

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

2001 Edition

2011 Summer
Supp.

To amend Title 47 of the District of Columbia Official Code to abolish the Board of Real Property Assessments and Appeals, to establish a Real Property Tax Appeals Commission to review real property tax assessments and classifications and to hear other appeals, to provide for an appeals procedure, and to provide for official day counting for tax matters; and to amend the Confirmation Act of 1978, the District of Columbia Government Comprehensive Merit Personnel Act of 1978, the District of Columbia Campaign Finance Reform and Conflict of Interest Act, the Business Improvement Districts Act of 1996, the Office of Administrative Hearings Establishment Act of 2001, An Act To provide for the abatement of nuisances in the District of Columbia by the Commissioners of said District, and for other purposes, and Title 47 of the District of Columbia Official Code to make conforming amendments.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Real Property Tax Appeals Commission Establishment Act of 2010”.

Sec. 2. Title 47 of the District of Columbia Official Code is amended as follows:

(a) Chapter 4 is amended as follows:

(1) The table of contents is amended by adding the section designation “47-412.01. Time for performance of acts when last day falls on Saturday, Sunday, or legal holiday.” after the section designation “47-412. Repealed.”.

(2) A new section 47-412.01 is added to read as follows:

“§ 47-412.01. Time for performance of acts when last day falls on Saturday, Sunday, or legal holiday.

“When the last day prescribed administered by the Office of Tax and Revenue for performing any act falls on Saturday, Sunday, or a 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 a legal holiday. For the purposes of this section:

“(1) The last day for the performance of any act shall be determined by including any authorized extension of time.

“(2) The term "legal holiday" means a legal holiday in the District of

New
§ 47-412.01

Columbia.”.

(b) Chapter 8 is amended as follows:

(1) The table of contents for Chapter 8 is amended by striking the section designation “47-825.01. Board of Real Property Assessments and Appeals.” and inserting the section designation “47-825.01. Repealed.” in its place.

(2) Section 47-825.01 is repealed.

(3) A new section 47-825.01a is added to read as follows:

“§ 47-825.01a. Real Property Tax Appeals Commission.

“(a)(1)(A) There is established the Real Property Tax Appeals Commission for the District of Columbia (“Commission”) to review real property assessments and classifications and to hear other appeals.

“(B) The Commission shall be comprised of

“(i) A full-time Chairperson;

“(ii) A full-time Vice Chairperson;

“(iii) Four full-time Commissioners ; and

“(iv) Six part-time Commissioners,

“(C) The part-time members of the Commission shall be compensated on an hourly basis and shall hear cases of single-family residential property or any noncommercial real property assessed during the administrative review at \$3 million or less (or under the notice of assessment if the administrative review is unavailable); provided, that the Chairperson may assign part-time members to hear cases of other real property assessments.

“(D)(i) The Chairperson of the Commission shall be a District of Columbia certified general appraiser with at least 5 years of professional experience.

“(ii) The Vice-Chairperson of the Commission shall be an active member of the District of Columbia Bar with at least 5 years of real estate professional experience.

“(iii) Full-time Commissioners shall have at least 5 years of professional commercial real estate experience.

“(iv) All Commissioners shall be active members of the District of Columbia Bar, District certified general real estate appraisers, certified public accountants, mortgage bankers, licensed District real estate brokers, or persons possessing significant real property experience.

“(E) The Commissioners shall not be elected officers of the District government.

“(F)(i) The Mayor of the District of Columbia (“Mayor”) shall appoint the members of the Commission with the advice and consent of the Council.

“(ii) The Mayor shall transmit to the Council, for a 90-day period of review, excluding days of Council recess, nominations to the Commission. If the Council does not approve, by resolution, within the 90-day period a nomination to the Commission, the nomination shall be deemed disapproved.

Repeal
§ 47-825.01

New
§ 47-825.01a

“(G) The Mayor shall not remove a Commissioner except for cause.

