



REAL PROPERTY TAX APPEALS COMMISSION

FY 2025 PERFORMANCE PLAN

NOVEMBER 26, 2024

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1 INTRODUCTION

This document presents the Fiscal Year 2025 Performance Plan for the Real Property Tax Appeals Commission.

This Performance Plan is the first of two agency performance documents published each year. The Performance Plan is published twice annually – preliminarily in March when the Mayor’s budget proposal is delivered, and again at the start of the fiscal year when budget decisions have been finalized. A companion document, the Performance Accountability Report (PAR), is published annually in January following the end of the fiscal year. Each PAR assesses agency performance relative to its annual Performance Plan.

Performance Plan Structure: Performance plans are comprised of agency Objectives, Administrative Structures (such as Divisions, Administrations, and Offices), Activities, Projects and related performance measures. The following describes these plan components, and the types of performance measures agencies use to assess their performance.

Objectives: Objectives are statements of the desired benefits that are expected from the performance of an agency’s mission. They describe the goals of the agency.

Administrative Structures: Administrative Structures represent the organizational units of an agency, such as Departments, Divisions, or Offices.

Activities: Activities represent the programs and services an agency provides. They reflect what an agency does on a regular basis (e.g., processing permits).

Measures: Performance Measures may be associated with any plan component, or with the agency overall. Performance Measures can answer broad questions about an agency’s overall performance or the performance of an organizational unit, a program or service, or the implementation of a major project. Measures can answer questions like “How much did we do?”, “How well did we do it?”, “How quickly did we do it?”, and “Is anyone better off?” as described in the table below. Measures are printed throughout the Performance Plan, as they may be measuring an objective, an administrative structure, an activity, or be related to the agency performance as a whole.

Measure Type	Measure Description	Example
Quantity	Quantity measures assess the volume of work an agency performs. These measures can describe the inputs (e.g., requests or cases) that an agency receives or the work that an agency completes (e.g., licenses issued or cases closed). Quantity measures often start with the phrase “Number of...”.	“Number of public art projects completed”
Quality	Quality measures assess how well an agency’s work meets standards, specifications, resident needs, or resident expectations. These measures can directly describe the quality of decisions or products or they can assess resident feelings, like satisfaction.	“Percent of citations issued that were appealed”
Efficiency	Efficiency measures assess the resources an agency used to perform its work and the speed with which that work was performed. Efficiency measures can assess the unit cost to deliver a product or service, but typically these measures assess describe completion rates, processing times, and backlog.	“Percent of claims processed within 10 business days”

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Measure Type	Measure Description	Example
Outcome	Outcome measures assess the results or impact of an agency's work. These measures describe the intended ultimate benefits associated with a program or service.	"Percent of families returning to homelessness within 6-12 months"
Context	Context measures describe the circumstances or environment that the agency operates in. These measures are typically outside of the agency's direct control.	"Recidivism rate for 18-24 year-olds"
District-wide Indicators	District-wide indicators describe demographic, economic, and environmental trends in the District of Columbia that are relevant to the agency's work, but are not in the control of a single agency.	"Area median income"

Agencies set targets for most performance measures before the start of the fiscal year. Targets may represent goals, requirements, or national standards for a performance measure. Agencies strive to achieve targets each year, and agencies provide explanations for targets that are not met at the end of the fiscal year in the subsequent Performance Accountability Report. Not all measures are associated with a target. For example, newly added measures do not require targets for the first year, as agencies determine a data-informed benchmark. Additionally, change in some quantity or context measures and District-wide indicators may not indicate better or worse performance, but are "neutral" measures of demand or input, or are outside of the agency's direct control. In some cases the relative improvement of a measure over a prior period is a more meaningful indicator than meeting or exceeding a particular numerical goal, so a target is not set.

2 REAL PROPERTY TAX APPEALS COMMISSION OVERVIEW

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.

