

# ENROLLMENT(S)



(5)

COUNCIL OF THE DISTRICT OF COLUMBIA

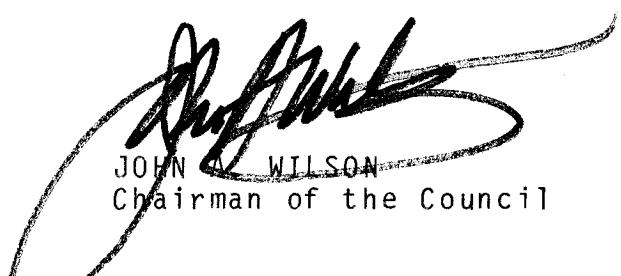
NOTICE

D.C. LAW 9-241

"Real Property Tax Assessment Appeal Process  
Revision Amendment Act of 1992".

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, P. L. 93-198, "the Act", the Council of the District of Columbia adopted Bill No. 9-199 on first and second readings, December 1, 1992, and December 15, 1992, respectively. Following the signature of the Mayor on January 5, 1993, this legislation was assigned Act No. 9-375, published in the January 22, 1993, edition of the D.C. Register, (Vol. 40 page 629) and transmitted to Congress on January 15, 1993 for a 30-day review, in accordance with Section 602(c)(1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day Congressional Review Period has expired, and therefore, cites this enactment as D.C. Law 9-241, effective March 17, 1993.



JOHN A. WILSON  
Chairman of the Council

Dates Counted During the 30-day Congressional Review Period:

January 20,21,22,25,26,27

February 2,3,4,16,17,18,19,22,23,24,25,26

March 1,2,3,4,5,8,9,10,11,12,15,16

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

JANUARY 5, 1993

To amend the District of Columbia Real Property Tax Revision Act of 1974, the District of Columbia Campaign Finance Reform and Conflict of Interest Act, An Act To provide an immediate revision and equalization of real estate values in the District of Columbia; also to provide an assessment of real estate in said District in the year eighteen hundred and ninety-six and every third year thereafter, and for other purposes, An Act To provide for the redistribution of general taxes and special assessments due and payable on real estate in the District of Columbia, in cases of subdivision or sales of land therein, and the District of Columbia Revenue Act of 1937 to establish the Board of Real Property Assessments and Appeals, to update the procedure for appealing real property tax assessments, and to make conforming amendments; and to amend the District of Columbia Administrative Procedure Act of 1968 to clarify that certain information concerning real property in the District of Columbia is accessible to the public.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Real Property Tax Assessment Appeal Process Revision Amendment Act of 1992".

Sec. 2. The District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1051; D.C. Code § 47-801 *et seq.*), is amended as follows:

(a) Section 413(a) (D.C. Code § 47-815(a)) is amended by striking the date "June 15" and inserting the date "June 1" in its place.

Section  
47-815

(b) Section 424(a) (D.C. Code § 47-823(a)) is amended by striking the date "March 1" and inserting the date "February 1" in its place.

Section  
47-823

(c) Section 425 (D.C. Code § 47-824) is amended by striking the date "March 1" and inserting the date "February 1" in its place.

Section  
47-824

(d) Section 426 (D.C. Code § 47-825) is repealed.

§ 47-825

(e) A new section 426a is added to read as follows:

New § 47-825.

"Sec. 426a. Board of Real Property Assessments and Appeals.

"(a)(1) There is established a Board of Real Property Assessments and Appeals for the District of Columbia ("Board") to review real property assessment appeals. The makeup of the Board shall be as follows:

"(A) The Board shall comprise 18 members, all of whom shall be residents of the District of Columbia ("District").

"(B) The Board chairman and the 17 other Board members shall be appointed by the Mayor with the advice and consent of the Council. The Mayor shall specifically designate the Board chairman appointee to the Council.

"(C) Board members shall be persons who have knowledge of the valuation of property, real estate transactions, building costs, accounting, finance, or statistics.

"(D) None of the Board members may be officers of the District government.

"(2) A Board member shall be prohibited from representing any client or business interest before the Board for a period of 2 years after the Board member's termination or resignation from the Board. This prohibition shall also apply to any former member of the Board of Equalization and Review. In addition to any other penalty under any other law, any violation of this paragraph shall be a misdemeanor, shall be prosecuted by the Corporation Counsel, and shall be punishable by a fine up to \$5,000 for each occurrence.

"(3)(A) The term of each Board member shall be 5 years.