“(2)(A) A Commissioner shall be prohibited from representing any client or business interest before the Commission for a period of 2 years after the Commissioner's termination or resignation from the Commission.

“(B) A Commissioner shall be prohibited from reviewing an appeal involving real property with which the Commissioner has had any financial dealings in the 2-year period prior to the filing date of the appeal. For the purposes of this subsection, the term “financial dealings” shall include the assessment, appraisal, purchase, sale, or rental of the real property in question.

“(C) A Commissioner shall not review an appeal for which that Commissioner has a direct or indirect interest.

“(3)(A) The term of each Commissioner shall be 4 years, except as provided in subparagraph (B) of this paragraph.

“(B) For the initial 12 appointments or reappointments to Commissioners for full terms beginning October 1, 2011:

“(i) The first 3 non-leadership Commissioners appointed to the Commission shall be appointed for a term ending April 30, 2013.

“(ii) The next 3 non-leadership Commissioners appointed to the Commission shall be appointed for a term ending April 30, 2014.

“(iii) The next 2 non-leadership Commissioners and the Vice-Chairperson appointed to the Commission shall be appointed for a term ending April 30, 2015.

“(iv) The final 2 non-leadership Commissioners and the Chairperson appointed to the Commission shall be appointed for a term ending April 30, 2018.

“(4)(A) A vacancy on the Commission shall be filled in the same manner that the original appointment was made.

“(B) Any person appointed to fill a vacancy shall be appointed to serve for the remainder of the term during which the vacancy arose.

“(5) Commissioners shall be employees of the District government. The Mayor shall establish a separate salary schedule applicable to Commissioners.

“(6) The Commission shall employ staff, including a general counsel, to provide legal advice and such other support as is needed for the efficient operation of the Commission.

“(7) The Commission shall establish a program during which all new Commission members receive training in the various aspects of property valuation for all classes of property, and orientation on Commission rules and regulations.

“(b)(1) Except as provided in subsection (c) of this section, a majority of the Commission shall constitute a quorum for transacting business.

“(2) Pursuant to subchapter I of Chapter 5 of Title 2, the Commission shall issue rules of organization and procedure which shall be consistent with all applicable provisions of subchapter I of Chapter 5 of Title 2.

“(3) The Commission shall meet at least 4 times annually for administrative

matters. All administrative meetings of the Commission shall be open to the public. The Commission shall publish notification of the meetings in the District of Columbia Register and shall make copies of minutes of the meetings available to the public.

“(c)(1)(A) Each appeal to the Commission shall be reviewed by a panel of the Commission. The number of Commissioners on a panel shall be as follows:

“(i) In the case of a single-family residential property or any noncommercial real property assessed during the administrative review at \$3 million or less (or under the notice of assessment if the administrative review is unavailable), a one-Commissioner panel shall be convened; provided, that a panel described in sub-subparagraph (ii) of this subparagraph shall be convened at the direction of the Chairperson or if both the appellant and the Office of Tax and Revenue (“OTR”) request the a multi-Commissioner panel.

“(ii) In the case of all other real property, a 3-Commissioner panel shall be convened; provided, that a 2-Commissioner panel may be convened if the appellant and OTR agree.

“(B) A stipulation signed by OTR and the owner that resolves a matter may be approved by the signature of one Commissioner.

“(2) No 3 Commissioners shall serve exclusively together on the same panel for more than one tax year.

“(3) Each decision of the Commission shall be in writing and shall contain a detailed statement of the basis for the decision. Each decision shall be signed by the deciding Commissioner. In the case of an appeal heard by a multi-Commissioner panel, each Commissioner who participated in the hearing and deliberations shall sign the opinion and indicate whether he or she agreed with or dissented from, the decision of the panel.

