

RPTAC 2021 PERFORMANCE OVERSIGHT QUESTIONS

1. 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 an explanation of the roles and responsibilities of each division and subdivision.
 - b. Please provide a narrative explanation of any changes to the organizational chart made during the previous year.

Please see Exhibit A - RPTAC Organizational Chart

2. 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 Exhibit B – RPTAC Schedule A

3. 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.

None

4. 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 FY20 and FY21, to date;

Please see Exhibit C – RPTAC Laptop and Cell Phone Assignments

- b. A list of monthly costs for cell phones, tablets, and laptops;

Please see Exhibit D – RPTAC Monthly Cell Phone Costs

- 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 FY20 and FY21, to date;

None

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- d. A list of travel expenses, arranged by employee for FY20 and FY21, to date, including the justification for travel; and

None

- e. A list of the total workers' compensation payments paid in FY20 and FY21, to date, including the number of employees who received workers' compensation payments, in what amounts, and for what reasons.

None

5. For FY20 and FY21, to date, please list all intra-District transfers to or from the agency.

Please see Exhibit E – RPTAC Intra District Transfers

6. For FY20 and FY21, 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.

None.

7. Please list all memoranda of understanding (MOU) entered into by your agency during FY20 and FY21, 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.

Memorandum of Understanding Between the Office of the Attorney General and the Real Property Tax Appeals Commission for Fiscal Year 2021

Date entered: October 1, 2020

Date terminated: September 30, 2021

Memorandum of Understanding Between the Office of the Chief Financial Officer and the Real Property Tax Appeals Commission for Fiscal Year 2021

Date entered: October 1, 2020

Date terminated: September 30, 2021

Memorandum of Understanding Between the Office of the Attorney General and the Real Property Tax Appeals Commission for Fiscal Year 2020

Date entered: October 1, 2019

Date terminated: September 30, 2020

Memorandum of Understanding Between the Office of the Chief Financial Officer and the Real Property Tax Appeals Commission for Fiscal Year 2020

Date entered: October 1, 2019

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Date terminated: September 30, 2020

8. 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 FY20 and FY21, to date.

None

9. 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 FY19, FY20, and the first quarter of FY21.

Please see Exhibit F – RPTAC Budgets FY19 FY20 FY21

- 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).
 - b. Include any over- or under-spending. Explain any variances between fiscal year appropriations and actual expenditures for FY20 and FY21 for each program and activity code.
 - c. Attach the cost allocation plans for FY20 and FY21.
 - d. In FY20 or FY21, 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.
10. Please provide as an attachment a chart showing the agency's federal funding by program for FY20 and FY21, to date.

None.

11. Please provide the following information regarding capital projects:

- a. A list of all capital projects in the financial plan.
- b. For FY19, FY20, and FY21, 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 for FY21, FY22, FY23, FY24, and FY25.
- d. A description of whether the capital projects begun, in progress, or concluded in FY19, FY20, or FY21, to date, had an impact on the operating budget of the agency. If so, please provide an accounting of such impact.

None.

12. Please provide a list of all budget enhancement requests (including capital improvement needs) for FY20 and FY21, to date. For each, include a description of the need and the

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amount of funding requested.

None.

13. Please list, in chronological order, each reprogramming in FY20 and FY21, 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 FY20 and FY21, to date. For each reprogramming, list the date, amount, rationale, and reprogramming number.

Please see Exhibit G – RPTAC Reprogrammings FY20 and FY21

14. Please list each grant or sub-grant received by your agency in FY20 and FY21, 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?

None.

15. Please list each contract, procurement, and lease, entered into, extended, and option years exercised by your agency during FY20 and FY21, to date. For each contract, please provide the following information, where applicable:

- a. The name of the contracting party;

File & Serve Xpress

- b. The nature of the contract, including the end-product or service;

File & Serve Xpress™ as the electronic filing (“e-filing”) and electronic service (“e-service”) solution for the DC Real Property Tax Appeals Commission RPTAC). File & Serve Xpress provides a web-based digital gateway between the legal community and court systems with access to universally compatible e-Filing and document management technology that meets the needs of all types and sizes of courts, firms, cases and practice areas. One of the driving factors in using this system is the fact that it is used by the DC Superior Court who is the third level of the property tax appeal process. Additionally the system is used by the DC Contracts Appeals Board (CAB), and the Public Employees Relations Board (PERB). The e-filing and e-service solutions allow documents to be filed electronically with the government agencies directly and securely.

