

PUBLIC HEARING
ON
BILL 18-0019 “THE REAL PROPERTY TAX
ASSESSMENT AMENDMENT ACT OF 2009”

Before the
Committee on Finance and Revenue
Council of the District of Columbia

The Honorable Jack Evans, Chairman

February 25, 2009, 10:00 a.m.
John A. Wilson Building, Room 120



Testimony of Stephen M. Cordi
Deputy Chief Financial Officer
Office of Tax and Revenue
Office of the Chief Financial Officer

Natwar M. Gandhi
Chief Financial Officer
District of Columbia

Mr. Chairman and members of the Committee, my name is Stephen Cordi, Deputy Chief Financial Officer for the Office of Tax and Revenue. I am pleased to present testimony today on Bill 18-0019 “The Real Property Tax Assessment Amendment Act of 2009.”

Bill 18-0019 would change an existing authorization for the Office of Tax and Revenue to follow the reasoning of the Board of Real Property Assessments and Appeals (BRPAA) in decisions affecting residential properties receiving the homestead deduction into a requirement to do so.

In recent years, there have been approximately 300 appeals to BRPAA of residential properties entitled to the homestead exemption. The Board’s written decisions in these cases, whether the assessments are upheld or reduced, almost always state that they are based upon comparable sales data or the physical condition of the property. These are factual issues which change from year to year and are not matters of reasoning which would be impacted by the proposed legislation.

Absent some change in the level of appeals or the decision-making process at BRPAA, we would expect that the number of actual assessments that would be impacted by this legislation were it to be enacted would be few. If that were to change and this legislation were then to have unintended consequences, we will see that the Council is advised of the circumstances

I very much appreciate the opportunity to testify on this legislation.

