



Real Property Tax Appeals Commission RPTAC (DAO)

MISSION

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% of market value), 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 DC Superior Court. The Real Property Outreach Education program provides assessment appeal services and education to residents, communities, and businesses in the District of Columbia.

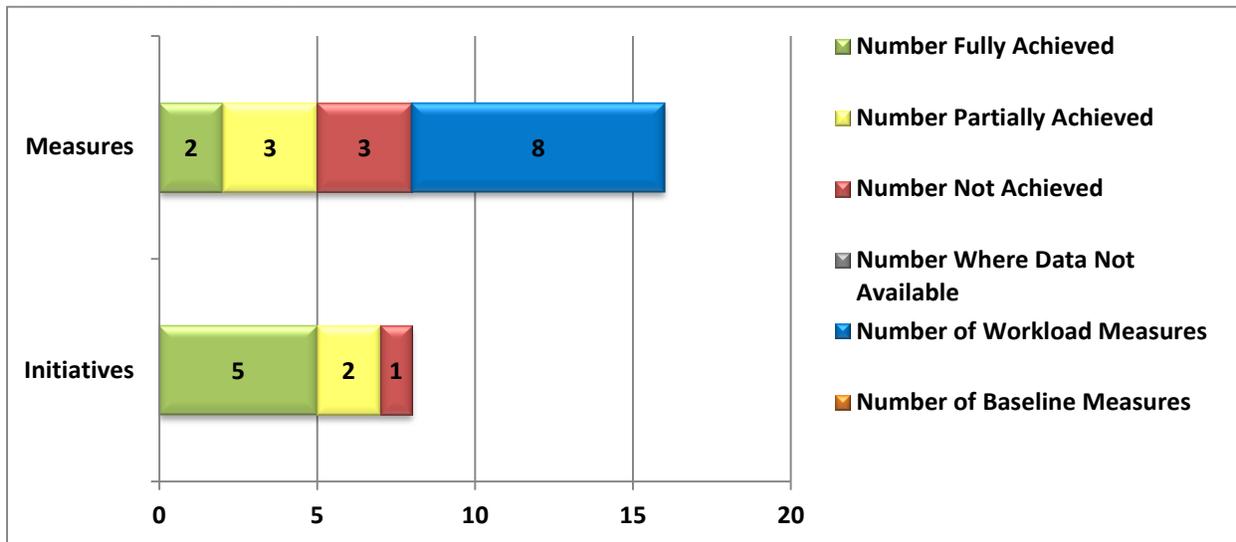
ACCOMPLISHMENTS

- ✓ 100% of all decisions were completed by February 1.
- ✓ Electronic filing contract was approved in January, 2014.
- ✓ Increased the number of training hours received by the part-time Commissioners.



OVERALL AGENCY PERFORMANCE

TOTAL MEASURES AND INITIATIVES



RATED MEASURES AND INITIATIVES



Note: Workload and Baseline Measurements are not included

Default KPI Rating:	
>= 100%	Fully Achieved
75 - 99.99%	Partially Achieved
< 75%	Not Achieved



Performance Initiatives – Assessment Details

Performance Assessment Key:

- Fully achieved ● Partially achieved ● Not achieved ● Data not reported

Real Property Tax Appeals Process

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

INITIATIVE 1.1: Render decisions on residential cases within 30 days from the date of the hearing.

This initiative was partially achieved. The Commission consists of six full time members, who are District employees, and eight part-time members who serve as independent contractors. Over the past two appeal seasons, the Commission has found it more difficult to meet its residential decision deadline of 30 days than its Commercial decision deadline of 80 days. During the appeal season, the Commission relies heavily on the part-time members to handle the bulk of the residential caseload, a strategy that is consistent with our statute. Since the Commission Chairman has little control over when and/or how often part-time members serve, it becomes logistically complicated to spread the residential caseload of part-time Commissioners in a manner that is equitable without overloading the few Commissioners who serve more often than others. This year (TY 2015) the Commission is working with only seven part-time Commissioners making this task even more burdensome.

Another reason why the Commission has had difficulties in meeting its residential decision deadlines was due to a misunderstanding by some Commissioners that the Office of Tax & Revenue classified investment properties, like rental apartment buildings and “multi-lot” condominiums, as commercial properties, when, in fact, they are actually classified as residential. It should be noted that, based on the sheer number of appeal cases the Commission receives annually and the expectation that all decisions should be written with greater detailed explanations than those rendered by the previous Board of Real Property Assessments and Appeals (BRPAA), the effort to meet the Commission’s statutory deadlines is an arduous task.

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

INITIATIVE 2.1: Increase the use of CoStar technology to access market data and information on commercial properties within the District.

- **This initiative was fully achieved.** The Commissioners increased its use of CoStar for the TY 14 appeal season and were able to use the CoStar data for case preparation.

INITIATIVE 2.2: Perform site visits to various properties to verify data provided in case documents and to be aware of new properties coming onto the tax roles.

