

Government of the  
District of Columbia



Muriel Bowser, Mayor

Glen Lee, Chief Financial Officer

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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.

Fitzroy Lee  
Deputy Chief Financial Officer/Chief Economist  
Office of Revenue Analysis

Farhad Niami  
Director, Economic Affairs Division  
Office of Revenue Analysis

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### Contributors

Betty DeLeon  
Jeffrey Wilkins  
Peter Johansson  
Robert Zuraski

Seble Tibebu  
Sharain Ward  
Susan Steward  
Yi Geng

*Questions regarding this report should be directed to: Charlotte Otabor, Fiscal Analyst, Office of the Chief Financial Officer, Office of Revenue Analysis, 1101 4<sup>th</sup> Street, SW, Suite W770, Washington, DC 20024. Telephone: (202) 727-4054 or (202) 235-6969.*

## Table of Contents

<b>Chapter 1 <i>Economic Overview</i></b>	<b>1</b>
Table 1-1 Population, Households, Wage and Salary Employment in D.C., and Employment of D.C. Residents, 1960 - 2020	3
Table 1-2 Wage and Salary Employment in D.C. by Sector, 1970 – 2020	4
Table 1-3 Business Establishments in D.C., 2007, 2012, 2015, 2017 and 2020	5
Table 1-4 Gross Domestic Product, Personal Income, and Consumer Price Index for D.C., 1960 - 2020	6
Table 1-5 Housing Units in D.C., 1983 - 2020	7
Table 1-6 Housing Sales, Prices, and Affordability in D.C., 1981 - 2020	8
Table 1-7 Large Commercial Office Buildings in D.C., 1993 - 2020	9
Table 1-8 Wages and Incomes Earned in D.C. and by D.C. Residents, 1970 –2020	10
<b>Chapter 2 <i>Revenue Overview</i></b>	<b>11</b>
Table 2-1 Gross Revenues, FY 1990 – 2021	13
Table 2-2 FY 2021 Revenue by Source	14
Table 2-3 Trends in Real Tax Collections, FY 1970 - 2021	15
Table 2-4 State and Local Tax Revenue Volatility by State for the Period 2004 - 2019	16
<b>Chapter 3 <i>Individual Income Tax</i></b>	<b>17</b>
Table 3-1 Individual Income Tax, Withholding and Non-Withholding Revenue, FY 1995-2021	20
Table 3-2 Filers, Dependents, Federal Adjusted Gross Income and Total Taxes, TY 2005 - 2019	21
Table 3-3 Distribution of Filers, Taxes and Average Federal Adjusted Gross Income by Filer Type, TY 2019	22
Table 3-4 Distribution of Filers, Taxes and Average D.C. Adjusted Gross Income by 12-Month Filers and Part-Year Filers, TY 2019	23
Table 3-5 Distribution of D.C. Adjusted Gross Income by 12-Month Filers and Part-Year Filers, TY 2019	23
Table 3-6 Distribution of Filers, D.C. Adjusted Gross Income and Taxes by Income Category, TY 2019	24
Table 3-7 Distribution of Returns, Federal Adjusted Gross Income and D.C. Taxes by Income Category, TY 2019	25

Table 3-8 Distribution of Earned Income Tax Credit (EITC) Returns and Totals by Filer Type, TY 2019	26
Table 3-9 Washington, D.C. Migration Data 2000 - 2019	27
Map 3-1 Percentage of Single Filers by Census Tract, TY 2019	28
Map 3-2 Percentage of Head of Household Filers by Census Tract, TY 2019	29
Map 3-3 Percentage of Earned Income Tax Credit Filers by Census Tract, TY 2019	30
Map 3-4 Percentage of Itemize Filers by Census Tract, TY 2019	31
Map 3-5 Mean Federal Adjusted Gross Income by Census Tract, TY 2019	32
Map 3-6 Total DC Earned Income Tax Credit by Census Tract, TY 2019	33
Map 3-7 Mean Age of Tax Filers by Census Tract, TY 2019	34
<b>Chapter 4 Real Property and Deed Taxes</b>	<b>35</b>
Table 4-1 Real Property Tax, Deed Recordation Tax, Deed Transfer Tax, Economic Interest Tax, FY 1995 - 2021	37
Table 4-2 Percent Change in Real Property Tax Revenue, FY 1995 - 2021	38
Table 4-3 Summary of Real Property in the District of Columbia, TY 2022	39
Table 4-4 Real Property Assessed Value and Tax Liability by Class, TY 2022	40
Table 4-5 City-Wide Percentage Distribution of Assessed Value and Estimated Liability by Ward and Class, TY 2022	41
Table 4-6 Real Property Tax Assessment and Liability by Ward, TY 2022	41
Table 4-7 Percentage Distribution of Real Property Assessed Value and Estimated Tax Liability by Ward and Class, TY 2022	42
Table 4-8 All Class 1 Residential Real Property by Decile, TY 2022	43
Table 4-9 Homestead Properties by Decile, TY 2022	43
Table 4-10 All Class 2 Commercial Real Property by Decile, TY 2022	44
Table 4-11 Subsector: Large Commercial Office Buildings Real Property Tax Liability by Decile, TY 2022	44
Table 4-12 Condominiums- Units, Properties, Assessments and Tax Liability by Ward, TY 2022	45
Table 4-13 Single Family Dwellings - Properties, Assessments and Tax Liability by Ward, TY 2022	45
Table 4-14 Residential/Multi-Family (5 or Less Dwelling Units) - Properties, Assessments and Tax Liability by Ward, TY 2022	46

Table 4-15 Residential/Multi-Family (6 or More Dwelling Units) - Properties, Assessments and Tax Liability by Ward, TY 2022	46
Table 4-16 Homesteads- Properties, Assessments and Tax Liability by Ward, TY 2022	47
Table 4-17 Large Office Buildings - Properties, Assessments and Tax Liability by Ward, TY 2022	47
Table 4-18 All Other Commercial Properties (Excluding PGUVA*) - Properties, Assessments and Tax Liability by Ward, TY 2022	48
Table 4-19 Residential PGUVA -Properties, Assessments and Tax Liability by Ward, TY 2022	49
Table 4-20 Commercial PGUVA -Properties, Assessments and Tax Liability by Ward, TY 2022	49
Table 4-21 Total Acres of Residential Property and Total Residential Assessment by Property Type, TY 2022	50
Table 4-22 District Real Estate Transactions Tax Revenue and Percent Change: FY 1986 – 2021	51
Table 4-23 Normalized Transfer Tax Revenue Trends by Sector, FY 2010 - 2020	52
Table 4-24 Annual Taxable Assessment Growth by Property Type, TY 2022 Compared to TY 2021	53
Table 4-25 Annual Taxable Assessment Growth by Ward and Class, TY 2022 Compared to TY 2021	53
Table 4-26 Assessment Value/Sales Price Ratio by Property Type, TY 2020	54
Table 4-27 Assessment Value/Sales Price Ratio by Property Type, TY 2021	55
Table 4-28 Real Property Assessed Value and Tax Liability by Property Type, TY 2018 – 2022	56
Table 4-29 Percentage Distribution of Real Property Assessed Value and Tax Liability by Property Type, TY 2017-2022	57
Table 4-30 Real Property and Deed Statutory Tax Rates 1972 – 2001	58
Table 4-31 Real Property and Deed Statutory Tax Rates 2010 – 2022	59
<b>Chapter 5 General Sales and Use Tax</b>	<b>60</b>
Table 5-1 General Sales and Use Tax (Gross), Transfers and Net Revenue, FY 2000 – 2021	62
Table 5-2 Estimated Sales Tax Base and Payments by Tax Type, FY 2021	63
Table 5-3 Gross General Sales Tax Revenue by Type of Business, FY 2017 - 2021	64

<b>Chapter 6 Corporate Franchise and Unincorporated Business Taxes</b>	<b>65</b>
Table 6-1 Business Tax Revenue, FY 1994 – 2020	67
Table 6-2 Number of Corporate Franchise Taxpayers Who Pay the Minimum Tax of \$250 or \$1,000, TY 2019	68
Table 6-3 Corporate Franchise Tax Liability by Decile for Entities with Liability Greater than \$1,000, TY 2019	68
Table 6-4 Number of Unincorporated Business Taxpayers Who Pay the Minimum of \$250 or \$1,000, TY 2019	69
Table 6-5 Unincorporated Business Tax Liability by Decile for Entities with Liability Greater than \$1,000, TY 2019	69
<b>Chapter 7 Non-Tax Revenue</b>	<b>70</b>
Table 7-1 Non-Tax and Lottery Revenue, FY 2000 – 2021	72
Table 7-2 Composition of Non-Tax Revenue, FY 2010 - 2021	73
Table 7-3 Selected Non-Tax Revenue, FY 2010 – 2021	74
Table 7-4 Selected Non-Tax Revenue - Traffic Fines, FY 2015 - 2021	75
<b>Chapter 8 Special Purpose Revenue</b>	<b>76</b>
Table 8-1 Special Purpose (O-Type) Revenue, FY 2002 – 2021	78
Table 8-2 Special Purpose (O-Type) Revenue by Governmental Activity, FY 2017 - 2021	79

# **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 2020, estimated by the Census Bureau at 687,118, was larger than two states (Wyoming and Vermont). DC ranked 23<sup>rd</sup> among all U.S. cities (before Boston and behind El Paso). D.C. has grown by 80,068 (13.2%) since 2010. The center city of the nation's 6<sup>th</sup> largest metropolitan area,<sup>1</sup> the District contains 10.8% of the region's population. [Table 1-1]
- The 740,200 wage and salary jobs located in the District in 2020 was 58,183 (7.3 percent) lower than 2019 most likely due to the Covid 19 pandemic. In 2020, D.C. had more wage and salary jobs than 12 states<sup>2</sup> and contained 22.6% of all jobs in the Washington Metropolitan area. [Table 1-2]
- In 2020 the level of federal employment in DC, 198,500, was 2,700 more than 2019 despite the Covid 19 pandemic. By contrast, private sector employment declined by 62,650 (11.2 percent) to a level of 497,300. The most significant loss in the private sector was in the hospitality sector mostly due to the lockdown during the pandemic in 2020 [Table 1-2]
- In 2020 the District's private sector had 24,083 establishments. Private sector businesses with 1-4 employees made up about 50 percent of the total number of establishments and another 30.5% had 5 to 19 employees. Only 78 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 2015 to 2020 Personal Income grew 23.2% (average growth of 4.3% per year). [Tables 1-4 and 1-8]
- D.C.'s per capita income in 2020 was \$88,430, higher than that of any state and 51.2% above the U.S. average. D.C.'s estimated 2020 median household income (\$98,211) was 39.8% above the U.S. average. The percentage of DC residents living in poverty in 2020 was, however, 21.1% above the U.S. average: 15.5% v. 18.8% (from the Census Bureau, based on the 2020 American Community Survey). In 2020, 57.5% of households were renters. [Tables 1-4, 5, and 8]
- In 2020 housing unit sales were 21.6% more than in 2015, and the median selling price was 38.8% higher. However, home sales in 2020 were still 16.6% lower than in the 2004 peak, and the median price of houses that sold was 42.6% higher than the 2007 peak, before the great recession. From 2015 to 2020, occupied office space increased by 3.3%, and the vacancy rates rose from 10.5% to 12%. [Tables 1-6 and 1-7]

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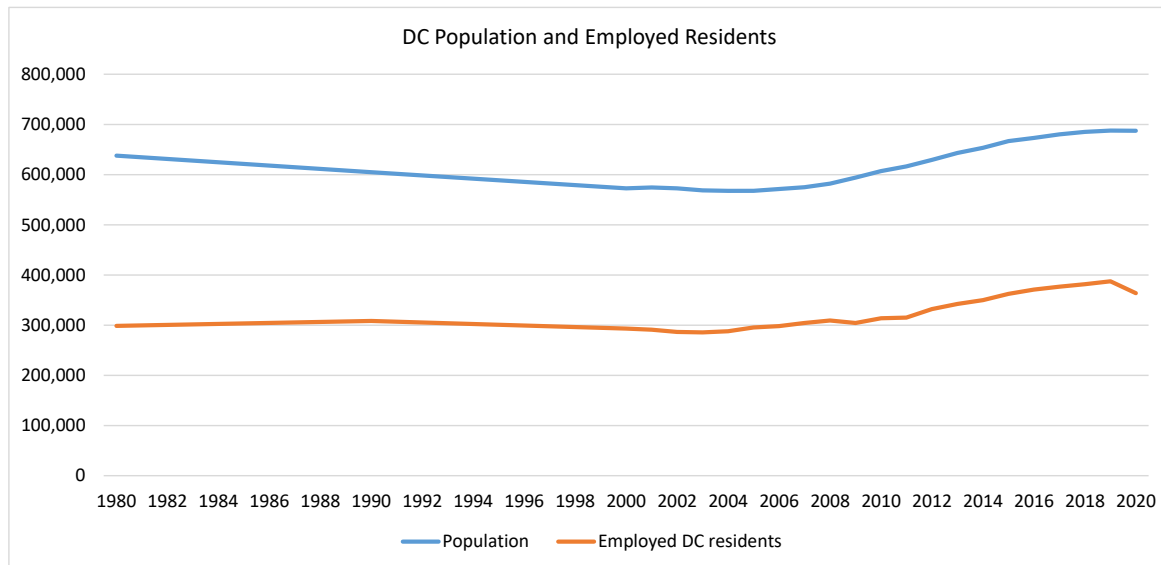
<sup>1</sup> The larger metropolitan areas are New York, Los Angeles, Chicago, Dallas, and Houston.

<sup>2</sup> The states are Alaska, Delaware, Hawaii, Maine, Montana, New Hampshire, North Dakota, Rhode Island, South Dakota, Vermont, West Virginia, and Wyoming. The DC metropolitan area is also 6<sup>th</sup> in wage and salary employment among 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 2020**

Calendar Year	Level							Change from prior year			
	Population	Households	Jobs located in DC	Employed DC residents	DC Labor Force	DC unemployment rate (%)	Population	Households	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					
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	616,174	274,200	726,025	315,125	350,750	10.2	14,600	5,050	13,800	1,475	
2012	629,469	278,600	732,650	331,900	364,875	9.1	15,350	4,400	6,625	16,775	
2013	643,029	284,200	743,350	342,275	374,050	8.5	14,975	5,600	10,700	10,375	
2014	653,334	291,100	748,150	349,775	379,250	7.8	12,050	6,900	4,800	7,500	
2015	666,745	301,375	763,725	362,275	389,050	6.9	12,675	10,275	15,575	12,500	
2016	672,796	312,300	777,175	371,000	395,125	6.1	10,275	10,925	13,450	8,725	
2017	680,038	322,150	784,300	376,775	401,100	6.1	8,800	9,850	7,125	5,775	
2018	685,191	328,900	792,725	381,675	404,775	5.7	6,300	6,750	8,450	4,900	
2019	687,669	332,275	798,375	387,350	409,775	5.5	4,225	3,375	5,625	5,675	
2020	687,118	333,960	740,200	363,719	384,720	8.8	-551	1,685	-58,175	-23,631	

Source: Moody's US Bureau of the Census and US Bureau of Labor Statistics, BEA Population