“(4) The Commission shall publish on the Internet with respect to each decision of the Commission:

“(A) The assessment and classification resulting from the administrative review;

“(B) The assessment and classification determined by the Commission; and

“(C) The names of the Commissioners of the Commission who were on the panel that established the assessment or classification, or both, indicating whether the participating Commissioner agreed with, or dissented from, the decision of the panel.

“(5) Every decision filed by the Commission shall be maintained by the Commission for 3 years and shall be made available for examination and photocopying by any requestor. All costs associated with photocopying shall be paid for by the requestor. This subsection shall not affect the confidentiality of valuation records as provided in § 47-821(d)(2), tax returns, and information that is personal in nature.

“(6) All meetings of the Commission, including hearings of individual appeals, shall be open to the public. All information presented at Commission meetings, including individual appeals, shall be available for public inspection. Notwithstanding the foregoing,

valuation records protected under § 47-821(d), tax returns, and information that is personal in nature shall not be available for public inspection and discussion of same during a hearing shall be *in camera*.

“(7) By appealing to the Commission, a real property owner consents to disclosure of tax information to the Commission as considered necessary by the Commission or OTR.

“(8) Any appraisal submitted to the Commission by the owner or OTR shall be subject to full disclosure to the Commission, the owner, and OTR. Information provided under this subparagraph shall be subject to the nondisclosure of valuation records provided in § 47-821(d)(2).

“(d) A petition to the Office of Tax and Revenue for an administrative review shall proceed as follows:

“(1) On or before April 1 of the immediately preceding tax year, an owner may petition OTR 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.

“(2) If real property is transferred to a new owner during the tax year immediately preceding the tax year for which the proposed assessed value or classification shall be in effect, the new owner may petition OTR for an administrative review of the assessed value or classification that shall be in effect for the tax year by the later of April 1 of the immediately preceding tax year or within 45 days after the date of transfer to the new owner that occurred during the immediately preceding tax year; provided, that no other petition or appeal of the proposed assessed value or classification for the tax year shall have been filed for the real property.

“(3) OTR may change a proposed assessed value or classification in accordance with a final determination made on a petition for administrative review.

“(4) A final determination by OTR shall pertain to the value or classification of the real property for the tax year at issue.

“(5) A petition for an administrative review under this paragraph shall:

“(A) Be filed on a form and in the manner prescribed by OTR; and

“(B) Contain all documents as required under this section and as prescribed by OTR.

“(e) An appeal to the Commission shall proceed as follows:

“(1)(A) If an owner is aggrieved by a notice of final determination on a petition for administrative review, the owner may file an appeal from the proposed assessed value or classification with the Commission within 45 days after the date of the notice of final determination. 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 10 days after the filing of the appeal. All notices of final determination shall be accompanied by the assessor's worksheets indicating the rationale for the determination, if the assessment is raised or lowered. If a notice

of final determination on a petition for an administrative review brought under subsection (1) and (2) of this section and the assessor's worksheets relating thereto, if required, are not mailed to the owner by August 1 preceding the tax year, the owner may appeal the proposed assessed value or classification to the Commission by September 30 preceding the tax year; provided, that if a delayed notice is issued under § 47-824(b)(4), September 1 and October 15 of the tax year shall be substituted for August 1 and September 30, respectively.

“(B) If an owner is aggrieved by a notice of final determination issued pursuant to § 42-3131.15 or a notice of final determination issued under § 47-813(d-1)(4A), the owner may file an appeal on the determination of vacancy with the Commission within 45 days after the date of the notice. Notwithstanding any other provision of this section, the Commission shall render a decision on the appeal within 120 days after the filing.

“(2)(A) An appeal under paragraph (1)(A) of this subsection or paragraph (4)(A) of this subsection shall:

“(i) Be filed on a form and in the manner prescribed by the Commission; and

“(iii) Contain all documents (including OTR's final decision and response given to the appellant), as prescribed by the Commission; and

“(iii) Include income and expense statements as required to be filed under § 47-821(d)(1) for the 2 preceding calendar years.

