

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
REAL PROPERTY TAX APPEALS COMMISSION**



February 22, 2017

Councilmember Jack Evans
Chair, Committee on Finance and Revenue
1350 Pennsylvania Avenue, NW
Washington, DC 20001

Dear Councilmember Evans:

I am writing to provide responses to the Real Property Tax Appeals Commission (RPTAC) FY 2016/2017 Oversight Questions.

1. Please provide the Committee with an updated list of current Commission members and their terms. How many vacancies are there currently? How many current members are attorneys? For each member, please provide the following:

- *The member's name;*
- *Indicate chairperson, vice-chairperson, full time, or part time;*
- *When the member's term expires;*
- *The member's attendance record if serving in a part-time capacity; and*
- *Other designations (certifications, attorney, etc.).*

RPTAC RESPONSE #1

- All Commissioners are Mayoral appointees. The Commission has one vacancy for a Part-Time Commissioner.

MEMBERS	ROLE	CONFIRMATION DATE	TERM ENDING	HOURS WORKED
Gregory Syphax - Certified General Appraiser with 37 years of full time experience in commercial and residential appraising in the District of Columbia and surrounding areas.	Chairperson	July 13, 2012	April 30, 2018	Full Time
Richard Amato, Esq. - formerly with OAG, 40+ years as a Litigator, handled many of the tax cases that significantly impacted the assessment process in DC	Vice Chairperson	July 13, 2012; reconfirmed July 14, 2015	April 30, 2019	Full Time

May S. Chan, MBA – served for the past 9 years as a Board Member/ Commissioner; experience in RE Development in Boston, MA. Licensed RE Agent in DC and has an Appraiser trainee’s license.	Full Time	July 13, 2012; reconfirmed April 17, 2014	April 30, 2018	Full Time
Cliftine Jones - Cliftine Jones, RE Broker for 37+ years in DC; served 19 years as a Board Member/ Commissioner and is the longest serving member of the Board/Commission; experience includes 20+ years as a mortgage broker and loan officer at Independence Federal Savings Bank.	Full Time	July 13, 2012	April 30, 2018	Full Time
Frank Sanders - Certified Residential Appraiser with over 35+ years of appraisal experience in the DC area. Also has a DC Broker’s License. Previously served as Vice President for Independence Federal Service Corp.	Full Time	July 13, 2012; reconfirmed December 4, 2012	April 30, 2017	Full Time
Stacie Scott Turner - Licensed real estate salesperson, former Commissioner to the National Capital Planning Commission; former Vice president of Community Impact and Investments for the United Way of the National Capital Area	Full Time	July 14, 2015	April 30, 2019	Full Time
Edwin H. Dugas, GRI, CBR – Licensed real estate broker; former member of the Board of Equalization and Review (1989-1991)	Part-Time	November 2, 2016	April 30, 2020	FY 2016 – 0 FY 2017 0 YTD
Donald Isaac, Jr. - Master Degree in Real Estate. Experience includes work as a Financial and Development Analyst over the past 7 years.	Part-Time	July 13, 2012; reconfirmed on September 24, 2014	April 30, 2018	FY 2016 – 942 FY 2017 – 407 YTD
Alvin Jackson - Residential Appraiser Trainee, License in DC & MD; experience includes working for number of Certified Appraisers and appraisal companies for the past 10 years in performing physical property inspections, gathering and analyzing sales data, and writing residential appraisal reports.	Part-Time	May 7, 2013	April 30, 2017	FY 2016 – 1343 FY 2017 – 952 YTD

Eric Jenkins, Esq. – Real Estate Attorney; advises public & private clients in all matters involving real estate sales & marketing, development, regulatory & legislative approvals, public/private partnerships, zoning & land use, commercial & public finance, non-profit, and tax incentives & appeals.	Part-time	July 14, 2015	April 30, 2019	FY 2016 – 28 FY 2017 73.5 YTD
John Neil Ollivierra - Certified Residential Appraiser License with over 25 years of appraisal experience in the DC area. Also has Home Inspector’s License and has conducted construction and environmental inspections.	Part-Time	March 24, 2014	April 30, 2018	FY 2016 – 888 FY 2017 - 487 YTD
James “Skip” Walker, Jr. – Licensed Residential Appraiser. Experience includes Real Estate Development and Management. He has served as a Board Member/Commissioner for the past 7 years.	Part-Time	July 13, 2012	April 30, 2018	FY 2016 – 200 FY 2017 – 149 YTD
Trent Williams, JD/MBA - Financial Analyst and Advisor who has worked with corporations, non-profit companies, individuals in various areas that include real estate investment ventures and development. He has served as a Board Member/Commissioner for the past 6 years.	Part-Time	July 13, 2012 reconfirmed July 14, 2015	April 30, 2019	FY 2016 – 1147 FY 2017 – 1040 YTD

2. *Please provide the Committee with an updated organizational chart and Schedule A.*

RTAC RESPONSE #2

Please see the attached **Exhibit 1** for the organizational chart and Schedule A.

3. ***Please provide the following, to the extent applicable:***
- a. ***A list of all employees who receive cellphones, personal digital assistants, or similar communications devices at agency expense;***
 - b. ***A list of all vehicles (year, make, model) owned, leased, or otherwise used by the agency and to whom the vehicle is assigned. Please include lease amount (if applicable) and date lease expires;***
 - c. ***A list of employee bonuses or special award pay granted in FY 2016, and FY 2017, to date;***
 - d. ***A list of any travel expenses, arranged by employee; and***
 - e. ***A list of the total overtime and workman’s compensation payments paid in FY 2016, and FY 2017, to date.***

RPTAC RESPONSE #3

- a. Carlynn Fuller – iPad; Gregory Syphax – iPad; Richard Amato – iPad; May Chan – iPad; Frank Sanders – iPad.
- b. N/A
- c. N/A
- d. N/A
- e. N/A

4. ***Please describe the Commission’s outreach efforts to the public (excluding public meetings held). Last year you discussed a “three pronged” approach for community outreach efforts. Please discuss the results of those efforts, what plans you have for this coming year, and how we may be helpful.***

RPTAC RESPONSE #4

This year, the Commission’s outreach effort consists of the unveiling of two new Public Service Announcements (PSAs) that are currently running on DC Cable, two RPTAC Public Workshops, which are scheduled in March, before the April 1st filing deadline for appeals, and the creation of new brochures/hand-outs titled “*How To File An Assessment Appeal Petition With The Real Property Tax Appeals Commission*” and “*How To Appeal Your Real Property Tax Assessment.*” This material has been sent to the various ANC offices.

The Commission also participated in Deputy Mayor Brian Kenner’s (DMPED) “open-house” event at the Convention Center on January 12, 2017, where we had the opportunity to talk to the public about our agency’s mission and the services we provide to the community. I thought it was a very successful effort which was well received by the community. I believe that Mr. Kenner plans to make it an annual event. Next year, we will continue to implement the same outreach program.

5. *How many appeals did the Commission accept electronically in Tax Year (TY) 2016 and TY 2017? Does the Commission have an opinion as to whether appeals should only be submitted electronically in the future? Please comment on the success and/or challenges with using File&ServeXpress, and confirm training webinars are still available on the vendor's website. Has there been an increase in electronic filings since its inception?*

RPTAC RESPONSE #5

The major challenge with File&ServeXpress is changing the mindset of people who resist the use of technology and those without access to the internet. While the major law firms and tax representatives have embraced electronic filing, the individual filers are more reluctant. In TY 2015 only 887 cases were filed electronically; in TY 2016 there were 2,342 cases filed electronically; and, in TY 2017 there were 1,948 cases filed electronically. Training webinars are available on the vendor's website and there is a customer service help desk that operates 24 hours a day to provide assistance to filers.

6. *Thanks to emergency and temporary legislation voted on by the Council in September of 2016, RPTAC now has 80 days to render a decision after the completion of a hearing on residential apartment complexes of five units or more. Please comment on how this change has worked for the TY 2017 season. Were there any problems or concerns raised? Please also describe and provide a status of any new initiatives for FY 2017.*

RPTAC RESPONSE #6

The Council's action on the Commission's request to extend the Commission's decision deadline from 30 to 80 days for apartment buildings having five or more units has worked well. The legislative change now allows the Commission to have more time to review and analyze the performance of these investment properties, under the same light that the Commission affords commercial office buildings. The legislation also helps the public understand that Class 1 - residential properties includes both single-family residential dwellings and apartment buildings. In the past, the number of Class 1 property appeals was often thought to mean just single-family dwellings, which created a false sense of concern in the community, since most of the appeals for Class 1 properties were filed by apartment building owners.