"(B) The term of office of the Board members first appointed to the Board, under the Real Property Tax Assessment Appeal Process Revision Amendment Act of 1992, shall begin on August 1, 1993. The terms of all members of the Board of Equalization and Review shall continue uninterrupted on the Board. However, each Board chairman, including the previous chairman of the Board of Equalization and Review, must be confirmed as Board chairman with the advice and consent of the Council, as provided in subsection (a)(1)(B) of section 2.

"(C) No Board member may serve more than 2 consecutive terms, or more than a total of 12 years.

"(4)(A) A vacancy on the Board shall be filled in the same manner that the original appointment was made.

"(B) Any person appointed to fill a vacancy shall be appointed to serve for the remainder of the term during which the vacancy arose, but shall be limited to serve no more than 1 additional term thereafter.

"(C) A Board member may continue to serve after the expiration of his or her term until a successor is appointed, but for no more than 3 months.

"(5) Board members shall receive compensation at a rate established by the Mayor pursuant to section 1108 of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective March 3, 1979 (D.C. Law 2-139; D.C. Code § 1-612.8).

"(b) The Mayor shall provide such other support as is needed for the efficient operation of the Board.

"(c)(1) The Board shall convene as necessary from the 1st Monday in January until the Mayor is presented with the assessment roll for the tax year as provided in subsection (b) of this section. The Board shall also convene as necessary after any special assessment that shall be generally applicable to a class of real property and for other business of the Board.

"(2) Except as provided in subsection (d) of this section, a majority of the Board shall constitute a quorum for transacting business.

"(3) Pursuant to title 1 of the District of Columbia Administrative Procedure Act ("DCAPA"), approved October 21, 1968 (82

## Enrolled Original

Stat. 1204; D.C. Code § 1-1501 *et seq.*), the Board shall issue rules of organization and procedure. All applicable provisions of the DCAPA shall apply to the rules and procedures of the Board.

"(4) The Board shall meet at least 4 times annually for administrative matters. All administrative meetings of the Board shall be open to the public. The Board shall publish notification of the meetings in the District of Columbia Register and shall make copies of minutes of those meetings available to the public.

"(d)(1) Each appeal to the Board shall be reviewed by a 3-member panel of the Board unless the appellant agrees to a 2 member panel.

"(2) No 3 Board members shall serve together on the same panel for more than 1 tax year.

"(3) No Board member may review an appeal for which that member has a direct or indirect interest.

"(4) Each decision of the Board concerning an appeal shall be in writing and shall contain a detailed statement of the basis for the decision. Each decision shall be signed by each Board member who participated in the hearing and deliberations and shall indicate whether a participating Board member agreed with or dissented from the decision of the panel. A copy of the decision shall be mailed to the aggrieved taxpayer on or before July 1st of the year in which the appeal is made.

"(5) Except as provided in section 422(d)(2), hearings shall be open to the public.

"(e) The Board chairman has the authority to bring before the Board any assessments that the Board chairman believes may have been incorrectly assessed.

"(f) On or before April 15th of each year, a taxpayer may file with the Board an appeal of the amount of his or her assessment for the upcoming tax year on a form prescribed by the Board.

"(1) When sales information on similar types of real property is used as a factor in determining estimated market value, the Board shall include on the form a statement of the period of time during which sales occurred. The Board shall include on all forms a statement that the taxpayer or the taxpayer's representative is entitled to view any response to the appeal filed by the assessor and shall make the response available for viewing at any reasonable time upon the request of the taxpayer or the taxpayer's representative.

"(2) Every decision filed by the Board shall be maintained by the Board for 2 years and shall be made available for examination and photocopying at cost for any taxpayer. Nothing in this section shall affect the confidentiality of information as provided in section 422(d)(2).

"(g)(1) Pursuant to applicable provisions of law or rules adopted by the Council, or orders of the Mayor, the Board shall attempt to assure that all real property is assessed at the estimated market value.

"(2) The Board shall raise or lower the estimated market value of any real property that it finds to be more than 5% above or below the estimated market value for any assessment appealed by a taxpayer.

"(h) On or before May 20th of each tax year, the Board shall present the revised assessment roll for the upcoming tax year to the Mayor. The Mayor shall make such further revisions to the assessment roll as are required under other applicable provisions of law and shall approve the assessment roll no later than June 1st. Except as otherwise provided by law, the approved assessment roll shall constitute the basis

## Enrolled Original

of assessment for the upcoming tax year and until another assessment roll is made according to law. The Mayor is authorized to make an administrative or clerical correction to any assessment or to correct any real property classification only for the current or immediately forthcoming tax year.