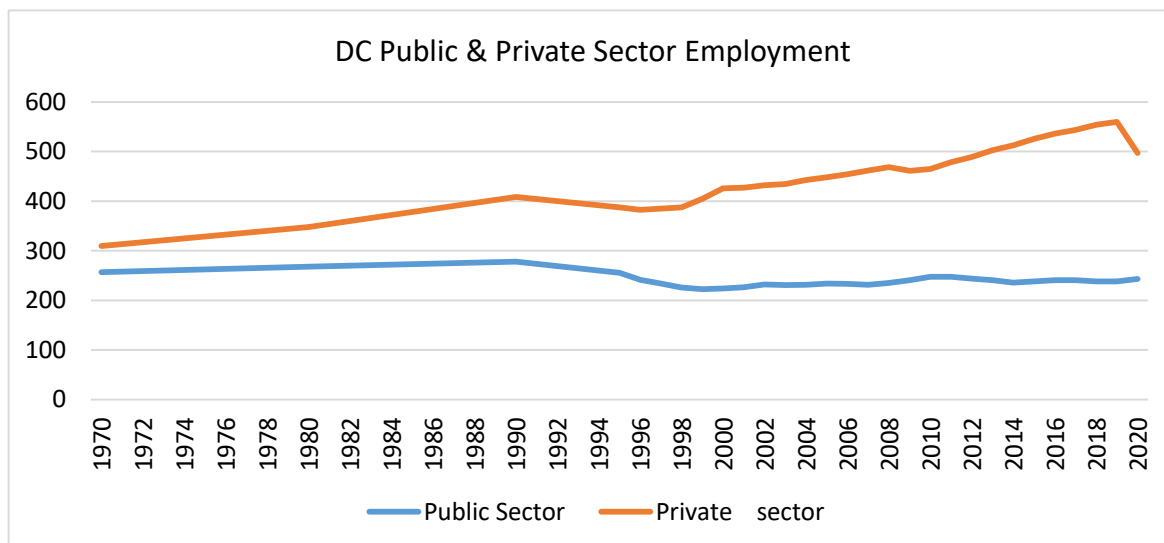


Source: U.S. Bureau of the Census and BLS, accessed through Moody's Analytics

**Table 1-2. Wage and salary employment in D.C. by sector: 1970 to 2020 (in thousands)**

Calendar Year	Total employment	Public Sector	Private sector	Business					
				Federal government	and professional	Information and financial	Education and health	Hospitality	Trade
1970	566.8	257.1	309.7	205.7	56.2	52.6	52.6	32.4	38.0
1980	616.1	267.9	348.2	214.3	76.0	53.4	64.6	38.0	34.9
1990	686.7	278.1	408.5	220.0	110.3	56.3	77.0	47.4	32.2
1995	643.0	255.5	387.5	206.8	111.6	50.4	76.5	46.5	23.7
1996	623.5	241.1	382.4	195.6	111.4	49.8	76.3	45.5	22.8
1997	618.7	233.7	385.0	191.6	115.5	49.6	79.2	43.3	22.1
1998	613.5	226.0	387.5	186.6	118.6	48.9	82.0	42.3	21.0
1999	627.5	222.6	404.9	183.4	125.7	52.0	83.8	44.3	22.0
2000	650.4	224.3	426.2	183.6	133.8	55.3	87.3	48.2	21.9
2001	653.7	226.5	427.1	185.6	138.7	56.6	85.2	47.7	21.5
2002	664.5	232.2	432.3	192.5	139.2	55.9	89.5	48.2	21.5
2003	665.8	231.1	434.7	192.4	141.7	55.0	88.7	49.6	21.7
2004	674.3	231.5	442.9	192.4	143.9	54.1	92.3	51.0	22.2
2005	682.3	234.0	448.3	193.7	148.5	52.5	92.1	53.8	22.2
2006	687.6	233.4	454.2	192.9	152.1	51.2	93.9	54.2	22.6
2007	693.7	231.5	462.2	190.8	152.8	50.7	98.4	55.4	23.0
2008	704.0	235.5	468.6	193.8	152.4	48.6	102.0	57.8	23.3
2009	701.6	240.6	461.0	200.1	147.6	45.6	105.2	58.2	22.3
2010	712.2	247.3	465.0	210.6	147.7	45.2	108.0	59.7	23.1
2011	726.0	247.6	478.4	212.2	150.4	45.5	112.6	62.3	23.2
2012	732.7	243.6	489.0	208.3	154.0	45.2	113.6	65.4	23.9
2013	743.4	240.9	502.5	204.8	155.9	45.4	120.0	67.9	24.9
2014	748.2	235.7	512.5	197.0	157.2	46.6	122.1	70.1	26.3
2015	763.7	238.3	525.4	198.1	161.8	46.5	125.2	73.2	27.3
2016	777.2	240.9	536.3	200.4	164.9	46.5	128.2	74.6	27.9
2017	784.3	240.5	543.8	199.4	166.1	47.4	128.5	77.1	28.2
2018	792.7	238.4	554.3	196.2	168.1	48.8	130.7	79.8	27.9
2019	798.4	238.4	560.0	195.8	171.1	49.8	130.2	81.8	28.4
2020	740.2	243.0	497.3	198.5	154.0	47.8	118.4	42.2	26.8

Source: U.S. Bureau of Labor Statistics



**Table 1-3. Business Establishments in D.C.**

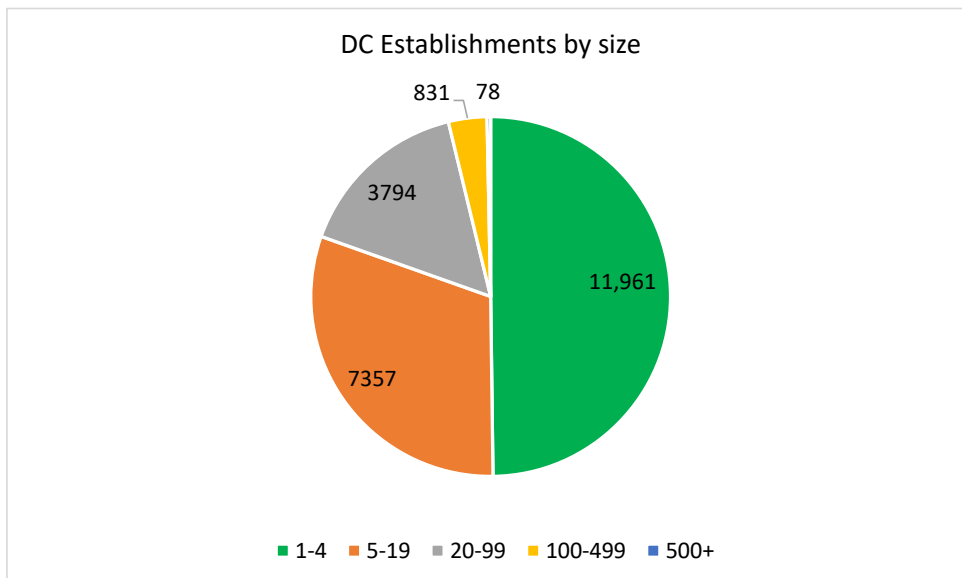
**A. Number of Establishments by Sector: 2007, 2012, 2015, 2017, and 2020**

Sector	2007	2012	2015	2017	2020	Change from 2007 to 2020	
						Amount	%
<b>Total number of establishments</b>	<b>20,994</b>	<b>21,592</b>	<b>22,553</b>	<b>23,585</b>	<b>24,083</b>	<b>2,491</b>	<b>11.9</b>
Accommodation & food services	2,146	2,370	2,504	2,740	2,742	372	17.3
Arts, entertainment & recreation	288	305	342	391	448	143	49.7
Management and administrative	1,153	1,327	1,326	1,365	1,324	-3	-0.3
Construction	401	426	459	451	496	70	17.5
Educational services	536	538	580	618	647	109	20.3
Finance & insurance	2,183	2,125	2,216	2,355	1,071	-1,054	-48.3
Health care and social assistance	2,109	2,073	2,106	2,212	2,250	177	8.4
Information	757	715	749	774	853	138	18.2
Other services	3,993	4,096	4,153	4,300	4,317	221	5.5
Professional, scientific & technical services	4,745	5,040	5,532	5,830	6,030	990	20.9
Retail trade	1,870	1,744	1,751	1,783	1,670	-74	-4.0
Utilities, manufac.,transport, & warehousing	348	356	314	329	341	-15	-4.3
Wholesale trade	420	436	419	405	383	-53	-12.6

**B. Number of Establishments in 2020 by Sector and Number of Employees in the Establishment**

Sector	Establishments	Number of employees in the establishment				
		1-4	5-19	20-99	100-499	500+
<b>Total number of establishments</b>	<b>24,083</b>	<b>11,961</b>	<b>7,357</b>	<b>3,794</b>	<b>831</b>	<b>78</b>
Accommodation & food services	2,742	695	996	941	103	7
Arts, entertainment & recreation	448	223	114	90	18	0
Management and administrative	1,324	642	407	198	68	4
Construction	496	272	121	83	18	0
Educational services	647	272	175	136	51	13
Finance & insurance	1,071	566	391	91	17	5
Health care and social assistance	2,250	1,054	761	333	86	16
Information	853	436	240	119	48	10
Other services	4,317	2,125	1,417	625	141	8
Professional, scientific & technical services	6,030	3,460	1,554	790	209	15
Retail trade	1,670	827	570	228	44	0
Utilities, manufac.,transport, & warehousing	341	197	90	39	17	0
Wholesale trade	383	232	123	22	5	0

Source: U.S. Bureau of the Census: County Business Patterns, 2007, 2012, 2015, 2017, 2020. Total includes unclassified and other.



**Table 1-4. Gross Domestic Product, Personal Income, and Consumer Price Index for D.C.: 1960 to 2020**

Calendar Year	Level						% Change from Prior Year				
	D.C. Gross Domestic Product (\$B)	Inflation-adjusted DC Gross Domestic Product (\$2012)		D.C. Personal Income (\$B)	Per Capita Income in D.C.	Average Household Income in D.C.	Median Household Income in D.C.	D.C. Gross Domestic Product	Inflation-adjusted D.C. Gross Domestic Product	D.C. Personal Income	Consumer Price Index for the Washington/Baltimore Area
		D.C. Gross Domestic Product (\$2012)	D.C. Personal Income (\$B)								
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	
2020	144.28	121.81	61.71	88,430	188,599	98,211	0.6	-1.7	4.8	6.1	

Source: Moody's Analytics

na=not available from this source

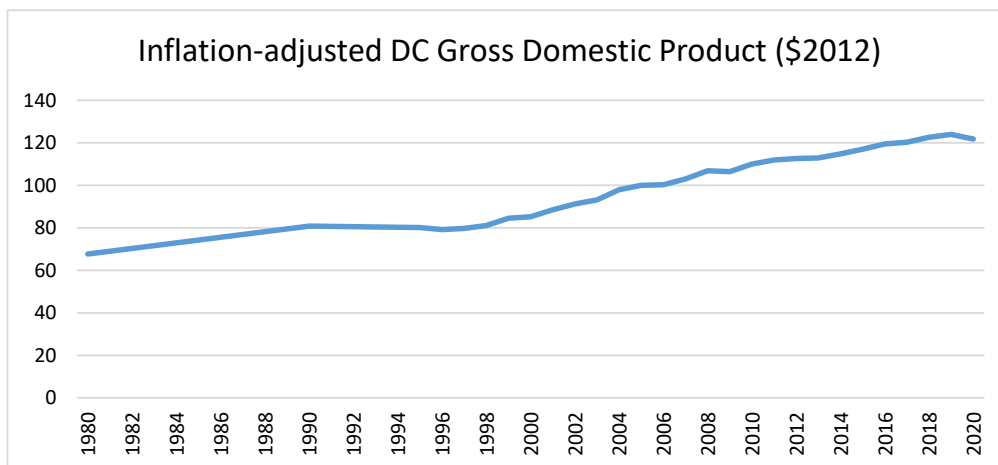
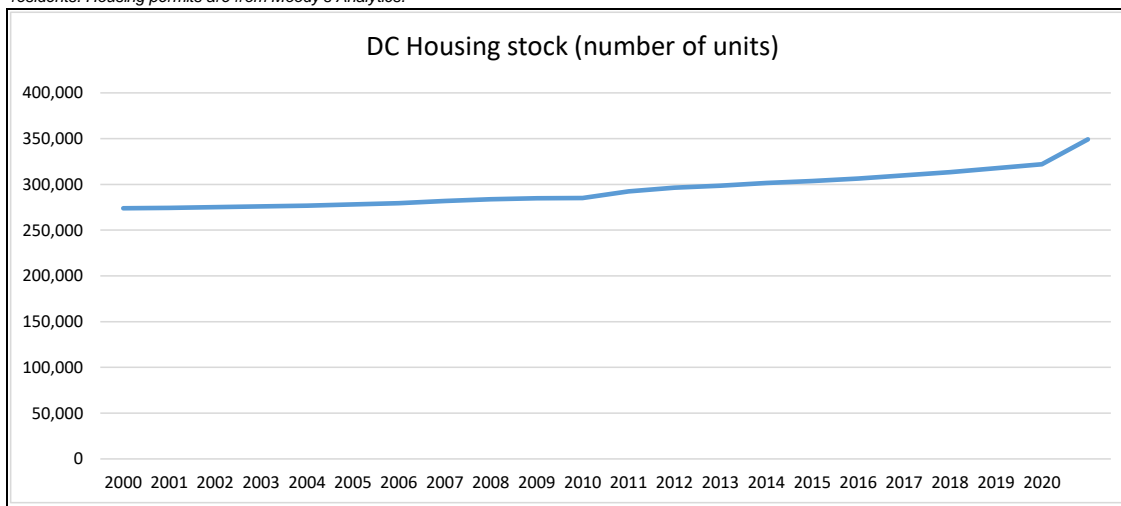


Table 1-5. Housing units in D.C. : 1983 to 2020

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			% Not Occupied
1983	278,592	254,531					24,061	8.6	224	
1984	279,158	254,531					24,627	8.8	727	566
1985	279,783	254,531					25,252	9.0	578	625
1990	284,574	251,378	97,786	38.9	153,592	61.1	33,196	11.7	395	4,791
1991	282,970	250,344					32,626	11.5	329	-1,604
1992	280,666	250,745					29,921	10.7	172	-2,304
1993	279,134	249,792					29,342	10.5	351	-1,532
1994	277,542	247,240					30,302	10.9	226	-1,592
1995	276,308	245,634					30,674	11.1	71	-1,234
1996	273,702	245,420					28,282	10.3	34	-2,606
1997	273,082	245,344					27,738	10.2	59	-620
1998	273,215	245,382					27,833	10.2	472	133
1999	273,916	247,943					25,973	9.5	750	701
2000	274,339	249,432	101,768	40.8	147,664	59.2	24,907	9.1	879	423
2001	275,231	250,930			250,930		24,301	8.8	942	892
2002	275,833	252,427	100,718	39.9	151,709	60.1	23,406	8.5	1,614	602
2003	276,845	253,922	106,647	42.0	147,275	58.0	22,923	8.3	1,446	1,011
2004	278,013	255,416	111,361	43.6	144,054	56.4	22,597	8.1	1,972	1,168
2005	279,438	257,367	109,381	42.5	147,986	57.5	22,071	7.9	2,945	1,426
2006	281,823	260,849	119,469	45.8	141,380	54.2	20,975	7.4	1,929	2,385
2007	283,708	262,883	116,983	44.5	145,900	55.5	20,824	7.3	1,883	1,885
2008	284,897	263,593	114,399	43.4	149,194	56.6	21,305	7.5	613	1,190
2009	285,203	264,854	118,602	44.8	146,253	55.2	20,349	7.1	1,251	306
2010	292,387	271,583	114,065	42.0	157,518	58.0	20,804	7.1	821	7,184
2011	296,504	284,087	117,044	41.2	167,043	58.8	12,417	4.2	4,581	4,117
2012	298,525	284,542	117,231	41.2	167,311	58.8	13,983	4.7	3,776	2,020
2013	301,492	289,240	119,167	41.2	170,073	58.4	12,251	4.1	3,248	2,967
2014	303,804	294,675	121,406	41.2	173,269	58.8	9,129	3.0	4,304	2,312
2015	306,452	298,237	124,067	41.6	174,171	58.4	8,215	2.7	5,029	2,648
2016	309,890	298,147	124,029	41.6	174,118	58.4	11,743	3.8	4,667	3,438
2017	313,444	299,414	124,556	41.6	174,858	58.4	14,030	4.5	6,079	3,554
2018	317,735	304,697	126,754	41.6	177,943	59.4	13,038	4.1	4,633	4,291
2019	321,919	308,583	128,371	41.6	180,213	58.4	13,335	4.1	6,179	4,184
2020	349,213	313,648	133,300	42.5	180,348	57.5	35,565	10.2	5,645	27,294

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.