“(B) All information in support of the petition shall be submitted by the appellant at the time the appeal is filed, except that the appellant shall have the right to rebut any new evidence submitted by OTR in response to the appeal (and any supplement thereto) that was not previously raised during the administrative review and the Commission may request additional information it considers necessary.

“(C)(i) At least 30 days prior to the hearing or rescheduled hearing before the Commission, the Commission shall provide to OTR a copy of the appeal with all documents and attachments related thereto and the date that the hearing is scheduled.

“(ii)(I) Notwithstanding any other provision in this subparagraph:

“(aa) If the assessor's worksheet is mailed with the notice of final determination to the owner, the worksheet shall be deemed to be the response of OTR to the owner's appeal before the Commission, as the response may be amended by subsequent filings as provided in this subparagraph, and the response shall not be required to be filed by OTR with the Commission before the hearing.

“(bb) If the assessor's worksheet is not mailed with the notice of final determination because the proposed assessment was not changed as a result of the notice of final determination, a response from OTR shall not be required.

“(cc) If OTR's response is amended, OTR shall provide a copy of its amended response to the owner's appeal to the Commission as provided in sub-subparagraphs (ii) and (iii) of this subparagraph.

“(II) OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days

before the scheduled hearing. Any charges for copying by OTR shall be at cost.

“(III) For cases involving single-family residential property, at least 10 days prior to the scheduled hearing, OTR shall send electronically or mail a copy of the response that was filed with the Commission to the owner.

“(IV) Except as provided in sub-sub-subparagraph (i) of this subparagraph, any evidence not submitted in accordance with this subparagraph shall be excluded by the Commission at hearing.

“(iii) If a hearing is rescheduled, response due dates shall be readjusted as if the date of the rescheduled hearing were the date of the original hearing.

“(3) The Commission or a Commissioner may compel the attendance of witnesses, administer oaths or affirmations, and examine appellants and other witnesses under oath.

“(4)(A) The Commission, by decision, may change:

“(i) A proposed assessed value;

“(ii) A proposed classification;

“(iii) A decision on homestead, senior, or disabled benefit eligibility; and

“(iv) Any other determination on a matter for which jurisdiction is specifically conferred by law.

“(B) A decision by the Commission shall pertain to the assessed value of, classification of, or any matter (for which jurisdiction is conferred) concerning the real property for the tax year at issue.

“(C)(i) If an assessment of a real property is under appeal to the Commission, or is otherwise brought before the Commission, under this section, the Commission shall determine the estimated market value of the real property for the applicable tax year.

“(ii) The Commission shall raise or lower the estimated market value of any real property that it finds to be more than 5% above or below the estimated market value for any assessment appealed by an owner.

“(iii) The assessment shall be presumed correct. The owner shall demonstrate by a preponderance of the evidence that the assessment of the real property does not represent the estimated market value or that the classification of the real property is erroneous.

“(iv) The Commission 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.

“(5) The Commission shall notify OTR of any decision on an appeal from a proposed assessed value, classification, or determination of vacancy at the same time that the Commission notifies the owner.

“(6)(A) OTR or an owner aggrieved by a proposed assessed value or classification may seek a rehearing before the Commission. The Commission, in its discretion, may rehear or reject a request to rehear an appeal.

“(B) Within 15 days after the date on which the Commission transmits its decision, the owner or OTR, by written notice to the Chairperson, may request the rehearing. If a rehearing is granted, the other party shall have 10 days after date of mailing or electronically transmitting notice in which to prepare and file with the rehearing panel a response to the hearing.

“(C) In the case of a rehearing, a 3-Commissioner panel shall be convened consisting of the Chairperson, Vice-Chairperson, and a Commissioner who was a member of the panel that heard the underlying appeal.

“(D) 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 property, by at least 20% or \$10 million, whichever is less.

“(E) No decision of the Commission 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.

“(F) The rehearing shall not be a hearing de novo and shall be considered a continuation of the original hearing before the Commission.

