
Real Property Tax Appeals Commission

<http://rptac.dc.gov>

Telephone: 202-727-6860

Description	FY 2013 Actual	FY 2014 Approved	FY 2015 Proposed	% Change from FY 2014
Operating Budget	\$1,256,203	\$1,684,101	\$1,749,390	3.9
FTEs	10.2	11.0	11.0	0.0

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), to resolve claims of improper real property classifications, homestead (domicile) issues, 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 2015 proposed budget is presented in the following tables:

FY 2015 Proposed Gross Funds Operating Budget, by Revenue Type

Table DA0-1 contains the proposed FY 2015 agency budget compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

Table DA0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
General Fund						
Local Funds	887	1,256	1,684	1,749	65	3.9
Total for General Fund	887	1,256	1,684	1,749	65	3.9
Gross Funds	887	1,256	1,684	1,749	65	3.9

*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 2015 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2015 Proposed Full-Time Equivalents, by Revenue Type

Table DA0-2 contains the proposed FY 2015 FTE level compared to the FY 2014 approved FTE level by revenue type. It also provides FY 2012 and FY 2013 actual data.

Table DA0-2

Appropriated Fund	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change
General Fund						
Local Funds	4.4	10.2	11.0	11.0	0.0	0.0
Total for General Fund	4.4	10.2	11.0	11.0	0.0	0.0
Total Proposed FTEs	4.4	10.2	11.0	11.0	0.0	0.0

FY 2015 Proposed Operating Budget, by Comptroller Source Group

Table DA0-3 contains the proposed FY 2015 budget at the Comptroller Source Group (object class) level compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

Table DA0-3
(dollars in thousands)

Comptroller Source Group	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
11 - Regular Pay - Continuing Full Time	239	880	330	319	-11	-3.4
12 - Regular Pay - Other	131	0	630	646	16	2.5
13 - Additional Gross Pay	0	0	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	50	107	218	206	-12	-5.3
Subtotal Personal Services (PS)	420	988	1,178	1,171	-7	-0.6
20 - Supplies and Materials	8	12	11	11	0	0.0
31 - Telephone, Telegraph, Telegram, Etc.	15	0	12	12	0	0.0
40 - Other Services and Charges	363	160	242	272	30	12.5
41 - Contractual Services - Other	71	80	233	275	42	18.0
50 - Subsidies and Transfers	0	0	0	0	0	N/A
70 - Equipment and Equipment Rental	9	15	8	8	0	0.0
Subtotal Nonpersonal Services (NPS)	466	269	506	578	72	14.3
Gross Funds	887	1,256	1,684	1,749	65	3.9

*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 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 2015 proposed budget.

FY 2015 Proposed Operating Budget and FTEs, by Program and Activity

Table DA0-4 contains the proposed FY 2015 budget by program and activity compared to the FY 2014 approved budget. It also provides the FY 2013 actual data.

Table DA0-4

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014
(1000) Agency Management								
(1010) Personnel	6	7	7	0	0.0	0.0	0.0	0.0
(1015) Training and Employee Development	12	12	13	0	0.1	0.2	0.2	0.0
(1020) Contracting and Procurement	29	30	31	1	0.3	0.4	0.4	0.0
(1030) Property Management	11	12	12	0	0.1	0.1	0.1	0.0
(1040) Information Technology	13	60	41	-20	0.1	0.1	0.1	0.0
(1050) Communications	35	9	9	0	0.1	0.1	0.1	0.0
(1080) Communications	57	58	62	3	0.9	1.0	1.0	0.0
(1085) Customer Service	3	3	3	0	0.0	0.0	0.0	0.0
(1090) Performance Management	0	0	0	0	0.0	0.0	0.0	0.0
Subtotal (1000) Agency Management	165	191	177	-14	1.7	1.9	1.9	0.0
(2000) Real Property Appeals Process								
(2010) Appeals Process	213	403	495	92	2.4	2.9	2.9	0.0
(2020) Commission Operations	791	1,026	959	-67	4.8	5.7	5.3	-0.4
Subtotal (2000) Real Property Appeals Process	1,004	1,429	1,455	26	7.2	8.6	8.2	-0.4
(3000) Real Property Outreach Education								
(3010) Outreach Education	17	25	26	1	0.6	0.2	0.2	0.0
(3020) Commission Outreach	70	39	92	53	0.7	0.3	0.7	0.4
Subtotal (3000) Real Property Outreach Education	87	64	117	54	1.3	0.5	0.9	0.4
Total Proposed Operating Budget	1,256	1,684	1,749	65	10.2	11.0	11.0	0.0

(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 2015 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2015 Proposed Budget Changes

The Real Property Tax Appeals Commission's (RPTAC) proposed FY 2015 gross budget is \$1,749,390, which represents a 3.9 percent increase over its FY 2014 approved gross budget of \$1,684,101. The budget is comprised entirely of Local funds.