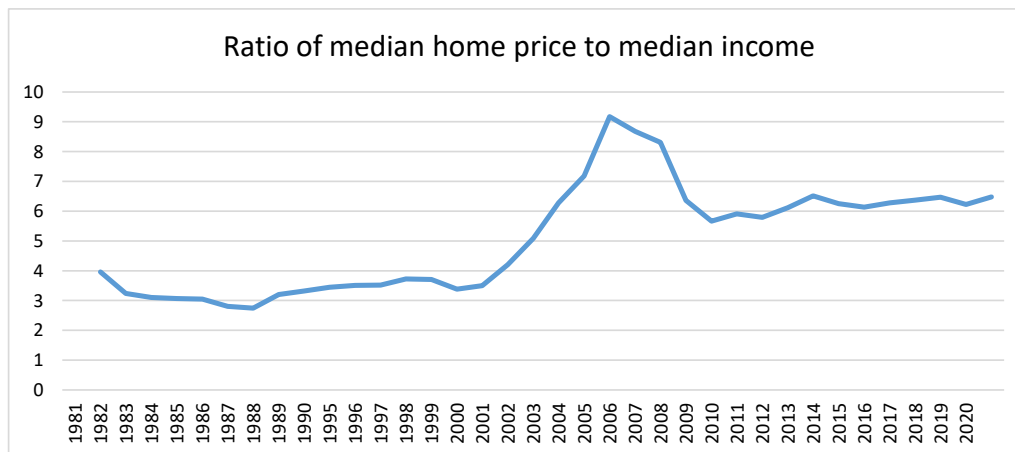


Source: Moody's Analytics., Global Insight, and U.S. Bureau of the Census

Table 1-6. Housing Sales, Prices, and Affordability in D.C.: 1981 to 2020

Calendar Year	# of Single Family Home Sales (existing units)	Median existing home price (\$)	FHFA price index	Affordability Index	Ratio of median home price to median income	% change from prior year	
						Median existing home price	FHFA price index
1981	4,595	69,553		94.98	3.96		
1982	4,078	68,254		91.39	3.24	-1.9	
1983	5,425	67,850		112.25	3.10	-0.6	
1984	5,525	68,425		119.15	3.07	0.8	
1985	6,650	71,150		124.88	3.05	4.0	
1986	8,125	76,175		128.13	2.80	7.1	
1987	6,525	85,125		123.93	2.75	11.7	
1988	5,650	97,475		115.93	3.20	14.5	
1989	5,125	101,975		106.75	3.32	4.6	
1990	4,175	106,975		105.33	3.45	4.9	
1995	3,850	115,850	88.70	128.83	3.51	8.3	
1996	3,675	119,475	91.04	128.45	3.52	3.1	2.6%
1997	4,775	125,150	89.57	125.43	3.73	4.7	-1.6%
1998	7,225	129,575	103.09	132.53	3.71	3.5	15.1%
1999	7,875	135,600	113.82	131.15	3.38	4.6	10.4%
2000	7,675	144,625	129.04	122.18	3.50	6.7	13.4%
2001	7,350	178,525	150.87	112.65	4.20	23.4	16.9%
2002	7,900	222,150	177.67	97.33	5.09	24.4	17.8%
2003	8,700	264,575	208.67	93.08	6.28	19.1	17.4%
2004	9,400	334,575	245.56	79.58	7.18	26.5	17.7%
2005	8,550	433,125	318.24	63.98	9.17	29.5	29.6%
2006	7,475	450,175	324.03	59.25	8.68	3.9	1.8%
2007	6,325	451,225	332.12	61.68	8.31	0.2	2.5%
2008	4,625	368,475	316.21	81.33	6.36	-18.3	-4.8%
2009	5,300	336,000	301.12	102.60	5.67	-8.8	-4.8%
2010	5,600	360,075	316.55	105.40	5.91	7.2	5.1%
2011	5,475	365,825	317.09	104.80	5.80	1.6	0.2%
2012	6,150	407,000	351.75	114.13	6.11	11.3	10.9%
2013	6,750	439,975	403.85	90.40	6.51	8.1	14.8%
2014	6,450	447,950	406.40	99.70	6.25	1.8	0.6%
2015	6,450	463,750	456.22	112.15	6.13	3.5	12.3%
2016	6,575	474,225	460.67	117.68	6.28	2.3	1.0%
2017	7,325	524,725	500.74	112.55	6.37	10.6	8.7%
2018	7,200	551,100	510.90	109.48	6.47	5.0	2.0%
2019	7,100	574,550	542.98	114.40	6.23	4.3	6.3%
2020	7,840	643,460	588.66	130.41	6.48	12.0	8.4%

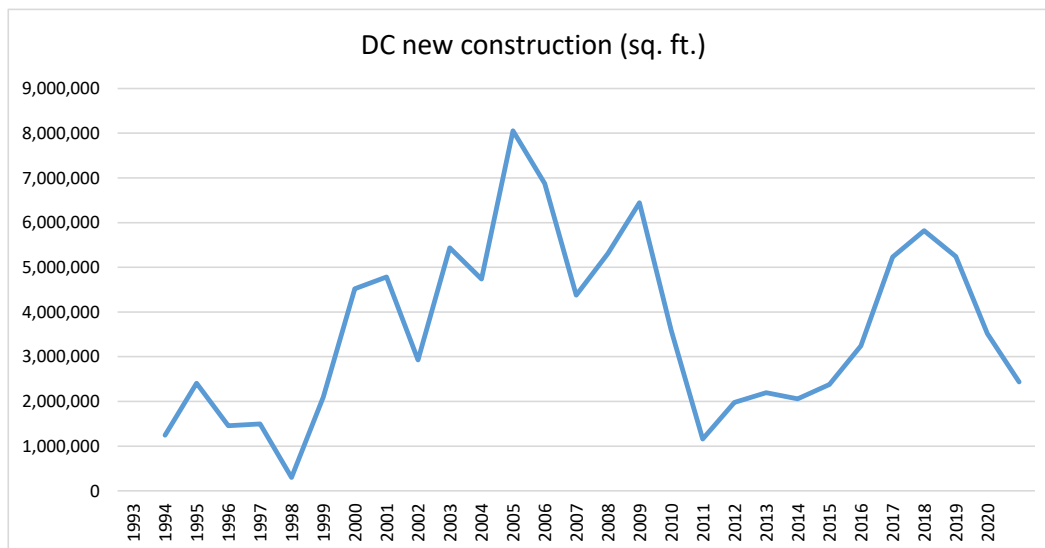
Source: Moody's Analytics



**Table 1-7. Large Commercial Office Buildings in D.C.: 1993 to 2020**

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
2020	637	149,782,414	17,966,357	12.0	130,246,582	2,881,916	2,435,160	3.1	2.3	-30.7

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.

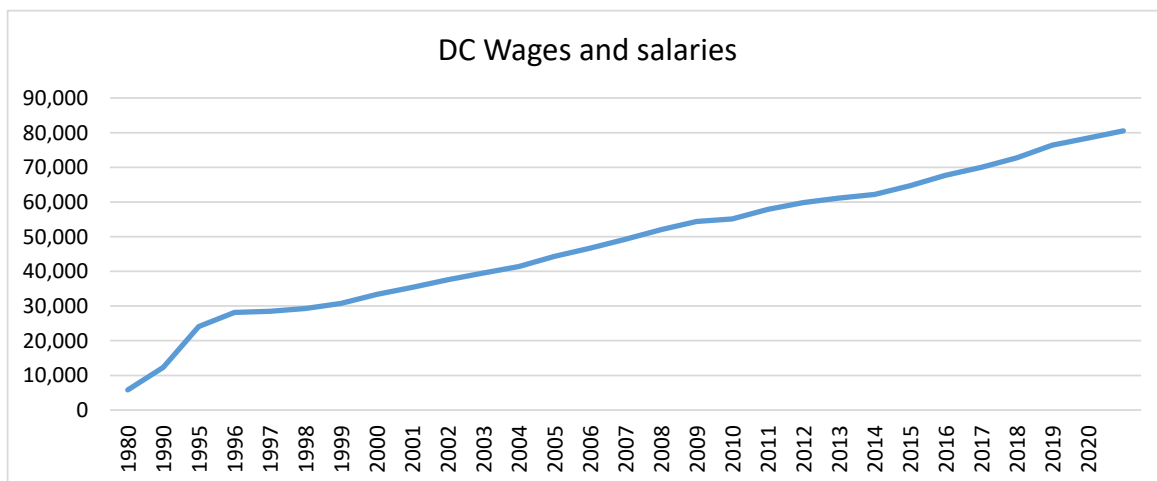




**Table 1-8. Wages and Incomes Earned in D.C. and by D.C. Residents: 1970 to 2020 (in millions of dollars)**

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
2020	80,520	21,310	26.5	30,070	37.3	8,420	11,200	7,440	61,706	2.4	2.4

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 declined in both FY2009 (to \$5.9 B) and FY 2010 (to \$5.8 B). The historic growth rate is 4.9 percent annually (2000-2021) with a standard deviation of 5.5 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 (52.1%), city-type taxes (35.9%), and non-tax revenue sources, which includes special purpose revenue (12.0%). The three largest sources of revenue are the real property tax (29.1%), the individual income tax (26.4%), and the general sales and use tax (12%). Together they comprise more than two-thirds of total revenue. *[Table 2-2]*
- The District's real tax revenue growth from FY 1970-2021 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 1991-2001, real tax revenue declined, and volatility was lower. In the third period, FY 2002-2012, real tax revenue returned to positive growth, briefly interrupted by the 2001 and 2007 recessions, but the revenue system was much more volatile. The latest period, FY 2013-2021, is marked by long growth in tax revenue, which was interrupted by the Covid 19 pandemic that began in FY 2020. 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. The decline in sales and use tax revenue is attributed to the effect of the lockdown and the drastic increase in remote work during the pandemic in FY 2020 and FY 2021. *[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. Using this measure, normalized by dividing by the average growth rate of each state (the coefficient of variation), for the period 2004-2019 the District's tax system is the eleventh most volatile in the nation—the volatility of the District's tax system is topped by ten states: Wyoming, Louisiana, Mississippi, North Dakota, Indiana, Kansas, Tennessee, Florida, Georgia, and New Mexico, respectively.<sup>1</sup> *[Table 2-4]*

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<sup>1</sup> 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 - 2021 (\$ 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	1,200,478	509,008	53,287	533,557
2017	8,554,162	1,958,277	2,473,328	1,419,197	439,350	1,182,529	487,513	45,600	548,367
2018	8,934,822	2,066,842	2,554,228	1,493,428	458,161	1,199,710	496,837	49,500	616,116
2019	9,764,527	2,299,326	2,710,080	1,597,726	527,761	1,320,515	619,241	45,050	644,828
2020	9,409,756	2,377,236	2,836,733	1,222,446	440,614	1,359,680	522,895	38,060	612,092
2021	10,005,937	2,643,213	2,914,101	1,202,736	531,732	1,517,351	488,499	48,150	660,153

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

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

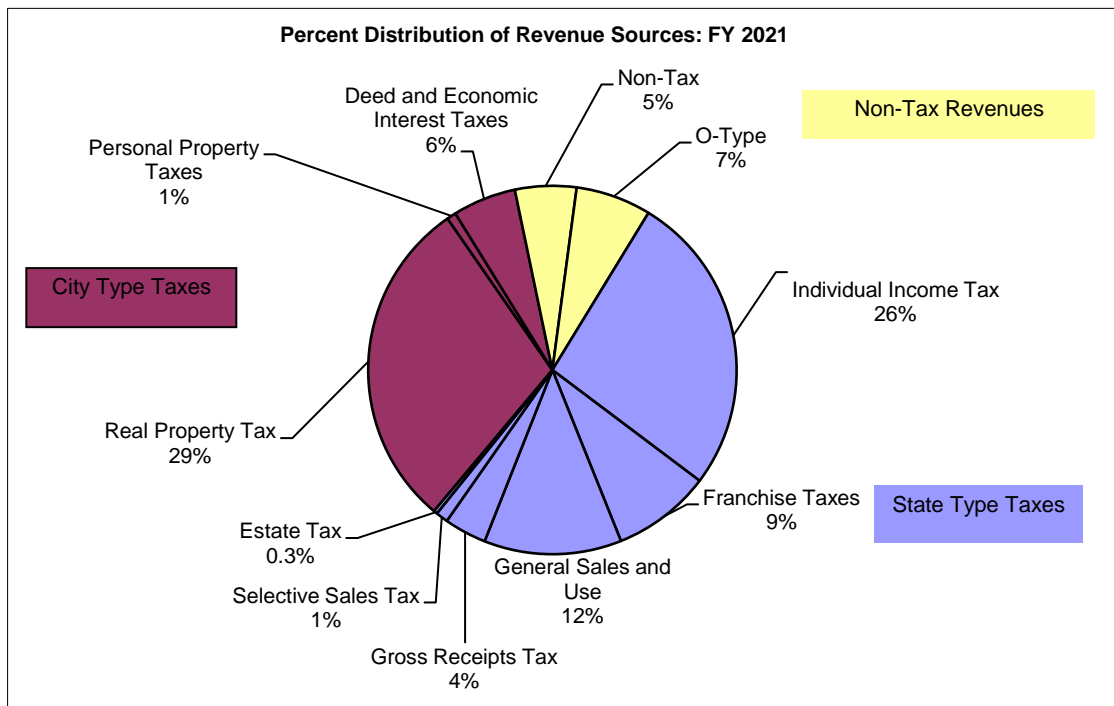
\* Prior to the implementation of GASB Statement No. 34 in FY 2002, special purpose fund revenues were not considered local revenues. They were reported with the District's federal and private grants in the District's Annual Financial Plan (ACFR). Consequently, the FY 2000 and FY 2001 data in this table are not consistent with the table's FY 2002 to FY 2021 data.

**Table 2-2 FY 2021 Revenue by Source**

Revenue Source	Amount (\$ thousands)	Percent
<b>State-Type Taxes</b>	<b>5,217,969</b>	<b>52.1%</b>
Individual Income	2,643,213	26.4%
Corp. Franchise	670,250	6.7%
U.B. Franchise	192,807	1.9%
General Sales and Use Tax	1,202,736	12.0%
Gross Receipts	370,136	3.7%
Selective Sales	107,085	1.1%
Estate	31,742	0.3%
<b>City-Type Taxes</b>	<b>3,591,166</b>	<b>35.9%</b>
Real Property	2,914,101	29.1%
Deed Recordation	297,229	3.0%
Deed Transfer	234,503	2.3%
Personal Property	80,479	0.8%
Public Space Rental	43,073	0.4%
Economic Interest	21,782	0.2%
Non-Tax Revenues (including Lottery)	<b>536,649</b>	<b>5.4%</b>
Special Purpose (O Type) Revenue	<b>660,153</b>	<b>6.6%</b>
<b>TOTAL REVENUES</b>	<b>10,005,937</b>	<b>100.0%</b>

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 Annual Comprehensive Financial Report (ACFR)



**Table 2-3 Trends in Real Tax Collections, FY 1970 - 2021**

	I:1970-1990		II:1991-2001		III:2002-2012		IV:2013-2021	
	Average Growth Rate	Standard Deviation (Normalized)	Average Growth Rate	Standard Deviation (Normalized)	Average Growth Rate	Standard Deviation (Normalized)	Average Growth Rate	Standard Deviation (Normalized)
<b>Total Taxes</b>	<b>3.5%</b>	<b>1.37</b>	<b>0.7%</b>	<b>6.77</b>	<b>3.1%</b>	<b>1.83</b>	<b>2.5%</b>	<b>1.48</b>
Individual Income	4.5%	1.91	2.4%	2.96	0.9%	10.74	4.4%	0.87
Real Property	3.4%	3.15	-2.6%	-3.91	7.9%	1.04	3.2%	1.05
Sales and Use	3.4%	2.16	0.8%	8.94	2.4%	2.04	-0.7%	-15.61

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.