- c. The dollar amount of the contract, including the amounts budgeted and actually spent;

\$60,000. This amount is budgeted and spent.

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- d. The term of the contract;

Annual contract from October 1 – September 30.

- e. Whether the contract was competitively bid;

No.

- f. The name of the agency's contract monitor and the results of any monitoring activity; and

Gizachew Andargeh. No monitoring activity.

- g. The funding source.

Local funds.

16. 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

17. Please list all settlements entered into by the agency or by the District on behalf of the agency in FY20 or FY21, 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

18. Please list the administrative complaints or grievances that the agency received in FY20 and FY21, 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 FY20 or FY21, to date, describe the resolution and any associated financial impact.

None

19. 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 FY20 and FY21, and whether to date, those allegations were resolved.

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None

20. 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 FY20 and FY21, to date.

Office of the DC Auditor is statutorily required to perform an audit of RPTAC every three years. The last audit was completed on June 30, 2020 and addressed four areas of needed improvement including: 1) hourly part time commissioners work outside of DC personnel and ethics rules; 2) RPTAC hearings are not open to the public; 3) the reliability of RPTAC data systems; and 4) completing all second level real estate assessment appeals within the statutorily required number days.

A 2017 Internal Revenue Service (IRS) audit where RPTAC was listed as a commission that incorrectly labeled its part time commissioners as hourly wage employees instead of W-2 employees.

21. Please describe any spending pressures the agency experienced in FY20 and any anticipated spending pressures for the remainder of FY21. Include a description of the pressure and the estimated amount. If the spending pressure was in FY20, describe how it was resolved, and if the spending pressure is in FY21, describe any proposed solutions.

None

22. Please provide a copy of the agency's FY20 performance plan. Please explain which performance plan objectives were completed in FY20, and whether they were completed on time and within budget. If they were not, please provide an explanation and accounting information.

Please see Exhibit H – RPTAC FY20 Performance Plan

23. Please provide a copy of your agency's FY21 performance plan as submitted to the Office of the City Administrator.

Please see Exhibit I – RPTAC FY21 Performance Plan

24. Please provide the number of FOIA requests for FY20 and FY21, 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.

None

25. Please provide a list of all studies, research papers, reports, and analyses that the agency prepared or contracted for during FY20 and FY21, to date. Please state the status and purpose of each. Please submit a hard copy to the Committee if the study, research paper,

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report, or analysis is complete.

None

26. Please provide a list of all publications, brochures and pamphlets prepared by or for the agency during FY20 and FY21 to date.

Please see Exhibit J – RPTAC Pamphlet

27. Please separately list each employee whose salary was \$100,000 or more in FY20 and FY21, 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 Exhibit K – RPTAC Salaries Above 100K

28. Please list in descending order the top 25 overtime earners in your agency in FY20 and FY21, 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.

None

29. For FY20 and FY21, 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

30. 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

31. 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 FY20 or FY21, to date, if minutes were prepared. Please inform the Committee if the board or commission did not convene during any month.

None

32. 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.).

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RPTAC is required to submit an annual report to DC Council by October 1. The FY20 Annual Report was delayed. RPTAC has submitted a copy of the TY20 Annual Report as part of its responses to these Performance Oversight Hearing questions.

33. 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.

Commissioners are encouraged to take at least 12 hours of continuing education or training each year. Part of that annual training is a three-hour course overview of the RPTAC Commissioner Handbook. This year and in previous years former Chairman Syphax conducted that training at the beginning of the tax appeals season.

There is no mandate for staff to take additional training though they can – and are encouraged – to take professional development courses offered by the DC Department of Human Resources.

