

GOVERNMENT OF THE DISTRICT OF COLUMBIA
REAL PROPERTY TAX APPEALS COMMISSION



February 29, 2016

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 2015/2016 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;**
- **Who appointed the member;**
- **When the member's term expires; and**
- **The member's attendance record if serving in a part-time capacity;**
- **Other designations (certifications, attorney, etc.).**

RPTAC RESPONSE #1

All Commissioners are Mayoral appointees. There are no vacancies on the Commission.

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 8 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
Karla Christensen – RE Sales Persons License in DC, MD, and VA; over 26 years of experience as a Financial Analyst and Commercial Property Manager; former Senior VP and National Director at Jones Lang LaSalle Management Co. for 16 years.	Part-Time	July 13, 2012; reconfirmed June 18, 2013	April 30, 2017	FY 2015 – 486.5 FY 2016 – 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 2015 – 736.5 FY 2016 – 774 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	Part-Time	May 7, 2013	April 30, 2017	FY 2015 – 1452.16 FY 2016 – 1119.5 YTD

years in performing physical property inspections, gathering and analyzing sales data, and writing residential appraisal reports.				
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 2015 – 32 FY 2016 – 28 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 2015 – 829.78 FY 2016 - 828.26 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 2015 – 74 FY 2016 – 200.5 YTD
Sean Warfield - Commercial Property Manager with 18 years of RE management experience for major properties. He has served as a Board Member/Commissioner for the past 10 years.	Part-Time	December 4, 2012	April 30, 2016	FY 2015 – 35.67 FY 2016 – 16.5 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 2015 – 1516.76 FY 2016 – 932 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 14, and FY15, 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 FY14, and FY15, to date.**

RPTAC RESPONSE #3

- a. **Carlynn Fuller – iPad, cellphone; 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), including a mass mailing to property owners, informational videos and semi-annual newsletter. How often is your website updated? What has the Commission done in FY 2015 and FY 2016, to date to make its website more interactive and user-friendly? Please provide a status and any action on these efforts to date.**

RPTAC RESPONSE #4

RPTAC has developed a new strategy in its effort to reach the general public with its message that RPTAC is here to help property owners with their concerns about real property tax assessments. As you may recall, RPTAC has testified in the past that its Community Outreach efforts have not been very successful; ANC organizations showed little interest in our presentations, and it is unclear whether our Public Service Announcement (PSA), which was broadcasted on DC Cable last season, has had any impact as well.

This year's efforts will constitute a "three-pronged" approach. We hope to edit or redo our PSA advertisement and put it on our website for public viewing; we will send out flyers to all ANC offices which can be passed out to all who might be interested in making an appeal; and we will invite the public to our "RPTAC Workshop" discussions about the appeal process, which will address the what, when, why, and how, as it relates to the whole tax appeal process. Our website is frequently updated as we routinely upload our decisions to the site for public viewing and I think that most people will find our site user-friendly. The website includes interactive sites where one can get written instructions for electronic filing of an appeal, can view our performance measures, can view our budget, can ask questions on the "Ask the Chairman" site, and find notices of our meeting schedule.

5. How many appeals did the Commission accept electronically in FY 2015 and FY 2016, to date? 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 & Serve Xpress. Please provide a list of training dates offered in FY 2015 and FY 2016, to date on using the system. How many public access terminals are available? What feedback has been solicited or obtained from the public on this system? From Commissioners and staff?

RPTAC RESPONSE #5

Tax Year 2015 was the first season that the Commission accepted appeals electronically through File & Serve Xpress. The use of the system was not mandatory and in spite of the numerous training sessions, unfortunately most of the Petitioners opted out. There were 887 cases filed electronically for TY 15. For TY 2016 there were 2,342 cases filed electronically. There were no formal training sessions held during FY 2016. 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 Training was offered on an as requested basis. There is one public access terminal located in our office.

The Commission held a special meeting on June 16, 2015 to solicit feedback from the public regarding the use of electronic filing. There were several attendees representing the largest firms who historically file the most appeals with RPTAC. The firms indicated that they would be using the system in the upcoming tax year and for the most part they did and this resulted in the large increase in electronic filings.

To date there have been 10 training sessions conducted by the vendor. Please see **Exhibit 2** for the response from the vendor as it pertains to the training dates and number of attendees.

6. Please describe and provide a status of any new initiatives for FY 2016.

RPTAC RESPONSE #6

We have one new initiative that will address the definition of residential property. As it is currently defined under our statute, residential property "shall be comprised of residential real

property that is improved and its legal use (or in the absence of use, its highest and best permitted use) is for nontransient residential dwelling purposes.” Based upon RPTAC statute’s language, all residential property, regardless of size or number of living units, has been treated as residential real property, which requires the Commission to render its decision within 30 days after the hearing. Our statute does not recognize that large multi-family apartment buildings are complex properties which require the same amount of scrutiny, consideration, and expertise, as a large office building. Since this type of an appeal will typically require much more time for the Commission to render its decision, the 30 day requirement shall be extended to 80 days as provided by statute for commercial real property decisions. However, the extension shall apply only to apartment buildings having more than 5 units.

In support of this change, the Commission notes and relies on the definition of Class 1 Property in D.C. Official Code §47-813, as an alternative definition which states that Class 1 Residential Property is defined as property containing “not more than 5 dwelling units, whether as a row, detached, or semi-detached structure, or [which] is a single dwelling unit owned as a condominium [,] and is used exclusively for non-transient residential dwelling purposes.” Additionally, our electronic filing system, which was implemented for the first time last year, was more thoroughly tested in FY 2016.

7. Please provide a list of the Commission’s public meeting dates, times, and locations for FY 2015 and FY 2016, to date (or scheduled), as well as a copy of agendas and minutes for each meeting held.

RPTAC RESPONSE #7

Our statute requires the Commission to have four Public Administrative meetings per calendar year. We met this requirement in 2015. Please see attachment (**Exhibit 3**) 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	July 27, 2015	2:30 p.m.	441 4 th St NW # 360N
#2	October 22, 2015	2:30 p.m.	Same
#3	November 06, 2015	11:00 a.m.	Same
#4	December 17, 2015	2:30 p.m.	Same

8. Please provide a list of all training and continuing education classes attended by Commissioners, during FY 2015 and FY 2016, to date and dates attended (or scheduled).