7. *Please provide a list of the Commission’s public meeting dates, times, and locations for FY 2016 and FY 2017, to date (or scheduled), as well as a copy of agendas and minutes for each meeting held.*

RPTAC RESPONSE #7

We met our statutory requirement to have four Public Administrative meetings per calendar year. Please see attachment (**Exhibit 2**) for agendas and minutes taken for each meeting and are also available on the Commission’s website in the “About RPTAC” section.

Public Administrative Meetings	Date	Time	Location
#1	May 25, 2016	2:30 p.m.	441 4 th St NW # 360N
#2	July 27, 2016	2:30 p.m.	Same
#3	October 24, 2016	2:30 p.m.	Same
#4	November 30, 2016	2:30 p.m.	Same

For FY 2017 we plan to meet in the following months with the exact dates and times to be determined:

Public Administrative Meetings	Date	Time	Location
#1	March 2017	TBD	441 4 th St NW # 360N
#2	May 2017	TBD	Same
#3	July 2017	TBD	Same
#4	October 2017	TBD	Same

8. *Please provide a list of all training and continuing education classes attended by Commissioners, during FY 2016 and FY 2017, to date and dates attended (or scheduled).*

RPTAC RESPONSE #8

A list of all training and continuing education classes attended by Commissioners during FY 2016 and FY 2017 is attached as **Exhibit 3**.

9. *Please discuss your caseload, providing information broken down by the number of class 1 residential cases, the number of class 2 commercial cases, the number of class 3 classification cases, and the number of homestead exemption cases. How many case decisions are outstanding? How does this compare with the caseload for the previous year?*

RPTAC RESPONSE #9

For Tax Year 2017 (season ended February 1, 2017), the Commission received a total of 3,993 cases (3,982 valuation appeals) – 3,040 Class 1 Residential valuation cases, and, 940 Class 2 Commercial valuation cases; 2 Class 3 Vacant classification valuation cases; 5 Classification cases and 6 Homestead cases.

For Tax Year 2016 (season ended February 1, 2016), the Commission received a total of 4349 cases (4336 valuation appeals) – 3299 Class 1 Residential valuation cases, and, 1037 Class 2 Commercial valuation cases; 6 Classification cases and 7 Homestead cases.

There are no outstanding decisions.

10. *Please provide a breakdown of cases heard by commissioner, whether commercial or residential, and for part-time commissioners hours logged (to include training and casework, etc.)*

RPTAC RESPONSE #10

Please see the attached chart (**Exhibit 4**)

11. *Please provide a list of the common reasons the Commission reduces assessments after appeals. Additionally, please include the frequency of each reason for a reduction.*

RPTAC RESPONSE #11

The common reasons why the Commission might reduce OTR's proposed assessment would be the discovery of an error in OTR's analysis which resulted in an overvaluation of the property. Common errors might include:

- a) OTR's failure to lower the proposed assessment of a property in spite of updated information and an updated analysis of the property by an Assessor.
- b) Simple mathematical errors in OTR's calculations.
- c) Issues related to underestimating vacancy and expenses or overestimating market rent and rentable areas in commercial properties.
- d) Disagreement with OTR's classification of a property which could compel the Commission to raise OTR's capitalization rate.
- e) An issue related to property condition which was not taken into consideration by OTR when the assessment was made.

The Commission has not kept a record of all the reasons why the Commission would reduce an assessment and we are therefore unable to provide you with the frequency of each reason for reduction. However, we can say that OTR makes a considerable number of recommendations to the Commission each year to lower, or raise, the proposed assessment. We understand that the reason for this is due to the fact that the Assessor is often unable to update his analysis with the most recent information that the Petitioner provides on the Income and Expense (I&E) submissions before the assessments are put into their tracking system. The Assessor must therefore wait until the RPTAC hearing to submit his updated analysis as a recommendation to the Commission.

12. Please provide a copy of any updates or modifications to RPTAC rules and regulations.

RPTAC RESPONSE #12

There have been no updates or modifications made to RPTAC rules and regulations.

13. Please provide a copy of RPTAC Annual Report for FY 2016. Where is this located on your website?

RPTAC RESPONSE #13

The Annual Report for Fiscal Year 2016 is attached as **Exhibit 5**. It can be found on the Commission's website in the "About RPTAC" section.

14. Did you meet all statutory deadline requirements for residential and commercial properties this past appeal season? Is anything needed to assist in the preparation for the upcoming season?

RPTAC RESPONSE #14

Unfortunately, the Commission failed to meet its statutory deadlines this season. As of the February 1, 2016 deadline, when all decisions are supposed to be completed, we still had 240 cases outstanding. Several factors contributed to the failure to meet the statutory deadline. The Commission had 2 Part-Time Commissioner vacancies. Several cases that were supposed to be settled by Stipulation Agreements ultimately had to be decided by the Commission (182 cases). Additionally, the Commission continues to be hampered by the lack of availability of the Part-Time Commissioners, as you can see in the report of the hours worked by each Part-Time Commissioner. The result of this level of low participation by part-time members along with the vacancies creates an overload to our system which is hard, if not impossible to recover from, in meeting our statutory deadlines.

15. *Please provide an update on the DC Auditor report (DCA082016, issued March 4, 2016) “to determine whether the operations of the Real Property Tax Appeals Commission were efficient, effective, economical, and complied with the relevant rules, regulations and laws” and recommendations contained in the audit report. Does the Commission have any recommendations to change the requirements that exists within DC Official Code §47-825.01a(j)(2), which requires the Auditor to perform a management audit of the activities of the Commission at least once every three fiscal years?*

RPTAC RESPONSE #15

As you are aware, the Commission was audited in CY 2016 and received very good report titled “RPTAC has improved the Appeal Assessment Process.” However, the report had three findings and recommendations: 1) All Commissioners need to file Financial Disclosure Forms. 2) The Commission lacks a recusal process. 3) The Commission must address how part-time Commissioners are classified. The Commission now requires all Commissioners to file Financial Disclosure Forms and the Commission has adopted a recusal process that is part of its training program.

In our opinion, the Auditor mistakenly interpreted RPTAC’s statutory mandate that: “Commissioners shall be employees of the District government” to apply to part-time members of the Commission when, in fact, the statute, *in its third paragraph*, states that: “The part-time members of the Commission shall be compensated on an hourly basis” Compensation on an hourly basis is, necessarily, inconsistent with the requirement, *appearing many paragraphs later in the statute*, that “Commissioners shall be employees of the District[,]” for whom the statute requires the Mayor to “establish a separate salary schedule[.]” The Auditor’s assumption that the statute requires that part-time employees be employees of the District government is, therefore, contrary to the plain language of the statute that requires that part-time employees “be compensated on an hourly basis” while full-time Commissioners must be compensated on “a separate salary schedule” established by the Mayor.

Thank you for the opportunity to respond to questions pertaining to the oversight of the FY 2015 budget. Please feel free to contact me if you should have any additional questions.