34. 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 conducts an annual performance evaluation of its strategic initiatives as submitted to the Office of the City Administrator and based on the Commission's governing statute. No annual employee evaluations are conducted. RPTAC has a small and committed staff that helps to create operational efficiency, as best as possible, considering the number of cases heard in the RPTAC tax appeals season and in cooperation with Commissioners. Operational refinements that affect staff responsibilities may take place in the year to increase efficiency. For example, in preparation for the current appeals season (and in response to the public health emergency) Commissioners now electronically sign decisions. Notifications are sent via email, decisions are electronically signed by each commissioner, and the final decision is emailed to the petitioner. Staff was trained on this upgraded process and responsible for ensuring its success.

35. Please list all settlements entered into by the agency or by the District on behalf of the agency in FY20 or FY21, 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

36. 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 FY20 and FY21, to date, and clarify whether or not those allegations were resolved.

None

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37. Please list the administrative complaints or grievances that the agency received in FY20 and FY21, 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 FY20 and FY21, to date, describe the resolution.

None

Agency Specific

38. 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:
- The member's name;
 - Each members' position as chairperson, vice-chairperson, full time, part time, or otherwise;
 - When the member's term expires;
 - The member's attendance record/hours worked if serving in a part-time capacity; and
 - Other designations (certifications, appraiser, attorney, etc.).

Please see Exhibit L – RPTAC Commissioner Profiles and Tenure

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

Please see Exhibit A – RPTAC Organizational Chart

Please see Exhibit B – RPTAC Schedule A

40. Please list all part-time Commissioners and include the role and professional background of each part-time Commissioner.

Please see Exhibit L – RPTAC Commissioner Profiles and Tenure

41. Please describe the Commission's outreach efforts to the public (excluding public meetings held)?

- Please list all outreach efforts in FY20 and FY21, to date.

In FY20 the Commission planned two public engagement meetings to discuss the second level appeal process. These meetings were scheduled for March 5 and 19. The first public engagement meeting took place, but the second was cancelled due to the COVID-19 pandemic. No other public engagements were scheduled for FY20. There have been no public engagements scheduled in FY21, though the Commission plans to attend at least 4 community meetings in Wards 7 and 8 this fiscal year.

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- b. Please list all outreach plans for the remainder of FY21 and FY22.

RPTAC plans to attend at least 4 community meetings in-person in Ward 7 and 8, if possible, or via a virtual format. FY22 outreach has not yet been considered though the Commission expects there will be a similar outreach effort in East of the River communities.

42. Please describe and provide the status of any new initiatives for FY21.

None

43. Please provide a list of the Commission's public meeting dates, times, and locations for FY20 and FY21, to date (or scheduled), as well as a copy of agendas and minutes for each meeting held.

RPTAC is required to hold four administrative meetings per calendar year. The series of meetings typically straddle fiscal years (summer/fall) due to the busier hearing season in November, December, and January. In FY19/20 these meetings were held at 441 4th Street, NW, Washington, DC 20001. Those meeting dates and times are as follows:

- Thursday, August 29, 2019 at 1:00 p.m.
- Tuesday, September 24, 2019 at 4:00 p.m.
- Tuesday, November 5, 2019 at 4:00 p.m.
- Tuesday, December 17, 2019 at 4:00 p.m.

In FY20/21 administrative meetings were held virtually on the following dates and times:

- Thursday, August 27, 2020 at 1:00 p.m.
- Tuesday, September 22, 2020 at 4:00 p.m.
- Tuesday, November 3, 2020 at 4:00 p.m.
- Tuesday, December 15, 2020 at 4:00 p.m.

RPTAC will likely schedule the FY21/22 administrative hearings around the same dates and times.

The agenda for each administrative meeting is the same and follows this format:

1. Call to Order
2. Ascertainment of a Quorum
3. Report by the Chairperson
4. Report by the Executive Director
5. Appealing your Real Property Tax Assessment
6. Comments from the Public - Limited to 2 Minutes
7. Adjournment

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Please see Exhibit M – RPTAC Administrative Meeting Minutes for FY19/20 and FY20/21

44. Please provide a list of the Commission’s upcoming public meeting dates, times, and locations for the remainder of FY21, as well as a copy of agendas for each scheduled meeting.