“(7)(A) By February 1 of each year, all pending real property appeals cases filed in the prior calendar year shall be decided by the Commission.

“(B) Subject to subparagraph (A) of this paragraph, after the completion of the hearing, the Commission shall have 30 days to decide a residential real property case and 80 days to decide a commercial case real property case.

“(f)(1) OTR may make an administrative or clerical correction to an assessment only for the current or immediately succeeding tax year; provided, that:

“(A) The notice of correction under this paragraph shall be mailed by certified or registered mail to the owner's address of record; and

“(B) Within 45 days from the date of the notice, the owner may petition for an administrative review of the notice and appeal from a final determination thereof in the same manner and to the same extent as if the petition were filed under subsection (e) of this section.

“(2) Notwithstanding § 47-820(a-1), OTR may change an assessment or real property classification which is the result of a substantial error that would cause an injustice to the owner for the immediately succeeding, current, or preceding 3 tax years.

“(g) Except as provided in § 47-830, an owner aggrieved by a proposed assessed value or classification may appeal the proposed assessed value or classification to the Superior Court of the District of Columbia in the same manner and to the same extent as provided in § 47-3303

and 47-3304 by September 30 of the tax year.

“(h) If an owner's second-half installment payment is placed on extended billing under § 47-811(b) to a date after September 15 of the tax year, the owner shall have 15 days after the payment due date to appeal to the Superior Court of the District of Columbia the proposed assessed value or classification in the same manner, to the same extent, and subject to the same limitations and requirements as provided in subsection (g) of this section (except the filing deadline shall be as provided in this subsection).

“(i) Notwithstanding the definition of owner and taxpayer in § 47-802(5) to include persons other than the owner of record of real property, the owner of record of real property shall retain the right to appeal an assessment under this section.

“(j)(1) By October 1 of the next succeeding tax year, the Commission shall present to the Council and to the Mayor an annual report on its operations for the tax year. The report shall include the following:

“(A) The total number of appeals heard and decided by the Commission;

“(B) A breakdown of appeals decided by class of real property as those classes are defined in § 47-813, stating the following for each class:

“(i) The number of assessments sustained;

“(ii) The number of assessments increased;

“(iii) The number of assessments decreased;

“(iv) The percentage of the increased, decreased, and sustained assessments;

“(v) The gain and loss in assessed value;

“(vi) The revenue gain to the District as a result of the increases by the tax year;

“(vii) The revenue loss to the District as a result of decreases by the tax year; and

“(viii) The net revenue impact on the District as a result of the Commission's decisions;

“(C) An analysis of the Commission's operations for the year, including the identification of any problems and recommendations for dealing with the problems; and

“(D) A listing, for each Commissioner, of the total number of appeals heard and decided.

“(2) The District of Columbia Auditor shall perform a management audit of the activities of the Commission at least once every 3 fiscal years (or sooner as considered appropriate by the Auditor) or upon request of a Councilmember, and report the findings to the Council.”.

Sec. 3. Conforming amendments.

(a) Section 2(f)(9) of the Confirmation Act of 1978, effective March 3, 1979 (D.C. Law 2-142; D.C. Official Code § 1-523.01(f)(9)), is repealed.

