

GOVERNMENT OF THE DISTRICT OF COLUMBIA
REAL PROPERTY TAX APPEALS COMMISSION



March 1, 2013

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 Appeals Commission FY 2012/2013 Oversight questions. Please see those responses below.

1. When was the transition from the Board of Real Property Assessments and Appeals to the Real Property Tax Appeals Commission completed? Are there any outstanding transition issues? (if so, please explain)

Response #1:

The transition from BRPAA to Real Property Tax Appeals Commission (RPTAC) was completed on the day the new Commissioners were sworn in on Friday July 13, 2012. The Commission's first day of operation occurred on July 16, 2012. There are no known "carry-over" issues related to the transition.

2. Please provide the Committee with an updated list of current Commission members, their terms, and hours worked. 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;
 - Who appointed the member;
 - When the member's term expires; and
 - The member's attendance record, and hours worked;
 - Other designations (certifications, attorney, etc.).

Response #2:

All members of the Commission are appointed by the Mayor. The Commission consists of three (3) attorneys, three (3) licensed or certified appraisers, two (2) commercial property managers, one (1) real estate broker, and three (3) real estate and financial analysts.

Full-Time Commissioners (6)

Gregory Syphax, Chair

CRA Designation (NSREA), B.S., M.S., Certified General Appraiser, D.C. Broker

Term Expiration Date – April 30, 2018

Attendance Record – No absent days

Richard Amato, Esquire – Vice Chair

A.B., J.D., LL.M./ Member of DC Bar since 1968

Term Expiration Date – April 30, 2015

Attendance Record – 275 Hrs Leave (Mr. Amato had major surgery in November)

Cliftine Jones, D.C. Broker

Term Expiration Date – April 30, 2018

Attendance Record –66 Hrs Leave

Hillary Lovick, Esquire

B.A., J.D./Member of DC & MD Bar (2005 & 2003)

Term Expiration Date – April 30, 2015

Attendance Record – 82 Hrs. Leave

Frank Sanders, Certified Residential Appraiser

B.B.A. Business Finance

Term Expiration Date – April 30, 2017

Attendance Record – No Absent days

May Chan, MBA

Term Expiration Date – April 30, 2014

Attendance Record – 60 Hrs. Leave

Part-Time Commissioners (7 + 1 vacancy)

Karla Christensen, A.A., B.A., Property Manager, LEED-Green Associates Designation

Term Expiration: April 30, 2013 (Reappointment request submitted)

Attendance Record: FY 2012 - 43.5 hours; FY 2013 as of February 28th – 405 hours

Donald Isaac, Jr., B.A., Financial & Development Analyst

Term Expiration Date: April 30, 2014

Attendance Record: FY 2012 – 94 hours; FY 2013 as of February 28th – 161.5 hours

James “Skip” Walker, Licensed Residential Appraiser

Term Expiration Date: April 30, 2018

Attendance: FY 2012 – 44 hours; FY 2013 as of February 28th – 129.5 hours

Trent T. Williams, J.D., M.B.A., Financial Advisor/Analyst

Term Expiration date – April 30, 2015

Attendance Record: FY 2012 – 314 hours; FY 2013 as of February 28th – 481 hours

Andrew Dorchester, B.A., FRICS, CRE

Term Expiration Date – April 30, 2014

Attendance Record: FY 2012 – 76.5 hours; FY 2013 as of February 28th – 366.5 hours

Sean Warfield – B.A., Commercial Property Manager

Term Expiration Date – April 30, 2016

Attendance Record: FY 2012 – 0 hours; FY 2013 as of February 28th – 8.5 hours

Alvin Jackson – Residential Appraiser Trainee

Waiting Confirmation

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

Response #3:

See Attachment A.

4. 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;

Response #4a.:

NAMES	TITLE	DEVICE(S)
Gregory Syphax	Chairperson	Cell Phone, iPad
Richard Amato	Vice Chairperson	Cell Phone, iPad
May Chan	Commissioner	Cell Phone, iPad
Carlynn Fuller Jenkins	Executive Director	Cell Phone
Cliftine Jones	Commissioner	Cell Phone, iPad
Hillary Lovick	Commissioner	Cell Phone, iPad
Frank Sanders	Commissioner	Cell Phone, iPad

- 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;

Response #4b.: The RPTAC does not utilize any government vehicles to conduct its business.

- c. A list of employee bonuses or special award pay granted in FY 12, and FY13, to date.

