
Real Property Tax Appeals Commission

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Table DA0-1

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
OPERATING BUDGET	\$1,762,831	\$1,828,796	\$1,825,886	\$1,775,875	-2.7
FTEs	11.0	11.0	11.0	12.0	9.1
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

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 2022 approved budget is presented in the following tables:

FY 2022 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table DA0-2 contains the approved FY 2022 budget by revenue type compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data.

Table DA0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change
Appropriated Fund												
GENERAL FUND												
Local Funds	1,763	1,829	1,826	1,776	-50	-2.7	11.0	11.0	11.0	12.0	1.0	9.1
TOTAL FOR GENERAL FUND	1,763	1,829	1,826	1,776	-50	-2.7	11.0	11.0	11.0	12.0	1.0	9.1
GROSS FUNDS	1,763	1,829	1,826	1,776	-50	-2.7	11.0	11.0	11.0	12.0	1.0	9.1

*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 2022 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2022 Approved Operating Budget, by Comptroller Source Group

Table DA0-3 contains the approved FY 2022 budget at the Comptroller Source Group (object class) level compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual expenditures.

Table DA0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percentage Change*
11 - Regular Pay - Continuing Full Time	354	363	394	399	5	1.2
12 - Regular Pay - Other	796	762	790	932	142	17.9
13 - Additional Gross Pay	0	24	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	208	300	214	250	36	16.7
15 - Overtime Pay	0	0	0	0	0	N/A
SUBTOTAL PERSONAL SERVICES (PS)	1,358	1,450	1,399	1,581	182	13.0
20 - Supplies and Materials	10	12	12	12	0	0.0
31 - Telecommunications	0	0	2	2	0	0.0
40 - Other Services and Charges	267	246	278	46	-232	-83.6
41 - Contractual Services - Other	125	121	125	125	0	0.0
70 - Equipment and Equipment Rental	3	0	10	10	0	0.0
SUBTOTAL NONPERSONAL SERVICES (NPS)	405	379	427	195	-232	-54.4
GROSS FUNDS	1,763	1,829	1,826	1,776	-50	-2.7

*Percent change is based on whole dollars.

FY 2022 Approved Operating Budget and FTEs, by Division/Program and Activity

Table DA0-4 contains the approved FY 2022 budget by division/program and activity compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 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 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
(1000) AGENCY MANAGEMENT										
(1010) Personnel	8	7	7	8	2	0.0	0.0	0.0	0.0	0.0
(1015) Training and Employee Development	14	13	15	15	0	0.2	0.2	0.2	0.2	0.0
(1020) Contracting and Procurement	35	34	37	37	0	0.4	0.4	0.4	0.4	0.0
(1030) Property Management	14	12	14	14	0	0.1	0.1	0.1	0.1	0.0
(1040) Information Technology	16	13	19	19	0	0.1	0.1	0.1	0.1	0.0
(1050) Communications	11	9	11	11	0	0.0	0.1	0.1	0.1	0.0
(1080) Communications	69	71	73	73	1	1.1	1.0	1.0	1.0	0.0
(1085) Customer Service	3	3	3	3	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	170	162	178	182	4	1.9	1.9	1.9	1.9	0.0
(2000) REAL PROPERTY APPEALS PROCESS										
(2010) Appeals Process	447	513	518	444	-74	3.0	3.0	3.0	3.0	0.0
(2020) Commission Operations	1,042	1,051	1,021	1,024	3	5.4	5.4	5.4	6.3	0.9
SUBTOTAL (2000) REAL PROPERTY APPEALS PROCESS	1,489	1,564	1,540	1,468	-72	8.4	8.4	8.4	9.3	0.9
(3000) REAL PROPERTY OUTREACH EDUCATION										
(3010) Outreach Education	14	12	15	15	0	0.1	0.1	0.1	0.1	0.0
(3020) Commission Outreach	89	91	93	111	17	0.6	0.6	0.6	0.7	0.1
SUBTOTAL (3000) REAL PROPERTY OUTREACH EDUCATION	103	103	108	126	18	0.7	0.7	0.7	0.8	0.1
TOTAL APPROVED OPERATING BUDGET	1,763	1,829	1,826	1,776	-50	11.0	11.0	11.0	12.0	1.0

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

Note: For more detailed information regarding the approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2022 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 2022 approved budget.

