

---

# Real Property Tax Appeals Commission

www.rptac.dc.gov  
Telephone: 202-727-6860

---

Table DA0-1

Description	FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2020 Approved	% Change from FY 2019
OPERATING BUDGET	\$1,639,604	\$1,712,492	\$1,763,225	\$1,784,120	1.2
FTEs	11.0	11.0	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 2020 approved budget is presented in the following tables:

## FY 2020 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table DA0-2 contains the approved FY 2020 budget by revenue type compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual data.

**Table DA0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change*	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change
<b>GENERAL FUND</b>												
Local Funds	1,640	1,712	1,763	1,784	21	1.2	11.0	11.0	11.0	11.0	0.0	0.0
<b>TOTAL FOR GENERAL FUND</b>	<b>1,640</b>	<b>1,712</b>	<b>1,763</b>	<b>1,784</b>	<b>21</b>	<b>1.2</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>0.0</b>	<b>0.0</b>
<b>GROSS FUNDS</b>	<b>1,640</b>	<b>1,712</b>	<b>1,763</b>	<b>1,784</b>	<b>21</b>	<b>1.2</b>	<b>11.0</b>	<b>11.0</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 2020 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2020 Approved Operating Budget, by Comptroller Source Group

Table DA0-3 contains the approved FY 2020 budget at the Comptroller Source Group (object class) level compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual expenditures.

**Table DA0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Percentage Change*
11 - Regular Pay - Continuing Full Time	354	330	375	382	6	1.6
12 - Regular Pay - Other	731	778	752	767	15	2.0
13 - Additional Gross Pay	0	1	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	193	198	201	208	7	3.6
15 - Overtime Pay	0	0	0	0	0	N/A
<b>SUBTOTAL PERSONAL SERVICES (PS)</b>	<b>1,279</b>	<b>1,306</b>	<b>1,328</b>	<b>1,356</b>	<b>28</b>	<b>2.1</b>
20 - Supplies and Materials	7	48	12	12	0	0.0
31 - Telecommunications	0	2	2	2	0	0.0
40 - Other Services and Charges	227	235	286	278	-7	-2.6
41 - Contractual Services - Other	120	117	125	125	0	0.0
70 - Equipment and Equipment Rental	7	4	10	10	0	0.0
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>361</b>	<b>406</b>	<b>435</b>	<b>428</b>	<b>-7</b>	<b>-1.7</b>
<b>GROSS FUNDS</b>	<b>1,640</b>	<b>1,712</b>	<b>1,763</b>	<b>1,784</b>	<b>21</b>	<b>1.2</b>

\*Percent change is based on whole dollars.

## FY 2020 Approved Operating Budget and FTEs, by Division/Program and Activity

Table DA0-4 contains the approved FY 2020 budget by division/program and activity compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 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 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
<b>(1000) AGENCY MANAGEMENT</b>										
(1010) Personnel	8	8	8	8	0	0.0	0.0	0.0	0.0	0.0
(1015) Training and Employee Development	14	14	14	15	0	0.2	0.2	0.2	0.2	0.0
(1020) Contracting and Procurement	34	33	35	36	0	0.4	0.4	0.4	0.4	0.0
(1030) Property Management	13	13	13	14	0	0.1	0.1	0.1	0.1	0.0
(1040) Information Technology	15	30	18	18	0	0.1	0.1	0.1	0.1	0.0
(1050) Communications	10	10	0	11	11	0.1	0.1	0.0	0.1	0.1
(1080) Communications	67	63	81	71	-10	1.0	1.0	1.1	1.0	-0.1
(1085) Customer Service	3	3	3	3	0	0.0	0.0	0.0	0.0	0.0
(1090) Performance Management	0	-50	0	0	0	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (1000) AGENCY MANAGEMENT</b>	<b>163</b>	<b>124</b>	<b>173</b>	<b>175</b>	<b>2</b>	<b>1.9</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	396	459	403	409	6	2.9	3.0	3.0	3.0	0.0
(2020) Commission Operations	976	1,028	1,085	1,096	11	5.4	5.4	5.4	5.4	0.0
<b>SUBTOTAL (2000) REAL PROPERTY APPEALS PROCESS</b>	<b>1,372</b>	<b>1,487</b>	<b>1,488</b>	<b>1,505</b>	<b>17</b>	<b>8.3</b>	<b>8.4</b>	<b>8.4</b>	<b>8.4</b>	<b>0.0</b>
<b>(3000) REAL PROPERTY OUTREACH EDUCATION</b>										
(3010) Outreach Education	20	14	14	14	0	0.2	0.1	0.1	0.1	0.0
(3020) Commission Outreach	85	87	89	91	2	0.6	0.6	0.6	0.6	0.0
<b>SUBTOTAL (3000) REAL PROPERTY OUTREACH EDUCATION</b>	<b>105</b>	<b>101</b>	<b>103</b>	<b>105</b>	<b>2</b>	<b>0.8</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.0</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>1,640</b>	<b>1,712</b>	<b>1,763</b>	<b>1,784</b>	<b>21</b>	<b>11.0</b>	<b>11.0</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 2020 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 2020 approved budget

## FY 2019 Approved Budget to FY 2020 Approved Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2019 approved budget and the FY 2020 approved budget. For a more comprehensive explanation of changes, please see the FY 2020 Approved Budget Changes section, which follows the table.

