

## **Racial Equity**

1. Please list three opportunity areas, programs, or initiatives that RPTAC may facilitate to address racial inequity.

RPTAC's statutory obligation is to determine whether the Office of Tax and Revenue (OTR) erred in its real property assessment. Unfortunately, RPTAC has no authority to consider racial equity as part of this determination.

2. Please discuss whether there are any areas or programs that RPTAC has been successful in building racial equity in Fiscal Year 2023 and Fiscal Year 2024, to date. Please also include any shortcomings.

RPTAC has annually contacted Ward 7 and 8 ANCs to inform their constituencies of the second level real property assessment appeals process. To date, the Commission has received few, if any, responses requesting a meeting date when RPTAC can present.

3. Please discuss one operational data point and one performance data point where you already collect race information or could collect such information.

RPTAC does not collect race-related information on petitioners. As part of the second level appeals submission, RPTAC could potentially ask for that information.

4. How could RPTAC use race information for future programmatic decisions? Please include weaknesses and opportunities in including race for future decisions.

If petitioners choose to note their race on their appeal, that information could be used to understand the percentage of appeals across different racial groups in the city. This might be helpful when focusing Commission outreach efforts.

5. In considering a racially equitable District of Columbia, please discuss the three ways that RPTAC would reflect such achievement.

RPTAC's statutory obligation is to determine whether the Office of Tax and Revenue (OTR) erred in its real property assessment. Unfortunately, RPTAC has no authority to consider racial equity as part of this determination, but increased appeals from black or brown homeowners would be one metric to measure progress.

6. Please list three metrics that RPTAC already uses or could use to measure progress towards racial equity.

RPTAC's statutory obligation is to determine whether the Office of Tax and Revenue (OTR) erred in its real property assessment. Unfortunately, RPTAC has no authority to consider racial equity as part of this determination, but increased appeals from black or brown homeowners would be one metric to measure progress.

## **General Questions**

7. Please provide a current organizational chart for the agency, including the number of vacant, frozen, and filled positions in each division or subdivision. Include the names and titles of all senior personnel and note the date that the information was collected on the chart.
  - a. Please provide the number of divisions or bureaus within your agency, the number of staff in each division, the lead personnel of each division and their contact information, and the lead personnel's tenure in that division.
  - b. Please provide an explanation of the roles and responsibilities of each division and subdivision.
  - c. Please provide a narrative explanation of any changes to the organizational chart made during the previous year.

Please see Attachment A: RPTAC Organizational Chart

8. Please provide a current Schedule A for the agency which identifies each position by program and activity, with the employee's title/position, salary, fringe benefits, and length of time with the agency. Please note the date that the information was collected. The Schedule A should also indicate if the position is continuing/term/temporary/contract or if it is vacant or frozen. Please separate salary and fringe and indicate whether the position must be filled to comply with federal or local law.

Please see Attachment B: RPTAC Schedule A FY24

9. Please list all employees detailed to or from your agency. For each employee identified, please provide the name of the agency the employee is detailed to or from, the reason for the detail, the date of the detail, and the employee's projected date of return.

There are no employees detailed to or from RPTAC.

10. Please provide the Committee with:
  - a. A list of all employees who received or retained cellphones, personal digital assistants, or similar communications devices at agency expense in Fiscal Year 2023 and Fiscal Year 2024, to date;
  - b. A list of monthly costs for cell phones, tablets, and laptops;
  - c. A list of all vehicles owned, leased, or otherwise used by the agency and to whom the vehicle is assigned, as well as a description of all vehicle accidents involving the agency's vehicles in Fiscal Year 2023 and Fiscal Year 2024 to date;
  - d. A list of travel expenses, arranged by employee for Fiscal Year 2023 and Fiscal Year 2024, to date, including the justification for travel; and
  - e. A list of the total workers' compensation payments paid in Fiscal Year 2023 and Fiscal Year 2024, to date, including the number of employees who received workers' compensation payments, in what amounts, and for what reasons.

