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# Real Property Tax Appeals Commission

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Description	FY 2010 Actual	FY 2011 Approved	FY 2012 Proposed	% Change from FY 2011
Operating Budget	\$645,460	\$1,254,206	\$1,631,000	30.0
FTEs	4.0	5.0	11.0	120.0

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The mission of the Real Property Tax Appeals Commission is to conduct fair and impartial real property assessment appeal hearings and to ensure that appellants' real properties are assessed at 100 percent of market value.

Pursuant to the Real Property Tax Appeals Commission Establishment Act of 2010, the Board of Real Property Assessments and Appeals will be replaced by the Real Property Tax Appeals Commission for the District of Columbia ("Commission") to review real property assessment, classification and other appeals. The Commission will be composed of 12 Commissioners, including a full-time Chair, a full-time Vice-Chair and four additional full-time commissioners with commercial real property experience. The establishment of the Commission will allow for a more comprehensive review of appeals and offer additional resources for property owners.

## Summary of Services

The real property assessment appeals process provides a second-level administrative remedy for property owners to adjudicate property assessments prior to potential formal litigation in D.C. Superior Court.

The agency's FY 2012 proposed budget is presented in the following tables:

## FY 2012 Proposed Gross Funds Operating Budget, by Revenue Type

Table DA0-1 contains the proposed FY 2012 agency budget compared to the FY 2011 approved budget. It also provides FY 2009 and FY 2010 actual expenditures.

**Table DA0-1**  
(dollars in thousands)

Appropriated Fund	Actual FY 2009	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Percent Change*
<b>General Fund</b>						
Local Funds	705	645	1,254	1,631	377	30.0
<b>Total for General Fund</b>	<b>705</b>	<b>645</b>	<b>1,254</b>	<b>1,631</b>	<b>377</b>	<b>30.0</b>
<b>Gross Funds</b>	<b>705</b>	<b>645</b>	<b>1,254</b>	<b>1,631</b>	<b>377</b>	<b>30.0</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 2012 Operating Appendices located on the Office of the Chief Financial Officer's website.

## FY 2012 Proposed Full-Time Equivalents, by Revenue Type

Table DA0-2 contains the proposed FY 2012 FTE level compared to the FY 2011 approved FTE level by revenue type. It also provides FY 2009 and FY 2010 actual data.

**Table DA0-2**

Appropriated Fund	Actual FY 2009	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Percent Change
<b>General Fund</b>						
Local Funds	3.7	4.0	5.0	11.0	6.0	120.0
<b>Total for General Fund</b>	<b>3.7</b>	<b>4.0</b>	<b>5.0</b>	<b>11.0</b>	<b>6.0</b>	<b>120.0</b>
<b>Total Proposed FTEs</b>	<b>3.7</b>	<b>4.0</b>	<b>5.0</b>	<b>11.0</b>	<b>6.0</b>	<b>120.0</b>

## FY 2012 Proposed Operating Budget, by Comptroller Source Group

Table DA0-3 contains the proposed FY 2012 budget at the Comptroller Source Group (object class) level compared to the FY 2011 approved budget. It also provides FY 2009 and FY 2010 actual expenditures.

