ENROLLED ORIGINAL

AN ACT

Codification
District of
Columbia
Official Code

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Chapter 8 of Title 47 of the District of Columbia Official Code to require the inclusion of the capped taxable assessment on the notice of proposed assessment; to reform the Board of Real Property Assessments and Appeals; and to clarify the timeline for issuing supplemental assessments; and to amend the District of Columbia Government Comprehensive Merit Personnel Act of 1978 to make a conforming amendment.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Board of Real Property Assessments and Appeals Reform Act of 2006".

- Sec. 2. Chapter 8 of Title 47 of the District of Columbia Official Code is amended as follows:
 - (a) Section 47-824(b)(3) is amended as follows:
- (1) Subparagraph (H) is amended by striking the phrase "; and" and inserting a semicolon in its place.

Amend § 47-824

- (2) Subparagraph (I) is amended by striking the semicolon and inserting the phrase "; and" in its place.
 - (3) A new subparagraph (J) is added to read to as follows:
 - "(J) For properties receiving the homestead deduction:
- "(i) The prior year's taxable assessment (determined by taking into account the owner-occupant residential tax credit under §47-864); and
- "(ii) The proposed taxable assessment (determined by taking into account the owner-occupant residential tax credit under §47-864).".
 - (b) Section 47-825.01 is amended as follows:
 - (1) Subsection (a) is amended as follows:

Amend § 47-825.01

- (A) Paragraph (1) is amended as follows:
- (i) Subparagraph (B) is amended by striking the number "2" and inserting the number "3" in its place.
- (ii) Subparagraph (D) is amended by adding a new sentence at the end to read as follows:

"For the purposes of this subchapter, officers means the Mayor and the members of the Council.".

- (B) Paragraph (2) is amended as follows:
 - (i) Subparagraph (A) is amended to read as follows:
- "(2)(A) A Board member shall be prohibited from representing any client or business interest before the Board for a period of 2 years after the Board member's termination or resignation from the Board."
 - (ii) Subparagraph (C) is amended by striking the phrase
- "Corporation Counsel" and inserting the phrase "Office of the Attorney General" in its place.
 - (C) Paragraph (3) is amended to read as follows:
- "(3)(A) The term of each Board member shall be 3 years, except as provided in subparagraph (B) of this paragraph.
- "(B) For the initial 18 appointments or reappointments to Board members for full terms after the effective date of the Board of Real Property Assessments and Appeals Reform Act of 2006, passed on 2nd reading on June 6, 2006 (Enrolled version of Bill 16-228):
- "(i) The first 6 Board members appointed to the Board shall be appointed for a term ending April 30, 2011.
- "(ii) The next 6 Board members appointed to the Board shall be appointed for a term ending April 30, 2012.
- "(iii) The final 6 Board members appointed to the Board shall be appointed for a term ending April 30, 2013.".
 - (D) Paragraph (4)(B) is amended to read as follows:
- "(B) Any person appointed to fill a vacancy shall be appointed to serve for the remainder of the term during which the vacancy arose.".
 - (E) Paragraph (5) is amended to read as follows:
 - "(5) Board members shall receive compensation at the rate of \$35 per meeting.".
 - (2) Subsection (d) is amended as follows:
 - (A) Paragraph (1) is amended to read as follows:
- "(d)(1)(A) Each appeal to the Board shall be reviewed by a 3-member panel of the Board, unless the appellant agrees to a 2-member panel.
- "(B) A stipulation signed by the Mayor and the owner that resolves a matter may be approved by the signature of one member.".
- (B) Paragraph (2) is amended by striking the word "serve" and inserting the phrase "serve exclusively" in its place.
 - (3) Subsection (f-1) is amended as follows:
 - (A) Paragraph (1) is amended as follows:
 - (i) Subparagraph (A) is amended to read as follows:
- "(1)(A) On or before April 1 of the immediately preceding tax year, an owner may petition for an administrative review of the real property's assessed value or its classification that shall be in effect for the tax year at issue."
 - (ii) Subparagraph (E) is amended to read as follows:
 - "(E) A final determination or Board decision shall pertain to the value or

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classification of the real property for the tax year at issue.".

- (B) Paragraph (2) is amended as follows:
 - (i) The existing text is redesignated as subparagraph(A).
- (ii) The redesignated subparagraph (A) is amended by striking the number "30" and inserting the number "45" in its place.
 - (iii) A new subparagraph (B) is added to read as follows:
- "(B) An owner may supplement the original filing if new information has become available that was not available prior to the filing deadline by delivering a copy of the supplemental filing to the Board and the Mayor no later than 15 business days after the filing of the appeal."
 - (C) Paragraph (6) is amended to read as follows:
- "(6)(A) At least 20 business days prior to the hearing, the Board shall provide the Mayor with a copy of the appeal and the date that the hearing is scheduled.
- "(B)(i) At least 5 business days prior to the scheduled hearing, the Mayor shall provide a copy of its response to the owner's appeal to the Board.
- "(ii) The Mayor shall make any response filed with the Board available to the real property owner for inspection and copying at least 5 business days prior to the scheduled hearing. Any charges for copying by the Mayor shall be at cost.
- "(iii) For cases involving single family residences and condominiums, at least 7 business days prior to the scheduled hearing, the Mayor shall mail a copy of the response that was filed with the Board to the owner.
- "(iv) Any evidence not submitted in accordance with this subparagraph shall be excluded by the Board at hearing, unless the response is a direct rebuttal to a contention raised by the owner which was not in the appeal filed by the owner.".
 - (4) A new subsection (m) to read as follows:
- "(m)(1) By February 1 of each year, all pending real property assessment appeals cases filed in the prior calendar year shall be finalized by the Board.
- "(2) After the completion of the hearing, the Board shall have 30 days to finalize a residential real property case and 80 days to finalize a commercial case real property case."
 - (c) Section 47-829(a) is amended as follows:
 - (1) The existing text is redesignated as paragraph (1).

Amend § 47-829

- (2) A new paragraph (2) is added to read as follows:
- "(2) The Mayor shall mail the notice of a proposed supplemental assessment to the
- "(A) On or before August 1 of the year in which the supplemental assessment was conducted for supplemental assessments conducted between January 1 and June 30; and
- "(B) On or before February 1 of the following year for supplemental assessments conducted between July 1 and December 31.".

owner:

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(d) Section 47-830(c-1)(2)(A) is amended by striking the number "30" and inserting the number "45" in its place.

Amend § 47-830

Sec. 3. Conforming amendment.

Section 1108(c)(2)(E) of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective March 3, 1979 (D.C. Law 2-139; D.C. Official Code § 6-611.08(c)(2)(E)), is repealed.

Amend § 6-611.08

Sec. 4. Applicability.

Section 2(b)(1)(E) shall apply as of October 1, 2006.

Sec. 5. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 6. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code §1-206.02(c)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia