

---

# Real Property Tax Appeals Commission

<http://rptac.dc.gov>  
Telephone: 202-727-6860

---

Table DA0-1

Description	FY 2016 Actual	FY 2017 Approved	FY 2018 Proposed	% Change from FY 2017
OPERATING BUDGET	\$1,643,274	\$1,702,654	\$1,714,620	0.7
FTEs	11.3	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 2018 proposed budget is presented in the following tables:

## FY 2018 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table DA0-2 contains the proposed FY 2018 budget by revenue type compared to the FY 2017 approved budget. It also provides FY 2016 actual data.

**Table DA0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change*	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change
<b>GENERAL FUND</b>										
LOCAL FUNDS	1,643	1,703	1,715	12	0.7	11.3	11.0	11.0	0.0	0.0
<b>TOTAL FOR GENERAL FUND</b>	<b>1,643</b>	<b>1,703</b>	<b>1,715</b>	<b>12</b>	<b>0.7</b>	<b>11.3</b>	<b>11.0</b>	<b>11.0</b>	<b>0.0</b>	<b>0.0</b>
<b>GROSS FUNDS</b>	<b>1,643</b>	<b>1,703</b>	<b>1,715</b>	<b>12</b>	<b>0.7</b>	<b>11.3</b>	<b>11.0</b>	<b>11.0</b>	<b>0.0</b>	<b>0.0</b>

\*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 2018 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2018 Proposed Operating Budget, by Comptroller Source Group

Table DA0-3 contains the proposed FY 2018 budget at the Comptroller Source Group (object class) level compared to the FY 2017 approved budget. It also provides FY 2015 and FY 2016 actual expenditures.

**Table DA0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2015	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change*
11 - REGULAR PAY - CONTINUING FULL TIME	316	342	279	358	79	28.3
12 - REGULAR PAY - OTHER	654	712	804	730	-74	-9.2
13 - ADDITIONAL GROSS PAY	5	0	0	0	0	N/A
14 - FRINGE BENEFITS - CURRENT PERSONNEL	152	177	170	180	9	5.6
<b>SUBTOTAL PERSONAL SERVICES (PS)</b>	<b>1,126</b>	<b>1,231</b>	<b>1,254</b>	<b>1,268</b>	<b>14</b>	<b>1.1</b>
20 - SUPPLIES AND MATERIALS	22	9	10	12	2	26.3
31 - TELEPHONE, TELEGRAPH, TELEGRAM, ETC.	0	0	5	2	-2	-50.0
40 - OTHER SERVICES AND CHARGES	278	265	293	297	4	1.5
41 - CONTRACTUAL SERVICES - OTHER	184	133	132	125	-7	-5.1
70 - EQUIPMENT AND EQUIPMENT RENTAL	70	5	10	10	0	0.0
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>554</b>	<b>412</b>	<b>449</b>	<b>446</b>	<b>-2</b>	<b>-0.5</b>
<b>GROSS FUNDS</b>	<b>1,680</b>	<b>1,643</b>	<b>1,703</b>	<b>1,715</b>	<b>12</b>	<b>0.7</b>

\*Percent change is based on whole dollars.

## FY 2018 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table DA0-4 contains the proposed FY 2018 budget by division/program and activity compared to the FY 2017 approved budget. It also provides FY 2016 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 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017
<b>(1000) AGENCY MANAGEMENT</b>								
(1010) PERSONNEL	7	7	7	0	0.0	0.0	0.0	0.0
(1015) TRAINING AND EMPLOYEE DEVELOPMENT	13	13	14	0	0.2	0.2	0.2	0.0
(1020) CONTRACTING AND PROCUREMENT	33	33	33	0	0.4	0.4	0.4	0.0
(1030) PROPERTY MANAGEMENT	12	13	13	0	0.1	0.1	0.1	0.0
(1040) INFORMATION TECHNOLOGY	15	20	17	-2	0.1	0.1	0.1	0.0
(1050) COMMUNICATIONS	10	10	10	0	0.1	0.1	0.1	0.0
(1080) COMMUNICATIONS	64	64	66	1	1.0	1.0	1.0	0.0
(1085) CUSTOMER SERVICE	3	3	3	0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (1000) AGENCY MANAGEMENT</b>	<b>158</b>	<b>163</b>	<b>163</b>	<b>0</b>	<b>1.9</b>	<b>1.9</b>	<b>1.9</b>	<b>0.0</b>
<b>(2000) REAL PROPERTY APPEALS PROCESS</b>								
(2010) APPEALS PROCESS	383	378	389	11	3.0	2.9	3.0	0.1
(2020) COMMISSION OPERATIONS	1,002	1,057	1,064	7	5.6	5.4	5.4	0.0
<b>SUBTOTAL (2000) REAL PROPERTY APPEALS PROCESS</b>	<b>1,384</b>	<b>1,436</b>	<b>1,453</b>	<b>18</b>	<b>8.6</b>	<b>8.3</b>	<b>8.4</b>	<b>0.1</b>
<b>(3000) REAL PROPERTY OUTREACH EDUCATION</b>								
(3010) OUTREACH EDUCATION	19	19	13	-6	0.2	0.2	0.1	-0.1
(3020) COMMISSION OUTREACH	82	84	85	1	0.6	0.6	0.6	0.0
<b>SUBTOTAL (3000) REAL PROPERTY OUTREACH EDUCATION</b>	<b>101</b>	<b>104</b>	<b>98</b>	<b>-5</b>	<b>0.8</b>	<b>0.8</b>	<b>0.7</b>	<b>-0.1</b>
<b>TOTAL PROPOSED OPERATING BUDGET</b>	<b>1,643</b>	<b>1,703</b>	<b>1,715</b>	<b>12</b>	<b>11.3</b>	<b>11.0</b>	<b>11.0</b>	<b>0.0</b>

