

**PUBLIC HEARING**  
**BILL 15-449, “SIBLEY MEMORIAL HOSPITAL  
EQUITABLE REAL PROPERTY TAX RELIEF ACT OF  
2003”**

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

**The Honorable Jack Evans, Chairman**

**December 10, 2003, 11:00 a.m.  
Council Chamber**



**Testimony of  
Henry Riley  
Director, Real Property Tax Administration  
Office of Tax and Revenue  
Office of the Chief Financial Officer**

**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 Henry Riley, director of the Real Property Tax Administration for the Office of Tax and Revenue (OTR). I am pleased to provide comments today on behalf of the Office of the Chief Financial Officer (OCFO) on Bill 15-449, the "Sibley Memorial Hospital Equitable Real Property Tax Relief Act of 2003."

Bill 15-449 would forgive real property taxes, penalties, interest, fees, and other related charges against a parking lot located at square 1448, suffix N, lot 803. The bill also would authorize the refund of taxes and other charges already paid for this property. The amount of taxes to be forgiven totals \$97,130.93.

The property became exempt by administrative action effective April 1, 2003. Although the owner purchased the property from the United States on April 10, 2002, a District of Columbia real property tax exemption application was not filed until March 13, 2003. Thus, real property taxes accrued for the period April 10, 2002, through March 31, 2003. OTR does not have the authority to forgive taxes that accrued prior to the filing of an exemption application. An act of Council is necessary to forgive such taxes.

OTR would like to take this opportunity to suggest some technical corrections. The actual owner of the property is Lucy Webb Hayes Training School for Deaconesses and Missionaries Conducting Sibley Memorial Hospital of the City of Washington. To provide the full relief sought, the period of forgiveness should be April 10, 2002, through March 31, 2003. The property is located on Little Falls Road, NW, and does not have a street address. Reference to a specific street

address should be stricken since the description by square, suffix and lot will suffice and eliminate any ambiguity.

Mr. Chairman, thank you for the opportunity to comment. I am available for any questions you may have.

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