

Government of the
District of Columbia



Muriel Bowser, Mayor

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District of Columbia Data Book: Revenue and Economy

Produced by the Staff of the
Office of Revenue Analysis

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Foreword

The District of Columbia government combines both the expenditure responsibilities and the authority to generate the own-source revenues of a state and local (municipal, county, school district) system. The District of Columbia's unique fiscal structure flows from its status as the federal capital with no state level of government but retaining features of the fiscal federalism of the United States. Since 1995, when a rapid deterioration in District government finances led the U.S. Congress to create the District of Columbia Financial Responsibility and Management Assistance Authority to oversee the finances of the District, the District has undergone significant changes in its economy, finances, and demographics.

The Office of the Chief Financial Officer (OCFO) must track and understand these changing economic and demographic trends to fulfill its U.S. congressional mandate to issue quarterly revenue estimates and provide fiscal impact statements on every piece of permanent legislation. As such, the OCFO has built an extensive knowledge base of the District's economy and its revenue system. The *District of Columbia Data Book: Revenue and Economy*, a distillation of parts of that knowledge base, presents trends in key economic indicators and revenue streams. For some revenue streams, notably the individual income tax and the real property tax, the *Data Book* drills down further into the tax data to uncover patterns and trends at the micro level that explain some of the observed macro trends.

The *Data Book* is organized in eight chapters. It begins with an overview of the District's economy (Chapter 1) and its revenue system (Chapter 2). It then provides a time series, as well as a cross section profile, of the significant features of the major revenue sources: individual income tax (Chapter 3), taxes on real property and property transfers (Chapter 4), the general sales and use tax (Chapter 5), business taxes (Chapter 6), non-tax revenues (Chapter 7), and special purpose revenue (Chapter 8). Each chapter is preceded by a short text that highlights the chapter's significant features.

The *Data Book* is designed for use by citizens, policymakers, revenue practitioners, and researchers alike. Though the book is about numbers, it is more than just a collection of arcane facts. At its core, it represents a relationship between the people and their government.

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Chapter 1: Economic Overview

The District of Columbia Economy

The District of Columbia's economy generates the revenues discussed in the chapters that follow. This chapter presents information on key features of the economy, including population, jobs, business establishments, income, office space, and housing. This information is contained in 8 figures, each of which includes a table and chart.

- The District's population in 2019, estimated by the Census Bureau at 706,300, was larger than two states (Wyoming and Vermont). DC ranked 20st among all U.S. cities (before Boston and behind Denver.). D.C. has grown by 99,250 (16.3%) since 2010. The center city of the nation's 6th largest metropolitan area,¹ the District contains 11.3% of the region's population. *[Table 1-1]*
- The 798,375 wage and salary jobs located in the District in 2019 were the most in D.C. history. In the last 5 years jobs increased by 50,225 (6.7%). In 2019, D.C. had more wage and salary jobs than 13 states² and contained 23.8% of all jobs in the Washington Metropolitan area. *[Table 1-2]*
- In 2019 the level of federal employment in DC, 195,800, was 1,200 less than five years earlier. By contrast, private sector employment rose 47,500 to a level of 560,000. The most significant gains in the private sector were in professional and business services, hospitality, and education and health *[Table 1-2]*
- In 2017 the District's private sector had 23,585 business establishments. Most of them were quite small: 49.4% employed four people or less, and another 31.5% 5 to 19 persons. Only 91 employed more than 500 persons. *[Table 1-3]*
- The District of Columbia's Personal Income and Gross Domestic Product (the value of what is produced in D.C.) have increased over the past five years. From 2014 to 2019 Personal Income grew 24.5% (average growth of 4.5% per year). *[Tables 1-4 and 1-8]*
- D.C.'s per capita income in 2019 was \$83,340, higher than that of any state and 47.6% above the U.S. average. D.C.'s estimated 2019 median household income (\$92,266) was 40.4% above the U.S. average. The percentage of DC residents living in poverty in 2018 was, however, 37.2% above the U.S. average: 16.2% v. 11.8% (from the Census Bureau, based on the 2018 American Community Survey). In 2019, 58.4% of households were renters. *[Tables 1-4, 5, and 8]*
- In 2019 housing unit sales were 10.1% more than in 2014, and the median selling price was 28.3% higher. Home sales in 2019 were 24.5% lower than in the 2004 peak, and the median price of houses that sold was 23.9% higher than the 2015 peak. From 2014 to 2019, there has been little net change in occupied office space, and the vacancy rates rose from 9.4% to 12.3%. *[Tables 1-6 and 1-7]*

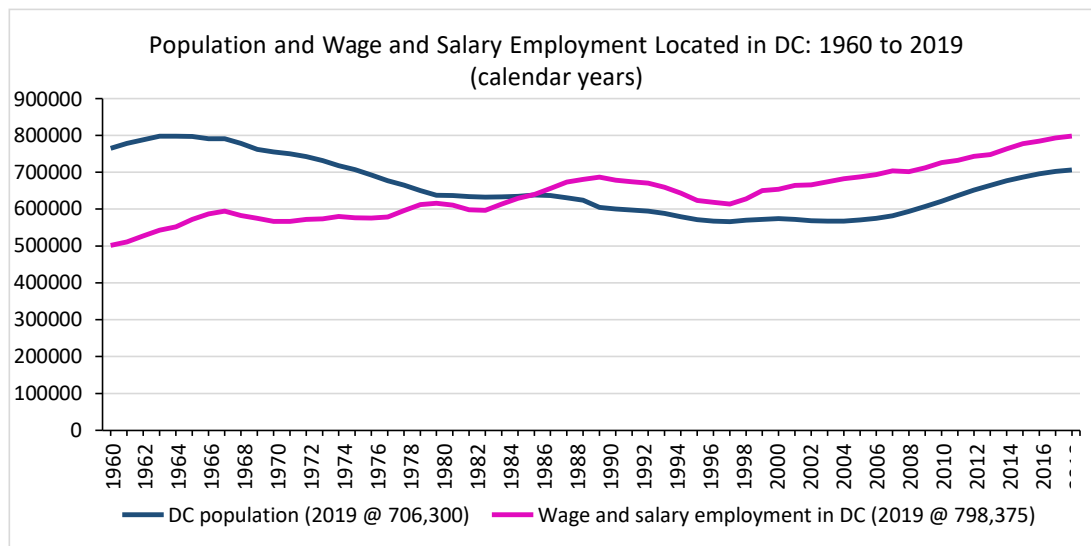
¹ The larger metropolitan areas are New York, Los Angeles, Chicago, Dallas, and Houston.

² The states are Alaska, Delaware, Hawaii, Idaho, Maine, Montana, New Hampshire, North Dakota, Rhode Island, South Dakota, Vermont, West Virginia, and Wyoming. The DC metropolitan area is also 6th in wage and salary employment U.S. metropolitan areas, behind New York, Los Angeles, Chicago, Dallas, and Houston.

Table 1-1. Population, Households, Wage and Salary Employment in D.C., and Employment of D.C. residents: 1960 to 2019

Calendar Year	Level					DC unemployment rate (%)	Change from prior year				
	Popu-lation	House-holds	Jobs located in DC	Employed DC residents	DC Labor Force		Popu-lation	House-holds	Jobs located in DC	Employed DC residents	
1960	765,000	252,344	501,600	na	na	na					
1970	755,100	262,455	566,818	na	na	na					
1980	637,600	252,852	616,082	298,370	322,086	7.4					
1990	604,800	248,000	686,650	308,200	328,775	6.3					
1999	570,375	250,200	627,500	286,525	306,300	6.4	4,400	2,625	14,000	19,125	
2000	572,400	248,825	650,425	292,950	310,325	5.6	2,025	-1,375	22,925	6,425	
2001	574,425	248,675	653,650	290,975	310,700	6.4	2,025	-150	3,225	-1,975	
2002	572,475	247,900	664,525	286,475	306,025	6.4	-1,950	-775	10,875	-4,500	
2003	568,450	248,050	665,775	285,525	306,500	6.8	-4,025	150	1,250	-950	
2004	567,600	249,650	674,300	287,750	312,000	7.8	-850	1,600	8,525	2,225	
2005	567,625	251,300	682,275	295,450	315,600	6.4	25	1,650	7,975	7,700	
2006	571,100	253,725	687,575	297,850	316,125	5.8	3,475	2,425	5,300	2,400	
2007	574,975	256,750	693,675	304,425	322,200	5.5	3,875	3,025	6,100	6,575	
2008	581,750	260,725	704,025	309,350	330,675	6.4	6,775	3,975	10,350	4,925	
2009	593,800	265,800	701,575	304,400	335,575	9.3	12,050	5,075	-2,450	-4,950	
2010	607,050	269,150	712,225	313,650	346,200	9.4	13,250	3,350	10,650	9,250	
2011	621,650	274,200	726,025	315,125	350,750	10.2	14,600	5,050	13,800	1,475	
2012	637,000	278,600	732,650	331,900	364,875	9.1	15,350	4,400	6,625	16,775	
2013	651,975	284,200	743,350	342,275	374,050	8.5	14,975	5,600	10,700	10,375	
2014	664,025	291,100	748,150	349,775	379,250	7.8	12,050	6,900	4,800	7,500	
2015	676,700	301,375	763,725	362,275	389,050	6.9	12,675	10,275	15,575	12,500	
2016	686,975	312,300	777,175	371,000	395,125	6.1	10,275	10,925	13,450	8,725	
2017	695,775	322,150	784,300	376,775	401,100	6.1	8,800	9,850	7,125	5,775	
2018	702,075	328,900	792,750	381,675	404,775	5.7	6,300	6,750	8,450	4,900	
2019	706,300	332,275	798,375	387,350	409,775	5.5	4,225	3,375	5,625	5,675	

Source: Moody's Analytics (data from US Bureau of the Census and US Bureau of Labor Statistics).



Source: U.S. Bureau of the Census and BLS, accessed through Moody's Analytics

Table 1-2. Wage and salary employment in D.C. by sector: 1970 to 2019 (in thousands)

Calendar Year	Total employment	Government	Federal government	Private sector	Business and professional	Information and financial	Education and health	Hospitality	Trade	Non-profit and other services	Other
1970	566.8	257.1	205.7	309.7	56.2	52.6	52.6	32.4	38.0	47.3	30.6
1980	616.1	267.9	214.3	348.2	76.0	53.4	64.6	38.0	34.9	49.2	32.1
1990	686.7	278.1	220.0	408.5	110.3	56.3	77.0	47.4	32.2	51.3	34.1
1995	643.0	255.5	206.8	387.5	111.6	50.4	76.5	46.5	23.7	54.7	24.1
1996	623.5	241.1	195.6	382.4	111.4	49.8	76.3	45.5	22.8	53.9	22.6
1997	618.7	233.7	191.6	385.0	115.5	49.6	79.2	43.3	22.1	53.8	21.5
1998	613.5	226.0	186.6	387.5	118.6	48.9	82.0	42.3	21.0	54.1	20.7
1999	627.5	222.6	183.4	404.9	125.7	52.0	83.8	44.3	22.0	55.9	21.3
2000	650.4	224.3	183.6	426.2	133.8	55.3	87.3	48.2	21.9	57.0	22.7
2001	653.7	226.5	185.6	427.1	138.7	56.6	85.2	47.7	21.5	55.9	21.6
2002	664.5	232.2	192.5	432.3	139.2	55.9	89.5	48.2	21.5	56.1	21.9
2003	665.8	231.1	192.4	434.7	141.7	55.0	88.7	49.6	21.7	56.3	21.8
2004	674.3	231.5	192.4	442.9	143.9	54.1	92.3	51.0	22.2	58.8	20.6
2005	682.3	234.0	193.7	448.3	148.5	52.5	92.1	53.8	22.2	59.0	20.3
2006	687.6	233.4	192.9	454.2	152.1	51.2	93.9	54.2	22.6	60.7	19.5
2007	693.7	231.5	190.8	462.2	152.8	50.7	98.4	55.4	23.0	62.8	19.1
2008	704.0	235.5	193.8	468.6	152.4	48.6	102.0	57.8	23.3	65.3	19.2
2009	701.6	240.6	200.1	461.0	147.6	45.6	105.2	58.2	22.3	64.8	17.4
2010	712.2	247.3	210.6	465.0	147.7	45.2	108.0	59.7	23.1	65.4	15.9
2011	726.0	247.6	212.2	478.4	150.4	45.5	112.6	62.3	23.2	67.0	17.4
2012	732.7	243.6	208.3	489.0	154.0	45.2	113.6	65.4	23.9	68.2	18.7
2013	743.4	240.9	204.8	502.5	155.9	45.4	120.0	67.9	24.9	69.2	19.2
2014	748.2	235.7	197.0	512.5	157.2	46.6	122.1	70.1	26.3	70.5	19.7
2015	763.7	238.3	198.1	525.4	161.8	46.5	125.2	73.2	27.3	71.0	20.5
2016	777.2	240.9	200.4	536.3	164.9	46.5	128.2	74.6	27.9	72.9	21.5
2017	784.3	240.5	199.4	543.8	166.1	47.4	128.5	77.1	28.2	74.8	21.8
2018	792.7	238.4	196.2	554.3	168.1	48.8	130.7	79.8	27.9	76.8	22.3
2019	798.4	238.4	195.8	560.0	171.1	49.8	130.2	81.8	28.4	77.5	21.2

Source: Moody's Analytics (data from U.S. Bureau of Labor Statistics)

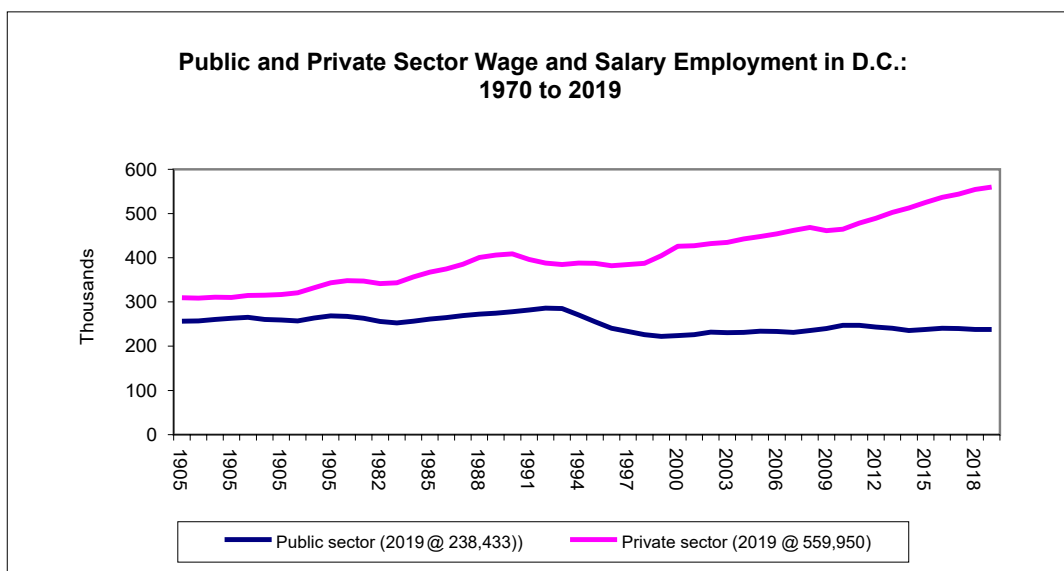


Table 1-3. Business Establishments in D.C.: 2000 and 2017

A. Number of Establishments by Sector: 2000, 2007, 2012, 2015 and 2017

Sector	2000	2007	2012	2015	2017	Change from 2007 to 2017	
						Amount	%
Total number of establishments	19,655	20,994	21,592	22,553	23,585	2,591	13.2
Utilities, manufacture, transportation, & warehousing	422	348	356	314	329	-19	-4.5
Construction	329	401	426	459	451	50	15.2
Wholesale trade	372	420	436	419	405	-15	-4.0
Retail trade	1,945	1,870	1,744	1,751	1,783	-87	-4.5
Information	763	757	715	749	774	17	2.2
Finance & insurance	1,857	2,183	2,125	2,216	2,355	172	9.3
Professional, scientific & technical services	4,211	4,745	5,040	5,532	5,830	1,085	25.8
Business services	1,337	1,153	1,327	1,326	1,365	212	15.9
Educational services	437	536	538	580	618	82	18.8
Health care and social assistance	2,004	2,109	2,073	2,106	2,212	103	5.1
Arts, entertainment & recreation	241	288	305	342	391	103	42.7
Accommodation & food services	1,644	2,146	2,370	2,504	2,740	594	36.1
Organizations and other services	3,686	3,993	4,096	4,153	4,300	307	8.3

B. Number of Establishments in 2017 by Sector and Number of Employees in the Establishment

Sector	All establishments	Number of employees in the establishment				
		1-4	5-19	20-99	100-499	500 or more
Total number of establishments	23,585	11,646	7,419	3,633	796	91
Utilities, manufacture, transportation, & warehousing	329	193	91	27	11	0
Construction	451	211	143	79	16	0
Wholesale trade	405	249	121	25	9	0
Retail trade	1,783	939	601	202	41	0
Information	774	377	234	113	43	5
Finance & insurance	2,355	1,349	792	184	25	0
Professional, scientific & technical services	5,830	3,320	1,580	725	190	13
Business services	1,365	643	403	228	79	8
Educational services	618	233	184	145	45	11
Health care and social assistance	2,212	1,017	764	334	77	20
Arts, entertainment & recreation	391	200	98	77	14	0
Accommodation & food services	2,740	753	975	900	106	5
Organizations and other services	4,300	2,130	1,433	591	135	9

Source: U.S. Bureau of the Census: County Business Patterns, 2000, 2007, 2012, 2015, and 2017. Total includes unclassified and other.

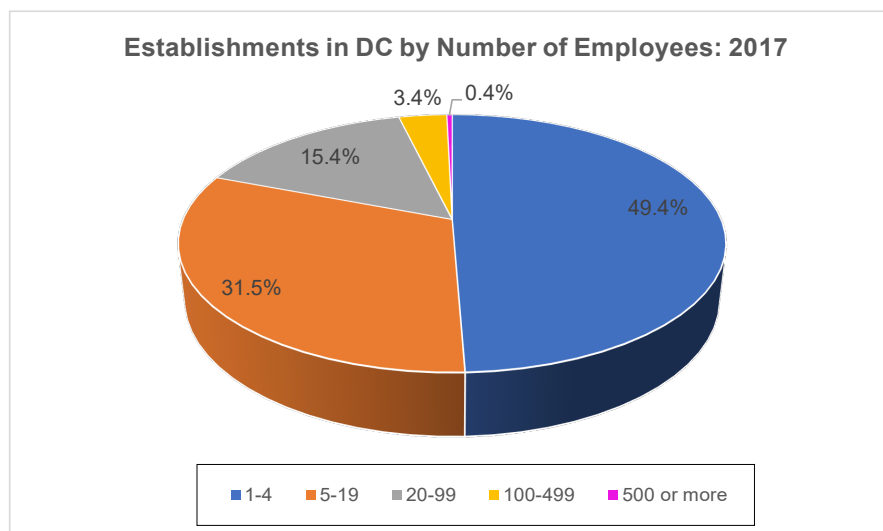


Table 1-4. Gross Domestic Product, Personal Income, and Consumer Price Index for D.C.: 1960 to 2019

Calendar Year	Level						% Change from Prior Year			
	D.C. Gross Domestic Product (\$B)	Inflation-adjusted DC Gross Domestic Product (\$2000)	D.C. Personal Income (\$B)	Per Capita Income in D.C.	Average House-hold Income in D.C.	Median House-hold Income in D.C.	D.C. Personal Income	D.C. Gross Domestic Product	Inflation-adjusted DC Gross Domestic Product	Consumer Price Index for the Washington/Baltimore Area
1960	na	na	2.38	3,110	na	na				
1970	na	na	4.13	5,469	15,721	8,620				
1980	20.95	67.65	8.36	13,104	33,029	15,960				
1990	42.63	80.73	15.82	26,156	63,792	31,042				
1995	50.23	80.10	18.62	32,139	75,067	32,983	0.7	0.2	-2.9	2.3
1996	50.83	79.18	19.39	33,907	78,399	33,981	4.1	1.2	-1.2	2.8
1997	52.45	79.70	20.29	35,773	82,097	33,581	4.7	3.2	0.7	1.7
1998	54.75	81.05	21.53	38,046	86,976	34,957	6.1	4.4	1.7	1.0
1999	58.75	84.53	22.56	39,549	90,163	40,127	4.8	7.3	4.3	2.2
2000	61.05	85.20	24.79	43,314	99,650	41,314	9.9	3.9	0.8	3.3
2001	65.53	88.45	25.68	44,701	103,260	42,497	3.6	7.3	3.8	3.4
2002	70.08	91.20	25.87	45,192	104,351	43,681	0.7	6.9	3.1	2.8
2003	74.18	93.13	26.18	46,052	105,521	42,118	1.2	5.9	2.1	3.3
2004	80.58	97.90	28.50	50,215	114,159	46,574	8.9	8.6	5.1	2.9
2005	85.35	100.03	30.16	53,139	120,031	47,221	5.8	5.9	2.2	4.6
2006	88.58	100.30	32.00	56,032	126,123	51,847	6.1	3.8	0.3	3.7
2007	94.05	103.05	34.48	59,965	134,289	54,317	7.7	6.2	2.7	3.5
2008	99.55	106.80	35.46	60,958	136,023	57,936	2.8	5.8	3.6	3.7
2009	100.90	106.38	35.80	60,286	134,671	59,290	0.9	1.4	-0.4	0.3
2010	106.10	109.95	38.48	63,385	142,957	60,903	7.5	5.2	3.4	1.9
2011	110.03	111.90	41.79	67,217	152,398	63,124	8.6	3.7	1.8	3.1
2012	112.63	112.60	43.43	68,173	155,882	66,583	3.9	2.4	0.6	2.1
2013	115.03	112.80	44.19	67,776	155,474	67,572	1.8	2.1	0.2	1.4
2014	119.73	114.83	47.26	71,168	162,338	71,648	6.9	4.1	1.8	1.5
2015	124.85	117.03	50.96	75,309	169,104	75,628	7.8	4.3	1.9	0.3
2016	129.45	119.43	53.38	77,693	170,917	75,506	4.7	3.7	2.1	1.0
2017	132.88	120.23	55.05	79,120	170,873	82,372	3.1	2.6	0.7	1.2
2018	138.78	122.65	57.00	81,178	173,287	85,203	3.5	4.4	2.0	1.9
2019	143.40	123.93	58.86	83,340	177,168	92,266	3.3	3.3	1.0	1.3

Source: Moody's Analytics

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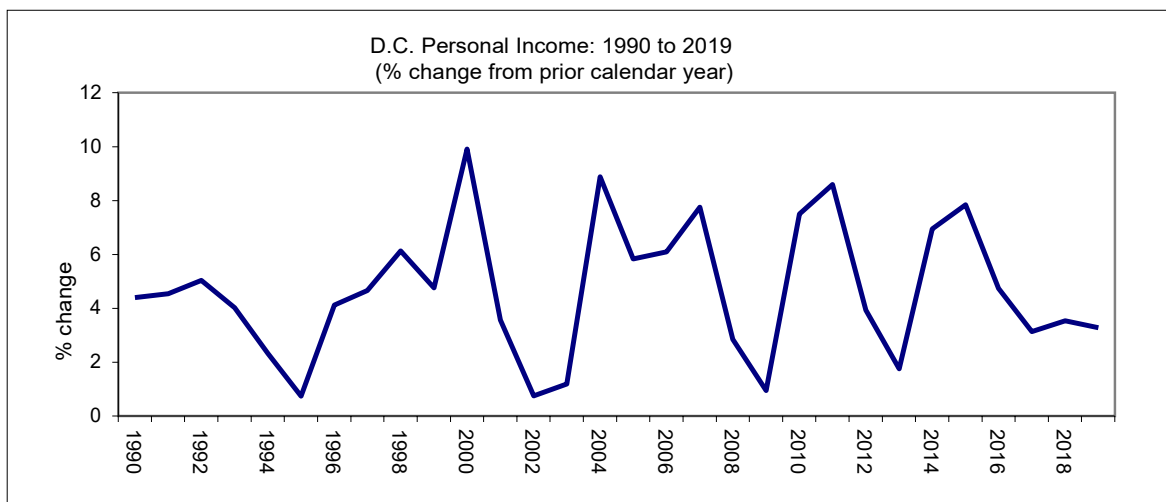
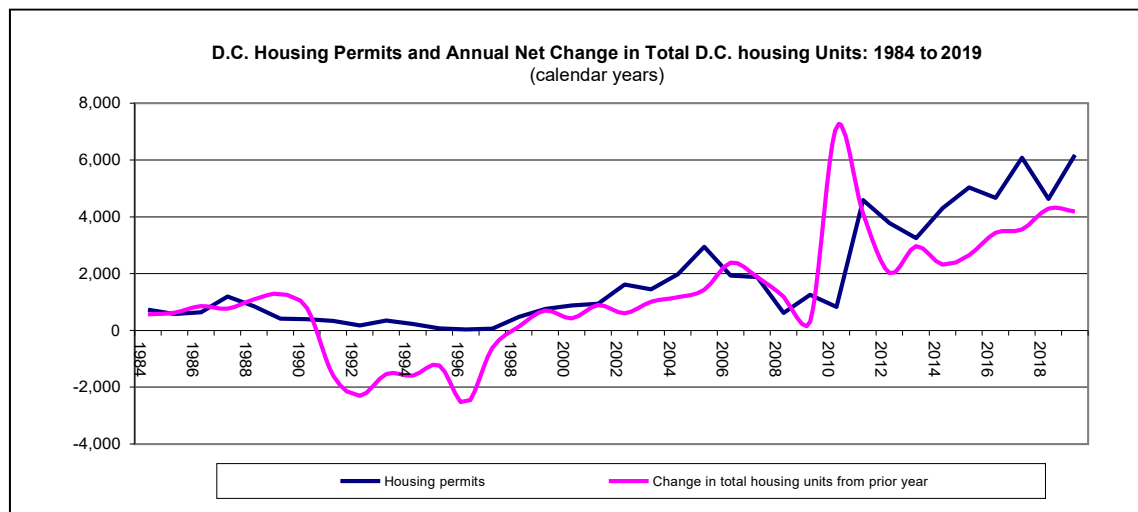


Table 1-5. Housing units in D.C.: 1983 to 2019

Calendar Year	Housing stock (number of units)	Owner occupied		Renter occupied		Not occupied		Housing permits	Change in housing stock from prior year
		Occupied units (households)	Number	%	Number	%	Number		
1983	278,592	254,531					24,061	8.6	224
1984	279,158	254,531					24,627	8.8	566
1985	279,783	254,531					25,252	9.0	625
1990	284,574	251,378	97,786	38.9	153,592	61.1	33,196	11.7	4,791
1991	282,970	250,344					32,626	11.5	-1,604
1992	280,666	250,745					29,921	10.7	-2,304
1993	279,134	249,792					29,342	10.5	-1,532
1994	277,542	247,240					30,302	10.9	-1,592
1995	276,308	245,634					30,674	11.1	-1,234
1996	273,702	245,420					28,282	10.3	-2,606
1997	273,082	245,344					27,738	10.2	-620
1998	273,215	245,382					27,833	10.2	133
1999	273,916	247,943					25,973	9.5	701
2000	274,339	249,432	101,768	40.8	147,664	59.2	24,907	9.1	423
2001	275,231	250,930			250,930		24,301	8.8	892
2002	275,833	252,427	100,718	39.9	151,709	60.1	23,406	8.5	602
2003	276,845	253,922	106,647	42.0	147,275	58.0	22,923	8.3	1,011
2004	278,013	255,416	111,361	43.6	144,054	56.4	22,597	8.1	1,168
2005	279,438	257,367	109,381	42.5	147,986	57.5	22,071	7.9	1,426
2006	281,823	260,849	119,469	45.8	141,380	54.2	20,975	7.4	2,385
2007	283,708	262,883	116,983	44.5	145,900	55.5	20,824	7.3	1,885
2008	284,897	263,593	114,399	43.4	149,194	56.6	21,305	7.5	1,190
2009	285,203	264,854	118,602	44.8	146,253	55.2	20,349	7.1	306
2010	292,387	271,583	114,065	42.0	157,518	58.0	20,804	7.1	7,184
2011	296,504	284,087	117,044	41.2	167,043	58.8	12,417	4.2	4,117
2012	298,525	284,542	117,231	41.2	167,311	58.8	13,983	4.7	2,020
2013	301,492	289,240	119,167	41.2	170,073	58.4	12,251	4.1	2,967
2014	303,804	294,675	121,406	41.2	173,269	58.8	9,129	3.0	2,312
2015	306,452	298,237	124,067	41.6	174,171	58.4	8,215	2.7	2,648
2016	309,890	298,147	124,029	41.6	174,118	58.4	11,743	3.8	3,438
2017	313,444	299,414	124,556	41.6	174,858	58.4	14,030	4.5	3,554
2018	317,735	304,697	126,754	41.6	177,943	59.4	13,038	4.1	4,291
2019	321,919	308,583	128,371	41.6	180,213	58.4	13,335	4.1	4,184

Source: Housing stock: Global Insight. Households: Economy.com. By Census Bureau definition, occupied housing units are the same as the number of households. Owner and renter: percentages for 1990 and 2000 are from the Census, 2002 through 2009 are from the American Community Survey, 2010 is from the 2010 Census, 2011 to 2019 are from the American Community Survey; number of owner and rental units are calculated from the percentages. Not occupied units include vacant, under renovation, in process of being sold, and seasonal or temporary residences for persons who are not D.C. residents. Housing permits are from Moody's Analytics.



Source: Moody's Analytics., Global Insight, and U.S. Bureau of the Census

Table 1-6. Housing Sales, Prices, and Affordability in D.C.: 1981 to 2019

Calendar Year	# of Single Family Home Sales (existing units)	Median existing home price (\$)	OFHEO price index, (1980Q1=100)	Affordability Index	Ratio of median home price to median income	% change from prior year	
						Median existing home price	OFHEO price index, (1980Q1=100)
1981	4,595	69,553	100.29	94.98	3.96		
1982	4,078	68,254	96.74	91.39	3.24	-1.9	-3.5
1983	5,425	67,850	98.38	112.25	3.10	-0.6	1.7
1984	5,525	68,425	104.85	119.15	3.07	0.8	6.6
1985	6,650	71,150	111.08	124.88	3.05	4.0	5.9
1986	8,125	76,175	121.25	128.13	2.80	7.1	9.2
1987	6,525	85,125	138.58	123.93	2.75	11.7	14.3
1988	5,650	97,475	162.95	115.93	3.20	14.5	17.6
1989	5,125	101,975	182.68	106.75	3.32	4.6	12.1
1990	4,175	106,975	189.85	105.33	3.45	4.9	3.9
1995	3,850	115,850	186.95	128.83	3.51	8.3	-1.5
1996	3,675	119,475	190.30	128.45	3.52	3.1	1.8
1997	4,775	125,150	189.68	125.43	3.73	4.7	-0.3
1998	7,225	129,575	200.10	132.53	3.71	3.5	5.5
1999	7,875	135,600	215.65	131.15	3.38	4.6	7.8
2000	7,675	144,625	245.88	122.18	3.50	6.7	14.0
2001	7,350	178,525	283.23	112.65	4.20	23.4	15.2
2002	7,900	222,150	326.33	97.33	5.09	24.4	15.2
2003	8,700	264,575	367.28	93.08	6.28	19.1	12.5
2004	9,400	334,575	440.55	79.58	7.18	26.5	20.0
2005	8,550	433,125	545.18	63.98	9.17	29.5	23.7
2006	7,475	450,175	609.85	59.25	8.68	3.9	11.9
2007	6,325	451,225	626.28	61.68	8.31	0.2	2.7
2008	4,625	368,475	587.95	81.33	6.36	-18.3	-6.1
2009	5,300	336,000	560.08	102.60	5.67	-8.8	-4.7
2010	5,600	360,075	558.30	105.40	5.91	7.2	-0.3
2011	5,475	365,825	563.40	104.80	5.80	1.6	0.9
2012	6,150	407,000	584.28	114.13	6.11	11.3	3.7
2013	6,750	439,975	635.60	90.40	6.51	8.1	8.8
2014	6,450	447,950	689.83	99.70	6.25	1.8	8.5
2015	6,450	463,750	736.83	112.15	6.13	3.5	6.8
2016	6,575	474,225	786.60	117.68	6.28	2.3	6.8
2017	7,325	524,725	833.85	112.55	6.37	10.6	6.0
2018	7,200	551,100	885.40	109.48	6.47	5.0	6.2
2019	7,100	574,550	925.28	114.40	6.23	4.3	4.5

Source: Moody's Analytics

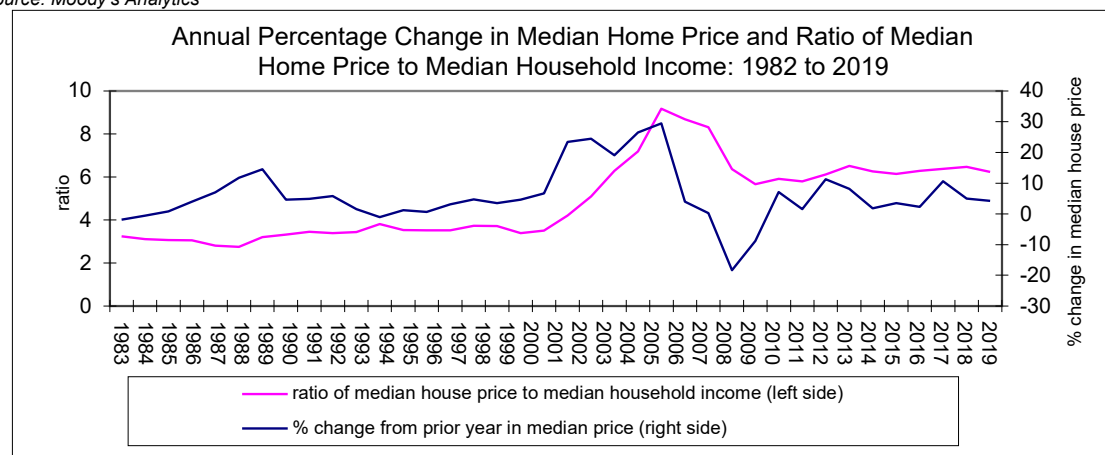


Table 1-7. Large Commercial Office Buildings in D.C.: 1993 to 2019

Calendar Year	Inventory, end of year		vacant, including sublet		Occupied space		% Change from Prior Year			
	Number of buildings	Square feet	square feet	% of inventory	Level	Change from Prior Year	New construction (sq. ft.)	Inventory	Occupied space	New Construction
1993	551	111,651,000	15,115,163	13.5	96,535,837		1,244,474			
1994	550	111,559,604	13,431,457	12.0	98,128,147	1,592,310	2,405,154	-0.1	1.6	93.3
1995	548	112,383,447	12,716,586	11.3	99,666,861	1,538,714	1,454,548	0.7	1.6	-39.5
1996	550	113,335,940	12,045,738	10.6	101,290,202	1,623,341	1,498,178	0.8	1.6	3.0
1997	551	114,236,968	9,902,189	8.7	104,334,779	3,044,577	299,000	0.8	3.0	-80.0
1998	550	114,193,988	7,747,376	6.8	106,446,612	2,111,833	2,098,342	0.0	2.0	601.8
1999	546	113,722,615	6,514,270	5.7	107,208,345	761,733	4,518,200	-0.4	0.7	115.3
2000	549	115,363,720	6,101,851	5.3	109,261,869	2,053,524	4,783,138	1.4	1.9	5.9
2001	560	118,374,413	7,721,469	6.5	110,652,944	1,391,075	2,925,444	2.6	1.3	-38.8
2002	563	119,150,078	9,103,193	7.6	110,046,885	-606,059	5,437,661	0.7	-0.5	85.9
2003	566	120,881,722	8,927,435	7.4	111,954,287	1,907,402	4,740,376	1.5	1.7	-12.8
2004	570	121,905,274	8,431,562	6.9	113,473,712	1,519,425	8,054,620	0.8	1.4	69.9
2005	577	125,210,029	8,245,502	6.6	116,964,527	3,490,815	6,872,827	2.7	3.1	-14.7
2006	590	129,897,332	9,031,399	7.0	120,865,933	3,901,406	4,379,803	3.7	3.3	-36.3
2007	598	131,933,048	11,520,237	8.7	120,412,811	-453,122	5,310,877	1.6	-0.4	21.3
2008	602	133,052,178	12,249,301	9.2	120,802,877	390,066	6,443,972	0.8	0.3	21.3
2009	610	136,107,729	15,953,846	11.7	120,153,883	-648,994	3,594,242	2.3	-0.5	-44.2
2010	618	138,717,349	15,208,503	11.0	123,508,846	3,354,963	1,159,762	1.9	2.8	-67.7
2011	618	139,325,663	14,871,171	10.7	124,454,492	945,646	1,978,981	0.4	0.8	70.6
2012	615	139,157,414	13,177,126	9.5	125,980,288	1,525,796	2,195,370	-0.1	1.2	10.9
2013	617	140,087,737	13,375,052	9.5	126,712,685	732,397	2,056,282	0.7	0.6	-6.3
2014	616	140,572,983	13,244,147	9.4	127,328,836	616,151	2,379,163	0.3	0.5	15.7
2015	618	140,926,042	14,812,682	10.5	126,113,360	-1,215,476	3,240,445	0.3	-1.0	36.2
2016	618	141,661,214	16,110,836	11.4	125,550,378	-562,982	5,229,653	0.5	-0.4	61.4
2017	617	142,450,374	15,303,974	10.7	127,146,400	1,596,022	5,818,858	0.6	1.3	11.3
2018	618	142,289,143	15,350,789	10.8	126,938,354	-208,046	5,242,270	-0.1	-0.2	-9.9
2019	628	145,230,442	17,865,776	12.3	127,364,666	426,312	3,516,426	2.1	0.3	-32.9

Source: Co-star. Information is for Class A, B, and Class C Office buildings with at least 50,000 square feet of rentable space. Excludes government-owned space. Space under renovation is counted in inventory and not in construction. Data as of end of year.

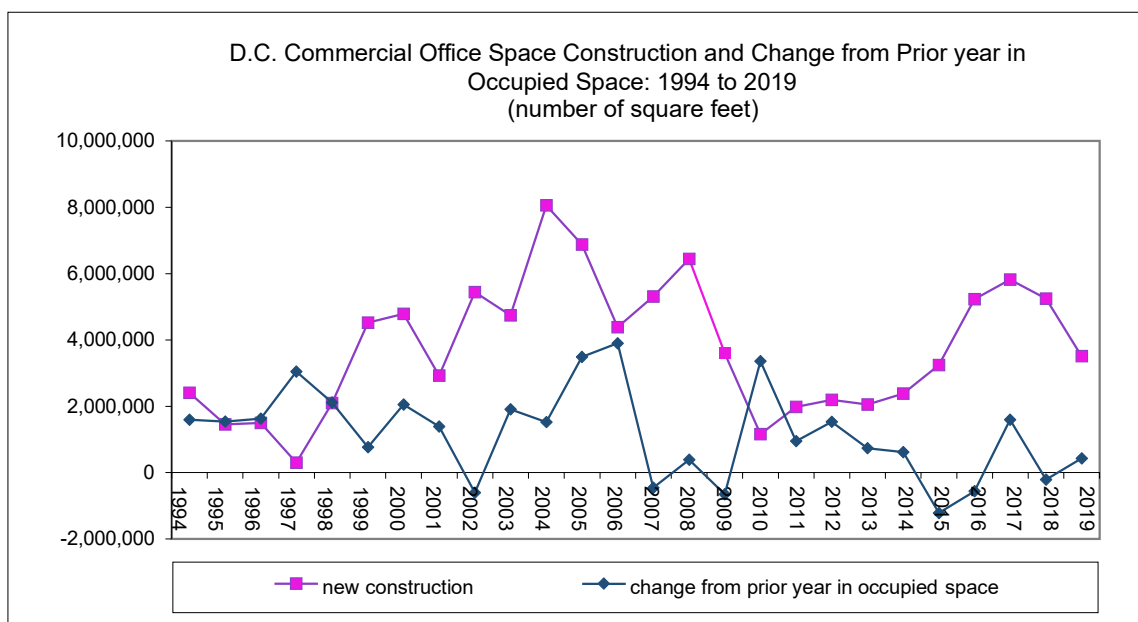
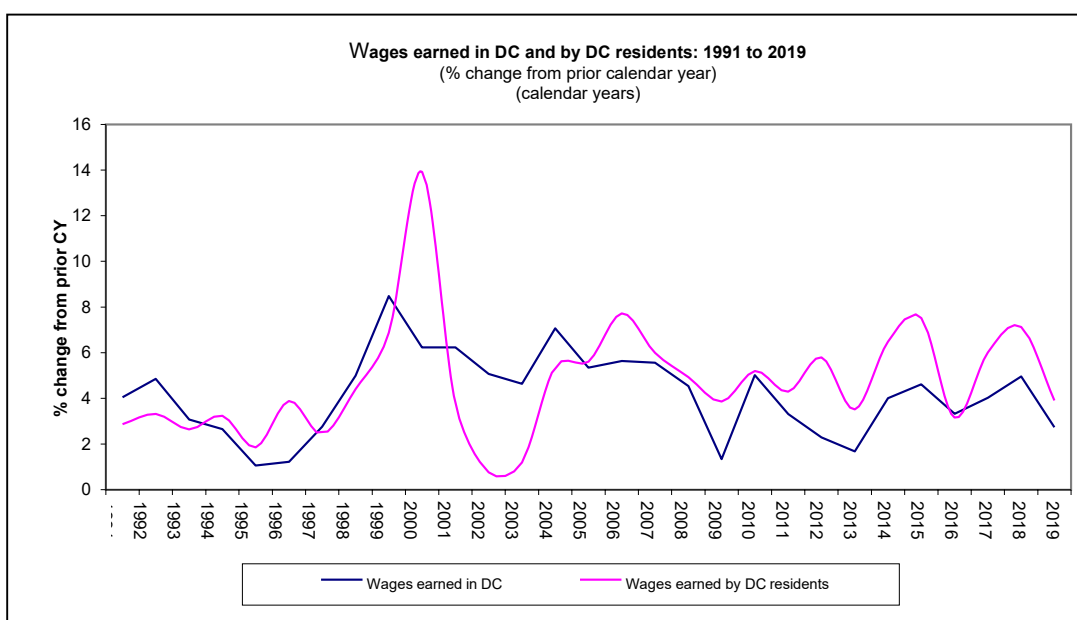


Table 1-8. Wages and Incomes Earned in D.C. and by D.C. Residents: 1970 to 2019 (in millions of dollars)

Calendar year	Earned in D.C.			Earned or received by D.C. residents						Percent change	
	Wages and salaries	Supplements		Wages and salaries		Proprietors' income	Property income	Retirement and transfer payments	Total personal income	Wages and salaries earned in D.C.	Wages and salaries of DC residents
		Amount	% of wages	Amount	% of wages earned in D.C.						
1970	5,791	939	16.2	2,472	42.7	326	746	302	4,129		
1980	12,333	2,943	23.9	4,075	33.0	707	1,856	1,031	8,355		
1990	24,097	5,625	23.3	8,025	33.3	1,277	3,819	1,744	15,818		
1995	28,123	6,678	23.7	9,208	32.7	1,899	4,100	2,368	18,621	1.1	1.9
1996	28,467	6,768	23.8	9,566	33.6	2,058	4,096	2,576	19,387	1.2	3.9
1997	29,254	7,014	24.0	9,799	33.5	2,321	4,479	2,570	20,290	2.8	2.4
1998	30,716	7,200	23.4	10,231	33.3	2,719	4,693	2,739	21,534	5.0	4.4
1999	33,322	7,785	23.4	10,935	32.8	2,960	4,714	2,736	22,559	8.5	6.9
2000	35,400	8,233	23.3	12,457	35.2	3,117	5,024	2,817	24,795	6.2	13.9
2001	37,606	8,803	23.4	12,928	34.4	3,616	4,883	2,915	25,677	6.2	3.8
2002	39,514	9,709	24.6	13,028	33.0	3,429	4,729	3,209	25,870	5.1	0.8
2003	41,349	10,507	25.4	13,183	31.9	3,308	4,812	3,263	26,178	4.6	1.2
2004	44,274	11,266	25.4	13,896	31.4	4,416	5,189	3,296	28,502	7.1	5.4
2005	46,641	12,305	26.4	14,676	31.5	4,356	5,629	3,569	30,164	5.3	5.6
2006	49,272	12,197	24.8	15,810	32.1	4,216	6,532	3,622	32,001	5.6	7.7
2007	52,014	12,675	24.4	16,759	32.2	4,879	7,095	3,879	34,480	5.6	6.0
2008	54,375	13,439	24.7	17,586	32.3	4,078	7,573	4,274	35,462	4.5	4.9
2009	55,105	13,997	25.4	18,265	33.1	4,145	6,533	4,746	35,799	1.3	3.9
2010	57,869	15,020	26.0	19,215	33.2	5,127	6,402	5,421	38,482	5.0	5.2
2011	59,787	16,125	27.0	20,041	33.5	5,680	7,365	5,765	41,786	3.3	4.3
2012	61,162	15,854	25.9	21,203	34.7	5,508	8,200	5,658	43,427	2.3	5.8
2013	62,194	16,100	25.9	21,950	35.3	5,447	8,261	5,977	44,189	1.7	3.5
2014	64,688	17,047	26.4	23,374	36.1	6,241	8,957	5,882	47,260	4.0	6.5
2015	67,680	17,266	25.5	25,132	37.1	7,294	9,586	6,125	50,964	4.6	7.5
2016	69,935	18,100	25.9	25,927	37.1	7,954	9,905	6,563	53,376	3.3	3.2
2017	72,758	18,613	25.6	27,487	37.8	7,513	10,266	6,670	55,051	4.0	6.0
2018	76,370	19,874	26.0	29,448	38.6	6,623	10,640	6,791	56,996	5.0	7.1
2019	78,460	20,437	26.0	30,600	39.0	6,946	10,606	7,062	58,864	2.7	3.9

Source: Bureau of Economic Analysis. Wages earned in D.C. are earned by D.C. residents and commuters. Wages earned by D.C. residents are earned both inside and outside of D.C. Wages earned by D.C. residents are estimated by ORA assuming that supplements for wages earned by DC residents are the same percentage of wages as for wages earned in DC. Wages are before deductions for social insurance. Property income is interest, rent, and dividends and does not include capital gains.



Chapter 2: Revenue Overview

Revenue Overview

This chapter describes the main features of the District's revenue system and gives a context for the discussion of the individual tax sources in the chapters that follow.

- Gross revenues have steadily increased for more than three decades except during the great recession when revenues in both FY 2009 (\$5.9 B) and FY 2010 (\$5.8 B) declined from FY 2008's level (\$6.2 B). The historic growth rate is 4.9 percent annually (1990-2019) with a standard deviation of 5.2 percent. This volatility comes from the mixture of tax and non-tax revenue streams. Sales and income taxes grow slower than average and are less volatile while real property and deed taxes have higher growth rates on average but have large swings. Note that the volatility of each revenue component exceeds the volatility of the total portfolio. *[Table 2-1]*
- The most striking feature of the District's revenue system is its use of almost the full range of revenue sources available to state and local governments. The revenue sources are shown in three broad categories: state-type taxes (51.9%), city-type taxes (34.7%), and non-tax revenue sources (6.8%). The three largest sources of revenue are the real property tax (27.8%), the individual income tax (23.6%), and the general sales and use tax (16.4%). Together they comprise more than two-thirds of total revenue. *[Table 2-2]*
- The District's real tax revenue growth from FY 1970-2019 is characterized by four distinct periods. In the first period, FY 1970-1990, overall tax revenue grew strongly with a moderate degree of volatility (measured as the standard deviation of the growth rates over the period normalized by dividing by the average growth rate). In the second period, FY 1991-1996, real tax revenue declined, and volatility was lower. In the third period, FY 1997-2007, real tax revenue returned to positive growth, briefly interrupted by the 2001 recession, but the revenue system was much more volatile. The latest period, FY 2008-2019, is marked by the long recession. Real property revenues stalled in FY 2010 due to the recession but has since rebounded, with the largest average growth compared to individual income and sales tax. *[Table 2-3]*
- Despite having a broad portfolio of revenue sources, the tax system of the District of Columbia is quite volatile. The volatility of a tax system is the degree to which tax revenue fluctuates from one year to the next. One measure of the volatility of the tax system is the standard deviation of the growth rates over a given period of time. Using this measure, normalized by dividing by the average growth rate of each state (the coefficient of variation), for the period 2004-2017 the District's tax system is the tenth most volatile in the nation—the volatility of the District's tax system is topped by nine states: Louisiana, Wyoming, Mississippi, North Dakota, Indiana, Kansas, Florida, Georgia, and Tennessee, respectively.¹ *[Table 2-4]*

¹ The U.S. Census publishes the Census of Government Finance which enumerates state and local tax financial information.

Table 2-1 Gross Revenues, FY 1990 - 2019 (\$ thousands)

FY	Gross Revenue Collections	Individual Income Tax Revenue	Real Property Tax Revenue	Sales & Use Tax Revenue	Deed Tax Revenue	Other Tax Revenue	Non-Tax Revenue	Lottery Transfer	*Special Purpose (O-Type) Revenue
1990	2,499,555	637,910	664,591	466,557	66,445	443,624	171,553	48,875	
1995	2,672,692	643,676	654,284	485,651	44,517	562,913	196,551	85,100	
2000	3,730,919	1,077,346	610,896	640,212	105,078	666,896	252,434	69,450	308,607
2001	3,968,461	1,098,188	633,172	673,068	138,022	737,869	315,973	84,000	288,169
2002	3,720,799	949,175	726,014	666,228	152,179	735,208	272,759	63,000	156,236
2003	3,924,119	928,968	822,845	690,370	238,314	703,590	303,857	72,050	164,125
2004	4,442,024	1,042,309	947,690	733,217	336,786	744,570	323,699	73,500	240,253
2005	4,984,690	1,160,074	1,060,637	861,078	336,977	830,258	352,427	71,450	311,789
2006	5,327,472	1,233,602	1,153,795	908,884	330,143	889,908	361,951	73,800	375,389
2007	6,010,592	1,313,826	1,448,697	959,968	379,154	1,053,185	423,875	65,376	366,511
2008	6,229,811	1,342,799	1,672,969	1,015,182	268,408	1,025,325	385,856	70,300	448,972
2009	5,928,849	1,135,938	1,822,693	973,410	179,026	941,073	353,170	68,775	454,764
2010	5,850,019	1,110,444	1,821,459	976,690	207,400	899,232	328,136	66,750	439,908
2011	6,286,932	1,296,598	1,715,069	1,014,901	296,282	1,002,411	422,912	62,175	476,584
2012	6,797,404	1,490,694	1,822,014	1,111,044	284,908	1,144,638	456,112	66,404	421,590
2013	7,103,993	1,640,899	1,914,840	1,137,892	361,457	1,045,398	466,095	68,314	469,143
2014	7,235,192	1,679,173	2,015,561	1,172,020	367,883	1,062,645	419,208	54,967	463,735
2015	7,913,811	1,868,037	2,194,500	1,315,296	456,180	1,082,829	416,557	55,586	524,826
2016	8,329,436	1,907,862	2,357,503	1,343,074	424,668	1,200,477	509,008	53,287	533,557
2017	8,554,332	1,958,277	2,473,328	1,419,197	439,521	1,182,529	487,513	45,600	548,367
2018	8,934,653	2,066,842	2,554,228	1,492,566	458,161	1,200,403	496,837	49,500	616,116
2019	9,760,804	2,299,326	2,710,080	1,597,726	527,761	1,316,792	619,241	45,050	644,828

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Note: Table displays gross revenue and excludes dedicated tax distributions.

* Prior to the implementation of GASB Statement No. 34 in FY 2002, special purpose fund revenues were not considered local revenues. They were reported differently in the CAFR and were reported with the District's federal and private grants in the Financial Plan. Consequently, the FY 2000 and FY 2001 data in this table are not consistent with the FY 2002 to FY 2019 data.

Table 2-2 FY 2019 Revenue by Source

Revenue Source	Amount (\$ thousands)	Percent
State-Type Taxes	5,067,742	51.9%
Individual Income	2,299,326	23.6%
Corp. Franchise	507,911	5.2%
U.B. Franchise	134,745	1.4%
General Sales and Use Tax	1,597,726	16.4%
Gross Receipts	396,227	4.1%
Selective Sales	109,496	1.1%
Estate	22,311	0.2%
City-Type Taxes	3,383,943	34.7%
Real Property	2,710,080	27.8%
Deed Recordation	299,512	3.1%
Deed Transfer	228,249	2.3%
Personal Property	78,997	0.8%
Public Space Rental	38,680	0.4%
Economic Interest	28,425	0.3%
Non-Tax Revenues (including Lottery)	664,291	6.8%
Special Purpose (O Type) Revenue	644,828	6.6%
TOTAL REVENUES	9,760,804	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Note: The data in this table include earmarked revenue and therefore do not necessarily match the amounts reported in the DC Comprehensive Annual Financial Report (CAFR)

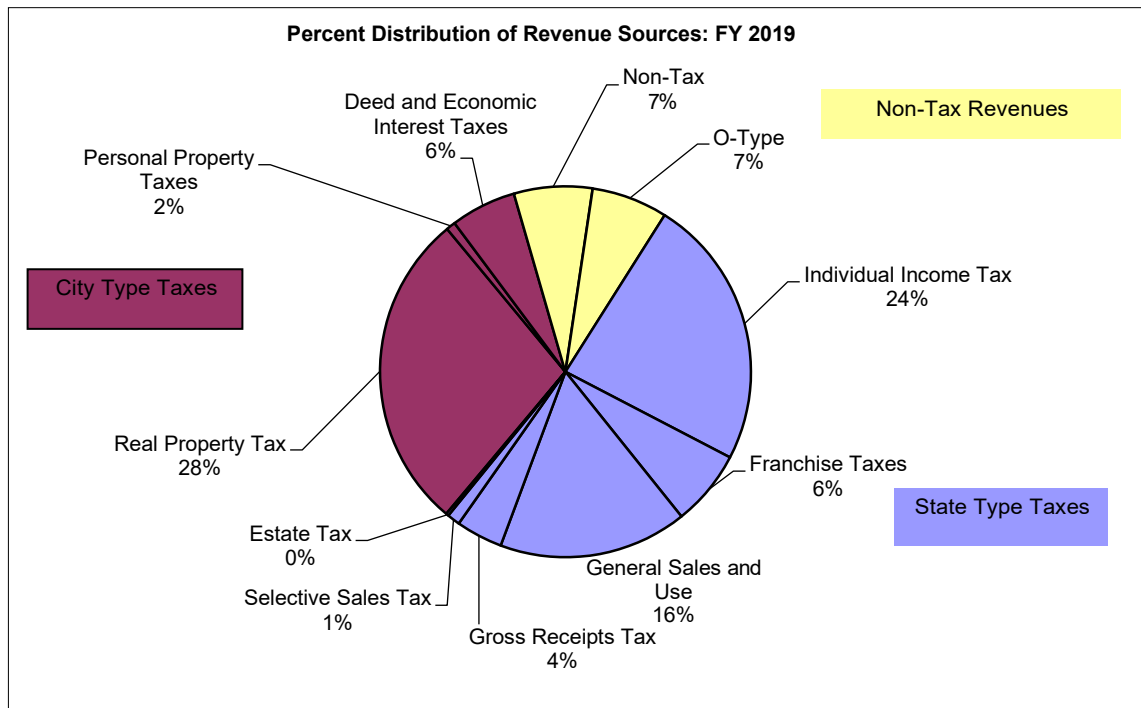


Table 2-3 Trends in Real Tax Collections, FY 1970 - 2019

	I:1970-1990		II:1991-1996		III:1997-2007		IV:2008-2019	
	Average Growth Rate	Standard Deviation (Normalized)	Average Growth Rate	Standard Deviation (Normalized)	Average Growth Rate	Standard Deviation (Normalized)	Average Growth Rate	Standard Deviation (Normalized)
Total Taxes	3.5%	1.37	-1.9%	-1.83	4.1%	1.14	2.5%	1.67
Individual Income	4.5%	1.91	-1.3%	-4.32	3.8%	1.97	3.3%	2.51
Real Property	3.4%	3.15	-2.8%	-4.63	4.6%	1.96	3.7%	1.37
Sales and Use	3.4%	2.16	-1.9%	-3.68	3.4%	1.68	2.6%	1.57

Source: Office of the Chief Financial Officer/Government of the District of Columbia.

Note: Standard deviations are normalized by dividing by the respective growth rates.

