
Board of Real Property Assessments and Appeals

Description	FY 2004 Actual	FY 2005 Approved	FY 2006 Proposed	% Change from FY 2005
Operating Budget	\$336,032	\$342,485	\$431,000	25.8
FTEs	3.0	3.0	3.0	0.0

The mission of the Board of Real Property Assessments and Appeals (BRPAA) is to conduct fair and impartial real property assessment appeal hearings for the citizens of the District of Columbia. Our objective is to ensure that appellants are assessed at 100 percent of market value, based on properties similar in size and utility so that they share an equitable tax burden.

The agency plans to fulfill its mission by achieving the following strategic result goals:

- Conduct fair and impartial hearings to ensure property assessment values reflect 100 percent of fair market values.
- Hear and decide on all real property assessment appeals that come before the board.
- Conduct an outreach program that reaches all eight wards of the District.
- Perform inspections, as required, to render solid decisions based on the actual condition of properties.
- Revise and update operating rules and regulations to reflect current tax assessment policies and administrative changes.

Funding by Source

Tables DA0-1 and 2 show the sources of funding and FTEs by fund type for the Board of Real Property Assessments and Appeals.

Table DA0-1

FY 2006 Proposed Operating Budget, by Revenue Type

(dollars in thousands)

Appropriated Fund	Actual FY 2003	Actual FY 2004	Approved FY 2005	Proposed FY 2006	Change from FY 2005	Percent Change
Local Fund	281	336	342	431	89	25.8
Total for General Fund	281	336	342	431	89	25.8
Gross Funds	281	336	342	431	89	25.8

Table DA0-2

FY 2006 Full-Time Equivalent Employment Levels

Appropriated Fund	Actual FY 2003	Actual FY 2004	Approved FY 2005	Proposed FY 2006	Change from FY 2005	Percent Change
General Fund						
Local Fund	3	3	3	3	0	0.0
Total for General Fund	3	3	3	3	0	0.0
Total Proposed FTEs	3	3	3	3	0	0.0

Expenditures by Comptroller Source Group

Table DA0-3 shows the FY 2006 proposed budget for the agency at the Comptroller Source Group level (Object Class level).

Table DA0-3

FY 2006 Proposed Operating Budget, by Comptroller Source Group

(dollars in thousands)

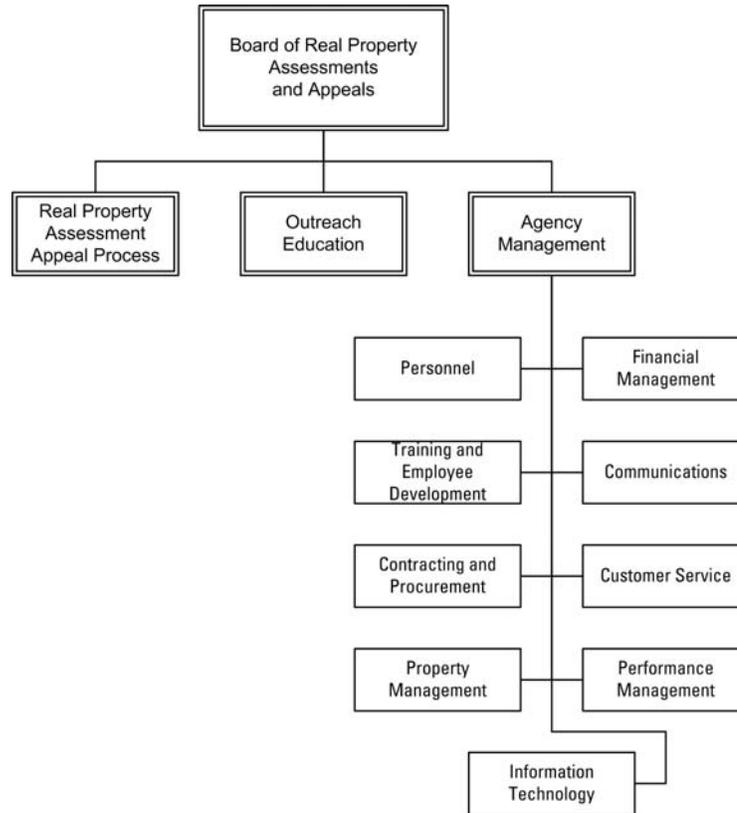
Comptroller Source Group	Actual FY 2003	Actual FY 2004	Approved FY 2005	Proposed FY 2006	Change from FY 2005	Percent Change
11 Regular Pay - Cont Full Time	136	142	144	148	3	2.3
12 Regular Pay - Other	0	0	0	0	0	0.0
14 Fringe Benefits - Curr Personnel	22	23	23	34	11	47.1
Subtotal Personal Services (PS)	158	166	167	182	14	8.5
20 Supplies and Materials	6	8	9	14	5	57.4
30 Energy, Comm. and Bldg Rentals	9	9	9	8	-1	-12.1
31 Telephone, Telegraph, Telegram, Etc	6	12	5	12	7	126.8
32 Rentals - Land and Structures	3	2	0	0	0	0.0
33 Janitorial Services	4	4	5	5	0	0.0
34 Security Services	11	8	7	6	-1	-14.9
35 Occupancy Fixed Costs	0	0	12	16	4	37.4
40 Other Services and Charges	86	122	122	170	48	39.7
70 Equipment & Equipment Rental	0	5	6	18	12	190.5
Subtotal Nonpersonal Services (NPS)	124	170	175	249	74	42.4
Total Proposed Operating Budget	281	336	342	431	89	25.8