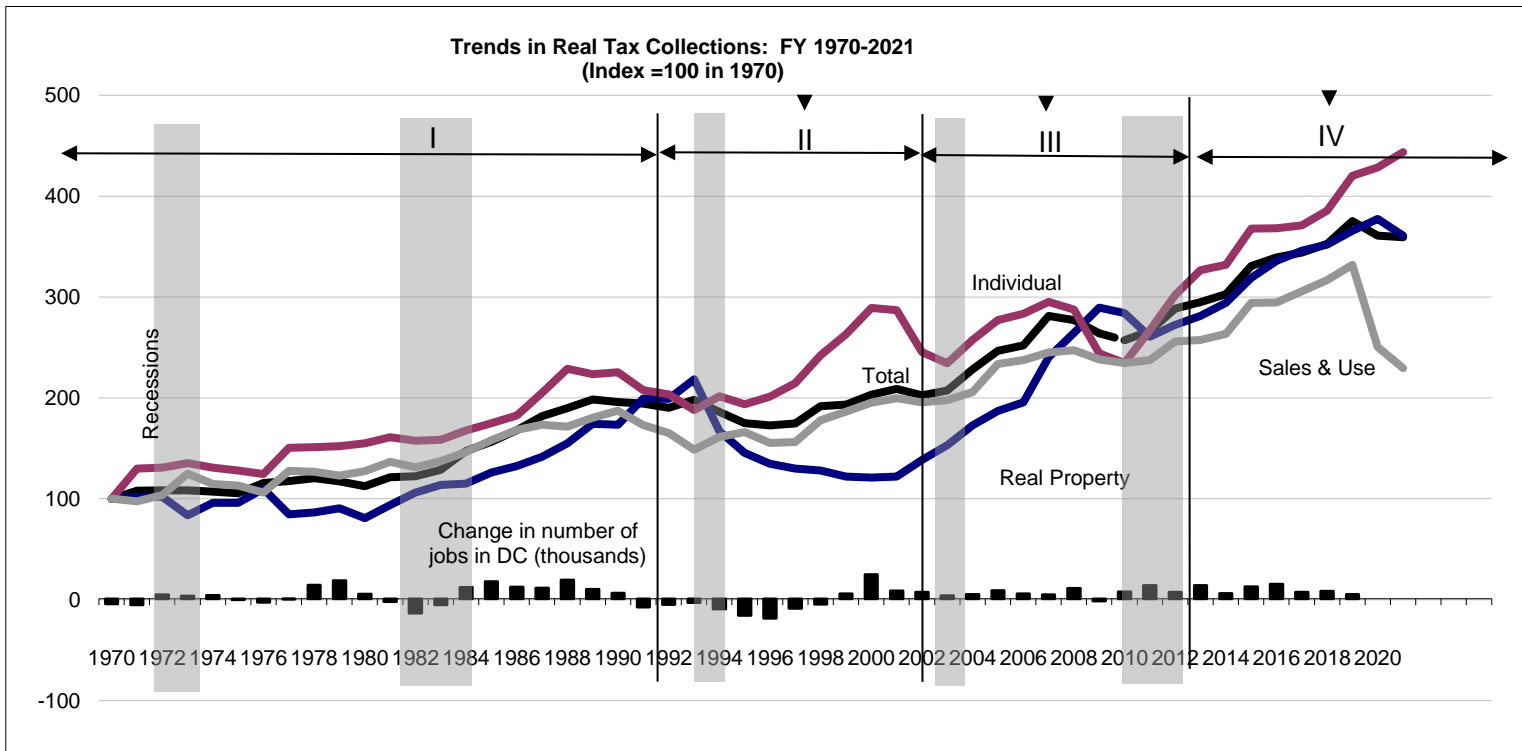
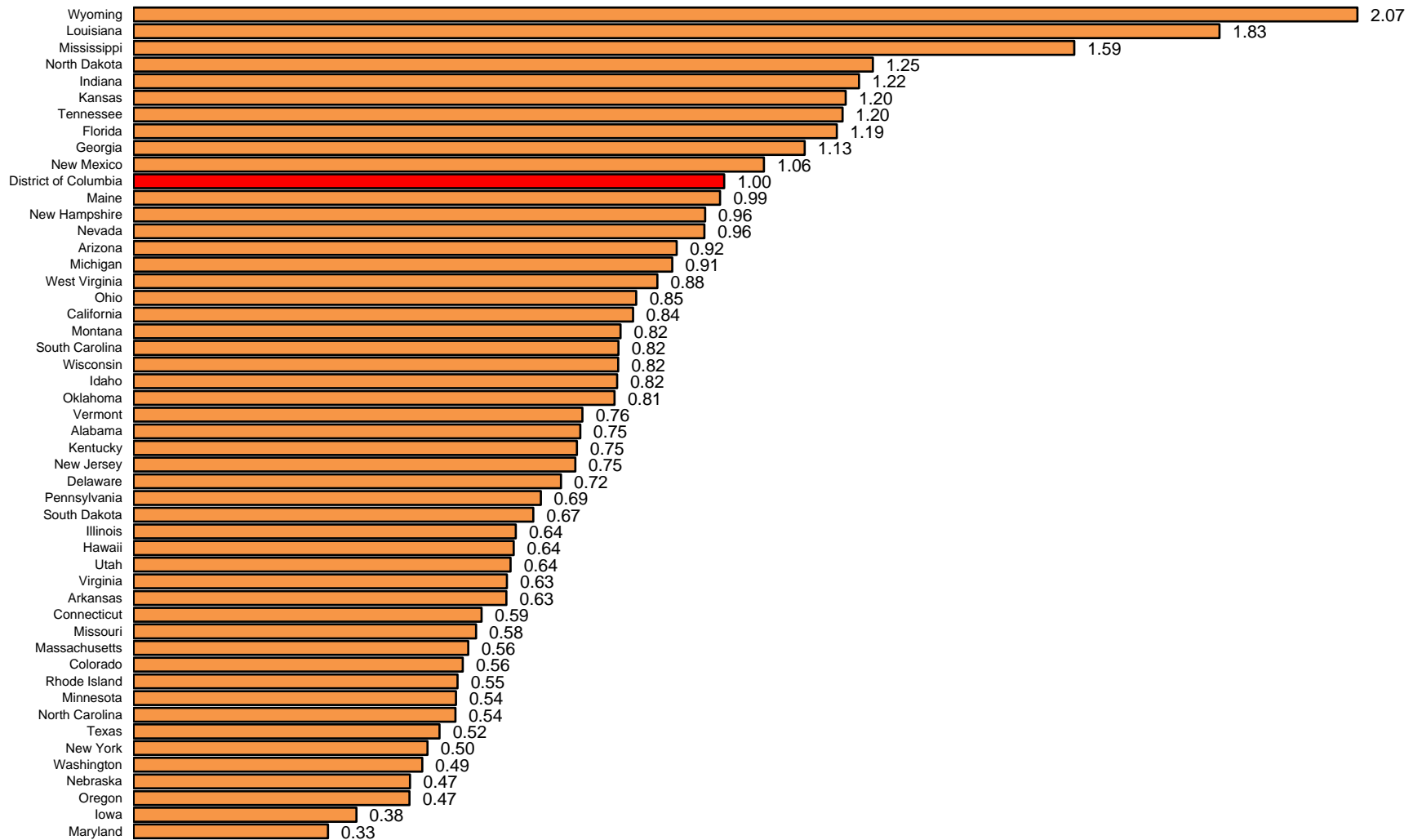


Table 2-4: State and Local Tax Revenue Volatility<sup>1</sup> by State for the Period 2004-2019



Source: ORA calculations; State & Local Government Finance Data Query System. <http://www.taxpolicycenter.org/slf-dqs/pages.cfm> from The Urban Institute-Brookings Institution Tax Policy Center, U.S. Census Bureau Annual Survey of State and Local Government Finances, Volume 4, and Census of Governments (2004). Alaska with a measure of 4.65 is an outlier and not shown here because of its distortionary effect on the chart\*

<sup>1</sup>Volatility 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 2021. 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).

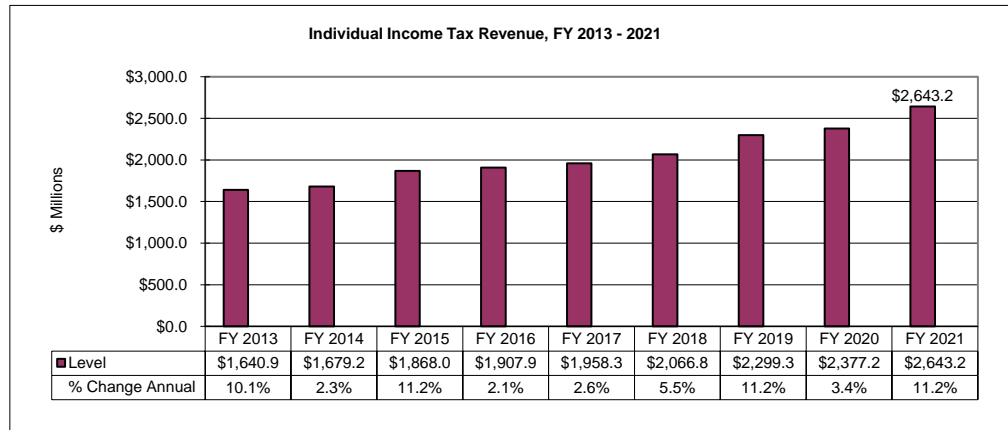
- The dramatic individual income tax revenue decline in FY 2009 (-15.4% from 2008) was followed by a modest reduction in FY 2010 (-2.2%). Since then, the average annual increase in individual income tax revenue from FY 2010-2021 has been roughly 8.3% per year. Individual income tax revenue grew by 3.4% in FY 2020 despite the Covid 19 pandemic. This might be because most of the job loss during the pandemic was primarily in the hospitality sector which impacted lower wage jobs while high income job loss was relatively minor. *[Tables 3-1 and 3-2]*
- In TY 2019, 78.7 percent of the taxpayers were non-married filers, while 21.3 percent were married filers. Of all tax filers, almost 63.3 percent were single filers. Although non-married filers comprised 78.7 percent of all taxpayers in TY 2019, this group paid 42.8 percent of total taxes. On average, married returns carried tax per filer amounts that were about 4.94 times as large as that for non-married returns. *[Table 3-3]*
- 13.4 percent of all filers in TY 2019 were part-year filers who contributed 5.9 percent of the total individual income tax revenue. *[Table 3-4]*
- In TY 2019 27.9 percent of 12-month filers had income of less than \$30,000 and 51.8 percent of part-year filers were in the same income class. Almost 11 percent of 12-month filers and 2.7 percent of part-year filers had income of \$200,000 and more. *[Table 3-5]*
- In TY 2019, 10 percent of filers had incomes of \$200,000 and more, earned 51.7 percent of the District's adjusted gross income (AGI) and contributed 59.8 percent of the total individual income tax revenue. Filers with incomes of \$30,000 or less constituted 31.1 percent of filers, earned 3 percent of the total District AGI, and contributed 1.1 percent of all tax revenue. *[Table 3-6]*
- In TY 2019 26.6 percent of the returns were filed by taxpayers with income of \$30,000 and under. Filers in this income category contributed 2.4 percent of the total federal adjusted gross income and about 0.9 percent of D.C. taxes. Filers with income of \$200,000 and over comprised 11.2 percent of the total filers for TY 2019; however, this income category contributed 53.1 percent of the total federal adjusted gross income and 61.2 percent of the total taxes. *[Table 3-7]*
- Of the earned income tax credit (EITC) returns that were filed, 49.6 percent were filed by single filers who claimed 30.6 percent of the total EITC compared to 45.1 percent of the returns that were filed by head of household filers who claimed 62.5 percent of the total. *[Table 3-8]*
- Migration data from the Internal Revenue Service (IRS) shows that between 2000 and 2019 there was a net inflow of 11,586 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 51 and 78 percent of the filers were single filers. However, the presence of single filers is much stronger in the northwest quadrant. Many tracts had between 51 and 78 percent of single filers. Some tracts were almost dominated by single filers where the percentage was between 78 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 opposed to the southeast quadrant where most tracts had at least 6.6 percent of head of household filers. [Map 3-2]
- 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 7 percent of filers who claimed the EITC, with about 13 tracts having a minimum of 39.9 percent of filers claiming the credit. [Map 3-3]
- A look at the total 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 northeast quadrant had a total EITC amount above \$585,487 compared to the southeast quadrant in 2019. 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 12.8 percent of the filers itemize. Specifically, there are a noticeable number of census tracts where the proportion of itemizers was between 40.6 and 58 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 \$61,008. [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 two census tracts in the northwest region had a mean age between 23 and 32 and had the most census tracts with at least a mean age of 39. [Map 3-7]

**Table 3-1 Individual Income Tax, Withholding and Non-Withholding Revenue, FY 1995 - 2021 (\$ thousands)**  
(\$000s)

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
2020	2,377,236	2,060,640	316,596
2021	2,643,213	2,200,375	442,839

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 - 2019**

	Number of Filers	Number of Dependents*	Federal Adjusted Gross Income (\$ millions)	Total Taxes (\$ millions)
<b>TY 2005</b>	270,772	130,681	\$16,744	\$941
<b>TY 2006</b>	288,263	135,822	\$22,479	\$1,188
<b>TY 2007</b>	301,304	140,649	\$24,713	\$1,235
<b>TY 2008</b>	304,714	141,039	\$22,891	\$1,123
<b>TY 2009</b>	304,959	144,469	\$22,013	\$1,078
<b>TY 2010</b>	316,890	150,542	\$24,486	\$1,198
<b>TY 2011</b>	325,642	152,929	\$25,902	\$1,311
<b>TY 2012</b>	338,117	154,391	\$28,992	\$1,499
<b>TY 2013</b>	351,981	158,424	\$29,148	\$1,515
<b>TY 2014</b>	348,635	150,723	\$31,587	\$1,698
<b>TY 2015</b>	357,474	154,279	\$33,945	\$1,768
<b>TY 2016</b>	363,653	153,829	\$34,597	\$1,769
<b>TY 2017</b>	366,638	149,708	\$37,179	\$1,918
<b>TY 2018</b>	364,218	97,394	\$39,609	\$2,061
<b>TY 2019</b>	371,702	99,604	\$42,309	\$2,229

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

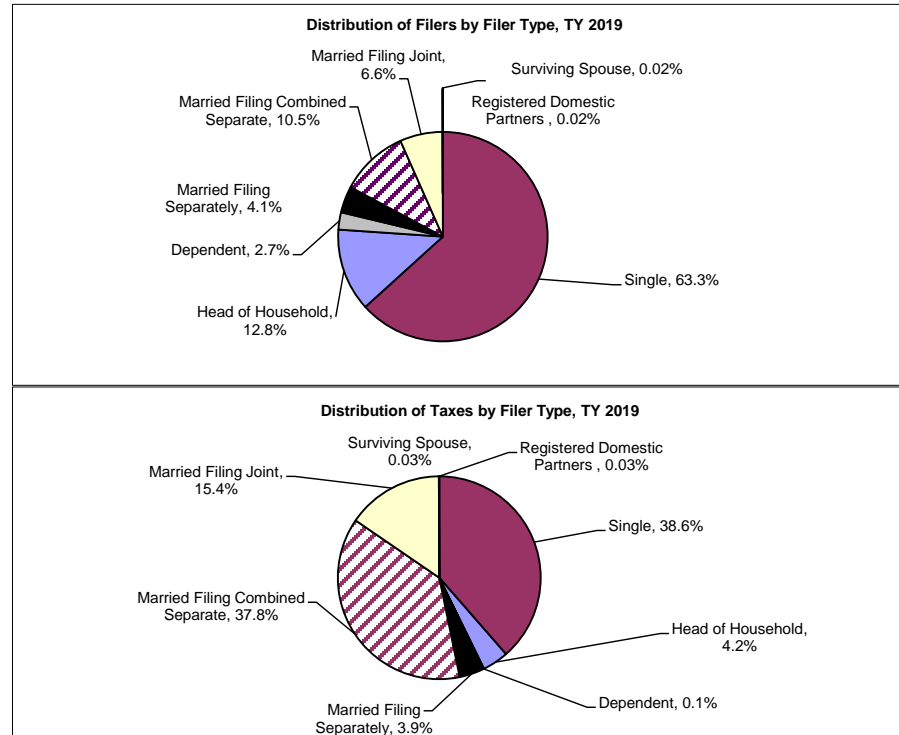
\*A dependent is an individual who is reliant on another and who can be claimed on that person's tax return.