"(i) The Board shall not order an increase of the assessed value of any parcel of real property above its estimated market value or a decrease of the assessed value of any parcel of real property below its estimated market value solely on the basis of average ratio studies comparing sales and assessments, unless the studies are the primary basis for the assessment or reassessment of the concerned property in question.

"(j) Within 6 months after October 1st of the calendar year in which an assessment, equalization, or valuation was made, any taxpayer aggrieved by an assessment, equalization, or valuation may appeal the assessment, equalization, or valuation in the same manner and to the same extent as provided in sections 3 and 4 of title IX of the District of Columbia Revenue Act of 1937, approved May 16, 1938 (52 Stat. 371; D.C. Code §§ 47-3303 and 47-3304), provided the taxpayer shall have first made the appeal to the Board as provided in subsection (f) of this section, except that in any case in which written notice of an increase or decrease of valuation was not given to the taxpayer prior to March 15th of the tax year in question, no appeal to the Board shall be required before the taxpayer may appeal to the Superior Court of the District of Columbia.

"(k) Any person aggrieved by a real property classification may appeal the classification to the Superior Court of the District of Columbia in the same manner and to the same extent as provided in sections 3 and 4 of title IX of the District of Columbia Revenue Act of 1937, approved May 16, 1938 (52 Stat. 371; D.C. Code §§ 47-3303 and 47-3304), within 6 months after October 1st of the calendar year in which the classification is made.

"(l)(1) By October 1, following the end of each tax year, the Board shall present to the Council and to the Mayor an annual report on its operations for the preceding tax year. The report shall include, but not be limited to, the following:

"(A) The total number of appeals heard and decided by the Board;

"(B) A breakdown of appeals decided by class of property as those classes are defined in section 412a of the District of Columbia Real Property Tax Revision Act of 1974, effective November 20, 1979 (D.C. Law 3-37; D.C. Code § 47-813), stating the following for each class:

"(i) The total number of assessments sustained;

"(ii) The total number of assessments increased;

"(iii) The total number of assessments decreased;

"(iv) The percentage of the increased, decreased, and sustained assessments;

"(v) The gain and loss in assessed value;

"(vi) The total revenue gain to the District as a result of the increases by both tax year and fiscal year;

"(vii) The total revenue loss to the District as a result of decreases by both tax year and fiscal year; and

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"(viii) The total net revenue impact on the District as a result of the Board's decisions;

"(C) An analysis of the Board's operations for the year, including the identification of any problems and recommendations for dealing with the problems; and

"(D) A listing, for each Board member, of the total number of appeals heard and decided, the number of hours worked, and the total amount of compensation paid.

"(2) The District of Columbia Auditor shall perform an annual management audit on the activities of the Board for the previous appeal season and report the findings to the Council by January 1.

"(3) The Board shall establish a program during which all new Board members receive training in the various aspects of property valuation for all classes of property, as well as orientation on Board rules and regulations."

Sec. 3. Section 602(a) of the District of Columbia Campaign Finance Reform and Conflict of Interest Act, approved August 14, 1974 (88 Stat. 467; D.C. Code § 1-1462(a)), is amended by striking the phrase "Board of Equalization and Review" and inserting the phrase "Board of Real Property Assessments and Appeals" in its place.

Section  
1-1462

Sec. 4. Section 13 of An Act To provide an immediate revision and equalization of real estate values in the District of Columbia; also to provide an assessment of real estate in said District in the year eighteen hundred and ninety-six and every third year thereafter, and for other purposes, approved August 14, 1894 (28 Stat. 285; D.C. Code § 47-602), is amended by striking the phrase "Board of Equalization and Review" wherever it appears and inserting the phrase "Board of Real Property Assessments and Appeals" in its place.

Section  
47-602

Sec. 5. Section 5 of An Act To provide for the redistribution of general taxes and special assessments due and payable on real estate in the District of Columbia, in cases of subdivision or sales of land therein, approved March 1, 1921 (41 Stat. 1196; D.C. Code § 47-835), is amended by striking the phrase "Board of Equalization and Review" and inserting the phrase "Board of Real Property Assessments and Appeals" in its place.

Section  
47-835

Sec. 6. Section 5 of title IX of the District of Columbia Revenue Act of 1937, approved May 16, 1938 (52 Stat. 372; D.C. Code §§ 47-830, 47-3301, 47-3305), is amended by striking the phrase "Board of Equalization and Review" wherever it appears and inserting the phrase "Board of Real Property Assessments and Appeals" in its place.