**Table DA0-3**  
(dollars in thousands)

Comptroller Source Group	Actual FY 2009	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Percent Change*
11 - Regular Pay - Cont Full Time	213	229	298	936	638	214.3
13 - Additional Gross Pay	65	0	0	0	0	N/A
14 - Fringe Benefits - Curr Personnel	47	52	54	188	133	246.0
<b>Subtotal Personal Services (PS)</b>	<b>324</b>	<b>281</b>	<b>352</b>	<b>1,123</b>	<b>771</b>	<b>219.1</b>
20 - Supplies and Materials	7	6	10	20	10	100.0
30 - Energy, Comm. and Bldg Rentals	17	16	0	0	0	N/A
31 - Telephone, Telegraph, Telegram, Etc.	5	4	0	0	0	N/A
32 - Rentals - Land and Structures	3	0	0	0	0	N/A
33 - Janitorial Services	2	9	0	0	0	N/A
34 - Security Services	8	4	0	0	0	N/A
35 - Occupancy Fixed Costs	11	11	0	0	0	N/A
40 - Other Services and Charges	328	314	883	478	-405	-45.8
70 - Equipment and Equipment Rental	0	0	9	9	0	0.0
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>381</b>	<b>365</b>	<b>902</b>	<b>508</b>	<b>-395</b>	<b>-43.7</b>
<b>Gross Funds</b>	<b>705</b>	<b>645</b>	<b>1,254</b>	<b>1,631</b>	<b>377</b>	<b>30.0</b>

\*Percent change is based on whole dollars.

### 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 potential 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.

**Real Property Outreach Education** - provides assessment appeal services and education to residents, communities, and businesses in the District of Columbia.

**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 2012 Proposed Budget.

## FY 2012 Proposed Operating Budget and FTEs, by Program and Activity

Table DA0-4 contains the proposed FY 2012 budget by program and activity compared to the FY 2011 approved budget. It also provides the FY 2010 actual data.

**Table DA0-4**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011
<b>(1000) Agency Management Program</b>								
(1010) Personnel	6	7	6	-1	0.0	0.0	0.0	0.0
(1015) Training and Employee Development	11	11	11	-1	0.2	0.2	0.2	0.0
(1020) Contracting and Procurement	38	27	26	-1	0.4	0.4	0.4	0.0
(1030) Property Management	55	12	11	-1	0.1	0.1	0.1	0.0
(1040) Information Technology	12	19	20	1	0.1	0.1	0.1	0.0
(1050) Communications	8	9	8	-1	0.1	0.1	0.1	0.0
(1080) Communications	49	51	51	0	1.0	1.0	1.0	0.0
(1085) Customer Service	2	3	2	0	0.0	0.0	0.0	0.0
<b>Subtotal (1000) Agency Management Program</b>	<b>181</b>	<b>139</b>	<b>135</b>	<b>-4</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	445	1,097	633	-464	1.9	2.9	2.9	0.0
<b>Subtotal (2000) Real Property Appeals Process</b>	<b>445</b>	<b>1,097</b>	<b>633</b>	<b>-464</b>	<b>1.9</b>	<b>2.9</b>	<b>2.9</b>	<b>0.0</b>
<b>(3000) Real Property Outreach Education</b>								
(3010) Outreach Education	20	19	863	845	0.2	0.2	6.2	6.0
<b>Subtotal (3000) Real Property Outreach Education</b>	<b>20</b>	<b>19</b>	<b>863</b>	<b>845</b>	<b>0.2</b>	<b>0.2</b>	<b>6.2</b>	<b>6.0</b>
<b>Total Proposed Operating Budget</b>	<b>645</b>	<b>1,254</b>	<b>1,631</b>	<b>377</b>	<b>4.0</b>	<b>5.0</b>	<b>11.0</b>	<b>6.0</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 2012 Operating Appendices located on the Office of the Chief Financial Officer's website.

## FY 2012 Proposed Budget Changes

**Intra-Agency Adjustments:** In FY 2012, the Real Property Tax Appeals Commission initiated changes to comply with the provisions of the Real Property Tax Appeals Commission Establishment Act of 2010 by reorganizing its operations and reallocating its local funding within the agency. The agency reduced its payments to board members by a total of \$757,596 and eliminated the Administrative Officer position totaling \$133,197 to establish the Commission and provide for staff to review assessments. The agency increased its number of positions by 6.0 FTEs and a total of \$677,765, created a new Program Analyst position totaling \$120,040, and provided an additional \$85,480 to support certain legal requirements, including the provision of a general counsel and other administrative functions. An increase of \$4,009 supports adjustments to salaries and fringe benefit costs and a net increase of \$2,904 to cover fixed cost changes.