Current Services Funding Level

The Current Services Funding Level (CSFL) is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2014 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The FY 2015 CSFL adjustments to the FY 2014 Local funds budget are described in table 5 of this agency's budget chapter. Please see the CSFL Development section within Volume 1: Executive Summary for more information regarding the methodology used and components that comprise the CSFL.

RPTAC's FY 2015 CSFL budget is \$1,749,390, which represents \$65,289, or 3.9 percent, increase over the FY 2014 approved Local funds budget of \$1,684,101.

CSFL Assumptions

The FY 2015 CSFL calculated for RPTAC included adjustment entries that are not described in detail on table 5. These adjustments were made for increases of \$53,440 in personal services to account for Fringe Benefit costs based on trend and comparative analyses and the impact of cost-of-living adjustments implemented in FY 2013, and \$11,849 in nonpersonal services based on the Consumer Price Index factor of 2.4 percent.

Agency Budget Submission

Increase: The budget proposal includes an increase of \$60,410, primarily in the Real Property Appeals Process program for legislative audits pertaining to the agency's operations. This audit is conducted every three years by the Office of the Inspector General.

Decrease: RPTAC's budget reflects a decrease of \$60,410, primarily in the Real Property Appeals Process program to support the increase in nonpersonal services.

Mayor's Proposed Budget

No Change: The Real Property Tax Appeals Commission's budget proposal reflects no change from the agency budget submission to the Mayor's proposed budget.

District's Proposed Budget

No Change: The Real Property Tax Appeals Commission's budget proposal reflects no change from the Mayor's proposed budget to the District's proposed budget.

FY 2014 Approved Budget to FY 2015 Proposed Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2014 approved budget and the FY 2015 proposed budget.

Table DA0-5
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2014 Approved Budget and FTE		1,684	11.0
Other CSFL Adjustments	Multiple Programs	65	0.0
LOCAL FUNDS: FY 2015 Current Services Funding Level Budget (CSFL)		1,749	11.0
Increase: To support program initiative	Multiple Programs	60	0.0
Decrease: To adjust personal services	Multiple Programs	-60	0.0
LOCAL FUNDS: FY 2015 Agency Budget Submission		1,749	11.0
No Change		0	0.0
LOCAL FUNDS: FY 2015 Mayor's Proposed Budget		1,749	11.0
No Change		0	0.0
LOCAL FUNDS: FY 2015 District's Proposed Budget		1,749	11.0
Gross for DA0 - Real Property Tax Appeals Commission		1,749	11.0

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

Agency Performance Plan¹

The agency's performance plan has the following objectives for FY 2015:

Real Property Appeals Process²

Objective 1: Process and render a decision on all appeals presented before the Commission within statutory deadlines.

Objective 2: Perform market research and data gathering activities for each neighborhood within the District prior to and during the appeal hearing season for purposes of analysis and tracking market trends and values.

Objective 3: Provide continued education requirements for the Commissioners on an annual basis in the various methods of real property valuation including, but not limited to, the Sales Comparison Approach, Cost Approach, and Income Capitalization, as well as the Basic Principles and Fundamentals of Appraising.

KEY PERFORMANCE INDICATORS

Real Property Appeals Process

Measure	FY 2012 Actual	FY 2013 Target	FY 2013 Actual	FY 2014 Projection	FY 2015 Projection	FY 2016 Projection
Average minutes per case for Commission Member hearing and decision write-up	85	85	85	85	85	85
Percent of decisions on residential appeals issued within 30 days of the hearing	30%	100%	46%	100%	100%	100%
Percent of decisions on commercial appeals issued within 80 days of the hearing	80%	100%	100%	100%	100%	100%
Percent of decisions completed by February	34%	100%	100%	100%	100%	100%

Real Property Outreach Education

Objective 1: Enhance the public’s perception of the Commission by making the operations of the Commission more transparent and user-friendly.

KEY PERFORMANCE INDICATORS

Real Property Outreach Education

Measure	FY 2012 Actual	FY 2013 Target	FY 2013 Actual	FY 2014 Projection	FY 2015 Projection	FY 2016 Projection
Percent of cases that are filed electronically	Not Available	10%	0%	45%	75%	90%
Percent of decisions that are transmitted electronically	Not Available	25%	0%	45%	75%	90%
Total number of ANC meetings attended	Not Available	Not Available	6	8	12	15
Percent of Commission decisions published on the agency’s website	Not Available	Not Available	95%	100%	100%	100%

Performance Plan Endnotes:

¹The Real Property Tax Appeals Commission (RPTAC) is a newly formed agency created by the repeal of its predecessor, the Board of Real Property Assessments and Appeals (BRPAA).

²For the purposes of the FY 2015 Performance Plan, Agency Management (1000) is included in the Real Property Appeals Process (2000) division.