	Commissioners will perform market research and data gathering on at least 6 Assessment Neighborhoods.	Key Project

3. Create and maintain a fair and transparent hearing process. (2 Activities)

Activity Title	Activity Description	Type of Activity
Commission Outreach	The Commission will use exit surveys to solicit feedback from the public.	Key Project
Outreach Education	The Commission will provide information workshops on the appeals process.	Key Project

KEY PERFORMANCE INDICATORS

Key Performance Indicators measure how well an agency is achieving its Strategic Objectives. They are outcome oriented and should be used to answer the question, “What does the agency need to measure to determine success?”

1. Process and render decisions within the statutory deadlines on all appeals heard by the Commission. (3 Measures)

Measure	New Measure/ Benchmark Year	FY 2014 Actual	FY 2015 Actual	FY 2015 Target	FY 2016 Target	FY 2017 Target
Percent of residential decisions issued within 30 days		74.7%	84.7%	100%	100%	100%
Percent of decisions for commercial appeals issued within 80 days of the hearing		95.3%	97.6%	100%	100%	100%
Percent of decisions completed by February 1st		100%	99.1%	100%	100%	100%

2. Enhance Commissioners' knowledge of various methods of real property valuation through use of market research, data gathering activities, required continued education, and training. (2 Measures)

Measure	New Measure/ Benchmark Year	FY 2014 Actual	FY 2015 Actual	FY 2015 Target	FY 2016 Target	FY 2017 Target
Number of market research analysis performed on neighborhoods in the fiscal year	X	Not available	Not available	Not available	6	6
Percent of Commissioners who completed a minimum of 12 continuing education/training hours	X	Not available	Not available	Not available	100%	100%

(Continued on next page)

3. Enhance Commissioners' knowledge of various methods of real property valuation through use of market research, data gathering activities, required continued education, and training. (2 Measures)

Measure	New Measure/ Benchmark Year	FY 2014 Actual	FY 2015 Actual	FY 2015 Target	FY 2016 Target	FY 2017 Target
Percent of customer satisfaction surveys with rating of at least "Agree" regarding the level of the hearing process	X	Not available	Not available	Not available	Not available	85%
Number of Public Information Sessions on the Tax Appeal Process	X	Not available	Not available	Not available	Not available	4

4. Create and maintain a highly efficient, transparent, and responsive District government. (9 Measures)**

Measure	New Measure/ Benchmark Year	FY 2014 Actual	FY 2015 Actual	FY 2015 Target	FY 2016 Target	FY 2017 Target
Contracts/Procurement Expendable Budget spent on Certified Business Enterprises	X	Forthcoming October 2016				
Contracts/Procurement Contracts lapsed into retroactive status	X	Forthcoming October 2016				
Budget Local funds unspent	X	Forthcoming October 2016				
Budget Federal Funds returned	X	Forthcoming October 2016				
Customer Service Meeting Service Level Agreements	X	Forthcoming October 2016				
Human Resources Vacancy Rate	X	Forthcoming October 2016				
Human Resources Employee District residency	X	Forthcoming October 2016				
Human Resources Employee Onboard Time	X	Forthcoming October 2016				
Performance Management Employee Performance Plan Completion	X	Forthcoming October 2016				

Performance Plan End Notes:

*For more information about the new structure and components of FY 2017 draft performance plans, please see the FY 2017 Proposed Budget and Financial Plan, Volume 1, Appendix E.

**"Create and maintain a highly efficient, transparent and responsive District government" is a new Strategic Objective this year required for all agencies.

***Key Performance Indicators that are new may not have historical data and may only have FY 2017 targets.