

**Real Property Tax Appeals Commission
Minutes of the Public Meeting held on
Thursday, August 15, 2013**

Chairperson Gregory Syphax called to order the Commission's Board's second public meeting for 2013 on August 15, 2013, at 2:32 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, Andrew Dorchester, Don Isaac, Jr., Alvin Jackson, Cliftine Jones, Hillary Lovick, Frank Sanders and Trent Williams. Karla Christensen, James "Skip" Walker, and Sean Warfield were absent from the meeting. Executive Director, Carlynn Fuller Jenkins and her administrative staff consisting of Judith Brightwell, Sophia Murray and Debra Spencer were also in attendance.

Ms. Fuller Jenkins gave a report on the status of the TY 2014 season; indicating that as of August 14, 2013, a total of 682 appeals had been received; 588 residential appeals and 94 commercial appeals. The number of appeals received was 725 fewer than those received at the same time last year. Ms. Fuller Jenkins briefly spoke about the approval of the contract for File and Serve Xpress. This service will allow electronic filing of appeals. For TY 2014 there will be a pilot program with one commercial petitioner that will be identified at a later date. Ms. Fuller Jenkins gave the tentative dates for the next two public Administrative Meetings as September 19th and October 17th. Ms. Fuller Jenkins indicated that the 2013 Annual Report will be voted on at the September meeting so that the report can be submitted to the Mayor and Council on September 30, 2013.

Vice-Chair Richard Amato gave his report. Mr. Amato indicated that the final regulations for the Real Property Tax Appeals Commission (RPTAC) were published in the July 5th edition of the DC Register. Mr. Amato reported on pending legislation that has been promulgated by other agencies as follows:

The Office of the Attorney General (OAG) has introduced legislation that would make RPTAC decisions appealable to the DC Superior Court. Currently, a Petitioner may appeal to DC Superior Court after the 2nd level appeal process; however, the original assessment, not the RPTAC decision is the basis of the appeal. Mr. Amato indicated that DC Superior Court has a backlog of appeals and because the court cannot consider RPTAC decisions and must start from the original assessment, this adds to the backlog.

The Office of Tax and Revenue (OTR) has introduced legislation that would affect certain commercial properties with specific tax use codes. These are properties required to file Income and Expense (I&E) reports with OTR by April 15th. The deadline currently conflicts with the deadline of April 1st to file a 1st level appeal. For these properties the deadline for filing 1st level appeals would be moved to a later date in order to allow OTR to receive the most recent and relevant I&E reports. The RPTAC deadline for deciding those cases would also be moved from February 1st to a later date.

Chairman Syphax gave his report. He indicated that it is his goal to ensure that decisions written by the Commissioners are well thought out, and have been debated and Commissioners who do not agree with the majority decision are given the opportunity to dissent.

Mr. Syphax indicated that since the end of the TY 2013 hearing season the Commissioners have been busy performing research, holding re-hearings, conducting on-going Homestead and Classification hearings, and performing outreach efforts. In terms of outreach several Commissioners gave presentations at several ANC meetings throughout the city.

Mr. Syphax reviewed some of the requirements of the new RPTAC rules and regulations. He indicated that incomplete or improper filings will be returned to the Petitioner with an explanation. Mr. Syphax indicated that there may be times when the Commissioners may have to look to outside sources for information on a property. He explained that this usually happens when both the Petitioner and OTR are incorrect in the analysis of the basis for the proposed assessed value of the property. When the Commissioners rely on this information as a basis of their decision, under the new rules and regulations, the Petitioner is granted a re-hearing request as a matter of right.

Mr. Syphax reported that hearings will be conducted in a more efficient manner for this hearing season. Petitioners should be directed to focus their arguments on the more compelling points/evidence for their case.

Mr. Syphax discussed some other notes/issues affecting the Commission. He indicated that the appeal form will be redesigned. He reminded the Commissioners about the 5% rule. He spoke about the concept of equalization. He indicated that the Commissioners should be aware that the equalization argument carries a very high threshold. He also indicated that he is aware that Petitioners are complaining that they didn't win any of their arguments about the capitalization (Cap) rate last season. He stated that unless the Cap rate is significantly different the threshold to prove Cap rate is also very high. He reminded everyone that RPTAC is a new body, it is not the Board of Real Property Tax Assessments and Appeals (BRPAA) so Petitioners should not make arguments based on what BRPAA did in the past.

Mr. Syphax asked if the public had any comments. Ms. Heather Reichart from Marriott asked "In general what does RPTAC look at with regard to commercial appeals?" Mr. Syphax spoke according to the RPTAC statute the burden of proof is on the Petitioner to prove that OTR was incorrect. Ms. Reichart then indicated that she is not an attorney and she feels as if she has an unfair burden and she never wins her cases. Mr. Syphax indicated that the decisions should indicate the basis upon which her cases were decided and he would be happy to review her decisions with her at a later date. There were no additional public comments and questions.

Mr. Syphax adjourned the meeting at 3:27 p.m.