

## REVENUE CAPACITY

These schedules provide information regarding the District's most significant local revenue sources: property, income and franchise, and sales and use taxes.

**Exhibit S-2A  
Estimated Value of Taxable Property  
Last Ten Fiscal Years (\$'000s)**

Fiscal Year	Estimated Value		Total Taxable	Tax Exempt	Total Value	Total Direct Tax Rate	Tax Exempt as a % of Total Value
	Commercial Property	Residential Property					
2016	\$ 86,644,638	\$ 102,457,968	\$ 189,102,606	\$ 91,429,157	\$ 280,531,763	\$ 1.32	32.59%
2017	89,970,074	111,600,290	201,570,364	96,439,565	298,009,929	1.22	32.36
2018	91,138,075	120,243,383	211,381,458	99,987,708	311,369,166	1.28	32.11
2019	94,454,918	125,671,114	220,126,032	102,087,904	322,213,936	1.28	31.68
2020	95,678,551	133,008,766	228,687,317	108,517,588	337,204,905	1.29	32.18
2021	112,714,515	131,700,420	244,414,935	110,856,650	355,271,585	1.40	31.20
2022	102,668,201	146,094,307	248,762,508	106,983,246	355,745,754	1.44	30.07
2023	101,175,637	153,433,839	254,609,476	106,833,726	361,443,202	1.43	29.56
2024	100,569,312	159,463,976	260,033,288	110,275,180	370,308,468	1.43	29.78
2025	100,661,286	164,302,827	264,964,113	113,907,653	378,871,766	1.43	30.06

Notes:

Assessed value is 100% of estimated market value.

Residential Property: After Homestead Deductions and other credits were applied against tax for 2016 - 2025; Does not reflect the 2016 - 2025 Cap Assessment of 10% for Class 01 with Homestead Deductions; 2025 reflects Taxable Assessed Value.

Total Direct Tax Rate: This is the weighted rate of all taxable real property, obtained by multiplying the weighted rate by the percentage of the total value of real property for each class.

Source:

Office of Tax and Revenue

**Exhibit S-2B  
Direct Property Tax Rates  
Last Ten Fiscal Years (Per \$100 Assessed Valuation)**

Fiscal Year	Direct Property Tax Rate		Total Direct
	Basic Rate	General Obligation Debt Service	
2016	1.16	0.16	1.32
2017	1.08	0.14	1.22
2018	1.14	0.14	1.28
2019	1.13	0.15	1.28
2020	1.12	0.17	1.29
2021	1.24	0.16	1.40
2022	1.28	0.16	1.44
2023	1.25	0.18	1.43
2024	1.23	0.20	1.43
2025	1.22	0.21	1.43

Note:

Total Direct Tax Rate: This is the weighted rate of all taxable real property, obtained by multiplying the weighted rate by the percentage of the total value of real property for each class.

Source:

Office of Tax and Revenue

**Exhibit S-2C  
Major Tax Rates  
Last Ten Fiscal Years**

Fiscal Year	Property (per \$100 of assessed value)							Personal
	Residential			Commercial			Unimproved	
	Owner occupied	Tenant occupied	Unimproved	Hotels	Improved	Unimproved		
2016	0.85/5.00/10.00	0.85/5.00/10.00	0.85	1.65/1.85/5.00/10.00	1.65/1.85/5.00/10.00	1.65/1.85	3.40	
2017	0.85/5.00/10.00	0.85/5.00/10.00	0.85	1.65/1.85/5.00/10.00	1.65/1.85/5.00/10.00	1.65/1.85	3.40	
2018	0.85/5.00/10.00	0.85/5.00/10.00	0.85	1.65/1.85/5.00/10.00	1.65/1.85/5.00/10.00	1.65/1.85	3.40	
2019	0.85/5.00/10.00	0.85/5.00/10.00	0.85	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89	3.40	
2020	0.85/5.00/10.00	0.85/5.00/10.00	0.85	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89	3.40	
2021	0.85/5.00/10.00	0.85/5.00/10.00	0.85	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89	3.40	
2022	0.85/5.00/10.00	0.85/5.00/10.00	0.85	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89	3.40	
2023	0.85/5.00/10.00	0.85/5.00/10.00	0.85	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89	3.40	
2024	0.85/5.00/10.00	0.85/5.00/10.00	0.85	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89	3.40	
2025	0.85/5.00/10.00	0.85/5.00/10.00	0.85	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89/5.00/10.00	1.65/1.77/1.89	3.40	

