



FY 2014 PERFORMANCE PLAN REAL PROPERTY TAX APPEALS COMMISSION¹

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 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.

PERFORMANCE PLAN DIVISIONS

- Real Property Appeals Process
- Real Property Outreach Education
- Agency Management²

AGENCY WORKLOAD MEASURES

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Number of appeals filed	4,838	4,277	3,467
Percent of appeals sustained	62	58	74
Percent of appeals reduced	19	13	19
Percent of appeals increased	0	0	<1
Percent of appeals withdrawn	2	7	3
Percent of appeals resulting in stipulations	8	22	8
Percent of appeals reduced by recommendation	9	0	4
Average amount of time spent per case (in hours)	1.15 hours	1.25 hours	1.25 hours

¹ 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).

² For the purposes of the FY14 Performance Plan, Agency Management (1000) is included in the Real Property Appeals Process (2000) Division.



Real Property Appeals Process

SUMMARY OF SERVICES

The Real Property Appeals Process provides a second-level administrative remedy for property owners to adjudicate property assessments prior to formal litigation in the D.C. Superior Court. The Division schedules all real property assessment appeals and coordinates the hearings process with board members to ensure that property assessments reflect 100% of fair market value; mails all decisions; performs inspections, as required, and renders solid decisions based on the actual condition of properties; and updates rules and regulations to include legislative revisions. The Division also supports direct Commission operations, including the development of Commission policies and procedures, direct office support, and Commission training and development.

OBJECTIVE 1: Process and render a decision on all appeals presented before the Commission within statutory deadlines.

INITIATIVE 1.1: Render decisions on residential cases within 30 days from the date of the hearing.

The Real Property Tax Appeals Commission (RPTAC) continues to have a target of rendering a decision on residential cases within 30 days from the date of the hearing. Although the Commission made significant progress in FY13, the Commission has not yet achieved its target of 100%. In FY13, the Commission increased the percentage of cases meeting this requirement by 16%, from 30% to 46%. The RPTAC achieved this success by correcting the discrepancy between the official tax classification and treatment of multi-family properties by the Office of Tax and Revenue versus the Commission. In FY14, the RPTAC will continue to build on this success by ensuring that residential multi-family properties are treated appropriately and decisions are rendered timely. **Completion date: September, 2014 and ongoing.**

OBJECTIVE 2: Perform market research and data gathering activities for each neighborhood within the District prior to and during the appeal hearing season for purposes of analysis and tracking market trends and values.

INITIATIVE 2.1: Increase the use of CoStar technology to access market data and information on commercial properties within the District.

The Commission began using CoStar services in FY13 on a limited basis. CoStar will enable the Commissioners to analyze, interpret and gain unmatched insight on commercial property values and market conditions. Increased usage of this technology will provide the Commissioners with useful data to be better prepared prior to hearings on commercial properties and as a result, Commissioners will have relevant property data to compare with data provided by the Office of Tax and Revenue and the Petitioner. This will reduce the time Commissioners spend during the deliberation process and should allow Commissioners to reach decisions related to commercial properties faster. **Completion date: October 2013 and ongoing.**



INITIATIVE 2.2: Perform site visits to various properties in order to verify data provided in case documents and to be aware of new properties coming onto the tax roles for which an assessment appeal may be filed in the upcoming year.

The Commissioners currently rely on the Petitioners or the Office of Tax and Revenue to provide relevant information on the physical condition of properties. There have been times when that information has been unclear or misleading. By performing site visits, the Commissioners will have personal knowledge of the physical aspects and condition of the properties and can better address the true market value of those properties.

Completion date: October, 2013 and ongoing.

OBJECTIVE 3: Provide continued education requirements for the Commissioners on an annual basis 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.

INITIATIVE 3.1: Develop individual training plans for each Commissioner. Commissioners are statutorily mandated to receive training on an annual basis. The Chair of the Commission will identify the training needs of each Commissioner and formulate a training plan based on those needs.

Completion date: January, 2014.

KEY PERFORMANCE INDICATORS – Real Property Tax Appeals Process

Measure	FY 2012 Actual	FY 2013 Target	FY 2013 Actual	FY 2014 Projection	FY 2015 Projection	FY 2016 Projection
Average minutes per case for Commission Member Hearing and decision write-up	85	85	85	85	85	85
Percentage of decisions on residential appeals issued within 30 days of the hearing	30%	100%	46%	100%	100%	100%
Percentage of decisions on commercial appeals issued within 80 days of the hearing	80%	100%	100%	100%	100%	100%
Percentage of decisions completed by February 1	34%	100%	100%	100%	100%	100%



Real Property Outreach Education

SUMMARY OF SERVICES

The Real Property Outreach Education program provides assessment appeal services and education to residents, communities, and businesses in the District of Columbia.

OBJECTIVE 1: Enhance the public's perception of the Commission by making the operations of the Commission more transparent and user-friendly.

INITIATIVE 1.1: Institute the ability to file appeals electronically.

At the end of FY13 the Commission entered into a contract with File and Serve Xpress to provide services that will allow for the electronic filing of appeals. Implementing this process will provide citizens with a convenient, secure method to file documents. It will also provide the ability to file documents with the Commission 24 hours a day, 7 days a week, from any location with internet access. There are also potential cost savings associated, including a reduction in photocopying, courier charges and postage costs.

Completion date:: January, 2014.

INITIATIVE 1.2: Enhance the Commission's website to improve the overall user experience.

In FY14, the Commission will improve its website to be more user-friendly, with easy to navigate prompts for general information, Commissioners bios, convenient "fill-in" applications and forms, "how to" procedures, and links to other related websites. Together, these improvements are intended to improve the overall user experience, educate the public, and enhance the public's perception of the Commission.

Completion date: June, 2014.

INITIATIVE 1.3: Provide public access to case files on the website.

In FY14 the Commission will provide a public portal on its website that will allow access, subject to confidentiality requirements, to appeal case filings; including petitions, evidence, and decisions. The Commission will maintain all e-filed and e-served documents in a robust, searchable repository that will allow all users access to case documents and information through search terms and built in reports. Access to documents within the repository can be restricted based on user-level and system security settings. Documents can be searched and accessed by case parties and the public. The documents and case information is maintained indefinitely, providing the Commission with a virtual file room instead of investing in hardware or software to manage the data internally. **Completion date: November, 2013 and ongoing.**

INITIATIVE 1.4: Visit at least one ANC, civic association, or community center in every ward to present relevant information on the appeals process.

In FY 14 the Commissioners will increase the number of ANC meetings attended in order to provide the public with brochures on the 2nd level appeal process, highlight any administrative or legislative changes to the process and to answer questions that may be raised as a result. 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:: March, 2014 and ongoing.



KEY PERFORMANCE INDICATORS - Real Property Outreach Education

Measure	FY 2012 Actual	FY 2013 Target	FY 2013 Actual	FY 2014 Projection	FY2015 Projection	FY 2016 Projection
Percent of cases that are filed electronically	NA	10%	0%	45%	75%	90%
Percent of decisions that are transmitted electronically	NA	25%	0%	45%	75%	90%
Total number of ANC meetings attended	NA	NA	6	8	12	15
Percent of Commission decisions published on the agency's website	NA	NA	95%	100%	100%	100%