Please see Attachment C: RPTAC Laptop and Cell Phone Assignments.

RPTAC does not have any assigned vehicles, travel expenses, or made any workers compensation payments.

11. For Fiscal Year 2023 and Fiscal Year 2024, to date, please list all intra-District transfers to or from the agency.

Please see Attachment D: Interagency Report FY23-FY24

12. For Fiscal Year 2023 and Fiscal Year 2024, to date, please identify any special purpose revenue funds maintained by, used by, or available for use by the agency. For each fund identified, provide:
  - a. The revenue source name and code;
  - b. The source of funding;
  - c. A description of the program that generates the funds;
  - d. The amount of funds generated by each source or program;
  - e. Expenditures of funds, including the purpose of each expenditure; and
  - f. The current fund balance.

RPTAC has no special purpose revenue funds to report.

13. Please list all memoranda of understanding (MOU) entered in to by your agency during Fiscal Year 2023 and 2024, to date, as well as any MOU currently in force. For each, indicate the date on which the MOU was entered and the termination date.

Please see Attachment E: FY23 – FY24 MOUSs

14. Please list the ways, other than MOU, in which the agency collaborated with analogous agencies in other jurisdictions, with federal agencies, or with non-governmental organizations in Fiscal Year 2023 and 2024, to date.

RPTAC did not collaborate with analogous agencies in other jurisdictions, federal agencies or non-governmental organizations in FY23 or FY24, to date.

15. Please provide a table showing your agency’s Council-approved original budget, revised budget (after reprogrammings, etc.), and actual spending, by program and activity, for Fiscal Years 2021, 2022, 2023 and 2024, to date.
  - a. For each program and activity, please include total budget and break down the budget by funding source (federal, local, special purpose revenue, or intra-district funds).

Please see Attachment F: Budgetary Reports FY21-FY24

- b. Include any over- or under-spending. Explain any variances between fiscal year appropriations and actual expenditures for Fiscal Years 2023 and 2024, to date for each program and activity code.
- c. Attach the cost allocation plans for Fiscal Years 2023 and 2024, to date.
- d. In Fiscal Years 2023 and 2024, to date, did the agency have any federal funds that lapsed? If so, please provide a full accounting, including amounts, fund sources (e.g. grant name), and reason the funds were not fully expended.

RPTAC did not have any lapsed federal funds.

16. Please provide as an attachment a chart showing the agency's federal funding by program for Fiscal Years 2023 and 2024, to date. Please breakdown into the following:
- a. Name and amount of federal source of funding agency and program, broken down in percentage (%) and dollar amount (\$).
  - b. Name and amount of local source of funding agency and program, broken down in percentage (%) and dollar amount (\$).
  - c. Identify whether each funding source is recurring or one-time.
  - d. Identify whether recurring funds fluctuates in its amount, the range of fluctuations, and why.

RPTAC did not receive any federal funding.

17. Please provide the following information regarding capital projects:
- a. A list of all capital projects in the financial plan.
  - b. For Fiscal Years 2021, 2022, 2023, and 2024 to date an update on all capital projects under the agency's purview, including a status report on each project, the timeframe for project completion, the amount budgeted, actual dollars spent, and any remaining balances, to date.
  - c. An update on all capital projects planned Fiscal Years 2024, 2025, 2026, 2027 and 2028.
  - d. A description of whether the capital projects begun, in progress, or concluded in Fiscal Years 2021, 2022, 2023, and 2024 to date, had an impact on the operating budget of the agency. If so, please provide an accounting of such impact.

RPTAC has no capital projects.

18. Please provide a list of all budget enhancement requests (including capital improvement needs) for Fiscal Years 2023 and 2024, to date. For each, include a description of the need and the amount of funding requested.

**FY23**

Title: Hire Two Full-Time Temporary Hearing Examiners

Amount: \$153,382

Description: This is an enhancement to the number of hired and returning full-time temporary hearing examiners from two to four.