Fiscal Year	Sales and Use			Income and Franchise		Gross Receipts	
	General	Cigarette	Motor Fuel	Individual	Business	Public Utility	
						Commercial	Residential
2016	0.0575	2.91/3.63	0.24	0.04-0.09	0.09	0.11	0.10
2017	0.0575	2.92	0.24	0.04-0.09	0.09	0.11	0.10
2018	0.0575	2.94	0.24	0.04-0.09	0.08	0.11	0.10
2019	0.0600	4.94	0.24	0.04-0.09	0.08	0.11	0.10
2020	0.0600	4.98	0.24	0.04-0.09	0.08	0.11	0.10
2021	0.0600	5.00	0.29	0.04-0.09	0.08	0.11	0.10
2022	0.0600	5.01	0.29	0.04-0.1075	0.08	0.11	0.10
2023	0.0600	5.02	0.34	0.04-0.1075	0.08	0.11	0.10
2024	0.0600	5.03	0.35	0.04-0.1075	0.08	0.11	0.10
2025	0.0600	5.03	0.36	0.04-0.1075	0.08	0.11	0.10

Notes:

Property (per \$100 of assessed value):

Residential: \$0.85 per \$100 of assessed value, properties subject to Class 3 (now Vacant) at \$5 per \$100 of assessed value, and Class 4 (now Blighted) rates at \$10 per \$100 of assessed value.

Commercial Hotels and Improved: Properties subject to Class 3 (now Vacant) at \$5 per \$100 of assessed value and Class 4 (now Blighted) rates at \$10 per \$100 of assessed value.

Commercial Hotels and Improved: FY 2019 - FY 2025, \$1.65 per \$100 of assessed value less than or equal to \$5 million; \$1.77 for properties assessed above \$5 million but less than or equal to \$10 million; \$1.89 for properties valued above \$10 million.

Commercial Unimproved: For FY 2016 - FY 2018 properties reverted to their native Class and rate.

Sales and Use Tax:

General: Of sales value

Cigarette: FY 2017 - FY 2025, 20 packs only; Prior to FY 2017, 20 and 25 packs

Motor Fuel: Per gallon

Income and Franchise:

Individual: Of taxable income

Business: Of net income

Gross Receipts:

Public Utility: Of gross charges (gas, lighting, telephone)

Source:

Office of Tax and Revenue

**Exhibit S-2D  
Principal Property Taxpayers  
Current Year and Nine Years Ago (\$000s)**

	2025			2016		
	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
1100 15th Street LLC	\$ 739,281	1	0.28%	***	****	****
CC Owner LLC	681,489	2	0.26	\$ 746,505	1	0.39%
555 12th REIT LLC	597,875	3	0.23	530,513	5	.28
655 New York LLC	536,390	4	0.20	***	****	****
CARR CRHP Properties LLC	535,740	5	0.20	632,596	3	0.33
Romano, Nunziata L	507,740	6	0.19	***	****	****
2000 L Owner LLC	489,385	7	0.18	***	****	****
United Brotherhood of Carpenters and Joiners of America	452,586	8	0.17	505,735	6	.27
District of Columbia (Land Only)	445,281	9	0.17	***	****	****
13th & F Associates LP & WMATA	441,551	10	0.17	421,919	9	.22

Notes:  
 \*\*\* Taxable assessed value not available as property square and lot were not active in 2016  
 \*\*\*\* 2016 exact rank cannot be determined.

Source:  
 Office of Tax and Revenue

**Exhibit S-2E  
Ten Highest Assessed Values for Tax-Exempt Properties  
Current Year (\$000s)**

	Value
International Bank for Reconstruction & Development	\$ 719,032
Inter-American Development Bank	679,798
International Finance Corporation	634,084
Protestant Episcopal Cathedral Foundation DC	579,246
Howard University (Land Only)	525,018
Gallaudet University	472,295
Catholic University of America	431,035
International Monetary Fund	352,151
International Monetary Fund	351,233
Georgetown University	321,568

Note:  
 Duplicate property listings result from owners with multiple properties.

