

REAL PROPERTY TAX APPEALS COMMISSION

NOTICE OF FINAL RULEMAKING

The Real Property Tax Appeals Commission for the District of Columbia (Commission), pursuant to the authority set forth in D.C. Official Code § 47-825.01a(b)(2) (2012 Supp.), hereby gives notice of final rulemaking action to amend Chapter 20 (Board of Real Property Assessments and Appeals) of Title 9 (Taxation and Assessments) of the District of Columbia Municipal Regulations (DCMR). The rulemaking will repeal Chapter 20 in its entirety and replace it with a new Chapter 20 entitled "Real Property Tax Appeals Commission." The rulemaking establishes Commission meeting and tax appeal hearing procedures.

The final rulemaking action is necessary to protect and promote the public welfare by creating procedures that will be immediately applied to real property tax appeals that will come before the Commission for the first time. Without the hearing procedures, members of the public and businesses seeking reconsideration of recent real property tax assessments will not have a procedure to obtain timely reconsideration of their assessments.

The first emergency rulemaking was adopted by the Commission on October 3, 2012, became effective immediately, and expired on February 6, 2013. Additionally, comments were received in response to the original proposed rulemaking that was promulgated at the time of the first emergency rulemaking.

The second emergency and proposed rulemaking superseded the first Notice of Emergency and Proposed Rulemaking published at 59 DCR 13953 (November 30, 2012), and contained revisions in response to the comments received. The emergency rules were adopted by the Commission on March 13, 2013 and became effective immediately. Comments were received in response to the second proposed rulemaking and were considered. The final rulemaking was adopted by the Commission on June 7, 2013, and will become effective immediately upon publication in the DC Register.

Chapter 20 (Board of Real Property Assessments and Appeals) of Title 9 (Taxation and Assessments) of the District of Columbia Municipal Regulations (DCMR) is repealed in its entirety.

A new Chapter 20 entitled "Real Property Tax Appeals Commission" is added to read as follows:

CHAPTER 20 – REAL PROPERTY TAX APPEALS COMMISSION

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2000 GENERAL PROVISIONS

2000.1 The provisions of this chapter establish rules of organization and procedure for the Real Property Tax Appeals Commission for the District of Columbia ("Commission"), in accordance with the provisions of D.C. Official Code § 47-825.01a(b)(2)(2012 Supp.).

2001 MEETINGS AND QUORUM

2001.1 The Commission shall meet at least four (4) times annually for administrative matters.

2001.2 The Commission shall also meet:

- (a) As necessary to conduct its business.
- (b) As necessary after any special assessment that shall be generally applicable to a class of real property.
- (c) In accordance with law to hear appeals regarding supplemental assessments made pursuant to D.C. Official Code § 47-829 (2012 Supp.).

2001.3 The Commission may be convened at any other time by the call of the Chairperson; provided, the Chairperson shall provide at least three (3) days notice

to the Commissioners unless emergency circumstances necessitate a shorter notice.

- 2001.4 Meetings of the Commission shall be held at times agreed upon by its members or as directed by the Chairperson.
- 2001.5 The Commission shall publish notices of its meetings in the *District of Columbia Register* and on the Commission's website as early as possible before the meeting is scheduled to be held.
- 2001.6 A majority of the Commission shall constitute a quorum for the transaction of all Commission business.
- 2001.7 The Chairperson shall preside over each Commission meeting; provided, the Vice Chairperson shall, in the absence of or recusal of the Chairperson, preside over the Commission meeting.
- 2001.8 All meetings of the Commission shall be open to the public.
- 2001.9 Minutes shall be kept of each Commission meeting. The minutes shall record each action taken by the Commission, the names of those present and voting, and any other matter that the Chairperson may determine to be appropriate.
- 2001.10 Within a reasonable time after each Commission meeting, the minutes shall be posted on the website of the Commission and shall be made available to the public at the office of the Commission during normal business hours.