Expenditure by Program

The Board of Real Property Assessments and Appeals has the following program structure.

Figure DA0-1

Board of Real Property Assessments and Appeals



Gross Funds

The proposed budget for the Board of Real Property Assessments and Appeals is \$431,000, an increase of \$88,516 or 25.8 percent over the FY 2005 approved budget of \$342,485. The budget includes 3 FTEs, unchanged from the FY 2005 approved level.

General Fund

Local Funds. The proposed budget is \$431,000, an increase of \$88,516 or 25.8 percent over the FY 2005 approved budget of \$342,485. The budget includes 3 FTEs, unchanged from the FY 2005 approved level.

Changes from the FY 2005 approved budget are as follows:

- An increase of \$80,000 to fully fund board member stipend payments and associated costs related to legally mandated assessment hearings, which have increased due to changes in the District's assessment practices.
- An increase of \$14,256 in personal services costs for salary step increases and fringe benefits.
- A net increase of \$8,963 for fixed costs including the following: a decrease of \$1,059 for utility costs; an increase of \$6,812 for communication costs; an increase of \$4,317 for occupancy costs; and a decrease of \$1,107 for security services costs with each change based on estimates provided by the Office of Property Management.
- A decrease of \$14,703 for other services and charges costs.

Programs

The Board of Real Property Assessments and Appeals is committed to the following programs:

Real Property Appeals Process

	FY 2005	FY 2006
Budget	\$155,574	\$231,123
FTEs	0.91	1.2

Program Description

The **Real Property Appeals Process** program primarily supports the Citywide Strategic Priority area of *Making Government Work*. The purpose of this program is to provide a second level of administrative remedy for property owners to adjudicate property assessments, prior to formal litigation in the D.C. Superior Court.

Program Budget Summary

The proposed budget for the Real Property Assessment Appeals Process program is \$231,123, an increase of \$75,549 or 48.6 percent over the FY 2005 approved budget of \$155,574. The budget supports 1.2 FTEs, a increase of 0.29 FTE from the FY 2005 approved level.

Significant changes from the FY 2005 approved budget include:

- An increase of \$80,000 to compensate for greater real property assessment appeals due to a change in the law. The increase includes \$60,000 for the full funding of board member stipends; \$15,000 for the expansion of copier and printing requirements; and \$5,000 for additional supplies.
- A decrease of \$4,451 for other services and charges.

The increase will enable BRPAA to comply with D.C. Laws 47-825.01 and 14-160, which allow for annual property assessments and offers recourse through hearings administered by BRPAA. The law allows for the compensation of a total of 18 board members who conduct research and administer hearings and are compensated through a stipend payment. The

agency currently has a backlog of requests for hearings because they are unable to make stipend payments to the authorized level.

