



# **REAL PROPERTY TAX APPEALS COMMISSION**

## **FY 2023 PERFORMANCE ACCOUNTABILITY REPORT**

**JANUARY 12, 2024**

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# 1 REAL PROPERTY TAX APPEALS COMMISSION

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*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 resolve claims of improper real property classifications, and homestead (domicile) and senior eligibility issues.

*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.

## 2 2023 ACCOMPLISHMENTS

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Accomplishment	Impact on Agency	Impact on Residents
RPTAC successfully completed 100% of all second level real property tax appeals hearings by the statutory deadline of February 1.	Commissioners, Hearing Examiners, and staff can focus on other cases (Homestead and Senior deduction, Classification) that do not have time bound decisions. It also increases agency morale to meet the obligation even with a heavy caseload.	This allowed District real property owners who petitioned their property assessments to receive decisions more punctually so that they may accurately pay their taxes in full and on time. This also allows the Office of Tax and Revenue to send up-to-date Tax Year 2024 annual assessments to property owners who previously appealed.

### 3 2023 OBJECTIVES

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#### Strategic Objective

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Process and render decisions within the statutory deadlines on all appeals heard by the Commission.

Enhance Commissioners' knowledge of various methods of real property valuation through use of market research and data gathering activities and required continued education and training.

Create and maintain a fair and transparent hearing process by providing detailed information on the agency website.

Create and maintain a highly efficient, transparent, and responsive District government.

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## 4 2023 OPERATIONS

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Operation Title	Operation Description
<b>Process and render decisions within the statutory deadlines on all appeals heard by the Commission.</b>	
Appeals Process: Key Project	The Commission has statutory mandates that govern the timeframes for issuing decisions on residential and commercial appeals.
<b>Enhance Commissioners' knowledge of various methods of real property valuation through use of market research and data gathering activities and required continued education and training.</b>	
Continuing Professional Education: Key Project	Commissioners will be required to complete at least 12 hours of continued education to maintain and increase their knowledge, and competency in real estate valuation principles and practices.
Commissioners will perform market research and data gathering on at least 6 Assessment Neighborhoods.: Key Project	Commissioners will gather market data for the assessment neighborhood in order to gain a full understanding of local trends and emerging market conditions. The Commissioners will benefit from innovative insights based on economic, demographic and real estate indicators that will assist in rendering well informed decisions.
<b>Create and maintain a fair and transparent hearing process by providing detailed information on the agency website.</b>	
The Commission will provide information workshops on the appeals process.: Key Project	The Real Property Tax Appeals Commission will hold informational workshops to discuss items related to the assessment appeal process; including updates on changes that have happened as well as anticipated changes for the future.

## 5 2023 KEY PERFORMANCE INDICATORS AND WORKLOAD MEASURES

### Key Performance Indicators

Measure	Directionality	FY 2021	FY 2022	FY 2023 Q1	FY 2023 Q2	FY 2023 Q3	FY 2023 Q4	FY 2023	FY 2023 Target	Was 2023 KPI Met?	Explanation of Unmet KPI
<b>Process and render decisions within the statutory deadlines on all appeals heard by the Commission.</b>											
Percent of decisions for commercial appeals issued within 80 calendar days of the hearing	Up is Better	72%	36.6%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	82.6%	100%	Unmet	Though RPTAC was able to schedule and hear all cases before February 1, the caseload was significant enough that completing all commercial cases within the 80 days timeline became challenging. Of the remaining 221 cases, 161 were completed in less than 100 days and 80 were completed in over 100 days.
Percent of decisions completed by February 1	Up is Better	74.4%	44.6%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	70.4%	100%	Unmet	The Commission completed all hearings by the statutory deadline of February 1. At the end of the season, nearly all cases are commercial and Commissioners/Hearing Examiners have 80 days to complete. Nearly all of commercial cases were completed within this timeframe.

Key Performance Indicators (continued)

Measure	Directionality	FY 2021	FY 2022	FY 2023 Q1	FY 2023 Q2	FY 2023 Q3	FY 2023 Q4	FY 2023	FY 2023 Target	Was 2023 KPI Met?	Explanation of Unmet KPI
Percent of residential decisions issued within 30 days	Up is Better	75%	14.6%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	13.6%	100%	Unmet	Though RPTAC was able to schedule and hear all cases before February 1, the caseload was significant enough that completing all residential cases within the 30 days timeline became challenging. Still, Commissioner approval time is taking too long especially after a decision has been finalized. RPTAC has implemented a process improvement that requires Commissioners/Hearing Examiners to only require a two-thirds majority approval before finalizing a decision. In addition, Commissioner/Hearing Examiners are provided monthly updates on cases statuses.
<b>Enhance Commissioners' knowledge of various methods of real property valuation through use of market research and data gathering activities and required continued education and training.</b>											
Percent of Commissioners who completed a minimum of 12 continuing education/training hours	Up is Better	100%	87.5%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	55.6%	100%	Unmet	Commissioners and Hearing Examiners are certified real estate, appraisal, and property manager professionals and maintain such certifications. These certifications are relevant to the work of RPTAC and require bi-annual recertification. This KPI result is reflective of that requirement. RPTAC will adjust the goal so that it is better achievable and not unduly burdensome.
Number of market research analysis performed on assessment neighborhoods in the fiscal year	Up is Better	54	73	Annual Measure	Annual Measure	Annual Measure	Annual Measure	6	6	Met	
<b>Create and maintain a fair and transparent hearing process by providing detailed information on the agency website.</b>											



Key Performance Indicators (continued)

Measure	Directionality	FY 2021	FY 2022	FY 2023 Q1	FY 2023 Q2	FY 2023 Q3	FY 2023 Q4	FY 2023	FY 2023 Target	Was 2023 KPI Met?	Explanation of Unmet KPI
Number of Public Information Sessions on the Tax Appeal Process	Up is Better	4	4	Annual Measure	Annual Measure	Annual Measure	Annual Measure	4	4	Met	
Percent of customer satisfaction surveys with rating of at least "Agree" regarding the level of fairness of the hearing process	Up is Better	Not Available	Not Available	Annual Measure	Annual Measure	Annual Measure	Annual Measure	85%	85%	Met	

Workload Measures

Measure	FY 2021	FY 2022	FY 2023 Q1	FY 2023 Q2	FY 2023 Q3	FY 2023 Q4	FY 2023
<b>Appeals Process</b>							
Number of Appeals Filed	7,341	7,376	Annual Measure	Annual Measure	Annual Measure	Annual Measure	5854
Percent of Appeals sustained	80%	92.8%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	91%
Percent of appeal reduced	18.7%	7%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	8.7%
Percent of Appeals Increased	0.5%	0.2%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	0.1%
Number of appeals reduced by recommendation	0	0	Annual Measure	Annual Measure	Annual Measure	Annual Measure	0
Percent of appeals withdrawn	0.8%	0%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	1.1%
Percent of appeals resulting in Stipulation Agreements	Not Available	11.1%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	2.3%