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# Real Property Tax Appeals Commission

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Description	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed	% Change from FY 2013
Operating Budget	\$886,638	\$1,663,264	\$1,684,101	1.3
FTEs	4.4	11.0	11.0	0.0

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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, homestead (domicile) issues, and senior eligibility issues.

The 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). The Commission convened for its first day of business on July 16, 2012.

## 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 2014 proposed budget is presented in the following tables:

## FY 2014 Proposed Gross Funds Operating Budget, by Revenue Type

Table DA0-1 contains the proposed FY 2014 agency budget compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

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

Appropriated Fund	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
<b>General Fund</b>						
Local Funds	1,063	887	1,663	1,684	21	1.3
<b>Total for General Fund</b>	<b>1,063</b>	<b>887</b>	<b>1,663</b>	<b>1,684</b>	<b>21</b>	<b>1.3</b>
<b>Gross Funds</b>	<b>1,063</b>	<b>887</b>	<b>1,663</b>	<b>1,684</b>	<b>21</b>	<b>1.3</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 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

## FY 2014 Proposed Full-Time Equivalents, by Revenue Type

Table DA0-2 contains the proposed FY 2014 FTE level compared to the FY 2013 approved FTE level by revenue type. It also provides FY 2011 and FY 2012 actual data.

**Table DA0-2**

Appropriated Fund	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change
<b>General Fund</b>						
Local Funds	2.8	4.4	11.0	11.0	0.0	0.0
<b>Total for General Fund</b>	<b>2.8</b>	<b>4.4</b>	<b>11.0</b>	<b>11.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Proposed FTEs</b>	<b>2.8</b>	<b>4.4</b>	<b>11.0</b>	<b>11.0</b>	<b>0.0</b>	<b>0.0</b>

## FY 2014 Proposed Operating Budget, by Comptroller Source Group

Table DA0-3 contains the proposed FY 2014 budget at the Comptroller Source Group (object class) level compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

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

Comptroller Source Group	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
11 - Regular Pay - Continuing Full Time	157	239	849	330	-519	-61.1
12 - Regular Pay - Other	0	131	100	630	530	530.4
13 - Additional Gross Pay	15	0	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	33	50	207	218	11	5.3
<b>Subtotal Personal Services (PS)</b>	<b>205</b>	<b>420</b>	<b>1,156</b>	<b>1,178</b>	<b>22</b>	<b>1.9</b>
20 - Supplies and Materials	10	8	12	11	-2	-12.0
31 - Telephone, Telegraph, Telegram, Etc.	0	15	1	12	11	1,100.0
40 - Other Services and Charges	842	363	366	242	-124	-33.8
41 - Contractual Services - Other	0	71	110	233	123	111.9
70 - Equipment and Equipment Rental	6	9	18	8	-10	-57.1
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>858</b>	<b>466</b>	<b>507</b>	<b>506</b>	<b>-1</b>	<b>-0.2</b>
<b>Gross Funds</b>	<b>1,063</b>	<b>887</b>	<b>1,663</b>	<b>1,684</b>	<b>21</b>	<b>1.3</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 formal litigation in the D.C. Superior Court.

This program contains the 2 following 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 2014 proposed budget.

## FY 2014 Proposed Operating Budget and FTEs, by Program and Activity

Table DA0-4 contains the proposed FY 2014 budget by program and activity compared to the FY 2013 approved budget. It also provides the FY 2012 actual data.

**Table DA0-4**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013
<b>(1000) Agency Management Program</b>								
(1010) Personnel	6	6	7	1	0.0	0.0	0.0	0.0
(1015) Training and Employee Development	11	12	12	1	0.1	0.2	0.2	0.0
(1020) Contracting and Procurement	28	23	30	7	0.2	0.4	0.4	0.0
(1030) Property Management	10	11	12	1	0.0	0.1	0.1	0.0
(1040) Information Technology	11	20	60	40	0.0	0.1	0.1	0.0
(1050) Communications	8	8	9	1	0.0	0.1	0.1	0.0
(1080) Communications	58	59	58	-1	0.4	1.0	1.0	0.0
(1085) Customer Service	2	2	3	0	0.0	0.0	0.0	0.0
<b>Subtotal (1000) Agency Management Program</b>	<b>135</b>	<b>141</b>	<b>191</b>	<b>50</b>	<b>0.8</b>	<b>1.8</b>	<b>1.9</b>	<b>0.0</b>
<b>(2000) Real Property Appeals Process</b>								
(2010) Appeals Process	575	362	403	41	1.2	2.6	2.9	0.4
(2020) Commission Operations	0	971	1,026	56	0.0	5.2	5.7	0.5
<b>Subtotal (2000) Real Property Appeals Process</b>	<b>575</b>	<b>1,333</b>	<b>1,429</b>	<b>96</b>	<b>1.2</b>	<b>7.8</b>	<b>8.6</b>	<b>0.8</b>
<b>(3000) Real Property Outreach Education</b>								
(3010) Outreach Education	177	71	25	-45	2.4	0.6	0.2	-0.4
(3020) Commission Outreach	0	119	39	-80	0.0	0.8	0.3	-0.5
<b>Subtotal (3000) Real Property Outreach Education</b>	<b>177</b>	<b>189</b>	<b>64</b>	<b>-125</b>	<b>2.4</b>	<b>1.4</b>	<b>0.5</b>	<b>-0.9</b>
<b>Total Proposed Operating Budget</b>	<b>887</b>	<b>1,663</b>	<b>1,684</b>	<b>21</b>	<b>4.4</b>	<b>11.0</b>	<b>11.0</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 proposed funding for the activities within this agency's programs, please see Schedule 30-PBB Program Summary by Activity in the FY 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

## **FY 2014 Proposed Budget Changes**

The Real Property Tax Appeals Commission's (RPTAC) proposed FY 2014 gross budget is \$1,684,101, which represents a 1.3 percent increase over its FY 2013 approved gross budget of \$1,663,264. The budget consists 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 2013 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 initial adjustments in the budget proposal represent changes that should be compared to the FY 2014 CSFL budget and not necessarily changes made to the FY 2013 Local funds budget. The FY 2014 CSFL adjustments to the FY 2013 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 2014 CSFL budget is \$1,684,101, which represents a \$20,837, or 1.3 percent, increase over the FY 2013 approved Local funds budget of \$1,663,264.