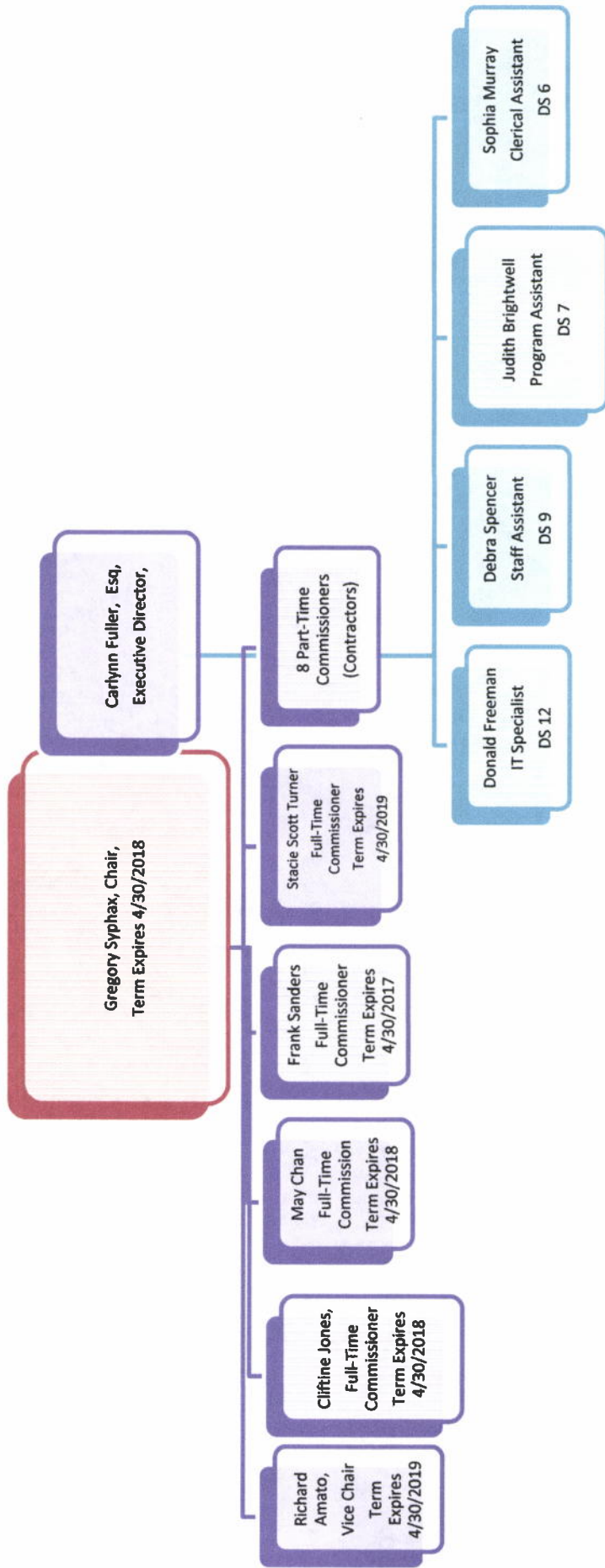
Sincerely,



Gregory Syphax,
Chairperson

Attachments

Exhibit 1



**REAL PROPERTY TAX APPEALS COMMISSION
SCHEDULE A AS OF FEBRUARY 21, 2017**

Posn Nbr	Title	Name	EmpId	Hire Date	Vac Stat	Grade	Step	FTE x Dist %	Allocated Salary	Fringe	Index	PCA	Fund Code	Prgm Code	Activity	E/P Time	Reg/Temp/ Term
00003633	CLERICAL ASSISTANT	Murray,Sophia	00003656	2/28/1999 F		6	8	0.05	\$ 2,192.85	\$ 344.28	1000L	10150	0100	1015	0100	F	Reg
00003633	CLERICAL ASSISTANT	Murray,Sophia	00003656	2/28/1999 F		6	8	0.2	\$ 8,771.40	\$ 1,377.11	1000L	20100	0100	2010	0100	F	Reg
00003633	CLERICAL ASSISTANT	Murray,Sophia	00003656	2/28/1999 F		6	8	0.51	\$ 22,367.07	\$ 3,511.63	1000L	10800	0100	1080	0100	F	Reg
00003633	CLERICAL ASSISTANT	Murray,Sophia	00003656	2/28/1999 F		6	8	0.02	\$ 877.14	\$ 137.71	1000L	10500	0100	1050	0100	F	Reg
00003633	CLERICAL ASSISTANT	Murray,Sophia	00003656	2/28/1999 F		6	8	0.02	\$ 877.14	\$ 137.71	1000L	10300	0100	1030	0100	F	Reg
00003633	CLERICAL ASSISTANT	Murray,Sophia	00003656	2/28/1999 F		6	8	0.15	\$ 6,578.55	\$ 1,032.83	1000L	10200	0100	1020	0100	F	Reg
00003633	CLERICAL ASSISTANT	Murray,Sophia	00003656	2/28/1999 F		6	8	0.05	\$ 2,192.85	\$ 344.28	1000L	30100	0100	3010	0100	F	Reg
									\$ 43,857.00	\$ 6,983.55							
00017063	Executive Director	Fuller,Carlynn M	00021984	8/1/2011 F		14	0	0.09	\$ 11,476.82	\$ 1,801.86	1000L	30100	0100	3010	0100	F	Reg
00017063	Executive Director	Fuller,Carlynn M	00021984	8/1/2011 F		14	0	0.05	\$ 6,376.01	\$ 1,001.03	1000L	10100	0100	1010	0100	F	Reg
00017063	Executive Director	Fuller,Carlynn M	00021984	8/1/2011 F		14	0	0.07	\$ 8,926.41	\$ 1,401.45	1000L	10300	0100	1030	0100	F	Reg
00017063	Executive Director	Fuller,Carlynn M	00021984	8/1/2011 F		14	0	0.02	\$ 2,550.40	\$ 400.41	1000L	10850	0100	1085	0100	F	Reg
00017063	Executive Director	Fuller,Carlynn M	00021984	8/1/2011 F		14	0	0.05	\$ 6,376.01	\$ 1,001.03	1000L	10150	0100	1015	0100	F	Reg
00017063	Executive Director	Fuller,Carlynn M	00021984	8/1/2011 F		14	0	0.1	\$ 12,752.02	\$ 2,002.07	1000L	10200	0100	1020	0100	F	Reg
00017063	Executive Director	Fuller,Carlynn M	00021984	8/1/2011 F		14	0	0.07	\$ 8,926.41	\$ 1,401.45	1000L	10800	0100	1080	0100	F	Reg
00017063	Executive Director	Fuller,Carlynn M	00021984	8/1/2011 F		14	0	0.4	\$ 51,008.07	\$ 8,008.27	1000L	20100	0100	2010	0100	F	Reg
00017063	Executive Director	Fuller,Carlynn M	00021984	8/1/2011 F		14	0	0.05	\$ 6,376.01	\$ 1,001.03	1000L	10500	0100	1050	0100	F	Reg
00017063	Executive Director	Fuller,Carlynn M	00021984	8/1/2011 F		14	0	0.1	\$ 12,752.02	\$ 2,002.07	1000L	10400	0100	1040	0100	F	Reg
									\$ 127,520.18	\$ 20,620.67							
00025588	STAFF ASSISTANT	Spencer,Debra D	00025749	3/6/1995 F		9	9	0.05	\$ 2,962.45	\$ 465.10	1000L	30100	0100	3010	0100	F	Reg
00025588	STAFF ASSISTANT	Spencer,Debra D	00025749	3/6/1995 F		9	9	0.05	\$ 2,962.45	\$ 465.10	1000L	10150	0100	1015	0100	F	Reg
00025588	STAFF ASSISTANT	Spencer,Debra D	00025749	3/6/1995 F		9	9	0.02	\$ 1,184.98	\$ 186.04	1000L	10500	0100	1050	0100	F	Reg
00025588	STAFF ASSISTANT	Spencer,Debra D	00025749	3/6/1995 F		9	9	0.15	\$ 8,887.35	\$ 1,395.31	1000L	10200	0100	1020	0100	F	Reg
00025588	STAFF ASSISTANT	Spencer,Debra D	00025749	3/6/1995 F		9	9	0.31	\$ 18,367.19	\$ 2,883.65	1000L	20100	0100	2010	0100	F	Reg
00025588	STAFF ASSISTANT	Spencer,Debra D	00025749	3/6/1995 F		9	9	0.4	\$ 23,699.60	\$ 3,720.84	1000L	10800	0100	1080	0100	F	Reg
00025588	STAFF ASSISTANT	Spencer,Debra D	00025749	3/6/1995 F		9	9	0.02	\$ 1,184.98	\$ 186.04	1000L	10300	0100	1030	0100	F	Reg
									\$ 59,249.00	\$ 9,302.09							
00045352	IT Specialist (Network)	Freeman,Donald	00084179	12/1/2014 F		12	3	1	\$ 74,711.00	\$ 11,729.63	1000L	20100	0100	2010	0100	F	Reg
00047233	Program Support Assistant	Brightwell,Judith	00039403	7/7/2008 F		7	7	1	\$ 47,205.00	\$ 7,411.19	1000L	20100	0100	2010	0100	F	Reg
00075611	Chairperson, RPTAC	Syphax,Gregory C.	00069332	7/16/2012 F		17	0	0.1	\$ 13,911.29	\$ 2,184.07	1000L	30200	0100	3020	0100	F	Term
00075611	Chairperson, RPTAC	Syphax,Gregory C.	00069332	7/16/2012 F		17	0	0.9	\$ 125,201.60	\$ 19,656.65	1000L	20200	0100	2020	0100	F	Term
									\$ 139,112.89	\$ 21,840.72							
00075612	Vice Chairperson (RPTAC)	Amato,Richard G	00015435	10/31/2015 F		16	0	0.1	\$ 12,752.02	\$ 2,002.07	1000L	30200	0100	3020	0100	F	Term
00075612	Vice Chairperson (RPTAC)	Amato,Richard G	00015435	10/31/2015 F		16	0	0.9	\$ 114,768.16	\$ 18,018.60	1000L	20200	0100	2020	0100	F	Term
									\$ 127,520.18	\$ 20,020.67							
00075613	Commissioner, RPTAC	Jones,Cliffine	00069331	7/16/2012 F		15	0	0.1	\$ 11,592.74	\$ 1,820.06	1000L	30200	0100	3020	0100	F	Term
00075613	Commissioner, RPTAC	Jones,Cliffine	00069331	7/16/2012 F		15	0	0.9	\$ 104,334.67	\$ 16,380.54	1000L	20200	0100	2020	0100	F	Term
									\$ 115,927.41	\$ 18,200.60							
00075614	Commissioner, RPTAC	Sanders, Frank	00069333	7/16/2012 F		15	0	0.9	\$ 104,334.67	\$ 16,380.54	1000L	20200	0100	2020	0100	F	Term
00075614	Commissioner, RPTAC	Sanders, Frank	00069333	7/16/2012 F		15	0	0.1	\$ 11,592.74	\$ 1,820.06	1000L	30200	0100	3020	0100	F	Term
									\$ 115,927.41	\$ 18,200.60							
00075615	Commissioner, RPTAC	Chan,May S.	00069334	7/16/2012 F		15	0	0.9	\$ 104,334.67	\$ 16,380.54	1000L	20200	0100	2020	0100	F	Term
00075615	Commissioner, RPTAC	Chan,May S.	00069334	7/16/2012 F		15	0	0.1	\$ 11,592.74	\$ 1,820.06	1000L	30200	0100	3020	0100	F	Term
									\$ 115,927.41	\$ 18,200.60							
00075616	Commissioner, RPTAC	Scott,Stacie Y.	00087177	7/27/2015 F		15	0	0.9	\$ 104,074.29	\$ 16,339.66	1000L	20200	0100	2020	0100	F	Term
00075616	Commissioner, RPTAC	Scott,Stacie Y.	00087177	7/27/2015 F		15	0	0.1	\$ 11,563.81	\$ 1,815.52	1000L	30200	0100	3020	0100	F	Term
									\$ 115,638.10	\$ 18,155.18							

