

Real Property Tax Appeals Commission FY2019

Agency Real Property Tax Appeals Commission

Agency Code DA0

Fiscal Year 2019

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.

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.

2019 Accomplishments

| Accomplishment | Impact on Agency | Impact on Residents |
|---|---|--|
| The Commission decided 3,695 cases out of 3,695 or 100% of all cases by the statutory February 1st deadline. | The agency was able to improve its on-time completion rate for TY 2019. In TY 2018 the Commission had 7 cases outstanding as of February 1st. | Residents who appealed their property tax assessments were able to receive timely and correct property tax bills. |
| There was an increase in the number of cases filed electronically from 4,065 cases filed electronically to 4,210 cases filed electronically in TY 2019. | The Commission benefits from electronic filing in several ways - the timeliness of the filing cannot be disputed because each transaction is time and date stamped as soon as it is filed by the petitioner. Electronic filing also allows the Commissioners and the Office of Tax and Revenue immediate access to appeals rather than having to wait for staff to distribute the cases. The cases are also easier to track when they have been filed electronically. | The residents were able to save in the cost of providing an original and 5 copies of their appeal documents (which can total over one hundred pages per copy) and postage, as well as the ease of filing their appeals from the comfort of home or wherever they have internet access. |
| The Commission rendered decisions for 3,425 out of 3,471 (99%) cases within the 80-day decision deadline. | The Commission improved its on-time completion percentage from 97.2% in TY 2018 to 99% in TY 2019. | Property owners who appealed their property tax assessments were able to receive timely and correct property tax bills. |

2019 Key Performance Indicators

| Measure | Frequency | FY 2017 Actual | FY 2018 Actual | FY 2019 Target | FY 2019 Q1 | FY 2019 Q2 | FY 2019 Q3 | FY 2019 Q4 | FY 2019 Actual | KPI Status | Explanation |
|--|-----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|--|
| 1 - Process and render decisions within the statutory deadlines on all appeals heard by the Commission. (3 Measures) | | | | | | | | | | | |
| Percent of decisions for commercial appeals issued within 80 calendar days of the hearing | Annually | 92.2% | 97.2% | 100% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 98.7% | Nearly Met | The Commission was not fully staffed for FY 2019 and there were several part time Commissioners who had limited availability. These factors impacted the Commission's ability to complete decisions on time. |
| Percent of decisions completed by February 1 | Annually | 91.1% | 99.9% | 100% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 100% | Met | |
| Percent of residential decisions issued within 30 days | Annually | 83.3% | 85.8% | 100% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 90.2% | Nearly Met | The Commission was not fully staffed in FY 2019 and several part time Commissioners had limited availability. These factors impacted the Commission's ability to complete decisions timely. |
| 2 - 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. (2 Measures) | | | | | | | | | | | |

