

---

# Real Property Tax Appeals Commission

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

---

**Table DA0-1**

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2025 Proposed	% Change
					from FY 2024
OPERATING BUDGET	\$1,713,625	\$1,913,342	\$2,056,853	\$2,019,994	-1.8
FTEs	11.5	12.7	13.2	13.2	-0.7
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 2025 proposed budget is presented in the following tables:

## FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table DA0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

**Table DA0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change		Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change	
					from FY 2024	% Change*					from FY 2024	% Change
<b>GENERAL FUND</b>												
Local Funds	1,714	1,913	2,057	2,020	-37	-1.8	11.5	12.7	13.2	13.2	-0.1	-0.7
<b>TOTAL FOR GENERAL FUND</b>	<b>1,714</b>	<b>1,913</b>	<b>2,057</b>	<b>2,020</b>	<b>-37</b>	<b>-1.8</b>	<b>11.5</b>	<b>12.7</b>	<b>13.2</b>	<b>13.2</b>	<b>-0.1</b>	<b>-0.7</b>
<b>GROSS FUNDS</b>	<b>1,714</b>	<b>1,913</b>	<b>2,057</b>	<b>2,020</b>	<b>-37</b>	<b>-1.8</b>	<b>11.5</b>	<b>12.7</b>	<b>13.2</b>	<b>13.2</b>	<b>-0.1</b>	<b>-0.7</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 2025 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2025 Proposed Operating Budget, by Account Group

Table DA0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

**Table DA0-3**

(dollars in thousands)

Account Group	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change	
					from FY 2024	Percentage Change*
701100C - Continuing Full Time	414	477	580	455	-125	-21.6
701200C - Continuing Full Time - Others	859	943	967	1,103	136	14.1
701300C - Additional Gross Pay	36	47	0	0	0	N/A
701400C - Fringe Benefits - Current Personnel	237	276	344	315	-28	-8.3
<b>SUBTOTAL PERSONNEL SERVICES (PS)</b>	<b>1,546</b>	<b>1,743</b>	<b>1,890</b>	<b>1,873</b>	<b>-18</b>	<b>-0.9</b>
711100C - Supplies and Materials	7	6	12	12	0	0.0
712100C - Energy, Communications and Building Rentals	1	0	2	0	-2	-100.0
713100C - Other Services and Charges	30	17	62	37	-24	-39.1
713200C - Contractual Services - Other	120	142	70	88	18	25.1
717100C - Purchases Equipment and Machinery	9	5	20	10	-10	-50.0
<b>SUBTOTAL NONPERSONNEL SERVICES (NPS)</b>	<b>168</b>	<b>170</b>	<b>166</b>	<b>147</b>	<b>-19</b>	<b>-11.5</b>
<b>GROSS FUNDS</b>	<b>1,714</b>	<b>1,913</b>	<b>2,057</b>	<b>2,020</b>	<b>-37</b>	<b>-1.8</b>

\*Percent change is based on whole dollars.

## FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table DA0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 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 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024
<b>(AFO000) AGENCY</b>										
<b>FINANCIAL OPERATIONS</b>										
(AFO003) Agency Budgeting and Financial Management Services	21	20	21	19	-3	0.1	0.1	0.1	0.1	0.0
<b>SUBTOTAL (AFO000) AGENCY FINANCIAL OPERATIONS</b>	<b>21</b>	<b>20</b>	<b>21</b>	<b>19</b>	<b>-3</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.0</b>
<b>(AMP000) AGENCY</b>										
<b>MANAGEMENT PROGRAM</b>										
(AMP003) Communications	13	67	74	49	-25	0.1	0.3	0.3	0.2	-0.1
(AMP005) Contracting and Procurement	42	42	53	52	-1	0.4	0.4	0.4	0.4	0.0
(AMP006) Customer Service	81	81	80	82	1	0.9	0.9	1.0	1.0	0.0
(AMP011) Human Resource Services	10	10	9	9	0	0.0	0.0	0.0	0.0	0.0
(AMP012) Information Technology Services	17	17	16	16	0	0.1	0.1	0.1	0.1	0.0
(AMP016) Performance and Strategic Management	4	4	4	4	0	0.0	0.0	0.0	0.0	0.0
(AMP026) Training and Development	17	17	17	17	0	0.1	0.1	0.2	0.2	0.0
<b>SUBTOTAL (AMP000) AGENCY MANAGEMENT PROGRAM</b>	<b>185</b>	<b>239</b>	<b>254</b>	<b>229</b>	<b>-25</b>	<b>1.7</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-0.1</b>
<b>(EC0017) REAL PROPERTY</b>										
<b>APPEALS PROCESS</b>										
(R01701) Appeals Process	1,508	1,655	1,781	1,772	-9	9.7	10.6	11.1	11.1	0.0
<b>SUBTOTAL (EC0017) REAL PROPERTY APPEALS PROCESS</b>	<b>1,508</b>	<b>1,655</b>	<b>1,781</b>	<b>1,772</b>	<b>-9</b>	<b>9.7</b>	<b>10.6</b>	<b>11.1</b>	<b>11.1</b>	<b>0.0</b>
<b>TOTAL PROPOSED OPERATING BUDGET</b>	<b>1,714</b>	<b>1,913</b>	<b>2,057</b>	<b>2,020</b>	<b>-37</b>	<b>11.5</b>	<b>12.7</b>	<b>13.2</b>	<b>13.2</b>	<b>-0.1</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**. For detailed information on this agency's Cost Center structure as reflected in the District's Chart of Accounts, please see **Schedule 30-CC FY 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency's interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer's website.