**Table 3-3 Distribution of Filers, Taxes and Average Federal Adjusted Gross Income by Filer Type, TY 2019**

Filer Type	Number of Filers	Distribution of Filers	Tax (\$)	Distribution of Tax	Tax Per Filer (\$)	Average Federal Adjusted Gross Income (\$)
<b>All Filers</b>	<b>371,702</b>	<b>100.0%</b>	<b>2,229,032,852</b>	<b>100.0%</b>	<b>5,997</b>	<b>113,825</b>
Single	235,222	63.3%	859,847,341	38.6%	3,655	74,465
Head of Household	47,543	12.8%	92,530,536	4.2%	1,946	52,471
Dependent	9,920	2.7%	2,467,400	0.1%	249	12,067
<b>Subtotal: Non-married Filers</b>	<b>292,685</b>	<b>78.7%</b>	<b>954,845,277</b>	<b>42.8%</b>	<b>3,262</b>	<b>68,778</b>
Married Separate	15,213	4.1%	87,688,521	3.9%	5,764	114,729
Married Combined Separate	39,131	10.5%	842,378,798	37.8%	21,527	359,630
Married Filing Joint	24,534	6.6%	342,718,296	15.4%	13,969	258,177
Registered Domestic Partners	59	0.02%	652,862	0.03%	11,065	192,327
Surviving Spouse	80	0.02%	749,098	0.03%	9,364	188,928
<b>Subtotal: Married Filers</b>	<b>79,017</b>	<b>21.3%</b>	<b>1,274,187,575</b>	<b>57.2%</b>	<b>16,125</b>	<b>280,682</b>

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 2019**

<b>Filer Type</b>	<b>Number of Filers</b>	<b>Distribution of Filers</b>	<b>Tax (\$)</b>	<b>Distribution of Tax</b>	<b>Tax Per Filer (\$)</b>	<b>Average DC AGI (\$)</b>
All Filers	371,702	100.0%	2,229,032,852	100.0%	5,997	103,598
12-Month Filers	321,839	86.6%	2,098,108,665	94.1%	6,519	112,238
Part-Year Filers	49,863	13.4%	130,924,187	5.9%	2,626	47,837

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 2019**

<b>Income Category</b>	<b>Number of Filers, TY 2019</b>	<b>12-Month Filers, TY 2019</b>	<b>Distribution of Filers</b>	<b>Part-Year Filers, TY 2019</b>	<b>Distribution of Filers</b>
Less than \$30,000	115,756	89,928	27.9%	25,828	51.8%
\$30,000-\$50,000	64,114	54,267	16.9%	9,847	19.7%
\$50,000-\$75,000	59,953	53,859	16.7%	6,094	12.2%
\$75,000-\$100,000	37,365	34,288	10.7%	3,077	6.2%
\$100,000-\$200,000	57,783	54,113	16.8%	3,670	7.4%
\$200,000-\$500,000	29,189	28,064	8.7%	1,125	2.3%
\$500,000 and over	7,542	7,320	2.3%	222	0.4%
<b>Total</b>	<b>371,702</b>	<b>321,839</b>	<b>100.0%</b>	<b>49,863</b>	<b>100.0%</b>

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 2019**

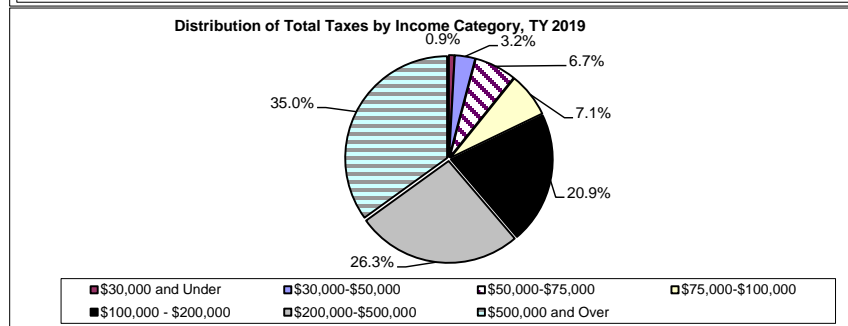
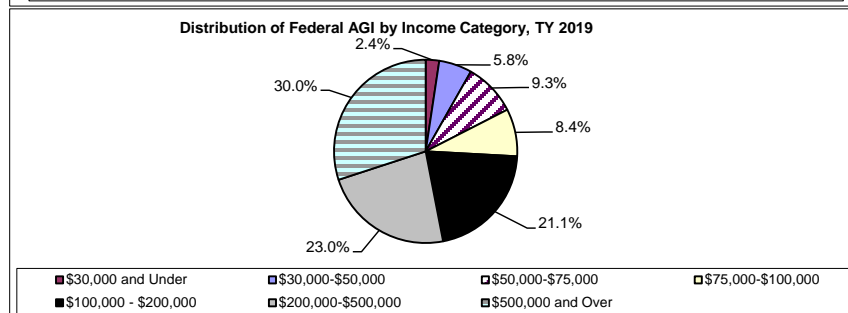
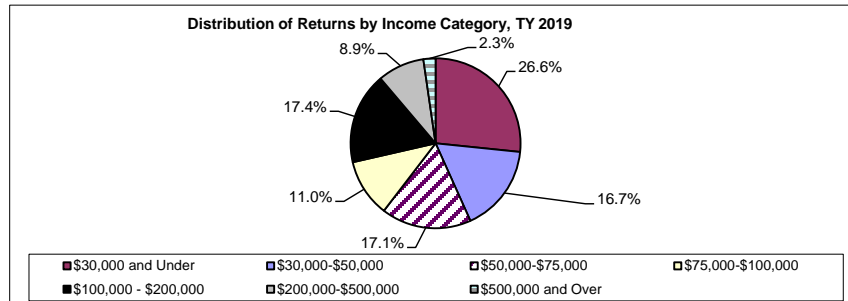
<b>Income Category</b>	<b>Number of Filers</b>	<b>Distribution of Filers</b>	<b>Cumulative Distribution of Filers</b>	<b>DC AGI (\$ millions)</b>	<b>Distribution of DC AGI</b>	<b>Cumulative Distribution of DC AGI</b>	<b>Tax (\$ millions)</b>	<b>Distribution of Tax</b>	<b>Cumulative Distribution of Tax</b>
Breakeven and Loss	8,905	2.4%	2.4%	-476	-1.2%	-1.2%	0.1	0.0%	0.0%
\$0.01 Under \$10,000	34,589	9.3%	11.7%	175	0.5%	-0.8%	0.8	0.0%	0.0%
\$10,000 Under \$20,000	35,602	9.6%	21.3%	533	1.4%	0.6%	5.4	0.2%	0.3%
\$20,000 Under \$30,000	36,660	9.9%	31.1%	919	2.4%	3.0%	19.1	0.9%	1.1%
\$30,000 Under \$50,000	64,114	17.2%	48.4%	2,539	6.6%	9.6%	83.6	3.8%	4.9%
\$50,000 Under \$75,000	59,953	16.1%	64.5%	3,693	9.6%	19.2%	156.7	7.0%	11.9%
\$75,000 Under \$100,000	37,365	10.1%	74.6%	3,235	8.4%	27.6%	162.6	7.3%	19.2%
\$100,000 Under \$150,000	39,065	10.5%	85.1%	4,749	12.3%	39.9%	271.4	12.2%	31.4%
\$150,000 Under \$200,000	18,718	5.0%	90.1%	3,230	8.4%	48.3%	196.2	8.8%	40.2%
\$200,000 Under \$500,000	29,189	7.9%	98.0%	8,567	22.2%	70.5%	572.0	25.7%	65.9%
\$500,000 Under \$1,000,000	5,113	1.4%	99.3%	3,434	8.9%	79.5%	241.1	10.8%	76.7%
\$1,000,000 and Over	2,429	0.7%		7,911	20.5%	100.0%	520.0	23.3%	100.0%
<b>Total</b>	<b>371,702</b>	<b>100.0%</b>		<b>38,508</b>	<b>100.0%</b>		<b>2,229.0</b>	<b>100.0%</b>	

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 2019**

Income Category	Total Number of Returns	Federal Adjusted Gross Income	Total Taxes
\$30,000 and Under	26.6%	2.4%	0.9%
\$30,000-\$50,000	16.7%	5.8%	3.2%
\$50,000-\$75,000	17.1%	9.3%	6.7%
\$75,000-\$100,000	11.0%	8.4%	7.1%
\$100,000-\$200,000	17.4%	21.1%	20.9%
\$200,000-\$500,000	8.9%	23.0%	26.3%
\$500,000 and Over	2.3%	30.0%	35.0%

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

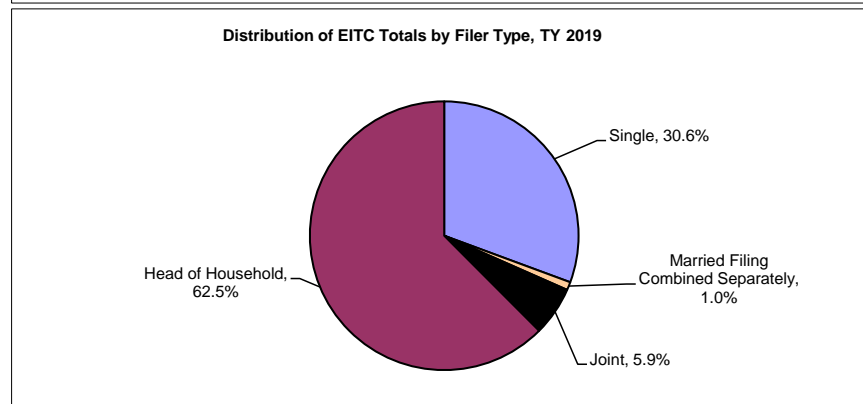
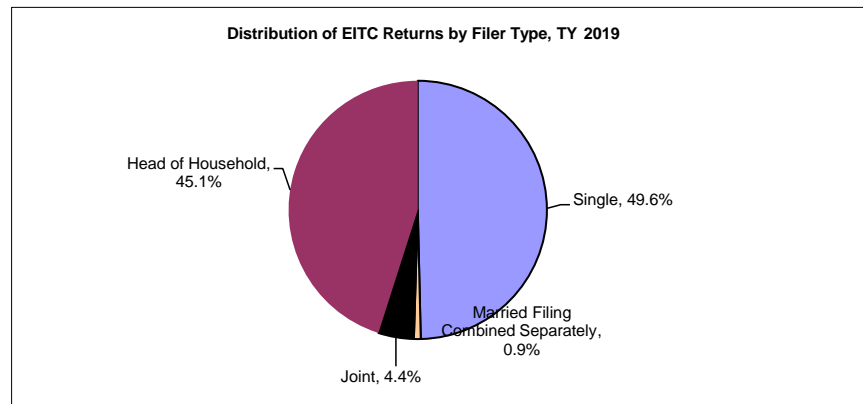




**Table 3-8 Distribution of Earned Income Tax Credit (EITC) Returns and Totals by Filer Type, TY 2019**

	<b>Number of Returns Total (\$)</b>	
<b>Total</b>	<b>53,778</b>	<b>44,104,690</b>
Single	26,688	13,508,213
<i>Percent Distribution</i>	<i>49.6%</i>	<i>30.6%</i>
Separately	459	430,394
<i>Percent Distribution</i>	<i>0.9%</i>	<i>1.0%</i>
Joint	2,393	2,606,454
<i>Percent Distribution</i>	<i>4.4%</i>	<i>5.9%</i>
Head of Household	24,238	27,559,629
<i>Percent Distribution</i>	<i>45.1%</i>	<i>62.5%</i>

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



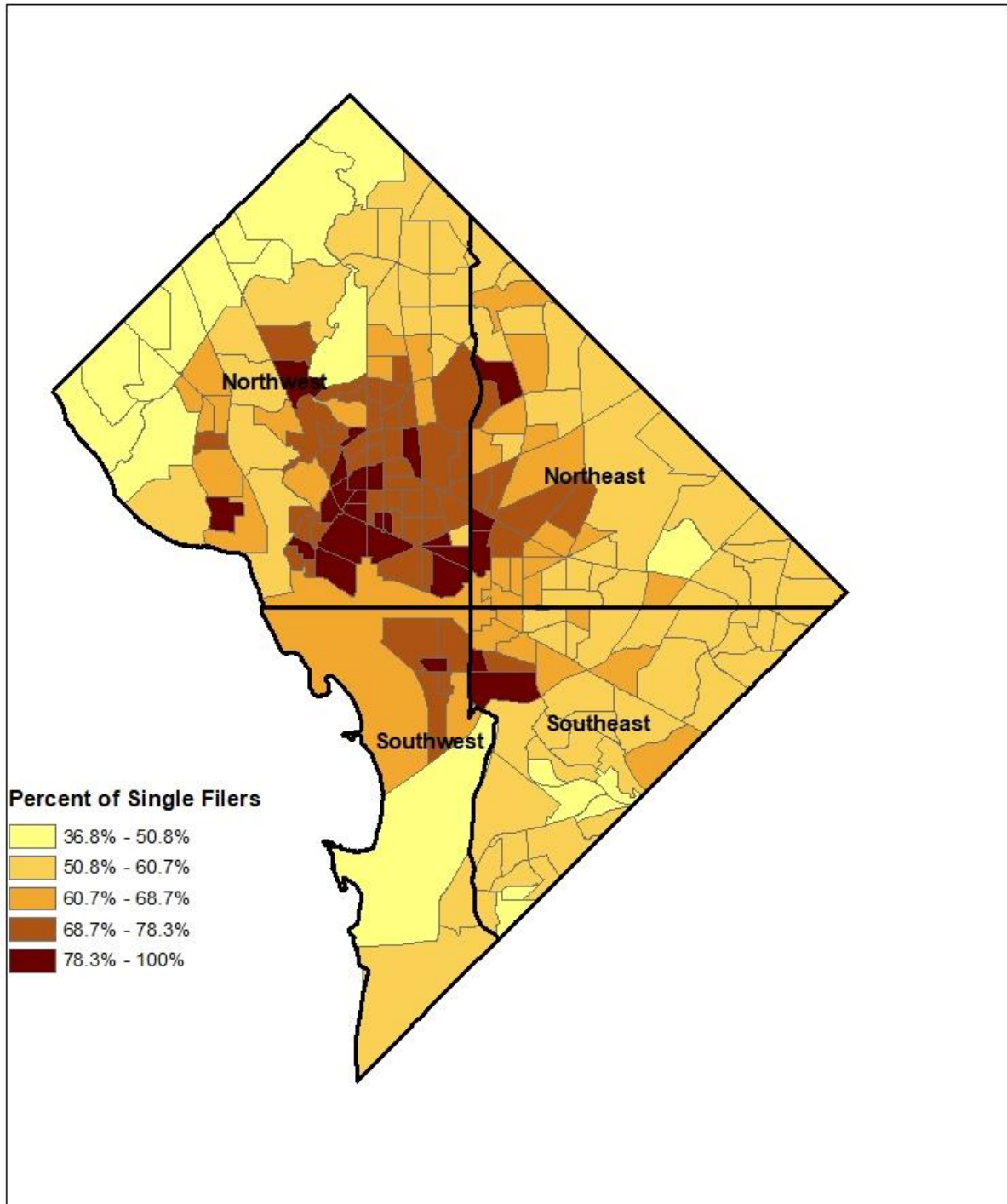
**Table 3-9 Washington, DC Migration Data 2000 - 2019**