**FY24**

Title: Increase File & ServeXpress Contract Amount

Amount: \$72,000

Description: This is an enhancement to the annual contract amount for File & ServeXpress, the online appeals submission platform.

Title: Increase CSG41 to Fulfill Interagency MOUs

Amount: \$16,692

Description: A reduction in CSG 41 was made to meet budgeting requirements. The reduced funding amount needs to be restored in order to meet MOU terms with the OCFO and the OAG.

19. Please list, in chronological order, each reprogramming in Fiscal Years 2023 and 2024, to date, that impacted the agency, including those that moved funds into the agency, out of the agency, and within the agency. Include the revised, final budget for your agency after the reprogrammings for Fiscal Years 2023 and 2024, to date. For each reprogramming, list the date, amount, rationale, and reprogramming number.

There were no reprogrammings in FY23 and FY24.

20. Please list each grant or sub-grant received by your agency in Fiscal Years 2023 and 2024, to date. List the date, amount, source, purpose of the grant or sub-grant received, and amount expended.
- a. How many FTEs are dependent on grant funding? What are the terms of this funding? If it is set to expire, what plans, if any, are in place to continue funding the FTEs?

RPTAC had no grant or sub-grant funding in FY23 or FY24, to date.

21. Please list each contract, procurement, and lease, entered into, extended, and option years exercised by your agency during Fiscal Years 2023 and 2024, to date. For each contract, please provide the following information, where applicable:
- a. The name of the contracting party;
- b. The nature of the contract, including the end-product or service;
- c. The dollar amount of the contract, including the amounts budgeted and actually spent;
- d. The term of the contract;
- e. Whether the contract was competitively bid;
- f. The name of the agency's contract monitor and the results of any monitoring activity; and
- g. The funding source.

**FY23**

Contractor: FSX Holdings LLC

Service: Online filing service for petitioners. Used by OTR, RPTAC, and DC Superior Court.

Contract Amount: \$60,000

Contract Term: October 1 – September 30

Competitive Bid: Not competitively bid

Contract Monitor: Gizachew Andargeh

Funding Source: Local funds

Contractor: CoStar

Service: Subscription service of proprietary information, analytics and marketing services to the commercial property industry.

Contract Amount: \$22,212

Contract Term: October 1 – September 30

Competitive Bid: Not competitively bid

Contract Monitor: Gizachew Andargeh

Funding Source: Local funds

#### **FY24**

Contractor: FSX Holdings LLC

Service: Online filing service for petitioners. Used by OTR, RPTAC, and DC Superior Court.

Contract Amount: \$72,000

Contract Term: October 1 – September 30

Competitive Bid: Not competitively bid

Contract Monitor: Gizachew Andargeh

Funding Source: Local funds

Contractor: CoStar

Service: Subscription service of proprietary information, analytics and marketing services to the commercial property industry.

Contract Amount: \$23,322

Contract Term: October 1 – September 30

Competitive Bid: Not competitively bid

Contract Monitor: Gizachew Andargeh

Funding Source: Local funds

22. Please list all pending lawsuits that name the agency as a party. Identify which cases on the list are lawsuits that potentially expose the District to significant financial liability or will result in a change in agency practices, and describe the current status of the litigation. Please provide the extent of allegations for each claim, regardless of likelihood of success. For those identified, please include an explanation about the issues involved in each case.

None.

23. Please list all settlements entered into by the agency or by the District on behalf of the agency in Fiscal Years 2023 and 2024, to date, and provide the parties' names, the amount of the settlement, and if related to litigation, the case name and a brief description of the case. If unrelated to litigation, please describe the underlying issue or reason for the settlement (e.g. administrative complaint, etc.).

None.

24. Please list the administrative complaints or grievances that the agency received in Fiscal Years 2023 and 2024, to date, broken down by source. Please describe the process utilized to respond to any complaints and grievances received and any changes to agency policies or procedures that have resulted from complaints or grievances received. For any complaints or grievances that were resolved in Fiscal Years 2023 and 2024, to date, describe the resolution and any associated financial impact.