### **Major CSFL Cost Drivers**

The FY 2014 CSFL calculated for RPTAC included an adjustment entry that is not described in detail on table 5. This adjustment was made for an increase of \$8,696 in personal services to account for the Fringe Benefit growth rate adjustment of 4.2 percent year-over-year growth, and \$12,141 in nonpersonal services, based on the Consumer Price Index factor of 2.4 percent. During the development of the CSFL, some adjustments such as these were categorized as "other adjustments".

### **Agency Budget Submission**

**Increase:** The FY 2014 budget includes increases of \$120,456 in Contractual Services - Other to support the online document management system; \$13,314 in personal services to support step increases and Fringe Benefits adjustments; and \$11,000 to maintain optimum service levels in Telecommunication services.

**Decrease:** RPTAC's budget includes a \$132,551 reduction in Other Services and Charges to offset the increases in Contractual Services – Other, and a reduction of \$10,420 in Equipment and Equipment Rental to account for IT equipment maintenance. Lastly, Supplies and Materials were reduced by \$1,800 to reflect the current year's projections.

### **Mayor's Proposed Budget**

**Cost of Living Adjustment:** This agency received a proposed cost of living adjustment (COLA) in Local funds, which will be applied centrally from the Workforce Investments account. For more information about the COLA, please see the Workforce Investments chapter contained in Volume 3 (Agency Budget Chapters – Part II) of the FY 2014 Proposed Budget and Financial Plan.

## FY 2013 Approved Budget to FY 2014 Proposed Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2013 approved budget and the FY 2014 proposed budget.

**Table DA0-5**

(dollars in thousands)

	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2013 Approved Budget and FTE</b>		<b>1,663</b>	<b>11.0</b>
Other CSFL Adjustments	Multiple Programs	21	0.0
<b>LOCAL FUNDS: FY 2014 Current Services Funding Level Budget (CSFL)</b>		<b>1,684</b>	<b>11.0</b>
Increase: Adjust Other Services and Charges to support the online document system	Multiple Programs	120	0.0
Increase: Adjust personal services to support step increases and Fringe Benefits adjustments	Real Property Appeals Process	13	0.0
Increase: Adjust funding for telecommunication services	Real Property Appeals Process	11	0.0
Decrease: Other Services and Charges as an offset to the increases in Contractual Services	Multiple Programs	-133	0.0
Decrease: IT Equipment and Equipment Rental costs to support personal services	Real Property Appeals Process	-10	0.0
Decrease: Supplies and Materials	Multiple Programs	-2	0.0
<b>LOCAL FUNDS: FY 2014 Agency Budget Submission</b>		<b>1,684</b>	<b>11.0</b>
No Changes		0	0.0
<b>LOCAL FUNDS: FY 2014 Mayor's Proposed Budget</b>		<b>1,684</b>	<b>11.0</b>
<b>Gross for DA0 - Board of Real Property Assessments and Appeals</b>		<b>1,684</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 2014:

**Objective 1:** Promote confidence in the integrity of the assessment process through the issuance of impartial, timely, and legally sound decisions on assessment appeals.

**Objective 2:** Enhance the public's perception of the Commission by streamlining and making more accessible the administrative and decision making processes.

**Objective 3:** Provide community outreach and education.

## KEY PERFORMANCE INDICATORS

Measure	FY 2011 Actual <sup>2</sup>	FY 2012 Target <sup>3</sup>	FY 2012 Actual <sup>4</sup>	FY 2013 Projection	FY 2014 Projection	FY 2015 Projection
Average minutes per case for commission member hearing and decision write-up	Not Available	Not Available	85	85	85	85
Percentage of cases that are filed electronically	Not Available	Not Available	Not Available	20% <sup>5</sup>	75%	90%
Percentage of decisions that are transmitted electronically	Not Available	Not Available	Not Available	20% <sup>6</sup>	75%	90%
Percentage of decisions on residential appeal issued within 30 days of the hearing	Not Available	Not Available	30%	100%	100%	100%
Percentage of decisions on commercial appeals issued within 80 days of the hearing	Not Available	Not Available	80%	100%	100%	100%
Percentage of decisions completed by February 1	Not Available	Not Available	34%	100%	100%	100%

<sup>1</sup>The Commission (and its predecessor) hears cases on a "Tax Year" basis. The Commission is currently hearing cases for tax year 2013.

<sup>2</sup>Data is not available from the predecessor Board of Real Property Assessments and Appeals at this time.

<sup>3</sup>The Commission was established mid-FY 2012, and therefore did not have an FY 2012 Performance Plan. As a result, the Commission did not establish FY 2012 targets.

<sup>4</sup>Ibid.

<sup>5</sup>This is a baseline measurement and will not be scored at the end of the fiscal year. The Commission is implementing this electronic solution for the first time and will need to adjust the target based on when the electronic solution is delivered and the Commission has had an opportunity to review the preliminary results.

<sup>6</sup>Ibid.