(b) Section 1108(c)(2)(J) of the District of Columbia Government Comprehensive

Amend
§ 1-523.01

ENROLLED ORIGINAL

- Merit Personnel Act of 1978, effective March 3, 1979 (D.C. Law 2-139; D.C. Official Code § 1-611.08(c)(2)(J)), is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place. **Amend § 1-611.08**
- (c) Section 602 of the District of Columbia Campaign Finance Reform and Conflict of Interest Act, approved August 14, 1974 (88 Stat. 467; D.C. Official Code § 1-1106.02), is amended by striking the phrase “Board of Real Property Assessments and Appeals for the District, established by § 47-825.01” and inserting the phrase “Board of Real Property Assessments and Appeals, established by § 47-825.01a” in its place. **Amend § 1-1106.02**
- (d) The Business Improvement Districts Act of 1996, effective May 29, 1996 (D.C. Law 11-134; D.C. Official Code § 2-1215.01 *et seq.*), is amended as follows: **Amend § 2-1215.04**
- (1) Section 5(a)(1) D.C. Official Code § 2-1215.04(a)(1) is amended by striking the phrase “District’s Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place. **Amend § 2-1215.09**
- (2) Section 10(a)(3A)(C) (D.C. Official Code § 2-1215.09(a)(3A)(C)) is amended by striking the phrase “District’s Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place. **Amend § 2-1215.09**
- (e) Section 6(b)(2) of the Office of Administrative Hearings Establishment Act of 2001, effective March 6, 2002 (D.C. Law 14-76; D.C. Official Code § 2-1831.03(b)(2)), is amended is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place. **Amend § 2-1831.03**
- (f) Section 15(b) of An Act To provide for the abatement of nuisances in the District of Columbia by the Commissioners of said District, and for other purposes, effective April 27, 2001, (D.C. Law 13-281; D.C. Official Code § 42-3131.15(b)), is amended is amended by striking the phrase “Board of Real Property Assessments and Appeals” wherever it appears and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place. **Amend § 42-3131.15**
- (g) Title 47 of the District of Columbia Official Code is amended as follows: **Amend § 47-602**
- (1) Section 47-602 is amended by striking the phrase “Board of Real Property Assessments and Appeals” wherever it appears and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place. **Amend § 47-602**
- (2) Section 47-813(d-1)(4A) is amended is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place. **Amend § 47-813**
- (3) Section 47-820 is amended as follows: **Amend § 47-820**
- (A) Subsection (a)(4) is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.
- (B) Subsection (a-1) is amended by striking the phrase “Board of Real

Property Assessments and Appeals” wherever it appears and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(C) Subsection (a-2) is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(4) Section 47-821(f) is amended as follows:

Amend
§ 47-821

(A) The lead-in text is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(B) Paragraph (1) is amended by striking the phrase “The BRPAA” and inserting the phrase “The Real Property Tax Appeals Commission for the District of Columbia” in its place.

(4) Section 47-825.02(b)(1) is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

Amend
§ 47-825.02

(5) Section 47-825.03(a) is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

Amend
§ 47-825.03

(6) Section 47-830 is amended as follows:

Amend
§ 47-830

(A) Subsection (a) is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(B) Subsection (b) is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(C) Subsection (c)(1)(A) is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(D) Subsection (c) is amended as follows:

(i) Paragraph (1)(A) is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(ii) Paragraph (2) is amended as follows:

(I) Subparagraph (A) is amended by striking the phrase “Board of Real Property Assessments and Appeals (“Board”) and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(II) Subparagraph (B) is amended by striking the word “Board” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(III) Subparagraph (C) is amended by striking the word “Board” and inserting the phrase “Real Property Tax Appeals Commission for the District of

Columbia” in its place.

(IV) Subparagraph (D) is amended by striking the word “Board” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(V) Subparagraph (E) is amended by striking the word “Board” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(iii) Paragraph (3) is amended by striking the word “Board” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

(7) Section 47-835 is amended by striking the phrase “Board of Real Property Assessments and Appeals for the District, prescribed by § 47-825.01” and inserting the phrase “Board of Real Property Assessments and Appeals, prescribed by § 47-825.01a” in its place.

**Amend
§ 47-835**

(8) Section 47-883 is amended is amended by striking the phrase “Board of Real Property Assessments and Appeals” and inserting the phrase “Real Property Tax Appeals Commission for the District of Columbia” in its place.

**Amend
§ 47-883**

(9) Section 47-3301(8) is repealed.

**Amend
§ 47-3301**

Sec. 4. 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. 5. 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

ENROLLED ORIGINAL

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