

ENROLLMENT(S)

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COUNCIL OF THE DISTRICT OF COLUMBIA

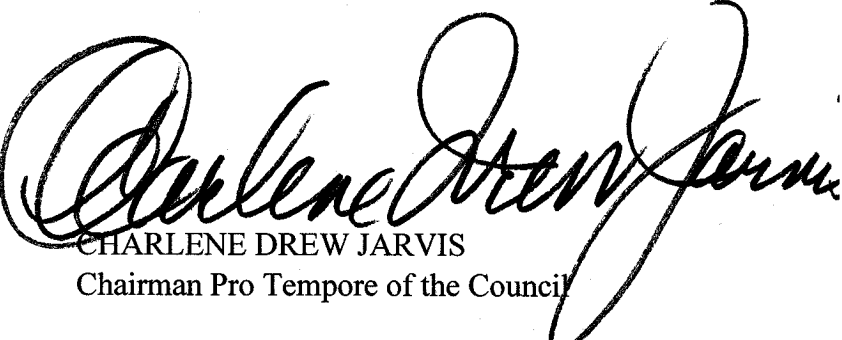
NOTICE

D.C. LAW 11-207

"Real Property Tax Reassessment Temporary Act of 1996".

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. 11-768, on first and second readings, July 3, 1996 and July 17, 1996, respectively. Following the signature of the Mayor on August 6, 1996, pursuant to Section 404(e) of "the Act", and was assigned Act No. 11-380, and published in the August 30, 1996, edition of the D.C. Register (Vol. 43 page 4691) and transmitted to Congress on January 15, 1997 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 11-207, effective April 9, 1997.



CHARLENE DREW JARVIS
Chairman Pro Tempore of the Council

Dates Counted During the 30-day Congressional Review Period:

Feb.	3,4,5,6,7,10,11,12,13,24,25,26,27,28
Mar.	3,4,5,6,10,11,12,13,14,17,18,19,20,21
Apr.	7,8

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AN ACT

D.C. ACT 11-380

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

AUGUST 6, 1996

*Codification
District of
Columbia
Code
1997 Supp.*

To extend, on a temporary basis, time deadlines in the District of Columbia Real Property Tax Revision Act of 1974 for the assessment of Class 1 and Class 2 real property for the tax year 1997, to extend the time for the appeal of a real property tax assessment for the tax year 1997, to provide that the latest assessment shall be considered the final assessment for purposes of appeal, and to increase the limit on the compensation of the members of the Board of Real Property Assessments and Appeals for the District of Columbia.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Real Property Tax Reassessment Temporary Act of 1996".

Sec. 2. For purposes of assessing the value of Class 1 and Class 2 real property pursuant to 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.*) ("Real Property Tax Act"), the following rules shall apply for tax year 1997:

*Note,
New Section
47-820.2*

(1) The period for notice of real property assessments required to be sent to the owners of Class 1 and Class 2 real property, pursuant to section 425 (D.C. Code § 47-824), is extended to July 1, 1996.

(2) The time for filing an appeal with the Board of Real Property Assessments and Appeals for the District of Columbia, pursuant to section 426a(f)(1) (D.C. Code § 47-825.1(f)(1)), is extended to September 30, 1996.

(3) The period for the Board to mail a copy of its decision to the aggrieved taxpayer, as required by section 426a(d)(4) (D.C. Code § 47-825.1(d)(4)), is extended to October 30, 1996.

(4) The time for the Board to present a revised assessment roll, pursuant to section 426a(h) (D.C. Code § 47-825.1(h)), is extended to November 15, 1996.

(5) Notwithstanding the provisions of section 426a(j) (D.C. Code § 47-825.1(j)), no appeal to the Board shall be required before the taxpayer may appeal to the Superior Court of the District of Columbia when written notice of the real property assessment, equalization, or valuation was not given to the taxpayer by July 1, 1996.

(6) If an owner of Class 1 or Class 2 real property receives more than one

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assessment, the assessment with the latest date shall be the final assessment for purposes of appeal. If the taxpayer does not appeal, the assessment with the latest date shall be the final assessment for tax year 1997.

(7) Notice of appeal rights shall be published in the *District of Columbia Register* and in at least 1 District of Columbia newspaper of general circulation.

Sec. 3. Section 1108(c)(2) 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(c)(2)), is amended by adding a new subparagraph (K) to read as follows:

Note, Section
1-612.8

"(K) Notwithstanding subparagraphs (E) and (J) of this paragraph, if during Fiscal Year 1996 or Fiscal Year 1997 the compensation limits in these sections would be exceeded due to meetings of the Board of Real Property Assessments and Appeals for the District of Columbia conducted between August 1, 1996, and November 15, 1996, the Mayor is authorized to compensate the members of the Board for the additional meetings and time required to process the assessments and conduct appeals, at a rate of \$25 per hour per meeting, not to exceed a total, for both fiscal years, of \$4,000 for members and \$6,000 for the Chairman."

Sec. 4. Fiscal impact statement.