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)
<b>2000-2001</b>	23,881	24,353	-472	45,331	50,460	34,278	40,489	1.4	1.7
<b>2001-2002</b>	25,243	23,754	1,489	47,604	51,653	35,717	38,656	1.4	1.6
<b>2002-2003</b>	23,484	24,648	-1,164	44,395	51,832	33,275	40,330	1.4	1.6
<b>2003-2004</b>	23,914	24,074	-160	42,989	51,906	32,974	39,335	1.4	1.6
<b>2004-2005</b>	24,688	24,124	564	45,613	56,001	33,307	39,544	1.3	1.6
<b>2005-2006</b>	25,758	24,174	1,584	50,521	57,533	34,601	38,816	1.3	1.6
<b>2006-2007</b>	25,857	24,253	1,604	49,788	60,704	34,189	38,555	1.3	1.6
<b>2007-2008</b>	27,102	25,271	1,831	50,765	60,806	35,808	38,989	1.3	1.5
<b>2008-2009</b>	27,979	22,259	5,720	50,876	60,449	37,016	33,841	1.3	1.5
<b>2009-2010</b>	28,054	23,379	4,675	50,918	64,260	37,593	36,080	1.3	1.5
<b>2010-2011</b>	28,743	24,594	4,149	53,177	60,865	38,592	37,098	1.3	1.5
<b>2011-2012</b>	28,962	28,683	279	59,287	71,839	40,693	42,957	1.4	1.5
<b>2012-2013</b>	29,361	29,841	-480	66,995	89,978	41,704	45,093	1.4	1.5
<b>2013-2014</b>	27,760	28,166	-406	63,663	79,875	38,641	42,996	1.4	1.5
<b>2014-2015</b>	22,712	21,005	1,707	69,785	80,916	31,280	32,189	1.4	1.5
<b>2015-2016</b>	29,627	29,824	-197	71,976	88,256	39,830	45,117	1.3	1.5
<b>2016-2017</b>	35,591	40,696	-5,105	78,550	90,666	48,061	61,020	1.4	1.5
<b>2017-2018</b>	29,551	31,587	-2,036	77,677	91,534	39,783	46,553	1.3	1.5
<b>2018-2019</b>	28,978	30,974	-1,996	81,504	96,132	38,721	45,411	1.3	1.5
<b>Total</b>	<b>517,245</b>	<b>505,659</b>	<b>11,586</b>						

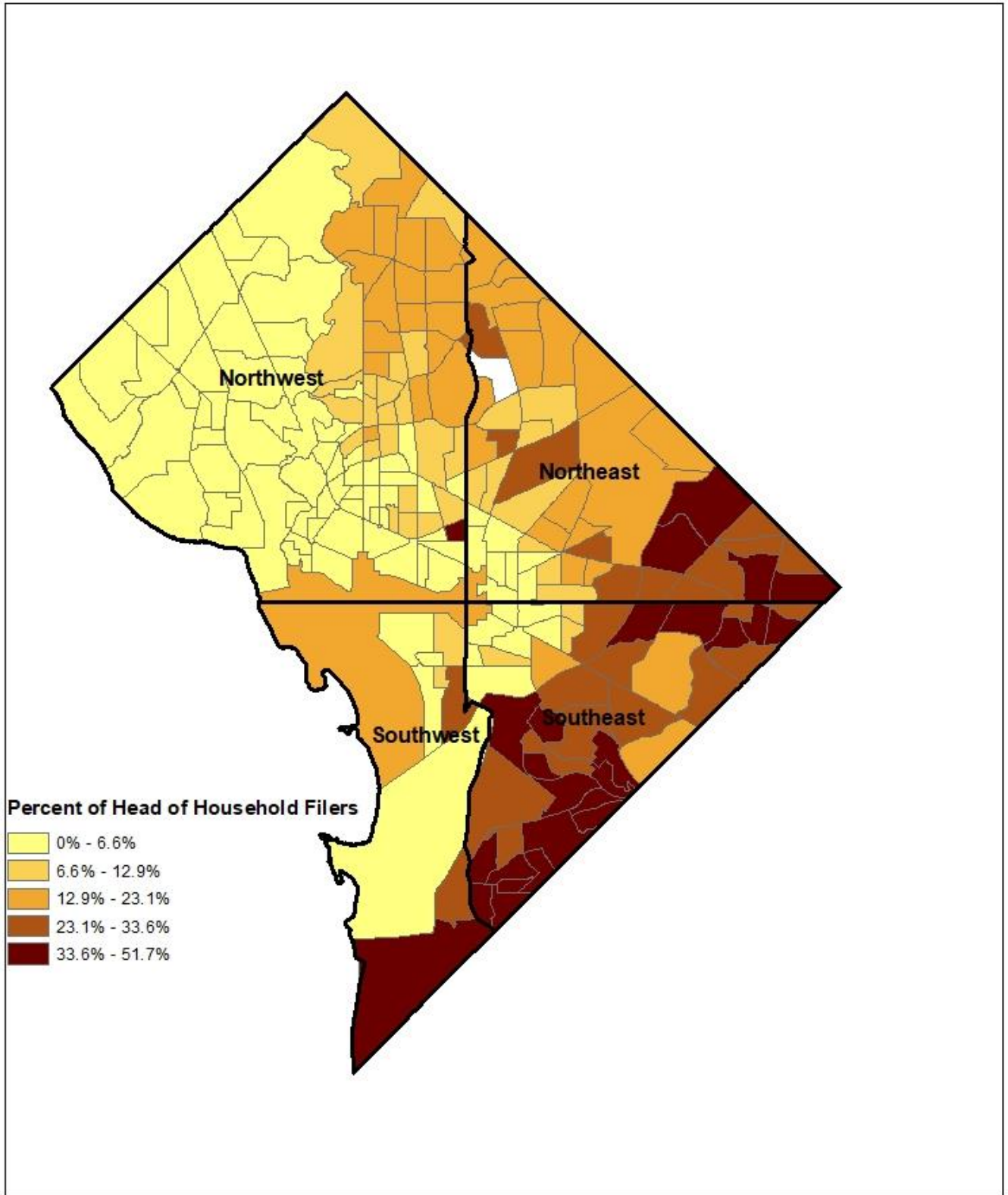
Source: Internal Revenue Service

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

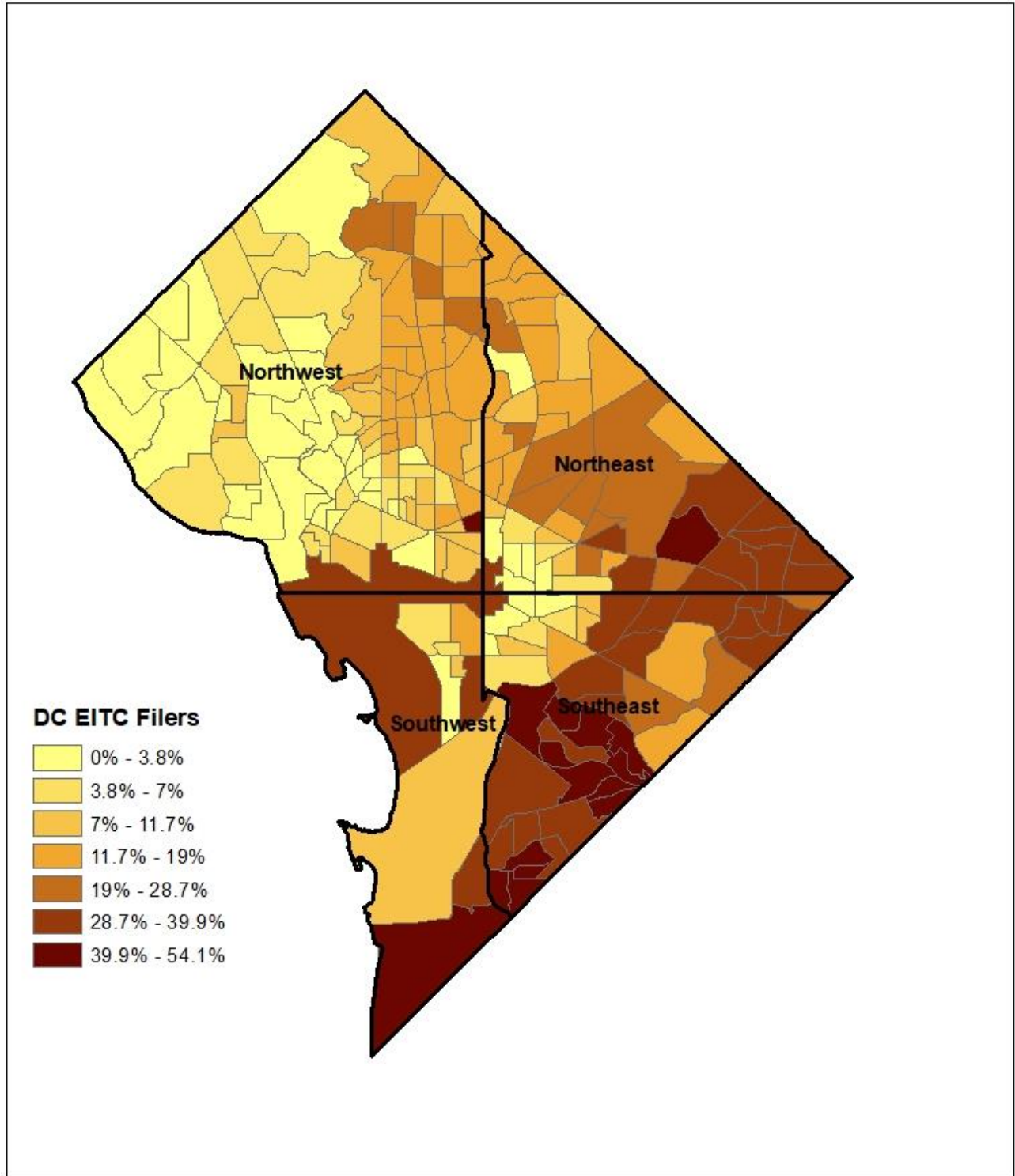
**Map 3-1 Percentage of Single Filers by Census Tract, TY 2019**



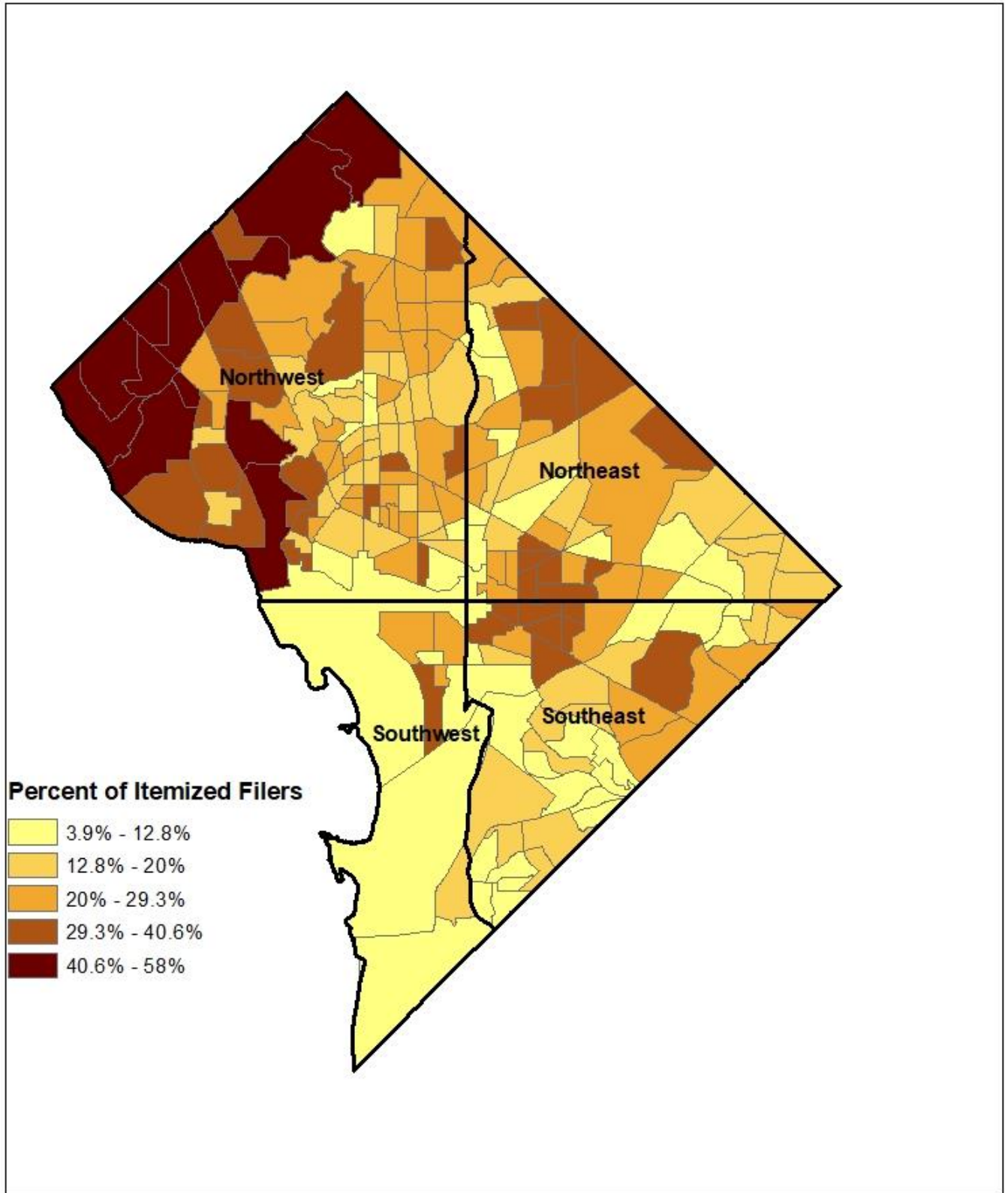
**Map 3-2 Percentage of Head of Household Filers by Census Tract, TY 2019**



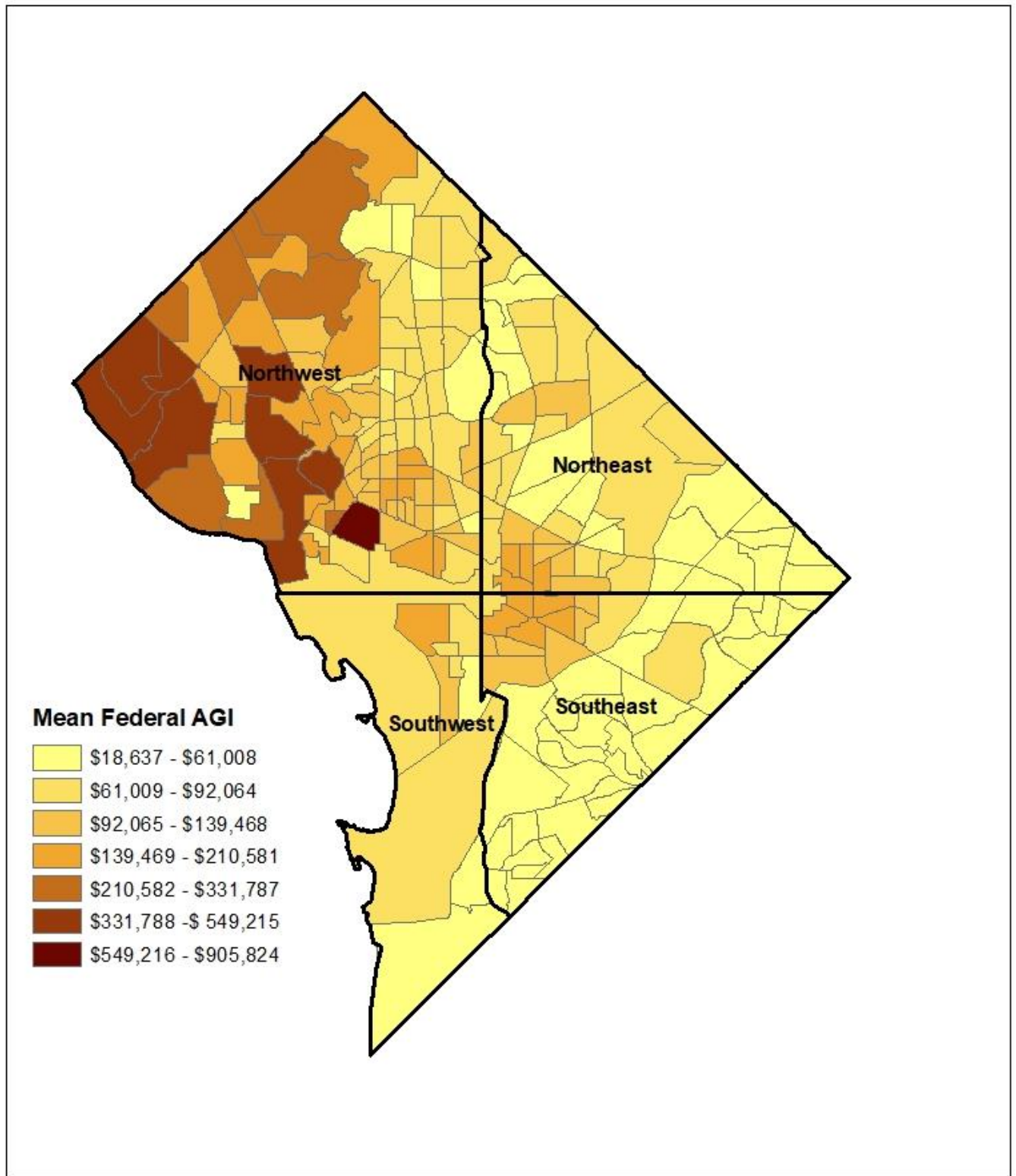
**Map 3-3 Percentage of Earned Income Tax Credit Filers by Census Tract, TY 2019**



