



FY 2013 PERFORMANCE PLAN Real Property Tax Appeals Commission

MISSION

The Real Property Tax Appeals Commission (RPTAC) is a newly-formed agency created by the repeal of its predecessor, the Board of Real Property Assessments and Appeals (BRPAA). The Commission convened for its first day of business on July 16, 2012.

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% of market value), 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.

AGENCY WORKLOAD MEASURES¹

Measure	FY 2010 Actual ²	FY 2011 Actual ³	FY 2012 YTD
Number of appeals filed	6,126	4,838	4,277
Percent of appeals sustained	22%	62%	58%
Percent of appeals reduced	21%	19%	13%
Percent of appeals increased	.01%	0%	0%
Percent of appeals withdrawn	.06%	2%	7%
Percent of appeals resulting in stipulations	.01%	8%	22%
Percent of appeals reduced by recommendation	10%	9%	0%
Average amount of time spent per case	1 hour 35minutes	1.15 hours	1.25 hours

OBJECTIVE 1: Promote confidence in the integrity of the assessment process through the issuance of impartial, timely, and legally sound decisions on assessment appeals.

INITIATIVE 1.1: Issue Commission Rules and Regulations.

The Commission is currently in the process of conducting hearings on tax year 2013 assessments, while at the same time, drafting emergency rules and regulations for the fair and efficient conduct of the operations of the Commission. Completion date: November 2012.

¹ The Commission (and its predecessor) hears cases on a “Tax Year” basis. The Commission is currently hearing cases for tax year 2013.

² Data obtained from the predecessor Board of Real Property Assessments and Appeals.

³ Ibid.



INITIATIVE 1.2: Process and render a decision on all appeals presented before the Commission within statutory deadlines.

The Commission will timely process all appeals received; returning incomplete filings; late filings and appeals that lack the requisite 1st level decision. The Commission will promptly schedule all complete filings for hearings; giving the requisite notice to the Office of Tax and Revenue. The Commission will issue decisions on residential cases within 30 days after the hearing and will issue decisions on commercial cases within 80 days after the date of the hearing. The commission will schedule all appeals to ensure that all decisions have been issued by February 1st. Completion date: October 2012 and ongoing.

INITIATIVE 1.3: Provide continued education requirements for the Commissioners on an annual basis.

The Commissioners will receive training 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. The Commissioners will have annual date specific schedules for a core set of coursework which shall be professionally conducted “on line” or in classroom settings. In-house” training on programs implemented by the District of Columbia which impact property values (i.e., rent controls, tax credits, zoning, etc.), property classifications, homestead (domicile) exemptions, and senior exemptions will be provided to all Commissioners. Completion date: October 2012, and ongoing.

INITIATIVE 1.4: Perform market research and data gathering activities for each neighborhood within the District prior to the appeal hearing season for purposes of analysis and tracking market trends and values.

The Commission will obtain user-licenses to CoStar Group and MRIS (Metropolitan Regional Information Systems) to access market data and information on commercial and residential properties. The Commission will provide technical training in the use of these valuation tools which will assist the Commission in keeping abreast of commercial and residential valuation trends and help the Commission render well supported and well informed decisions. Completion date: November 2012.

OBJECTIVE 2: Enhance the public’s perception of the Commission by streamlining and making more accessible the administrative and decision making processes.

INITIATIVE 2.1: Increase the use of technology to streamline decisions’ issuance.

The Commission will begin the process of working with a service provider to accept appeals via electronic filing. This will improve the administrative process in the way petitions are received, scheduled for hearing, deliberated, and how Petitioners are notified of the Commission’s decisions via electronic “on line” mailings on the internet. Completion date: January, 2013.



INITIATIVE 2.2: Enhance current website for the Commission.

The Commission will continue to work with OCTO to enhance the website in a way that is user-friendly with easy to navigate prompts for general information. Added features will include Commissioners bios, convenient “fill-in” applications and forms, “how to” procedures, and links to other related websites. Completion date: January, 2013.

INITIATIVE 2.3: Publish monthly all Commission Decisions on Website.

The Commission will publish on the internet with respect to each decision, the assessment and classification resulting from the administrative review; the assessment and classification determined by the Commission and the names of the Commissioners who served on the panel that issued the decision and whether the participating Commissioner agreed with or dissented from the decision of the panel. Completion date: February 2013.

INITIATIVE 2.4: Implement digital archiving and loading into a database of all cases decided by the Board of Real Property Assessments and Appeals from 2010 through 2012 and permit web-based retrieval and full-text searching capability by parties to the appeal and the public.

The Commission will embark on digital archiving which will provide for better preservation and retrieval than paper records. Once digitized, the case files can be imported into a document management system and database. The database will be linked to the Commission’s public website and will contain a series of search options for users. Completion date: June, 2013 and ongoing.

OBJECTIVE 3: Provide community outreach and education.

INITIATIVE 3.1: Hold Quarterly Public Meetings.

The Commissioners will meet at least four times annually for administrative matters. The meetings shall be open to the public. The Commission shall publish notification of the meetings in the District of Columbia Register and shall make copies of the minutes of the meetings available to the public. Completion date: October 2012 and ongoing.

INITIATIVE 3.2: Implement a community outreach program.

The Commissioners will visit ANC meetings, neighborhood and civic organizations, community centers, etc., to provide the community with an opportunity to meet the Commissioners and to discuss the real property tax appeal process. The goal would be to inform the public of their rights, responsibilities, and what is needed to put together a well presented appeal. Completion date: June, 2013.



KEY PERFORMANCE INDICATORS⁴

Measure	FY 2011 Actual ⁵	FY 2012 Target ⁶	FY 2012 Actual ⁷	FY 2013 Projection	FY 2014 Projection	FY 2015 Projection
Average minutes per case for commission member hearing and decision write-up	NA	NA	85	85	85	85
Percentage of cases that are filed electronically	NA	NA	NA	20% ⁸	75%	90%
Percentage of decisions that are transmitted electronically	NA	NA	NA	20% ⁹	75%	90%
Percentage of decisions on residential appeal issued within 30 days of the hearing	NA	NA	30	100%	100%	100%
Percentage of decisions on commercial appeals issued within 80 days of the hearing	NA	NA	80	100%	100%	100%
Percentage of decisions completed by February 1	NA	NA	34	100%	100%	100%

⁴ The Commission (and its predecessor) hears cases on a “Tax Year” basis. The Commission is currently hearing cases for tax year 2013.

⁵ Data is not available from the predecessor Board of Real Property Assessments and Appeals at this time.

⁶ The Commission was established mid-FY12 and therefore did not have an FY12 Performance Plan. As a result, the Commission did not establish FY12 targets.

⁷ Ibid.

⁸ This is a baseline measurement and will not be scored at the end of the fiscal year. The Commission is implementing this electronic solution for the first time and will need to adjust the target based on when the electronic solution is delivered and the Commission has had an opportunity to review the preliminary results.

⁹ Ibid.