2002 MEMBERS AND STAFF

- 2002.1 All new Commissioners shall receive training in the various aspects of property valuation for all classes of property and orientation on the Commission's rules and regulations.
- 2002.2 The Commission staff shall:
- (a) Maintain the calendar for the Commission and each Panel of the Commission;
 - (b) Maintain a separate hearing file for each appeal coming before the Commission. Each file shall include:
 - (1) All correspondence pertinent to the appeal;
 - (2) Documents filed in the appeal, including exhibits;
 - (3) Notices of the Commission or Panel, including hearing notices; and

(4) Written determinations and decisions of the Commission or Panel;
and

(c) Perform such other duties as the Chairperson may require.

2003 PANEL ASSIGNMENTS, MEETINGS, AND DECISIONS

- 2003.1 Each appeal to the Commission shall be reviewed by a Panel of the Commission.
- 2003.2 Subject to the restrictions in this section and in § 2004, the Chairperson shall make all panel assignments.
- 2003.3 The Chairperson shall endeavor to create Panels with balanced expertise for the review and determination of appeals.
- 2003.4 Except as provided in § 2003.5 and § 2003.6, each Panel shall consist of three (3) Commissioners.
- 2003.5 A Panel may consist of two (2) Commissioners if the appellant and the Office of Tax and Revenue (OTR) agree to have the appeal heard before such a Panel.
- 2003.6 In the case of a single-family residential property or a noncommercial property assessed during the administrative review at three million dollars (\$3,000,000) or less (or under the notice of assessment if the administrative review is unavailable), the Chairperson shall appoint one (1) Commissioner, provided, that the Chairperson may at his or her discretion appoint a three (3) Commissioner Panel to hear such cases.
- 2003.7 No three (3) Commissioners shall serve exclusively together on the same panel for more than one (1) tax year.
- 2003.8 Each panel shall select a Panel Chairperson from among the members of that panel.
- 2003.9 Each Panel Chairperson shall preside over the Panel to which he or she is assigned.
- 2003.10 Decisions of a Panel shall be made by a majority of the members of the Panel; provided, a stipulation signed by OTR and the owner that resolves a matter may be approved by the signature of one (1) Commissioner. If a two (2)-member Panel is unable to reach a unanimous decision, the Chairperson shall reschedule the appeal before a three (3)-member Panel.
- 2003.11 Notwithstanding the requirements of this section, a stipulation signed by the OTR representative and the owner that resolves a matter may be approved by the

signature of one (1) Commissioner appointed by the Chairperson to handle such matters.

2004

PROHIBITIONS ON COMMISSIONERS

- 2004.1 A Commissioner shall not review an appeal involving real property with which he or she has had any direct or indirect financial dealings in the two (2)-year period prior to the date of the filing date of the appeal, including the assessment, appraisal, purchase, sale, or rental of the property in question. In addition, a Commissioner shall not review an appeal for which the Commissioner has a direct or indirect interest.
- 2004.2 A Commissioner shall recuse himself or herself from participating in any hearing, discussion, vote, or appeal referred to in § 2004.1.
- 2004.3 The Chairperson may appoint a Commissioner to substitute for a member of a Panel who has recused himself or herself pursuant to § 2004.2.
- 2004.4 If an assertion is made that a member should recuse himself or herself as provided in § 2004.2 and the member refuses to do so, a majority of the other Panel members shall decide whether to remove the member from the hearing, discussion, vote, or appeal. If the Panel consists of two (2) members, or if the other Panel members of a three (3) member Panel are unable to reach a unanimous decision on the recusal, the Chairperson shall decide whether to remove the member from the hearing, discussion, vote, or appeal.
- 2004.5 A Commissioner shall not represent a client or business interest before the Commission for a period of two (2) years after that Commissioner's termination or resignation from the Commission.

