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# Real Property Tax Appeals Commission

<http://rptac.dc.gov>

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Description	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	% Change from FY 2015
Operating Budget	\$1,423,170	\$1,749,390	\$1,635,856	-6.5
FTEs	10.4	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 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 D.C. Superior Court.

The agency's FY 2016 proposed budget is presented in the following tables:

## FY 2016 Proposed Gross Funds Operating Budget, by Revenue Type

Table DA0-1 contains the proposed FY 2016 agency budget compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

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

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
<b>General Fund</b>						
Local Funds	1,256	1,423	1,749	1,636	-114	-6.5
<b>Total for General Fund</b>	<b>1,256</b>	<b>1,423</b>	<b>1,749</b>	<b>1,636</b>	<b>-114</b>	<b>-6.5</b>
<b>Gross Funds</b>	<b>1,256</b>	<b>1,423</b>	<b>1,749</b>	<b>1,636</b>	<b>-114</b>	<b>-6.5</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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2016 Proposed Full-Time Equivalents, by Revenue Type

Table DA0-2 contains the proposed FY 2016 FTE level compared to the FY 2015 approved FTE level by revenue type. It also provides FY 2013 and FY 2014 actual data.

**Table DA0-2**

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change
<b>General Fund</b>						
Local Funds	10.2	10.4	11.0	11.0	0.0	0.0
<b>Total for General Fund</b>	<b>10.2</b>	<b>10.4</b>	<b>11.0</b>	<b>11.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Proposed FTEs</b>	<b>10.2</b>	<b>10.4</b>	<b>11.0</b>	<b>11.0</b>	<b>0.0</b>	<b>0.0</b>

## FY 2016 Proposed Operating Budget, by Comptroller Source Group

Table DA0-3 contains the proposed FY 2016 budget at the Comptroller Source Group (object class) level compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

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

Comptroller Source Group	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
11 - Regular Pay - Continuing Full Time	880	250	319	334	15	4.8
12 - Regular Pay - Other	0	654	646	688	42	6.5
14 - Fringe Benefits - Current Personnel	107	130	206	165	-42	-20.3
<b>Subtotal Personal Services (PS)</b>	<b>988</b>	<b>1,034</b>	<b>1,171</b>	<b>1,187</b>	<b>16</b>	<b>1.3</b>
20 - Supplies and Materials	12	11	11	10	-2	-13.6
31 - Telephone, Telegraph, Telegram, Etc.	0	0	12	5	-7	-58.3
40 - Other Services and Charges	160	255	272	293	20	7.4
41 - Contractual Services - Other	80	118	275	132	-143	-52.1
70 - Equipment and Equipment Rental	15	5	8	10	2	33.3
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>269</b>	<b>389</b>	<b>578</b>	<b>449</b>	<b>-129</b>	<b>-22.4</b>
<b>Gross Funds</b>	<b>1,256</b>	<b>1,423</b>	<b>1,749</b>	<b>1,636</b>	<b>-114</b>	<b>-6.5</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 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 2016 proposed budget.

## FY 2016 Proposed Operating Budget and FTEs, by Program and Activity

Table DA0-4 contains the proposed FY 2016 budget by program and activity compared to the FY 2015 approved budget. It also provides the FY 2014 actual data.

**Table DA0-4**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015
<b>(1000) Agency Management</b>								
(1010) Personnel	6	7	7	0	0.0	0.0	0.0	0.0
(1015) Training and Employee Development	12	13	13	0	0.1	0.2	0.2	0.0
(1020) Contracting and Procurement	29	31	31	0	0.4	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	41	19	-22	0.1	0.1	0.1	0.0
(1050) Communications	9	9	9	0	0.1	0.1	0.1	0.0
(1080) Communications	58	62	62	0	0.9	1.0	1.0	0.0
(1085) Customer Service	3	3	3	0	0.0	0.0	0.0	0.0
<b>Subtotal (1000) Agency Management</b>	<b>142</b>	<b>177</b>	<b>156</b>	<b>-21</b>	<b>1.8</b>	<b>1.9</b>	<b>1.9</b>	<b>0.0</b>
<b>(2000) Real Property Appeals Process</b>								
(2010) Appeals Process	252	495	366	-130	2.7	2.9	2.9	0.0
(2020) Commission Operations	938	959	1,016	57	5.4	5.3	5.4	0.1
<b>Subtotal (2000) Real Property Appeals Process</b>	<b>1,190</b>	<b>1,455</b>	<b>1,382</b>	<b>-73</b>	<b>8.1</b>	<b>8.2</b>	<b>8.3</b>	<b>0.1</b>
<b>(3000) Real Property Outreach Education</b>								
(3010) Outreach Education	17	26	18	-7	0.2	0.2	0.2	0.0
(3020) Commission Outreach	74	92	80	-12	0.3	0.7	0.6	-0.1
<b>Subtotal (3000) Real Property Outreach Education</b>	<b>91</b>	<b>117</b>	<b>98</b>	<b>-19</b>	<b>0.5</b>	<b>0.9</b>	<b>0.8</b>	<b>-0.1</b>
<b>Total Proposed Operating Budget</b>	<b>1,423</b>	<b>1,749</b>	<b>1,636</b>	<b>-114</b>	<b>10.4</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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## **FY 2016 Proposed Budget Changes**