| Measure | Frequency | FY 2017 Actual | FY 2018 Actual | FY 2019 Target | FY 2019 Q1 | FY 2019 Q2 | FY 2019 Q3 | FY 2019 Q4 | FY 2019 Actual | KPI Status | Explanation |
|---|-----------|----------------|-------------------------|----------------|----------------|----------------|----------------|----------------|-------------------------|---------------|-------------|
| Number of market research analysis performed on assessment neighborhoods in the fiscal year | Annually | 54 | 54 | 6 | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 9 | Met | |
| Percent of Commissioners who completed a minimum of 12 continuing education/training hours | Annually | 75% | 100% | 100% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 100% | Met | |
| 3 - Create and maintain a fair and transparent hearing process by providing detailed information on the agency website. (2 Measures) | | | | | | | | | | | |
| Percent of customer satisfaction surveys with rating of at least "Agree" regarding the level of fairness of the hearing process | Annually | 97.9% | No Applicable Incidents | 85% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | No applicable incidents | | |
| Number of Public Information Sessions on the Tax Appeal Process | Annually | 3 | 7 | 4 | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 6 | Met | |
| 4 - Create and maintain a highly efficient, transparent and responsive District government. (8 Measures) | | | | | | | | | | | |
| HR MANAGEMENT - Percent of eligible employees completing and finalizing a performance plan in PeopleSoft (Updated by OCA) | Annually | New in 2019 | New in 2019 | Not Available | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 0% | No Target Set | |
| HR MANAGEMENT - Percent of eligible employee performance evaluations completed and finalized in PeopleSoft (Updated by OCA) | Annually | New in 2019 | New in 2019 | Not Available | Annual Measure | Annual Measure | Annual Measure | Annual Measure | Waiting on Data | No Target Set | |
| FINANCIAL MANAGEMENT - Quick Payment Act Compliance - Percent of QPA eligible invoices paid within 30 days (Updated by OCA) | Annually | New in 2019 | New in 2019 | Not Available | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 100% | No Target Set | |
| FINANCIAL MANAGEMENT - Percent of local budget de-obligated to the general fund at the end of year (Updated by OCA) | Annually | New in 2019 | New in 2019 | Not Available | Annual Measure | Annual Measure | Annual Measure | Annual Measure | Waiting on Data | No Target Set | |
| CONTRACTS AND PROCUREMENT - Percent of Small Business Enterprise (SBE) annual goal spent (Updated by OCA) | Annually | New in 2019 | New in 2019 | 100% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | Waiting on Data | | |

| Measure | Frequency | FY 2017 Actual | FY 2018 Actual | FY 2019 Target | FY 2019 Q1 | FY 2019 Q2 | FY 2019 Q3 | FY 2019 Q4 | FY 2019 Actual | KPI Status | Explanation |
|--|-----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|---------------|-------------|
| IT POLICY AND FOIA COMPLIANCE - Percent of "open" data sets identified by the annual Enterprise Dataset Inventory published on the Open Data Portal - (Updated by OCA) | Annually | New in 2019 | New in 2019 | Not Available | Annual Measure | Annual Measure | Annual Measure | Annual Measure | Not Available | No Target Set | |
| IT POLICY AND FOIA COMPLIANCE - Percent of FOIA Requests Processed in more than 25 business days - statute requirements allow 15 business days and a 10 day extension - (Updated by OCA) | Annually | New in 2019 | New in 2019 | Not Available | Annual Measure | Annual Measure | Annual Measure | Annual Measure | Waiting on Data | No Target Set | |
| HR MANAGEMENT - Average number of days to fill vacancy from post to offer acceptance (Updated by OCA) | Annually | New in 2019 | New in 2019 | New in 2019 | Annual Measure | Annual Measure | Annual Measure | Annual Measure | Waiting on Data | No Target Set | |

*Mayoral agencies include agencies under the Health and Human Services, Education, Public Safety and Justice, Operations and Infrastructure, Economic Development, and Internal Services clusters. It excludes all independent agencies and select EOM agencies.

*The HR management, Financial Management, IT Policy and FOIA Compliance, and Contracts and Procurement measures were collected for all mayoral agencies in FY 2019. OCA calculates these measures based on summary-level data from various agencies, and cannot verify the accuracy of any calculations.

*The 2019 DC Enterprise Data Inventory (EDI) contains datasets published on DC's Open Data Portal, which is current as of March 9, 2019, and any datasets published to the portal after the above date were not included in the measure's calculation.

*Due to data lags, FY 2019 data for the following core business measures will be published in March 2020: Contracts and Procurement - Percent of Small Business Enterprise (SBE) annual goal spent; Financial Management - Percent of local budget de-obligated to the general fund at the end of year; Human Resource Management - Average number of days to fill vacancy from post to offer acceptance; Human Resource Management - Percent of eligible employee performance evaluations completed and finalized in PeopleSoft; and IT Policy and Freedom of Information Act (FOIA) Compliance - Percent of FOIA Requests Processed in more than 25 business days - statute requirements allow 15 business days and a 10 day extension.