2005

FILING OF A PETITION

- 2005.1 An owner within the definition of "owner" contained in D.C. Official Code § 47-802(5) (2012 Supp.), and hereinafter referred to as "petitioner," may appeal a proposed assessment, supplemental assessment, or classification for the upcoming tax year, or a decision on homestead, senior benefit eligibility, or any other determination on a matter under the jurisdiction of the Commission by filing a petition with the Commission in accordance with applicable law and this chapter.
- 2005.2 Except in the case of supplemental assessments (§ 2017.11 of this chapter) or as otherwise provided by law, all appeals of Notices of Final Determination issued by OTR or the Department of Consumer and Regulatory Affairs (DCRA) must be filed no later than forty-five (45) days after the date of the Notice.
- 2005.3 In any case in which an appeal involves a multiple-lot property, a separate petition shall be filed for each lot.

- 2005.4 The Commission may combine hearings on multiple petitions.
- 2005.5 A petition shall be filed by hand delivery or mailing by first class mail of an original petition with four (4) photocopies of the original to the Commission at 441 Fourth Street, N.W., Room 360N, Washington, DC 20001. A postmark, affixed by the United States Postal Service, shall be deemed the date on which the petition was filed.
- 2005.6 Each petition shall be on a form prescribed by the Commission and shall contain all of the information requested. At a minimum, the petition form shall require the following information:
- (a) The property owner's name, address, and telephone number;
 - (b) If the petitioner is not the owner, the petitioner's name, address, and telephone number;
 - (c) The basis on which the petitioner qualifies to file the petition (for example: owner, person legally or contractually obligated to pay the taxes, or duly authorized representative); if petitioner is an agent, or an attorney, filing a petition on behalf of an owner, the petitioner must file a notarized agent authorization form, made available by the Commission, with the petition.
 - (d) An accurate identification of the property in question by its legal description (square and lot number);
 - (e) A statement of the basis for the appeal and supporting documentation; and
 - (f) The petitioner's estimated market value of the property in question, as estimated market value is defined in D.C. Official Code § 47-802(4) (2012 Supp.), together with a statement of the basis for that estimate.
- 2005.7 The petitioner shall file with the petition all information and evidence in support of his or her petition which exists at the time the petition is filed, including OTR's final decision and response given to the petitioner.
- 2005.8 If the property in question has been improved within two (2) years before the assessment date by new construction, remodeling, or rehabilitation, the petitioner shall submit a complete and detailed schedule of the actual costs of the improvement(s) with the petition.
- 2005.9 If the property is rented, the petitioner shall submit with the petition a schedule of income and expenses for each of the two (2) most recent calendar or fiscal years certified by the property manager or owner as being true and correct to the best of his or her knowledge and belief.

2005.10 The petition shall be certified by the petitioner as being true and correct to the best of the petitioner's knowledge and belief.

2006. SUPPLEMENTAL ASSESSMENTS

2006.1 Any owner aggrieved by a final determination made on an administrative review may appeal the supplemental assessment to the Real Property Tax Appeals Commission for the District of Columbia within forty-five (45) days from the date of a notice of a final determination on an administrative review. The Real Property Tax Appeals Commission for the District of Columbia shall hear an appeal of the supplemental assessment only if a request for an administrative review was timely filed with the Mayor. All notices of final determination shall be accompanied by assessor's worksheets indicating the rationale for the determination, if the assessment is raised or lowered.

2006.2 No administrative review shall be required before an owner may appeal to the Real Property Tax Appeals Commission for the District of Columbia a supplemental assessment conducted between January 1 and June 30 if:

- (a) The Mayor fails to notify the owner of the supplemental assessment on or before September 1; or
- (b) The Mayor fails to notify the owner of a final determination on an administrative review of the supplemental assessment on or before December 30 following the date of the notice of supplemental assessment.