Objectives:

1. Process and render decisions within the statutory deadlines on all appeals heard by the Commission.
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.
3. Create and maintain a fair and transparent hearing process by providing detailed information on the agency website.
4. Efficient, Transparent, and Responsive Government

Activities:

1. Appeals Process
2. Continuing Professional Education
3. Commissioners will perform market research and data gathering on at least 6 Assessment Neighborhoods.
4. The Commission will provide information workshops on the appeals process.

3 OBJECTIVES

3.1 PROCESS AND RENDER DECISIONS WITHIN THE STATUTORY DEADLINES ON ALL APPEALS HEARD BY THE COMMISSION.

Related Measures	Measure Type	Directionality	FY2023	FY2024	FY2025 Target
Percent of decisions completed by February 1	Outcome	Up is Better	70.36%	70.08%	100%
Percent of decisions for commercial appeals issued within 80 calendar days of the hearing	Outcome	Up is Better	82.64%	17.57%	100%
Percent of residential decisions issued within 30 days	Outcome	Up is Better	13.56%	42%	100%

3.2 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.

Related Measures	Measure Type	Directionality	FY2023	FY2024	FY2025 Target
Number of market research analysis performed on assessment neighborhoods in the fiscal year	Quantity	Up is Better	6	6	6
Percent of Commissioners who completed a minimum of 12 continuing education/training hours	Outcome	Up is Better	55.56%	66.67%	100%

3.3 CREATE AND MAINTAIN A FAIR AND TRANSPARENT HEARING PROCESS BY PROVIDING DETAILED INFORMATION ON THE AGENCY WEBSITE.

Related Measures	Measure Type	Directionality	FY2023	FY2024	FY2025 Target
Number of Public Information Sessions on the Tax Appeal Process	Quantity	Up is Better	4	4	4

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Related Measures	Measure Type	Directionality	FY2023	FY2024	FY2025 Target
Percent of customer satisfaction surveys with rating of at least "Agree" regarding the level of fairness of the hearing process	Outcome	Up is Better	85%	85%	85%

3.4 EFFICIENT, TRANSPARENT, AND RESPONSIVE GOVERNMENT

Create and maintain a highly efficient, transparent, and responsive District government.

Related Measures	Measure Type	Directionality	FY2023	FY2024	FY2025 Target
Percent of agency staff who were employed as Management Supervisory Service (MSS) employees prior to 4/1 of the fiscal year that had completed an Advancing Racial Equity (AE204) training facilitated by ORE within the past two years	Outcome	Up is Better	NA	100%	No Target Set
Percent of employees that are District residents	Outcome	Up is Better	78.57%	80%	No Target Set
Percent of new hires that are current District residents and received a high school diploma from a DCPS or a District Public Charter School, or received an equivalent credential from the District of Columbia	Outcome	Up is Better	N/A	100%	No Target Set
Percent of new hires that are District residents	Outcome	Up is Better	100%	100%	No Target Set
Percent of required contractor evaluations submitted to the Office of Contracting and Procurement on time	Outcome	Up is Better	No incidents	No incidents	No Target Set

4 ACTIVITIES

4.1 APPEALS PROCESS

The Commission has statutory mandates that govern the timeframes for issuing decisions on residential and commercial appeals.

Related Measures	Measure Type	Directionality	FY2023	FY2024	FY2025 Target
Number of Appeals Filed	Quantity	Neutral	5,854	3,900	*
Number of appeals reduced by recommendation	Quantity	Neutral	0	0	*
Percent of appeal reduced	Efficiency	Neutral	8.71%	15.03%	*
Percent of Appeals Increased	Outcome	Neutral	0.1%	0.08%	*
Percent of appeals resulting in Stipulation Agreements	Outcome	Neutral	2.32%	7.23%	*
Percent of Appeals sustained	Outcome	Neutral	91.03%	84.9%	*
Percent of appeals withdrawn	Outcome	Neutral	1.09%	2.9%	*

*Specific targets are not set for this measure

4.2 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.

No Related Measures

4.3 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.

No Related Measures

4.4 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.

No Related Measures