

## 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					
2013	\$ 70,337,945	\$ 81,406,777	\$ 151,744,722	\$ 84,690,034	\$ 236,434,756	\$ 1.23	35.82%
2014	74,834,806	85,465,264	160,300,070	87,287,954	247,588,024	1.24	35.26
2015	82,287,797	94,623,356	176,911,153	90,854,809	267,765,962	1.32	33.93
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

Notes:  
 Assessed value is 100% of estimated market value.  
 Residential Property: After Homestead Deductions and other credits were applied against tax for 2013 - 2022; Does not reflect the 2013 - 2022 Cap Assessment of 10% for Class 01 with Homestead Deductions; 2022 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	
2013	1.12	0.11	1.23
2014	1.13	0.11	1.24
2015	1.18	0.14	1.32
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

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				
	Owner occupied	Tenant occupied	Unimproved	Hotels	Improved	Unimproved		
2013	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	
2014	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	
2015	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	
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	

Fiscal Year	Sales and Use			Income and Franchise		Gross Receipts	
	General	Cigarette	Motor Fuel	Individual	Business	Public Utility	
						Commercial	Residential
2013	0.0600	2.86/3.57	0.24	0.04-0.09	0.10	0.11	0.10
2014	0.0575	2.86/3.57	0.24	0.04-0.09	0.10	0.11	0.10
2015	0.0575	2.90/3.62	0.24	0.04-0.09	0.09	0.11	0.10
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

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 2022, \$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 2013 - FY 2018 properties reverted to their native Class and rate.

Sales and Use Tax:

General: Of sales value

Cigarette: FY 2017 - FY 2022, 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)**

	2022			2013		
	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
1100 15th Street LLC	\$ 830,446	1	0.33%	***	****	****
CC Owner LLC	716,891	2	0.29	\$ 573,487	2	0.38%
CARR CRHP Properties LLC	576,118	3	0.23	481,205	4	0.32
Washington Square LLC	567,426	4	0.23	411,014	5	0.27
555 12th REIT LLC	516,240	5	0.21	***	****	****
United Brotherhood of Carpenters and Joiners of America	514,003	6	0.21	400,025	6	0.26
2000 L Owner LLC	501,535	7	0.20	***	****	****
District of Columbia/CCDC Office LLC **	457,473	8	0.18	***	****	****
13th & F Associates LP & WMATA	446,562	9	0.18	345,600	9	0.23
President & Directors of Georgetown University	415,457	10	0.17	***	****	****

Notes:

\*\* District of Columbia/CCDC Office LLC: Property is jointly owned. The District of Columbia is exempt from taxes. Taxable portion relates to the CCDC Office LLC.

\*\*\* Taxable assessed value not available as property square and lot were not active in 2013.

\*\*\*\* 2013 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 Finance Corporation	\$ 719,377
Inter-American Development Bank	680,378
International Bank for Reconstruction and Development	635,119
Protestant Episcopal Cathedral Foundation DC	540,438
Gallaudet University	463,034
Catholic University of America	431,035
Howard University (Land Only)	425,958
International Monetary Fund	368,034
International Monetary Fund	350,749
The Johns Hopkins University	308,976

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
2013	\$ 1,909,967	\$ 1,872,534	98.04%	\$ 145,546	\$ 82,977	57.01%	\$ 2,055,513	\$ 1,955,511	95.13%
2014	2,000,814	1,969,905	98.46	139,400	80,076	57.44	2,140,214	2,049,981	95.78
2015	2,220,771	2,180,283	98.18	119,381	68,945	57.75	2,340,152	2,249,228	96.11
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

Source:  
Office of Tax and Revenue

**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	
2013	8.95%	\$ 350,000	\$ 350,000	\$ 350,000	5.60%
2014	8.95	350,000	350,000	350,000	6.33
2015	8.95	350,000	350,000	350,000	6.66
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	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**

	2022				2013			
	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	100,920	27.34%	\$ 2,114,849,405	84.36%	60,131	18.10%	\$ 1,126,172,958	73.03%
\$75,001 - \$100,000	36,289	9.83	157,968,400	6.30	27,630	8.32	133,237,507	8.64
\$50,001 - \$75,000	54,060	14.64	140,680,839	5.61	47,686	14.35	142,215,463	9.22
\$25,001 - \$50,000	71,119	19.26	81,118,141	3.24	80,705	24.29	111,836,261	7.25
\$10,001 - \$25,000	50,125	13.58	11,356,859	0.45	68,652	20.66	26,634,065	1.73
\$10,000 and lower	56,680	15.35	868,196	0.03	47,441	14.28	1,976,085	0.13
<b>Total</b>	<b>369,193</b>	<b>100.00%</b>	<b>\$ 2,506,841,840</b>	<b>100.00%</b>	<b>332,245</b>	<b>100.00%</b>	<b>\$ 1,542,072,339</b>	<b>100.00%</b>

Note:

Amounts not expressed in thousands

Source:

Office of Tax and Revenue