RPTAC RESPONSE #8

A list of all training and continuing education classes attended by Commissioners during FY 2015 and FY 2016 is attached as Exhibit 4.

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?**

RPTAC RESPONSE #9

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.

For Tax Year 2015 (season ended February 2, 2015), the Commission received a total of 4565 cases (4507 valuation appeals) – 3340 Class 1 residential valuation cases, 1165 Class 2 Commercial valuation cases, and, 2 Class 3 vacant property valuation cases; 35 Homestead cases and 22 Classification cases. There are no outstanding decisions. There was an increase of 1236 valuation appeals.

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 charts (Exhibit 5)

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 that a reduction is granted to a proposed assessment for residential property are as follows (in the order of prevalence):

1. Comparable sales support a lower assessment.
2. Physical deficiencies (flooded basements, structural repairs, etc.) of the dwelling which were unknown by the Assessor at the time the assessment was made.
3. Inaccurate tax record (i.e., tax record may show “finished basement” when it is actually unfinished space).
4. Mathematical errors in the assessment calculation.

The common reasons that a reduction is granted to a proposed assessment for major commercial property are as follows (in the order of prevalence):

1. Overestimating the appropriate market rental rate.
2. Underestimating market operating expenses.
3. Underestimating the market vacancy rate.

4. Misclassifying a property as a Class “A”, “B”, “C”, or “Trophy” class property which changes the capitalization rate for the property.

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 2015. Where is this located on your website?**

RPTAC RESPONSE #13

The Annual Report for Fiscal Year 2015 is attached as **Exhibit 6**. 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 20 cases outstanding. However, decisions for 19 of these cases were eventually completed by February 4, 2016. The decision for the one remaining case was held open while OTR and the Petitioner continued to negotiate towards a stipulation. Ultimately, the negotiation failed to reach an agreement, leaving the decision to RPTAC to make. RPTAC concluded the case with its decision on February 26, 2016.

The TY 2016 tax appeal season was especially difficult. Although the Commission had all of its positions filled for the first time in its existence, we had less participation from part-time members than we have had in the past. We had one member, who was able to contribute 486.5 hours of time last year (equivalent to more than 12 weeks of full time work), was unable to participate at all this year due to illness. One new member could only contribute 28 hours for the whole season, while another member contributed only 13.5 hours. The result of this level of low participation by part-time members creates an overload to our system which is hard, if not impossible to recover from, in meeting our statutory deadlines.

15. Please provide a status update on the DC Auditor report “to determine whether the operations of the Real Property Tax Appeals Commission were efficient, effective, economical, and complied with relevant rules, regulations and laws”. Any recommendations in the audit report? Does the Commission have any recommendations to change the requirements that exist within D.C. Official Code §47-825.01(I)(2)?

RPTAC RESPONSE #15

The Commission received a draft of the audit report from the D.C. Auditor on February 2, 2016 via email. The report is entitled “*RPTAC Has Improved the Appeal Assessment Process*” [SIC]. Several inaccuracies were found within the report which the Commission has responded to as it awaits the final report.

The Commission has no recommendations to change the requirements that exists within D.C. Official Code §47-825.01a(j)(1)(2).

Note:

§47-825.01(I)(2) applies to the previous Board of Real Property Assessments and Appeals (BRPAA).

§47-825.01a(j)(1)(2) is the identical provision that addresses the Real Property Tax Appeals Commission (RPTAC).

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
FY 2016 SCHEDULE A AS OF JANUARY 10, 2016