(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 2018 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 2018 proposed budget.

## FY 2017 Approved Budget to FY 2018 Proposed Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2017 approved budget and the FY 2018 proposed budget. For a more comprehensive explanation of changes, please see the FY 2018 Proposed Budget Changes section, which follows the table.

**Table DA0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2017 Approved Budget and FTE</b>		<b>1,703</b>	<b>11.0</b>
Other CSFL Adjustments	Multiple Programs	12	0.0
<b>LOCAL FUNDS: FY 2018 Current Services Funding Level (CSFL) Budget</b>		<b>1,715</b>	<b>11.0</b>
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	13	0.0
Decrease: To offset projected adjustments in personal services costs	Multiple Programs	-13	0.0
<b>LOCAL FUNDS: FY 2018 Agency Budget Submission</b>		<b>1,715</b>	<b>11.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2018 Mayor's Proposed Budget</b>		<b>1,715</b>	<b>11.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2018 District's Proposed Budget</b>		<b>1,715</b>	<b>11.0</b>
<b>GROSS FOR DA0 - REAL PROPERTY TAX APPEALS COMMISSION</b>		<b>1,715</b>	<b>11.0</b>

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

## **FY 2018 Proposed Budget Changes**

The Real Property Tax Appeals Commission's (RPTAC) proposed FY 2018 gross budget is \$1,714,620, which represents a less than 1.0 percent increase over its FY 2017 approved gross budget of \$1,702,654. 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 2017 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 2018 CSFL adjustments to the FY 2017 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 2018 CSFL budget is \$1,714,620, which represents an \$11,966, or less than 1.0 percent, increase over the FY 2017 approved Local funds budget of \$1,702,654.

## **CSFL Assumptions**

The FY 2018 CSFL calculated for RPTAC included adjustment entries that are not described in detail on table 5. These adjustments include an increase of \$1,361 in personal services to account for Fringe Benefit costs based on trend and comparative analyses, and an increase of \$10,604 in nonpersonal services based on the Consumer Price Index factor of 2.5 percent.

## **Agency Budget Submission**

**Increase:** RPTAC's proposed budget reflects a net personal services increase of \$12,811 to support proposed salary, step increases, and Fringe Benefit costs across multiple programs. This adjustment also reflects the reclassification of 1.0 Full-Time Equivalent (FTE) position from Temporary to Continuing Full-Time status in the Real Property Appeals Process program.

**Decrease:** RPTAC's budget proposal includes a net nonpersonal services reduction of \$12,811 in the Real Property Appeals Process and Agency Management programs, to offset the projected increase in personal services. This adjustment is comprised of the following reductions: \$9,948 in Contractual Services - Other, \$2,863 in Other Services and Charges, and \$2,500 in Telecommunication, and is partially offset by an increase of \$2,500 in Supplies.

## **Mayor's Proposed Budget**

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

## **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 objectives for FY 2018:

### 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 and data gathering activities and required continued education and training.
3. Create and maintain a fair and transparent hearing process by providing detailed information on the agency website.
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 have more of their budget come from capital funding 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 and data gathering activities and 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
Market Research and Data Gathering	Commissioners will gather market data for the assessment neighborhoods in order to gain a full understanding of local trends and emerging market conditions. The Commissioners will benefit from innovative insights based on economic, demographic and real estate indicators that will assist in rendering well informed decisions.	Key Project

**3. Create and maintain a fair and transparent hearing process by providing detailed information on the agency website. (2 Activities)**

