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# Real Property Tax Appeals Commission

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Table DA0-1

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
OPERATING BUDGET	\$1,734,495	\$1,713,625	\$2,033,852	\$2,056,853	1.1
FTEs	11.0	11.5	13.2	13.2	0.0
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 2024 approved budget is presented in the following tables:

## FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table DA0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

**Table DA0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual	Actual	Approved	Approved	Change	%	Actual	Actual	Approved	Approved	Change	%
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023	Change*	FY 2021	FY 2022	FY 2023	FY 2024	FY 2023	Change
<b>GENERAL FUND</b>												
Local Funds	1,734	1,714	2,034	2,057	23	1.1	11.0	11.5	13.2	13.2	0.0	0.0
<b>TOTAL FOR GENERAL FUND</b>	<b>1,734</b>	<b>1,714</b>	<b>2,034</b>	<b>2,057</b>	<b>23</b>	<b>1.1</b>	<b>11.0</b>	<b>11.5</b>	<b>13.2</b>	<b>13.2</b>	<b>0.0</b>	<b>0.0</b>
<b>GROSS FUNDS</b>	<b>1,734</b>	<b>1,714</b>	<b>2,034</b>	<b>2,057</b>	<b>23</b>	<b>1.1</b>	<b>11.0</b>	<b>11.5</b>	<b>13.2</b>	<b>13.2</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) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2024 Operating Appendices** located on the Office of the Chief Financial Officer’s website.

## FY 2024 Approved Operating Budget, by Comptroller Source Group

Table DA0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

**Table DA0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Percentage Change*
11 - Regular Pay - Continuing Full Time	418	414	723	580	-143	-19.8
12 - Regular Pay - Other	573	859	778	967	189	24.3
13 - Additional Gross Pay	17	36	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	204	237	306	344	38	12.5
<b>SUBTOTAL PERSONAL SERVICES (PS)</b>	<b>1,212</b>	<b>1,546</b>	<b>1,806</b>	<b>1,890</b>	<b>84</b>	<b>4.7</b>
20 - Supplies and Materials	12	7	12	12	0	0.0
31 - Telecommunications	0	1	2	2	0	0.0
40 - Other Services and Charges	387	30	69	62	-7	-10.2
41 - Contractual Services - Other	124	120	135	70	-65	-47.9
70 - Equipment and Equipment Rental	0	9	10	20	10	102.4
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>522</b>	<b>168</b>	<b>228</b>	<b>166</b>	<b>-61</b>	<b>-27.0</b>
<b>GROSS FUNDS</b>	<b>1,734</b>	<b>1,714</b>	<b>2,034</b>	<b>2,057</b>	<b>23</b>	<b>1.1</b>

\*Percent change is based on whole dollars.

## FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity

Table DA0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 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 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023
<b>(1000) AGENCY MANAGEMENT</b>										
(1010) Personnel	9	10	9	9	1	0.0	0.0	0.0	0.0	0.0
(1015) Training and Employee Development	16	17	16	17	1	0.2	0.1	0.2	0.2	0.0
(1020) Contracting and Procurement	40	42	39	53	15	0.4	0.4	0.4	0.4	0.0
(1030) Property Management	16	17	15	16	1	0.1	0.1	0.1	0.1	0.0
(1040) Information Technology	18	21	20	21	2	0.1	0.1	0.1	0.1	0.0
(1050) Communications	12	13	61	74	13	0.1	0.1	0.3	0.3	0.0
(1080) Communications	77	81	76	80	5	1.0	0.9	1.0	1.0	0.0
(1085) Customer Service	4	4	3	4	0	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (1000) AGENCY MANAGEMENT</b>	<b>192</b>	<b>206</b>	<b>238</b>	<b>276</b>	<b>38</b>	<b>1.9</b>	<b>1.8</b>	<b>2.2</b>	<b>2.2</b>	<b>0.0</b>
<b>(2000) REAL PROPERTY APPEALS PROCESS</b>										
(2010) Appeals Process	457	475	483	435	-47	3.0	2.9	3.0	3.0	0.0
(2020) Commission Operations	999	915	1,186	1,214	28	5.4	6.0	7.3	7.3	0.0
<b>SUBTOTAL (2000) REAL PROPERTY APPEALS PROCESS</b>	<b>1,457</b>	<b>1,391</b>	<b>1,668</b>	<b>1,649</b>	<b>-20</b>	<b>8.4</b>	<b>8.9</b>	<b>10.3</b>	<b>10.3</b>	<b>0.0</b>
<b>(3000) REAL PROPERTY OUTREACH EDUCATION</b>										
(3010) Outreach Education	17	18	15	17	2	0.1	0.1	0.1	0.1	0.0
(3020) Commission Outreach	69	99	112	115	4	0.6	0.7	0.7	0.7	0.0
<b>SUBTOTAL (3000) REAL PROPERTY OUTREACH EDUCATION</b>	<b>86</b>	<b>117</b>	<b>127</b>	<b>133</b>	<b>5</b>	<b>0.7</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.0</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>1,734</b>	<b>1,714</b>	<b>2,034</b>	<b>2,057</b>	<b>23</b>	<b>11.0</b>	<b>11.5</b>	<b>13.2</b>	<b>13.2</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 approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2024 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 2024 approved budget.

## FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 Approved Budget Changes section, which follows the table.

**Table DA0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2023 Approved Budget and FTE</b>		<b>2,034</b>	<b>13.2</b>
Removal of One-Time Costs	Multiple Programs	-213	-1.0
<b>LOCAL FUNDS: FY 2024 Recurring Budget</b>		<b>1,820</b>	<b>12.2</b>
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	238	1.0
Decrease: To align resources with operational spending goals	Real Property Appeals Process	-6	0.0
Enhance: To support File and Serve Xpress (FSX)	Agency Management	12	0.0
<b>LOCAL FUNDS: FY 2024 Mayor's Proposed Budget</b>		<b>2,064</b>	<b>13.2</b>
Reduce: To align resources with operational spending goals	Real Property Appeals Process	-7	0.0
<b>LOCAL FUNDS: FY 2024 District's Approved Budget</b>		<b>2,057</b>	<b>13.2</b>
<b>GROSS FOR DA0 - REAL PROPERTY TAX APPEALS COMMISSION</b>		<b>2,057</b>	<b>13.2</b>

(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 2024 Interagency Budgets, in the Executive Summary budget volume.

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## FY 2024 Approved Operating Budget Changes

Table DA0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

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**Table DA0-6**

Appropriated Fund	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
Local Funds	\$2,033,852	\$2,056,853	1.1
<b>GROSS FUNDS</b>	<b>\$2,033,852</b>	<b>\$2,056,853</b>	<b>1.1</b>

### Recurring Budget

The FY 2024 proposed budget for RPTAC includes a reduction of \$213,383 and 1.0 FTE to account for the removal one-time funding appropriated in FY 2023, which is comprised of \$153,383 to support two full-time temporary Hearing Examiners; and \$60,000 to support systems updates to send out automatic notifications to ANCs when a property owner appeals a designation of vacant.

### Mayor's Proposed Budget

**Increase:** RPTAC's proposed budget reflects an increase of \$237,835 and 1.0 Full-Time Equivalent (FTE) across multiple programs to restore a temporary hearing examiners position; and align salary and Fringe Benefit costs. In keeping up with the increasing number of second level tax assessment, RPTAC's amended its established statute to convert part-time commissioners to full-time temporary hearing examiners.

**Decrease:** The proposed budget reflects a net decrease of \$6,451 in the Real Property Appeals Process program which will align Contractual Services and Equipment.

**Enhance:** A proposed enhancement of \$12,000 in the Agency Management program will support File and Serve Xpress (FSX), an online appeals submission platform petitioners use to submit their appeals.

### District's Approved Budget

**Reduce:** RPTAC's Local funds budget reflects a reduction of \$7,000 in the Real Property Appeals Process program to align resources with operational spending goals.

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## FY 2024 Approved Full-Time Equivalents (FTEs)

Table DA0-7 contains the summary of FY 2024 Approved Budgeted Full-Time Equivalents (FTEs).

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**Table DA0-7**

<b>Total FY 2024 Approved Budgeted FTEs</b>	<b>13.2</b>
<b>Less: Interagency FTEs budgeted in this agency but employed by other agencies:</b>	
AT0-Office of the Chief Financial Officer	(0.2)
<b>Total Interagency FTEs budgeted in this agency, employed by other agencies</b>	<b>(0.2)</b>
<b>Total FTEs employed by this agency</b>	<b>13.0</b>

**Note:** Table DA0-7 displays the impact of the buyer agencies budgets funding the seller agencies FTEs in the FY 2024 budget, compared to how FTEs were budgeted in FY 2023.

-It starts with the FY 2024 budgeted FTE figure, 13.2 FTEs.

-It subtracts 0.2 FTEs budgeted in DA0 in FY 2024 who are employed by another agency.

-It adds 0.0 FTEs budgeted in other agencies in FY 2024 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 2023 budget.