2006.3 Under the circumstance described in Subsection 2006.2, the owner may appeal the supplemental assessment to the Real Property Tax Appeals Commission for the District of Columbia on or before February 1 without first petitioning for an administrative review of the supplemental assessment.

2006.4 No administrative review shall be required before an owner may appeal to the Real Property Tax Appeals Commission for the District of Columbia a supplemental assessment conducted between July 1 and December 31 if:

- (a) The Mayor fails to provide notice of the supplemental assessment on or before March 1; or
- (b) The Mayor fails to notify the owner of a final determination on an administrative review of the supplemental assessment on or before June 30.

2006.5 Under the circumstances described in Subsection 2006.4, the owner may appeal the supplemental assessment to the Real Property Tax Appeals Commission for

the District of Columbia on or before August 1 without first petitioning for an administrative review of the supplemental assessment.

2006.6 A written notice of each decision, along with the decision itself, shall be sent to each party by first class mail or electronic mail within five (5) business days after the decision is issued.

2006.7 The notice of the decision shall include the following text:

“The petitioner has the right to appeal an adverse decision of the Commission to the Tax Division of the Superior Court of the District of Columbia. Payment of all real property taxes, together with interest and penalties (if applicable), before the filing of a petition in the Tax Division of the Superior Court, is a jurisdictional prerequisite to the appeal.”

2006.8 Every decision of the Commission shall be maintained by the Commission for three (3) years and shall be made available for public examination and photocopying at the expense of the requester, subject to the confidentiality provisions of D.C. Official Code § 47-821(d)(2)(A) and (B) (2012 Supp.).

2006.9 Each decision of the Commission shall also be placed on the website of the Commission, subject to redactions based on the confidentiality provisions of D.C. Official Code § 47-821(d)(2)(A) and (B) (2012 Supp.).

2007 ASSIGNMENT OF PETITION; SCHEDULING OF HEARING

2007.1 An incomplete or improperly filed petition shall be returned to the petitioner with an explanation of the reason for its return.

2007.2 Each complete and properly filed petition shall be assigned to a Panel.

2007.3 After assignment of a petition to a Panel, the Commission Chairperson shall schedule a hearing date.

2008 SUPPLEMENTAL PETITION

2008.1 An original petition may be augmented by a supplemental filing with OTR and the Commission if the supplemental filing is filed no later than twenty (20) days after the filing of the appeal, and if it is based on new information which was not available prior to the filing deadline for the original petition.

2009 NOTIFICATION TO OTR; OTR'S RESPONSE

2009.1 At least thirty (30) days before a scheduled (or rescheduled) hearing, the Commission shall provide OTR by hand or electronic delivery a copy of the petition (and/or supplemental petition) together with all attached documents relating to the appeal and the hearing notice.

- 2009.2 Except as provided in § 2009.4, OTR shall file a response to the petition with the Commission at least seven (7) days before the scheduled hearing or at least ten (10) days before the scheduled hearing in a case involving single-family residential property.
- 2009.3 In a case involving a single-family residential property, OTR shall send the response electronically or by postal mail to the petitioner at least ten (10) days before the hearing. In other cases, OTR shall make the response available to the petitioner for inspection and copying at least seven (7) days before the hearing.
- 2009.4 OTR need not respond to the petition if its worksheet was mailed to the petitioner with the Notice of Final Determination ("Notice") and if the Notice affirmed the proposed assessment. In such cases, the worksheet shall be deemed the response of OTR and the response shall not be required to be filed by OTR with the Commission before the hearing.
- 2009.5 If the proposed assessment is amended by OTR, the amended assessment must be filed with the Commission by the time set forth in § 2009.2 and must be sent or made available to the petitioner in the same manner and in the same time frame as set forth in § 2009.3.
- 2009.6 Appeals of Notices of Final Determination by the Department of Consumer and Regulatory Affairs (DCRA) issued pursuant to D.C. Official Code §§ 42-3131.15 (2012 Supp.) or a Notice of Final Determination by DCRA issued under D.C. Official Code § 47-813(d-1)(4)(A) (2012 Supp.) shall be made in accordance with applicable law with DCRA as the responsible agency, and any supplemental filing shall be provided to the Commission and to DCRA. A response from DCRA shall be available for inspection at least seven (7) days before the scheduled hearing, and DCRA shall have the authority to make any redeterminations of vacancy and blight and any reclassifications that may be necessary to correct a substantial error that would cause an injustice to the owner for the immediately succeeding, current, or preceding three (3) tax years. Any amended response by DCRA must comply with the time schedule specified in this paragraph.
- 2009.7 The Commission shall render a decision on DCRA appeals within one hundred twenty (120) days of the filing of a petition challenging a final determination.
- 2010 REBUTTAL**
- 2010.1 A petitioner may submit a rebuttal to any new evidence submitted by OTR in its response to the appeal (and any supplement thereto) that was not previously raised during the administrative review, and the Panel may request additional information it considers necessary, so long as the rebuttal is submitted in writing to OTR and to the Commission at least three (3) business days before the

