
Real Property Tax Appeals Commission

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

Table DA0-1

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
OPERATING BUDGET	\$1,828,796	\$1,734,495	\$1,775,875	\$2,033,852	14.5
FTEs	11.0	11.0	12.0	13.2	10.4
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 2023 approved budget is presented in the following tables:

FY 2023 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table DA0-2 contains the approved FY 2023 budget by revenue type compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data.

Table DA0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change*	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change
GENERAL FUND												
Local Funds	1,829	1,734	1,776	2,034	258	14.5	11.0	11.0	12.0	13.2	1.2	10.4
TOTAL FOR GENERAL FUND	1,829	1,734	1,776	2,034	258	14.5	11.0	11.0	12.0	13.2	1.2	10.4
GROSS FUNDS	1,829	1,734	1,776	2,034	258	14.5	11.0	11.0	12.0	13.2	1.2	10.4

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2023 Approved Operating Budget, by Comptroller Source Group

Table DA0-3 contains the approved FY 2023 budget at the Comptroller Source Group (object class) level compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual expenditures.

Table DA0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Percentage Change*
11 - Regular Pay - Continuing Full Time	363	418	399	723	324	81.2
12 - Regular Pay - Other	762	573	932	778	-154	-16.5
13 - Additional Gross Pay	24	17	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	300	204	250	306	55	22.1
15 - Overtime Pay	0	0	0	0	0	N/A
SUBTOTAL PERSONAL SERVICES (PS)	1,450	1,212	1,581	1,806	225	14.2
20 - Supplies and Materials	12	12	12	12	0	0.0
31 - Telecommunications	0	0	2	2	0	0.0
40 - Other Services and Charges	246	387	46	69	23	50.2
41 - Contractual Services - Other	121	124	125	135	10	8.0
70 - Equipment and Equipment Rental	0	0	10	10	0	0.0
SUBTOTAL NONPERSONAL SERVICES (NPS)	379	522	195	228	33	16.9
GROSS FUNDS	1,829	1,734	1,776	2,034	258	14.5

*Percent change is based on whole dollars.

FY 2023 Approved Operating Budget and FTEs, by Division/Program and Activity

Table DA0-4 contains the approved FY 2023 budget by division/program and activity compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 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 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022
(1000) AGENCY MANAGEMENT										
(1010) Personnel	7	9	8	9	0	0.0	0.0	0.0	0.0	0.0
(1015) Training and Employee Development	13	16	15	16	1	0.2	0.2	0.2	0.2	0.0
(1020) Contracting and Procurement	34	40	37	39	1	0.4	0.4	0.4	0.4	0.0
(1030) Property Management	12	16	14	15	0	0.1	0.1	0.1	0.1	0.0
(1040) Information Technology	13	18	19	20	1	0.1	0.1	0.1	0.1	0.0
(1050) Communications	9	12	11	61	50	0.1	0.1	0.1	0.3	0.2
(1080) Communications	71	77	73	76	2	1.0	1.0	1.0	1.0	0.0
(1085) Customer Service	3	4	3	3	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	162	192	182	238	56	1.9	1.9	1.9	2.2	0.2
(2000) REAL PROPERTY APPEALS PROCESS										
(2010) Appeals Process	513	457	444	483	39	3.0	3.0	3.0	3.0	0.0
(2020) Commission Operations	1,051	999	1,024	1,186	162	5.4	5.4	6.3	7.3	1.0
SUBTOTAL (2000) REAL PROPERTY APPEALS PROCESS	1,564	1,457	1,468	1,668	200	8.4	8.4	9.3	10.3	1.0
(3000) REAL PROPERTY OUTREACH EDUCATION										
(3010) Outreach Education	12	17	15	15	0	0.1	0.1	0.1	0.1	0.0
(3020) Commission Outreach	91	69	111	112	1	0.6	0.6	0.7	0.7	0.0
SUBTOTAL (3000) REAL PROPERTY OUTREACH EDUCATION	103	86	126	127	2	0.7	0.7	0.8	0.8	0.0
TOTAL APPROVED OPERATING BUDGET	1,829	1,734	1,776	2,034	258	11.0	11.0	12.0	13.2	1.2

(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 2023 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 2023 approved budget.