REAL PROPERTY TAX ASSESSMENTS, TY 1997 WORKSHEET FOR APPROXIMATING IMPACT OF EXTENDED APPEAL PERIOD DFR, July 17, 1996

I. RESULT OF TY 1996 APPEALS OF CLASS 1 AND CLASS 2 PROPERTY:

	<u>Numbers of Appeals</u>	<u>Percent that were reduced</u>	<u>Revenue Change</u>
Class 1	546	68%	(\$235,000)
<u>Class 2</u>	1281	48%	<u>(\$612,000)</u>
TOTAL			(\$847,000)

II. CURRENT FORECAST FOR TY 1997 APPEALS OF CLASS 1 AND CLASS 2 PROPERTY:

Class 1	\$384,000 reduction in revenue, est.
<u>Class 2</u>	<u>\$770,000 reduction in revenue, est.</u>
TOTAL	\$1,154,000 reduction in revenue, est.

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III. APPROXIMATION OF REVENUE IMPACT FROM EXTENDING THE APPEAL PERIOD FOR CLASS 1 AND CLASS 2 PROPERTIES FOR TY 1997:

The reduction resulting from an extended appeal period would be in the nature of a correction due to adopting a more correct valuation for certain properties. Although little information is now available, a very rough estimate is that revenue could drop by \$1 to \$2 million for TY97, in addition to the \$1.154 million already forecast.

BRPAA has received roughly 100 requests for forms for filing an appeal under the new deadline. However, most appeals are received in the last 2 days of the regular filing period, suggesting that current requests do not reflect the likely volume. The original TY1997 estimate already contains a "cushion" for greater impact of appeals due to turnover in housing property and falling prices. The extended appeals period will allow more opportunity for owners to be heard. Nonetheless, the Board is still bound by the need to make decisions based on fair (100%) market value. Unless there is some precedent set that results in massive assessment reductions, the Board's action should not reduce the tax base by large volumes, such as 10% or more. The current climate should not affect the Board's objective.

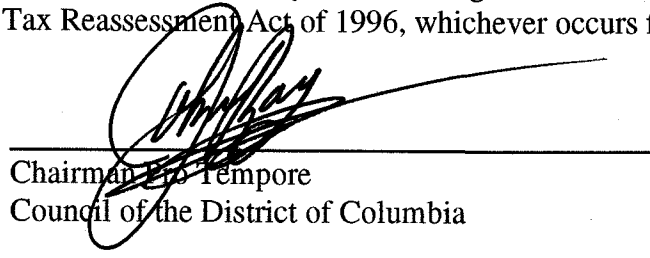
Prior to any action by BRPAA, Class 1 assessments for TY97 are below those for TY96:

	<u>TY96</u>	<u>TY97</u>	<u>%Change</u>
Median AV	\$119,847	\$117,561	-1.9%
Mean AV	\$185,308	\$180,817	-2.4%

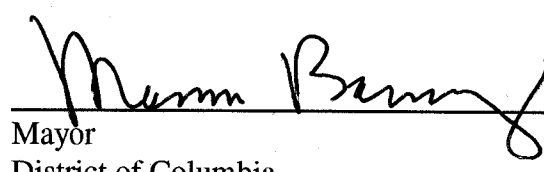
Sec. 5. (a) This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), approval by the Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Authority Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), and a 30-day period of Congressional review 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 the District of Columbia Register.

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(b) This act shall expire after 225 days of its having taken effect or on the effective date of the Real Property Tax Reassessment Act of 1996, whichever occurs first.



Chairman Pro Tempore
Council of the District of Columbia



Mayor
District of Columbia

APPROVED: August 6, 1996



COUNCIL OF THE DISTRICT OF COLUMBIA

COUNCIL PERIOD ELEVEN

RECORD OF OFFICIAL COUNCIL VOTE

Docket No.

B11-768

[] ITEM ON CONSENT CALENDAR

[X] ACTION & DATE

ADOPTED FIRST READING, 7-3-96

[X] VOICE VOTE

APPROVED

RECORDED VOTE ON REQUEST

CHAVOUS, LIGHTFOOT AND THOMAS

ABSENT

[] ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X - Indicates Vote AB - Absent NV - Present not Voting

CERTIFICATION RECORD

Secretary to the Council

Date

[] ITEM ON CONSENT CALENDAR

[X] ACTION & DATE

ADOPTED FINAL READING, 7-17-96

[X] VOICE VOTE

APPROVED

RECORDED VOTE ON REQUEST

CHAVOUS AND SMITH

ABSENT

[] ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X-indicates no AB-Absent NV-Present not voting

CERTIFICATION RECORD

Secretary to the Council

Date

[] ITEM ON CONSENT CALENDAR

[] ACTION & DATE

[] VOICE VOTE

RECORDED VOTE ON REQUEST

ABSENT

[] ROLL CALL VOTE - Result

Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB	Councilmember	Aye	Nay	NV	AB
Chmn. Clarke					Jarvis					Smith, Jr.				
Brazil					Lightfoot					Thomas, Sr.				
Chavous					Mason					Whittington				
Cropp					Patterson									
Evans					Ray									

X - Indicates Vote AB - Absent NV - Present not Voting

CERTIFICATION RECORD

Secretary to the Council

Date