None.

25. Please describe the agency's procedures for reporting and investigating allegations of sexual harassment or misconduct committed by or against its employees. List and describe any allegations received by the agency in FY22 and FY23, and whether to date, those allegations were resolved.

RPTAC follows DCHR guidelines/procedures for reporting and investigating allegations of sexual harassment or misconduct committed by or against its employees. RPTAC received no sexual harassment or misconduct allegations in FY22 nor FY23.

26. Please list and describe any ongoing investigations, audits, or reports on the agency or any employee of the agency, or any investigations, studies, audits, or reports on the agency or any employee of the agency that were completed during Fiscal Years 2023 and 2024, to date.

None.

27. Please describe any spending pressures the agency experienced in Fiscal Year 2023 and any anticipated spending pressures for the remainder of FY 2024. Include a description of the pressure and the estimated amount. If the spending pressure was in Fiscal Year 2023, describe how it was resolved, and if the spending pressure is in FY 2024, describe any proposed solutions.

None.

28. Please provide a copy of the agency's Fiscal Year 2023 performance plan. Please explain which performance plan objectives were completed in Fiscal Year 2023, and whether they were completed on time and within budget. If they were not, please provide an explanation and accounting information.

Please see Attachment G: RPTAC FY23 Performance Plan

29. Please provide a copy of your agency's Fiscal Year 2024 performance plan as submitted to the Office of the City Administrator.

Please see Attachment H: RPTAC FY24 Performance Plan

30. Please provide the number of FOIA requests for FY23 and FY24 to date, that were submitted to your agency. Include the number granted, partially granted, denied, and pending. In addition, please provide the average response time, the estimated number of FTEs required to process requests, the estimated number of hours spent responding to these requests, and the cost of compliance.

RPTAC did not receive FOIA requests in FY23 or FY24, to date.

31. Please provide a list of all studies, research papers, reports, and analyses that the agency prepared or contracted for during Fiscal Years 2023 and 2024, to date. Please state the status and purpose of each. Please submit a hard copy to the Committee if the study, research paper, report, or analysis is complete.

RPTAC is required to submit to Council an annual report. The TY23 Annual Report was submitted to the Committee and is a part of the Performance Oversight responses in [Attachment I: RPTAC TY23 Annual Report](#).

32. Please provide a list of all publications, brochures and pamphlets prepared by or for the agency during Fiscal Years 2023 and 2024, to date.

Please see Attachment J: RPTAC Pamphlet

33. Please separately list each employee whose salary was \$100,000 or more in Fiscal Years 2023 and 2024, to date. Provide the name, position number, position title, program, activity, salary, and fringe. In addition, state the amount of any overtime or bonus pay received by each employee on the list.

Please see Attachment K: \$100K Plus Salaries List FY23-FY24

34. Please list in descending order the top 25 overtime earners in your agency in Fiscal Years 2023 and 2024, to date, if applicable. For each, state the employee's name, position number, position title, program, activity, salary, fringe, and the aggregate amount of overtime pay earned.

RPTAC does not have overtime earners.

35. Fiscal Years 2023 and 2024, to date please provide a list of employee bonuses or special pay granted that identifies the employee receiving the bonus or special pay, the amount received, and the reason for the bonus or special pay.



None.

36. Please provide a copy of each collective bargaining agreement that is currently in effect for agency employees. Please include the bargaining unit and the duration of each agreement and note if the agency is currently in bargaining and its anticipated completion.

None.

37. If there are any boards or commissions associated with your agency, please provide a chart listing the names, confirmation dates, terms, wards of residence, and attendance of each member. Include any vacancies. Please also attach agendas and minutes of each board or commission meeting in Fiscal Years 2023 and 2024, to date, if minutes were prepared. Please inform the Committee if the board or commission did not convene during any month.

There is no outside board or commission to the Real Property Tax Appeals Commission.