**Table DA0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2019 Approved Budget and FTE</b>		<b>1,763</b>	<b>11.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2020 Recurring Budget</b>		<b>1,763</b>	<b>11.0</b>
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	28	0.0
Decrease: To partially offset projected adjustments in personal services costs	Real Property Appeals Process	-7	0.0
<b>LOCAL FUNDS: FY 2020 Mayor's Proposed Budget</b>		<b>1,784</b>	<b>11.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2020 District's Approved Budget</b>		<b>1,784</b>	<b>11.0</b>
<b>GROSS FOR DA0 - REAL PROPERTY TAX APPEALS COMMISSION</b>		<b>1,784</b>	<b>11.0</b>

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

### **FY 2020 Approved Budget Changes**

The Real Property Tax Appeals Commission's (RPTAC) approved FY 2020 gross budget is \$1,784,120, which represents a 1.2 percent increase over its FY 2019 approved gross budget of \$1,763,225. The budget is comprised entirely of Local funds.

### **Recurring Budget**

**No Change:** RPTAC's budget proposal reflects no change from the FY 2019 approved budget to the FY 2020 recurring budget.

### **Mayor's Proposed Budget**

**Increase:** RPTAC's proposed Local funds budget reflects a net personal services increase of \$28,352 across multiple programs to support salary steps and Fringe Benefit adjustments.

**Decrease:** RPTAC's Local funds budget proposal includes a reduction of \$7,458 in the Real Property Appeals Process program to partially offset projected increases in personal services. This adjustment reflects anticipated savings in commissioners' stipends.

### **District's Approved Budget**

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

## Agency Performance Plan

The Real Property Tax Appeals Commission (RPTAC) has the following objectives for FY 2020:

### 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
Commissioners will perform market research and data gathering on at least 6 Assessment Neighborhoods.	Commissioners will gather market data for the assessment neighborhood 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
The Commission will use exit surveys to solicit feedback from the public.	The Commission will exit surveys after the hearings to give petitioners, property owners, and	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
	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.	
The Commission will provide information workshops on the appeals process.	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 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target	FY 2020 Target
Percent of decisions completed by February 1	No	91.1%	100%	99.9%	100%	100%
Percent of decisions for commercial appeals issued within 80 calendar days of the hearing	No	92.2%	100%	97.2%	100%	100%
Percent of residential decisions issued within 30 days	No	83.3%	100%	85.8%	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 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target	FY 2020 Target
Number of market research analysis performed on assessment neighborhoods in the fiscal year	No	54	6	54	6	6
Percent of Commissioners who completed a minimum of 12 continuing education/training hours	No	75%	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 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target	FY 2020 Target
Number of Public Information Sessions on the Tax Appeal Process	No	3	4	7	4	4
Percent of customer satisfaction surveys with rating of at least Agree regarding the level of fairness of the hearing process	No	97.9%	85%	No Applicable Incidents	85%	85%

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

Measure	New Measure/ Benchmark Year	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target	FY 2020 Target
Contracts and Procurement - Average number of calendar days between requisition and purchase orders issued	No	Not Available	Not Available	Data Forthcoming	Not Available	Not Available
Contracts and Procurement - Percent of Small Business Enterprise (SBE) annual goal spent	No	107.6%	Not Available	Data Forthcoming	Not Available	Not Available
Financial Management - Percent of local budget de-obligated to the general fund at the end of year	No	Not Available	Not Available	Data Forthcoming	Not Available	Not Available
Financial Management - Quick Payment Act (QPA) Compliance - Percent of QPA eligible invoices paid within 30 days	No	Not Available	Not Available	Data Forthcoming	Not Available	Not Available
Human Resource Management - Average number of days to fill vacancy from post to offer acceptance	No	Not Available	New in 2019	New in 2019	New in 2019	Not Available
Human Resource Management - Percent of eligible employee performance evaluations completed and finalized in PeopleSoft	No	0%	Not Available	Data Forthcoming	Not Available	Not Available
Human Resource Management - Percent of eligible employees completing and finalizing a performance plan in PeopleSoft	No	Not Available	Not Available	88.9%	Not Available	Not Available
IT Policy and Freedom of Information Act (FOIA) Compliance - Percent of open data sets identified by the annual Enterprise Dataset Inventory published on the Open Data Portal	No	Not Available	Not Available	No Applicable Incidents	Not Available	Not Available
IT Policy and Freedom of Information Act (FOIA) Compliance - Percent of FOIA Requests Processed in more than 25 business days - statute requirements allow 15 business days and a 10 day extension	No	No Applicable Incidents	Not Available	Data Forthcoming	Not Available	Not Available

**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 2016 Actual	FY 2017 Actual	FY 2018 Actual
Number of Appeals Filed	No	4331	3982	5073
Number of appeals reduced by recommendation	No	37	37	16
Percent of appeal reduced	No	7.7%	19.7%	31%
Percent of Appeals Increased	No	0%	0.3%	0.1%



## 1. Appeals Process

<b>Measure</b>	<b>New Measure/ Benchmark Year</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>
Percent of appeals resulting in Stipulation Agreements	No	1.6%	12.9%	15.4%
Percent of Appeals sustained	No	91.4%	79%	68.5%
Percent of appeals withdrawn	No	1.7%	3.2%	3.2%

### Performance Plan End Notes:

\*For more information about the structure and components of FY 2020 draft performance plans, please see the FY 2020 Proposed Budget and Financial Plan, Volume 1, Appendix E.

\*\*Key Performance Indicators that are new may not have historical data and may only have FY 2020 targets.

\*\*\* District wide measures for the objective "Create and maintain a highly efficient, transparent and responsive District government" have been introduced as part of FY 2019 and FY 2020 Performance Plans and will be reported by the Office of the City Administrator (OCA). FY 2019 and FY 2020 are pilot years for this initiative, therefore not all data are available.