Posn Nbr	Title	Emplid	Name	Hire Date	Vac Stat	Grade	Step	FTE x Dist %	Allocated Salary	Allocated Fringe	Allocated Pay	Prgm Code	Reg/Temp /Term	Employee NTE Dt	Wgt Due Date
00003633	CLERICAL ASSISTANT	00003636	Murray,Sophia	2/28/1999 F			6	0.05	\$2,129	\$343	\$2,472	1015 Reg			3/19/2017
00003633	CLERICAL ASSISTANT	00003656	Murray,Sophia	2/28/1999 F			6	0.05	\$2,129	\$343	\$2,472	3010 Reg			3/19/2017
00003633	CLERICAL ASSISTANT	00003656	Murray,Sophia	2/28/1999 F			6	0.2	\$8,516	\$1,371	\$9,887	2010 Reg			3/19/2017
00003633	CLERICAL ASSISTANT	00003656	Murray,Sophia	2/28/1999 F			6	0.51	\$21,715	\$3,496	\$25,211	1080 Reg			3/19/2017
00003633	CLERICAL ASSISTANT	00003656	Murray,Sophia	2/28/1999 F			6	0.02	\$852	\$137	\$989	1050 Reg			3/19/2017
00003633	CLERICAL ASSISTANT	00003656	Murray,Sophia	2/28/1999 F			6	0.02	\$852	\$137	\$989	1030 Reg			3/19/2017
00003633	CLERICAL ASSISTANT	00003656	Murray,Sophia	2/28/1999 F			6	0.15	\$6,387	\$1,028	\$7,415	1020 Reg			3/19/2017
				TOTAL			1		\$42,579	\$6,855	\$49,434				
00017063	Executive Director	00021984	Fuller,Carlynn M	8/1/2011 F			14	0	\$6,190	\$997	\$7,187	1010 Reg			
00017063	Executive Director	00021984	Fuller,Carlynn M	8/1/2011 F			14	0	\$12,381	\$1,993	\$14,374	1020 Reg			
00017063	Executive Director	00021984	Fuller,Carlynn M	8/1/2011 F			14	0	\$49,522	\$7,973	\$57,496	2010 Reg			
00017063	Executive Director	00021984	Fuller,Carlynn M	8/1/2011 F			14	0	\$8,666	\$1,395	\$10,062	1030 Reg			
00017063	Executive Director	00021984	Fuller,Carlynn M	8/1/2011 F			14	0	\$8,666	\$1,395	\$10,062	1080 Reg			
00017063	Executive Director	00021984	Fuller,Carlynn M	8/1/2011 F			14	0	\$2,476	\$399	\$2,875	1085 Reg			
00017063	Executive Director	00021984	Fuller,Carlynn M	8/1/2011 F			14	0	\$6,190	\$997	\$7,187	1050 Reg			
00017063	Executive Director	00021984	Fuller,Carlynn M	8/1/2011 F			14	0	\$11,143	\$1,794	\$12,936	3010 Reg			
00017063	Executive Director	00021984	Fuller,Carlynn M	8/1/2011 F			14	0	\$12,381	\$1,993	\$14,374	1040 Reg			
00017063	Executive Director	00021984	Fuller,Carlynn M	8/1/2011 F			14	0	\$6,190	\$997	\$7,187	1015 Reg			
				TOTAL			1		\$123,806	\$19,933	\$143,739				
00025588	STAFF ASSISTANT	00025749	Spencer,Debra D	3/6/1995 F			9	0.31	\$17,832	\$2,871	\$20,703	2010 Reg			4/16/2017
00025588	STAFF ASSISTANT	00025749	Spencer,Debra D	3/6/1995 F			9	0.15	\$8,628	\$1,389	\$10,018	1020 Reg			4/16/2017
00025588	STAFF ASSISTANT	00025749	Spencer,Debra D	3/6/1995 F			9	0.4	\$23,009	\$3,704	\$26,714	1080 Reg			4/16/2017
00025588	STAFF ASSISTANT	00025749	Spencer,Debra D	3/6/1995 F			9	0.02	\$1,150	\$185	\$1,336	1050 Reg			4/16/2017
00025588	STAFF ASSISTANT	00025749	Spencer,Debra D	3/6/1995 F			9	0.05	\$2,876	\$463	\$3,339	3010 Reg			4/16/2017
00025588	STAFF ASSISTANT	00025749	Spencer,Debra D	3/6/1995 F			9	0.05	\$2,876	\$463	\$3,339	1015 Reg			4/16/2017
00025588	STAFF ASSISTANT	00025749	Spencer,Debra D	3/6/1995 F			9	0.02	\$1,150	\$185	\$1,336	1030 Reg			4/16/2017
				TOTAL			1		\$57,523	\$9,261	\$66,784				
00045332	IT Specialist (Network)	00084179	Freeman,Donald	12/1/2014 F			12	2	\$70,414	\$11,337	\$81,751	2010 Reg		1/31/2016	11/27/2016
00047233	Program Support Assistant	00039403	Brightwell,Judith	7/7/2008 F			7	1	\$45,829	\$7,378	\$53,207	2010 Reg			7/9/2017
00075611	Chairperson, RPTAC	00069332	Syphax, Gregory C.	7/16/2012 F			17	0	\$121,555	\$19,570	\$141,125	2020 Term		4/30/2018	
00075611	Chairperson, RPTAC	00069332	Syphax, Gregory C.	7/16/2012 F			17	0	\$13,506	\$2,174	\$15,681	3020 Term		4/30/2018	
				TOTAL			1		\$135,061	\$21,745	\$156,806				
00075612	Vice Chairperson (RPTAC)	00015435	Amato,Richard G	10/31/2015 F			16	0	\$12,381	\$1,993	\$14,374	3020 Term		4/30/2019	
00075612	Vice Chairperson (RPTAC)	00015435	Amato,Richard G	10/31/2015 F			16	0	\$111,425	\$17,939	\$129,365	2020 Term		4/30/2019	
				TOTAL			1		\$123,806	\$19,933	\$143,739				
00075613	Commissioner, RPTAC	00069331	Jones,Cliffine	7/16/2012 F			15	0	\$11,255	\$1,812	\$13,067	3020 Term		4/30/2018	
00075613	Commissioner, RPTAC	00069331	Jones,Cliffine	7/16/2012 F			15	0	\$101,296	\$16,309	\$117,604	2020 Term		4/30/2018	
				TOTAL			1		\$112,551	\$18,121	\$130,672				
00075614	Commissioner, RPTAC	00069333	Sanders, Frank	7/16/2012 F			15	0	\$101,296	\$16,309	\$117,604	2020 Term		4/30/2017	
00075614	Commissioner, RPTAC	00069333	Sanders, Frank	7/16/2012 F			15	0	\$11,255	\$1,812	\$13,067	3020 Term		4/30/2017	
				TOTAL			1		\$112,551	\$18,121	\$130,672				
00075615	Commissioner, RPTAC	00069334	Chan, May S.	7/16/2012 F			15	0	\$101,296	\$16,309	\$117,604	2020 Term		4/30/2018	
00075615	Commissioner, RPTAC	00069334	Chan, May S.	7/16/2012 F			15	0	\$11,255	\$1,812	\$13,067	3020 Term		4/30/2018	
				TOTAL			1		\$112,551	\$18,121	\$130,672				
00075616	Commissioner, RPTAC	00087177	Scott, Stacie Y.	7/27/2015 F			15	0	\$101,043	\$16,268	\$117,311	2020 Term		4/30/2019	
00075616	Commissioner, RPTAC	00087177	Scott, Stacie Y.	7/27/2015 F			15	0	\$11,227	\$1,808	\$13,035	3020 Term		4/30/2019	
				TOTAL			1		\$112,270	\$18,075	\$130,345				
				GRAND TOTAL			11		\$1,048,941	\$168,879	\$1,217,820				