38. Please list all reports or reporting currently required of the agency in the District of Columbia Code or Municipal Regulations. Provide a description of whether the agency is in compliance with these requirements, and if not, why not (e.g. the purpose behind the requirement is moot, etc.).

RPTAC is required to submit an annual report to Council. RPTAC is in compliance with this requirement.

39. Please provide a list of any additional training or continuing education opportunities made available to agency employees. For each additional training or continuing education program, please provide the subject of the training, the names of the trainers, and the number of agency employees that were trained.

At the beginning of each appeals season, the Chairman leads a training on hearing procedures and decision writing with Commissioners and Hearing Examiners.

40. Does the agency conduct annual performance evaluations of all its employees? Who conducts such evaluations? What steps are taken to ensure that all agency employees are meeting individual job requirements? What are the specific metrics?

RPTAC does not conduct annual performance evaluations of its employees. The primary metrics is whether all hearings are completed by the February 1 deadline and if residential and commercial decisions are completed within 30 and 80 days, respectively. RPTAC keeps track of decision assignments and follows up with Commissioners and Hearing Examiners monthly to ensure decisions are timely written and submitted for processing.

41. Please list all settlements entered into by the agency or by the District on behalf of the agency in Fiscal Years 2023 and 2024, to date, and provide the parties' names, the amount of the settlement, and if related to litigation, the case name and a brief description of the case. If unrelated to litigation, please describe the underlying issue or reason for the settlement (e.g. administrative complaint, etc).

None.

42. Please describe the agency's procedures for investigating allegations of sexual harassment or misconduct committed by or against its employees. List and describe any allegations received by the agency in Fiscal Years 2023 and 2024, to date, and clarify whether or not those allegations were resolved.

RPTAC follows DCHR guidelines/procedures for reporting and investigating allegations of sexual harassment or misconduct committed by or against its employees. RPTAC received no sexual harassment or misconduct allegations in FY23 nor FY24, to date.

43. Please list the administrative complaints or grievances that the agency received in Fiscal Years 2023 and 2024, to date, and please break them out by source. Please describe the process utilized to respond to any complaints and grievances received and detail any changes to the agency's policies or procedures that have resulted from complaints or grievances received. For any complaints or grievances that were resolved in Fiscal Years 2023 and 2024, to date, describe the resolution.

None.

**I. Agency Specific**

44. Please provide the Committee with an updated list of the 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:
- a. The member's name;
  - b. Each members' position as chairperson, vice-chairperson, full time, part time, or otherwise;
  - c. When the member's term expires;
  - d. The member's attendance record/hours worked if serving in a part-time capacity; and
  - e. Other designations (certifications, appraiser, attorney, etc.).

Member	Role	Confirmation Date	Term Ending
Trent Williams	Chairperson	November 2, 2021; reconfirmed: June 7, 2022	April 30, 2026
Vacant	Vice Chairperson		April 30, 2027

Member	Role	Confirmation Date	Term Ending
May S. Chan	Commissioner	July 13, 2012; reconfirmed: April 17, 2014, March 6, 2018, June 7, 2022	April 30, 2026
Cliftine Jones	Commissioner	July 13, 2012; reconfirmed: March 6, 2018, June 7, 2022	April 30, 2026
Frank Sanders	Commissioner	July 13, 2012; reconfirmed May 2, 2017, November 2, 2021	April 30, 2025
Olufemi Abayomi-Paul	Commissioner	January 18, 2022, reconfirmed: December 19, 2023	April 30, 2027
Alvin Jackson	Hearing Examiner	N/a	N/a
Gregory Syphax	Hearing Examiner	N/a	N/a
John Woods	Hearing Examiner	N/a	N/a
Keith Klein	Hearing Examiner	N/a	N/a

45. Please provide the Committee with an updated organizational chart and Schedule A, and include the following information:
- All full-time and part-time Commissioners;
  - The role and professional background of each part-time Commissioner;
  - Term dates of each Commissioner

Please see Attachments A, B, and L: RPTAC Commissioner Profiles and Tenure

46. Please describe the Commission’s outreach efforts to the public (excluding public meetings held)?
- Please list all outreach efforts in Fiscal Years 2023 and 2024, to date.
  - Please list all outreach plans for the remainder of Fiscal Year 2024.