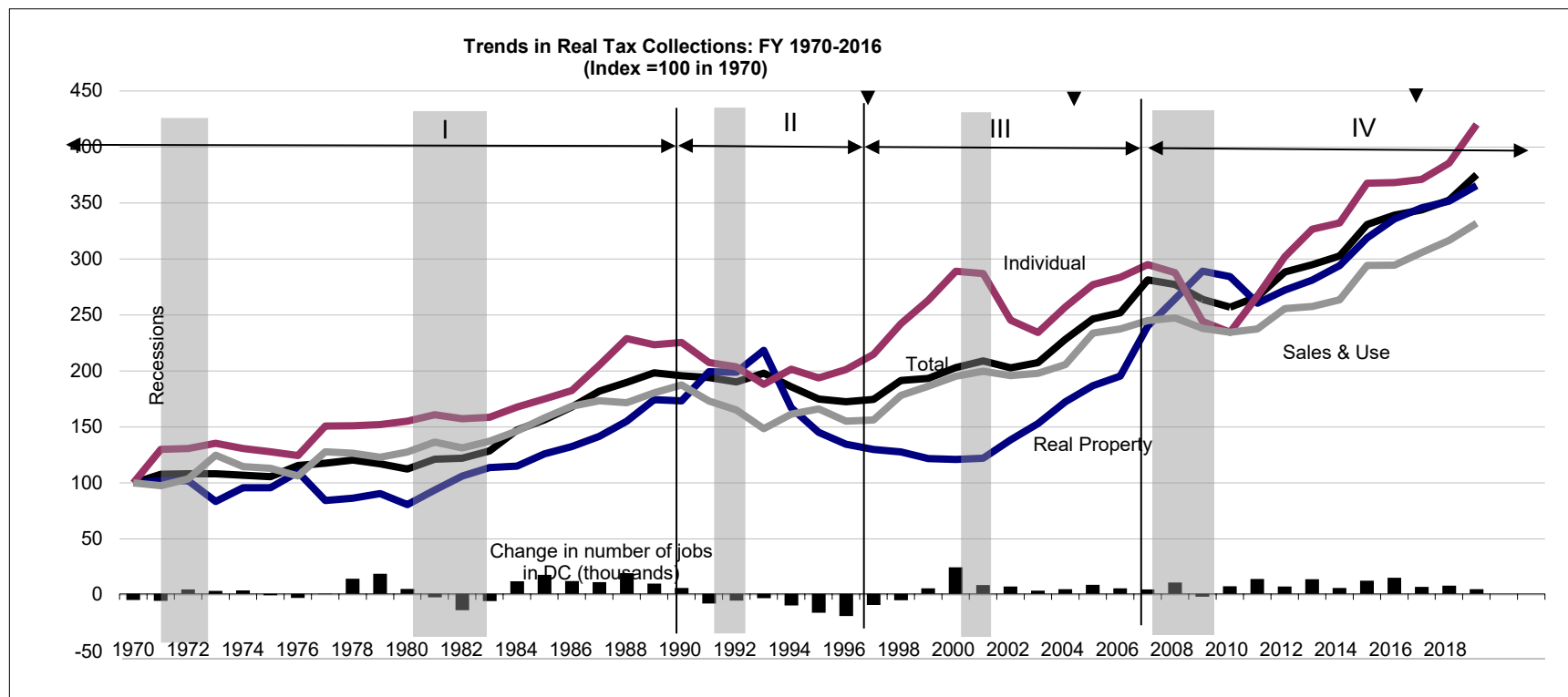
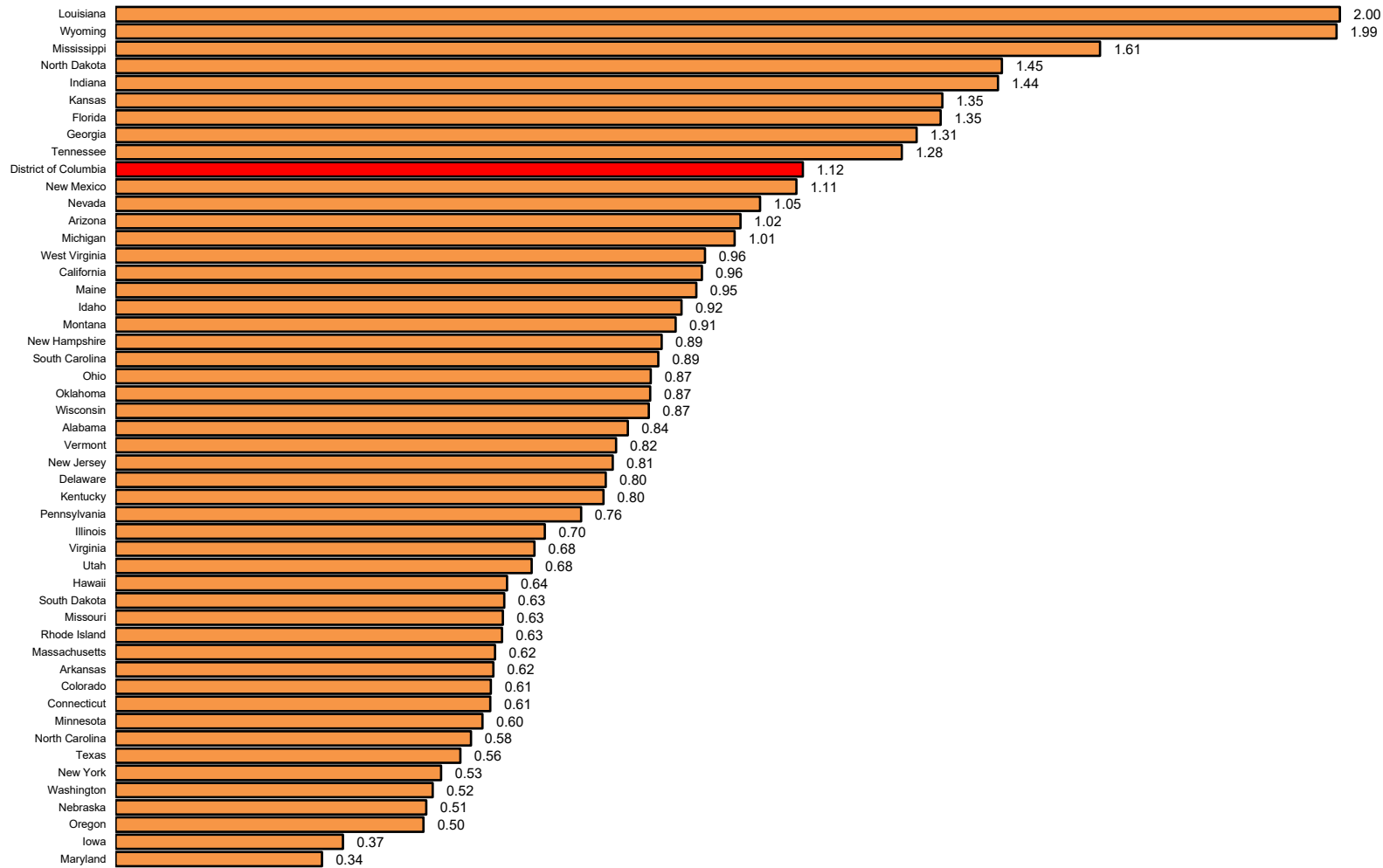


Table 2-4: State and Local Tax Revenue Volatility¹ by State for the Period 2004-2017

Source: ORA calculations; State & Local Government Finance Data Query System. <http://www.taxpolicycenter.org/slf-dqs/pages.cfm>. The Urban Institute-Brookings Institution Tax Policy Center. Data from U.S. U.S. Census Bureau, Annual Survey of State and Local Government Finances, Government Finances, Volume 4, and Census of Governments (2004)

*Alaska with a measure of 4.70 is an outlier and not shown here because of its distortionary effect on the chart.

¹Volatility is measured as the coefficient of variation (standard deviation divided by the average) of the year over year annual percentage change in tax revenue over the period.

Chapter 3: Individual Income Tax

Individual Income Tax

The individual income tax base consists of the income of individuals who maintain a permanent residence in the District for either part of or the full taxable year and individuals who maintain a residence for a total of 183 days or more during the taxable year, even if their permanent residence is outside the District.

The following tables mainly provide information for Tax Year 2018. For that tax year, the marginal tax rates for taxable income (TI) were: 4% (for TI not over \$10,000); 6% (for TI over \$10,000 but not over \$40,000); 6.5% (for TI over \$40,000 but not over \$60,000); 8.5% (for TI over \$60,000 but not over \$350,000); 8.75% (for TI over \$350,000 but not over \$1,000,000); and 8.95% (for TI over \$1,000,000).

- The dramatic individual income tax revenue decline in FY 2009 (-15.4% from 2008) was followed by a modest reduction in FY 2010 (-2.2%). Since then, the average annual increase in individual income tax revenue from TY 2011-2019 has been roughly 9% per year. *[Tables 3-1 and 3-2]*
- In TY 2018, 78.9 percent of the taxpayers were non-married filers, while 21.1 percent were married filers. Of all tax filers, almost 62.6 percent were single filers. Although non-married filers comprised 78.9 percent of all taxpayers in TY 2018, this group paid 43.1 percent of total taxes. On average, married returns carried tax amounts that were about 4.94 times as large as non-married returns. *[Table 3-3]*
- 13.5 percent of all filers in TY 2018 were part-year filers who contributed 6.1 percent of the total individual income tax revenue. *[Table 3-4]*
- In TY 2018, 29.1 percent of the total number of 12-month filers had DC Adjusted Gross Income (DCAGI) of less than \$30,000 while 52.1 percent of the total number of part-year filers were in the same income class. Almost 11 percent of the total number of 12-month filers and 3 percent of the total number of part-year filers had DCAGI of \$200,000 and more. *[Table 3-5]*
- In TY 2018, 9.3 percent of filers had DCAGI of \$200,000 and more, earned 50 percent of the District's adjusted gross income and contributed 58.5 percent of the total individual income tax revenue. Filers with DCAGI of \$30,000 or less constituted 32.6 percent of filers, earned 3.8 percent of the total DCAGI, and contributed 1.3 percent of all tax revenue. *[Table 3-6]*
- In TY 2018, 28.9 percent of the returns were filed by taxpayers with Federal Adjusted Gross Income (FAGI) of \$30,000 and under. Filers in this income category contributed 2.9 percent of the total federal adjusted gross income and about 1.4 percent of D.C. taxes. Filers with FAGI of \$200,000 and over comprised 10.7 percent of the total filers for TY 2018; however, this income category contributed 52 percent of the total federal adjusted gross income and 60.1 percent of the total taxes. *[Table 3-7]*
- Of the earned income tax credit (EITC) returns that were filed, 48 percent were filed by single filers who claimed 30.4 percent of the total EITC compared to 46.6 percent of the returns that were filed by head of household filers who claimed 62.8 percent of the total. *[Table 3-8]*
- Migration data from the Internal Revenue Service (IRS) shows that between 2000 and 2018 there was a net inflow of 13,582 taxpayers into the District. *[Table 3-9]*
- The exemptions per return (an estimate of the average household size) indicate that the average size of households that moved out of the District was larger than the average size of households that entered the District. *[Table 3-9]*
- For most of the census tracts in the northwest and northeast quadrants, between 50 and 66 percent of the filers were single filers, respectively. However, the presence of single filers is much stronger in the northwest quadrant. Many tracts had between 50 and 66 percent of single filers. Some tracts

were almost dominated by single filers where the percentage was between 66 and 100 percent. [Map 3-1]

- Most of the census tracts in the northwest quadrant had a low percentage of head of household filers, as oppose to the southeast quadrant where most tracts had at least 16 percent of head of household filers. [Map3-2]
- A look at the distribution of the earned income tax credit found that the northwest quadrant had the lowest distribution of EITC filers. However, in the southeast quadrant, most of the census tracts had at least 21 percent of filers who claimed the EITC, with about 10 tracts having a minimum of 42 percent of filers claiming the credit. [Map 3-3]
- A look at the mean amount of the earned income tax credit received by EITC filers also found that the northwest quadrant had the lowest distribution of the credit. Only one census tract in the northwest quadrant had a mean EITC amount over \$988 compared to the southeast quadrant. This is because most of the head of households in the District are located in the southeast quadrant. [Map 3-2; Map 3-6]
- For most of the census tracts in the northwest quadrant, at least 18 percent of the filers itemize. Specifically, there are a noticeable number of census tracts where the proportion of itemizers was between 43 and 57 percent. However, in other quadrants of the city the presence of itemizers is much less, with most tracts having less than 40 percent of filers who itemize. This may be due to the District conforming to the federal government as prescribed by the Internal Revenue Code of 1986. [Map 3-4]
- A look at the mean household income distribution of tax filers show that most higher income households locate in the northwest quadrant while the lower income households are concentrated in the southeast and southwest quadrants. Most of the census tracts in the southeast and southwest quadrants had a mean income of at most \$59,109. [Map 3-5]
- The northwest and northeast quadrants had more of the older population with a mean age of at least 39 for most of the census tracts. Only one census tract in the northwest region had a mean age between 23 and 26 and had the most census tracts with at least a mean age of 51. [Map3-7]

Table 3-1 Individual Income Tax, Withholding and Non-Withholding Revenue, FY 1995 - 2019 (\$ thousands)

Fiscal Year	Individual Income Tax		
	Revenue	Withholding Revenue	Non-Withholding Revenue
1995	643,676	525,954	117,722
1996	689,408	553,460	135,948
1997	753,475	618,301	135,174
1998	861,505	651,859	209,646
1999	952,156	698,653	253,503
2000	1,077,346	779,556	297,790
2001	1,098,188	790,670	307,518
2002	949,175	804,402	144,773
2003	928,968	815,795	113,173
2004	1,042,309	875,602	166,707
2005	1,160,074	919,069	241,005
2006	1,233,602	970,766	262,836
2007	1,313,826	974,787	339,039
2008	1,342,799	1,004,237	338,562
2009	1,135,938	1,021,188	114,750
2010	1,110,444	1,070,630	39,814
2011	1,296,598	1,189,766	106,832
2012	1,490,694	1,321,620	169,074
2013	1,640,899	1,391,249	249,650
2014	1,679,173	1,472,930	206,243
2015	1,868,037	1,553,206	314,831
2016	1,907,862	1,627,577	280,285
2017	1,958,277	1,766,558	191,719
2018	2,066,842	1,818,182	248,660
2019	2,299,326	1,942,893	356,434

Source: Office of the Chief Financial Officer/Government of the District of Columbia

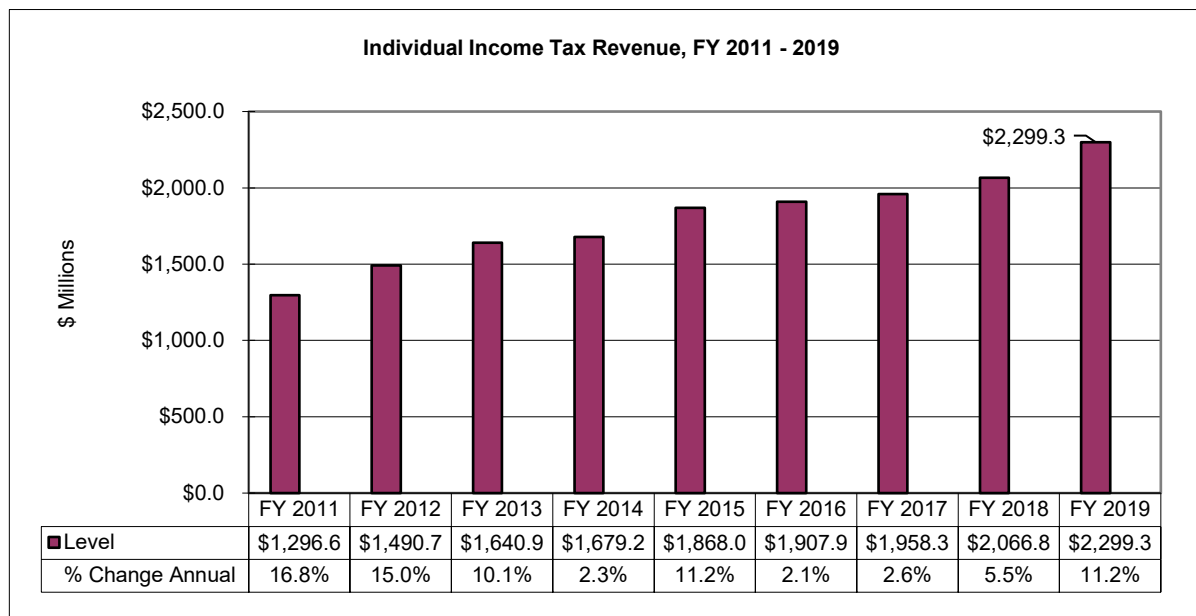


Table 3-2 Filers, Dependents, Federal Adjusted Gross Income and Total Taxes, TY 2005 - 2018

Tax Year	Number of Filers	Number of Dependents*	Federal Adjusted Gross	
			Income (\$ millions)	Total Taxes (\$ millions)
TY 2005	270,772	130,681	\$16,744	\$941
TY 2006	288,263	135,822	\$22,479	\$1,188
TY 2007	301,304	140,649	\$24,713	\$1,235
TY 2008	304,714	141,039	\$22,891	\$1,123
TY 2009	304,959	144,469	\$22,013	\$1,078
TY 2010	316,890	150,542	\$24,486	\$1,198
TY 2011	325,642	152,929	\$25,902	\$1,311
TY 2012	338,117	154,391	\$28,992	\$1,499
TY 2013	351,981	158,424	\$29,148	\$1,515
TY 2014	348,635	150,723	\$31,587	\$1,698
TY 2015	357,474	154,279	\$33,945	\$1,768
TY 2016	363,653	153,829	\$34,597	\$1,769
TY 2017	366,638	149,708	\$37,179	\$1,918
TY 2018	364,218	97,394	\$39,609	\$2,061

Source: Office of the Chief Financial Officer/Government of the District of Columbia

*A dependent is an individual who is reliant on another and who can be claimed on that person's tax return.

Table 3-3 Distribution of Filers, Taxes and Average Federal Adjusted Gross Income by Filer Type, TY 2018

Filer Type	Number of Filers	Distribution of Filers	Tax (\$)	Distribution of Tax	Tax Per Filer (\$)	Average Federal Adjusted Gross Income (\$)
All Filers	364,226	100.0%	2,060,869,366	100.0%	5,658	110,922
Single	227,979	62.6%	799,248,936	38.8%	3,506	73,580
Head of Household	49,557	13.6%	86,820,984	4.2%	1,752	49,010
Dependent	9,855	2.7%	2,391,073	0.1%	243	12,156
Subtotal: Non-married Filers	287,391	78.9%	888,460,993	43.1%	3,091	65,607
Married Separate	14,094	3.9%	82,778,971	4.0%	5,873	114,463
Married Combined Separate	38,345	10.5%	834,125,821	40.5%	21,753	368,327
Married Filing Joint	24,257	6.7%	254,052,174	12.3%	10,473	206,965
Registered Domestic Partners	55	0.02%	577,702	0.03%	10,504	199,292
Surviving Spouse	84	0.02%	873,705	0.04%	10,401	193,898
Subtotal: Married Filers	76,835	21.1%	1,172,408,373	56.9%	15,259	270,110

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Note: Some returns are not clearly classified by filer type and are not included

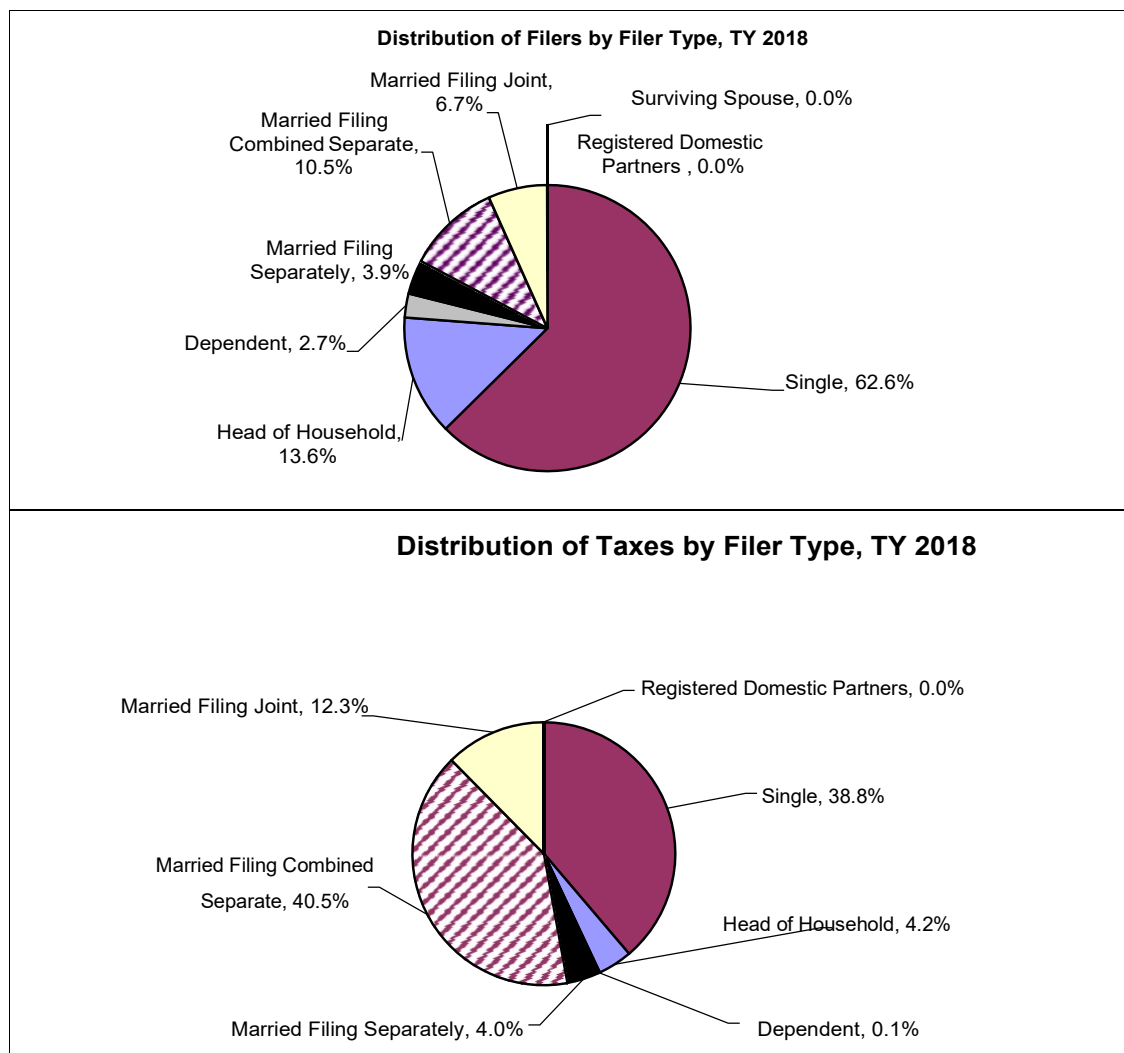


Table 3-4 Distribution of Filers, Taxes and Average DC Adjusted Gross Income by 12-Month and Part-Year Filers, TY 2018

Filer Type	Number of Filers	Distribution of Filers	Tax (\$)	Distribution of Tax	Tax Per Filer (\$)	Average DC AGI (\$)
All Filers	357,081	100.0%	2,050,786,172	100.0%	5,743	99,119
12-Month Filers	308,707	86.5%	1,924,915,429	93.9%	6,235	108,538
Part-Year Filers	48,374	13.5%	125,870,743	6.1%	2,602	48,486

Note: Some returns are not clearly classified by filer type and are not included.

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 3-5 Distribution of DC Adjusted Gross Income by 12-Month Filers and Part-Year Filers, TY 2018

Income Category	Number of Filers, TY 2018	12-Month Filers, TY 2018	Distribution of Filers	Part-Year Filers, TY 2018	Distribution of Filers
Less than \$30,000	118,692	89,809	29.1%	25,185	52.1%
\$30,000-\$50,000	63,875	52,896	17.1%	9,599	19.8%
\$50,000-\$75,000	57,443	50,298	16.3%	5,889	12.2%
\$75,000-\$100,000	35,547	32,047	10.4%	2,820	5.8%
\$100,000-\$200,000	54,632	50,946	16.5%	3,563	7.4%
\$200,000-\$500,000	27,062	25,938	8.4%	1,124	2.3%
\$500,000 and over	6,975	6,780	2.2%	195	0.4%
Total	364,226	308,714	100.0%	48,375	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 3-6 Distribution of Filers, DC Adjusted Gross Income and Taxes by Income Category, TY 2018

Income Category	Number of Filers	Distribution of Filers	Cumulative Distribution of Filers	DC AGI (\$ millions)	Distribution of DC AGI	Cumulative Distribution of DC AGI	Tax (\$ millions)	Distribution of Tax	Cumulative Distribution of Tax
Breakeven and Loss	7,224	2.0%	2.0%	-348	-1.0%	-1.0%	0.1	0.0%	0.0%
\$0.01 Under \$10,000	34,430	9.5%	11.4%	178	0.5%	-0.5%	0.7	0.0%	0.0%
\$10,000 Under \$20,000	38,872	10.7%	22.1%	581	1.6%	1.1%	5.6	0.3%	0.3%
\$20,000 Under \$30,000	38,166	10.5%	32.6%	956	2.6%	3.8%	19.8	1.0%	1.3%
\$30,000 Under \$50,000	63,875	17.5%	50.1%	2,525	7.0%	10.8%	82.6	4.0%	5.3%
\$50,000 Under \$75,000	57,443	15.8%	65.9%	3,534	9.8%	20.6%	149.9	7.3%	12.5%
\$75,000 Under \$100,000	35,547	9.8%	75.7%	3,077	8.5%	29.1%	154.9	7.5%	20.1%
\$100,000 Under \$150,000	36,667	10.1%	85.7%	4,454	12.3%	41.4%	254.3	12.3%	32.4%
\$150,000 Under \$200,000	17,965	4.9%	90.7%	3,098	8.6%	50.0%	188.5	9.1%	41.5%
\$200,000 Under \$500,000	27,062	7.4%	98.1%	7,943	22.0%	72.0%	532.0	25.8%	67.4%
\$500,000 Under \$1,000,000	4,655	1.3%	99.4%	3,137	8.7%	80.7%	221.0	10.7%	78.1%
\$1,000,000 and Over	2,320	0.6%	100.0%	6,966	19.3%	100.0%	451.6	21.9%	100.0%
Total	364,226	100.0%		36,102	100.0%		2,060.9	100.0%	

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 3-7 Distribution of Returns, Federal Adjusted Gross Income and DC Taxes by Income Category, TY 2018

Income Category	Total Number of Returns	Federal Adjusted Gross Income Totals	Total Taxes
\$30,000 and Under	28.9%	2.9%	1.4%
\$30,000-\$50,000	16.7%	6.1%	3.4%
\$50,000-\$75,000	16.5%	9.3%	6.7%
\$75,000-\$100,000	10.6%	8.4%	7.2%
\$100,000-\$200,000	16.7%	21.2%	21.3%
\$200,000-\$500,000	8.5%	23.0%	26.6%
\$500,000 and Over	2.2%	29.1%	33.6%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

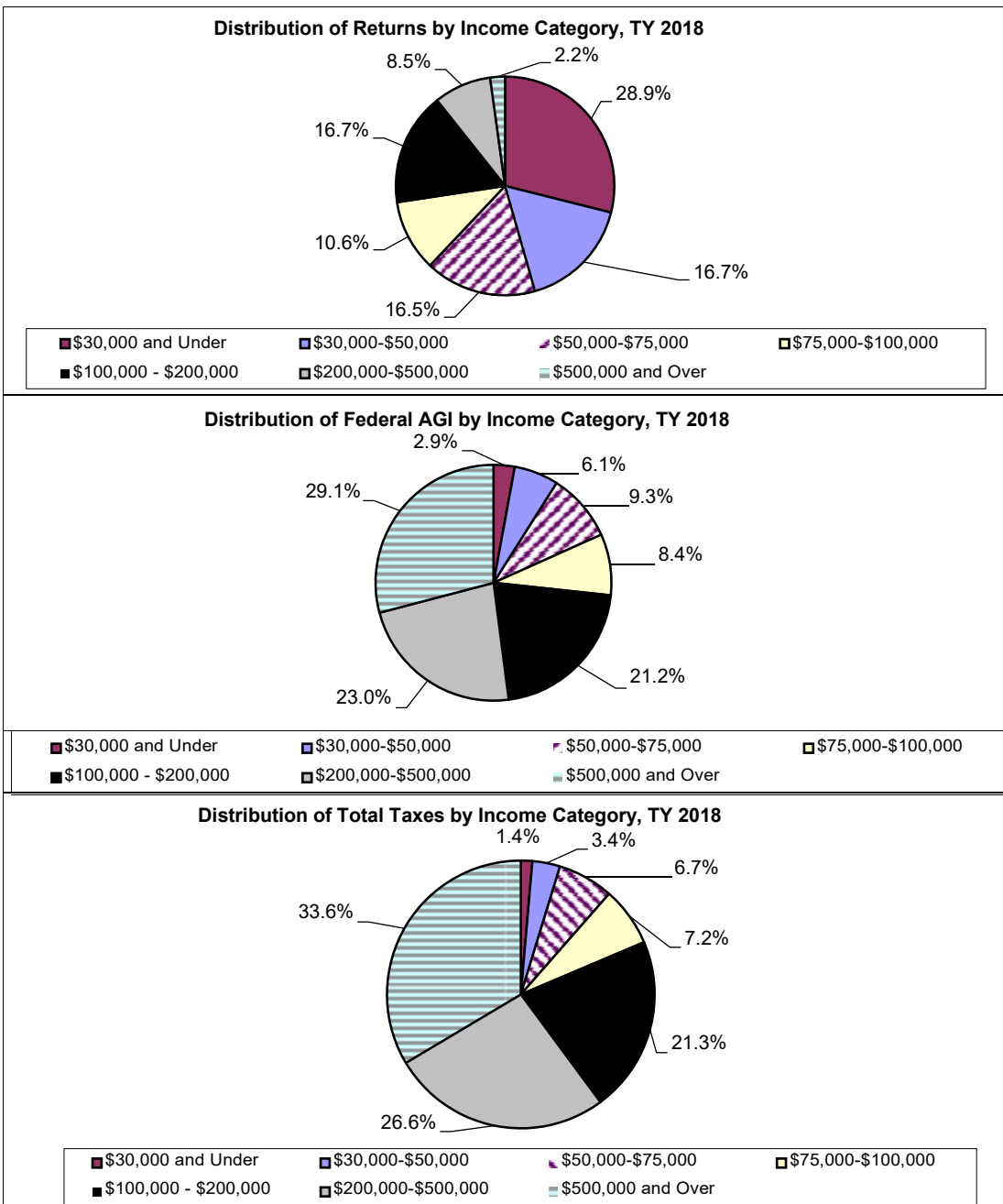


Table 3-8 Distribution of Earned Income Tax Credit (EITC) Returns and Totals by Filer Type, TY 2018

	Number of Returns	Total (\$)
Total	56,749	48,277,854
Single	27,218	14,686,893
<i>Percent Distribution</i>	<i>48.0%</i>	<i>30.4%</i>
Separately	476	431,962
<i>Percent Distribution</i>	<i>0.8%</i>	<i>0.9%</i>
Joint	2,595	2,821,012
<i>Percent Distribution</i>	<i>4.6%</i>	<i>5.8%</i>
Head of Household	26,460	30,337,987
<i>Percent Distribution</i>	<i>46.6%</i>	<i>62.8%</i>

Source: Office of the Chief Financial Officer/Government of the District of Columbia