scheduled hearing. OTR may submit a response to the petitioner's rebuttal at the hearing.

- 2010.2 Notwithstanding the requirements in § 2010.1, the Commission may, upon a showing of good cause by the Petitioner as to why the requirements of § 2010.1 could not be met, allow rebuttal evidence to be submitted and may allow the record to remain open for a specified period of time to allow a response from OTR.

2011 HEARING NOTICES

- 2011.1 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 Commission and OTR no later than twenty (20) days after the filing of the appeal; provided, that a hearing shall not occur within twenty (20) days from the date of the delivery of the supplemental filing.

- 2011.2 If the limitations on the time for the Commission to conduct hearings do not permit the thirty (30)-day advance notification provided in § 2009.1, then the petitioner and OTR may be notified electronically, by telephone or by personal service. Under these circumstances a memorandum shall be placed in the file for the petition in question stating the method of notification and to whom and by whom the notification was given.

- 2011.3 Each notice of a hearing shall state the date, time, and place of the hearing and shall be sent by first class mail, electronic mail or hand delivery to the petitioner's address as shown on the petition and to OTR at 1101 4th Street, S.W., 5th Floor, Washington, DC 20024.

2012 FAILURE TO APPEAR FOR A HEARING AND CONTINUANCES

- 2012.1 If the Panel Chairperson ascertains that the petitioner or a representative of OTR is not present for an appeal hearing and that notice was properly served on the petitioner or OTR, as the case may be, then the Commission may proceed with the determination of the appeal, summon the representative of OTR or the petitioner, or reschedule the hearing.

- 2012.2 If the Panel Chairperson ascertains that the petitioner or the Representative of OTR is not present for an appeal hearing and that notice was not or may not have been properly served on the petitioner or OTR, as the case may be, then the Panel Chairperson shall reschedule the appeal and properly serve notice of the rescheduled hearing on the petitioner and on the OTR.

- 2012.3 A hearing may be continued to any timely date by the Chairperson or Panel Chairperson at the request of the petitioner or the Deputy Chief Financial Officer upon a showing of good cause.

2013 BURDEN OF PROOF

- 2013.1 In an appeal, the proposed assessed value or classification of the subject property shall be presumed to be correct, and the petitioner has the burden of demonstrating that the assessment does not represent the estimated market value of the property or that the challenged classification of the property is erroneous.

