



FY 2015 PERFORMANCE PLAN Real Property Tax Appeals Commission¹

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.

PERFORMANCE PLAN DIVISIONS

- Real Property Appeals Process
- Real Property Outreach Education
- Agency Management²

AGENCY WORKLOAD MEASURES

Measure	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
Number of appeals filed	4,277	3,467	3,267
Percent of appeals sustained	58	74	2,181
Percent of appeals reduced	13	19	460
Percent of appeals increased	0	<1	5
Percent of appeals withdrawn	7	3	213
Percent of appeals resulting in stipulations	22	8	408
Percent of appeals reduced by recommendation	0	4	0
Average amount of time spent per case (in hours)	1.25 hours	1.25 hours	1.25 hours

¹ 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).

² For the purposes of the FY15 Performance Plan, Agency Management (1000) is included in the Real Property Appeals Process (2000) Division.



Real Property Appeals Process

SUMMARY OF SERVICES

The 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. The Division schedules all real property assessment appeals and coordinates the hearings process with board members to ensure that property assessments reflect 100% 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. The Division also supports direct Commission operations, including the development of Commission policies and procedures, direct office support, and Commission training and development.

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.

The Real Property Tax Appeals Commission (RPTAC) continues to have a target of rendering a decision on residential cases within 30 days from the date of the hearing. Although the Commission made significant progress in FY14, the Commission has not yet achieved its target of 100%. In FY14, the Commission increased the percentage of cases meeting this requirement by 63%, from 46% to 73%. The RPTAC achieved this success by correcting the discrepancy between the official tax classification and treatment of multi-family properties by the Office of Tax and Revenue versus the Commission. In FY 15 RPTAC will begin using the Calendar feature in File and Serve Xpress. This feature will serve as a “tickler” system to ensure that Commissioners are fully cognizant of decision due dates. The tickler system assists the Commissioners in anticipating future deadlines, planning work and preventing files from being neglected and decision due dates from being missed. **Completion Date: September, 2015 and ongoing.**

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.

INITIATIVE 2.1: In FY 15 the Commission will increase its use of the Metropolitan Regional Information Systems (MRIS) to gather data pertaining recent property sales.

This initiative will allow the Commissioners to perform market sales comparisons and to verify relevant sales presented by the Petitioners as valid arms-length transactions. **Completion Date: September, 2015 and ongoing.**

INITIATIVE 2.2: Perform site visits to commercial properties especially those under construction and nearing completion in order to verify data provided in supplement assessment case documents to be able to verify the percentage of completion and establish a database of such properties.



The Commissioners currently rely on the Petitioners or the Office of Tax and Revenue to provide relevant information on the percentage of completeness for commercial properties under construction. OTR issues real property assessments for properties that it deems to be 65% complete often absent any evidence to corroborate the assessed value. The Commission has had to rely on this information and there have been times when that information has been unclear or misleading. By performing site visits, the Commissioners will have personal knowledge of the physical aspects and condition of the properties and can better address the true status of the construction and market value of those properties.
Completion Date: September, 2015 and ongoing.

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: Increase the number of training/continuing education hours of the part-time Commissioners.

The Commission instituted a program for taking classes on line on various aspects of real property valuation. Online courses will allow the Part-time Commissioners the flexibility of taking courses during times that best fit their schedule.

Completion Date: September, 2015 and ongoing.

KEY PERFORMANCE INDICATORS – Real Property Tax Appeals Process

Measure	FY 2013 Actual	FY 2014 Target	FY 2014 Actual ³	FY2015 Projection	FY 2016 Projection	FY 2017 Projection
Average minutes per case for Commission Member Hearing and decision write-up	85	85	85	85	85	85
Percentage of decisions on residential appeals issued within 30 days of the hearing	46%	100%	73%	100%	100%	100%
Percentage of decisions on commercial appeals issued within 80 days of the hearing	100%	100%	96%	100%	100%	100%
Percentage of decisions completed by February 1	100%	100%	100%	100%	100%	100%

³ The Commission is statutorily required to complete all hearings by February 1st of each year. These totals are FY 2014 actuals.



Real Property Outreach Education

SUMMARY OF SERVICES

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

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: Increase the use of electronic filing.

At the end of FY13 the Commission entered into a contract with File and Serve Xpress to provide services that will allow for the electronic filing of appeals. Multiple training sessions were held in FY 14 with the anticipation of Petitioners filing their TY 15 cases electronically. Petitioners began using the system on a limited basis in August 2014.

Completion Date: September, 2015.

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

In FY14, the Commission began improvements to its website to make it more user-friendly; however, services will have to be procured in FY 15 to complete the desired enhancements. It is anticipated that with the enhancements the website will improve the overall user experience, educate the public, and enhance the public's perception of the Commission. **Completion Date: September, 2015.**

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

The implementation of File and Serve Xpress has provided the Commission with the capability of public access to non-confidential appeal documents, including appeal case filings; including petitions, evidence, and decisions. The Commission will maintain all e-filed and e-served documents in a robust, searchable repository that will allow all users to come into the office and access to case documents and information through search terms and built in reports. Access to documents within the repository can be restricted based on user-level and system security settings. Documents can be searched and accessed by case parties and the public. The documents and case information is maintained indefinitely, providing the Commission with a virtual file room instead of investing in hardware or software to manage the data internally.

Completion Date: September, 2015 and ongoing.

INITIATIVE 1.4: Work in conjunction with the DC Office of Cable Television to air a Public Service Announcement that will inform residents of the tax assessment appeal process.

In FY 14 the Commission contacted DC Cable Television to discuss how RPTAC could use television as an effective way to relay its messages to the community. It was decided that the Commission would air short informative announcements on DC Cable's "Did You Know" segment – a public service announcement program that consists of short (30 to 60 seconds) messages that run daily for 30 days. **Completion Date: February 2015.**



KEY PERFORMANCE INDICATORS - Real Property Outreach Education

Measure	FY 2013 Actual	FY 2014 Target	FY 2014 YTD ⁴	FY2015 Projection	FY 2016 Projection	FY 2017 Projection
Percent of cases that are filed electronically	0%	45%	0%	75%	90%	90%
Percent of decisions that are transmitted electronically	0%	45%	0%	75%	90%	90%
Total number of ANC meetings attended	6	8	0	12	15	15
Percent of Commission decisions published on the agency's website	95%	100%	100%	100%	100%	100%

⁴ Data is accurate as of the third quarter of 2014.