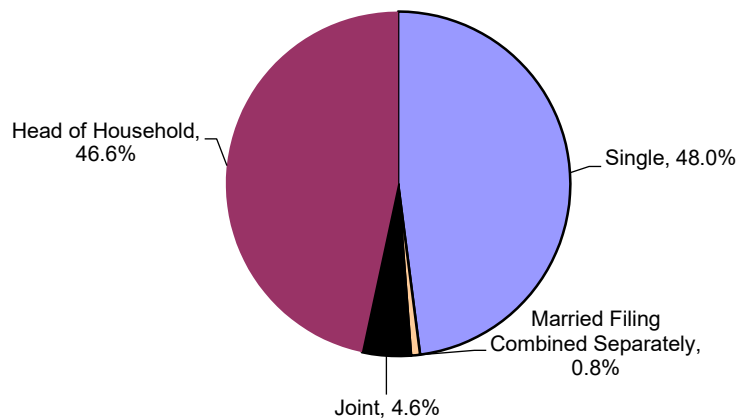
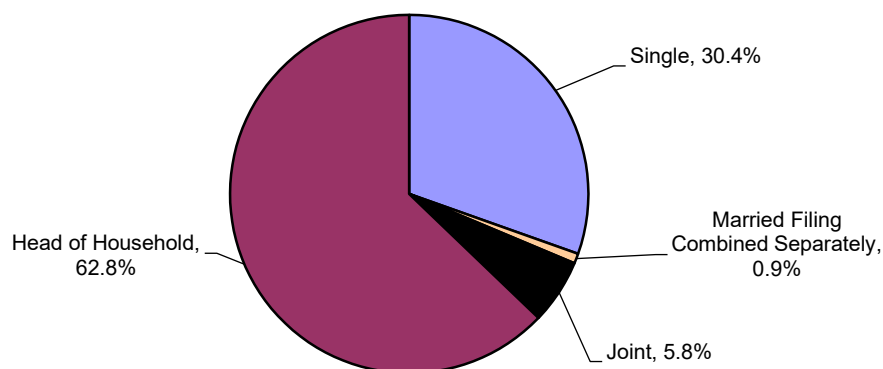
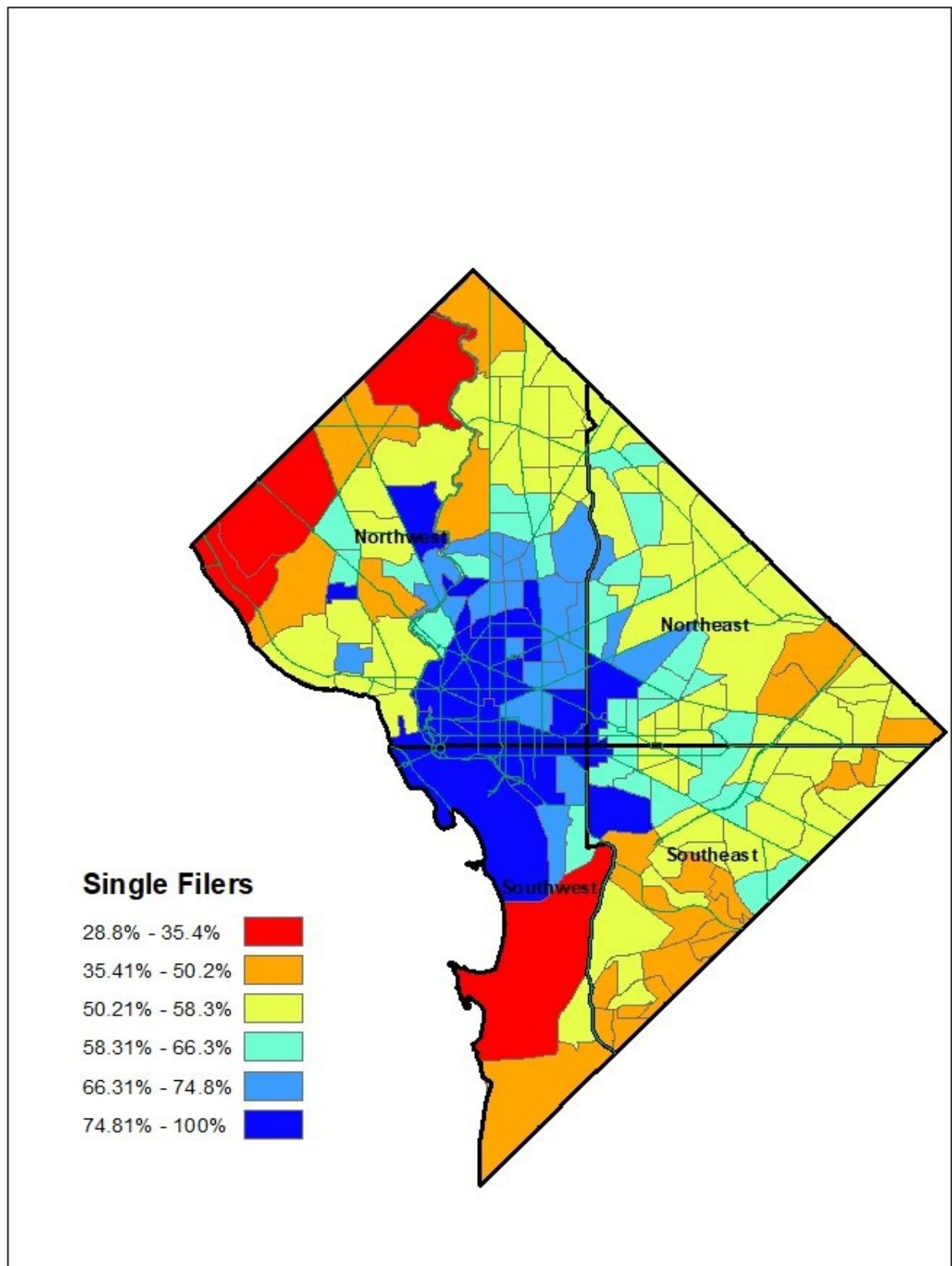
Distribution of EITC Returns by Filer Type, TY 2018**Distribution of EITC Totals by Filer Type, TY 2018**

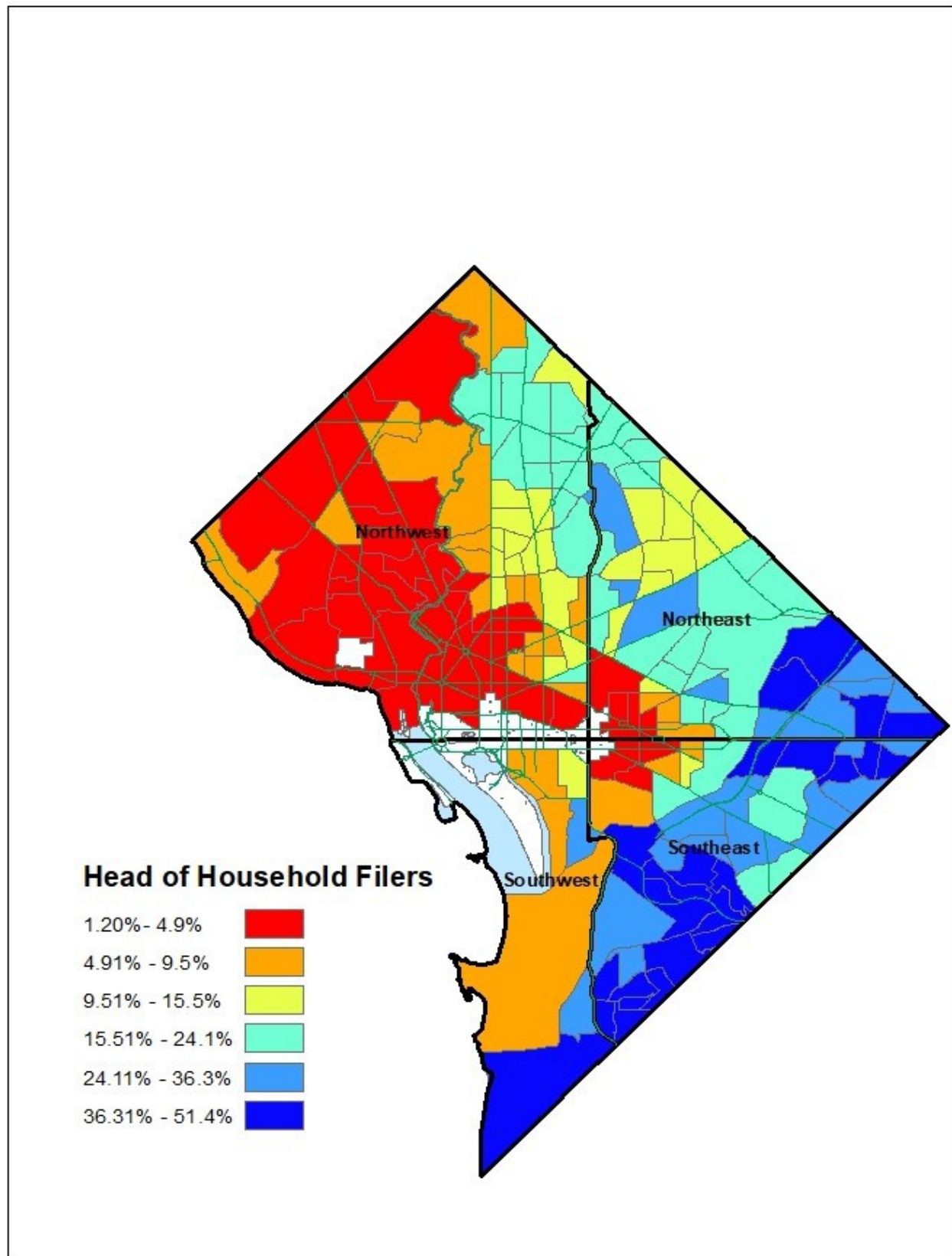
Table 3-9 Washington, DC Migration Data 2000 - 2018

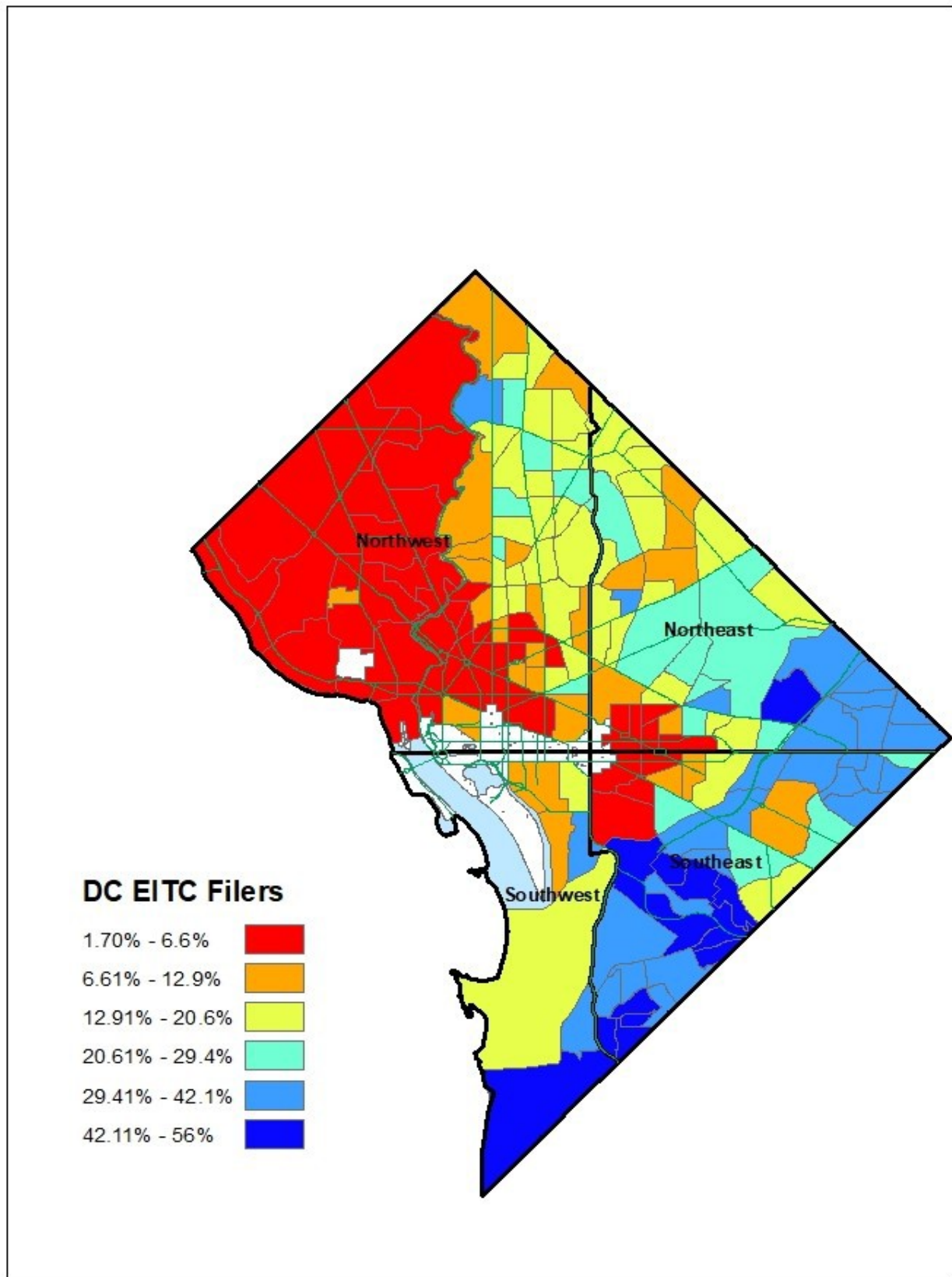
Year	Returns (IN)	Returns (OUT)	(-) net outflow (+) net inflow	AGI per Return (IN) (\$)	AGI per Return (OUT) (\$)	Exemptions (IN)	Exemptions (OUT)	Exemptions per Return (IN)	Exemptions per Return (OUT)
2000-2001	23,881	24,353	-472	45,331	50,460	34,278	40,489	1.4	1.7
2001-2002	25,243	23,754	1,489	47,604	51,653	35,717	38,656	1.4	1.6
2002-2003	23,484	24,648	-1,164	44,395	51,832	33,275	40,330	1.4	1.6
2003-2004	23,914	24,074	-160	42,989	51,906	32,974	39,335	1.4	1.6
2004-2005	24,688	24,124	564	45,613	56,001	33,307	39,544	1.3	1.6
2005-2006	25,758	24,174	1,584	50,521	57,533	34,601	38,816	1.3	1.6
2006-2007	25,857	24,253	1,604	49,788	60,704	34,189	38,555	1.3	1.6
2007-2008	27,102	25,271	1,831	50,765	60,806	35,808	38,989	1.3	1.5
2008-2009	27,979	22,259	5,720	50,876	60,449	37,016	33,841	1.3	1.5
2009-2010	28,054	23,379	4,675	50,918	64,260	37,593	36,080	1.3	1.5
2010-2011	28,743	24,594	4,149	53,177	60,865	38,592	37,098	1.3	1.5
2011-2012	28,962	28,683	279	59,287	71,839	40,693	42,957	1.4	1.5
2012-2013	29,361	29,841	-480	66,995	89,978	41,704	45,093	1.4	1.5
2013-2014	27,760	28,166	-406	63,663	79,875	38,641	42,996	1.4	1.5
2014-2015	22,712	21,005	1,707	69,785	80,916	31,280	32,189	1.4	1.5
2015-2016	29,627	29,824	-197	71,976	88,256	39,830	45,117	1.3	1.5
2016-2017	35,591	40,696	-5,105	78,550	90,666	48,061	61,020	1.4	1.5
2017-2018	29,551	31,587	-2,036	77,677	91,534	39,783	46,553	1.3	1.5
Total	488,267	474,685	13,582						

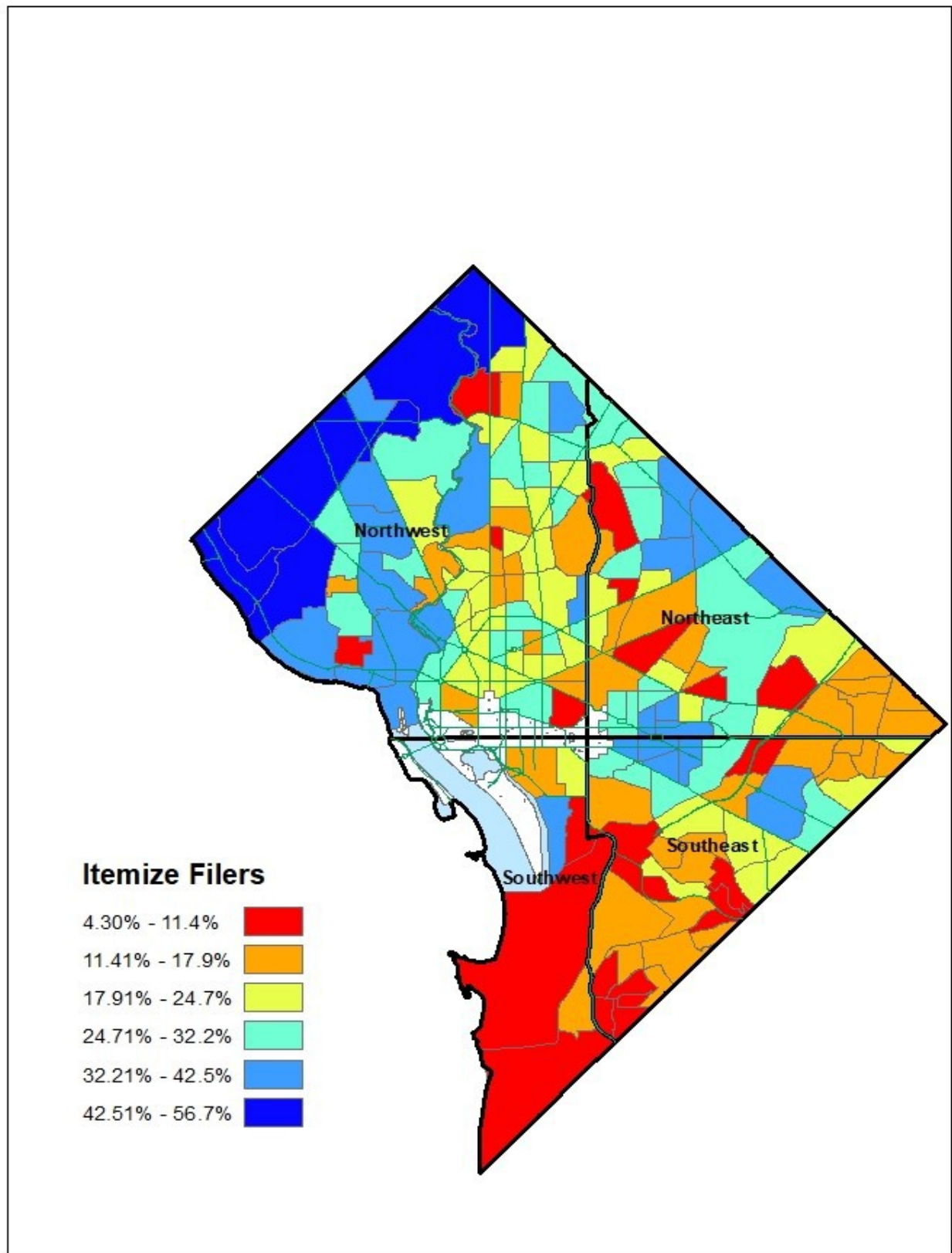
Source: Internal Revenue Service

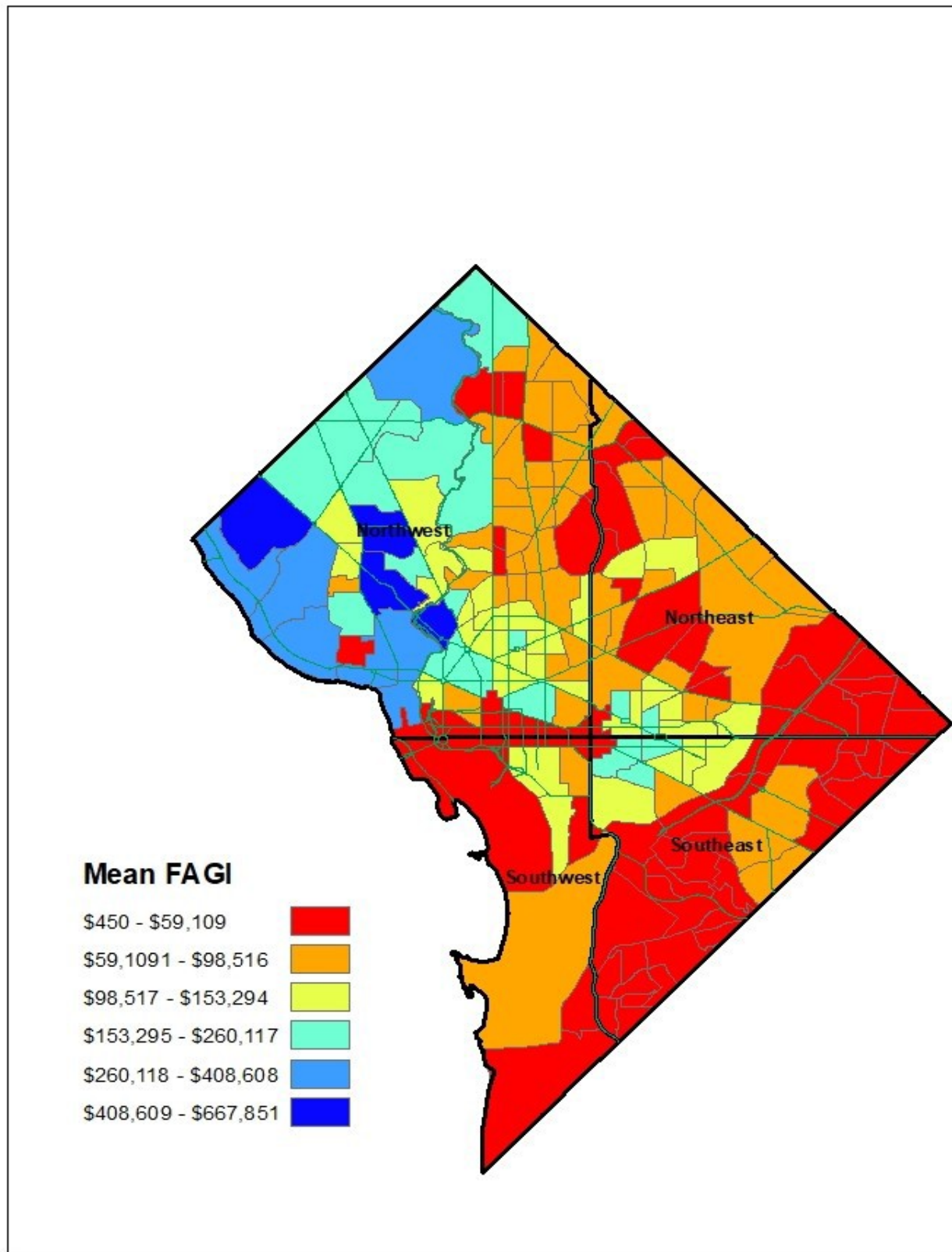
Note: IN refers to migration into Washington, DC and OUT refers to migration from Washington, DC

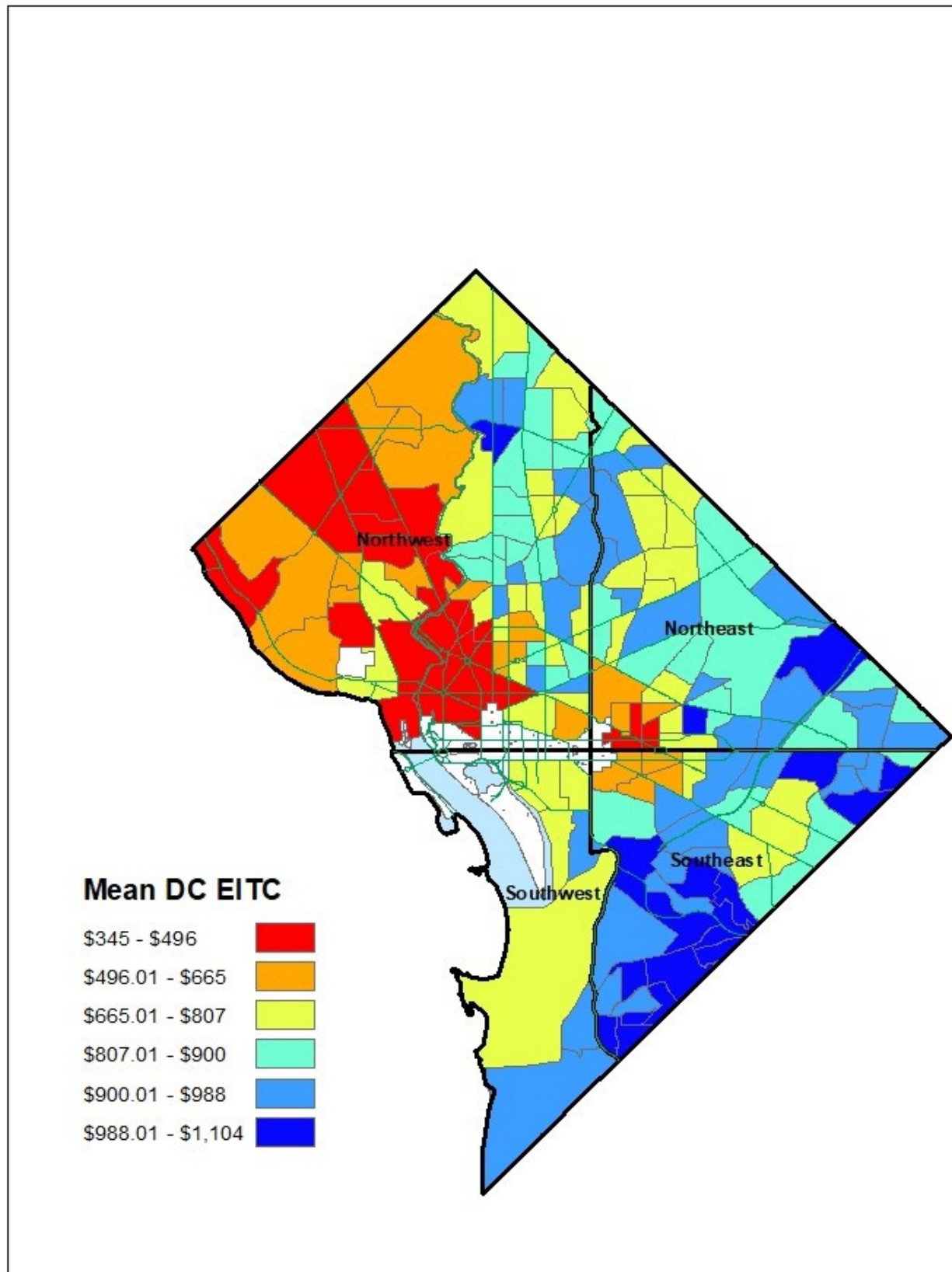
Map 3-1 Percentage of Single Filers by Census Tract, TY 2018

Map 3-2 Percentage of Head of Household Filers by Census Tract, TY 2018

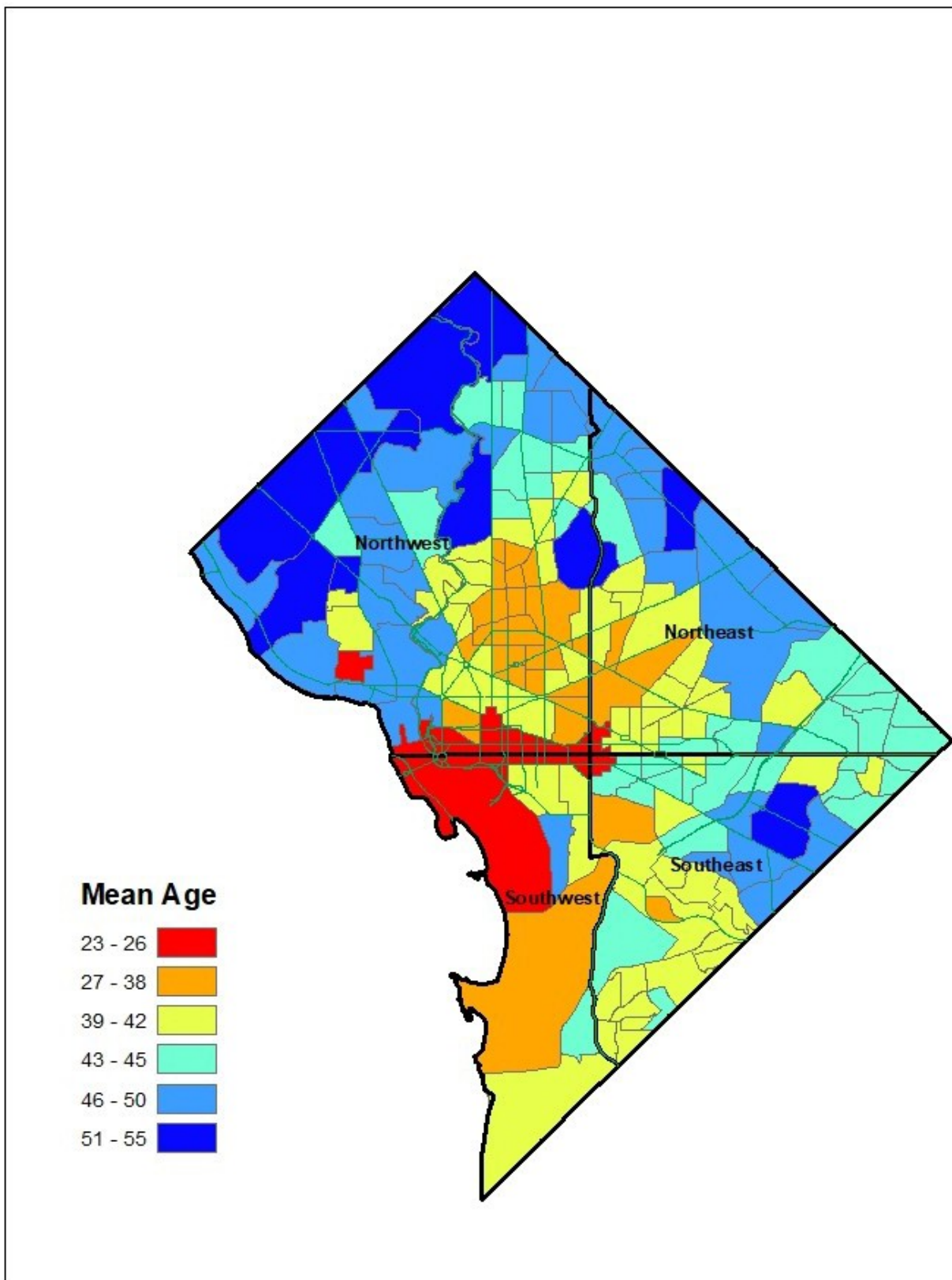
Map 3-3 Percentage of Earned Income Tax Credit Filers by Census Tract, TY 2018

Map 3-4 Percentage of Itemize Filers by Census Tract, TY 2018

Map 3-5 Mean Federal Adjusted Gross Income by Census Tract, 2018

Map 3-6 Mean DC Earned Income Tax Credit by Census Tract, 2018

Map 3-7 Mean Age of Tax Filers by Census Tract, 2018



Chapter 4: Real Property & Deed Taxes

Real Property and Deed Taxes

The District of Columbia has only 69 square miles of total area. However, the District of Columbia is unique among major cities in the United States in that an extremely large portion of the city's land area (53.4%) is exempt from property taxation [Table 4-3], largely via federal law. The following tables highlight the underpinnings and market dynamics of the real property market in the "Federal City".

- In TY 2019, residential property accounted for 76.2 percent of the taxable land area, but only 33.8 percent of the annual real property tax revenue. Commercial property, on the other hand, accounted for 23.4 percent of the taxable land area but 65.2 percent of the annual real property tax revenue. This situation stems from a policy that causes the effective tax rate for commercial properties to be 2.30 times the effective tax rate for residential properties. [Table 4-4]
- Following the lagged impact of the recession which led real property tax revenues to decline in 2010 and 2011, these revenues have consistently increased each year since. [Tables 4-1 and 4-2] This result stems primarily from a 2-year lag between real property tax collections and when the respective property valuations and property sales took place.
- Since deed taxes are collected in the same year in which the respective property transactions occurs, the declining number of property sales and falling sale prices in 2008 and 2009 showed up immediately as declining deed tax revenues in TY 2008 and TY 2009. These deed recordation tax revenues have increased virtually each year since 2010 except for a slight decline in 2012, 2014 and 2016. [Tables 4-1 and 4-22]
- Over the 2011-2019 period, the residential share of property taxes fell slightly by 0.4 percent while the commercial share increased by 0.5 percent. [Table 4-29]
- In 2018, the average residential assessment value was 17 percent below actual residential property market sales that occurred in that year, and the average large commercial office building assessment value was 6 percent below actual building market sales that also occurred in that year. [Table 4-26]
- In 2019 the average residential assessment value remained at 17 percent below actual market sale prices, while the average assessment increased to 7 percent above average sales price for large commercial office buildings. [Table 4-27]
- This is significant because it indicates a fairly stable assessment to sale price ratio for residential properties compared to large commercial office buildings, which follows the tumultuous national market.

Table 4-1 Real Property Tax, Deed Recordation Tax, Deed Transfer Tax, Economic Interest Tax, FY 1990 - 2019 (\$ thousands)

Fiscal Year	Real Property Tax Revenue	Deed Recordation Tax Revenue	Deed Transfer Tax Revenue	Co-op Recordation	Economic Interest Tax Revenue
1995	654,284	22,691	21,826	-	0
1996	624,382	33,099	26,701	-	10
1997	617,694	30,821	27,162	-	10,081
1998	616,935	53,863	42,597	-	11,166
1999	597,566	70,398	47,001	-	3,687
2000	610,896	60,418	44,660	-	540
2001	633,172	75,936	62,086	-	1,640
2002	726,014	89,951	62,228	-	5,078
2003	822,845	139,262	99,052	-	4,934
2004	947,690	193,554	143,232	-	16,269
2005	1,060,637	190,048	146,929	-	10,593
2006	1,153,795	197,528	132,615	-	30,274
2007	1,448,697	226,743	152,411	-	64,794
2008	1,672,969	155,974	112,434	-	54,815
2009	1,822,693	100,764	78,262	-	8,376
2010	1,821,459	113,198	94,202	-	18,218
2011	1,715,069	164,572	131,710	-	14,905
2012	1,822,014	163,393	121,515	5,873	21,735
2013	1,914,840	208,568	152,889	5,553	5,815
2014	2,015,561	208,180	151,880	5,201	25,970
2015	2,194,500	257,885	198,315	-	24,412
2016	2,357,459	250,028	175,751	-	19,450
2017	2,473,328	250,740	188,781	-	21,336
2018	2,659,241	257,570	200,591	-	14,108
2019	2,710,080	299,512	228,249	-	33,306

Source: Office of the Chief Financial Officer/Government of the District of Columbia

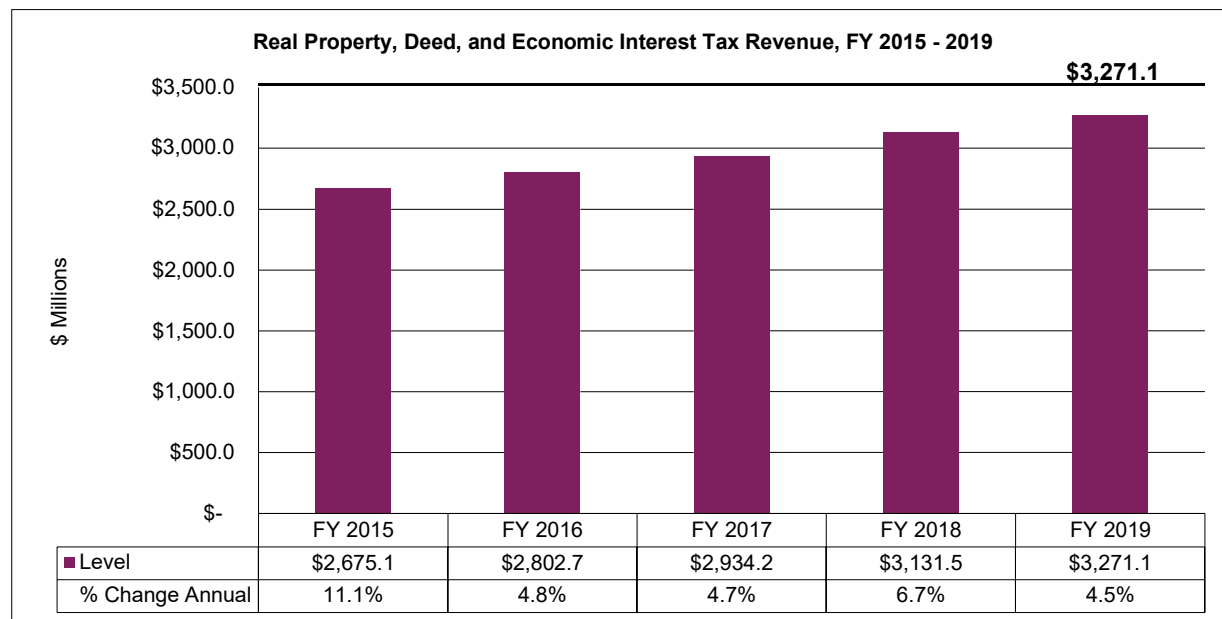


Table 4-2 Percent Change in Real Property Tax Revenue, FY 1990 - 2019 (\$ thousands)

FY	Real Property Tax Revenue	Annual Percent Change
1995	654,284	-10.5%
1996	624,382	-4.6%
1997	617,694	-1.1%
1998	616,935	-0.1%
1999	597,566	-3.1%
2000	610,896	2.2%
2001	633,172	3.6%
2002	726,014	14.7%
2003	822,845	13.3%
2004	947,690	15.2%
2005	1,060,637	11.9%
2006	1,153,795	8.8%
2007	1,448,697	25.6%
2008	1,672,969	15.5%
2009	1,822,693	8.9%
2010	1,821,459	-0.1%
2011	1,715,069	-5.8%
2012	1,822,014	6.2%
2013	1,914,840	5.1%
2014	2,015,561	5.3%
2015	2,194,500	8.9%
2016	2,357,459	7.4%
2017	2,473,328	4.9%
2018	2,659,241	7.5%
2019	2,710,080	1.9%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

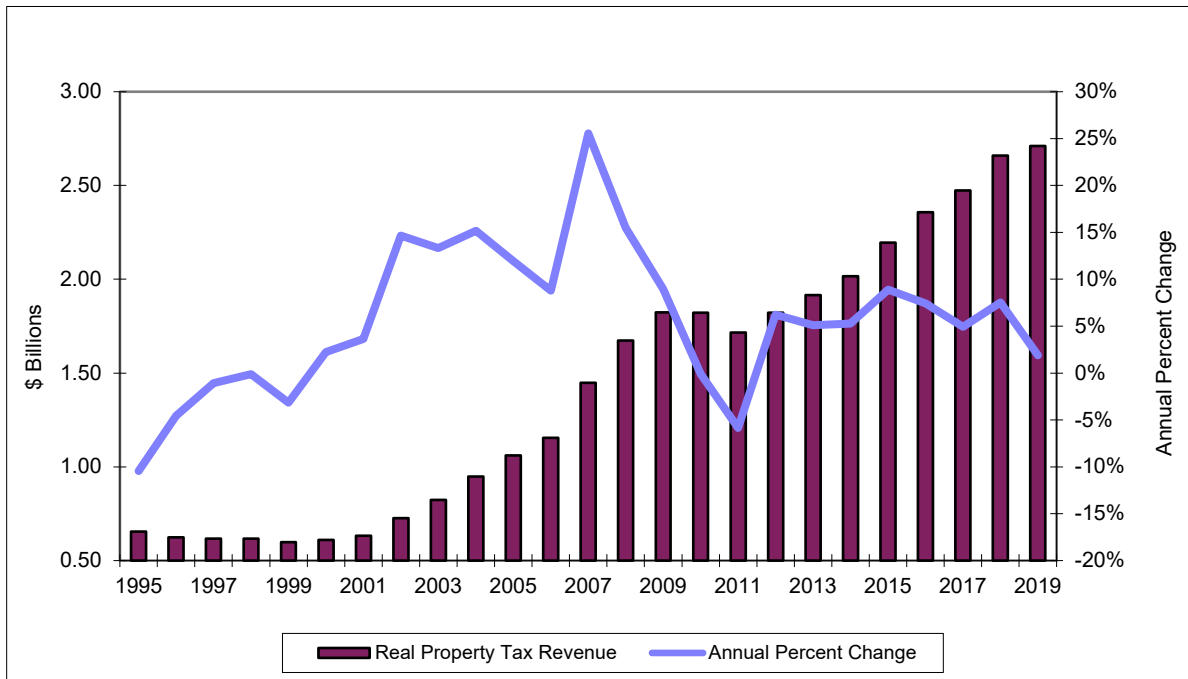


Table 4-3 Summary of Real Property in the District of Columbia, TY 2019

	Land Area		Assessed Value	
	(Acres)	Percent	(\$ millions)	Percent
Taxable	13,863	46.6%	234,621	70.9%
Tax Exempt	15,870	53.4%	96,267	29.1%
US Government	10,623	35.7%	52,930	16.0%
DC Government	2,208	7.4%	16,045	4.8%
All Other Exempt	3,038	10.2%	27,292	8.2%
Total	29,733	100%	330,888	100%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Note: The data in this table represents 46 square miles of land area. The District of Columbia has a total area of 69 square miles, including approximately 7 square miles of water area and 16 square miles of highways, streets, roads and alleys.

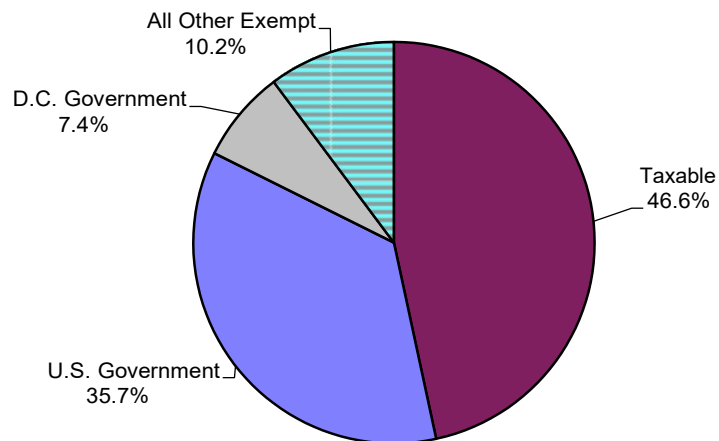
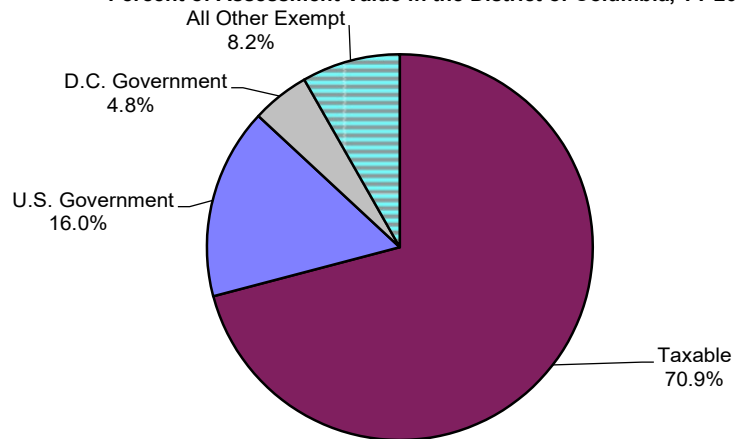
Percent of Land Area in the District of Columbia, TY 2019**Percent of Assessment Value in the District of Columbia, TY 2019**

Table 4-4 Real Property Assessed Value and Tax Liability by Class, TY 2019

Class	Number of Properties	Acres	Percent of Acres	Assessed Value (\$ mil.)	Percent of Assessed Value	Tax Liability (\$ mil.)	Percent of Liability	Effective Tax Rate
Class 1* (Residential)	186,173	10,558.8	76.2%	127,502	54.3%	943	33.8%	0.74%
Homestead	100,504	6,181.6	44.6%	69,126	29.5%	464	16.6%	0.67%
Non-Senior	80,817	4,840.0	34.9%	58,707	25.0%	430	15.4%	0.73%
Senior	19,687	1,341.6	9.7%	10,418	4.4%	33	1.2%	0.32%
Non-Homestead	85,669	4,377.1	31.6%	58,377	24.9%	480	17.2%	0.82%
Class 2 (Commercial)	9,448	3,239.1	23.4%	106,682	45.5%	1,816	65.2%	1.70%
Class 3 (Vacant/Abandoned)	511	45.5	0.3%	316	0.1%	16	0.6%	4.96%
Class 4 (Blighted)	235	20.0	0.1%	120	0.1%	12	0.4%	9.92%
Total	196,367	13,863.4	100.0%	234,621	100.0%	2,787	100.0%	1.19%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Note: Within Class 1, there are two broad categories of residential properties: homestead (owner-occupied) properties and non-homestead (non-owner-occupied) residential properties. Homestead properties are registered with the Office of Tax and Revenue (OTR) by their owners and are officially considered to be owner-occupied housing structures or units for the purpose of receiving specified annual property tax relief. Non-homestead properties are generally not eligible for tax relief. However, non-homestead properties should not be interpreted as being housing units. The category of non-homestead properties include (but is not limited to) non-registered owner-occupied properties, non-owner-occupied residential properties, multifamily properties, unimproved residential lots and residential parking spaces.

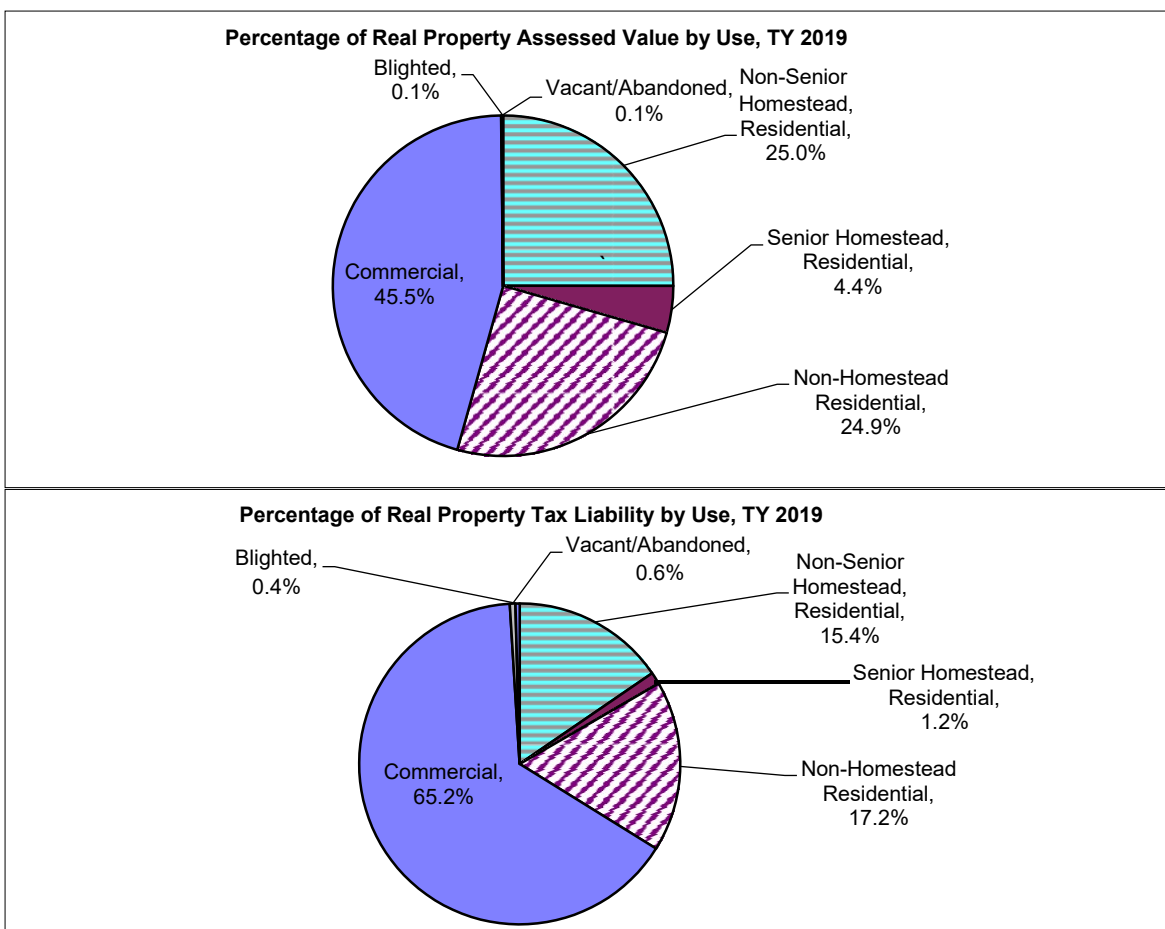


Table 4-5 City-Wide Percentage Distribution of Assessed Value and Estimated Tax Liability by Ward and Class, TY 2019

Assessed Value					
Ward	Class 1	Class 2	Class 3	Class 4	Total
1	6.6%	1.4%	0.0%	0.0%	8.1%
2	10.5%	28.1%	0.0%	0.0%	38.6%
3	11.6%	1.8%	0.0%	0.0%	13.5%
4	6.5%	0.6%	0.0%	0.0%	7.1%
5	5.4%	1.6%	0.0%	0.0%	7.0%
6	9.9%	11.1%	0.0%	0.0%	21.0%
7	2.3%	0.4%	0.0%	0.0%	2.8%
8	1.6%	0.4%	0.0%	0.0%	2.0%
Total	54.3%	45.5%	0.1%	0.1%	100.0%

Tax Liability					
Ward	Class 1	Class 2	Class 3	Class 4	Total
1	4.1%	1.7%	0.1%	0.1%	6.0%
2	7.1%	41.8%	0.1%	0.0%	48.9%
3	7.6%	2.4%	0.1%	0.0%	10.1%
4	3.7%	0.7%	0.1%	0.0%	4.5%
5	3.0%	2.0%	0.1%	0.1%	5.2%
6	6.1%	16.0%	0.1%	0.0%	22.3%
7	1.2%	0.4%	0.1%	0.1%	1.7%
8	0.9%	0.3%	0.0%	0.1%	1.3%
Total	33.8%	65.2%	0.6%	0.4%	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-6 Real Property Tax Assessment and Liability by Ward, TY 2019

Assessed Value			Tax Liability	
Ward	(\$Millions)	Percent	(\$Millions)	Percent
1	18,926	8.1%	168	6.0%
2	90,678	38.6%	1,363	48.9%
3	31,564	13.5%	280	10.1%
4	16,612	7.1%	126	4.5%
5	16,413	7.0%	145	5.2%
6	49,307	21.0%	621	22.3%
7	6,481	2.8%	48	1.7%
8	4,639	2.0%	37	1.3%
Total	234,621	100.0%	2,787	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-7 Percentage Distribution of Real Property Assessed Value and Estimated Tax Liability by Ward and Class, TY 2019

Assessed Value					
Ward	Class 1	Class 2	Class 3	Class 4	Total
1	12.1%	3.2%	10.7%	32.2%	8.1%
2	19.4%	61.8%	10.1%	7.0%	38.6%
3	21.4%	4.0%	10.9%	1.6%	13.5%
4	12.0%	1.2%	12.7%	9.2%	7.1%
5	9.9%	3.4%	16.1%	15.9%	7.0%
6	18.1%	24.5%	19.9%	5.7%	21.0%
7	4.2%	1.0%	13.1%	15.6%	2.8%
8	2.9%	0.9%	6.5%	12.9%	2.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Tax Liability					
Ward	Class 1	Class 2	Class 3	Class 4	Total
1	12.2%	2.6%	10.6%	31.9%	6.0%
2	20.9%	64.1%	10.2%	7.0%	48.9%
3	22.6%	3.6%	10.8%	1.6%	10.1%
4	11.1%	1.0%	12.8%	9.1%	4.5%
5	8.9%	3.1%	16.0%	16.0%	5.2%
6	18.1%	24.6%	19.9%	5.7%	22.3%
7	3.6%	0.6%	13.2%	15.8%	1.7%
8	2.7%	0.5%	6.5%	12.9%	1.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-8 All Class I Residential Real Property by Decile, TY 2019

Decile	Number of Properties	Assessed Value (\$ millions)	Percent of Assessed Value of Class	Average Value (\$ thousands)	Median Value (\$ thousands)
1st	18,617	546	0.4%	29.3	25.0
2nd	18,617	3,649	2.9%	196.0	211.1
3rd	18,617	5,363	4.2%	288.1	286.4
4th	18,617	6,923	5.4%	371.9	372.1
5th	18,617	8,323	6.5%	447.1	446.8
6th	18,617	9,853	7.7%	529.2	528.7
7th	18,617	11,717	9.2%	629.3	627.5
8th	18,617	14,274	11.2%	766.7	766.0
9th	18,617	17,929	14.1%	963.0	952.1
10th	18,617	48,926	38.4%	2,627.9	1,482.0
Total	186,173	127,502	100.0%	684.9	487.0

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-9 Homestead Properties by Decile, TY 2019

Decile	Number of Properties	Assessed Value (\$ millions)	Percent of Assessed Value of Class	Average Value (\$ thousands)	Median Value (\$ thousands)
1st	10,050	2,132	3.1%	212.2	224.7
2nd	10,050	3,101	4.5%	308.5	253.9
3rd	10,050	3,914	5.7%	389.4	321.7
4th	10,050	4,620	6.7%	459.7	380.5
5th	10,050	5,316	7.7%	528.9	441.6
6th	10,050	6,154	8.9%	612.3	518.3
7th	10,050	7,234	10.5%	719.8	620.8
8th	10,050	8,544	12.4%	850.1	746.5
9th	10,050	10,425	15.1%	1,037.3	910.7
10th	10,050	17,688	25.6%	1,759.8	1,367.4
Total	100,504	69,126	100.0%	687.8	567.5

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-10 All Class 2 Commercial Real Property by Decile, TY 2019

Decile	Number of Properties	Assessed Value (\$ millions)	Percent of Assessed Value of Class	Average Value (\$ thousands)	Median Value (\$ thousands)
1st	945	56	0.1%	59.2	50.0
2nd	945	244	0.2%	258.4	260.6
3rd	945	416	0.4%	439.9	440.2
4th	945	597	0.6%	631.6	631.0
5th	945	818	0.8%	866.3	864.7
6th	945	1,118	1.0%	1,183.3	1,169.0
7th	945	1,690	1.5%	1,788.4	1,762.1
8th	945	2,928	2.5%	3,098.6	3,004.0
9th	945	8,025	6.0%	8,491.8	7,368.7
10th	945	90,790	87.0%	96,074.4	64,700.0
Total	9,448	106,682	100.0%	11,291.5	1,012.6

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-11 Subsector: Large Commercial Office Buildings Real Property Tax Liability by Decile, TY 2019

Decile	Number of Properties	Total Tax Liability (\$ millions)	Percent of Total Liability of Sub-Sector	Percent of Total Liability of all Class 2 Properties	Percent of Total Liability of Total Real Property Tax Base
1st	69	1.2	0.1%	0.1%	0.0%
2nd	69	9.9	0.8%	0.5%	0.4%
3rd	69	20.5	1.7%	1.1%	0.7%
4th	69	34.4	2.8%	1.9%	1.2%
5th	69	59.1	4.8%	3.3%	2.1%
6th	69	93.8	7.6%	5.2%	3.4%
7th	69	133.5	10.9%	7.3%	4.8%
8th	69	181.5	14.8%	10.0%	6.5%
9th	69	239.3	19.5%	13.2%	8.6%
10th	69	454.8	37.0%	25.0%	16.3%
Total	693	1,228.1	100.0%	67.6%	44.1%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-12 Condominiums- Units, Assessments and Tax Liability by Ward, TY 2019

Ward	Number of Units	Percent of Properties	Acres	Percent of Acres	Assessed Value (\$ millions)	Percent of Assessed Value	Tax Liability (\$ millions)	Percent of Liability
1	12,306	17.0%	114.2	15.3%	5,660.3	19.6%	42.7	19.4%
2	21,568	29.8%	108.9	14.6%	10,747.6	37.2%	84.9	38.6%
3	12,958	17.9%	152.3	20.4%	4,160.3	14.4%	30.9	14.1%
4	2,523	3.5%	33.1	4.4%	730.0	2.5%	5.3	2.4%
5	5,012	6.9%	112.5	15.1%	1,598.8	5.5%	11.8	5.4%
6	13,046	18.0%	118.4	15.9%	5,498.5	19.0%	40.7	18.5%
7	2,367	3.3%	55.1	7.4%	253.2	0.9%	1.7	0.8%
8	2,525	3.5%	51.8	6.9%	255.8	0.9%	1.8	0.8%
Total	72,305	100.0%	746.4	100.0%	28,904.5	100.0%	219.7	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-13 Single Family Dwellings - Properties, Assessments and Tax Liability by Ward, TY 2019

Ward	Number of Properties	Percent of Properties	Acres	Percent of Acres	Assessed Value (\$ millions)	Percent of Assessed Value	Tax Liability (\$ millions)	Percent of Liability
1	5,912	6.4%	244.3	3.3%	4,668.2	7.0%	32.6	6.8%
2	4,319	4.7%	241.2	3.3%	7,212.9	10.7%	57.6	12.1%
3	13,912	15.1%	1,997.4	27.1%	18,792.9	28.0%	146.3	30.7%
4	19,429	21.1%	1,825.5	24.8%	12,917.8	19.3%	86.8	18.2%
5	15,646	17.0%	1,102.9	15.0%	8,249.6	12.3%	51.5	10.8%
6	11,897	13.0%	389.0	5.3%	9,169.3	13.7%	65.5	13.7%
7	13,538	14.7%	1,089.1	14.8%	4,109.1	6.1%	24.3	5.1%
8	7,214	7.9%	471.8	6.4%	1,981.1	3.0%	12.0	2.5%
Total	91,867	100.0%	7,361.1	100.0%	67,101.1	100.0%	476.7	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-14 Residential/Multi-Family (5 or Less Dwelling Units) - Properties, Assessments and Tax Liability by Ward, TY 2019

Ward	Number of Properties	Percent of Properties	Acres	Percent of Acres	Assessed Value (\$ millions)	Percent of Assessed Value	Tax Liability (\$ millions)	Percent of Liability
1	2,077	16.5%	97.2	14.7%	2,193.9	19.3%	17.1	19.4%
2	1,504	11.9%	60.0	9.1%	2,331.0	20.5%	18.5	21.0%
3	417	3.3%	32.9	5.0%	481.0	4.2%	3.9	4.4%
4	715	5.7%	47.8	7.2%	487.6	4.3%	3.6	4.1%
5	2,281	18.1%	124.6	18.8%	1,517.9	13.4%	11.5	13.0%
6	3,804	30.2%	141.9	21.4%	3,702.7	32.6%	28.7	32.5%
7	897	7.1%	72.4	10.9%	323.4	2.9%	2.5	2.9%
8	900	7.1%	86.5	13.0%	307.1	2.7%	2.4	2.7%
Total	12,595	100.0%	663.3	100.0%	11,344.7	100.0%	88.3	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-15 Residential/Multi-Family (6 or More Dwelling Units) - Properties, Assessments and Tax Liability by Ward, TY 2019

Ward	Number of Properties	Percent of Properties	Acres	Percent of Acres	Assessed Value (\$ millions)	Percent of Assessed Value	Tax Liability (\$ millions)	Percent of Liability
1	313	11.6%	85.6	7.6%	2,437.6	14.5%	19.4	14.5%
2	201	7.5%	44.4	3.9%	3,646.3	21.6%	29.8	22.3%
3	181	6.7%	105.1	9.3%	3,057.1	18.1%	25.8	19.3%
4	320	11.9%	92.0	8.1%	1,049.1	6.2%	8.1	6.1%
5	273	10.1%	125.3	11.1%	1,179.8	7.0%	8.2	6.1%
6	251	9.3%	82.2	7.3%	3,845.2	22.8%	29.6	22.1%
7	500	18.6%	216.3	19.1%	598.2	3.6%	4.3	3.2%
8	656	24.3%	380.7	33.6%	1,033.0	6.1%	8.7	6.5%
Total	2,695	100.0%	1,131.7	100.0%	16,846.4	100.0%	134.0	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-16 Homesteads- Properties, Assessments and Tax Liability by Ward, TY 2019

Ward	Non-Senior			Senior		
	Number of Properties	Assessed Value (\$ millions)	Tax Liability (\$ millions)	Number of Properties	Assessed Value (\$ millions)	Tax Liability (\$ millions)
1	9,954	6,914.5	50.1	1,198	831.4	2.6
2	9,891	9,299.2	71.8	1,035	851.0	3.2
3	13,973	15,391.0	121.1	2,192	1,736.3	6.7
4	12,420	8,554.0	61.5	4,392	2,484.8	8.1
5	10,790	5,822.8	38.0	3,830	1,780.1	5.0
6	13,341	9,675.8	70.5	2,050	1,383.5	4.5
7	6,622	2,016.2	11.5	3,374	962.0	2.5
8	3,826	1,033.7	5.8	1,616	389.4	1.0
Total	80,817	58,707.2	430.2	19,687	10,418.4	33.4

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-17 Large Office Buildings* - Properties, Assessments and Tax Liability by Ward, TY 2019

Ward	Number of Properties	Percent of Properties	Acres	Percent of Acres	Assessed Value (\$ millions)	Percent of Assessed Value	Tax Liability (\$ millions)	Percent of Liability
1	6	0.9%	5.4	1.2%	380.4	0.6%	6.7	0.5%
2	485	70.0%	226.0	52.1%	47,549.6	71.7%	884.9	72.1%
3	36	5.2%	56.4	13.0%	1,251.8	1.9%	21.0	1.7%
4	5	0.7%	3.9	0.9%	36.7	0.1%	0.7	0.1%
5	10	1.4%	10.8	2.5%	268.5	0.4%	5.0	0.4%
6	145	20.9%	126.6	29.2%	16,628.8	25.1%	307.2	25.0%
8	6	0.9%	4.3	1.0%	138.2	0.2%	2.6	0.2%
Total	693	100.0%	433.5	100.0%	66,308.9	100.0%	1,228.1	100.0%

* Non-residential structures with elevators primarily used for offices

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-18 All Other Commercial Properties (Excluding Large Office Buildings & PGUVA*)
- Properties, Assessments and Tax Liability by Ward, TY 2019

Wards	Number of Properties	Percent of Properties	Acres	Percent of Acres	Assessed Value (\$ millions)	Percent of Assessed Value	Tax Liability (\$ millions)	Percent of Liability
1	866	12.8%	114.8	5.4%	2,932.4	8.1%	39.2	7.5%
2	1,972	29.2%	319.3	14.9%	17,163.7	47.1%	257.9	49.7%
3	514	7.6%	162.6	7.6%	2,901.4	8.0%	43.1	8.3%
4	705	10.5%	162.0	7.6%	1,240.5	3.4%	17.2	3.3%
5	901	13.4%	464.3	21.7%	2,728.7	7.5%	40.0	7.7%
6	1,175	17.4%	182.5	8.5%	7,741.2	21.3%	107.5	20.7%
7	326	4.8%	399.3	18.6%	921.3	2.5%	8.6	1.7%
8	285	4.2%	337.4	15.7%	777.8	2.1%	5.3	1.0%
Total	6,744	100%	2,142.1	100%	36,407.1	100.0%	518.8	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

* PGUVA properties are commercial and residential parking spaces, parking garages, parking lots, unimproved lots, vacant lots, and abandoned properties.

Note: This subgroup of properties was created solely for analytical purposes. The purpose of this subgroup is to extract so-called lesser productive properties that reside within the broader residential and commercial tax classes so as to minimize quantitative distortions in the broader classes, particularly in terms of number of properties.

Table 4-19 Residential PGUVA* - Properties, Assessments and Tax Liability by Ward, TY 2019

Ward	Number of Properties	Percent of Properties	Acres	Percent of Acres	Assessed Value (\$ millions)	Percent of Assessed Value	Tax Liability (\$ millions)	Percent of Liability
1	263	4.0%	11.8	2.1%	68.3	5.6%	0.6	6.0%
2	433	6.6%	38.9	6.8%	189.8	15.5%	1.5	14.7%
3	666	10.2%	86.0	15.1%	183.1	14.9%	1.6	15.8%
4	678	10.4%	38.4	6.7%	41.7	3.4%	0.3	3.5%
5	859	13.1%	100.1	17.5%	117.2	9.6%	0.8	8.3%
6	890	13.6%	32.1	5.6%	459.9	37.5%	3.7	37.6%
7	1,989	30.4%	166.4	29.2%	104.0	8.5%	0.9	8.9%
8	756	11.6%	96.9	17.0%	61.3	5.0%	0.5	5.2%
Total	6,534	100.0%	570.6	100.0%	1,225.2	100.0%	9.9	100.0%

Table 4-20 Commercial PGUVA* - Properties, Assessments and Tax Liability by Ward, TY 2019

Ward	Number of Properties	Percent of Properties	Acres	Percent of Acres	Assessed Value (\$ millions)	Percent of Assessed Value	Tax Liability (\$ millions)	Percent of Liability
1	89	4.4%	7.3	1.1%	59.1	1.5%	0.9	1.4%
2	331	16.5%	26.9	4.1%	1,186.7	29.9%	21.2	30.5%
3	106	5.3%	17.9	2.7%	85.3	2.2%	1.4	2.1%
4	91	4.5%	21.7	3.3%	41.8	1.1%	0.7	1.0%
5	514	25.6%	214.8	32.4%	681.3	17.2%	11.4	16.5%
6	482	24.0%	176.7	26.6%	1,753.9	44.2%	31.5	45.3%
7	238	11.9%	134.3	20.2%	110.7	2.8%	1.6	2.3%
8	157	7.8%	64.0	9.6%	47.2	1.2%	0.7	1.0%
Total	2,008	100.0%	663.5	100%	3,966.0	100%	69.5	100%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

* PGUVA properties are commercial and residential parking spaces, parking garages, parking lots, unimproved lots, vacant lots, and abandoned properties.

Note: This subgroup of properties was created solely for analytical purposes. The purpose of this subgroup is to extract so-called lesser productive properties that reside within the broader residential and commercial tax classes so as to minimize quantitative distortions in the broader classes, particularly in terms of number of properties. For example, a large condominium building may have 200 individual condominium units within it. But, the building may also contain over 100 garage parking spaces that are individual separate properties that may be owned, bought, and sold by condominium owners or anyone else. Separating the condominium dwelling units from the condominium parking spaces lessens the tendency to misinterpret the 300 individual properties as 300 dwellings.

Table 4-21 Total Acres of Residential Property and Total Residential Assessment by Property Type, TY 2019

Property Type	Acres	Assessment Value (\$ millions)
Single Family Dwellings	7,361	67,101
Condominiums	746	28,904
Multifamily (5 units or less)	663	11,345
Multifamily (6 units or more)	1,132	16,846
Other	656	3,305
Total	10,559	127,502

Source: Office of the Chief Financial Officer/Government of the District of Columbia

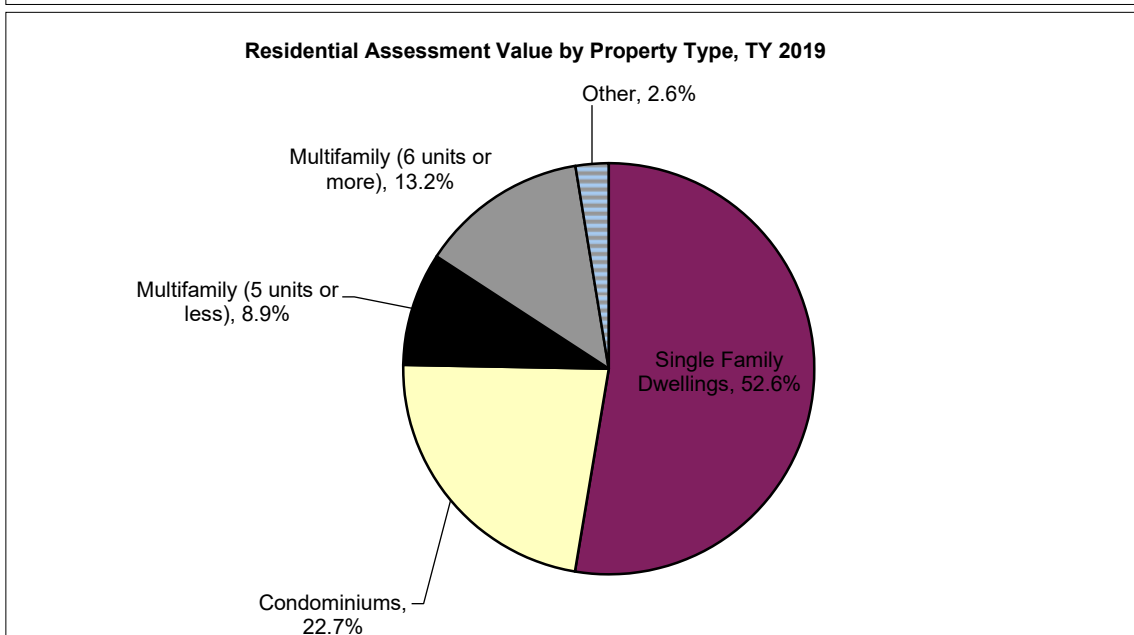
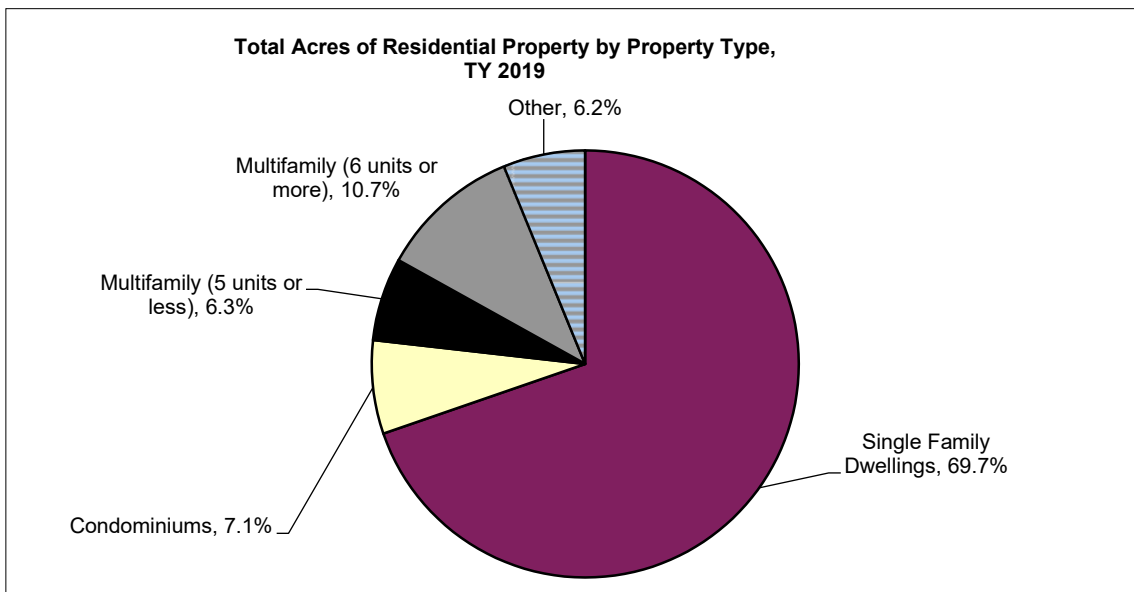


Table 4-22 District Real Estate Transactions Tax Revenue and Percent Change, FY 1986 - 2019

FY	Amount (\$ thousands)				Percent Changes			
	Recordation	Transfer	Economic Interest	Co-op Recordation	Recordation	Transfer	Economic Interest	Co-op Recordation
1986	24,541	20,158	-	-	15.9%	21.4%	-	-
1987	33,533	29,836	-	-	36.6%	48.0%	-	-
1988	34,250	28,125	-	-	2.1%	-5.7%	-	-
1989	37,637	27,785	-	-	9.9%	-1.2%	-	-
1990	35,477	30,968	0	-	-5.7%	11.5%	-	-
1991	19,953	18,815	1,525	-	-43.8%	-39.2%	-	-
1992	17,831	19,944	257	-	-10.6%	6.0%	-83.1%	-
1993	20,245	21,506	911	-	13.5%	7.8%	254.5%	-
1994	23,547	21,980	262	-	16.3%	2.2%	-71.2%	-
1995	22,691	21,826	0	-	-3.6%	-0.7%	-100.0%	-
1996	33,099	26,701	10	-	45.9%	22.3%	-	-
1997	30,821	27,162	10,081	-	-6.9%	1.7%	100710.0%	-
1998	53,863	42,597	11,166	-	74.8%	56.8%	10.8%	-
1999	70,398	47,001	3,687	-	30.7%	10.3%	-67.0%	-
2000	60,418	44,660	540	-	-14.2%	-5.0%	-85.4%	-
2001	75,936	62,086	1,640	-	25.7%	39.0%	203.7%	-
2002	89,951	62,228	5,078	-	18.5%	0.2%	209.6%	-
2003	139,262	99,052	4,934	-	54.8%	59.2%	-2.8%	-
2004	193,554	143,232	16,269	-	39.0%	44.6%	229.7%	-
2005	190,048	146,929	10,593	-	-1.8%	2.6%	-34.9%	-
2006	197,528	132,615	30,274	-	3.9%	-9.7%	185.8%	-
2007	226,743	152,411	64,794	-	14.8%	14.9%	114.0%	-
2008	155,974	112,434	54,815	-	-31.2%	-26.2%	-15.4%	-
2009	100,764	78,262	8,376	-	-35.4%	-30.4%	-84.7%	-
2010	113,198	94,202	18,218	-	12.3%	20.4%	117.5%	-
2011	164,572	131,710	14,905	-	45.4%	39.8%	-18.2%	-
2012	163,393	121,515	21,735	5,873	-0.7%	-7.7%	45.8%	-
2013	208,568	152,889	5,815	5,553	27.6%	25.8%	-73.2%	-5.4%
2014	208,180	151,880	25,970	5,201	-0.2%	-0.7%	346.6%	-6.3%
2015	257,885	198,315	24,412	-	23.9%	30.6%	-6.0%	-
2016	250,028	175,751	19,450	-	-3.0%	-11.4%	-20.3%	-
2017	250,740	188,781	21,336	-	0.3%	7.4%	9.7%	-
2018	257,570	200,591	14,108	-	2.7%	6.3%	-33.9%	-
2019	299,512	228,249	33,306	-	16.3%	13.8%	136.1%	-

Source: Office of the Chief Financial Officer/Government of the District of Columbia

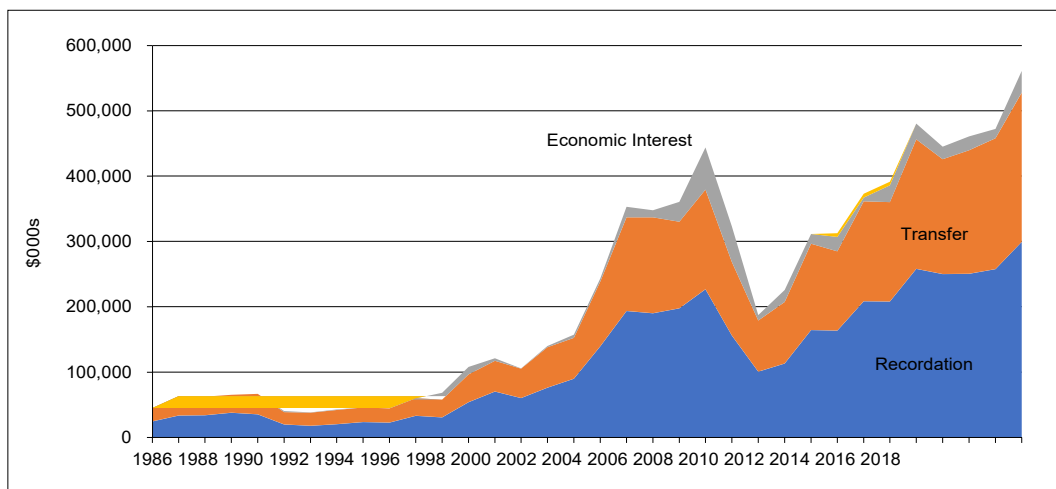
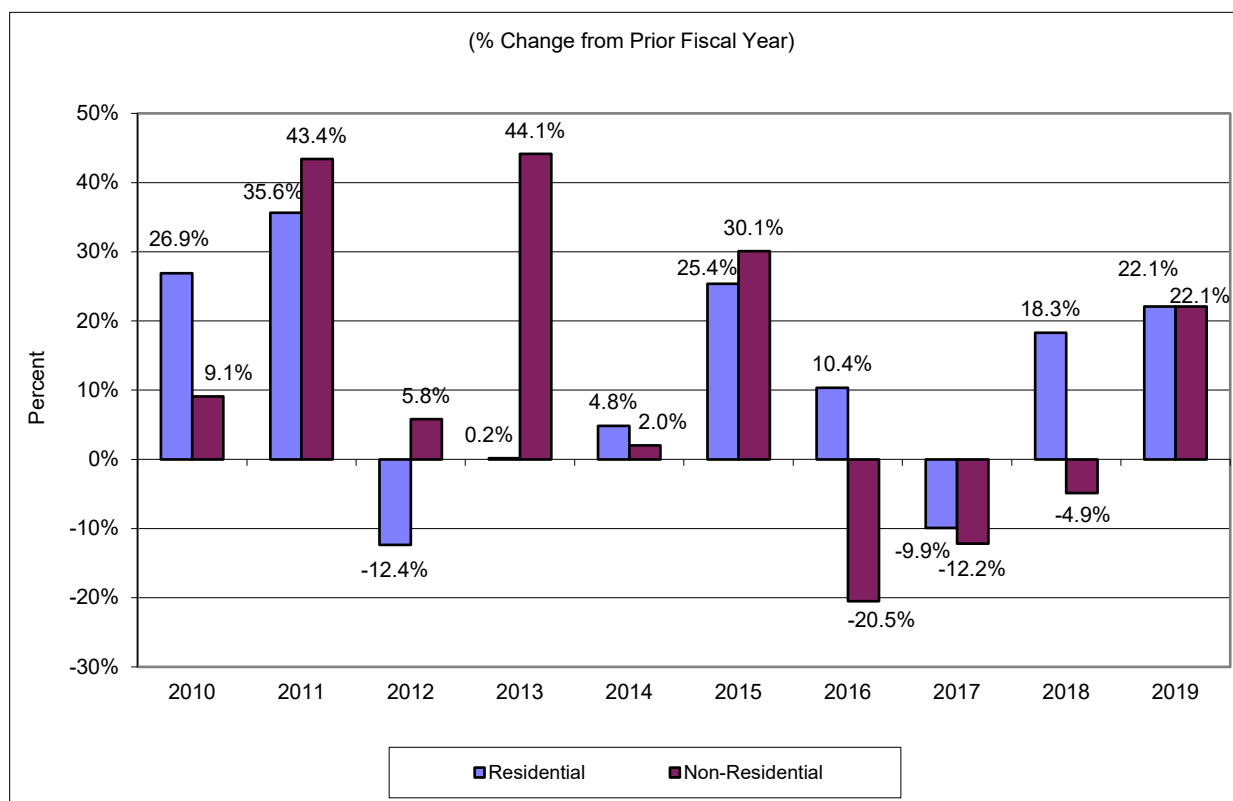


Table 4-23 Normalized Transfer Tax Revenue Trends by Sector, FY 2010 - 2019

Source: Office of the Chief Financial Officer/Government of the District of Columbia and U.S. Bureau of Labor Statistics

* Normalized transfer tax data transforms official annual deed transfer tax revenue into tax revenue as if it was taxed at a 1.1 percent tax rate. This method nullifies the effects of the tax rate changes in FYs 2003, 2005, 2007 and 2019 in order to extract and better understand the underlying economic activity that is reflected by deed tax collections.

**Table 4-24 Annual Taxable Assessment Growth by Property Type,
TY 2019 Compared to TY 2018**

Property Type	Annual Growth Rate
Class 1	
Single Family Dwellings	4.7%
Condominiums	5.6%
Multifamily (5 units or less)	4.3%
Multifamily (6 units or more)	3.2%
Other	2.2%
Total Class 1	4.6%
Class 2	
Large Office Buildings	2.2%
Small Office Buildings	-0.4%
Large Hotels	8.4%
Small Hotels	4.0%
All Other	4.8%
Total Class 2	3.3%
Class 3	
Residential Property	-23.0%
Commercial Property	-22.5%
Total Class 3	-22.9%
Class 4	
Residential Property	-21.9%
Commercial Property	80.3%
Total Class 4	-6.7%
Total	4.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

**Table 4-25 Annual Taxable Assessment Growth by Ward and Class,
TY 2019 Compared to TY 2018**

Ward	Class 1	Class 2	Class 3	Class 4	Total
1	5.1%	8.8%	-67.4%	48.8%	5.4%
2	2.1%	1.5%	39.0%	59.6%	1.7%
3	3.3%	1.2%	55.1%	16.8%	3.0%
4	4.4%	17.2%	-18.4%	-47.1%	5.2%
5	6.4%	9.6%	-19.5%	5.8%	7.0%
6	6.8%	7.7%	9.4%	-61.0%	7.3%
7	8.5%	5.1%	-23.9%	5.5%	7.6%
8	5.7%	-24.0%	-43.7%	-28.9%	-2.7%
Total	4.6%	3.3%	-22.9%	-6.7%	4.0%

Table 4-26 Assessment Value/Sales Price Ratio* by Property Type, TY 2018

Property Type	Sales	Average Price (\$)	Median Price (\$)	Mean Ratio	Median Ratio
Class 1					
Single Family Dwellings	4,446	\$ 799,513	\$ 683,950	0.86	0.82
Condominiums	4,765	\$ 623,601	\$ 479,000	0.71	0.83
Multifamily (5 units or less)	630	\$ 942,390	\$ 850,000	0.85	0.87
Multifamily (6 units or more)	57	\$ 4,975,661	\$ 1,271,125	1.17	0.70
Total	9,898	\$ 730,188	\$ 570,000	0.83	0.84
Class 2					
Large Office Buildings	21	\$ 123,673,263	\$ 118,560,000	0.94	1.06
Small Office Buildings	34	\$ 3,257,006	\$ 2,125,000	0.79	0.61
Large Hotels	3	\$ 54,185,567	\$ 41,916,100	0.89	1.24
Small Hotels	-	\$ -	\$ -	-	-
Total	58	\$ 49,490,232	\$ 5,675,000	0.93	0.84
All	9,956	\$ 1,014,246	\$ 575,000	0.86	0.83

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Note: The assessed value/sales price ratio is a measurement of assessment quality for recently valued properties. The ratio measures how closely assessed values compare to the actual sale prices for a given year. The International Association of Assessing Officers recommends that central tendency ratios across broad property types range between 0.90 and 1.10, which would in turn indicate uniform and quality assessment work. This range indicates that assessed values for broad classes of properties typically should not differ from sale prices in the respective time period by more than +/- 10 percent.

Table 4-26 considers unadjusted market sale prices during tax year 2018 and the assessed value of respective properties with a valuation date of Sep 30, 2018. When there are fewer than 30 sales citywide for a given type of property, ratio statistics may not represent actual market conditions due to the small sample size.

Table 4-27 Assessment Value/Sales Price Ratio by Property Type, TY 2019

Property Type	Sales	Average Price (\$)	Median Price (\$)	Mean Ratio	Median Ratio
Class 1					
Single Family Dwellings	4,784	\$ 801,622	\$ 680,000	0.87	0.85
Condominiums	5,033	\$ 535,850	\$ 480,000	0.79	0.83
Multifamily (5 units or less)	603	\$ 986,565	\$ 905,000	0.85	0.86
Multifamily (6 units or more)	66	\$ 4,259,158	\$ 1,585,000	0.51	0.55
Total	10,486	\$ 706,456	\$ 574,900	0.83	0.85
Class 2					
Large Office Buildings	33	\$ 108,943,908	\$ 89,088,000	1.07	0.98
Small Office Buildings	24	\$ 3,211,968	\$ 1,877,500	0.78	0.73
Large Hotels	10	\$ 66,600,170	\$ 55,886,450	0.81	0.75
Small Hotels	-	\$ -	\$ -	0.00	0.00
Total	67	\$ 64,749,819	\$ 30,500,000	1.03	1.02
All	10,553	\$ 1,113,061	\$ 575,000	0.90	0.85

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-27 considers unadjusted market sale prices during tax year 2019 and the assessed value of respective properties with a valuation date of Sept. 30, 2019. When there are fewer than 30 sales citywide for a given type of property, ratio statistics may not represent actual market conditions due to the small sample size.

Table 4-28 Real Property Assessed Value and Tax Liability by Property Type, TY 2011 - 2019 (\$ thousands)

	2011		2012		2013		2014		2015	
Property type	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability
Class 1										
Single Family Dwellings	48,311,525	322,013	47,647,381	326,691	47,400,027	331,148	48,532,100	341,916	52,697,641	367,583
Condominiums and Co-ops	18,051,656	130,301	19,330,793	133,270	17,520,427	124,663	20,298,358	147,744	22,175,162	163,166
Multifamily (5 units or less)	7,459,954	56,138	7,332,219	55,561	7,368,131	56,575	8,039,002	61,195	8,922,121	67,656
Multifamily (6 units or more)	8,571,439	69,119	8,411,560	69,857	11,244,014	93,378	12,141,275	93,641	14,094,584	107,423
All Other	2,486,214	16,367	919,883	7,303	4,123,131	31,916	1,038,352	7,969	1,064,672	8,473
Total Class 1	84,880,788	593,938	83,641,836	592,682	87,655,730	637,680	90,049,086	652,465	98,954,180	714,301
Class 2										
Large Office Buildings	40,232,392	719,064	44,732,252	820,474	48,182,977	883,256	53,132,594	958,781	59,128,133	1,062,562
Small Office Buildings	1,784,544	30,289	1,684,262	28,778	1,728,443	29,462	1,904,201	32,046	1,942,236	32,441
Large Hotels	4,165,527	76,265	4,471,108	82,161	5,240,328	96,347	5,741,239	101,045	6,623,117	120,476
Small Hotels	180,228	3,195	204,444	3,640	228,499	4,046	249,856	4,474	270,715	4,804
All Other	18,789,920	261,027	16,099,076	255,471	13,180,028	245,249	20,884,604	304,643	22,637,079	323,883
Total Class 2	65,152,610	1,089,840	67,191,142	1,190,524	68,560,275	1,258,360	81,912,494	1,400,989	90,601,280	1,544,165
Class 3										
Residential Property	63,206	3,109	243,721	9,939	210,686	7,658	280,932	10,988	286,238	12,079
Commercial Property	9,961	469	37,973	1,628	38,726	1,559	36,625	1,479	56,865	2,225
Total Class 3	73,167	3,578	281,694	11,567	249,412	9,217	317,556	12,467	343,104	14,304
Class 4										
Residential Property	62,104	5,788	99,444	8,627	95,538	6,757	19,295	1,566	24,503	1,884
Commercial Property	11,619	987	25,865	1,714	46,773	2,826	1,224	71	3,690	215
Total Class 4	73,724	6,774	125,309	10,341	142,311	9,583	20,519	1,637	28,194	2,099
All	150,180,289	1,694,130	151,239,981	1,805,114	156,607,728	1,914,840	172,299,655	2,067,559	189,926,757	2,274,870

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-28 (Contd.) Real Property Assessed Value and Tax Liability by Property Type, TY 2011 - 2019 (\$ thousands)

Property type	2016		2017		2018		2019	
	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability
Class 1								
Single Family Dwellings	56,818,812	398,646	60,818,582	426,275	64,068,536	451,922	67,101,061	476,673
Condominiums and Co-ops	24,006,603	179,592	25,547,290	194,212	27,359,862	209,291	28,904,485	219,725
Multifamily (5 units or less)	9,783,571	74,345	10,326,713	79,021	10,875,845	83,992	11,344,696	88,301
Multifamily (6 units or more)	14,539,989	111,668	14,720,442	116,786	16,324,972	131,176	16,846,433	133,993
All Other	1,077,014	8,632	2,823,477	20,564	3,232,955	23,963	3,305,490	24,658
Total Class 1	106,225,989	772,883	114,236,504	836,859	121,862,169	900,344	127,502,165	943,351
Large Office Buildings	62,570,290	1,123,618	65,041,814	1,173,982	64,897,483	1,171,816	66,308,913	1,228,085
Small Office Buildings	1,813,486	30,567	1,916,444	32,504	1,799,542	30,373	1,792,442	30,524
Large Hotels	6,802,958	122,262	7,312,386	131,769	7,584,634	136,991	8,225,226	151,931
Small Hotels	306,747	5,526	332,213	5,985	397,087	7,185	412,976	7,703
All Other	24,297,192	312,951	26,150,667	345,789	28,560,984	380,911	29,942,422	398,055
Total Class 2	95,790,673	1,594,924	100,753,523	1,690,029	103,239,730	1,727,276	106,681,979	1,816,297
Residential Property	342,787	13,732	204,222	9,962	312,871	15,473	240,946	11,919
Commercial Property	39,473	1,570	26,125	1,297	97,417	4,259	75,529	3,776
Total Class 3	382,260	15,301	230,346	11,259	410,288	19,732	316,475	15,696
Residential Property	25,834	2,085	24,077	2,357	109,450	10,975	85,433	8,518
Commercial Property	1,674	103	3,267	327	19,123	1,912	34,471	3,375
Total Class 3	27,508	2,188	27,344	2,683	128,573	12,887	119,904	11,892
All	202,426,431	2,385,297	215,247,716	2,540,830	225,640,759	2,660,239	234,620,522	2,787,237

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-29 Percentage Distribution of Real Property Assessed Value and Tax Liability by Property Type, TY 2011 - 2019

Property type	2011		2012		2013		2014		2015	
	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability
Class 1										
Single Family Dwellings	32.2%	19.0%	31.5%	18.1%	30.3%	17.3%	30.3%	17.3%	27.7%	16.2%
Condominiums and Co-ops	12.0%	7.7%	12.8%	7.4%	11.2%	6.5%	11.2%	6.5%	11.7%	7.2%
Multifamily (5 units or less)	5.0%	3.3%	4.8%	3.1%	4.7%	3.0%	4.7%	3.0%	4.7%	3.0%
Multifamily (6 units or more)	5.7%	4.1%	5.6%	3.9%	7.2%	4.9%	7.2%	4.9%	7.4%	4.7%
All Other	1.7%	1.0%	0.6%	0.4%	2.6%	1.7%	2.6%	1.7%	0.6%	0.4%
Total Class 1	56.5%	35.1%	55.3%	32.8%	56.0%	33.3%	56.0%	33.3%	52.1%	31.4%
Class 2										
Large Office Buildings	26.8%	42.4%	29.6%	45.5%	30.8%	46.1%	30.8%	46.1%	31.1%	46.7%
Small Office Buildings	1.2%	1.8%	1.1%	1.6%	1.1%	1.5%	1.1%	1.5%	1.0%	1.4%
Large Hotels	2.8%	4.5%	3.0%	4.6%	3.3%	5.0%	3.3%	5.0%	3.5%	5.3%
Small Hotels	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%
All Other	12.5%	15.4%	10.6%	14.2%	8.4%	12.8%	8.4%	12.8%	11.9%	14.2%
Total Class 2	43.4%	64.3%	44.4%	66.0%	43.8%	65.7%	43.8%	65.7%	47.7%	67.9%
Class 3										
Residential Property	0.0%	0.2%	0.2%	0.6%	0.1%	0.4%	0.1%	0.4%	0.2%	0.5%
Commercial Property	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
Total Class 3	0.0%	0.2%	0.2%	0.6%	0.2%	0.5%	0.2%	0.5%	0.2%	0.6%
Class 4										
Residential Property	0.0%	0.3%	0.1%	0.5%	0.1%	0.4%	0.1%	0.4%	0.0%	0.1%
Commercial Property	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%
Total Class 4	0.0%	0.4%	0.1%	0.6%	0.1%	0.5%	0.1%	0.5%	0.0%	0.1%
All	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-29 (contd.) Percentage Distribution of Real Property Assessed Value and Tax Liability by Property Type, TY 2011 - 2019