2014 HEARING PROCEDURES

- 2014.1 All hearings shall be open to the public, except that the Panel Chairperson shall close any hearing or part of a hearing to the public when the evidence to be presented is accorded confidentiality under D.C. Official Code § 47-821(d)(2)(A) and (B) (2012 Supp.), or any other statutory provision.
- 2014.2 The petitioner may appear at the hearing in person, or represented by a duly authorized officer, employee, agent, or counsel.
- 2014.3 Statements or representations made by any duly authorized representative of the petitioner shall be binding upon the petitioner.
- 2014.4 The members of the Panel may question the petitioner, the Deputy Chief Financial Officer, and any witnesses called upon to testify at the hearing and may allow the petitioner and the Deputy Chief Financial Officer to question each other directly.
- 2014.5 The Panel Chairperson, in his or her discretion, may allow a party to examine witnesses.
- 2014.6 Evidence which is not ordinarily admissible in court under generally accepted rules of evidence may be received in evidence at the discretion of the Panel Chairperson.
- 2014.7 The Panel Chairperson may exclude any evidence which he or she deems to be untimely, irrelevant, immaterial, unduly repetitious, or cumulative, and admit any evidence he or she deems to be relevant and probative.
- 2014.8 Any response by OTR to an appeal which is not made available for inspection and copying by the petitioner at least seven (7) days before the hearing shall be excluded by the Commission at the hearing. Any evidence in cases involving single-family homes which is not sent electronically or mailed to the petitioner by the OTR at least ten (10) days before the hearing shall be excluded by the Commission at the hearing.
- 2014.9 At the conclusion of the hearing, the Panel Chairperson shall advise the parties that the Panel will weigh the evidence and render a decision within the time limits

provided by statute. The Panel may leave the record open to receive additional materials from the parties.

2015 WITNESSES

- 2015.1 The Panel Chairperson may compel the attendance of witnesses at a hearing, administer oaths or affirmations, and examine appellants and other witnesses under oath.
- 2015.2 Notice shall be provided to the petitioner and to OTR of any summons by the Panel Chairperson of a witness related to an appeal.
- 2015.3 Fees for witnesses summoned by the Commission shall be paid out of funds available to the Commission at the rate allowed in civil actions before the Superior Court of the District of Columbia.
- 2015.4 The petitioner or OTR's representative may call witnesses to provide testimony at a hearing, subject to such limitations as may be imposed by the Panel.
- 2015.5 Fees for witnesses called by the petitioner or OTR's representative shall be paid by the party calling the witness.

2016 PROHIBITION ON EX PARTE COMMUNICATION

- 2016.1 Neither the petitioner nor OTR, nor a representative of either party, shall communicate with any Commissioner concerning a specific appeal except by written communication served on the other party, but Commissioners may communicate with either party regarding routine administrative matters which do not involve material facts in dispute relevant to a specific appeal.

2017 FIELD STUDIES

- 2017.1 A Panel may adjourn a hearing until a field study can be completed and resume that hearing at a later date for presentation of the study.
- 2017.2 The Panel shall give the petitioner and the Deputy Chief Financial Officer reasonable advance notice of any field study resulting from the circumstances described in § 2017.1 so that the petitioner and the OTR representative may observe.
- 2017.3 A copy of a field study or report prepared at the direction of the Commission shall be mailed or hand delivered to the petitioner and OTR (if the field study was not conducted by OTR) on the same day that it is mailed or hand delivered to the Commission.