Please see the response to Question 43. RPTAC will likely schedule the FY21/22 administrative hearings around the same dates and times.

45. How many appeals did the Commission accept in Tax Year (TY) 2020 and TY 2021?

In TY 2020 RPTAC received 5,829 cases. So far in TY 2021 RPTAC has received 7,208 cases.

46. How were appeals decided? Please list the number of cases that received tax adjustments separately for TY19, TY20, TY21, to date.

	TY 2019	TY 2020	TY 2021*
Number of Appeals Reduced	334	1,011	224
Number of Appeals Increased	0	15	2

*As of February 19, 2021

47. 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 & Serve Xpress) 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 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

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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.
48. 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 2021?

The electronic filing process has been good and relatively efficient in facilitating timely and complete appeals submissions and RPTAC responses. RPTAC estimates about 85% of petitioners submit using the File and Serve Xpress electronic filing system. The remaining appeals are mailed to the office.

49. 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 TY21 caseload bread down is as follows:

Total number of cases received: 7,208

Class 1: 5,729

Class 2: 1,436

Homestead: 39

Classification: 4

As of February 19, 2021 there are 6,232 outstanding decisions. The Class 1 and Class 2 case numbers are higher than in previous years.

50. 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.)

The Commission does not collect all of the data requested in this question. However, the Commission does collect the number of cases heard by each commissioner.

Total Number of TY 2020 Assessment Cases Heard per Commissioner*

Full-Time Commissioners

Commissioner	Case Count
Amato	1,848

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Chan	305
Jones	395
Sanders	1,088
Scott-Turner	1,975
Syphax	1,910

Part-Time Commissioners

Commissioner	Case Count
Davis	292
Dugas	234
Gadson	1,455
Jackson	870
Ollivierra	870
Williams	2,239

*Each lot in a multi-lot property appeal is required to be counted individually and therefore the total appeals heard is not a definitive indicator of workload per commissioner due to the fact that some Commissioners with especially high totals sit on hearing panels where one property can have between 100-500 lots while other Commissioners sit on hearing panels that do not have any multi-lot properties.

51. Please provide a list of all training and continuing education classes attended by Commissioners, during FY20 and FY21, to date and dates attended (or scheduled).

Commissioner	Training/Continuing Education	
	FY20	FY21
Amato	Internal RPTAC Training, September 2019	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20
Chan	Internal RPTAC Training, September 2019	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20
Jones	Internal RPTAC Training, September 2019; DC Ethics Update, 8.31; DC Legislative Update, 9.9.20; DC Fair Housing, 9.10.20 GCAAR Sales Contract Review, 9.16.20	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20
Sanders	Internal RPTAC Training, September 2019; Rental Property Management, 11.14.19	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20

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Syphax	Internal RPTAC Training, September 2019	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20
Davis	Internal RPTAC Training, September 2019	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20
Dugas	Internal RPTAC Training, September 2019	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20
Gadson	Internal RPTAC Training, September 2019	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20
Hudson	N/a	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20
Jackson	Internal RPTAC Training, September 2019	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20
Olliviera	Internal RPTAC Training, September 2019	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20
Williams	Internal RPTAC Training, September 2019	Internal RPTAC Training 1, 10/9; Internal RPTAC Training 2, 10.30.20

52. 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 issue brought by residential petitioners (single-family homeowners and condominium owners) is equalization, e.g. his/her home is assessed for less than mine. The main issue brought by commercial petitioners is that the assessment does not reflect the actual financial operation of the property. This pattern is consistent, year after year.

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

The Commission has not made any updates or modifications to its rules and regulations over the past year.

54. Please provide a copy of the RPTAC Annual Report for FY20.

Attached as RPTAC Tax Year 2020 Annual Report.

55. 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?

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You cannot hold the assessed value of homes. That would violate the principle of equalization. You can limit the taxable assessed value of homes by a *deduction* based on the financial status of the individual homeowner, e.g. the Senior Citizen deduction.

56. 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 does not collect this type of data. All District residential and commercial properties are assessed by the Office of Tax and Revenue.

57. 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, particularly in light of the fiscal challenges posed by COVID?