Exhibit 2

GOVERNMENT OF THE DISTRICT OF COLUMBIA
REAL PROPERTY TAX APPEALS COMMISSION



NOTICE OF ADMINISTRATIVE MEETINGS

The District of Columbia Real Property Tax Appeals Commission will hold its 2016 Administrative Meetings on the following dates:

- Wednesday, May 25, 2016
- Wednesday, July 27, 2016;
- Wednesday, September 28, 2016; and
- Wednesday, November 30, 2016

All meetings will start at 2:30 p.m. and will be held in the Commission offices located at 441 4th Street, NW, Suite 360N, Washington, DC 20001. Below is the draft agenda for all meetings. A final agenda will be posted to RPTAC's website at <http://rptac.dc.gov> prior to each meeting.

For additional information, please contact: Carlynn Fuller, Executive Director, at (202) 727-3596.

DRAFT AGENDA

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. REPORT BY THE CHAIRPERSON**
- IV. REPORT BY THE EXECUTIVE DIRECTOR**
- V. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VI. ADJOURNMENT**

Individual who wish to submit comments as part of the official record should send copies of the written statements no later than 5:00 p.m. on the following dates:

For the May 25th meeting, the deadline is Monday, May 23, 2016
For the July 27th meeting the deadline is Monday, July 25, 2016
For the September 28th meeting, the deadline is Monday, September 26, 2016
For the November 30th meeting, the deadline is Monday, November 28, 2016

Written statements should be submitted to:

Carlynn Fuller, Executive Director
Real Property Tax Appeals Commission
441 4th Street NW, Suite 360N
Washington, D.C. 20001
202-727-6860
Email: Carlynn.fuller@dc.gov

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
REAL PROPERTY TAX APPEALS COMMISSION**



REAL PROPERTY TAX APPEALS COMMISSION

ADMINISTRATIVE MEETING

May 25, 2016

2:30 pm

AGENDA

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. REPORT BY THE CHAIRMAN**
 - a. Off Season Activities**
- IV. REPORT BY THE EXECUTIVE DIRECTOR**
 - a. TY 16 Case Statistics**
- V. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VI. ADJOURNMENT**

**Real Property Tax Appeals Commission
Minutes of the Public Meeting held on
Wednesday, May 25, 2016**

Chairperson Gregory Syphax called the 1st public meeting to order at 2:33 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4th Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Don Isaac, Eric Jenkins, Cliftine Jones, Neil Olliviera, Frank Sanders, Stacie Scott Turner, James Walker and Trent Williams. Alvin Jackson, and Sean Warfield were absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

Mr. Syphax discussed off-season activities.

- Research projects on residential sales per neighborhood were completed.
- Research on commercial property sales in the CBD and the East End were also completed.
- On March 10th, the first RPTAC outreach workshop was held. The workshop was designed for residential property owners to inform them of how to file an appeal.
- On April 28th Commissioners met with officials from AOBA
- Additionally, on May 5th the Commissioners met with assessors from OTR to discuss their assessment methodology, Cap rates; and their treatment of reserves.
- Mr. Syphax indicated that he plans to schedule some in-house training in June. There is also an upcoming meeting with CoStar representatives on June 1st @ 12:30 pm. More details will be forthcoming.
- Mr. Syphax also discussed potential legislation to treat residential properties with 5 or more units as commercial properties thereby giving the Commission 80 days to render a decision in those cases.
- Homestead and Classification cases continue to be heard during off-season. Mr. Syphax indicated that several Petitioners have complained about the process for applying for Homestead. He is working with OTR to get them to state exactly what evidence/documentation they need for Petitioners to meet the domicile requirement.

Ms. Fuller gave the Executive Director's report which focused on TY 16 case statistics.

Classification – 6; Homestead – 7

Residential Valuation Cases (Tax Class 01)

3,296 Cases were filed; 2393 Cases were filed electronically

Outcomes

5 cases were decided based on OTR's recommendation

191 were reduced

4 cases were disposed of by way of Stipulation Agreements between the Petitioner and OTR

3,090 cases were sustained

6 cases were withdrawn

1,158 decisions were late; of those 929 were multi lots

Square 0157 – 136 Lots; 34 days
Square 0491 – 133 Lots; 34 days
Square 0515 – 198 Lots; 35 days
Square 0517 – 462 Lots; 36 days

Commercial Valuation Cases (Tax Class 02)

1,035 Cases were filed

Outcomes

2 cases were increased
32 cases were decided based on OTR's recommendation
132 were reduced
63 cases were disposed of by way of Stipulation Agreements between the
Petitioner and OTR
738 cases were sustained
68 cases were withdrawn

63 decisions were late

There were no members from the public present at the meeting

Stacie Scott Turner moved and Richard Amato seconded a motion to adjourn the meeting. The meeting was adjourned at 2:58 p.m.

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
REAL PROPERTY TAX APPEALS COMMISSION**



REAL PROPERTY TAX APPEALS COMMISSION

ADMINISTRATIVE MEETING

July 27, 2016

2:30 pm

AGENDA

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. REPORT BY THE CHAIRMAN**
- IV. REPORT BY THE EXECUTIVE DIRECTOR**
- V. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VI. ADJOURNMENT**

**Real Property Tax Appeals Commission
Minutes of the Public Meeting held on
Wednesday, July 27, 2016**

Chairperson Gregory Syphax called the 2nd public meeting to order at 2:36 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4th Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Alvin Jackson, Eric Jenkins, Cliftine Jones, Frank Sanders, Stacie Scott Turner, and James Walker. Don Isaac, Neil Olliviera, and Trent Williams were absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

Mr. Syphax reported the following:

- He is working on a Commissioners' Handbook.
- The Commissioners that the Pertinent Data Book (PDB) is out much earlier than normal. He has been comparing Cap rates on CoStar with the PDB and they are very close. He remarked that it is good data but there are never enough sales to prove a point. He remarked that OTR has done away with the Delta Study. He advised Commissioners to look through the PDB and get familiar with it.
- OTR did not change its methodology this year.
- The treatment of capital expenditures by OTR is a topic for further discussion. Frank Sanders indicated that he believes that OTR should address this issue rather than RPTAC.
- There will be an upcoming training on Cap rates.

Ms. Fuller gave the Executive Director's report which focused on TY 17 case statistics as of the date of the meeting.

679 Cases filed (Paper filings – 595; 84 electronic filings)

New cases (properties that have not appealed in the past) 211

Total appeals filed as of July 27, 2015 - 140

There were no members from the public present at the meeting

Richard Amato moved to adjourn the meeting and several Commissioners seconded the motion. The meeting was adjourned at 3:07 p.m.