Response #4c.: None.

- d. A list of any travel expenses, arranged by employee; and

Response #4d.: None.

- e. A list of the total overtime and workman's compensation payments paid in FY12, and FY13, to date.

Response #4e.: None.

5. Please describe the Commission's intended outreach efforts to the public. Do you have a public advisory committee, or something of this nature, that you consult with? Do you have regular administrative meetings, which are open to the public? How often is your website updated? Have all BRPAA references been updated or changed?

Response #5:

The RPTAC does not have a public advisory committee.

All ANC offices or individual ANC representatives have been contacted by the Commission in an effort to schedule presentations to introduce the members of the Commission, provide information, and answer community questions regarding the tax appeal process.

The Commission has had one public meeting which occurred on August 28, 2012. A second meeting has been set for Wednesday, March 6, 2013.

The RPTAC website is updated regularly. The Commission posts the hearing schedules, announcements of the issuance of the regulations, our public meetings and appeal decisions. At the present time, RPTAC is uploading its tax appeals decisions for TY 2013 and all decisions are expected to be posted by March 1, 2013. Design upgrades and other

site improvements are also expected to be completed in the coming months. All references to the previous BRPAA board have been removed from our documents, although some of the old forms are sometimes submitted by Petitioners.

6. Please describe and provide a status of any new initiatives for Fiscal Year 2013 (including, but not limited to relevant database access and accepting appeals electronically).

Response #6:

The RPTAC has just reviewed and finalized its new rulemaking regulations governing tax appeals filed with the Commission. Emergency rulemaking was originally published in the DC Register on November 30, 2012. The finalized rules will be published in the coming weeks.

The Commission plans to implement a pilot program for TY 2014 to begin accepting appeals electronically from Commercial property owners/representatives. Staff has met with a representative from Lexis/Nexis and received information on their electronic filing system and staff also attended a presentation on an electronic filing system at the invitation of the Office of the Chief Financial Officer's staff.

7. Please provide a list of the Commission's meeting dates, times, and locations for FY 12 and FY2013 to date.

Response #7:

The Commissioners meet informally on a weekly basis to discuss policy and procedures, and to share research findings and case findings. In addition, meetings are held for training purposes. Formal administrative staff meetings are held in our offices more frequently and there have been 5 such meetings since the inception of the Commission. The dates for those meetings were: August 30, 2012, 10:30 am; September 18, 2012, 2:00 pm; October 26, 2018, 10:30 am; November 5, 2012, 9:30 am; December 4, 2012, 10:00 am; and, January 18, 2013, 2:00 pm. There was one "All-Staff" meeting held in our offices on February 13, 2013 from 10:30 am – 1:30 pm.

8. Please provide a list of all training and continuing education classes attended by Commissioners, and dates attended.

Response #8:

Commissioners	Professional Training Completed	Date	Hours
Gregory Syphax Chair	-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
Total Training – 23 Hrs.	-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	1
Richard Amato Vice Chair	-Commission Training/Meeting	7/19/12	1.5
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
Total Training – 17 Hrs.	-CoStar Presentation	8/20/12	2
	-Rent Control Class	8/22/12	2.5
	-CoStar “One on One” Training	2/13/13	1
Cliftine Jones Commissioner (FT)	-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
Total Training – 21 Hrs.	-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	2/13/13	1
Frank Sanders Commissioner (FT)	-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
Total Training – 23 Hrs.	-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	1
May Chan Commissioner (FT)	-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
Total Training – 23 Hrs.	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR\	8/15/12	4
	-CoStar Presentation	8/20/12	2
	-Rent Control Class	8/22/1	2.5
	-CoStar “One on One” Training	2/28/13	1