- This initiative was fully achieved. During the off-season the Commissioners visited various commercial properties in order to familiarize themselves with the location, size, and condition of the properties in order to gain a better understanding of the valuation arguments presented by OTR and the Petitioners.



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.

INITIATIVE 3.1: Develop individual training plans for each Commissioner.

This initiative was fully achieved. Commissioners must complete a minimum of 10 hours per year. There were two separate classes in hotel valuation. Other courses included: Appraising

- Assisted Living Facilities, The Cost Approach, Land & Site Valuation, and Appraising “Oddball” Properties

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.

INITIATIVE 1.1: Institute the ability to file appeals electronically.

This initiative is fully achieved. The system is in place and in use for the TY 15 season. The system will improve the way the petitions are received, scheduled for hearing, deliberated, and how Petitioners are notified of the Commission’s decision via on-line mailings on the internet.

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INITIATIVE 1.2: Enhance the Commission’s website to improve the overall user experience.

This initiative is fully achieved. The Commission has been working with OCTO to add new features to the website and make it more user-friendly. In FY 14 a decision table was added with 25 sortable fields. This is an improvement over last year’s website that required the public to know a specific hearing date in order to find decision information.

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INITIATIVE 1.3: Provide public access to case files on the website.

This initiative was not achieved. The contract for the system was approved after the TY 14 season was completed and resulted in no cases being filed electronically in TY 14.

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INITIATIVE 1.4: Visit at least one ANC, civic association, or community center in every ward to present relevant information on the appeals process.

This initiative was partially achieved. Due to lack of response from the ANC’s, only 6 meetings were attended. Additionally, due to poor attendance and/or tight time schedules at the attended meetings, the Commission was unable to reach or adequately deliver its message to enough people to be effective.

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Key Performance Indicators – Details

Performance Assessment Key:

● Fully achieved
 ● Partially achieved
 ● Not achieved
 ● Data not reported

	KPI	Measure Name	FY 2013 YE Actual	FY 2014 YE Target	FY 2014 YE Revised Target	FY 2014 YE Actual	FY 2014 YE Rating	Budget Program
Real Property Tax Appeals Process								
●	1.1	Percentage of decisions on residential appeals issued within 30 days of the hearing	46%	100%		74.67%	74.67%	REAL PROPERTY APPEALS PROCESS
●	1.2	Percentage of decisions on commercial appeals issued within 80 days of the hearing	100%	100%		95.34%	95.34%	REAL PROPERTY APPEALS PROCESS
●	1.3	Percentage of decisions completed by February 1	100%	100%		100%	100%	REAL PROPERTY APPEALS PROCESS
●	1.4	Average minutes per case for Commission Member Hearing and decision write-up	85	85		90	94.44%	REAL PROPERTY APPEALS PROCESS
●	1.5	Number of appeals filed	3,467	Not Applicable		3,267	Not Rated Workload Measure	REAL PROPERTY APPEALS PROCESS
●	1.6	Percent of appeals sustained	74%	Not Applicable		66.76%	Not Rated Workload Measure	REAL PROPERTY APPEALS PROCESS
●	1.7	Percent of appeals reduced	19%	Not Applicable		14.08%	Not Rated Workload Measure	REAL PROPERTY APPEALS PROCESS
●	1.8	Percent of appeals increased	<1%	Not Applicable		0.15%	Not Rated Workload Measure	REAL PROPERTY APPEALS PROCESS



	KPI	Measure Name	FY 2013 YE Actual	FY 2014 YE Target	FY 2014 YE Revised Target	FY 2014 YE Actual	FY 2014 YE Rating	Budget Program
●	1.9	Percent of appeals withdrawn	3%	Not Applicable		6.52%	Not Rated Workload Measure	REAL PROPERTY APPEALS PROCESS
●	1.10	Percent of appeals resulting in stipulations	8%	Not Applicable		12.49%	Not Rated Workload Measure	REAL PROPERTY APPEALS PROCESS
●	1.11	Percent of appeals reduced by recommendation	4%	Not Applicable		0%	Not Rated Workload Measure	REAL PROPERTY APPEALS PROCESS
●	1.12	Average amount of time spent per case (in hours)	1.25	Not Applicable		1.5	Not Rated Workload Measure	REAL PROPERTY APPEALS PROCESS
Real Property Outreach Education								
●	1.1	Percent of cases that are filed electronically	0%	45%		0%	0%	REAL PROPERTY OUTREACH EDUCATION
●	1.2	Percent of decisions that are transmitted electronically	0%	45%		0%	0%	REAL PROPERTY OUTREACH EDUCATION
●	1.3	Total number of ANC meetings attended	6	8		6	75%	REAL PROPERTY OUTREACH EDUCATION
●	1.4	Percent of Commission decisions published on the agency's website	95%	100%		100%	100%	REAL PROPERTY OUTREACH EDUCATION