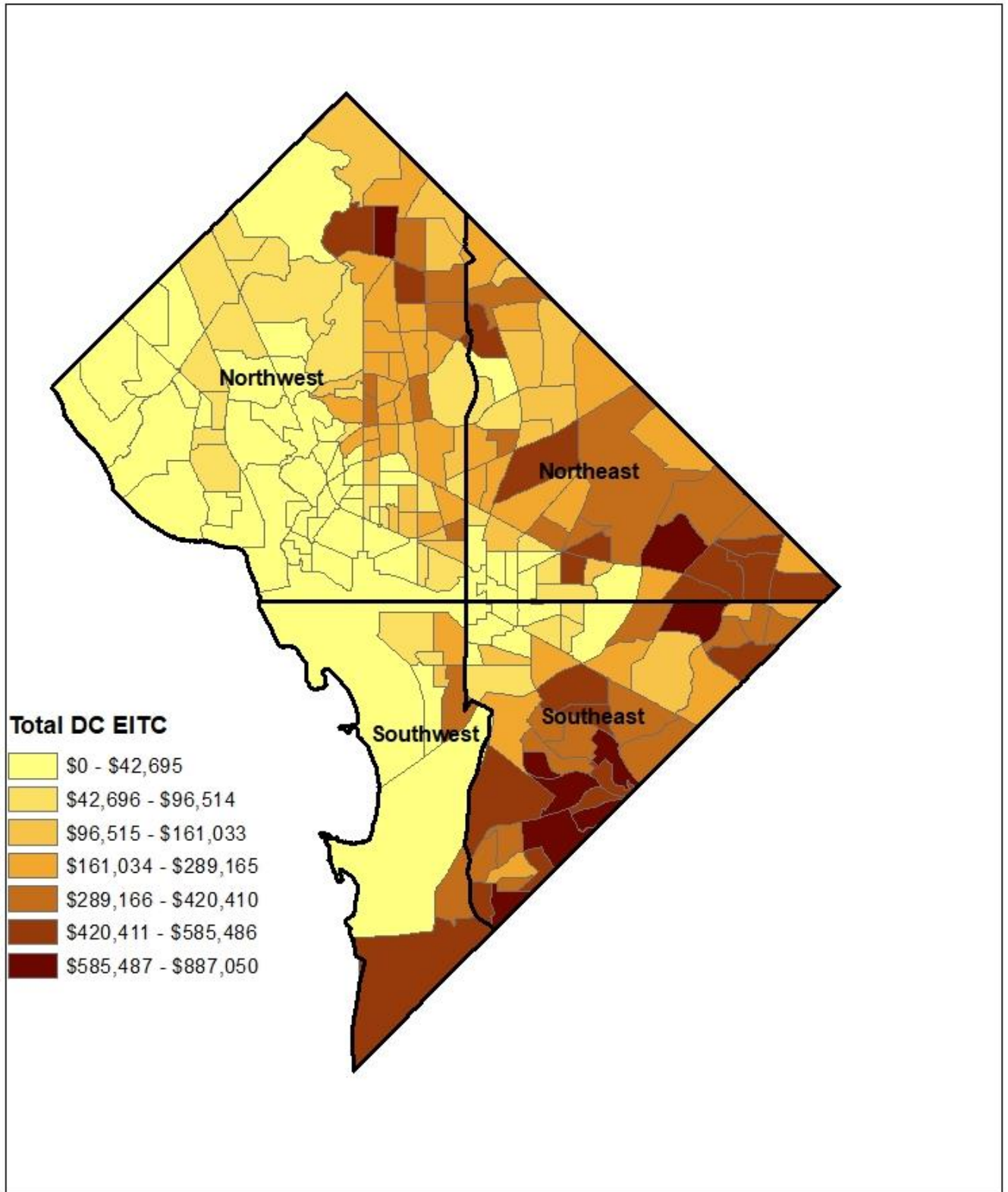
**Map 3-4 Percentage of Itemize Filers by Census Tract, TY 2019**



Map 3-5 Mean Federal Adjusted Gross Income by Census Tract, TY 2019

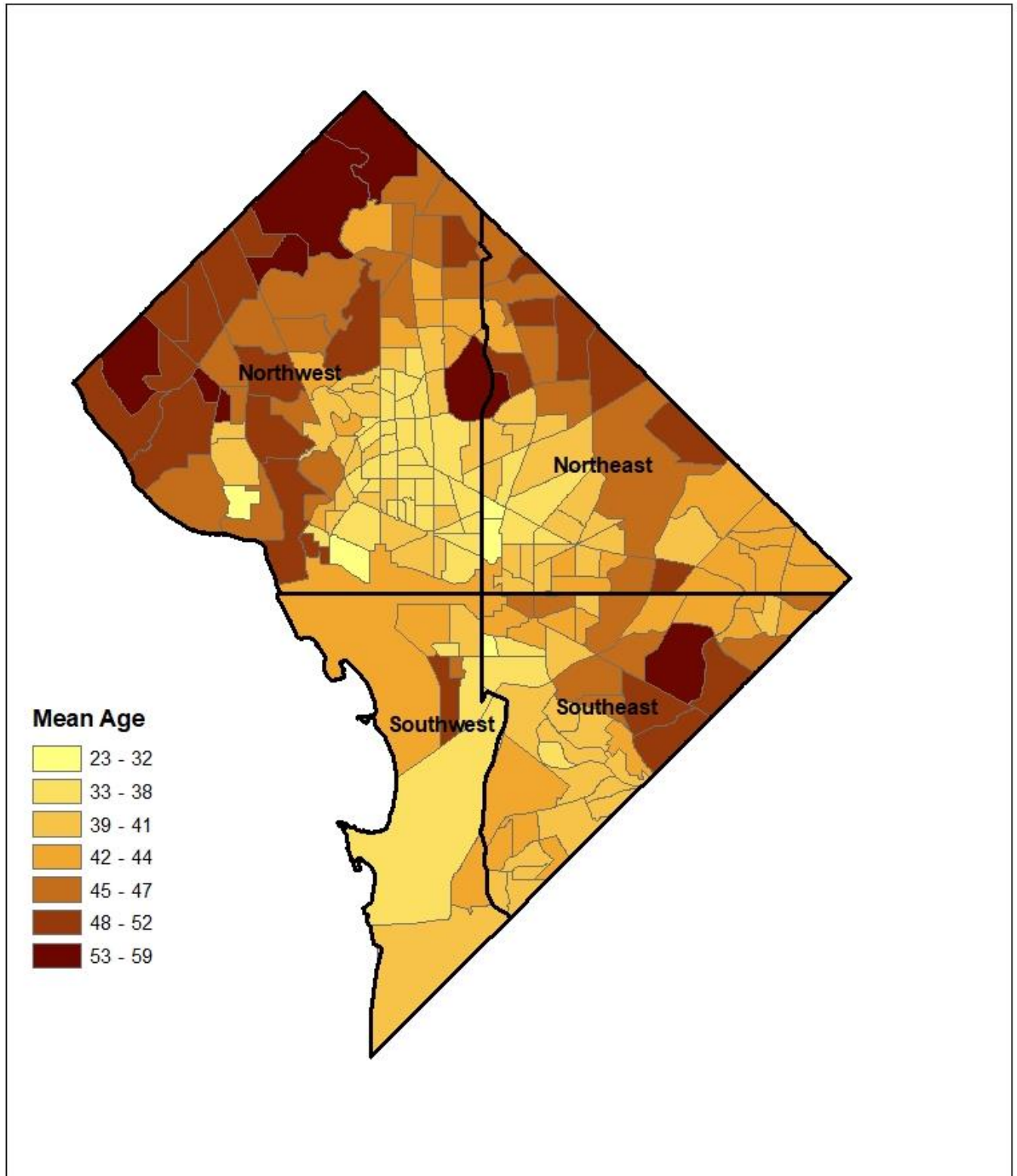


Map 3-6 Total DC Earned Income Tax Credit by Census Tract, TY 2019





Map 3-7 Mean Age of Tax Filers by Census Tract, TY 2019



## **Chapter 4: Real Property & Deed Taxes**

## Real Property and Deed Taxes

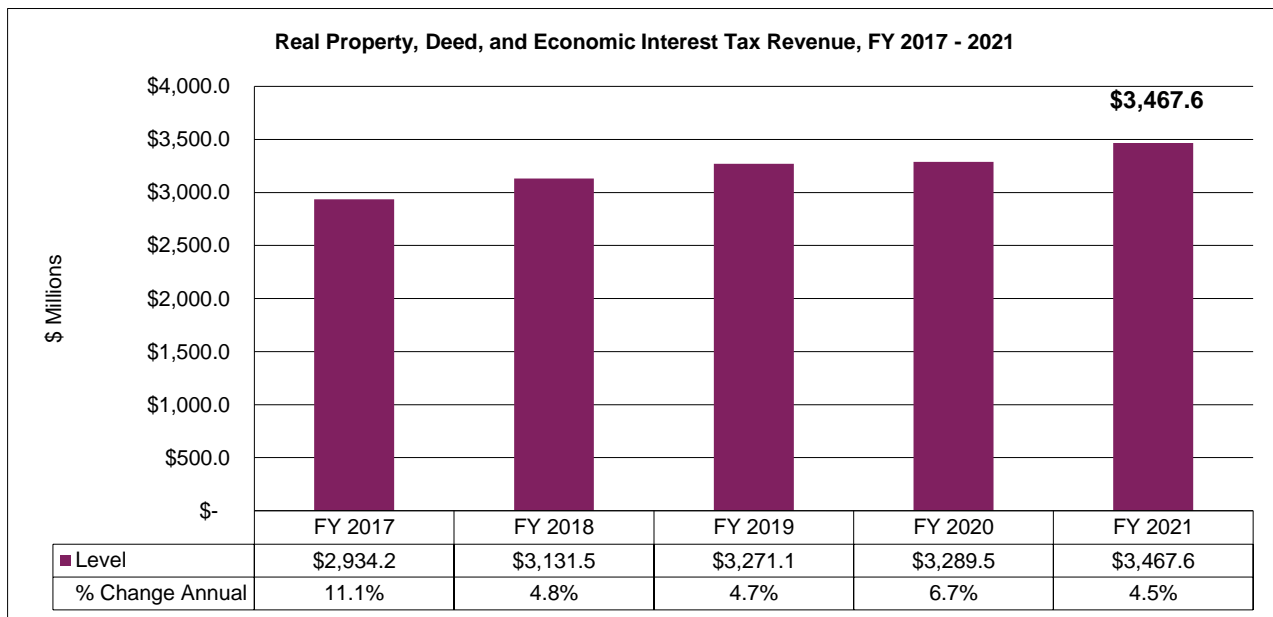
The District of Columbia has only 69 square miles of total area. However, the District of Columbia is unique among major cities in the United States in that an extremely large portion of the city's land area (46.1%) is exempt from property taxation [Table 4-3], largely via federal law. The following tables highlight the underpinnings and market dynamics of the real property market in the "Federal City".

- In TY 2022, residential property accounted for 76.2 percent of the taxable land area, but only 39 percent of the annual real property tax revenue. Commercial property, on the other hand, accounted for 23 percent of the taxable land area but 58.9 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 2.33 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]. Real property tax revenue also grew in FY 2020 and 2021 during the Covid 19 pandemic. 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. Deed taxes also declined in 2020 due to the Covid 19 pandemic. 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 2016-2022 period, the residential share of property taxes increased by 21.4 percent while the commercial share decreased by 10.6 percent. [Table 4-29]
- In 2020, the average residential assessment value was 18 percent below actual residential property market sales that occurred in that year, and the average large commercial office building assessment value was 14 percent below actual building market sales that also occurred in that year. [Table 4-26]
- In 2021 the average residential assessment value remained at 20 percent below actual market sale prices, while the average assessment increased to 14 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 1995 - 2021 (\$ 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	5,943	27,363
2020	2,836,733	261,211	179,403	5,704	6,421
2021	2,914,102	297,229	234,503	6,992	14,790

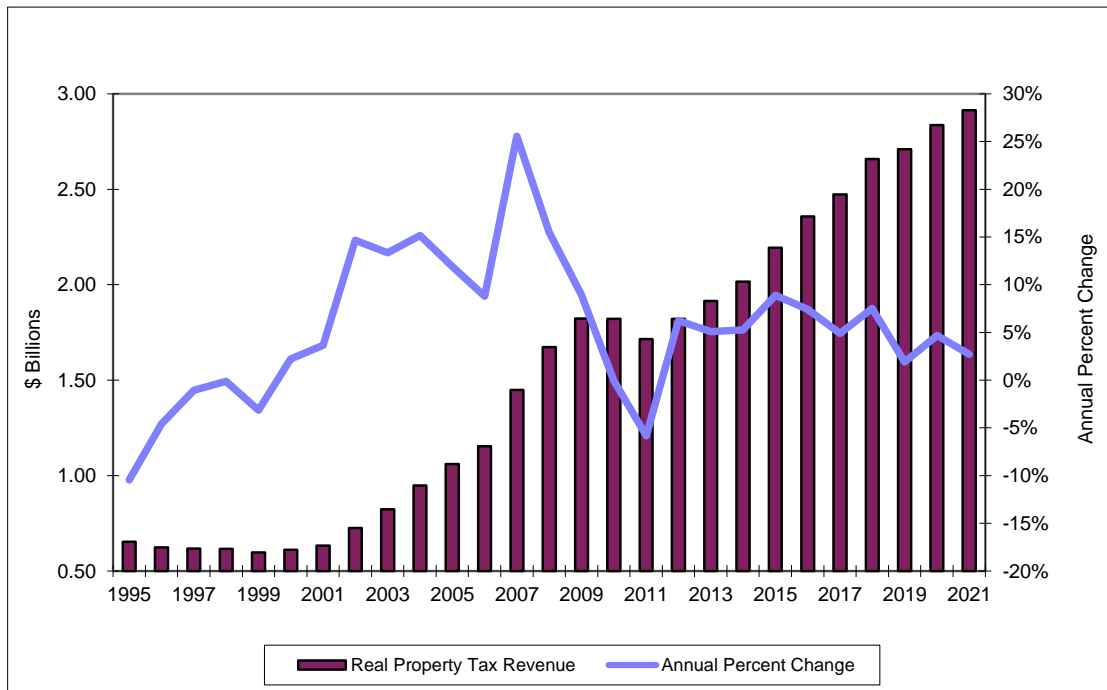
Source: Office of the Chief Financial Officer/Government of the District of Columbia



**Table 4-2 Percent Change in Real Property Tax Revenue, FY 1995 - 2021 (\$ 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%
2020	2,836,733	4.7%
2021	2,914,102	2.7%