REAL PROPERTY TAX APPEALS COMMISSION

ORGANIZATIONAL CHART

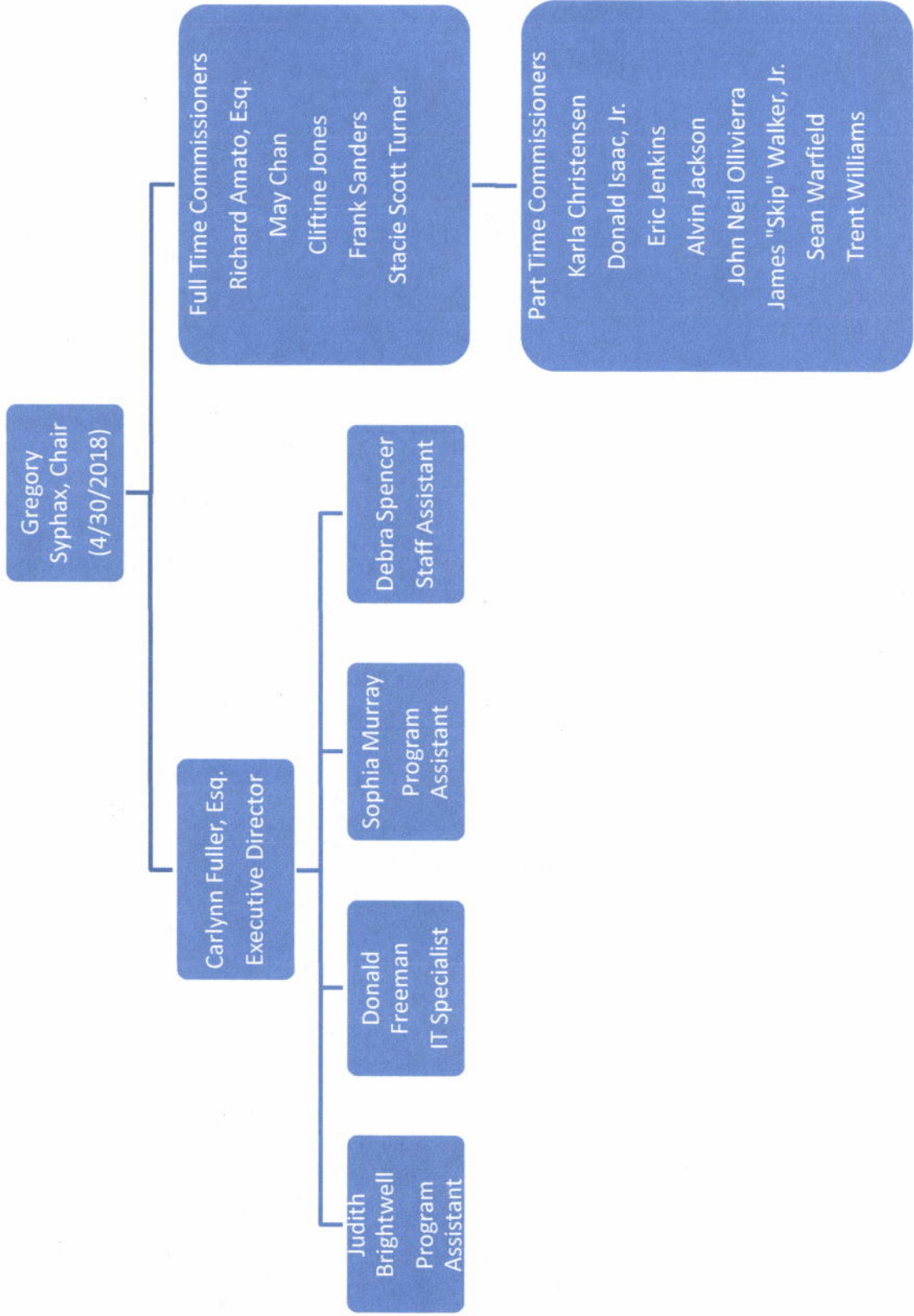


EXHIBIT 2

DC RPTAC Training Contacts

We offer targeted project classes as well as general bi-monthly classes. Since the classes are web based- I don't have the exact number of attendees. For instance, a firm could register as one person and view the training in a conference room with 15 people. The classes are advertised through mailings and also posted on our Resource Center on the FSX site.

1. Targeted Classes

WEB BASED CLASS: May 29, 2014 Web class

No attendees

ONSITE CLASSES: June 3, 2014, 1:00 and 3:30 pm

RPTAC

Ryan LLC

Wilkes Artis, Chtd.

WEB-BASED CLASSES: June 19 and 24, 10:00 am - 11:30 am ET

Attendees from firms

WEB-BASED CLASSES: July30, 2014

Poer & Co.

ONSITE CLASSES 8/12 AND 8/13/2014

OTR – 35 attendees

RPTAC

Attendees from 2 firms

Organizational Administration class - OTR

WEB-BASED CLASSES- 8/25/2014

Ryan firm

WEB-BASED CLASSES- 8/27/2014

WEB-BASED CLASSES- 8/27/2014

OTR

WEB-BASED CLASSES- 1/22/2015

RPTAC

2. OTHER CONTACTS

Mass Mailer sent May 2014 with e-filing regulations attached

Filers have attended general web classes which we offer bi-monthly for all filers

EXHIBIT 3

**Real Property Tax Appeals Commission
Minutes of the Public Meeting held on
Thursday, December 17, 2015**

Chairperson Gregory Syphax called the 4th public meeting to order at 2:34 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, Cliftine Jones, Neil Olliviera, Frank Sanders, Stacie Scott Turner, James Walker and Trent Williams. Karla Christensen, Eric Jenkins, and Sean Warfield were absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

The Executive Director requested a motion to approve the minutes from the October 22nd and November 6th Public Meetings. Neil Olliviera moved and Stacie Scott Turner seconded the motion. The minutes from the October 22, 2015, and November 6, 2015 Public Meetings were approved.

Mr. Syphax remarked that the Commission is in the heat of the season and if Commissioners needed to take a day off or medical appointments or the like, to please work on outstanding decisions during that time away. Mr. Syphax indicated that he and the Executive Director have been in working sessions for the FY 17 budget and more information would be provided at a later date.

James Walker asked about the cost of the File and Serve System. Carlynn Fuller responded that the system costs \$60,000 per year. Mr. Walker made a recommendation that the Commission discontinue use of the system.

Ms. Fuller gave the Executive Director's report. As of the date of the meeting, for TY 2016 the Commission had received 4139 cases – 3103 Residential appeals and 1036 Commercial appeals. 3632 cases had been heard as of the date of the meeting and 434 were still on the calendar to be heard. The last hearing date for TY 2016 is January 16th. To date, 73 cases had been withdrawn. Ms. Fuller indicated that everyone had been sent an email with the case status update. The average time per hearing was 23 minutes.

There were one member from the public present at the meeting – Alex Mitchell from Ryan Tax Group. Mr. Mitchell remarked that his company knows that the Commission works hard to get decisions out as soon as possible and the clients appreciate receiving them in a timely fashion. He raised a question regarding how soon decisions on requests for reconsideration would be issued. Mr. Syphax responded that decisions for rehearings will be issued as soon as possible after the decisions that are due by the February deadline have been completed.