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
REAL PROPERTY TAX APPEALS COMMISSION**



REAL PROPERTY TAX APPEALS COMMISSION

ADMINISTRATIVE MEETING

October 24, 2016

2:30 pm

AGENDA

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. REPORT BY THE CHAIRMAN**
- IV. REPORT BY THE EXECUTIVE DIRECTOR**
 - a. TY 16 Annual Report**
 - b. TY 17 Year To Date Stats**
- V. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VI. ADJOURNMENT**

**Real Property Tax Appeals Commission
Minutes of the Public Meeting held on
Monday, October 24, 2016**

Chairperson Gregory Syphax called the 3rd public meeting to order at 2:38 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4th Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Don Isaac, Alvin Jackson, Eric Jenkins, Cliftine Jones, Neil Olliviera, Frank Sanders, Stacie Scott Turner, James Walker and Trent Williams. No one was absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

Mr. Syphax reported the following:

- He needs the Part Time Commissioners to be available for hearings.
- Cap rates are the topic of discussion every year. Whatever someone brings in as evidence doesn't necessarily prove that OTR's Cap rate is wrong. There are many ways to calculate Cap rates; presumption is that OTR is correct.
- Pending legislation to change the treatment of residential properties with 5 or more units so that the Commission will have 80 days to render a decision versus the current law requiring all residential properties to have a decision within 30 days.

Ms. Fuller gave the Executive Director's report which focused on distributing the FY 16 Annual Report and discussing TY 17 case statistics as of the date of the meeting.

For TY 17 as of October 24th:

- 3,987 Cases filed;
- 70 have been withdrawn;
- 9 Stipulation Agreements have been executed;
- 1,424 cases have been heard;
- 184 have been decided;
- 4 late decisions.

There were no members from the public present at the meeting

Stacie Scott Turner moved to adjourn the meeting and Eric Jenkins seconded the motion. The meeting was adjourned at 2:55 p.m.

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
REAL PROPERTY TAX APPEALS COMMISSION**



REAL PROPERTY TAX APPEALS COMMISSION

ADMINISTRATIVE MEETING

NOVEMBER 30, 2016

2:30 pm

AGENDA

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. APPROVAL OF MINUTES**
 - a. May 25, 2016**
 - b. July 27, 2016**
 - c. October 24, 2016**
- IV. REPORT BY THE CHAIRMAN**
- V. REPORT BY THE EXECUTIVE DIRECTOR**
 - a. TY 17 Year To Date Stats**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**

**Real Property Tax Appeals Commission
Minutes of the Public Meeting held on
Wednesday, November 30, 2016**

Chairperson Gregory Syphax called the 4th public meeting to order at 2:37 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4th Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Alvin Jackson, Cliftine Jones, Frank Sanders, Stacie Scott Turner, and, Trent Williams. Don Isaac, Eric Jenkins, John Neil Olliviera, and James "Skip" Walker were absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

The draft minutes from the 3 previous public meetings were reviewed for approval. Richard Amato moved for the approval of the minutes as written. Cliftine Jones provided the second for the motion. The motion passed unanimously.

Mr. Syphax reported the following:

- Edwin Dugas had his confirmation hearing and should be approved without objection. The second candidate that the Mayor wanted to appoint had taken a full-time job elsewhere and was no longer interested; so the Commission still has on vacancy for a Part-Time Commissioner.
- Councilmember Jack Evans indicated at Mr. Dugas' confirmation hearing that the Commission must be doing something right because he has not received any complaints.

Ms. Fuller gave the Executive Director's report which focused TY 17 case statistics as of the date of the meeting.

For TY 17 as of November 30th:

- 3,997 Cases filed;
- 101 have been withdrawn;
- 2,640 cases have been heard;
- 1,067 have been decided;
- 1,256 remaining to be heard
- January 18th is the last hearing date

There were no members from the public present at the meeting

Alvin Jackson moved to adjourn the meeting and Richard Amato seconded the motion. The meeting was adjourned at 2:45 p.m.

Exhibit 3

Commissioners	Professional Training Completed	Date	
Gregory Syphax Chairman Appointed 7/16/12 Expires 4/30/18	-Commission Training/Meeting	7/19/12	1.5
	-HP12-C Calculator Class	7/27/12	3
	-Financial Analysis of Investment Properties	7/27/12	3
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
	-CoStar Presentation	8/20/12	2
	-Rent Control Class	8/22/12	2.5
	-CoStar "one-on-one" Training	2/28/13	.5
	-Contract law	4/7/13	3
	-Landmarks of Law For RPTAC	4/17/13	2
	-Evaluating Commercial Construction	5/13,14/13	15
	-Income Capitalization Approach	9/11-10/9/13	60
	-Uniformed Standards of Professional Appraisal Practice (USPAP)	9/24/13	7
	-The Income Approach	1/25/14	7
	-The Cost Approach	1/26/14	6
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	- Appraising Assisted Living Facilities	9/3/14	8
	- DC Market Seminar –Jones, Land, LaSalle	9/24/14	3
	-The Income Approach	1/25/15	6
	-How to Work with Real Estate Developers, Pt 1	3/8/15	3
	-How to Work with Real Estate Developers, Pt 2	3/10/15	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	- Commissioner Training Meeting	10/22/15	2.5
	-Uniformed Standards of Professional Appraisal Practices (USPAP – 2016)	2/12/16	7
	- Advanced Hotel Appraising–Full Service Hotels	2/15/16	7
	- Appraising Small Apartment Properties	2/17/16	6
	- Commissioner Training Meeting	2/25/16	3
	- AOBA Training Session	4/28/16	3
	- OTR Training Session	5/5/16	2
- OTR Training Session	8/17/16	2	
- RPTAC Training Meeting	9/20/16	3	
- RPTAC Season End Meeting	2/13/17	1.5	
Total = 213			

Commissioners	Professional Training Completed	Date	Hours
Richard Amato Vice Chair Appointed 7/16/12 Expires 4/30/19	-Commission Training/Meeting	7/19/12	1.5
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
	-CoStar Presentation	8/20/12	2
	-CoStar "one-on-one" Training, Pt 1	2/28/13	.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-CoStar "one on one" Training, Pt 2	4/22/13	1
	-Evaluating Commercial Construction	5/13,14/13	15
	-Income Capitalization Approach	9/11-10/9/13	60
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation	5/9/14	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-CoStar Training Session	6/1/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
-RPTAC Season End Meeting	2/13/17	1.5	
			Total = 149.5

Commissioners	Professional Training Completed	Date	Hours
May Chan Commissioner (FT) Appointed 7/16/12 Expires 4/30/18	-Commission Training/Meeting	7/27/12	1.5
	-HP12-C Calculator Class	7/27/12	3
	-Financial Analysis of Investment Properties	8/6/12	3
	-Appraisal Principles & Procedures	8/6/12	6
	-Excel 2007 – Level 1	8/14/12	6
	-Commission Training/OTR	8/15/12	2
	-CoStar Presentation	8/20/12	2.5
	-Rent Control Class	8/22/12	2.0
	-CoStar “one-on-one” Training. Pt 1	8/28/12	6
	-Google Earth	9/19/12	.5
	-Overview of DC GIS – ArcGis	4/3/13	6
	-Landmarks of Law For RPTAC	4/17/13	2
	-CoStar “one on one” Training, Pt 2	4/22/13	1
	-Level 2007 – Level 2	5/29/13	6
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation	5/9/14	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
-AOBA Training Session	4/28/16	3	
-OTR Training Session	5/5/16	2	
-CoStar Training Session	6/1/16	2	
-OTR Training Session	8/17/16	2	
-RPTAC Training Meeting	9/20/16	3	
-RPTAC Season End Meeting	2/13/17	1.5	
			Total = 104.5

Commissioners	Professional Training Completed	Date	Hours
Edwin H. Dugas Commissioner (PT) Appointed 12/15/2016 Expires 4/30/21	- RPTAC Training Meeting	2/13/17	2
			Total

Commissioners	Professional Training Completed	Date	Hours
Donald Isaac Commissioner (PT) Appointed 7/16/12 Expires 4/30/18	-Commission Training/Meeting	7/19/12	1.5
	-Commission Training/OTR	8/15/12	4
	-Rent Control Class	8/22/12	2.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	3.5
	-Hotel Valuation by Stephen Rushmore	4/14/14	4
	-Historic Preservation	5/9/14	3.5
	-Landmarks of Law For RPTAC	4/7/15	3
	-The Anatomy of a RPTAC Decision	4/21/15	2
	-Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2
	-Homestead Deduction & Senior Citizen,	5/12/15	2.5
	Disabled Real Property Tax Relief		2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
-OTR Training Session	8/17/16	2	
-RPTAC Training Meeting	9/20/16	3	
-RPTAC Season Meeting	2/13/17	1.5	
		Total = 87	