FY 2021 Approved Budget to FY 2022 Approved Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2021 approved budget and the FY 2022 approved budget. For a more comprehensive explanation of changes, please see the FY 2022 Approved Budget Changes section, which follows the table.

Table DA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2021 Approved Budget and FTE		1,826	11.0
No Change		0	0.0
LOCAL FUNDS: FY 2022 Recurring Budget		1,826	11.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	182	1.0
Decrease: To realize programmatic cost savings in nonpersonal services	Real Property Appeals Process	-232	0.0
LOCAL FUNDS: FY 2022 Mayor's Proposed Budget		1,776	12.0
No Change		0	0.0
LOCAL FUNDS: FY 2022 District's Approved Budget		1,776	12.0
GROSS FOR DA0 - REAL PROPERTY TAX APPEALS COMMISSION		1,776	12.0

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

FY 2022 Approved Operating Budget Changes

Table DA0-6 contains the approved FY 2022 budget by fund compared to the FY 2021 approved budget.

Table DA0-6

Appropriated Fund	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
Local Funds	\$1,825,886	\$1,775,875	-2.7
GROSS FUNDS	\$1,825,886	\$1,775,875	-2.7

Recurring Budget

Real Property Tax Appeals Commission's budget reflects no change from the FY 2021 approved budget to the FY 2022 recurring budget.

Mayor's Proposed Budget

Increase: The Real Property Tax Appeals Commission's (RPTAC) proposed Local funds budget reflects a net increase of \$182,297 and 1.0 Full-Time Equivalent (FTE), and salaries and step increase across multiple programs.

Decrease: RPTAC's proposed nonpersonal services budget reflects a net decrease of \$232,307 in the Real Property Appeals Process program, primarily to reflect projected savings in the conversion commissioners to permanent positions.

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 2022:

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. (1 Activity)

Activity Title	Activity Description	Type of Activity
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 2019 Actual	FY 2020 Target	FY 2020 Actual	FY 2021 Target	FY 2022 Target
Percent of decisions completed by February 1	No	100%	100%	95.6%	100%	100%
Percent of decisions for commercial appeals issued within 80 calendar days of the hearing	No	98.7%	100%	96.1%	100%	100%
Percent of residential decisions issued within 30 days	No	90.2%	100%	60.5%	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 2019 Actual	FY 2020 Target	FY 2020 Actual	FY 2021 Target	FY 2022 Target
Number of market research analysis performed on assessment neighborhoods in the fiscal year	No	54	6	6	54	6
Percent of Commissioners who completed a minimum of 12 continuing education/training hours	No	100%	100%	78.6%	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 2019 Actual	FY 2020 Target	FY 2020 Actual	FY 2021 Target	FY 2022 Target
Number of Public Information Sessions on the Tax Appeal Process	No	6	4	1	4	4
Percent of customer satisfaction surveys with rating of at least Agree regarding the level of fairness of the hearing process	No	No Applicable Incidents	85%	No Applicable Incidents	85%	85%

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 2018 Actual	FY 2019 Actual	FY 2020 Actual
Number of Appeals Filed	No	5073	4552	5829
Number of appeals reduced by recommendation	No	16	37	26
Percent of appeal reduced	No	31%	9%	17.4%
Percent of Appeals Increased	No	0.1%	0%	0.3%
Percent of appeals resulting in Stipulation Agreements	No	15.4%	15%	8.3%
Percent of Appeals sustained	No	68.5%	90%	61.5%
Percent of appeals withdrawn	No	3.2%	4.1%	12.1%

Performance Plan Endnotes:

*For more information about the structure and components of FY 2022 draft performance plans, please see the FY 2022 Approved Budget and Financial Plan, Volume 1, Appendix E.

**Key performance indicators that are new may not have historical data and may only have FY 2022 targets.

***To view the final versions of agency FY 2022 performance plans when they become available in December 2021, see the OCA website at <https://oca.dc.gov/>.