Neil Olliviera reminded the Commissioners that there had previous discussion regarding the 30 day deadline for multi-lot residential properties. Mr. Syphax indicated that legislation would need to be prepared to make that kind of a change. Don Isaac moved and Frank Sanders seconded a motion to adjourn the meeting. The meeting was adjourned at 2:50 p.m.

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



REAL PROPERTY TAX APPEALS COMMISSION

ADMINISTRATIVE MEETING

THURSDAY, DECEMBER 17, 2015

2:30 p.m.

AGENDA

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. APPROVAL OF MINUTES**
 - a. October 22, 2015 Administrative Meeting**
 - b. November 6, 2015 Administrative Meeting**
- IV. REPORT BY THE CHAIRPERSON**
- V. REPORT BY THE EXECUTIVE DIRECTOR**
 - a. TAX YEAR 2016 APPEAL SEASON**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**

**Real Property Tax Appeals Commission
Minutes of the Public Meeting held on
Friday, November 6, 2015**

Chairperson Gregory Syphax called the 3rd public meeting to order at 11:20 a.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, Neil Ollivierra, Frank Sanders, and Stacie Scott Turner. Karla Christensen, Don Isaac, Eric Jenkins, James "Skip" Walker and Sean Warfield, and Trent Williams were absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

The Executive Director requested a motion to table the minutes until the next meeting. Stacie Scott Turner made the motion and May Chan seconded the motion. The approval of the minutes from the October 22, 2015, Public Meeting was tabled until the December meeting.

Mr. Syphax reminded the Commissioners that the holidays were coming up and that they may need to work on the weekends in order to meet the February 1st deadline.

A discussion was had regarding the need for Petitioners to bring paper copies of their appeals to the hearings. Debra Spencer informed the Commissioners that only date stamped appeals are part of the official file. What is needed is any additional documentation that is submitted and accepted during the hearing. This led to a discussion of the effectiveness of electronic filing and the prudence of using it in future tax seasons. The topic of the cost of the system plus the need to use temporary workers during the hearings was discussed. It was determined that recommendations will be put forth during the December Public meeting as to how to proceed in Tax Year 2017.

Ms. Fuller indicated that the entire hearing calendar for November has been emailed. The last hearing date as of the meeting is January 16th.

There were no members from the public present at the meeting.

Mr. Sanders made a motion to adjourn the meeting. Mr. Amato seconded the motion. The meeting was adjourned at 11:45 a.m.

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



REAL PROPERTY TAX APPEALS COMMISSION

ADMINISTRATIVE MEETING

FRIDAY, NOVEMBER 06, 2015

10:30 AM

AGENDA

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. APPROVAL OF MINUTES FROM October 22, 2015 ADMINISTRATIVE MEETING**
- IV. REPORT BY THE CHAIRPERSON**
- V. REPORT BY THE EXECUTIVE DIRECTOR**
 - a. TAX YEAR 2016 APPEAL SEASON**
 - b. UPCOMING PUBLIC MEETINGS**
 - **Friday, November 6, 2015 @ 10:30 a.m.**
 - **Thursday, December 17, 2015 @ 2:30 p.m.**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**

**Real Property Tax Appeals Commission
Minutes of the Public Meeting held on
Thursday, October 22, 2015**

Chairperson Gregory Syphax called the meeting to order at 2:40 p.m. The quorum consisted of Gregory Syphax, Richard Amato, Don Isaac, Jr., Trent Williams (via telephone), Alvin Jackson, Eric Jenkins, Cliftine Jones, Neil Olliviera, Frank Sanders, Stacie Scott Turner, James “Skip” Walker and Sean Warfield. May Chan, and Karla Christensen were absent from the meeting. Executive Director, Carlynn Fuller, and IT Specialist Donald Freeman were also in attendance.

The minutes from the July meeting were distributed for review and approval. Mr. Olliviera made a motion to approve the minutes and Ms. Jones seconded the motion. The July minutes were approved.

Mr. Syphax talked about the challenges ahead and reminded the Commissioners about the importance of meeting decision deadlines. He indicated that even though there is a full complement of Commissioners that have been appointed, one Commissioner remains unavailable. Don Isaac and Sean Warfield came up with an idea of creating a “RPTAC Posse” to go out into the community to places other than ANC meetings to help citizens become more aware of RPTAC and what the Commission does.

The plan is to continue in-house training during the year and off-season. As the Commission progresses there will be more benefit from training that specifically addresses what the Commission does. Currently, we are in the midst of the appeal season and everyone is very busy so until the season is over hearing cases and writing decisions will be the focus.

The Executive Director gave an update - for TY 2016, 3720 cases have been scheduled to date; 611 heard, 217 left to be scheduled. A little short of the numbers from last year – 3937 cases received so far this year. Every lot is a case. 2800 were filed in paper and the rest were filed online. The File and Serve System is being used a lot more this year but still not at 100%.

File and Serve was discussed and Mr. Syphax indicated that the decision to keep using File and Serve will be based on the use by the Petitioners. The Commission has given electronic filing a legitimate shot. What would make it all come together is to require Petitioners to bring in hard copies.

Question about insurance for the Surface Pro and iPads; Ms. Fuller will investigate.

Ms. Fuller requested dates of availability for the Part-time Commissioners for November and December. Most cases are commercial but there are a few residential cases as well.

Don Isaac made a motion to adjourn and several Commissioners seconded the motion. Meeting adjourned @ 3 pm

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



REAL PROPERTY TAX APPEALS COMMISSION

ADMINISTRATIVE MEETING

THURSDAY OCTOBER 22, 2015

2:30 PM

AGENDA

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. APPROVAL OF MINUTES FROM JULY 27, 2015 ADMINISTRATIVE MEETING**
- IV. REPORT BY THE CHAIRPERSON**
- V. REPORT BY THE EXECUTIVE DIRECTOR**
 - a. TAX YEAR 2016 APPEAL SEASON**
 - b. FILE AND SERVE XPRESS**
 - c. UPCOMING PUBLIC MEETINGS**
 - Friday, November 6, 2015 @ 10:30 a.m.**
 - Thursday, December 17, 2015 @ 2:30 p.m.**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**

**Real Property Tax Appeals Commission
Minutes of the Public Meeting held on
Monday, July 27, 2015**

Chairperson Gregory Syphax called to order the Commission's first public meeting for 2015 on July 27, 2015, at 24:37 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, Don Isaac, Jr. (via telephone), Eric Jenkins, Cliftine Jones, Neil Olliviera, Frank Sanders, Stacie Scott Turner, Sean Warfield, and Trent Williams (via telephone). Karla Christensen, Alvin Jackson and James "Skip" Walker were absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

Mr. Syphax began the meeting by announcing that the Commission has a full complement of Commissioners since its inception. He then introduced the two new members – Eric Jenkins and Stacie Scott Turner and shared their brief bio's.