RPTAC emails requests to each Ward 7 and 8 ANC requesting an audience to present the purpose of RPTAC and the option homeowners have to appeal their real property taxes at the second level. RPTAC sends emails in February before homeowners receive their new tax assessments in March.

47. Please describe and provide the status of any new initiatives for Fiscal Year 2024.

RPTAC has no new initiatives in FY24.

48. Please provide a list of the Commission’s public meeting dates, times, and locations for Fiscal Years 2023 and 2024, to date (or scheduled), as well as a copy of agendas and minutes for each meeting held.

Please see Attachment M: RPTAC Administrative Meetings Minutes FY23 and FY24

49. Please provide a list of the Commission’s upcoming public meeting dates, times, and locations for the remainder of Fiscal Year 2024, as well as a copy of agendas for each scheduled meeting.

RPTAC does not currently have scheduled meetings for the remainder of FY24.

50. How many appeals did the Commission accept in Tax Year (TY) 2023 and TY 2024? Please include the following:

- a. Number of commercial properties, broken down by neighborhoods
- b. Number of residential properties, broken down by neighborhoods

	TY2023	TY2024*
Number of Commercial Properties (incl. Mixed Use)	1,355	1,271
Number of Residential Properties	4,546	521

\*Per MITS as of January 18, 2024

Ward	Number of Appeals	
	FY23	FY24*
1	377	57
2	1,494	377
3	821	239
4	85	46
5	1,228	483
6	1,697	317
7	50	39
8	102	234

\*Per MITS as of January 18, 2024

51. How were appeals decided? Please list the number of cases that received tax adjustments separately for TY21, TY22, TY23, and Fiscal Year 2024 to date.

	TY 2021	TY2022	TY2023	TY2024*
Number of Appeals Reduced	1,370	515	510	220
Number of Appeals Increased	37	13	6	0

\*Per MITS as of January 18, 2024

52. How are appeals decided? Please discuss the appeals process and procedure from the time of filing an appeal to the disposition of a case.

The appeals process follows the following procedure:

- 1) After the property owner/petitioner receives the decision from the first level with the Office of Tax and Revenue (OTR) and does not agree with the decision he/she can file a second level appeal with RPTAC. Appeal forms can be downloaded from RPTAC's website and must be submitted with any supporting evidence electronically (File & ServeXpress) or by postal mail within 45 days after the date of notice of final determination from OTR.
  - 2) A copy of the appeal is sent to the assessor with the Office of Tax and Revenue for comments/response before the hearing.
  - 3) The petitioner's case is scheduled with 1-3 commissioners scheduled to sit on the panel. The assessor and/or an Office of Tax and Revenue Representative will be present in the hearing. The Panel will hear testimony from the petitioner as well as the OTR representative and base their decision on the materials presented.
  - 4) Once a decision is rendered, the petitioner will be notified via File & Serve Xpress or postal mail. Residential cases must be decided within 30 days and commercial cases must be decided within 80 days. If the petitioner does not agree with the RPTAC's decision, he/she can request a rehearing within 15 days after receiving the Commission's decision.
  - 5) In the case of a rehearing, a 3-Commissioner panel shall be convened consisting of the Chairperson, Vice-Chairperson, and a Commissioner who was a member of the panel that heard the underlying appeal.
53. How has electronic filing been embraced by filers? Please discuss its use by major law firms and tax representatives, individual filers, etc. Has there been progress in TY 2024?

Electronic filing has been very well received. In TY23 83% of cases were filed using File and ServeXpress (FSX Holdings).

54. 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?

The Commission's accounting of TY24 caseload breakdown is as follows:

Total number of cases received: 6,410

Class 1: 4,418  
 Class 2: 1,992  
 Homestead: 14  
 Classification: 10

As of January 22, 2024 there were 1,957 outstanding decisions. The Class 1 and Class 2 case numbers are higher than in previous years.