Commissioners	Professional Training Completed	Date	Hours
Alvin Jackson Commissioner (PT) Appointed 5/13/13 Expires 4/30/17	-Uniformed Standards of Professional Appraisal	1/12-13/11	15
	Practice (USPAP)		
	USPAP		
	-Evaluating Commercial Construction	5/13-14/13	15
	-Evaluation Residential Construction	5/16/13	7
	-Hotel Valuation by David Lenhoff	3/25/14	3.5
	-Hotel Valuation by Stephen Rushmore	4/14/14	4
	-Historic Preservation	5/9/14	3.5
	-The Cost Approach	7/1/14	7
	-Land & Site Valuation	7/7/14	7
	-Landmarks of Law For RPTAC	4/7/15	3
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2
	-Homestead Deduction & Senior Citizen,	5/12/15	2.5
	Disabled Real Property Tax Relief		2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
-AOBA Training Session	4/28/16	3	
-OTR Training Session	5/5/16	2	
-CoStar Training Session	6/1/16	2	
-OTR Training Session	8/17/16	2	
-RPTAC Training Meeting	9/20/16	3	
-RPTAC Season End Meeting	2/13/17	1.5	
			Total = 105

Commissioners	Professional Training Completed	Date	Hours
Eric Jenkins Commissioner (PT) Appointed 7/14/2015 Expires 4/30/19	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-CoStar Training Session	6/1/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
	-Affordable Housing Opport for Low Income	1/30/17	4
	-Crown Funding in Real Estate	1/30/17	3
	-Fair Housing	2/1/17	3
	-DC Finance Issues Update	2/2/17	3
	-DC Legislative Update	2/11/17	3
	-Using Retirement Assets to Purchase Real Est	2/12/17	3
			Total = 39

Commissioners	Professional Training Completed	Date	Hours
Cliftine Jones Commissioner (FT) Appointed 7/16/12 Expires 4/30/18	-Commission Training/Meeting	7/19/12	1.5
	-HP12-C Calculator Class	7/27/12	3
	-Financial Analysis of Investment Properties	7/27/12	3
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
	-CoStar Presentation	8/20/12	2
	-Rent Control Class	8/22/12	2.5
	-Financing Issues Update	2/14/13	3
	-DC Legislative Update	2/14/13	3
	-DC Fair Housing	2/22/13	3
	-CoStar "one-on-one" Training	2/28/13	3.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-MRCE Supervision (Management)	4/22/13	3
	-Evaluating Commercial Construction	5/13,14/13	15
	-Evaluating Residential Construction	5/16/2013	7
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation	5/9/14	3
	-DC Fair Housing	1/31/15	3
	-Financing Issues Update	2/6/15	3
	-Understanding Foreclosures	2/20/15	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-Real Estate Legislative Update	4/20/15	3
	-The Anatomy of a RPTAC Decision	4/21/15	2
	-Intro to Commercial Real Estate Sales	4/24/15	3
	-Real Estate Ethics	4/27/15	3
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-CoStar Training Session	6/1/16	2
-OTR Training Session	8/17/16	2	
-RPTAC Training Meeting	9/20/16	3	
-DC Legislative Update	1/23/17	3	
-DC Fair Housing	2/2/17	3	
-Financing Issues	2/2/17	3	
-GCAAR Regional Sales Contracts	2/3/17	3	

	-Real Estate Legislative Update -RPTAC Season End Meeting	2/6/17 2/13/17	3 1.5
			Total = 143

Commissioners	Professional Training Completed	Date	Hours
Neil Olliviera Commission (PT) Appointed 3/24/14 Expires 4/30/18	-Landmarks of law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Income Capitalization Approach	5/1/15	30
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2
	-Homestead Deduction & Senior Citizen,	5/12/15	2.5
	Disabled Real Property Tax Relief		2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-CoStar Training Session	6/1/16	2
	-OTR Training Session	8/17/16	2
-RPTAC Training Meeting	9/20/16	3	
-RPTAC Season End Meeting	2/13/17	1.5	
			Total = 72.0

Commissioners	Professional Training Completed	Date	Hours
Frank Sanders Commissioner (FT) Appointed 7/16/12 Expires 4/30/17	-Commission Training/Meeting	7/19/12	1.5
	-HP12-C Calculator Class	7/27/12	3
	-Financial Analysis of Investment Properties	7/27/12	3
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
	-CoStar Presentation	8/20/12	2
	-Rent Control Class	8/28/12	2.0
	-MicroSoft Excel I	5/8/13	7
	-MicroSoft Excel II	5/29/13	7
	-CoStar "one-on-one" Training	2/28/13	.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-Evaluating Commercial Construction	5/13,14/13	15
	-Uniformed Standards of Professional Appraisal Practice (USPAP)	9/11/13	7
	-HP12-C Calculator -Case Studies	9/24/13	7
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation	5/9/14	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-The New FHA Appraisal Handbook 4000.1	9/1/15	7
	-Training Meeting with OTR	9/16/15	2.5
	- Uniformed Standards of Professional Appraisal Practice (USPAP - 2016)	2/5/16	7
	- Demystifying the Cost Approach	2/8/16	7
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
	- Spanish in the Work Place	6/16 - 8/16/16	40
	- DC Legislative Update - Real Estate	1/6/17	3
	- DC Fair Housing	1/6/17	3
	- Financial Issues	1/6/17	3
- Sales & Marketing	1/7/17	3	
- Agency Relationship in Real Estate	1/7/17	3	
- RPTAC Season End Meeting	2/13/17	1.5	
		Total = 196	

Commissioner	Professional Training Completed	Date	Hours
Stacie Scott-Turner Commissioner (FT) Appointed 7/14/15 Expires 4/30/19	-RPTAC Orientation w/Chairman	7/30/15	2
	-RPTAC Orientation w/Chairman	8/5/15	2
	-Appraisal of Land Subject to Ground Leases	8/11/15	7
	-Ethics Training	8/12/15	2
	-The Sales Comparison Approach	8/13/15	7
	-Land & Site Valuation	8/25/15	5
	-The Cost Approach	9/11/15	7
	-Training Meeting with OTR	9/16/15	2.5
	-Analyze This! –Applications of Appraisal Analysis	9/23/15	4
	- RPTAC Training Session	10/22/15	2
	- Commissioner Training Meeting	2/25/16	3
	- AOBA Training Session	4/28/16	3
	- OTR Training Session	5/5/16	2
	- CoStar Training Session	6/1/16	2
	- OTR Training Session	8/17/16	2
	- RPTAC Training Meeting	9/20/16	3
	- DC Fair Housing	8/26/16	3
	- Diversity: Your Kaleidoscope of Clients	11/29/16	1.5
	- Breaking Barriers of Fair Housing	1/31/17	1.5
	- Maryland Legal Update	1/31/17	3
- Maryland Ethics	1/31/17	3	
- MREC Agency - Residential	1/31/17	3	
- Going Green: Environmental Movement in RE	2/3/17	3	
- RPTAC Season End Meeting	2/13/17	1.5	
			Total: 78

Commissioners	Professional Training Completed	Date	Hours
James Walker Commissioner (PT) Appointed 7/16/12 Expires 4/30/18	-Commission Training/Meeting	7/19/12	1.5
	-HP12-C Calculator Class	7/27/12	3
	-Financial Analysis of Investment Properties	7/27/12	3
	-Commission Training/OTR	8/15/12	4
	-Rent Control Class	8/22/12	2.5
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation	5/9/14	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
-RPTAC Season End Meeting	2/13/17	1.5	
		Total = 69.5	

Commissioners	Professional Training Completed	Date	Hours
Trent Williams Commissioner (PT) Appointed 7/16/12 Expires 4/30/19	-Commission Training/Meeting	7/19/12	1.5
	-Commission Training/OTR	8/15/12	4
	-Rent Control Class	8/22/12	2.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	3.5
	-Hotel Valuation by Stephen Rushmore	4/14/14	4
	-Historic Preservation	5/9/14	3.5
	-Landmarks of Law For RPTAC	4/7/15	3
	-The Anatomy of a RPTAC Decision	4/21/15	2
	-Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2.5
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
-AOBA Training Session	4/28/16	3	
-OTR Training Session	5/5/16	2	
-OTR Training Session	8/17/16	2	
-RPTAC Training Meeting	9/20/16	3	
			Total = 85.5

Exhibit 4

Tax Year 17						
Commissioners	Total hours	Residential Cases	Commercial Cases	Total Cases including Multi-lots	Total Cases with Multi-lots counted as one	Number of Decisions Authored (multi-lots counted as one)
Gregory Syphax	Full time	524	329	853	318	103
Richard Amato	Full time	498	224	722	248	58
May Chan	Full time	1009	240	1249	256	66
Cliftine Jones	Full time	700	168	868	255	79
Frank Sanders	Full time	503	291	794	294	106
Stacie Scott Turner	Full time	792	222	1014	249	67
Alvin Jackson	952.5	1612	181	1793	357	167
Donald Isaac	407	338	148	486	257	88
John Ollivierrra	487.25	514	73	587	213	62
Eric Jenkins	73.5	7	46	53	30	7
James Walker	149	23	48	71	54	18
Trent Williams	1039.5	1079	360	1439	367	172