The Real Property Tax Appeals Commission's (RPTAC) proposed FY 2016 gross budget is \$1,635,856, which represents a 6.5 percent decrease from its FY 2015 approved gross budget of \$1,749,390. 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 2015 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 2016 CSFL adjustments to the FY 2015 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 2016 CSFL budget is \$1,778,104, which represents a \$28,714, or 1.6 percent, increase over the FY 2015 approved Local funds budget of \$1,749,390.

### **CSFL Assumptions**

The FY 2016 CSFL calculated for RPTAC included adjustment entries that are not described in detail on table 5. These adjustments were made for a net increase of \$22,664 in personal services to account for Fringe Benefit costs based on trend and comparative analyses, the impact of cost-of-living adjustments, and approved compensation agreements implemented in FY 2015, and an increase of \$6,050 in nonpersonal services based on the Consumer Price Index factor of 2.2 percent.

### **Agency Budget Submission**

**Increase:** RPTAC's budget proposal adjusts various nonpersonal services items to reflect a net increase of \$79,968 across multiple programs. These adjustments include \$48,468 in Other Services and Charges, \$25,500 in Equipment, and \$6,000 in Supplies costs. The proposed budget also includes an increase of \$28,664 to support personal services costs related to salary steps.

**Decrease:** RPTAC budget proposes to streamline operational efficiencies across various programs to offset the increase in personal services. These adjustments reflect reductions of \$7,000 within the Agency Management program based on Fixed Costs estimates for Telecommunications from the Office of the Chief Technology Officer, and \$35,582 due to projected Fringe Benefits costs. Additionally, RPTAC reduced Contractual Services - Other by \$66,050, primarily due to the operational audits conducted every three years by the Office of the Inspector General, which will not be performed in FY 2016 since it was done in the prior fiscal year.

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

**Reduce:** RPTAC's proposed budget includes a reduction of \$142,248 in nonpersonal services.

### **District's Proposed Budget**

**No Change:** RPTAC's budget proposal reflects no change from the Mayor's proposed budget to the District's proposed budget.

## FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type

Table DA0-5 itemizes the changes by revenue type between the FY 2015 approved budget and the FY 2016 proposed budget.

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

DESCRIPTION	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2015 Approved Budget and FTE</b>		<b>1,749</b>	<b>11.0</b>
Other CSFL Adjustments	Multiple Programs	29	0.0
<b>LOCAL FUNDS: FY 2016 Current Services Funding Level (CSFL) Budget</b>		<b>1,778</b>	<b>11.0</b>
Increase: To align funding with nonpersonal services costs	Multiple Programs	80	0.0
Increase: To adjust personal services	Multiple Programs	29	0.0
Decrease: To align Fixed Costs with proposed estimates	Agency Management	-7	0.0
Decrease: To align the Fringe Benefits budget with projected costs	Multiple Programs	-36	0.0
Decrease: To adjust the Contractual Services budget	Multiple Programs	-66	0.0
<b>LOCAL FUNDS: FY 2016 Agency Budget Submission</b>		<b>1,778</b>	<b>11.0</b>
Reduce: Adjust general office supplies budget	Multiple Programs	-142	0.0
<b>LOCAL FUNDS: FY 2016 Mayor's Proposed Budget</b>		<b>1,636</b>	<b>11.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2016 District's Proposed Budget</b>		<b>1,636</b>	<b>11.0</b>
<b>Gross for DA0 - Real Property Tax Appeals Commission</b>		<b>1,636</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 2016:

### Real Property Tax Appeals Process<sup>1</sup>

**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.

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## KEY PERFORMANCE INDICATORS

### Real Property Tax Appeals Process

Measure	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Projection	FY 2016 Projection	FY 2017 Projection
Percent of decisions on residential appeals issued within 30 days of the hearing	46%	100%	73%	100%	100%	100%
Percent of decisions on commercial appeals issued within 80 days of the hearing	100%	100%	96%	100%	100%	100%
Percent of decisions completed by February 1	100%	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.

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## KEY PERFORMANCE INDICATORS

### Real Property Outreach Education

Measure	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 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%
Percent of Commission decisions published on the agency's website	95%	100%	100%	100%	100%	100%

### Performance Plan Endnotes:

<sup>1</sup>For the purposes of the FY 2015 Performance Plan, Agency Management (1000) is included in the Real Property Appeals Process (2000) Division.