55. Please provide a breakdown of cases heard by commissioner, whether commercial or residential, total cases including multi-lots, total cases with multi-lots counted as one lot, number of decisions authored, and for part-time commissioners' hours logged (to include training and casework, etc.)

**Breakdown of Closed TY24 Cases Heard by Commissioner/Hearing Examiner\***

<b>Panel Member</b>	<b>Property Type</b>	<b>Count (When multiple as one case)</b>	<b>Detail Count</b>
Alvin Jackson	Residential	15	865
Alvin Jackson	Commercial	21	237
Cliftine Jones	Residential	47	133
Cliftine Jones	Commercial	94	150
Frank Sanders	Residential	139	271
Frank Sanders	Commercial	39	230
Gregory Syphax	Residential	21	164
Gregory Syphax	Commercial	48	126
John Woods, Esq.	Residential	72	140
John Woods, Esq.	Commercial	44	123
Keith Klein	Residential	12	111
Keith Klein	Commercial	25	156
May Chan	Residential	88	136
May Chan	Commercial	127	189
Olufemi Abayomi-Paul	Residential	424	811
Olufemi Abayomi-Paul	Commercial	81	210
Trent Williams	Residential	609	1,058
Trent Williams	Commercial	111	224
<b>Total</b>		<b>2,017</b>	<b>5,334</b>

\*Per MITS as of January 23, 2024

56. Please provide a list of all training and continuing education classes attended by Commissioners, during Fiscal Years 2023 and 2024, to date and dates attended (or scheduled).

<b>Member</b>	<b>Hours</b>	<b>Course Title</b>
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Gregory Syphax	15	National Uniform Standards of Appraisal Practice 2022- 2023; Residential Property Inspection for Appraisers; The Basics of Expert Witness for Commercial Appraisers; Annual RPTAC Training Process & Procedures
Frank Sanders	12	Appraisal of Small Residential Income Properties; National Uniform Standards of Appraisal Practice 2022- 2023; Annual RPTAC Training Process & Procedures
Cliftine Jones	15	DC Broker Supervision; Fair Housing DC; Annual RPTAC Training Process & Procedures
May Chan	18	DC Legislative, Fair Housing & Ethics; Agency Relationship & Property Management; Annual RPTAC Training Process & Procedures
Trent Williams	16	Taking the Stress out of Distressed Properties; Nontraditional and Alternative Finance DC; Intro to Property Management; Real Estate Investing: Beyond the Basics; Annual RPTAC Training Process & Procedures
Olufemi A-Paul	12	Annual RPTAC Training Process & Procedures
Alvin Jackson	15	Appraiser Bias and Equal / Fair Housing I; Annual RPTAC Training Process & Procedures
John Woods	6	Annual RPTAC Training Process & Procedures
Keith Klein	17	Introduction to Commercial Appraisal Review; 2022-2023 7-hour National USPAP Update Course; Annual RPTAC Training Process & Procedures

57. Please summarize the main issues that are brought before the Commission where residential and commercial petitioners asked for consideration. Please also comment if any previous main issues mentioned (in last year’s responses, for example) have changed for better or worse, or more or less frequently.

The main issues brought by residential petitioners (single-family homeowners, condominium owners, etc.) include equalization (e.g. subject property is assessed greater than its comparable neighbors), sales price (e.g. a recent arm’s length sale of the subject property is the best indicator of value), and condition (e.g. subject property’s condition is not as superior as comparable renovated neighbors). This pattern is consistent, year after year.

The main issues brought by commercial petitioners include the risks associated with the subject property (e.g. greater vacancy) and that the assessment does not reflect the actual performance of the subject property (e.g. greater expenses). This pattern is consistent, year after year. The impact of increasing interest rates also seems to be an issue to address in Tax Year 2024.