Property type	2016		2017		2018		2019	
	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability
Class 1								
Single Family Dwellings	28.1%	16.7%	28.3%	16.8%	28.4%	17.0%	28.6%	17.1%
Condominiums and Co-ops	11.9%	7.5%	11.9%	7.6%	12.1%	7.9%	12.3%	7.9%
Multifamily (5 units or less)	4.8%	3.1%	4.8%	3.1%	4.8%	3.2%	4.8%	3.2%
Multifamily (6 units or more)	7.2%	4.7%	6.8%	4.6%	7.2%	4.9%	7.2%	4.8%
All Other	0.5%	0.4%	1.3%	0.8%	1.4%	0.9%	1.4%	0.9%
Total Class 1	52.5%	32.4%	53.1%	32.9%	54.0%	33.8%	54.3%	33.8%
Class 2								
Large Office Buildings	30.9%	47.1%	30.2%	46.2%	28.8%	44.0%	28.3%	44.1%
Small Office Buildings	0.9%	1.3%	0.9%	1.3%	0.8%	1.1%	0.8%	1.1%
Large Hotels	3.4%	5.1%	3.4%	5.2%	3.4%	5.1%	3.5%	5.5%
Small Hotels	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%
All Other	12.0%	13.1%	12.1%	13.6%	12.7%	14.3%	12.8%	14.3%
Total Class 2	47.3%	66.9%	46.8%	66.5%	45.8%	64.9%	45.5%	65.2%
Class 3								
Residential Property	0.2%	0.6%	0.1%	0.4%	0.1%	0.6%	0.1%	0.4%
Commercial Property	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.1%
Total Class 3	0.2%	0.6%	0.1%	0.4%	0.2%	0.7%	0.1%	0.6%
Class 4								
Residential Property	0.0%	0.1%	0.0%	0.1%	0.0%	0.4%	0.0%	0.3%
Commercial Property	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%
Total Class 4	0.0%	0.1%	0.0%	0.1%	0.1%	0.5%	0.1%	0.4%
All	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-30 Real Property and Deed Statutory Tax Rates 1972 - 2001

	Real Property Tax Rates					Deed Tax Rates		
	(Rates per \$100 of Assessed Value)					Deed Recordation	Deed Transfer	Economic Interest
	Class 1	Class 2	Class 3	Class 4	Class 5			
	Owner Occupied	Tenant Occupied	Hotel/Motel	Commercial	Vacant			
1972	1.72	1.72	1.72	1.72	1.72	0.50%	0.50%	-
1973	1.83	1.83	1.83	1.83	1.83	0.50%	0.50%	-
1974	1.83	1.83	1.83	1.83	1.83	0.50%	0.50%	-
1975	1.83	1.83	1.83	1.83	1.83	0.50%	0.50%	-
1976	1.83	1.83	1.83	1.83	1.83	1.00%	1.00%	-
1977	1.83	1.83	1.83	1.83	1.83	1.00%	1.00%	-
1978	1.54	1.54	1.83	1.83	1.83	1.00%	1.00%	-
1979	1.54	1.54	1.83	1.83	1.83	1.00%	1.00%	-
1980	1.22	1.54	2.13	2.13	2.13	1.00%	1.00%	-
1981	1.22	1.54	2.13	2.13	2.13	1.00%	1.00%	-
1982	1.22	1.54	2.13	2.13	2.13	1.00%	1.00%	-
1983	1.22	1.54	2.13	2.13	2.13	1.00%	1.00%	-
1984	1.22	1.54	2.13	2.13	2.13	1.00%	1.00%	-
1985	1.22	1.54	1.82	2.03	2.03	1.00%	1.00%	-
1986	1.22	1.54	1.82	2.03	2.03	1.00%	1.00%	-
1987	1.22	1.54	1.82	2.03	2.03	1.00%	1.00%	-
1988	1.22	1.54	1.82	2.03	2.03	1.00%	1.00%	-
1989	1.22	1.54	1.82	2.03	2.03	1.10%	1.10%	-
1990	0.96	1.54	1.82	2.15	3.29	1.10%	1.10%	2.20%
1991	0.96	1.54	1.85	2.15	3.29	1.10%	1.10%	2.20%
1992	0.96	1.54	1.85	2.15	3.29	1.10%	1.10%	2.20%
1993	0.96	1.54	1.85	2.15	5.00	1.10%	1.10%	2.20%
1994	0.96		1.85	2.15	5.00	1.10%	1.10%	2.20%
1995	0.96	1.54	1.85	2.15	5.00	1.10%	1.10%	2.20%
1996	0.96		1.85	2.15	5.00	1.10%	1.10%	2.20%
1997	0.96	1.54	1.85	2.15	5.00	1.10%	1.10%	2.20%
1998	0.96	1.54	1.85	2.15	5.00	1.10%	1.10%	2.20%
1999	0.96	1.54	1.85	2.15	5.00	1.10%	1.10%	2.20%
2000	0.96	1.34	1.85	2.05	-	1.10%	1.10%	2.20%
2001	0.96	1.15	1.85	1.95	-	1.10%	1.10%	2.20%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 4-31 Real Property and Deed Statutory Tax Rates 2002 - 2018

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Real Property (Rates per \$100 of Assessed Value)																	
Class 1 (Residential) Tax Rate	\$0.96	\$0.96	\$0.96	\$0.96	\$0.92	\$0.88	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85
Homestead Deduction Amount	\$30,000	\$30,000	\$30,000	\$38,000	\$60,000	\$60,000	\$64,000	\$67,500	\$67,500	\$67,500	\$67,500	\$69,100	\$70,200	\$71,400	\$71,700	\$72,450	\$73,350
Assessment Cap	25%	25%	12%	12%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Class 2 (Commercial) Tax Rate	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85										
Rate for first \$3 Million in Assessed Value	-	-	-	-	-	-	-	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65
Rate for Assessed Value Over \$3 Million	-	-	-	-	-	-	-	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85
Class 3 (Vacant Buildings) Tax Rate	-	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$10.00	\$10.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Class 4 (Blighted Buildings) Tax Rate	-	-	-	-	-	-	-	-	-	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Deed Taxes																	
Deed Transfer	1.10%	*1.50%	1.50%	1.10%	1.10%	**1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Deed Recordation	1.10%	1.50%	1.50%	1.10%	1.10%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Economic Interest	2.20%	2.20%	1.50%	2.20%	2.20%	2.20%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

* While the Deed Transfer and Deed Recordation tax rates for nearly all taxable transactions was 1.50% for FYs 2003 and 2004, the Deed Transfer and Deed Recordation tax rates for residential properties with a total value that does not exceed \$250,000 remained 1.10% for those two years.

** While the Deed Transfer and Deed Recordation tax rates for nearly all taxable transactions increased to 1.45% beginning in FY 2007, the Deed Transfer and Deed Recordation tax rates for residential properties with a total value that does not exceed \$400,000 has remained 1.10%.

Table 4-32 Real Property and Deed Statutory Tax Rates 2019		2019
Real Property (Rates per \$100 of Assessed Value)		
Class 1 (Residential) Tax Rate		\$0.85
Homestead Deduction Amount		\$74,850
Assessment Cap: Regular homestead		10%
Assessment Cap: Seniors/Disabled		5%
Class 2 (Commercial) Tax Rate		
Rate for properties with assessed value less than \$5 Million		\$1.65
Rate for properties with assessed value between \$5 Million and \$10 Million		\$1.77
Rate for properties with assessed value above \$10 Million		\$1.89
Class 3 (Vacant Buildings) Tax Rate		\$5.00
Class 4 (Blighted Buildings) Tax Rate		\$10.00
Deed Taxes		
Deed Transfer		1.45%
Deed Recordation		1.45%
Economic Interest		2.90%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

* While the Deed Transfer and Deed Recordation tax rates for nearly all taxable transactions was 1.50% for FYs 2003 and 2004, the Deed Transfer and Deed Recordation tax rates for residential properties with a total value that does not exceed \$250,000 remained 1.10% for those two years.

** While the Deed Transfer and Deed Recordation tax rates for nearly all taxable transactions increased to 1.45% beginning in FY 2007, the Deed Transfer and Deed Recordation tax rates for residential properties with a total value that does not exceed \$400,000 has remained 1.10%.

Chapter 5: General Sales and Use Tax

General Sales and Use Tax

Revenue from the District's sales and use tax is collected using a six-tier structure. The following rates are presently in effect.¹ Sales of tangible personal property and certain specified services, food, or drinks sold in vending machines, tickets to legitimate theaters and entertainment venues with at least 10,000 seats, and medical marijuana are taxed at 6 percent. Sales of soft drinks defined as a beverage with a natural or artificial sweetener that contains less than 100% juice; or a beverage that is less than 50% milk, soy or other milk substitutes; or coffee, coffee substitutes, cocoa, or tea are taxed at 8 percent. Sales of food and drink served or prepared for immediate consumption or sold in or by restaurants and similar places of business, and sales of prepaid phone cards are taxed at 10 percent. Sales of alcoholic beverages sold for consumption off the premises, the rental or leasing of motor vehicles, tickets sold for baseball games and for events at the Capital One Arena, and merchandise sold at the baseball stadium and at the Capital One Arena are taxed at 10.25 percent. Transient accommodations are taxed at 14.95 percent. Parking, storing or keeping motor vehicles or trailers in commercial lots are taxed at 18 percent.

The use tax is imposed at the same rate on property sold or purchased outside the District and then brought into the District to be used, stored or consumed. The total amount of use taxes collected is less than six percent of the total sales and use tax collected.

- *Table 5-1* shows trends in collections from sales and use taxes from FY 1990 to 2019. In general, gross sales taxes grew during the period. With the recessions in FY 2002 and FY 2009, revenue from sales taxes fell slightly (-1 percent and -4 percent respectively) but General sales and use gross revenue has increased each year since 2009.
- *Table 5-2* shows the sales tax base and tax collected by rate category in FY 2019. The general retail sales tax category was the largest portion of total taxable sales (60.2%). Contributions to total taxable sales from the other categories in descending order are restaurant (23.3%), hotel (11.1%), other combined sales including alcoholic beverages, medical marijuana, and rental cars (3.1%) and parking (2.3%). The contributions to the total tax liability, in descending order, by category are general retail (43.3%), restaurant (28%), hotel (20%), parking (5%) and other combined sales including alcoholic beverages, medical marijuana, and rental cars (3.7%).
- *Table 5-3* shows the gross general sales tax revenue by type of business for FY 2015 to FY 2019. While the ordinal importance of the tax bases has not shifted, it is clear retail sales is still relatively important and restaurant sales have grown to comprise a greater share of sales tax revenue.

¹ For a history of changes in District of Columbia sales tax rates and bases over the period Fiscal Year 1970 to Fiscal Year 2019, see *D.C. Tax Facts 2020* prepared by the Office of the Chief Financial Officer, Office of Revenue Analysis (<http://cfo.dc.gov/node/1258031>).

Table 5-1 General Sales and Use Tax (Gross), Transfers and Net Revenue, FY 1990 - 2019 (\$ thousands)

Fiscal Year	General Sales and Use (Gross) Revenue	Transfer to Convention Center * (Budgetary Dedicated Taxes)	Transfer to Convention Center * (Non-Budgetary Dedicated Taxes)	Transfer to Ballpark Fund (Budgetary Dedicated Taxes)	Transfer to Ballpark Fund (Non-Budgetary Dedicated Taxes)	Transfer to DDOT (Budgetary Dedicated Taxes)	Transfer to DDOT (Non-Budgetary Dedicated Taxes)	Transfer to TIF	Transfer to PILOT	Transfer to School Modernization	Transfer to Highway Trust Fund (Budgetary Dedicated Taxes)	Transfer to Highway Trust Fund (Non-Budgetary Dedicated Taxes)	Transfer to Healthy DC Fund	Transfer to Healthy Schools Fund	Transfer to WMATA	Transfer to ABRA	General Sales and Use (Net)
1990	466,557	0		0		0		0		0							466,557
1991	451,582	0		0		0		0		0							451,582
1992	442,496	0		0		0		0		0							442,496
1993	410,068	0		0		0		0		0							410,068
1994	458,555	0		0		0		0		0							458,555
1995	485,651	0		0		0		0		0							485,651
1996	467,527	0		0		0		0		0							467,527
1997	482,354	0		0		0		0		0							482,354
1998	557,081	0		0		0		0		0							557,081
1999	592,718	51,145		0		0		0		0							541,573
2000	640,212	54,524		0		0		0		0							585,688
2001	673,068	55,851		0		0		0		0							617,217
2002	666,228	53,874		0		0		0		0							612,354
2003	690,370	58,905		0		0		0		0							631,465
2004	733,217	62,200		0		0		0		0							671,017
2005	861,078	77,490		8,547		0		6,733		0							768,308
2006	908,884	79,706		8,664		33,586		11,562		0							775,366
2007	959,968	83,312		8,275		37,087		14,205		100,000							717,089
2008	1,015,182	91,493		12,364		37,420		23,450		100,000							750,455
2009	973,410	91,538		9,434	3,042	23,765	9,476	18,121		106,000							724,552
2010	976,690	93,054	1,306	6,935		17,800		22,995		0	113	985					820,984
2011	1,014,901	97,996		9,512		31,209		45,379									830,805
2012	1,111,044	101,093		12,592				22,249						4,266	56,395	460	913,989
2013	1,137,892	104,108		15,408				37,506						4,502	62,268	460	913,640
2014	1,172,020	105,451		16,319				21,239						4,266	65,350	1,170	958,225
2015	1,241,696	116,448		14,904				37,555					106	4,265	67,446	1,170	999,802
2016	1,343,074	123,551		16,420				33,963					477	4,266	72,355	1,170	1,090,872
2017	1,419,197	138,128		17,764				32,102					835	4,266	74,167	1,170	1,150,765
2018	1,493,431	141,448		20,294				32,549	7,718				862	4,666	78,506	1,170	1,206,218
2019	1,597,726	147,633		16,150				30,732	14,340				1,158	4,266	258,282	1,170	1,092,039

Source: Office of the Chief Financial Officer/Government of the District of Columbia

*Transfer to the Convention Center Fund from Sales Tax has been effective since October 1994. Data are available from 1999. 2015 excludes \$73.6 million settlement for on-line hotel sales tax that was included in amount shown in CAFR.

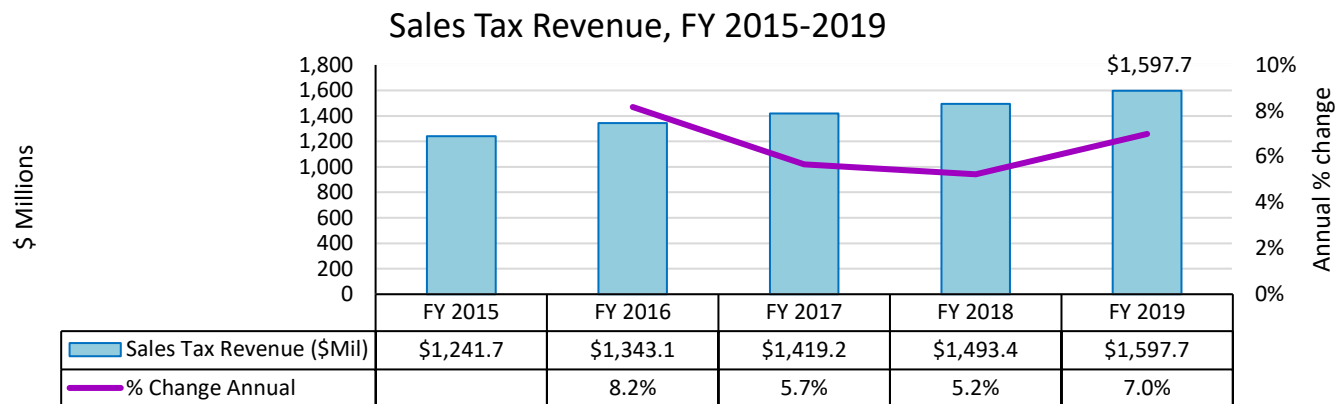


Table 5-2 Estimated Sales Tax Base and Payments by Tax Type, FY 2019 (\$ millions)

	Retail	Medical Marijuana	Restaurants	Liquor	Rental Vehicles	Hotels	Parking	Transfers	Total
Base	11,538.2	19.3	4,467.9	418.3	152.8	2,135.3	443.2		
Rate	6.0%	6.0%	10.0%	10.3%	10.3%	15.0%	18.0%		
Collections	692.3	1.2	446.8	42.9	15.7	319.2	79.8		1,597.8
Convention Center Transfer			44.7		1.5	101.4		147.6	(147.6)
Transfer to TIF (includes Capital One Center)								30.7	(30.7)
Transfer to WMATA (parking tax)							79.8	79.8	(79.8)
Transfer to Baseball project								16.2	(16.2)
Transfer to Healthy Schools								4.3	(4.3)
Transfer to ABRA								1.2	(1.2)
Transfer to Healthy DC		1.2						1.2	(1.2)
Transfer to PILOT								14.3	(14.3)
Transfer to WMATA (capital)								178.5	(178.5)
Transfer to Arts and Humanities	32.0							32.0	(32.0)
Transfer to St. E's **								0.1	(0.1)
Local Fund	660.3	(0.0)	402.1	42.9	14.1	217.8	0.0	505.8	1,092.0

Source: Office of the Chief Financial Officer/Government of the District of Columbia

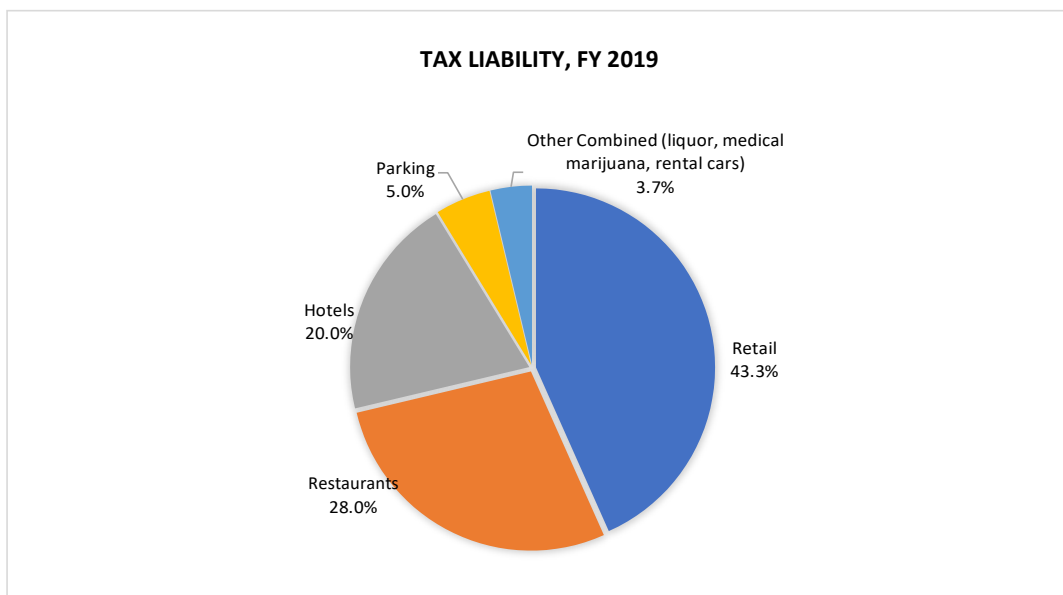
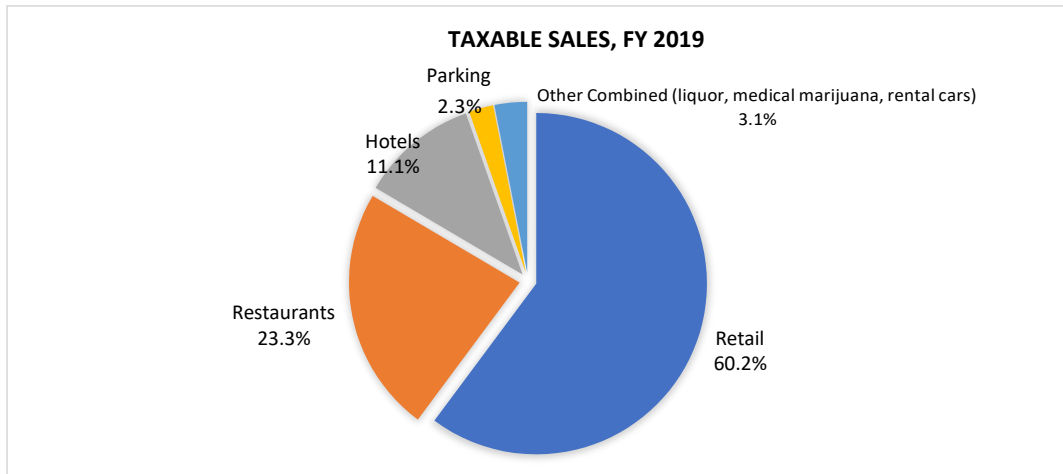
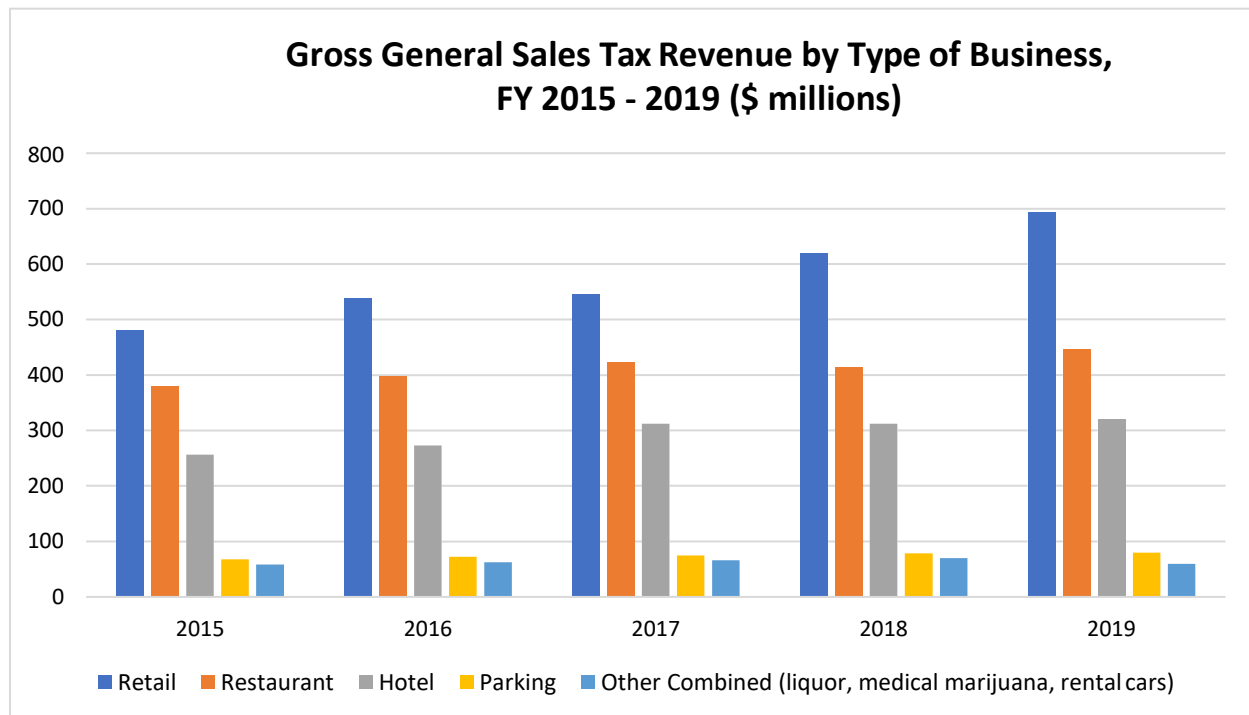


Table 5-3 Gross General Sales Tax Revenue by Type of Business, FY 2015 - 2019 (\$ millions)

	2015	2016	2017	2018	2019
Retail	481.2	537.7	544.4	619.5	692.3
Medical Marijuana	0.1	0.5	0.8	0.9	1.2
Restaurant	378.9	397.5	422.6	413.4	446.8
Liquor	58.1	62.0	64.8	69.2	42.9
Rental Vehicles					15.7
Hotel	256.0	273.1	312.4	311.9	319.2
Parking	67.4	72.4	74.2	78.5	79.8
Total	1,241.7	1,343.1	1,419.2	1,493.4	1,597.8

Source: Office of the Chief Financial Officer/Government of the District of Columbia



Chapter 6: Corporate Franchise and Unincorporated Business Taxes

Corporate Franchise and Unincorporated Business Taxes

The District's franchise tax is imposed on all corporations and unincorporated businesses having nexus in the District of Columbia. The tax liability is determined by multiplying the rate of 8.25 percent by the net taxable business income that is apportioned to the District of Columbia. Business income is apportioned to the District of Columbia based on a three-factor formula – sales, payroll, and property – with each factor weighted equally. When this apportionment formula does not fairly represent the extent of the taxpayer's business activities in the District, that taxpayer may petition for (or the Office of Tax and Revenue may require) consideration of a different formula.

Income from unincorporated businesses with annual gross receipts of \$12,000 or less is excluded from the tax base. Also excluded from the tax base is income from nonresident-owned unincorporated businesses that provide professional services (e.g. law firms). For taxable unincorporated businesses, owners are allowed a 30 percent salary allowance along with a \$5,000 exemption. When 80 percent or more of the entity's income is derived from personal services, the unincorporated business income is taxed under the individual income tax.

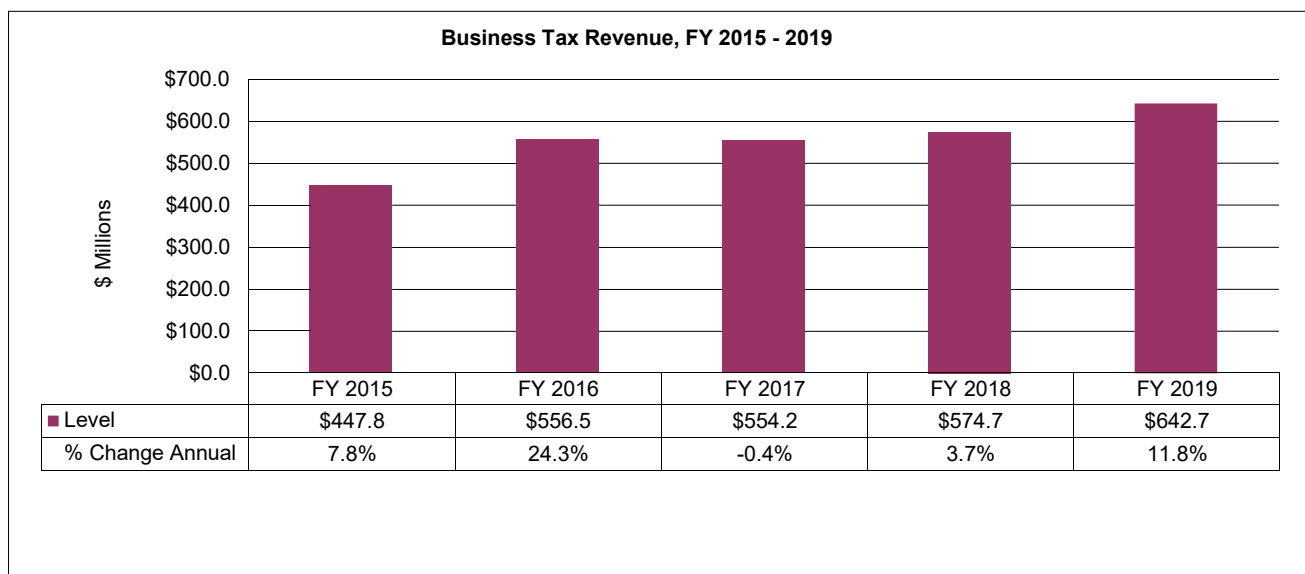
The minimum tax payable is \$250. If District gross receipts are greater than \$1 million, the minimum tax payable is \$1,000.

- The minimum tax of \$250 in TY 2018 was paid by 50.6 percent of corporate franchise taxpayers. 7.3 percent of corporate franchise taxpayers paid the \$1,000 minimum tax. [Table 6- 2].
- Table 6-3 shows that of the corporate franchise taxpayers who pay more than the minimum tax, the top 10 percent of taxpayers paid almost 78.6 percent of the total tax greater than the minimum in TY 2018.
- Table 6-4 shows that the minimum tax of either \$250 or \$1000 in TY 2018 was paid by 56.3 percent of unincorporated business taxpayers. This accounted for about 3.1 percent of the overall U.B. tax revenues.
- Table 6-5 shows that of the unincorporated business taxpayers who pay more than the minimum tax, the top 10 percent of taxpayers paid approximately 69.1 percent of the total tax greater than the minimum in TY 2018.
- Table 6-6 shows that the minimum tax of either \$250 or \$1000 in TY 2018 was paid by 77.6 percent of qualified high technology (QHTC) franchise business taxpayers. This accounted for about 0.8 percent of the overall QHTC franchise tax revenues.

