

Government of the District of Columbia
Office of the Chief Financial Officer



Jeffrey S. DeWitt
Chief Financial Officer

MEMORANDUM

TO: The Honorable Phil Mendelson
Chairman, Council of the District of Columbia

FROM: Jeffrey S. DeWitt
Chief Financial Officer 

DATE: September 19, 2016

SUBJECT: Fiscal Impact Statement – “Real Property Tax Appeals Commission Review Clarification Emergency Amendment Act of 2016”

REFERENCE: Draft bill provided to the Office of Revenue Analysis on September 14, 2016

Conclusion

Funds are sufficient in the fiscal year 2017 through fiscal year 2020 budget and financial plan to implement the bill.

Background

The bill grants the Real Property Tax Appeals Commission 80 days to decide residential real property cases involving properties with five or more units. Under current law¹, the Commission must render a decision in 30 days. Cases involving single family homes or residential properties with four or fewer residential units must still be decided within 30 days.

Financial Plan Impact

Funds are sufficient in the fiscal year 2017 through fiscal year 2020 budget and financial plan to implement the bill. Providing 50 additional days for the Real Property Tax Appeals Commission to decide cases involving larger residential properties has no cost. All pending real property appeals cases filed in prior calendar years must still be decided by February 1.²

¹ D.C. Official Code 47-825.01a(e)(7)(B).

² D.C. Official Code 47-825.01a(e)(7)(A).