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

There are no updates or modifications to RPTAC’s rules and regulations.

59. Please provide a copy of the RPTAC Annual Report for Fiscal Year 2023.

Please see Attachment I: FY23 Annual Report

60. What impact would holding the assessed value of homes belonging to low-and fixed-income residents in select neighborhoods have on the housing market for that area?

Recent arm's length market sales assist in calculating the assessed value of homes, thus, holding the assessed value lower than actual value seems inappropriate to avoid equalization and valuation issues. Consider limiting the taxable assessed value of homes with a deduction based on the financial status and/or other criterion of the homeowners (e.g. the Senior Citizen deduction).

61. Please provide a list of the average assessed value of homes in each ward, and neighborhood to the extent possible, of the District in the last 5 years, including the total number of homes assessed.

RPTAC is responsible for determining whether OTR erred in its assessment of properties whose owners appealed their real property assessment. As such, our data is limited to only those properties whose owners appealed at the second level. OTR should have more comprehensive data pertaining to this question.

62. Did you meet all statutory deadline requirements for appeals this past season? If not, why not? Is anything needed to assist in the preparation for the upcoming season?

In FY23, RPTAC met many of its statutory obligations, including completing the hearings season by February 1. This is primarily because RPTAC had a nearly complete staff of Commissioners and Hearing Examiners. RTPAC is still in need of a Vice Chairman. The obligation RPTAC missed is completing all decisions by February 1, though most of those decisions were completed by February 1. Those remaining decisions were completed with enough time for petitioners to file at the third level, if desired, and OTR to render new assessments for the upcoming appeals season.

63. Please provide an update on the results for the market research and data gathering that was performed by the Commissioners.

Commissioners use subscriptions to CoStar, BrightMLS, publicly available records and reports (typically from OTR), and site visits to assist in determining appeals decisions.

64. Please provide details on how the current market has impacted commercial and residential property values. Please provide trends for TY21, TY22, TY23, and TY24 to date.

The market for commercial and residential real estate in Tax Years 2021, 2022, and 2023 were significantly impacted by COVID-19, its variants, and the public response to



the pandemic. Adjustments were made to calculations of assessment values to address the impact of the pandemic. In Tax Year 2024, most sectors have rebounded and the assessment values have started to appreciate towards pre-pandemic levels. Some sectors of the market are thriving sooner (e.g. multi-family residential), while other sectors of the market may have a longer recovery period (e.g. offices).

65. How does the Commission anticipate property value to change for the remainder of 2024, 2025 and onward?

The trend seems to be appreciation. With the impact of the pandemic lessening, the District of Columbia is returning to normalcy. Higher interest rates will potentially impact transactions in 2024, 2025, and beyond.

66. Please outline any specific policies or programs that the agency has undertaken or participated in during Fiscal Years 2023 and 2024, to date to allow the District's senior citizens to age-in-place in their family homes.

RPTAC has a narrow statutory mandate to hear second level real estate assessment appeals and classifications. The Commissions did not undertake or participate in specific policies or programs that allowed District senior citizens to age-in-place in their family homes.

67. Are there opportunities for property owners to reduce their property taxes? Please discuss the different possible opportunities.

The best opportunity is through District Government programs established to do just this, namely the Homestead/Senior Deduction and Disabled Property Owner Tax Relief Programs. Each of these programs are administered at the Office of Tax and Revenue.

### **Committee Recommendations:**

68. The Committee on Business and Economic Development made the following policy recommendation to the agency in its Fiscal Year 2024 Budget Report. Please provide an update on how the agency has addressed the Committee's recommendations.
- a. The Committee recommends that the Commission works with the Committee to help with the Commission's outreach with residents throughout the District, especially Wards 7 and 8. This is meant to help the Commission reach its goal of helping those who qualify for an appeal of their property tax rate.

RPTAC continues to reach out to communities, especially in Wards 7 and 8. In early February the Commission plans to email each of the single member districts in these wards requesting time to present on the real property appeals process and specifically RPTAC.