Mr. Syphax indicated that for TY 16 hearings a consideration is being given to having AM and PM panels in order to give Commissioners who may only have ½ a day of availability the opportunity to serve. He reiterated the need for the panels to maintain the 30 minute time limit per hearing.

During the off-season there were several training/informational discussions on the following topics:

- Using Your Surface Pro by Donald Freeman
- Review of Landmark Cases by Richard Amato, Esq.
- Anatomy of a Decision by Greg Syphax
- AOBA Roundtable
- Homestead and Senior Citizen/Disabled Tax Deductions by OTR

The Commission is being audited pursuant to our law which requires an audit every three years.

Mr. Syphax did considerable research over the summer and has reviewed sales on CoStar and MLS in the various neighborhoods across the city. He is in discussion with the Board of Real Estate Appraisers to get them to give credits for the reviews that the Commissioners perform as a function of their responsibilities. He is scheduled to meet with the Board on September 16th.

The Public Service announcement featuring Mr. Syphax is being broadcast on Cable Channel 16.

Mr. Syphax shared the OTR has informed him that the number of 1st level appeals have exceeded their expectations (in excess of 8,000) and so the Commission's caseload is likely to be higher.

Carlynn Fuller reported that the Part time Commissioners will be used more beginning with the new fiscal year.

Ms. Fuller reminded everyone that the 2015 Annual Report is due to Council on October 1st. She also announced that there have been enhancements to the website providing an interactive calendar.

Mr. Syphax asked if the public had any comments.

Mr. David Fuss from Wilkes Artis informed the Commission that a lawsuit had been filed against OTR regarding the Cap Rat worksheet. OTR filed a motion for reconsideration. The case is in discovery.

Mr. Fuss raised a question regarding the Commission's Letter of Agent Authorization and if the Commission would accept Lawyer Authorization from clients represented by attorneys. Mr. Amato indicated that the matter would be referred to the agency's general counsel for response.

Mr. Scott Cryder from Wilkes Artis indicated that the firm would be using the electronic filing system for their cases. He also voiced his concern that the decisions from TY 15 seemed to have a lot less specificity in them.

Mr. Syphax thanked everyone for coming and adjourned the meeting at 3:08 p.m.

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



ADMINISTRATIVE MEETING

MONDAY, JULY 27, 2015

2:30 pm

AGENDA

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. REPORT BY THE CHAIRPERSON**
 - a. INTRODUCTION OF NEW COMMISSIONERS**
 - b. HEARING PROCEDURES**
 - c. OTHER NOTES**
- IV. REPORT BY THE EXECUTIVE DIRECTOR**
 - a. TAX YEAR 2016 APPEAL SEASON**
 - New Appeal Forms and Instructions**
 - b. UPCOMING PUBLIC MEETINGS**
September 24, 2015; October 22, 2015; and, December 17, 2015
- V. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VI. ADJOURNMENT**

EXHIBIT 4

Commissioner	Professional Training Completed	Date	Hours
Gregory Syphax Chairman Appointed 7/16/12	-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	
-RPTAC Training Session	10/22/15	2	
-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	
			Total = 201

Commissioner	Professional Training Completed	Date	Hours
Richard Amato Vice Chair Appointed 7/16/12	-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
-RPTAC Training Session	10/22/15	2	
			Total = 132.5

Commissioner	Professional Training Completed	Date	Hours
Frank Sanders Commissioner (FT) Appointed 7/16/12	-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
	-Real Estate Finance II	2/13/13	3
	-CoStar "one-on-one" Training	2/28/13	.5
	-MicroSoft Excel I	5/8/13	7
	-MicroSoft Excel II	5/29/13	7
	-Understanding Real Estate Investor Market Place	6/27/13	7
	-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
-RPTAC Training Session	10/22/15	2	
- Uniformed Standards of Professional Appraisal Practice (USPAP - 2016)	2/5/16	7	
- Demystifying the Cost Approach	2/8/16	7	
			Total = 138.5

Commissioner	Professional Training Completed	Date	Hours
May Chan Commissioner (FT) Appointed 7/16/12	-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
	-Ethics Training	8/13/12	3
	-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
	-Writing Essential Communication	5/8/13	12
	-Historic Preservation 101	5/10/13	3
	-Level 2007 – Level 2	5/29/13	6
	-Commercial Listing, Leasing, & Trends	8/29/13	3
	-Commercial Structures	8/29/13	3
	-Financing Issues Update	8/29/13	3
	-DC Fair Housing & Predatory Lending	8/30/13	3
	-DC Legislative Update, Rent Control & Landlord-Tenant Housing Rights	8/30/13	3
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Current Issues of Appraising Senior Housing & Long Term care Properties	3/13/14	2
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation 201	5/10/14	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
	-Agency Relationship & Broker Supervision	7/22/15	6
	-Legislative, Fair Housing & Financial Issues Update	7/24/15	9
	-Training Meeting with OTR	9/16/15	2.5
	-RPTAC Training Session	10/22/15	2
		Total = 138	

Commissioner	Professional Training Completed	Date	Hours
Cliftine Jones Commissioner (FT) Appointed 7/16/12	-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
	-CoStar "one-on-one" Training	2/28/13	3.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-Evaluating Commercial Construction	5/13,14/13	15
	-Evaluating Residential Construction	5/16/13	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
	-Fair Housing	1/31/15	3
	-DC Legislative Update	2/6/15	3
	-Financing Issues	2/6/15	3
	-Short Sales	2/14/15	3
	-Understanding Foreclosures	2/20/15	3
	-Commercial Real Estate Sales	4/24/15	3
	-Code Of Ethics/Predatory Lending	4/27/15	3
	-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	
-RPTAC Training Session	10/22/15	2	
			Total = 117