2018**APPEAL DECISIONS AND NOTICES OF DECISIONS**

- 2018.1 Each appeal decision shall be based upon consideration of the entire record described in § 2020 of this chapter or such lesser portion of the record as may be agreed upon by the petitioner and the Deputy Chief Financial Officer, and approved by the Panel.
- 2018.2 Each valuation decision shall include the Panel's determination of the estimated market value of the real property for the applicable tax year.
- 2018.3 The Panel shall raise or lower the proposed assessment of any real property for which a petition has been properly filed that it finds to be more than five percent (5%) above or below the estimated market value of that property, except in the case of plain error. In the case of plain error, the assessment shall be clerically corrected.
- 2018.4 A Panel shall not order an increase of the assessed value of any parcel of real property above its estimated market value or a decrease of the assessed value of any parcel of real property below its estimated market value solely on the basis of average ratio studies comparing sales and assessments, unless the studies are the primary basis for the assessment or reassessment of the concerned real property in question.
- 2018.5 A Panel decision shall include an allocation of total assessed value between the improvements, if any, and the land.
- 2018.6 In arriving at its determination, the Panel shall consider the evidence in light of generally accepted principles of valuation and shall take into consideration principles of equalization of assessments of the same or substantially similar properties.
- 2018.7 The Panel shall accept any stipulation entered into by the petitioner and OTR which has been forwarded to the Commission and which disposes of an appeal, if the Panel is satisfied that the stipulation was agreed to knowingly and voluntarily by both parties.
- 2018.8 Every decision by the Panel shall contain a detailed written statement of the basis for the decision.
- 2018.9 Every decision by a Panel shall be signed by each member who participated in the decision and shall indicate whether each participating member agreed with or dissented from the decision.
- 2018.10 In the case of an appeal of an annual proposed assessment, a Panel shall render its decision and notify the petitioner and OTR within thirty (30) days in the case of a

residential real property appeal and eighty (80) days in the case of a commercial real property appeal.

2018.11 A written notice of each decision, along with the decision itself, shall be sent to each party by first class mail or electronic mail within five (5) business days after the decision is issued.

2018.12 The notice of the decision shall include the following text:

“The petitioner has the right to appeal an adverse decision of the Commission to the Tax Division of the Superior Court of the District of Columbia. Payment of all real property taxes, together with interest and penalties (if applicable), before the filing of a petition in the Tax Division of the Superior Court, is a jurisdictional prerequisite to the appeal.”

2018.13 Every decision of the Commission shall be maintained by the Commission for three (3) years and shall be made available for public examination and photocopying at the expense of the requester, subject to the confidentiality provisions of D.C. Official Code § 47-821(d)(2)(A) and (B) (2012 Supp.).

2018.14 Each decision of the Commission shall also be placed on the website of the Commission, subject to redactions based on the confidentiality provisions of D.C. Official Code § 47-821(d)(2)(A) and (B) (2012 Supp.).

2019 APPEAL REHEARINGS

2019.1 Within fifteen (15) days after the date on which the Commission transmits the Panel’s decision, the petitioner or OTR, by written notice served on the Chairperson and the opposing party, may request a rehearing.

2019.2 The Commission may, in its discretion, either agree to rehear the appeal or reject the request to rehear the appeal. If a rehearing is granted, the Commission shall mail or email its decision to grant a rehearing and the date of the proposed rehearing to the Office of Tax and Revenue and to the Petitioner(s). The non-requesting part shall have ten (10) days from the date of the rehearing notice to serve its response to the rehearing notice on the Commission and the requesting party.

2019.3 A rehearing shall be granted as a matter of right, upon request, if a decision is based on evidence outside the record.

2019.4 A rehearing shall be granted as a matter of right if the decision of an appeal changes the proposed assessed value of a real property, excluding single-family residential real property, by at least twenty percent (20%) or ten million dollars (\$10,000,000), whichever is less.