## 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. 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.

This program contains the following activity:

- **Appeal Process** - provides a second-level administrative remedy for property owners to adjudicate property assessments prior to former litigation in D.C. Superior Court.

**Agency Financial Operations** – provides comprehensive and efficient financial management services to, and on behalf of, District agencies so that the financial integrity of the District of Columbia is maintained. This program is standard for all agencies using performance-based budgeting.

**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 2025 proposed budget.

## FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 Proposed Budget Changes section, which follows the table.

**Table DA0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2024 Approved Budget and FTE</b>		<b>2,057</b>	<b>13.2</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2025 Recurring Budget</b>		<b>2,057</b>	<b>13.2</b>
Decrease: To align resources with operational spending goals	Multiple Programs	-10	0.0
Decrease: To align personnel services and Fringe Benefits with projected costs	Multiple Programs	-18	-0.1
Enhance: To support CoStar annual contract	Real Property Appeals Process	1	0.0
Reduce: To realize savings in nonpersonnel services	Real Property Appeals Process	-10	0.0
<b>LOCAL FUNDS: FY 2025 Mayor's Proposed Budget</b>		<b>2,020</b>	<b>13.2</b>
<b>GROSS FOR DA0 - REAL PROPERTY TAX APPEALS COMMISSION</b>		<b>2,020</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 proposed funding for interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

## FY 2025 Proposed Operating Budget Changes

Table DA0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

**Table DA0-6**

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Local Funds	\$2,056,853	\$2,019,994	-1.8
<b>GROSS FUNDS</b>	<b>\$2,056,853</b>	<b>\$2,019,994</b>	<b>-1.8</b>

### Mayor's Proposed Budget

**Decrease:** RPTAC's proposed budget reflects a decrease of \$10,087 across multiple programs, to align Contractual Services and Equipment with projected costs. Additionally, the personnel services budget reflects a decrease of \$17,762 and 0.1 Full-Time Equivalent (FTE) across multiple programs, to align the budget with projected salary and Fringe Benefit costs.

**Enhance:** A proposed increase of \$1,110 in the Real Property Appeals Process program will support the CoStar Group (CoStar) contract, a provider of proprietary information, analytics, and marketing services to the commercial property industry in the United States.

**Reduce:** RPTAC's budget reflects a cost savings of \$10,120 in the Real Property Appeals Process program to align the budget with projected Contractual Services, Telecommunications, and Equipment costs.

## FY 2025 Proposed Full-Time Equivalents (FTEs)

Table DA0-7 contains the summary of FY 2025 Proposed Budgeted Full-Time Equivalents (FTEs).

**Table DA0-7**

<b>Total FY 2025 Proposed 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 2025 budget, compared to how FTEs were budgeted in FY 2024.

- It starts with the FY 2025 budgeted FTE figure, 13.2 FTEs.
- It subtracts 0.2 FTEs budgeted in DA0 in FY 2025 who are employed by another agency.
- It adds 0.0 FTEs budgeted in other agencies in FY 2025 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 2024 budget.