Under the Real Property Assessments Process activity, the agency performs the following functions:

1. Hearings -Scheduling of all real property assessment appeals and coordinating the hearings process with board members to ensure that property assessments reflect 100 percent of fair market value.
2. Decisions - Mailing all decisions within 15 business days of the date of disposition.
3. Property inspections - Performing inspections, as required, to render solid decisions based on the actual condition of properties.
4. Operating Rules and Regulations - Updating rules and regulations to include legislative revisions.

Key Result Measures

Program 1: Real Property Assessment Appeal Process

Citywide Strategic Priority Area(s): Making Government Work

Manager(s): Doretha McCallum, Administrative Officer

Supervisor(s): Joy A. Arnold, Deputy Chief of Staff for Community

Measure 1.1: Percent of cases received and processed

	Fiscal Year		
	2005	2006	2007
Target	100	100	100
Actual	-	-	-

Measure 1.2: Percent of all decisions mailed within 15 days of the date of disposition

	Fiscal Year		
	2005	2006	2007
Target	100	100	100
Actual	-	-	-

Real Property Outreach Education

	FY 2006	FY 2007
Budget	\$27,670	\$28,491
FTEs	0.19	0.3

Program Description

The **Real Property Outreach Education** program primarily supports the Citywide Strategic Priority area of *Making Government Work*. The purpose of this program is to provide assessment appeal services and education to residents, communities, and businesses in the District of Columbia.

The Real Property Outreach Education program contains one activity, Real Property Outreach Education which has the same functions as the program.

Program Budget Summary

The proposed budget for the Real Property Outreach program is \$28,491, an increase of \$821 or 3.0 percent over the FY 2005 approved budget of \$27,670. The increase represents step increases and fringe benefits. The budget supports 0.3 FTE, an increase of 0.1 FTE from the FY 2005 approved level.

Key Results Measures

Program 2: Public Relations

Citywide Strategic Priority Area(s): Making Government Work

Manager(s): Doretha McCallum, Administrative Officer

Supervisor(s): Joy A. Arnold, Deputy Chief of Staff for Community

Measure 2.1: Percent of property owners educated about their appeal rights and procedures

	Fiscal Year		
	2005	2006	2007
Target	N/A	N/A	N/A
Actual	-	-	-

Note: Agency did not provide targets.

Agency Management Program

	FY 200*	FY 2006
Budget	\$159,241	\$171,386
FTEs	1.9	1.5

Program Description

The **Agency Management** program provides operational support and the required tools to achieve operational and programmatic results. This program is standard for all Performance-Based Budgeting agencies. More information about the Agency Management program can be found in the Strategic Budgeting chapter.

Program Budget Summary

The proposed Agency Management Program budget is \$171,386, an increase of \$12,145 or 7.6 percent over the FY 2005 approved budget of \$159,241. The budget supports 1.5 FTEs, a decrease of 0.4 FTE from the FY 2005 approved level.

Significant changes from the FY 2005 approved budget include:

- An increase of \$9,349, in personal services for salary and fringe benefit changes.
- A net increase of \$8,963 for fixed costs including a decrease of \$1,059 for utility costs; an increase of \$6,812 for telecommunications costs; a decrease of \$1,107 for security services; and an increase of \$4,317 for occupancy costs.
- A decrease of \$6,167 for other services and charges.

Key Result Measures

Program 3: Agency Management

Citywide Strategic Priority Area(s):

Manager(s): Doretha McCallum, Administrative Officer

Supervisor(s): Joy A. Arnold, Deputy Chief of Staff for Community

Measure 3.1: Percent variance of estimate to actual expenditure (over/under)

	Fiscal Year		
	2005	2006	2007
Target	5	5	5
Actual	-	-	-

Measure 3.2: Percent of Mayor's Customer Service Standards Met

	Fiscal Year		
	2005	2006	2007
Target	63	63	63
Actual	-	-	-

Measure 3.3: Percent of Key Result Measures Achieved

	Fiscal Year		
	2005	2006	2007
Target	70	70	70
Actual	-	-	-

For more detailed information regarding the proposed funding for the activities within this agency's programs, please see schedule 30-PBB in the FY 2006 Operating Appendices volume.