FY 2022 Approved Budget to FY 2023 Approved Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2022 approved budget and the FY 2023 approved budget. For a more comprehensive explanation of changes, please see the FY 2023 Approved Budget Changes section, which follows the table.

Table DA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2022 Approved Budget and FTE		1,776	12.0
No Change		0	0.0
LOCAL FUNDS: FY 2023 Recurring Budget		1,776	12.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	72	0.2
Decrease: To realize programmatic cost savings in nonpersonal services	Multiple Programs	-27	0.0
Enhance: To support two part-time temporary Hearing Examiners (one-time)	Multiple Programs	153	1.0
LOCAL FUNDS: FY 2023 Mayor's Proposed Budget		1,974	13.2
Enhance: To support automatic system notifications to the Advisory Neighborhood Commission (one-time)	Real Property Appeals Process	60	0.0
LOCAL FUNDS: FY 2023 District's Approved Budget		2,034	13.2
GROSS FOR DA0 - REAL PROPERTY TAX APPEALS COMMISSION		2,034	13.2

(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 interagency projects funded within this agency, please see Appendix J, FY 2023 Interagency Budgets, in the Executive Summary budget volume.

FY 2023 Approved Operating Budget Changes

Table DA0-6 contains the approved FY 2023 budget by fund compared to the FY 2022 approved budget.

Table DA0-6

Appropriated Fund	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
Local Funds	\$1,775,875	\$2,033,852	14.5
GROSS FUNDS	\$1,775,875	\$2,033,852	14.5

Recurring Budget

The Real Property Tax Appeals Commission's budget proposal reflects no change from the FY 2022 approved budget to the FY 2023 recurring budget.

Mayor's Proposed Budget

Increase: RPTAC's proposed Local funds budget reflects a net increase of \$71,675 across multiple programs to align personal services and fringe benefits with projected costs, including support for an additional 0.2 Full-Time Equivalent (FTE) position.

Decrease: RPTAC's proposed nonpersonal services budget reflects a net decrease of \$27,081 across multiple programs to realize cost savings primarily in Contractual Services budget.

In FY 2023, the prior Intra-District process, which required District agencies to account for negotiated service agreements with other District agencies in a buyer agency-seller agency arrangement, will be eliminated. This process required duplicated budget in the seller agencies, known as Intra-District budget, which will no longer be used. This process will be replaced by a new interagency process, which will enable the agencies providing services (seller agencies) to finance the services by directly charging interagency projects funded by the agencies receiving the services (buyer agencies).

Enhance: The Local funds budget proposal includes a one-time increase of \$153,383 and 1.0 FTE across multiple programs to support the hiring of two part-time temporary hearing examiner positions that are needed to support the increasing number of second level tax assessment appeals.

District's Approved Budget

Enhance: RPTAC's Local funds approved budget includes a one-time increase of \$60,000 in the Real Property Appeals Process program to update the agency's systems to send automatic notifications to the Advisory Neighborhood Commission (ANC) when a property owner appeals a designation of vacancy.

FY 2023 Approved Full-Time Equivalent (FTEs)

Table DA0-7 contains the summary of FY 2023 Approved Budgeted Full-Time Equivalent (FTEs).

Table DA0-7

Total FY 2023 Approved Budgeted FTEs	13.2
Less: Interagency FTEs budgeted in this agency but employed by other agencies:	
AT0-Office of the Chief Financial Officer	(0.2)
Total Interagency FTEs budgeted in this agency, employed by other agencies	(0.2)
Total FTEs employed by this agency	13.0

Table DA0-7**Total FY 2023 Approved Budgeted FTEs****13.2**

Note: Table DA0-7 displays the impact of the buyer agencies budgets funding the seller agencies FTEs in the FY 2023 budget, compared to how FTEs were budgeted in FY 2022.

- It starts with the FY 2023 budgeted FTE figure, 13.2 FTEs.
- It subtracts 0.2 FTEs budgeted in DA0 in FY 2023 who are employed by another agency.
- It adds 0.0 FTEs budgeted in other agencies in FY 2023 who are employed by DA0.
- It ends with 13.0 FTEs, the number of FTEs employed by DA0, which is the FTE figure comparable to the FY 2022 budget.