**Policy Initiatives:** The Real Property Tax Appeals Commission Establishment Act outlines specific requirements and creates a larger organization. An increase of \$185,000 supports relocation costs, an increase of \$96,997 provides for additional salary and fringe benefit costs to be comparable to other jurisdictions of size and type, and an increase of \$58,893 supports the conversion of board member stipend payments to District employee salaries. An additional \$30,000 will support the salary requirements of a general counsel to provide technical legal advice on real estate matters, and an increase of \$10,000 will provide additional staff training.

**Transfer Out:** \$3,500 for the Local fund portion of the information technology assessment will be transferred to the Office of the Chief Technology Officer (OCTO).

## FY 2011 Approved Budget to FY 2012 Proposed Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2011 approved budget and the FY 2012 proposed budget.

**Table DA0-5**

(dollars in thousands)

	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2011 Approved Budget and FTE</b>		<b>1,254</b>	<b>5.0</b>
Enhance: Pursuant to legislative reform, establishment of Commission staff to review or adjudicate assessments and classifications	Multiple Programs	678	6.0
Cost Increase: Adjust salary and fringe benefit costs to include step increases	Multiple Programs	4	0.0
Eliminate: Administrative Officer position as part of reform	Multiple Programs	-133	-1.0
Create: Program Analyst position as part of reform	Multiple Programs	120	1.0
Cost Decrease: Reduction of Board stipend due to reform	Real Property Appeals Process	-758	0.0
Cost Increase: IT services	Agency Management Program	4	0.0
Cost Increase: Administrative support for reform	Multiple Programs	85	0.0
Cost Decrease: Reduction in agency-managed, IT-related to reform	Agency Management Program	-1	0.0

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**Table DA0-5 (Continued)**  
(dollars in thousands)

	DIVISION	BUDGET	FTE
Cost Increase: Staff training	Agency Management Program	10	0.0
Cost Increase: Relocation costs	Agency Management Program	185	0.0
Enhance: Modify Commission and staff salaries and fringe benefit costs as required by legislation	Multiple Programs	97	0.0
Cost Increase: Conversion of board member to employees	Real Property Appeals Process	59	0.0
Cost Increase: Additional funding to support legal position and technical support	Multiple Programs	30	0.0
<b>FY 2012 Initial Adjusted Budget</b>		<b>1,634</b>	<b>11.0</b>
Transfer Out: Local portion of the IT assessment to OCTO	Agency Management Program	-4	0.0
<b>LOCAL FUNDS: FY 2012 Proposed Budget and FTE</b>		<b>1,631</b>	<b>11.0</b>
<b>Gross for DA0 - Board of Real Property Assessments and Appeals</b>		<b>1,631</b>	<b>11.0</b>

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

### Agency Performance Plan

The agency's performance plan has the following objectives for FY 2012:

**Objective 1:** Conduct efficient operations of the Commission's appeals process through scheduling, conduct and deliberations of appeals cases.

**Objective 2:** Improve service delivery through the greater use of technology.

**Objective 3:** Ensure that the appellant receives knowledgeable, accurate and complete assessment appeals decisions.

## Agency Performance Measures

Measure	FY 2009 Actual	FY 2010 Target	FY 2010 Actual	FY 2011 Projection	FY 2012 Projection	FY 2013 Projection
Number of visitors to Commission website (in thousands)	Not Available	Not Available	11.859	25	50	75
Percentage of inquiries responded to within 48 hours	Not Available	Not Available	96.90%	100%	100%	100%
Percentage of inquiries responded to within 24 hours	Not Available	Not Available	85%	85%	95%	100%
Percentage of residential real property cases decided within 30 days	Not Available	Not Available	Not Available	Not Available	TBD	TBD
Percentage of commercial real property cases decided within 80 days	Not Available	Not Available	Not Available	Not Available	TBD	TBD