Table 6-1 Business Tax Revenue, FY 1994 - 2019 (\$ thousands)

Fiscal Year	Business Tax Revenue	Corporate Franchise	Unincorporated Business
1994	150,208	113,981	36,227
1995	160,679	121,407	39,272
1996	154,145	123,114	31,031
1997	183,505	144,563	38,942
1998	221,597	174,729	46,868
1999	217,595	163,699	53,896
2000	261,218	190,594	70,624
2001	302,049	233,237	68,812
2002	211,249	142,647	68,602
2003	238,484	156,777	81,707
2004	256,700	168,353	88,347
2005	312,358	195,492	116,866
2006	357,881	215,283	142,598
2007	422,535	255,511	167,024
2008	413,095	286,204	126,891
2009	342,130	221,883	120,247
2010	323,687	207,292	116,395
2011	359,684	216,280	143,404
2012	465,895	302,924	162,972
2013	453,280	298,983	154,297
2014	415,581	280,186	135,395
2015	447,805	308,027	139,778
2016	556,468	387,081	169,387
2017	554,245	389,218	165,027
2018	574,745	436,526	138,219
2019	642,656	507,911	134,745

Source: Office of the Chief Financial Officer/Government of the District of Columbia



**Table 6-2 Number of Corporate Franchise Taxpayers Who Pay
the Minimum Tax
of \$250 or \$1000, TY 2018**

Number Who Pay Minimum of \$250	Total Taxpayers	Percent of Total
13,356	26,393	50.6%
Number Who Pay Minimum of \$1,000	Total Taxpayers	Percent of Total
1,919	26,393	7.3%
Total Minimum Tax	Total Tax	Percent of Total
5,258,000	338,419,855	1.6%

**Table 6-3 Corporate Franchise Tax Liability by Decile for Entities with Liability
Greater than \$1000, TY 2018**

Decile	Number of Taxpayers	Median Tax Due (\$ thousands)	Total Due (\$ thousands)	of Total Due
1st	831	\$1,232	\$1,006,446	0.30%
2nd	832	\$1,730	\$1,431,705	0.43%
3rd	832	\$2,414	\$2,019,768	0.61%
4th	832	\$3,445	\$2,859,896	0.86%
5th	832	\$4,828	\$4,042,625	1.22%
6th	832	\$6,826	\$5,738,328	1.73%
7th	832	\$10,364	\$8,716,523	2.63%
8th	833	\$16,816	\$14,466,924	4.36%
9th	831	\$34,954	\$30,716,411	9.26%
10th	832	\$128,402	\$260,693,546	78.60%
Total	8,319		\$331,692,172	100.00%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 6-4 Number of Unincorporated Business Taxpayers Who Pay the Minimum of \$250 or \$1000, TY 2018

Number Who Pay Minimum of \$250	Total Taxpayers	Percent of Total
12,688	24,278	52.3%
Number Who Pay Minimum of \$1,000	Total Taxpayers	Percent of Total
982	24,278	4.0%
Total Minimum Tax	Total Tax	Percent of Total
4,154,000	133,498,175	3.1%

Table 6-5 Unincorporated Business Tax Liability by Decile for Entities with Liability Greater than \$1000, TY 2018

Decile	Number of Taxpayers	Median Tax Due (\$ thousands)	Total Due (\$ thousands)	Percent of Total Due
1st	630	\$1,157	\$731,315	0.57%
2nd	630	\$1,533	\$965,205	0.76%
3rd	631	\$2,018	\$1,279,136	1.00%
4th	630	\$2,705	\$1,714,624	1.34%
5th	631	\$3,738	\$2,382,433	1.86%
6th	630	\$5,457	\$3,450,643	2.70%
7th	630	\$7,955	\$5,086,928	3.98%
8th	631	\$12,728	\$8,201,638	6.42%
9th	630	\$23,877	\$15,712,017	12.29%
10th	631	\$73,323	\$88,288,448	69.08%
Total	6,304		\$127,812,387	100.00%

Table 6-6 Number of QHTC Business Taxpayers Who Pay the Minimum of \$250 or \$1000, TY 2018

Number Who Pay Minimum of \$250	Total Taxpayers	Percent of Total
53	206	25.7%
Number Who Pay Minimum of \$1,000	Total Taxpayers	Percent of Total
107	206	51.9%
Total Minimum Tax	Total Tax	Percent of Total
120,250	14,537,081	0.8%

Source: Office of the Chief Financial Officer/Government of the District of Columbia

Chapter 7: Non-Tax Revenue

Non-Tax Revenue

The local fund non-tax revenue includes a) licenses and permits; b) fines and forfeitures; c) charges for services; and d) miscellaneous revenues. Lottery transfers, technically an interfund transfer, are generally included in non-tax revenue.

- Total non-tax revenues have increased from \$405 million in FY 2010 to almost \$664.3 million in FY 2019. [Table 7-1] The average annual increase of 5.2 percent is a little slower than the 5.3 percent average annual increase in gross tax revenue. After a sharp decline in FY 2014 and FY 2017, non-tax revenues quickly rebounded and showed a double-digit growth in FY 2016 and FY 2019.
 - > Fines and forfeitures, which accounts for 30 percent of non-tax revenue on average, showed a robust growth in FY 2019 mainly driven by increased collections from traffic related fines. Traffic fine issuances (mainly photo ticket issuances) were up 66.9% compared to FY 2015 due to a broader use of automated traffic enforcement tools.
 - > Licenses and permits, which make up about 22 percent of non-tax revenues in FY 2019, have also been increasing during the past five years due to mainly increased collection from building construction and equipment permits, and increased insurance license fees.
 - > Charges for services, which accounts for 15 percent of non-tax revenue on average, has shown a sharp decline since FY 2016 (down an average of 4%) when compared with the pre-FY2016 growth rates. This was mainly due to a decline in Emergency Ambulance fee collections, which represents the single major source of revenue within this category. Increases in corporate recordation fees helped partially offset this decline.
 - > Miscellaneous revenue, which makes up 27.4 percent of non-tax revenue on average, were boosted by a onetime Medicaid recovery payment in FY 2016. On the other hand, unclaimed property collections have declined since FY 2015 due to increased claim payouts. Interest income on the D.C.'s bank holdings have showed a modest growth beginning in FY 2016 due to better investment decisions and increased fund balances.
 - > Lottery revenue, which accounts for 11.2 percent of non-tax revenue, used to be a relatively stable revenue stream. However, this revenue source has been declining since FY 2016, returning about \$48.4 million annually to the District compared to a historical average of \$62.4 million. The decline is both the result of increased payout and declining sales.
- Overall, total non-tax revenue grew by 64 percent from FY 2010, and most of the growth occurred during FY 2016 and FY 2019 due to a robust collection from Fines and forfeitures as stated above. [Table 7-2]

Table 7-1 Non-Tax and Lottery Revenue, FY 2010 - 2019 (\$ thousands)

Fiscal Year	Total Non-Tax and Lottery Revenue	Licenses & Permits	Fines and Forfeitures	Charges for Services	Misc. Revenue	Lottery Transfer
2010	404,958	60,852	111,488	46,125	119,743	66,750
2011	485,087	76,020	126,251	75,540	145,101	62,175
2012	522,516	77,717	181,603	73,795	122,997	66,404
2013	534,364	78,857	145,509	75,416	166,268	68,314
2014	472,391	79,210	136,794	77,984	123,436	54,967
2015	472,612	88,788	117,199	94,399	116,640	55,586
2016	562,295	90,432	197,439	80,251	140,886	53,287
2017	533,113	92,549	167,385	81,371	146,208	45,600
2018	546,337	98,699	164,382	87,632	146,124	49,500
2019	664,291	146,955	195,392	77,487	199,407	45,050

Source: Office of the Chief Financial Officer/Government of the District of Columbia

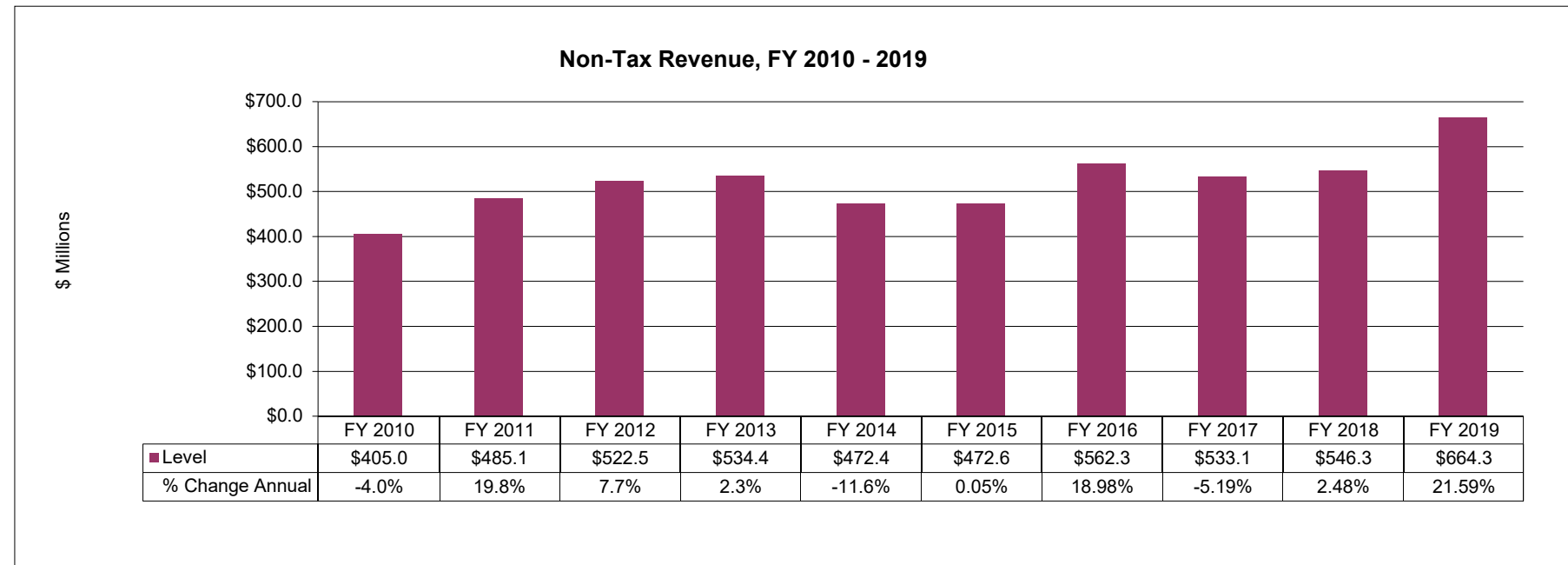
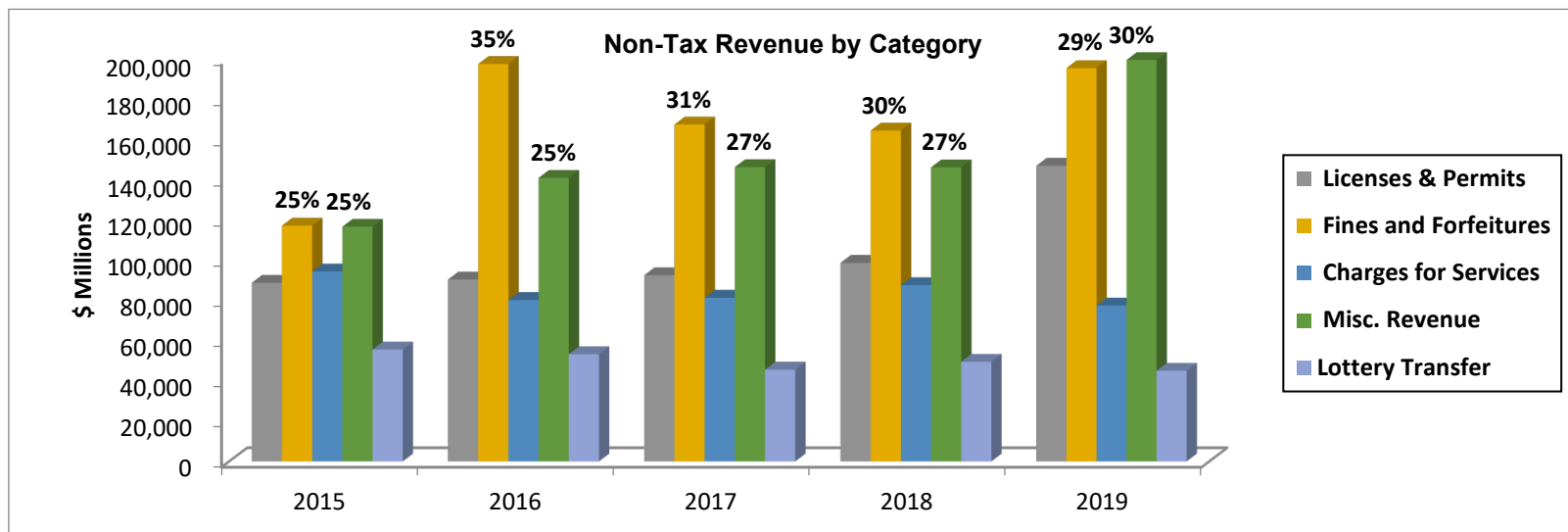


Table 7-2 Composition of Non-Tax Revenue FY 2010 - 2019 (\$ thousands)

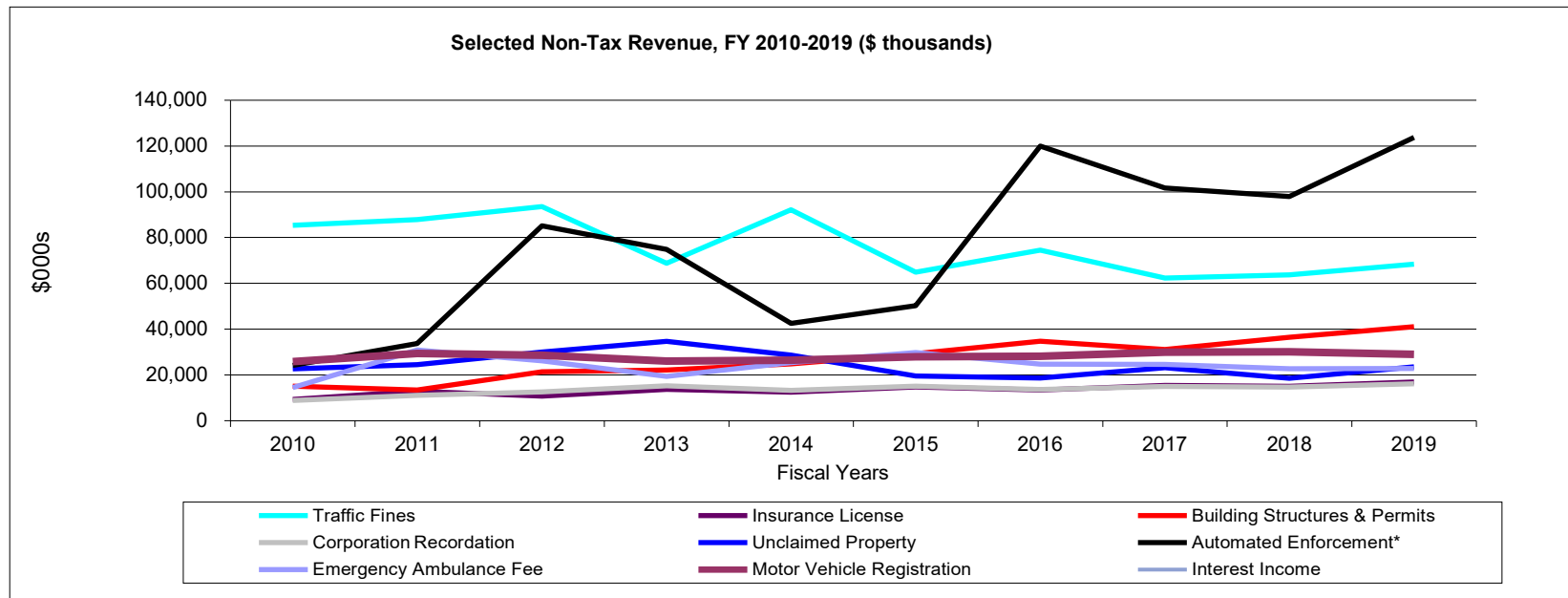
Fiscal Year	Total Non-Tax and Lottery										
	Revenue	Licenses & Permits	Fines and Forfeitures		Charges for Services		Misc. Revenue		Lottery Transfer		
2010	404,958	15%	60,852	28%	111,488	11%	46,125	30%	119,743	16%	66,750
2011	485,087	16%	76,020	26%	126,251	16%	75,540	30%	145,101	13%	62,175
2012	522,516	15%	77,717	35%	181,603	14%	73,795	24%	122,997	13%	66,404
2013	534,364	15%	78,857	27%	145,509	14%	75,416	31%	166,268	13%	68,314
2014	472,391	17%	79,210	29%	136,794	17%	77,984	26%	123,436	12%	54,967
2015	472,612	19%	88,788	25%	117,199	20%	94,399	25%	116,640	12%	55,586
2016	562,295	16%	90,432	35%	197,439	14%	80,251	25%	140,886	9%	53,287
2017	533,113	17%	92,549	31%	167,385	15%	81,371	27%	146,208	9%	45,600
2018	546,337	18%	98,699	30%	164,382	16%	87,632	27%	146,124	9%	49,500
2019	664,291	22%	146,955	29%	195,392	12%	77,487	30%	199,407	7%	45,050



Source: Office of the Chief Financial Officer/Government of the District of Columbia

Table 7-3 Selected Non-Tax Revenue, FY 2010 - 2019 (\$ thousands)

Fiscal Year	Traffic Fines	Insurance License	Building Structures & Permits	Interest Income	Corporation Recordation	Unclaimed Property	Automated Enforcement*	Motor Vehicle Registration	Emergency Ambulance Fee
2010	85,331	9,313	15,082	6,781	8,910	22,636	24,142	25,866	14,512
2011	87,898	12,846	13,440	425	11,079	24,526	33,773	29,419	30,923
2012	93,575	10,688	21,426	17	12,581	30,020	85,184	28,682	26,233
2013	68,836	13,726	22,185	130	15,327	34,674	74,800	26,161	19,362
2014	92,186	12,439	24,873	708	13,301	28,587	42,506	26,540	25,478
2015	64,940	14,802	29,249	(566)	15,171	19,507	50,218	27,994	29,886
2016	74,519	13,367	34,722	2,334	13,696	18,664	119,990	28,253	24,720
2017	62,349	15,449	31,180	5,369	15,073	23,178	101,670	29,904	24,602
2018	63,764	14,962	36,576	24,747	14,791	18,541	97,975	30,136	22,748
2019	68,433	16,938	41,094	37,331	16,169	23,556	123,756	29,099	22,910

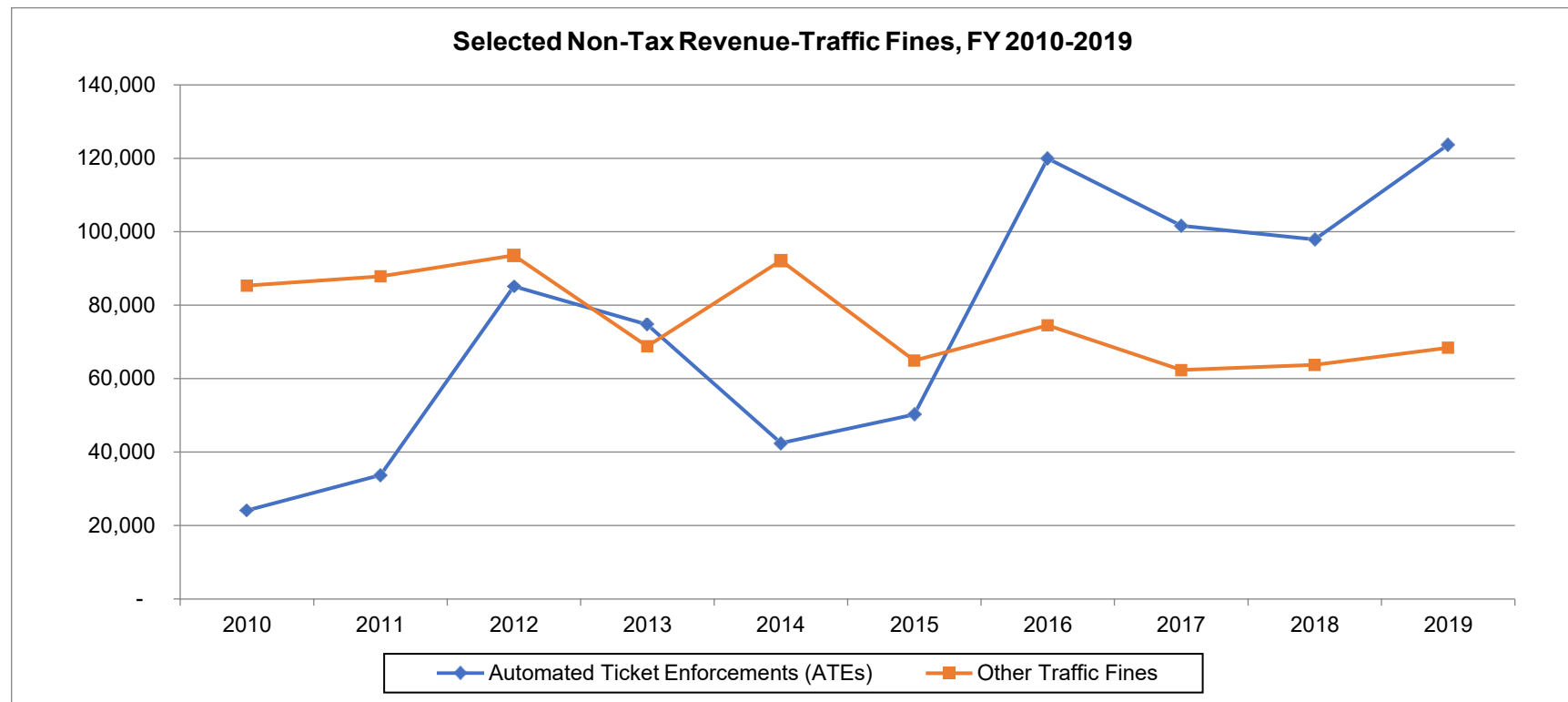


*Automated enforcement includes photo radar and red light camera enforced traffic fines

Source: Office of the Chief Financial Officer/Government of the District of Columbia.

Table 7-4 Selected Non-Tax Revenue - Traffic Fines, FY 2010 - 2019 (\$ thousands)

Traffic Fines	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Automated Ticket Enforcements (ATEs)	24,142	33,773	85,184	74,801	42,506	50,218	119,990	101,670	97,975	123,756
Other Traffic Fines	85,331	87,898	93,575	68,836	92,186	64,940	74,519	62,349	63,764	68,433



Source: Office of the Chief Financial Officer/Government of the District of Columbia

Chapter 8: Special Purpose Revenue

Special Purpose (O-Type) Revenue

Special purpose non-tax revenue funds, or O-Type revenue funds, are District of Columbia agency funds whose revenue is generated from non-tax sources such as fees, fines, assessments, or reimbursements. The revenue is designated for use by the fund to cover the cost of performing the fund's specified function.

- *Table 8-1* reports, by fiscal year, the total revenue received over the period Fiscal Year 2002 through Fiscal Year 2019 by all special purpose revenue funds.
- From FY 2002 to FY 2019 special purpose fund revenue grew at an annual average rate of 9.5% a year.
- Over the FY 2012 to FY 2019 period, the number of special purpose revenue funds with recorded revenue ranged from a low of 166 funds (in FY 2012) to a high of about 204 funds (in FY 2017).
- *Table 8-2* reports the total special purpose fund revenue received over the period Fiscal Year 2012 through Fiscal Year 2019 disaggregated by type of governmental activity. This table also reports the distribution of special purpose fund revenue by governmental activity.
- As noted at the end of *Table 8-2*, an occasional report (*District of Columbia Special Purpose Revenue Funds Report*) provides detailed information on each special purpose revenue fund. This report is available on the website of the Office of the Chief Financial Officer (<https://cfo.dc.gov>) by first going to the "Reports" link followed by the "Studies" link.

Table 8-1 Special Purpose (O-Type) Revenue, FY 2002 - 2019 (\$ thousands)

Fiscal Year	Special Purpose (O-Type) Revenue
2002	156,236
2003	164,125
2004	240,253
2005	311,789
2006	375,389
2007	366,511
2008	448,972
2009	454,764
2010	439,908
2011	476,584
2012	421,590
2013	469,143
2014	463,735
2015	524,826
2016	533,557
2017	548,367
2018	616,116
2019	644,828

Source: Comprehensive Annual Financial Reports, Office of the Chief Financial Officer/Government of the District of Columbia; Exhibit A-5.

Note: Prior to the implementation of GASB Statement No. 34 in FY 2002, special purpose fund revenues were not considered local revenues. They were reported differently in the CAFR and were reported with the District's federal and private grants in the Financial Plan. Consequently, data prior to FY 2002 are not included in this table as they are not comparable to the FY 2002 to FY 2019 data.

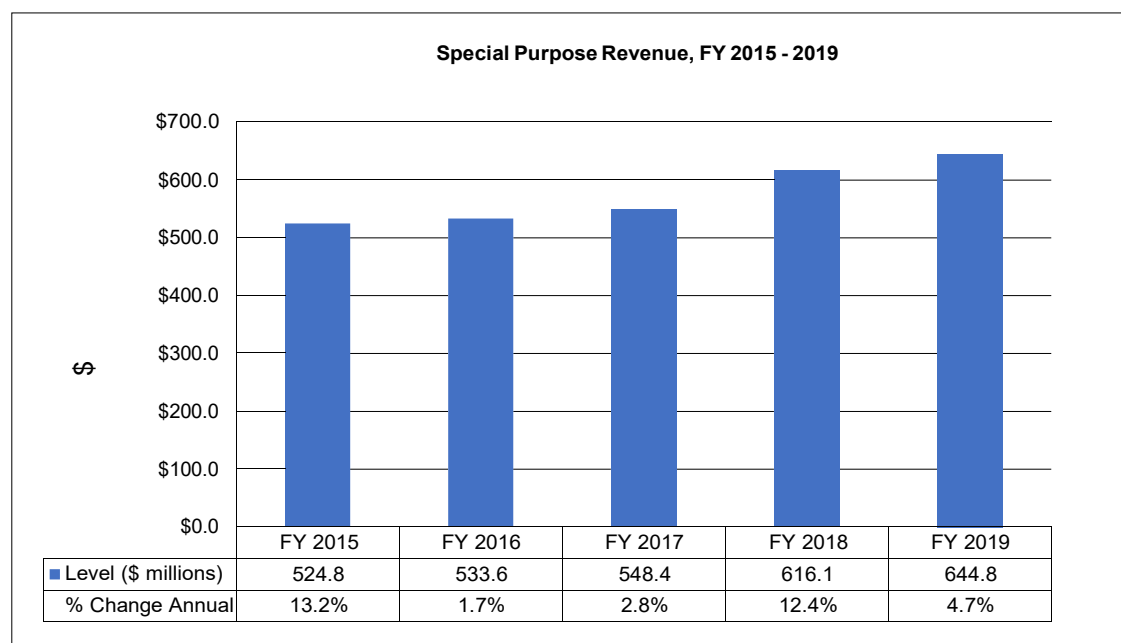


Table 8-2 Special Purpose (O-Type) Revenue by Governmental Activity, FY 2015 - 2019

	Fiscal Year				
	2015	2016	2017	2018	2019
Governmental Activity	(\$ thousands)				
Governmental Direction and Support	44,835	42,063	45,609	48,986	55,160
Economic Development and Regulation	54,219	77,156	63,658	63,351	56,675
Public Safety and Justice	38,355	35,751	38,680	44,784	78,550
Public Education System	34,794	46,248	49,320	58,833	51,660
Human Support Services	33,601	31,123	36,438	32,742	46,469
Operations and Infrastructure	215,014	240,068	252,187	313,621	262,341
Financing and Other	104,007	61,147	62,476	53,800	93,973
Total	524,826	533,557	548,367	616,116	644,828
Number of Special Purpose Revenue Funds with recorded revenue during the fiscal year	188	200	204	190	198
Governmental Activity	(% of Total)				
Governmental Direction and Support	8.5%	7.9%	8.3%	8.0%	8.6%
Economic Development and Regulation	10.3%	14.5%	11.6%	10.3%	8.8%
Public Safety and Justice	7.3%	6.7%	7.1%	7.3%	12.2%
Public Education System	6.6%	8.7%	9.0%	9.5%	8.0%
Human Support Services	6.4%	5.8%	6.6%	5.3%	7.2%
Operations and Infrastructure	41.0%	45.0%	46.0%	50.9%	40.7%
Financing and Other	19.8%	11.5%	11.4%	8.7%	14.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Financial Transactions Database; Office of the Chief Financial Officer/Government of the District of Columbia

Agencies with Special Purpose Revenue Funds having recorded revenue during the FY 2015 - FY 2019 period:

Governmental Direction and Support: Board of Ethics and Government Accountability; Captive Insurance Agency; Council of the District of Columbia; Department of General Services; D.C. Department of Human Resources; Office of Contracting and Procurement; Office of Finance and Resource Management; Office of the Attorney General for the District of Columbia; Office of the Chief Financial Officer; Office of the Chief Technology Officer; Office of the City Administrator; Office of the Secretary; Office of Veterans' Affairs

Economic Development and Regulation: Business Improvement Districts Transfer; D.C. Commission on the Arts and Humanities; Department of Housing and Community Development; Department of Small and Local Business Development; Office of Cable Television, Film, Music, and Entertainment; Office of Planning; Office of the Deputy Mayor for Planning and Economic Development; Office of the Tenant

Public Safety and Justice: Department of Corrections; District of Columbia National Guard; Fire and Emergency Medical Services Department; Metropolitan Police Department; Office of the Deputy Mayor for Public Safety and Justice; Office of Unified Communications; Office of Victim Services and Justice Grants

Public Education System: Department of Employment Services; Department of Parks and Recreation; District of Columbia Public Charter School Board; District of Columbia Public Library; District of Columbia Public Schools; District of Columbia State Athletics Commission; Office of the State Superintendent of Education

Human Support Services: Child and Family Services Agency; Department of Behavioral Health; Department of Health; Department of Health Care Finance; Department of Human Services; Department on Disability Services

Operations and Infrastructure: Alcoholic Beverage Regulation Administration; Department of Consumer and Regulatory Affairs; Department of Energy and Environment; Department of For-Hire Vehicles; Department of Insurance, Securities, and Banking; Department of Motor Vehicles; Department of Public Works; District Department of Transportation; Office of People's Counsel; Public Service Commission; Washington Metropolitan Area Transit Authority

Financing and Other: Convention Center Transfer; Highway Transportation Fund - Transfers; Pay-As-You-Go Capital Fund; Debt Service - Repayment of Loans and Interest; Section 103 Judgments - Financing and Other

An occasional report (District of Columbia Special Purpose Revenue Funds Report) provides detailed information on individual Special Purpose Revenue Funds. It can be found on the Office of the Chief Financial Officer's website: <https://cfo.dc.gov>