

# Real Property Tax Appeals Commission FY2021

**Agency** Real Property Tax Appeals Commission

**Agency Code** DAO

**Fiscal Year** 2021

**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.

## 2021 Accomplishments

Accomplishment	Impact on Agency	Impact on Residents
RPTAC submitted a title as part of the FY22 Budget Support Act that 1) amended RPTAC's establishing act to expand eligibility criteria for the chairperson position and 2) converted part-time commissioners to Hearing Examiners. The title was passed as part of the Mayor's FY22 Budget	The amended eligibility criteria for the chairperson expanded the search to more qualified candidates and, as a result, a new chairperson was nominated and Council confirmed in November 2022, after more than a year without one. The conversion of part-time commissioners allowed RPTAC to directly hire expertise who can work full time during the tax appeals season. This increases RPTAC's capacity and efficiency when the workload is at its highest.	Having a chairperson statutorily permits RPTAC to consider and decide on rehearing requests from petitioners. This was not possible in FY21, but is now possible in FY22 and in future fiscal years. And the part-time commissioner conversion aligns RPTAC with federal tax law so it is not subject to penalty payments from the IRS. This saves DC resident tax dollars.

## 2021 Key Performance Indicators

Measure	Frequency	FY 2019 Actual	FY 2020 Actual	FY 2021 Target	FY 2021 Quarter 1	FY 2021 Quarter 2	FY 2021 Quarter 3	FY 2021 Quarter 4	FY 2021 Actual	Was 2021 KPI Met?	Explanation For Unmet KPI
<b>1 - Process and render decisions within the statutory deadlines on all appeals heard by the Commission. (3 Measures)</b>											
Percent of decisions for commercial appeals issued within 80 calendar days of the hearing	Annually	98.7%	96.1%	100%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	72%	Unmet	RPTAC operated without a Chairperson for over a year and one full time commissioner who was out on leave the majority of the tax appeals season. This was compounded by an increase of 1,000 cases from the previous year.
Percent of decisions completed by February 1	Annually	100%	95.6%	100%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	74.36%	Unmet	RPTAC operated without a Chairperson for over a year and one full time commissioner who was out on leave the majority of the tax appeals season. This was compounded by an increase of 1,000 cases from the previous year.
Percent of residential decisions issued within 30 days	Annually	90.2%	60.5%	100%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	75%	Unmet	RPTAC operated without a Chairperson for over a year and one full time commissioner who was out on leave the majority of the tax appeals season. This was compounded by an increase of 1,000 cases from the previous year.
<b>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)</b>											
Number of market research analysis performed on assessment neighborhoods in the fiscal year	Annually	54	6	54	Annual Measure	Annual Measure	Annual Measure	Annual Measure	54	Met	
Percent of Commissioners who completed a minimum of 12 continuing education/training hours	Annually	100%	78.6%	100%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	100%	Met	
<b>3 - Create and maintain a fair and transparent hearing process by providing detailed information on the agency website. (2 Measures)</b>											
Number of Public Information Sessions on the Tax Appeal Process	Annually	6	1	4	Annual Measure	Annual Measure	Annual Measure	Annual Measure	4	Met	
Percent of customer satisfaction surveys with rating of at least "Agree" regarding the level of fairness of the hearing process	Annually	No Applicable Incidents	No Applicable Incidents	85%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	No applicable incidents		

## 2021 Workload Measures

Measure	FY 2019 Actual	FY 2020 Actual	FY 2021 Quarter 1	FY 2021 Quarter 2	FY 2021 Quarter 3	FY 2021 Quarter 4	FY 2021 Actual
<b>1 - Appeals Process (7 Measures)</b>							
Number of Appeals Filed	4552	5829	Annual Measure	Annual Measure	Annual Measure	Annual Measure	7341
Percent of Appeals sustained	90%	61.5%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	80.02%
Percent of appeal reduced	9%	17.4%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	18.74%
Percent of Appeals Increased	0%	0.3%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	0.51%
Percent of appeals withdrawn	4.1%	12.1%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	0.82%

Measure	FY 2019 Actual	FY 2020 Actual	FY 2021 Quarter 1	FY 2021 Quarter 2	FY 2021 Quarter 3	FY 2021 Quarter 4	FY 2021 Actual
Percent of appeals resulting in Stipulation Agreements	15%	8.3%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	23.32%
Number of appeals reduced by recommendation	37	26	Annual Measure	Annual Measure	Annual Measure	Annual Measure	0

## 2021 Operations

Operations Title	Operations Description	Type of Operations
<b>1 - Process and render decisions within the statutory deadlines on all appeals heard by the Commission. (1 Activity)</b>		
Appeals Process	The Commission has statutory mandates that govern the timeframes for issuing decisions on residential and commercial appeals.	Key Project
<b>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)</b>		
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
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
<b>3 - Create and maintain a fair and transparent hearing process by providing detailed information on the agency website. (1 Activity)</b>		
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