Activity Title	Activity Description	Type of Activity
Solicit Feedback	The Commission will distribute exit surveys after the hearings to give petitioners, property owners, and others an opportunity to provide input relative to the strengths and weaknesses in our current level of internal and external customer service provision. This information will be utilized by the Commission to help identify areas in customer service that may need to be improved.	Key Project
Informational Workshops	The Real Property Tax Appeals Commission will hold informational workshops to discuss items related to the assessment appeal process; including updates on changes that have happened as well as anticipated changes for the future.	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 2015 Actual	FY 2016 Actual	FY 2016 Target	FY 2017 Target	FY 2018 Target
Percent of decisions completed by February 1	No	99.1%	99.1%	100%	100%	100%
Percent of decisions for commercial appeals issued within 80 calendar days of the hearing	No	97.6%	94.3%	100%	100%	100%
Percent of residential decisions issued within 30 days	No	84.7%	64.8%	100%	100%	100%

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

Measure	New Measure/ Benchmark Year	FY 2015 Actual	FY 2016 Actual	FY 2016 Target	FY 2017 Target	FY 2018 Target
Number of market research analysis performed on assessment neighborhoods in the fiscal year	No	Not available	54	6	6	6
Percent of Commissioners who completed a minimum of 12 continuing education/training hours	No	Not available	100%	100%	100%	100%

**3. Create and maintain a fair and transparent hearing process by providing detailed information on the agency website. (2 Measures)**

Measure	New Measure/ Benchmark Year	FY 2015 Actual	FY 2016 Actual	FY 2016 Target	FY 2017 Target	FY 2018 Target
Number of Public Information Sessions on the Tax Appeal Process	No	Not available	Not available	Not available	4	4

(Continued on next page)



### 3. Create and maintain a fair and transparent hearing process by providing detailed information on the agency website. (2 Measures)

Measure	New Measure/ Benchmark Year	FY 2015 Actual	FY 2016 Actual	FY 2016 Target	FY 2017 Target	FY 2018 Target
Percent of customer satisfaction surveys with rating of at least Agree regarding the level of fairness of the hearing process	No	Not available	Not available	Not available	85%	85%

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

Measure	New Measure/ Benchmark Year	FY 2015 Actual	FY 2016 Actual	FY 2016 Target	FY 2017 Target	FY 2018 Target
Budget - Federal funds returned	No	Forthcoming October 2017	Forthcoming October 2017	Forthcoming October 2017	Not Available	Forthcoming October 2017
Budget - Local funds unspent	No	Forthcoming October 2017	Forthcoming October 2017	Forthcoming October 2017	Not Available	Forthcoming October 2017
Contracts/Procurement - Contracts lapsed into retroactive status	No	Forthcoming October 2017	Forthcoming October 2017	Forthcoming October 2017	Not Available	Forthcoming October 2017
Contracts/Procurement - Expendable Budget spent on Certified Business Enterprises	No	Forthcoming October 2017	Forthcoming October 2017	Forthcoming October 2017	Not Available	Forthcoming October 2017
Customer Service - Meeting Service Level Agreements	No	Forthcoming October 2017	Forthcoming October 2017	Forthcoming October 2017	Not Available	Forthcoming October 2017
Human Resources - Employee District residency	No	Forthcoming October 2017	Forthcoming October 2017	Forthcoming October 2017	Not Available	Forthcoming October 2017
Human Resources - Employee Onboard Time	No	Forthcoming October 2017	Forthcoming October 2017	Forthcoming October 2017	Not Available	Forthcoming October 2017
Human Resources - Vacancy Rate	No	Forthcoming October 2017	Forthcoming October 2017	Forthcoming October 2017	Not Available	Forthcoming October 2017
Performance Management - Employee Performance Plan Completion	No	Forthcoming October 2017	Forthcoming October 2017	Forthcoming October 2017	Not Available	Forthcoming October 2017

## WORKLOAD MEASURES

Workload Measures, also called inputs or outputs, quantify an activity, effort or process that is necessary to make progress towards the Strategic Objectives. They help answer the question; “How much are we doing?”

### 1. Appeals Process

Measure	New Measure/ Benchmark Year	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual
Number of appeals filed	No	Not Available	Not Available	4,331
Number of appeals reduced by recommendation	No	Not Available	Not Available	37
Percent of appeal reduced	No	Not Available	Not Available	7.7%
Percent of appeals Increased	No	Not Available	Not Available	0%
Percent of appeals resulting in Stipulation Agreements	No	Not Available	Not Available	1.6%
Percent of appeals sustained	No	Not Available	Not Available	91.4%
Percent of appeals withdrawn	No	Not Available	Not Available	1.7%

### Performance Plan Endnotes

\*For more information about the structure and components of FY 2018 draft performance plans, please see the FY 2018 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 required for all agencies.

\*\*\*Key Performance Indicators that are new may not have historical data and may only have FY 2018 targets.