Hillary Lovick Commissioner (FT)	-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
Total Training – 23 Hrs.	-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	1
James Walker Commissioner (PT)	-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
Total Training – 14 Hrs.	-Commission Training/OTR	8/15/12	4
	-Rent Control Class	8/22/12	2.5
Trent Williams Commissioner (PT)	-Commission Training/Meeting	7/19/12	1.5
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
Total Training – 16 Hrs.	-CoStar Presentation	8/20/12	2
	-Rent Control Class	8/22/12	2.5
Karla Christensen Commissioner (PT)	-Commission Training/Meeting	7/19/12	1.5
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
Total Training – 16 Hrs.	-CoStar Presentation	8/20/12	2
	-Rent Control Class	8/22/12	2.5
Donald Isaac Commissioner (PT)	-Commission Training/Meeting	7/19/12	1.5
	-Commission Training/OTR	8/15/12	4
Total Training - 8	-Rent Control Class	8/22/12	2.5
Andrew Dorchester Commissioner (PT)	-Commission Training/Meeting	7/19/12	1.5
	-Commission Training/OTR	8/15/12	4
	-CoStar Presentation	8/20/12	2
Total Training - 10	-Rent Control Class	8/22/12	2.5
Sean Warfield Commissioner (PT)			
Total Training – None (Mr. Warfield was confirmed on December 4, 2012)			
Alvin Jackson Pending Confirmation			
Vacant Seat			

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

Response #9:

Please see Attachment B

10. Informally, based on the assessments released by the Office of Tax and Revenue, would you expect the caseload for TY 2013 to be lower or higher than in prior recent years?

Response #10:

The RPTAC does not expect any significant increase in the number of appeals for FY 2014.

11. As you know, concerns have been expressed on the financial side that Commission decisions may result in a very substantial amount of property tax refunds on the commercial side for previous tax years. One possible measure of the quality of the Commission's work will be the extent to which the Commission's decisions are upheld by the Court of Appeals. Do you intend to prospectively keep records as to the disposition of your cases in the courts? This will be a metric the Committee will ask about in the future.

Response #11:

No, the Commission does not see the need to keep track of how the Commission's decisions compare to the value decisions rendered by the courts. Commission decisions are appealable to the Tax Division of the Superior Court of the District of Columbia, not directly to the District of Columbia Court of Appeals. Less than one (1) percent of the real property tax appeal cases filed in the Tax Division are decided by that Court arriving at a valuation on its own. The other 99 percent of the cases are either voluntarily dismissed by the Petitioner, involuntarily dismissed on motion of the District of Columbia, dismissed sua sponte by the Court, or stipulated by the Petitioner and the District of Columbia. To judge the Commission's performance on the basis of less than one percent of the cases appealed to the Superior Court would appear to be a dubious exercise. Moreover appeals of the Commission's decisions to the Tax Division are de novo, and the Court has no authority "to conduct a review of [the Commission's] action. Rather, the court must make an independent valuation of the property on the basis of the evidence presented at trial." *District of Columbia v. New York Life Insurance Co.*, 650 A.2d 671, 672 (D.C. 1994). Accordingly, any attempt to measure the quality of the Commission's work based on the decisions of a Court which is not authorized to review such decisions would be both illogical and contrary to law.

12. Please provide a copy of all official correspondence sent by the Commission since its inception, including a copy of the Commission's response to OIG Report No. 13-2-01AT.

Response #12:

See Attachment C:

- Letter to ANCs;
- MOU with OAG
- Letter to Asbury Economic Development Corp.
- Response Letter to OIG
- Re-Appointment Letters for Frank Sanders & Karla Christensen

13. Please provide a copy of all rules and regulations for RPTAC that have been drafted, and also provide date and status of publication.

Response #13:

See Attachment D: Real Property tax Appeals Commission Notice of Emergency and Proposed Rulemaking.

14. Please provide a copy of RPTAC Annual Report for Fiscal Year 2012. Where is this located on your website?

Response #14:

See Attachment E: RPTAC 2012 Annual Report. There is a link to the Annual Report on our website that is accessible by clicking the "About RPTAC" tab.

15. What challenges does the Commission face? Is the February 1st decision deadline achievable on a yearly basis? Should a different date be considered?

Response #15:


The main challenges the Commission faces are as follows:

- Staying abreast of changing market conditions and understanding how such changes impact property values in the various sub-markets in the city.

- Streamlining the appeals process via on-line application and registration, and developing more efficient methods for managing and processing cases.
- Reducing the period of time between hearings and making final written decisions.
- The February 1st deadline was achieved this season, however, it would be difficult to say whether the deadline can be met every season. Our ability to meet the deadline rests primarily on the number of appeals filed by Petitioners. This year the Commission heard approximately 4,000 cases. If the case load had been 6,000 cases (as was the case in the 2010 season), the Commission might not have been successful in meeting its statutory deadline.

Thank you for the opportunity to provide information on the activities of the Commission since its inception. Please feel free to give me a call if you should have any questions or concerns.

Sincerely,


Gregory Syphax
Chairperson

Attachments