



# **REAL PROPERTY TAX APPEALS COMMISSION**

## **FY 2022 PERFORMANCE AND ACCOUNTABILITY REPORT**

**JANUARY 15, 2023**

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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 2022 ACCOMPLISHMENTS

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Accomplishment	Impact on Agency	Impact on Residents
Hired two new full time temporary Hearing Examiners (6 month appt) to assist during the height of the appeals season.	Assisted in spreading the workload among Commissioners and Hearing Examiners	Residents were better served with more Commissioners and Hearing Examiners capable to hear cases and write decisions. The law allows for up to three commissioners and hearing examiners to sit for cases. More panelists means increased questioning and debate which is a benefit to the petitioners.

### 3 2022 OBJECTIVES

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Strategic Objective	Number of Measures	Number of Operations
Process and render decisions within the statutory deadlines on all appeals heard by the Commission.	3	1
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	2
Create and maintain a fair and transparent hearing process by providing detailed information on the agency website.	2	1
Create and maintain a highly efficient, transparent, and responsive District government.	11	0

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## 4 2022 OPERATIONS

Operation Title	Operation Description	Type of Operation
<b>Process and render decisions within the statutory deadlines on all appeals heard by the Commission.</b>		
Appeals Process	The Commission has statutory mandates that govern the timeframes for issuing decisions on residential and commercial appeals.	Key Project
<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	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>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.	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

## 5 2022 STRATEGIC INITIATIVES

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In FY 2022, Real Property Tax Appeals Commission had 1 Strategic Initiatives and completed 0%.

Title	Description	Completion to Date	Update	Explanation for Incomplete Initiative
Racial Equity Training	In cooperation with the Office of Racial Equity Training, conduct a racial equity training for all commissioners and staff.	25-49%	Conducted racial equity consultation with MORE	RPTAC has limited statutory scope (i.e. it corrects for OTR errors in assessing real estate) and addressing racial equity would be outside of this scope.

## 6 2022 KEY PERFORMANCE INDICATORS AND WORKLOAD MEASURES

### Key Performance Indicators

Measure	Directionality	FY 2020	FY 2021	FY 2022 Target	FY 2022 Q1	FY 2022 Q2	FY 2022 Q3	FY 2022 Q4	FY 2022	Was 2022 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	96.1%	72%	100%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	36.57%	Unmet	TY22 was a challenging year for the Commission because of the steady high caseload and the lower number of Full Time Commissioners during the 2nd level tax appeals season. The Commission heard and decided 7,376 cases and had only 3 Full Time Commissioners who served the majority of season. The newly appointed Chairperson (Williams) and Full Time Commissioner (A-Paul) only started in November and January, respectively. One other Full Time Commissioner took 4 weeks of PFL during the season. This was also our first year with Hearing Examiners. RPTAC hired two experienced Hearing Examiners but require more during the appeals season in order to meet demand.



Key Performance Indicators (continued)

Measure	Directionality	FY 2020	FY 2021	FY 2022 Target	FY 2022 Q1	FY 2022 Q2	FY 2022 Q3	FY 2022 Q4	FY 2022	Was 2022 KPI Met?	Explanation of Unmet KPI
Percent of decisions completed by February 1	Up is Better	95.6%	74.4%	100%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	44.64%	Unmet	TY22 was a challenging year for the Commission because of the steady high caseload and the lower number of Full Time Commissioners during the 2nd level tax appeals season. The Commission heard and decided 7,376 cases and had only 3 Full Time Commissioners who served the majority of season. The newly appointed Chairperson (Williams) and Full Time Commissioner (A-Paul) only started in November and January, respectively. One other Full Time Commissioner took 4 weeks of PFL during the season. This was also our first year with Hearing Examiners. RPTAC hired two experienced Hearing Examiners but require more during the appeals season in order to meet demand.

Key Performance Indicators (continued)

Measure	Directionality	FY 2020	FY 2021	FY 2022 Target	FY 2022 Q1	FY 2022 Q2	FY 2022 Q3	FY 2022 Q4	FY 2022	Was 2022 KPI Met?	Explanation of Unmet KPI
Percent of residential decisions issued within 30 days	Up is Better	60.5%	75%	100%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	14.55%	Unmet	TY22 was a challenging year for the Commission because of the steady high caseload and the lower number of Full Time Commissioners during the 2nd level tax appeals season. The Commission heard and decided 7,376 cases and had only 3 Full Time Commissioners who served the majority of season. The newly appointed Chairperson (Williams) and Full Time Commissioner (A-Paul) only started in November and January, respectively. One other Full Time Commissioner took 4 weeks of PFL during the season. This was also our first year with Hearing Examiners. RPTAC hired two experienced Hearing Examiners but require more during the appeals season in order to meet demand.
<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	78.6%	100%	100%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	87.5%	Unmet	The newest Commissioner was unaware of the RPTAC KPI.

Key Performance Indicators (continued)

Measure	Directionality	FY 2020	FY 2021	FY 2022 Target	FY 2022 Q1	FY 2022 Q2	FY 2022 Q3	FY 2022 Q4	FY 2022	Was 2022 KPI Met?	Explanation of Unmet KPI
Number of market research analysis performed on assessment neighborhoods in the fiscal year	Up is Better	6	54	6	Annual Measure	Annual Measure	Annual Measure	Annual Measure	73	Met	
<b>Create and maintain a fair and transparent hearing process by providing detailed information on the agency website.</b>											
Number of Public Information Sessions on the Tax Appeal Process	Up is Better	1	4	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	Up is Better	No Applicable Incidents	No Applicable Incidents	85%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	No applicable incidents		

Workload Measures

Measure	FY 2020	FY 2021	FY 2022 Q1	FY 2022 Q2	FY 2022 Q3	FY 2022 Q4	FY 2022
<b>Appeals Process</b>							
Number of Appeals Filed	5829	7341	Annual Measure	Annual Measure	Annual Measure	Annual Measure	7376
Percent of Appeals sustained	61.5%	80%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	92.83%
Percent of appeal reduced	17.4%	18.7%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	6.98%
Percent of Appeals Increased	0.3%	0.5%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	0.18%
Percent of appeals withdrawn	12.1%	0.8%	Annual Measure	Annual Measure	Annual Measure	Annual Measure	0.01%
Percent of appeals resulting in Stipulation Agreements	8.3%	Not Available	Annual Measure	Annual Measure	Annual Measure	Annual Measure	11.14%
Number of appeals reduced by recommendation	26	0	Annual Measure	Annual Measure	Annual Measure	Annual Measure	0