

PUBLIC HEARING

ON

Bill 19-271 “Real Property Tax Appeals Commission Establishment Amendment Act of 2011”

**Before the
Committee on Finance and Revenue**

The Honorable Jack Evans, Chairman

**June 20, 2011, 10:15 AM
John A. Wilson Building, Room 120**



**Testimony of
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**Natwar M. Gandhi
Chief Financial Officer
Government of the District of Columbia**

Good morning Chairman Evans and members of the Committee on Finance and Revenue. I am Robert McKeon, Deputy Chief Counsel for the Office of Tax and Revenue (OTR). I am pleased to present testimony on Bill 19-271, the “Real Property Tax Appeals Commission Establishment Amendment Act of 2011.”

The Bill would add two additional part-time Commissioners to the Real Property Tax Appeals Commission (Commission) to hear tax appeals cases. A Commissioner seeking reappointment will be required to submit a statement requesting reappointment at least 6 months before his or her term expires. The Chairperson of the Commission will be required to prepare a detailed and evaluative record of the Commissioner’s performance that will be transmitted to the Mayor within 120 days after such statement is filed. Additionally, the Bill defines “cause for removal” of a Commissioner to include failure to meet performance measures for any two out of three years.

The Bill also limits the taxpayer’s implied consent to disclosure of tax information that OTR can submit to the Commission to defend its assessment of that tax information submitted under Title 47 of the D.C. Code. OTR would ask that the Committee consider extending this provision to include tax information filed under the District of Columbia Deed Recordation Tax Act, namely the Real

Property Recordation and Transfer Tax Form, so that information regarding a recent transfer of the property could also be submitted to defend an assessment.

The Bill extends the period in which a petitioner may supplement its petition after the filing date from 10 days to 20 days, and provides as a safety measure that the hearing cannot occur within 20 days from when such supplement occurred so that OTR is afforded ample opportunity to review such supplement. Additionally, the Bill provides that administrative remedies must be exhausted before an appeal to the Superior Court may be filed.

The remainder of the Bill provides for necessary conforming amendments due to the repeal of the legislation concerning the predecessor Board of Real Property Assessments and Appeals.

Thank you, Chairman Evans, for the opportunity to comment on this bill. I would be happy to answer any questions at this time.