Commissioner	Professional Training Completed	Date	Hours
Stacie Scott-Turner Commissioner (FT) Appointed 7/14/15	-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
	-Traing 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
		Total = 40.5	

Commissioner	Professional Training Completed	Date	Hours
Alvin Jackson Commissioner (PT) Appointed 5/13/13	-Uniformed Standards of Professional Appraisal Practice (USPAP) USPAP	1/12-13/11	15
	-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
	- Uniformed Standards of Professional Appraisal Practice (USPAP -2014)	6/13/14	7
	-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, Disabled Real Property Tax Relief	5/12/15	2.5 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
	-RPTAC Training Session	10/22/15	2
		Total = 94	

Commissioner	Professional Training Completed	Date	Hours
Trent Williams Commissioner (PT) Appointed 7/16/12	-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
	-Rent Control Class	8/22/12	2.5
	-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
	-Appraising FHA Today	7/14/14	7
	-The Cost Approach	7/22/14	7
	-Oddball Appraisals	7/22/14	7
	-Land & Site Valuation	7/23/14	7
	-Appraisal of Assisted Living Facilities	8/27/14	8
	-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
	-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	
-RPTAC Training Session	10/22/15	2	
			Total = 87.5

Commissioner	Professional Training Completed	Date	Hours
James Walker Commissioner (PT) Appointed 7/16/12	-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
	-RPTAC Training Session	10/22/15	2
			Total = 54.5

Commissioner	Professional Training Completed	Date	Hours
Donald Isaac Commissioner (PT) Appointed 7/16/12	-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
			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
	-RPTAC Training Session	10/22/15	2
			Total = 54

Commissioner	Professional Training Completed	Date	Hours
Karla Christensen Commissioner (PT) Appointed 7/16/12	-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
	-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
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
			Total = 50

Commissioner	Professional Training Completed	Date	Hours
John N. Ollivierra Commission (PT) Appointed 3/24/14	-Landmarks of law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	-Income Capitalization Approach	*Now Taking	*60
	- 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
	-RPTAC Training Session	10/22/15	2
		Total = 25	

Commissioner	Professional Training Completed	Date	Hours
Sean Warfield Commissioner (PT) Appointed 10/19/12	-Hotel Valuation by Stephen Rushmore	3/25/14	3.5
	- 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
	-RPTAC Training Session	10/22/15	2
			Total = 24.5

Commissioner	Professional Training Completed	Date	Hours
Eric Jenkins Commissioner (PT) Appointed 7/14/2015	-RPTAC Orientation w/Chairman	7/30/15	2
	-RPTAC Orientation w/Chairman	8/5/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-RPTAC Training Session	10/22/15	2
			Total = 8.5

EXHIBIT 5

TY 2015 and 2016 Part time Commissioners Hours			
	<u>2015</u>		<u>2016 YTD</u>
Alvin Jackson	1452.16		1119.5
Donald Isaac	736.5		774
Eric Jenkins	32		28
James Walker	64		200.5
Karla Christensen	486.5		N/A
John N. Ollivierra	829.78		824.09
Sean Warfield	35.67		16.5
Trent Williams	1550.76		932

Ty 2015 cases break down by Residential and Commercial appeals

Commissioners	<u>Residential</u>	<u>Commercial</u>	<u>Total</u>
Gregory Syphax	192	383	575
Richard Amato	671	306	977
May Chan	598	469	1067
Frank Sanders	1024	213	1237
Hillary Lovick	929	430	1359
Cliftine Jones	352	319	671
Alvin Jackson	223	130	353
Donald Isaac	490	207	697
John N. Olliviera	156	47	203
Karla Christensen	199	234	433
James Walker	5	0	5
Sean Warfield	66	3	69
Trent Williams	799	314	1113
Eric Jenkins	Training	training	training

Ty 2016 cases break down by Residential and Commercial appeals

Commissioners	<u>Residential</u>	<u>Commercial</u>	<u>Total</u>
Gregory Syphax	592	427	1019
Richard Amato	710	304	1014
May Chan	64	367	431
Frank Sanders	289	303	592
Cliftine Jones	1169	185	1354
Stacie Scott Turner	1222	209	1431
Alvin Jackson	1854	59	1913
Donald Isaac	1297	197	1494
John N. Olliviera	2172	204	2376
Eric Jenkins	18	25	43
James Walker	33	99	132
Sean Warfield	36	1	37
Trent Williams	238	330	568

EXHIBIT 6



GOVERNMENT OF THE DISTRICT OF COLUMBIA

THE REAL PROPERTY TAX

APPEALS COMMISSION

**TAX YEAR 2015
ANNUAL REPORT**



**GREGORY SYPHAX
CHAIRPERSON**

**RICHARD AMATO ESQ.
VICE CHAIRPERSON**

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

TAX YEAR 2015

**GREGORY SYPHAX
CHAIRPERSON**

**RICHARD AMATO, ESQ.
VICE CHAIRPERSON**

TY 2015 FULL-TIME COMMISSIONERS

**MAY CHAN
CLIFTINE JONES
HILLARY LOVICK
FRANK SANDERS**

PART-TIME COMMISSIONERS

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

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**REAL PROPERTY TAX APPEALS COMMISSION MEMBERSHIP
TY 2015**

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
Hillary R. Lovick, Esq.	Commissioner	July 13, 2012	April 30, 2015
Frank Sanders	Commissioner	December 4, 2012	April 30, 2017
Karla Christensen	Part-Time Commissioner	May 9, 2013	April 30, 2017
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, 2016
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 2015.