Sections  
47-830,  
47-3301,  
47-3305

Sec. 7. Pursuant to title 1 of the District of Columbia Administrative Procedure Act, approved October 21, 1968 (82 Stat. 1204; D.C. Code § 1-1501 *et seq.*) ("DCAPA"), the Mayor shall issue proposed rules to implement the provisions of the Real Property Tax Assessment Appeal Process Revision Amendment Act of 1992. The proposed rules shall be submitted to the Council for a 60-day period of review, excluding Saturdays, Sundays, legal holidays, and days of Council recess. If the Council does not approve or disapprove the proposed rules, in whole or

Note, New  
Section  
47-825.1

in part, by resolution within the 60-day review period, the proposed rules shall be deemed approved. Nothing in this section shall affect any requirements imposed upon the Mayor by title 1 of the DCAPA.

Sec. 8. Section 2 shall apply as of August 1, 1993, except for section 2(d), which shall apply as of July 31, 1993.

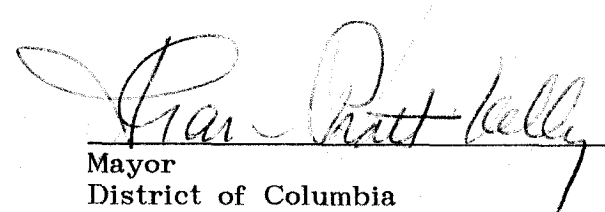
Note, §§  
47-815, 47-823,  
47-824, 47-825, 47-825.1  
Section  
1-1526

Sec. 9. Section 206 of title 2 of the District of Columbia Administrative Procedure Act of 1968, effective March 25, 1977 (D.C. Law 1-96; D.C. Code § 1-1526), is amended by adding a new subsection (h) to read as follows:

"(h) All names and mailing addresses of absentee real property owners and their agents. "Absentee real property owners" means owners of real property located in the District that do not reside at the real property."

Sec. 10. This act shall take effect after a 30-day period of Congressional review following approval by the Mayor (or in the event of veto by the Mayor, action by the Council of the District of Columbia to override the veto) as provided in section 602(c)(1) of the District of Columbia Self-Government and Governmental Reorganization Act, approved December 24, 1973 (87 Stat. 813; D.C. Code § 1-233(c)(1)), and publication in either the District of Columbia Register, the District of Columbia Statutes-at-Large, or the District of Columbia Municipal Regulations.

  
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Chairman  
Council of the District of Columbia

  
\_\_\_\_\_  
Mayor  
District of Columbia

APPROVED: January 5, 1993





COUNCIL OF THE DISTRICT OF COLUMBIA

Council Period Nine

RECORD OF OFFICIAL COUNCIL VOTE

DOCKET NO: Bill 9-199

Item on Consent Calendar

ACTION & DATE: Adopted First Reading, 12-1-92

VOICE VOTE: Approved

Recorded vote on request

Absent: Cropp, Jarvis and Thomas

ROLL CALL VOTE: - RESULT

Table with 16 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. for CHMN. WILSON, BRAZIL, CRAWFORD, CROPP, EVANS, JARVIS, LIGHTFOOT, MASON, NATHANSON, RAY, ROLARK, SMITH, JR., THOMAS, SR.

X - Indicates Vote A.B. - Absent N.V. - Present, not voting

Secretary to the Council

Date December 18, 1992

Item on Consent Calendar

ACTION & DATE: Adopted Final Reading, 12-15-92

VOICE VOTE: Approved

Recorded vote on request

Absent: all present

ROLL CALL VOTE: - RESULT

Table with 16 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. for CHMN. WILSON, BRAZIL, CRAWFORD, CROPP, EVANS, JARVIS, LIGHTFOOT, MASON, NATHANSON, RAY, ROLARK, SMITH, JR., THOMAS, SR.

X - Indicates Vote A.B. - Absent N.V. - Present, not voting

Secretary to the Council

Date December 18, 1992

Item on Consent Calendar

ACTION & DATE:

VOICE VOTE:

Recorded vote on request

Absent:

ROLL CALL VOTE: - RESULT

Table with 16 columns: COUNCIL MEMBER, AYE, NAY, N.V., A.B. for CHMN. WILSON, BRAZIL, CRAWFORD, CROPP, EVANS, JARVIS, LIGHTFOOT, MASON, NATHANSON, RAY, ROLARK, SMITH, JR., THOMAS, SR.

X - Indicates Vote A.B. - Absent N.V. - Present, not voting

Secretary to the Council

Date