- 2019.5 In the case of a rehearing, a three (3)-Commissioner Panel shall be convened, consisting of the Chairperson, the Vice-Chairperson, and a Commissioner who was a member of the Panel that heard the underlying appeal.
- 2019.6 A rehearing shall not be a hearing *de novo* but instead shall be considered a continuation of the original hearing before the Commission.
- 2019.7 No Panel decision shall be changed upon rehearing except upon a finding of plain error. The burden of proof shall be upon the moving party to demonstrate plain error.
- 2020 APPEAL HEARING AUDIO RECORDINGS AND TRANSCRIPTS**
- 2020.1 An audio recording shall be kept of all appeal hearings and rehearings.
- 2020.2 The official record of an appeal shall consist of the audio recording, the testimony, and all documents, schedules, letters, appraisals, maps, charts, lists of comparable properties, exhibits, papers, and other materials filed in the proceeding.
- 2020.3 At the request of the petitioner or of the OTR, the Commission shall deliver to the requesting party a copy of the audio recording or a written transcript of such audio recording.
- 2020.4 The cost of preparing a copy of the audio recording or a written transcript of an audio recording or any other part of the official record shall be borne by the requesting party.
- 2020.5 If a written transcript of a recording is prepared at the request of a party, a copy of the transcript shall be sent to the Commission by the requesting party.
- 2020.6 Except in accordance with procedures established by the Chairperson, the hearing file shall not be removed from the offices of the Commission for any reason.
- 2021 APPEALS OF COMMISSION DECISIONS**
- 2021.1 Except as provided in D.C. Official Code § 47-830 (2012 Supp.), the petitioner may appeal a decision of the Commission to the Tax Division of the Superior Court of the District of Columbia in the same manner and to the same extent as provided in D.C. Official Code §§ 47-3303 and 47-3304 (2005 Repl.), by September 30 of the tax year except as otherwise provided by law.
- 2022 ANNUAL REPORT**
- 2022.1 By October 1 of the next succeeding tax year, the Commission shall present to the Council and the Mayor a report on its operations for the tax year.

2022.2

The report shall include the following:

- (a) The total number of appeals decided by the Commission;
- (b) A breakdown of appeals decided by class of property as those classes are defined in D.C. Official Code § 47-813 (2012 Supp.), stating the following for each class:
 - (1) The total number of assessments sustained;
 - (2) The total number of assessments increased;
 - (3) The total number of assessments decreased;
 - (4) The percentage of the increased, decreased, and sustained assessments;
 - (5) The gain and loss in assessed value;
 - (6) The revenue gain to the District as a result of the increases by the tax year;
 - (7) The total revenue loss as a result of the decreases by the tax year; and
 - (8) The total net revenue impact as a result of the Commission's decisions;
- (c) An analysis of the Commission's operations for the year, including identification of any problems and recommendations for dealing with those problems; and
- (d) A listing of the number of hours worked, and the total amount of compensation paid, for each member.

2023

COMPUTATION OF TIME

2023.1

When the last day prescribed by these rules for performing any act falls on a Saturday, Sunday, or legal holiday, the performance of the act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday, or legal holiday.

2023.2

The term "legal holiday" means a legal holiday in the District of Columbia.

DEFINITIONS

2099.1

When used in this chapter, the following words and phrases shall have the meaning ascribed to them below:

Commission - the Real Property Tax Appeals Commission for the District of Columbia.

Commissioner - a member of the Commission.

Chairperson - the Commissioner appointed by the Mayor, with the advice and consent of the Council, as the chairperson of the Commission.

Council - the Council of the District of Columbia.

Deputy Chief Financial Officer - the Deputy Chief Financial Officer of the District of Columbia for the Office of Tax and Revenue or the Deputy Chief Financial Officer's duly appointed or authorized agent, designee, or representative.

Field Study - A personal on-site inspection of the physical characteristics of a property, made in conjunction with the decision of a particular case.

Mayor - the Mayor of the District of Columbia or his or her designated agent.

OTR - the District of Columbia's Office of Tax and Revenue.

Panel - refers to a panel consisting of two (2) or three (3) Commissioners, as provided in this chapter, who are authorized to hear, review, and decide real property assessment appeals as provided under D.C. Official Code § 47-825.01a(c)(1)(A) (2012 Supp.).

Panel Chairperson - the Commissioner chosen by a Panel to preside over a hearing.

Petitioner - the property owner or the individual or entity legally or contractually obligated to pay the real property taxes on the subject property of a petition for the period in question, or the duly authorized agent, designee, or representative of such person or entity.

Square and Lot - the legal description of the property identified by plat on the records of the District of Columbia Surveyor.

Tax year - the period beginning October 1 each year and ending September 30 each succeeding year.