Exhibit 5

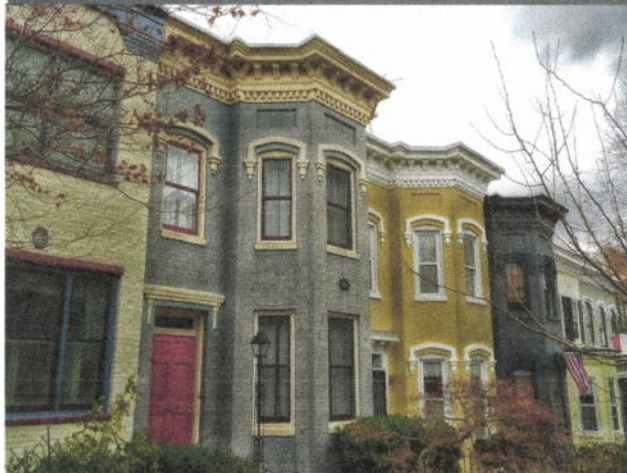


GOVERNMENT OF THE DISTRICT OF COLUMBIA

THE REAL PROPERTY TAX

APPEALS COMMISSION

**TAX YEAR 2016
ANNUAL REPORT**



**GREGORY SYPHAX
CHAIRPERSON**

**RICHARD AMATO ESQ.
VICE CHAIRPERSON**

**ANNUAL REPORT
OF
THE REAL PROPERTY TAX APPEALS COMMISSION**

TAX YEAR 2016

**GREGORY SYPHAX
CHAIRPERSON**

**RICHARD AMATO, ESQ.
VICE CHAIRPERSON**

TY 2016 FULL-TIME COMMISSIONERS

**MAY CHAN
CLIFTINE JONES
FRANK SANDERS
STACIE SCOTT**

PART-TIME COMMISSIONERS

**KARLA CHRISTENSON
DONALD ISAAC
ALVIN JACKSON
ERIC JENKINS
JOHN E. NEIL OLLIVIERRA
SKIP WALKER
SEAN WARFIELD
TRENT T. WILLIAMS**

TABLE OF CONTENTS

	Page
1. Real Property Tax Appeals Commission TY 16 Membership	4
2. Real Property Tax Appeals Commission Staff	4
3. Executive Summary	5
4. Tax Year 2016 Assessment Appeal Season Overview	6
5. Major Issues Facing the Commission	9
6. Accomplishments	11

**REAL PROPERTY TAX APPEALS COMMISSION MEMBERSHIP
TY 2016**

MEMBERS	ROLE	CONFIRMATION DATE	TERM ENDING
Gregory Syphax	Chairperson	July 13, 2012	April 30, 2018
Richard Amato, Esq.	Vice Chairperson	July 13, 2012; reconfirmed July 14, 2015	April 30, 2019
May S. Chan	Commissioner	July 13, 2012; reconfirmed April 17, 2014	April 30, 2018
Cliftine Jones	Commissioner	July 13, 2012	April 30, 2018
Stacie Scott-Turner	Commissioner	July 27, 2015	July 27, 2019
Frank Sanders	Commissioner	December 4, 2012	April 30, 2017
Karla Christensen	Part-Time Commissioner	May 9, 2013	April 30, 2017 Resigned March 10, 2016
Donald Isaac, Jr.	Part-Time Commissioner	July 13, 2012; reconfirmed September 24, 2014	April 30, 2018
Alvin Jackson	Part-Time Commissioner	May 7, 2013	April 30, 2017
Eric Jenkins, Esq.	Part-Time Commissioner	July 17, 2015	April 30, 2019
John Neil Ollivierra	Part-Time Commissioner	March 24, 2014	April 30, 2018
James "Skip" Walker, Jr.	Part-Time Commissioner	July 13, 2012	April 30, 2018
Sean Warfield	Part-Time Commissioner	December 4, 2012	April 30, 2016
Trent Williams	Part-Time Commissioner	July 13, 2012; reconfirmed July 14, 2015	April 30, 2019

REAL PROPERTY TAX APPEALS COMMISSION STAFF

Carlynn Fuller	Executive Director	Carlynn.fuller@dc.gov
Debra Spencer	Staff Assistant	Debra.spencer@dc.gov
Sophia Murray	Clerical Assistant	Sophia.murray@dc.gov
Judith Brightwell	Program Assistant	Judith.brightwell@dc.gov
Donald Freeman	IT Specialist	Donald.freeman2@dc.gov

Executive Summary

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, homestead (domicile), and senior eligibility issues. This Annual Report covers the activities for Tax Year 2016.

Currently, the District of Columbia law provides real property owners with a three-level appeals process as it relates to real property assessments. The first level appeal occurs with the Office of Tax and Revenue (“OTR”) where the Petitioner can appeal the assessment with the assessor of record. At this appeal level, the assessor can sustain, reduce or, in some cases, increase the proposed assessed value of the property.

Once a Petitioner has received his or her Notice of 1st Level Decision and is aggrieved by the decision, the Petitioner has 45 days from the date of the notice to appeal to the 2nd level – The Real Property Tax Appeals Commission. Petitioners can represent themselves or be represented by counsel which could be an attorney or non-attorney “tax consultant.” Finally, after the taxpayer has exhausted all avenues with the Commission, which sometimes includes requesting a rehearing, the Petitioner can appeal to the third-level of appeal – the Tax Division of the Superior Court of the District of Columbia.

The Commission is comprised of a full-time chair and vice chair, four full-time Commissioners and, currently, six part-time Commissioners. The full-time Commissioners are District of Columbia Government employees while the part-time Commissioners are paid on an hourly stipend basis.

Tax Year 2016 Appeal Seasons Overview

For Tax Year 2016, the Commission received four thousand three hundred forty-four (4,344) appeals. This is a decrease of two hundred and twenty-one (221) appeals from Tax Year 2015. Of these appeals, four thousand three hundred and thirty-one (4,331) appeals were “standard assessment appeals” which are valuation appeals that are automatically placed in the Office of Tax and Revenue’s tracking system. For Class 1 properties, the Commission received a total of three thousand two hundred and ninety-six (3,296) appeals, with six (6) appeals being withdrawn, and four (4) appeals were resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of three thousand two hundred and eighty-six (3,286) appeals. Of these cases, none were increased, three thousand and ninety (3,090), or ninety-four (94%), were sustained, and one hundred ninety-six (196), or six percent (6%), were reduced.

Tax Class 1

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x .85)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases)	\$ 4,466,354,420	\$ 37,964,012.57
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$ 60,125,180	\$ 511,064.03
2 nd Level Stipulation Agreements	\$ 52,853,630	\$ 449,255.86
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$ 7,271,550	\$ 61,808.18
1 st Level Cases Appealed to and decided by RPTAC	\$ 4,406,229,240	\$ 37,452,948.54
2 nd Level (RPTAC) Actions	\$ 4,326,217,973	\$ 36,772,852.77
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$ 80,011,267	\$ 680,095.77
2 nd Level Increases	\$ 0	\$ 0
2 nd Level Reductions	\$ 616,424,553	\$ 5,239,608.70
2 nd Level Sustained	\$ 3,709,793,420	\$ 31,533,244.07

The Commission also received one thousand and thirty-five (1,035) appeals in tax Class 2: sixty-eight (68) were withdrawn and sixty-three (63) were resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of nine hundred and four (904) appeals. Of these appeals, two (2) or less than one percent (<1%), were increased, seven hundred and thirty-eight (738), or eighty-two percent (82%), were sustained, and one hundred and thirty-two (132), or fifteen percent (15%), were reduced.