Currently, the District of Columbia law provides real property owners with a three-level appeals process as it relates to real property taxation 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, eight 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 2015 Appeal Seasons Overview

For Tax Year 2015, the Commission received four thousand five hundred and sixty-five (4,565) appeals. This is an increase of one thousand one hundred and ninety-five (1,195) appeals from Tax Year 2014. Of these appeals, four thousand five hundred and seven (4,507) 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 three hundred and forty-one (3,341) appeals, with fifty (50) appeals being withdrawn, and one thousand three hundred and eighty-two (1,382) were resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of one thousand nine hundred and nine (1,909) appeals. Of these cases, five, or less than one percent (< 1%) were increased, one thousand six hundred forty-two (1,642), or eighty-six percent (86%), were sustained, and two hundred sixty-two (262), or fourteen percent (14%), 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)	\$ 4,552,806,988	\$ 38,698,859.40
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$ 648,716,250	\$ 5,514,088.25
2 nd Level Stipulation Agreements	\$ 583,379,228	\$ 4,958,723.44
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$ 65,337,022	\$ 555,364.81
1 st Level Cases Appealed to and decided by RPTAC	\$ 4,101,273,440	\$ 34,860,824.24
2 nd Level (RPTAC) Actions	\$ 3,973,145,440	\$ 33,771,736.24
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$ 131,845,680	\$ 1,120,688.28
2 nd Level Increases	\$ 1,427,437	\$ 12,133.21
2 nd Level Reductions	\$ 1,027,708,193	\$ 8,735,519.64
2 nd Level Sustained	\$ 2,940,292,130	\$ 24,992,483.10

The Commission also received one thousand one hundred and sixty-four (1,164) appeals in tax Class 2; fifty-nine (59) were withdrawn and seventy-eight (78) were resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of one thousand twenty-seven (1,027) appeals. Of these appeals, three (3) or less than one percent (<1%), were increased, eight hundred and nineteen (819), or seventy-nine percent (79%), were sustained, and two hundred and five (205), or twenty-two percent (22%), 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)	\$ 364,419,380	\$ 6,012,919.77
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$ 12,035,680	\$ 198,588.72
2 nd Level Stipulation Agreements	\$ 10,780,663	\$ 177,880.94
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$ 1,255,017	\$ 20,707.78
1 st Level Cases Appealed to and decided by RPTAC	\$ 352,383,700	\$ 5,814,331.05
2 nd Level (RPTAC) Actions	\$ 348,841,670	\$ 5,755,887.56
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$ 3,542,030	\$ 58,443.49
2 nd Level Increases	0	0
2 nd Level Reductions	\$ 17,409,970	\$ 2 87,264.51
2 nd Level Sustained	\$ 331,431,700	\$ 5,468,623.05

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)	\$ 54,693,933,885	\$1,011,837,776.87
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$ 5,582,726,345	\$ 103,280,437.38
2 nd Level Stipulation Agreements	\$ 5,117,318,084	\$ 94,670,384.55
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$ 465,408,261	\$ 8,610,052.83
1 st Level Cases Appealed to and decided by RPTAC	\$ 49,111,207,540	\$ 908,557,339.49
2 nd Level (RPTAC) Actions	\$ 47,586,962,476	\$ 880,358,805.81
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$ 1,524,245,064	\$ 28,198,533.68
2 nd Level Increases	\$ 588,678,720	\$ 10,890,556.32
2 nd Level Reductions	\$ 15,315,606,158	\$ 83,338,713.92
2 nd Level Sustained	\$ 31,685,709,898	\$ 31,185,633.11

**Total Number of Cases Heard per Commissioner –
Full Time Commissioners**

Commissioner	Regular	Other
Amato	965	
Chan	1068	2 Dissents
Jones	681	
Lovick	1370	
Sanders	1241	
Syphax	561	

Part Time Commissioners

Commissioner	Regular	Other
Christensen	435	
Isaac	704	
Jackson	354	
Olliviera	196	
Walker	5	
Warfield	69	
Williams	1115	

In addition to the standard assessment appeals, the Commission rendered decisions on appeals for Possessory Interest; Classification Appeals that are not in the current tax year; Homestead Deductions; and New Property Owner Appeals¹. Because 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

Timeliness continues to be the most significant issue facing the Commission. The effort 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 after hearings and commercial appeals after hearings within 80 days) have proven to be constant challenges for the Commission. Although the Commission has done well in meeting its February 1st deadline over the past three tax appeal seasons (only one day late in TY 2015), 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 and it 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 a similar number of appeals as were filed last year. This will again challenge the Commission’s ability to meet its statutory obligations. In order to diminish the effect of the increase in filings, the Commission started to hear cases earlier than in the past and plans to expedite certain non-appearance residential appeal

¹ For Tax Year 2015, the Board received no Water and Sewer Special Assessments appeals.

cases by assigning them to individual Commissioners rather than to three-member panels which require more time and the attendance of two more Commissioners.

Generally speaking, the Commission's 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.

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 which sponsor The Appraisal Foundation or by other providers whose classes have been approved by the DC Board of Real Estate Appraisers or the DC 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 now being taken by Commissioners, at the Commission's expense, if the class applies to the issues, skills, and/or knowledge of real property valuation. However, the Commissioner will have to provide proof of completion, such as a certificate of completion, which can be downloaded from the course provider. The Commissioner is allowed to 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.

In CY 2014, The Commission sponsored a total of 38.5 hours of continuing education – on line and in classroom settings. These classes included: Analyzing Credit Risk & Commercial Lease Analysis, Hotel Valuation by David Lenhoff, Hotel Valuation by Stephen Rushmore, Appraising Assisted Living Facilities, and DC Market Seminar by Jones, Land, LaSalle.

Major Accomplishments

Last year we reported that we had entered into a contract with File & Serve Xpress which would enable the Commission to accept appeals via electronic filing. The system is now utilized by most of petitioners and, for the first time, the system is being fully tested. We are hopeful that the *File & Serve* will improve the administrative process in the way the petitions are received, scheduled for hearing, deliberated, and how Petitioners are notified of the Commission's decision via on-line mailings on the internet. The system will also make 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. Last year, the Commission also hired, through "temp"

agencies, additional personnel to record and upload documents from the File & Serve system to television screens during the hearings. This enabled Commissioners to be more attentive to the testimony and the presentations that are given by Petitioners and representatives during hearing.

Another major accomplishment was the production of a Public Service Announcement that was filmed by DC Cable Television for RPTAC. In the effort to improve the Commission's community outreach efforts, the Commission produced the short segment on DC Cable's "*Did You Know*" program which started running in February 2015. The segment informed 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.