2019 Workload Measures

| Measure | FY 2017 Actual | FY 2018 Actual | FY 2019 Q1 | FY 2019 Q2 | FY 2019 Q3 | FY 2019 Q4 | FY 2019 Actual |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 - Appeals Process (7 Measures) | | | | | | | |
| Number of Appeals Filed | 3982 | 5073 | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 4552 |
| Percent of Appeals sustained | 79% | 68.5% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 90% |
| Percent of appeal reduced | 19.7% | 31% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 9% |
| Percent of Appeals Increased | 0.3% | 0.1% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 0% |
| Percent of appeals withdrawn | 3.2% | 3.2% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 4.1% |
| Percent of appeals resulting in Stipulation Agreements | 12.9% | 15.4% | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 15% |
| Number of appeals reduced by recommendation | 37 | 16 | Annual Measure | Annual Measure | Annual Measure | Annual Measure | 37 |

2019 Operations

| Operations Header | Operations Title | Operations Description | Type of Operations |
|---|------------------|------------------------|--------------------|
| 1 - Process and render decisions within the statutory deadlines on all appeals heard by the Commission. (1 Activity) | | | |

| Operations Header | Operations Title | Operations Description | Type of Operations |
|--|---|--|--------------------|
| APPEALS PROCESS | Appeals Process | The Commission has statutory mandates that govern the timeframes for issuing decisions on residential and commercial appeals. | Key Project |
| 2 - 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. (2 Activities) | | | |
| TRAINING & EMPLOYEE DEVELOPMENT | Continuing Professional Education | 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. | Key Project |
| COMMISSION OPERATIONS | Commissioners will perform market research and data gathering on at least 6 Assessment Neighborhoods. | 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. | Key Project |
| 3 - Create and maintain a fair and transparent hearing process by providing detailed information on the agency website. (2 Activities) | | | |
| COMMISSION OUTREACH | The Commission will use exit surveys to solicit feedback from the public. | The Commission will exit surveys after the hearings to give petitioners, property owners, and others an opportunity to provide input relative to the strengths and weaknesses in our current level of internal and external customer service provision. This information will be utilized by the Commission to help identify areas in customer service that may need to be improved. | Key Project |
| OUTREACH EDUCATION | The Commission will provide information workshops on the appeals process. | 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. | Key Project |

2019 Strategic Initiatives

| Strategic Initiative Title | Strategic Initiative Description | Completion to Date | Status Update | Explanation for Incomplete Initiative |
|---|---|--------------------|--|---------------------------------------|
| Appeals Process (1 Strategic Initiative) | | | | |
| Render timely decisions | In FY19, the Real Property Tax Appeals Commission will meet its statutory mandate to render decisions on residential cases within 30 days from the date of the hearing. | Complete | The Commission completed 202 out of 224 residential decisions within the 30 days from the date of the hearing. | |
| Commissioners will perform market research and data gathering on at least 6 Assessment Neighborhoods. (1 Strategic Initiative) | | | | |
| Expand the use of market research | In FY19, the Commission will continue its use of Metropolitan Regional Information Systems (MRIS) and CoStar while broadening its use of other market research tools such as trade publications, surveys and innovative research methodologies to help the Commissioners make well informed, data driven and factually supported decisions. | Complete | This initiative was complete as of February 1, 2019. | |
| Continuing Professional Education (1 Strategic Initiative) | | | | |
| Increase the number of training and continuing education hours completed by Commissioners | In FY19, Full time and Part time Commissioners will complete a minimum of 12 hours of training and/or continuing education. | Complete | This initiative was met by all of the full time and part time Commissioners. | |
| The Commission will provide information workshops on the appeals process. (1 Strategic Initiative) | | | | |
| Improve Community Outreach Program | In FY19, the Commission will increase the number of workshops offered to the public to educate and inform them about the tax appeals process from 4 per year to 6 per year. The workshops will instruct property owners on how to file their cases electronically and how to present their cases at the hearing. | Complete | The Commission offered 6 workshops during FY 2019; November 6, 2018; December 18, 2018; March 8, 2019; March 15, 2019; August 29, 2019; and, September 24, 2019. | |