Class 2 Properties (\$3 million or less)

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x 1.65)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases)	\$ 268,535,941	\$ 4,430,843.03
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$ 25,619,780	\$ 422,726.37
2 nd Level Stipulation Agreements	\$ 20,805,265	\$ 343,286.87
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$ 4,814,515	\$ 79,439.50
1 st Level Cases Appealed to and decided by RPTAC	\$ 242,916,161	\$ 4,008,116.66
2 nd Level (RPTAC) Actions	\$ 238,044,050	\$ 3,927,726.83
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$ 4,872,111	\$ 80,389.83
2 nd Level Increases	\$ 2,021,175	\$ 33,349.39
2 nd Level Reductions	\$ 26,852,984	\$ 443,074.24
2 nd Level Sustained	\$ 209,169,891	\$ 3,451,303.20

Class 2 Properties (\$3 million+)

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x 1.85)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases)	\$ 52,930,637,770	\$979,216,798.75
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$ 2,890,492,202	\$ 53,474,105.74
2 nd Level Stipulation Agreements	\$ 2,727,721,749	\$ 50,462,852.36
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$ 162,770,453	\$ 3,011,253.38
1 st Level Cases Appealed to and decided by RPTAC	\$ 50,040,145,568	\$ 925,742,693.01
2 nd Level (RPTAC) Actions	\$ 49,347,970,441	\$ 912,937,453.16
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$ 692,175,127	\$ 12,805,239.85
2 nd Level Increases	\$ 48,866,000	\$ 904,021
2 nd Level Reductions	\$ 8,469,460,395	\$ 156,685,017.31
2 nd Level Sustained	\$ 40,829,644,046	\$ 755,348,414.85

Total Number of Cases Heard per Commissioner

Full Time Commissioners

Commissioner	Regular	Other
Amato	1012	
Chan	430	1 Dissent
Jones	1,354	
Sanders	592	
Scott	1,431	
Syphax	1,108	

Part Time Commissioners

Commissioner	Regular	Other
Christensen	0	
Isaac	1,494	
Jackson	1,911	2 Dissents
Jenkins	43	
Ollivierra	2,376	
Walker	132	
Warfield	37	
Williams	568	

In addition to the standard assessment appeals, the Commission rendered decisions on appeals for Possessory Interests, Classification appeals that are not in the current tax year, and Homestead Deductions. Since these appeals are not “standard assessment appeals” and cannot be automatically placed into OTR’s tracking system, the Commission must notify OTR which manually places these decisions into its tracking system.

Major Issues Facing the Commission

As we seem to report every year, timeliness continues to be the most significant issue facing the Commission. The efforts to meet the Commission’s statutory obligations of deciding all appeal cases by February 1 of each year under time constraints that require all residential appeals to be decided within 30 days and commercial appeals to be decided within 80 days have proven to be constant challenges for the Commission. Over the past four years, the Commission has done well in meeting its February 1st deadline, but it continues to struggle to meet the 30 day and 80 day time restraints provided by statute.

The Commission considers the issue of timeliness to be one of its main objectives. However, the Commission is aware that its ability to meet its statutory deadlines is obviously contingent upon the number of appeals that are filed each year. At some point, a great number of appeals could overwhelm the Commission and make it impossible for it to complete its caseload without sacrificing some degree of quality of service and/or performance. For this reason, the Commission continues to strategize ways of accomplishing its goals without sacrificing either the quality of service or the quality of the decisions it renders through education, training, and streamlining the administrative processes.

This year, the Commission is confronting more appeals than it has had in previous years. Again, the Commission will be challenged by its caseload and will be tested in terms of how well

it can meet its statutory obligations under pressure. In order to diminish the effect of the increase in filings, the Commission started to hear cases earlier than in the past and will continue to expedite certain non-appearance residential appeal cases by assigning such cases to individual Commissioners rather than to a three-member panel which requires more time and the attendance of two more Commissioners.

Having and retaining full membership on the Commission is another issue that impacts the performance of the Commission. The Commission lost two members this year, but both vacancies are slated to be filled with two very-qualified professional real estate brokers, who understand real property valuation and have worked in the D.C. real estate market for more than 30 years. However, these new Commissioners have not yet been confirmed.

Continuing Education & Training

The Commission requires its members, both full-time and part-time Commissioners, to attend continuing education classes and training annually. Classes and training are focused on methods of real property valuation, principles and fundamentals of appraising, appraisal practices and standards, and applicable software programs.

The continuing education requirement can be met by attending classes provided by an approved professional appraiser organization, such as those sponsored by The Appraisal Foundation, or by other providers whose classes have been approved by the D.C. Board of Real Estate Appraisers or the D.C. Real Estate Commission. Another acceptable method of providing training is by having experts as guest speakers to address the Commission on pertinent issues. Online/On demand training classes also provide an effective way of getting Commissioners to fulfill their training requirements – especially for part-time members who may have time constraints during the “off season,” when training is normally scheduled. Although RPTAC rules

and regulations do not address the number of hours of training each Commissioner is required to have, the Commission expects each Commissioner to complete a minimum of 12 hours per year.

Online/On Demand Classes are allowed to be taken by Commissioners, at the Commission's expense, if the class applies to the issues, skills, and/or knowledge of real property valuation. Each Commissioner will have to provide proof of completion, such as a certificate of completion, which can be downloaded from the course provider and can bill the Commission for his/her time. If the course is identified, for example, as a 7-hour course, the Commissioner will be expected to produce a certification that states that the 7-hour course was completed. Only then will a Commissioner be able to bill the Commission for time (example: 7 hours x \$50/hour = \$350.00). The Chair of the Commission must keep a log of all training completed by each Commissioner for reporting purposes.

Major Accomplishments

The Commission continues to push for greater use of the *File & Serve* system by Petitioners. This system will improve the administrative process in the way the petitions are received, scheduled for hearing and decided; and how Petitioners are notified of the Commission's decision via on-line mailings. The system makes it easier for paperless archiving of cases without the need for physical storage space. All of the Commissioners have attended classes on how to use the service. The Commission hopes to hire, through "temp" agencies, additional personnel to serve as "court reporters;" recording the proceedings and uploading documents from the File & Serve system to television screens during the hearings. This will enable Commissioners to be more attentive to the testimony and the presentations that are given by Petitioners and their representatives during hearings.

The Commission produced two new Public Service Announcements that have been recorded by D.C. Cable Television. In the effort to improve the Commission's community outreach efforts, the Commission produced the short segments for D.C. Cable's "*Did You Know*" program and will start running the ads in February 2017. The segments inform the public of their rights to appeal their real property assessments if they have reason to believe that the value rendered by the Office of Tax & Revenue is excessive or unfair. In the past, the Commission's community outreach efforts consisted primarily of short presentations at ANC meetings. However, due to poor attendance and/or tight time schedules at the meetings, the Commission was unable to reach or adequately deliver its message to enough people to be effective.

Another accomplishment of the Commission is obtaining a legislative change with regard to the statute that requires that all Class 1 - residential property decisions (single-family dwellings and all apartment buildings) to be completed within 30 days of the hearing. The Commission was compelled to push for an extension of the decision deadline for large apartment buildings (having 5 or more units) because the rule did not acknowledge that the valuation of large apartment buildings is more complex, and require more time to review, than the review of single-family dwellings or smaller apartment buildings.

This Commission, as well as the previous Board of Real Property Assessments and Appeals (BRPAA), has operated based on the notion that Class 1 residential property included multi-family dwellings, regardless of their size or the number of units they may have. As a result, large apartment buildings, which may have hundreds, or even thousands, of apartment units, have been classified and treated the same as single-family dwellings in the appeal process, by requiring the Commission to make its decisions on such properties within the same 30-day time frame. The Commission believed that the 30-day decision deadline was not intended to be applied to large multi-family apartment buildings and the Commission did not find anything in

the legislation that specifically mandates that as a requirement. The Commission therefore took the initiative to push for a change in the statute recognizing that large residential apartment buildings are complex properties which require the same scrutiny, consideration, and expertise as large office buildings and should therefore have the same 80-day decision deadline as commercial properties have.

The Commission also noted that its performance rating for TY 2016 of completing only 65% of its decisions for Class 1 properties within 30 days would have been significantly better if large apartment buildings had an 80-day decision deadline. Of the 3,290 Class 1 cases that were appealed in TY 2016, only 641 cases were true residential cases, while 2,649 of these cases were large apartment buildings. If the law recognized the 30-day deadline for the 641 residential cases and an 80-day deadline for the 2,649 apartment buildings, the Commission would have had an 86% rating for the residential cases and 90% rating for the apartment building cases.

In support of this change, the Commission noted and relied on the former definition of Class 1 Property in the D.C. Official Code § 47-813¹, which states that Class 1 Residential Property is property that contains not more than five (5) dwelling units, whether as a row, detached, or semi-detached structure, or a single dwelling unit owned as a condominium, and is used exclusively for non-transient residential dwelling purposes. So the proposed reinterpretation of the statute to allow 80 days to decide cases involving apartment buildings of five (5) or more units is not only logical and practical, but it is also supported by prior legislation.

The Commission greatly appreciates Mayor Bowser's and Chairman Evans' efforts to secure the enactment of this desired legislation.

¹ D.C. Official Code § 47-813 (c-3)(1)(A)(ii) and (iii) for the property tax year beginning October 1, 1994, and each subsequent tax year.