Source:  
 Office of Tax and Revenue

**Exhibit S-2F  
Property Tax Levies and Collections  
Last Ten Fiscal Years (\$000s)**

Fiscal Year	Current Levy			Prior Years			Total		
	Levy	Collections	Percent Collected	Outstanding Balances Billed	Collections	Percent Collected	Billed	Collections	Percent Collected
2016	\$ 2,357,764	\$ 2,317,713	98.30%	\$ 94,796	\$ 76,119	80.30%	\$ 2,452,560	\$ 2,393,832	97.61%
2017	2,517,747	2,423,501	96.26	98,206	77,186	78.60	2,615,953	2,500,687	95.59
2018	2,499,134	2,451,269	98.08	135,611	89,575	66.05	2,634,745	2,540,844	96.44
2019	2,712,296	2,681,270	98.86	145,863	97,073	66.55	2,858,159	2,778,343	97.21
2020	2,844,258	2,725,243	95.82	158,155	102,544	64.84	3,002,413	2,827,787	94.18
2021	3,011,545	2,868,380	95.25	271,394	60,971	22.47	3,282,939	2,929,351	89.23
2022	2,938,299	2,818,101	95.91	253,930	129,490	50.99	3,192,229	2,947,591	92.34
2023	2,942,475	2,821,602	95.89	412,485	113,236	27.45	3,354,960	2,934,838	87.48
2024	2,982,628	2,873,193	96.33	502,702	152,307	30.30	3,485,330	3,025,500	86.81
2025	3,035,485	2,902,247	95.61	542,935	154,449	28.45	3,578,420	3,056,696	85.42

Source:  
Office of Tax and Revenue

Notes:  
Approximately 45% of real property tax collections are deposited with fiscal agents, such as commercial banks, to pay off matured bonds and interest.

Current year tax levy amounts include new billings for prior year penalties and interest. Subsequent year collections relate to collections on prior year levies.

**Exhibit S-2G  
Personal Income Tax Rates  
Last Ten Fiscal Years**

Fiscal Year	Top Rate	Top Income Tax Rate is Applied to Taxable Income in Excess of Listed Amounts			Average Effective Rate
		Single	Married Filing Jointly	Head of Household	
2016	8.95%	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	6.28%
2017	8.95	1,000,000	1,000,000	1,000,000	6.12
2018	8.95	1,000,000	1,000,000	1,000,000	6.19
2019	8.95	1,000,000	1,000,000	1,000,000	6.38
2020	8.95	1,000,000	1,000,000	1,000,000	6.29
2021	8.95	1,000,000	1,000,000	1,000,000	6.81
2022	10.75	1,000,000	1,000,000	1,000,000	6.87
2023	10.75	1,000,000	1,000,000	1,000,000	7.08
2024	10.75	1,000,000	1,000,000	1,000,000	6.89
2025	10.75	1,000,000	1,000,000	1,000,000	N/A

Notes:  
Average Effective Rate: Fiscal year personal income tax collections divided by the prior year's personal income.  
N/A: Not Available  
Amounts not expressed in thousands

Source:  
Office of Tax and Revenue

**Exhibit S-2H  
Personal Income Tax Filers and Liability by Income Level  
Current Year and Nine Years Ago**

	2025				2016			
	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total
\$100,001 and higher	117,935	33.40%	\$ 2,194,925,316	85.24%	74,216	20.35%	\$ 1,356,772,718	75.40%
\$75,001 - \$100,000	39,485	11.18	167,913,333	6.52	32,524	8.92	149,634,186	8.32
\$50,001 - \$75,000	54,838	15.53	137,224,699	5.33	54,545	14.95	153,940,756	8.55
\$25,001 - \$50,000	63,748	18.06	67,127,741	2.61	86,325	23.67	114,535,395	6.37
\$10,001 - \$25,000	42,104	11.92	7,118,228	0.28	67,518	18.51	23,268,220	1.29
\$10,000 and lower	34,980	9.91	621,966	0.02	49,611	13.60	1,275,572	0.07
<b>Total</b>	<b>353,090</b>	<b>100.00%</b>	<b>\$ 2,574,931,283</b>	<b>100.00%</b>	<b>364,739</b>	<b>100.00%</b>	<b>\$ 1,799,426,847</b>	<b>100.00%</b>

Note:  
Amounts not expressed in thousands

Source:  
Office of Tax and Revenue