No. Unfortunately, the appeals season extended beyond the February 1 deadline. This is primarily due to the challenges posed by COVID including the nearly complete reliance on virtual hearings this season. This was a challenge for some of the commissioners and petitioners whose technological savvy or at-home Internet connection may have been limited. In addition, RPTAC's part time commissioner set up does not fully facilitate the necessary commitment to RPTAC responsibilities. This is primarily demonstrated in their availability for hearings during the more intense periods of the tax season.

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

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

59. Please provide details on how the current market has impacted commercial and residential property values. Please provide trends for TY19, TY20, and TY21, to date.

The market for commercial and residential real estate was good until March 2020. The COVID-19 public health emergency is still significantly impacting commercial properties, especially hotels, restaurants, and office buildings.

60. How does the Commission anticipate property value to change for the remainder of 2021 and 2022?

Please see the response to Question 59.

61. Does the change in property value impact tax assessment of property? Please provide details for commercial and residential property.

Since the statute links real estate tax assessments directly to market value, if their value goes increases or decreases, so will the tax assessment.

62. Does a change in property tax assessment impact property value?

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If an increased tax assessment materially effects the income stream from the property, the property will lose value.

63. Please discuss the factors or criteria that determines tax assessments for commercial and residential property.

Tax assessments for commercial property are tied to the market value of their respective income streams. The value of residential property is determined by the sales price of similar properties in their neighborhood.

64. Please outline any specific policies or programs that the agency has undertaken or participated in during FY 20 and FY 21 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 citizen's to age-in-place in their family homes.

Racial Equity and Social Justice

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

The Commission has a narrow area of responsibility to review real property assessments and classifications. Ensuring District residents who have been historically disenfranchised are aware of second level assessment appeals is an opportunity to address racial inequity. Better marketing our service offering, including presenting at community meetings, is likely the best way to achieve this within our bailiwick.

66. Please discuss whether there are any areas or programs that RPTAC has been successful in building racial equity in FY20 and FY21, to date.

The Commission has a narrow area of responsibility to review real property assessments and classifications. The Commission planned increased public engagement in East of the River neighborhoods in FY20, but that was derailed due to COVID. The Commission still plans to host public engagement meetings in those same communities in FY21.

67. Within your data collection tools, does RPTAC collect information on race and geographic area? Why or why not?

Due to the nature of what the Commission assesses, i.e. real property, we do collect real estate addresses from owners or their representatives who have petitioned for a hearing. The commission does not collect information on race.

- a. Please list separately data collection for operations evaluation and performance evaluation.

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For operations purposes, the Commission collects property addresses and square and lot information. These data are not used for performance measures.

68. Please discuss whether there are any legal barriers to advancing racial equity or to better understand racial inequity.

The Commission's establishment statute has a narrow area of responsibility to review real property assessments and classifications. And legislation cannot deny any citizen the equal protection of the laws on the basis of race. Nevertheless, limiting or abolishing real property taxation on property owned by individuals who have owned that property for a specified period of time, with or without income limitations, and regardless of race, would be permissible. There are existing programs that meet these criteria, namely the Homestead Deduction and Senior Citizen Deduction, that may be innovated or expanded upon to meet defined racial equity and social justice goals.

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

The Commission does not collect race information for operational data or performance data. The collection of such information would have no influence on hearings or decisions.

70. How could RPTAC use race information for future programmatic decisions?

The Commission adjudicates real estate assessment appeals using market-based data, research, reports, and site visits. Race information does not influence these hearings or decisions.

71. Please list two areas where RPTAC has significant potential to succeed in building racial equity. Why those selected areas?

The Commission has an opportunity to better promote its services and encourage participation from disenfranchised communities across the District. If such persons, who are homeowners, are dissatisfied with the first level of appeal, then participation at the second level of appeal may help to reduce their real estate tax burden.

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

The Commission's establishment statute has a narrow area of responsibility. An effective way to achieve a racially equitable District of Columbia within RPTAC's jurisdiction is to increase the number of second level appeals.

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

RPTAC suggests the following metric:

- Increased public engagement, especially in Wards 7 and 8

Real Property Tax Appeals Commission