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

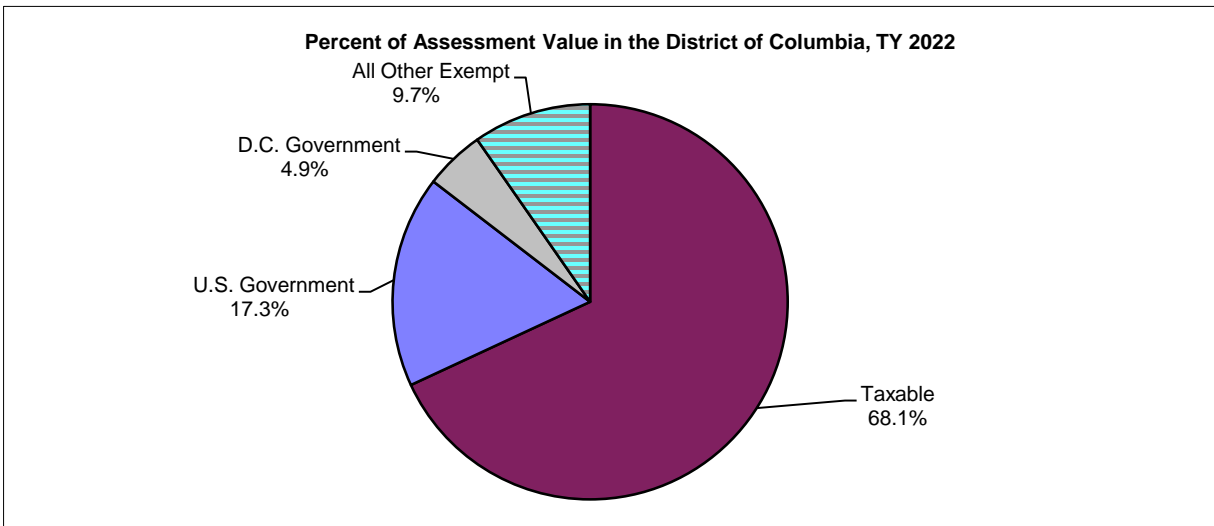
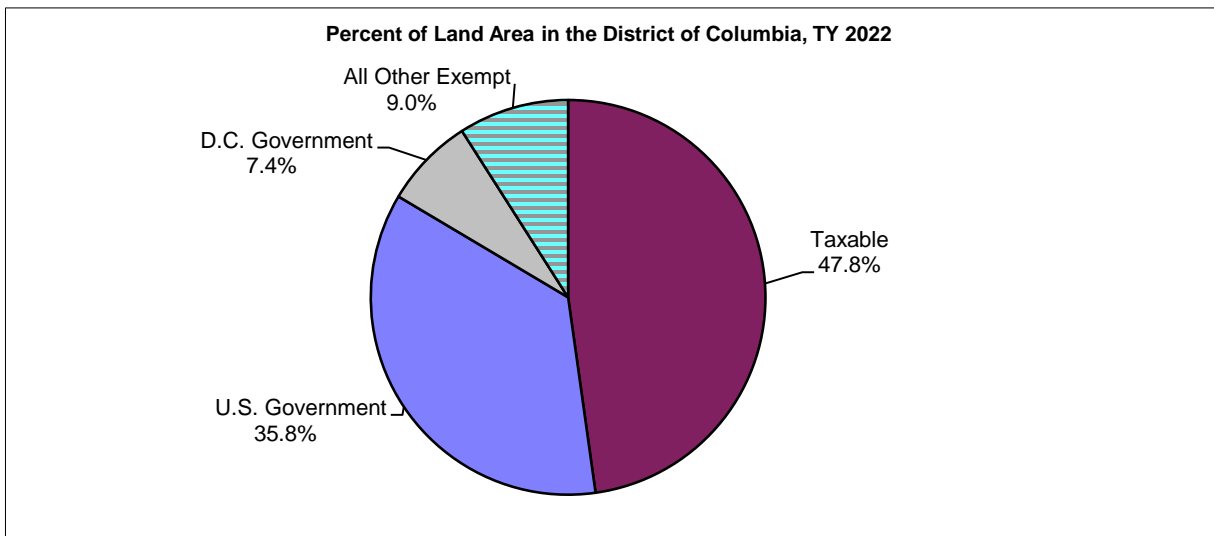


**Table 4-3 Summary of Real Property in the District of Columbia, TY 2022**

	Land Area		Assessed Value	
	(Acres)	Percent	(\$ millions)	Percent
Taxable	14,115	47.8%	242,773	68.1%
Tax Exempt	15,429	52.2%	113,807	31.9%
US Government	10,565	35.8%	61,813	17.3%
DC Government	2,194	7.4%	17,470	4.9%
All Other Exempt	2,670	9.0%	34,524	9.7%
<b>Total</b>	<b>29,545</b>	<b>100%</b>	<b>356,580</b>	<b>100%</b>

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.

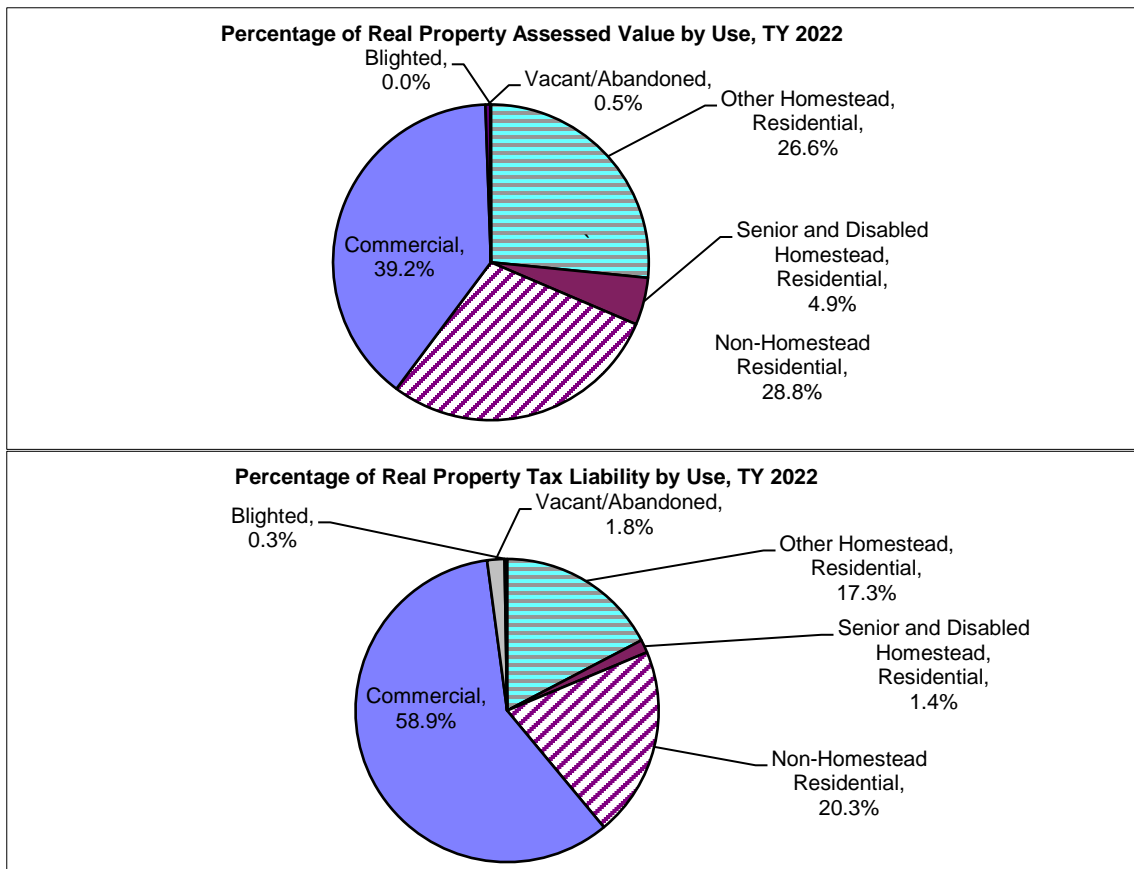


**Table 4-4 Real Property Assessed Value and Tax Liability by Class, TY 2022**

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)	192,233	10,759.7	76.2%	146,186	60.2%	1,082	39.0%	0.74%
Homestead	100,440	6,076.3	43.0%	76,291	31.4%	520	18.7%	0.68%
Senior	19,070	1,288.0	9.1%	11,393	4.7%	37	1.3%	0.33%
Disabled	691	39.6	0.3%	392	0.2%	1	0.0%	0.34%
Other	80,679	4,748.7	33.6%	64,506	26.6%	481	17.3%	0.75%
Non-Homestead	91,793	4,683.4	33.2%	69,895	28.8%	562	20.3%	0.80%
Class 2 (Commercial)	8,830	3,249.5	23.0%	95,228	39.2%	1,635	58.9%	1.72%
Class 3 (Vacant/Abandoned)	1,146	93.1	0.7%	1,282	0.5%	51	1.8%	4.00%
Class 4 (Blighted)	148	13.0	0.1%	77	0.0%	7	0.3%	9.62%
<b>Total</b>	<b>202,357</b>	<b>14,115.3</b>	<b>100.0%</b>	<b>242,773</b>	<b>100.0%</b>	<b>2,775</b>	<b>100.0%</b>	<b>1.14%</b>

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 includes (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 2022**

Assessed Value					
Ward	Class 1	Class 2	Class 3	Class 4	Total
1	7.2%	1.0%	0.1%	0.0%	8.3%
2	10.7%	24.7%	0.2%	0.0%	35.6%
3	12.0%	1.3%	0.0%	0.0%	13.3%
4	7.2%	0.6%	0.1%	0.0%	7.9%
5	6.5%	2.1%	0.1%	0.0%	8.6%
6	11.9%	8.7%	0.1%	0.0%	20.7%
7	2.8%	0.5%	0.0%	0.0%	3.4%
8	1.9%	0.4%	0.0%	0.0%	2.3%
<b>Total</b>	<b>60.2%</b>	<b>39.2%</b>	<b>0.5%</b>	<b>0.0%</b>	<b>100.0%</b>

Tax Liability					
Ward	Class 1	Class 2	Class 3	Class 4	Total
1	4.7%	1.2%	0.2%	0.0%	6.2%
2	7.4%	38.6%	0.7%	0.0%	46.7%
3	8.1%	1.7%	0.1%	0.0%	9.9%
4	4.4%	0.6%	0.2%	0.0%	5.2%
5	3.9%	2.5%	0.2%	0.0%	6.7%
6	7.8%	13.5%	0.3%	0.0%	21.7%
7	1.6%	0.4%	0.1%	0.0%	2.1%
8	1.1%	0.3%	0.1%	0.0%	1.6%
<b>Total</b>	<b>39.0%</b>	<b>58.9%</b>	<b>1.8%</b>	<b>0.3%</b>	<b>100.0%</b>

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 2022**

Ward	Assessed Value		Tax Liability	
	(\$Millions)	Percent	(\$Millions)	Percent
1	20,050	8.3%	171	6.2%
2	86,495	35.6%	1,297	46.7%
3	32,242	13.3%	274	9.9%
4	19,141	7.9%	146	5.2%
5	20,900	8.6%	186	6.7%
6	50,215	20.7%	601	21.7%
7	8,244	3.4%	58	2.1%
8	5,486	2.3%	43	1.6%
<b>Total</b>	<b>242,773</b>	<b>100.0%</b>	<b>2,775</b>	<b>100.0%</b>

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 2022**

<b>Assessed Value</b>					
<b>Ward</b>	<b>Class 1</b>	<b>Class 2</b>	<b>Class 3</b>	<b>Class 4</b>	<b>Total</b>
1	11.9%	2.5%	17.7%	13.3%	8.3%
2	17.8%	63.1%	32.1%	17.1%	35.6%
3	19.9%	3.3%	6.2%	3.9%	13.3%
4	12.0%	1.5%	10.4%	7.3%	7.9%
5	10.8%	5.3%	10.7%	11.8%	8.6%
6	19.8%	22.1%	13.7%	14.4%	20.7%
7	4.7%	1.3%	5.2%	16.6%	3.4%
8	3.1%	0.9%	4.0%	15.4%	2.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

<b>Tax Liability</b>					
<b>Ward</b>	<b>Class 1</b>	<b>Class 2</b>	<b>Class 3</b>	<b>Class 4</b>	<b>Total</b>
1	12.1%	2.1%	11.3%	13.8%	6.2%
2	18.9%	65.5%	38.0%	15.4%	46.7%
3	20.7%	2.8%	6.0%	4.1%	9.9%
4	11.4%	1.1%	9.7%	7.6%	5.2%
5	10.0%	4.3%	11.4%	12.3%	6.7%
6	20.1%	23.0%	13.6%	13.6%	21.7%
7	4.0%	0.6%	6.0%	17.3%	2.1%
8	2.8%	0.6%	3.9%	15.8%	1.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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 2022**

Decile	Number of Properties	Assessed Value (\$ millions)	Percent of		Average Value (\$ thousands)	Median Value (\$ thousands)
			Assessed Value of Class			
1st	19,223	564	0.4%		29.4	25.0
2nd	19,223	4,253	2.9%		221.2	237.5
3rd	19,223	6,268	4.3%		326.1	324.9
4th	19,223	7,939	5.4%		413.0	414.6
5th	19,223	9,509	6.5%		494.6	493.9
6th	19,223	11,327	7.7%		589.2	588.8
7th	19,223	13,417	9.2%		697.9	696.0
8th	19,223	16,276	11.1%		846.7	844.6
9th	19,223	20,399	14.0%		1,061.2	1,048.8
10th	19,223	56,234	38.5%		2,925.2	1,611.5
<b>Total</b>	<b>192,233</b>	<b>146,186</b>	<b>100.0%</b>		<b>760.5</b>	<b>0.0</b>

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

**Table 4-9 Homestead Properties by Decile, TY 2022**

Decile	Number of Properties	Assessed Value (\$ millions)	Percent of		Average Value (\$ thousands)	Median Value (\$ thousands)
			Assessed Value of Class			
1st	10,044	2,515	3.3%		250.4	262.9
2nd	10,044	3,557	4.7%		354.1	253.9
3rd	10,044	4,379	5.7%		436.0	321.7
4th	10,044	5,156	6.8%		513.3	380.5
5th	10,044	5,962	7.8%		593.6	441.6
6th	10,044	6,847	9.0%		681.7	518.3
7th	10,044	8,017	10.5%		798.1	620.8
8th	10,044	9,423	12.4%		938.1	746.5
9th	10,044	11,481	15.0%		1,143.0	910.7
10th	10,044	18,955	24.8%		1,887.0	1,367.4
<b>Total</b>	<b>100,440</b>	<b>76,291</b>	<b>100.0%</b>		<b>759.6</b>	<b>0.0</b>

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 2022**

Decile	Number of Properties	Assessed Value (\$ millions)	Percent of Assessed Value of Class	Average Value (\$ thousands)	Median Value (\$ thousands)
1st	883	39	0.0%	44.4	31.6
2nd	883	215	0.2%	243.9	243.9
3rd	883	405	0.4%	459.1	456.4
4th	883	595	0.6%	673.9	671.0
5th	883	831	0.9%	941.3	939.8
6th	883	1,166	1.2%	1,320.4	1,307.9
7th	883	1,817	1.9%	2,057.6	2,029.2
8th	883	3,163	3.3%	3,582.4	3,459.7
9th	883	8,292	8.7%	9,390.6	8,461.9
10th	883	78,704	82.6%	89,032.1	55,540.4
<b>Total</b>	<b>8,830</b>	<b>95,228</b>	<b>100.0%</b>	<b>10,784.6</b>	<b>1,012.6</b>

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 2022**

Decile	Number of Properties	Total Tax Liability (\$ millions)	Percent of Total Liability of SubSector	Percent of Total Liability of all Class 2 Properties	Percent of Total Liability of Total Real Property Tax Base
1st	72	1.2	0.1%	0.1%	0.0%
2nd	72	7.8	0.7%	0.5%	0.3%
3rd	72	17.7	1.6%	1.1%	0.6%
4th	72	29.0	2.6%	1.8%	1.0%
5th	72	51.4	4.6%	3.1%	1.9%
6th	72	80.8	7.3%	4.9%	2.9%
7th	72	115.8	10.4%	7.1%	4.2%
8th	72	163.5	14.7%	10.0%	5.9%
9th	72	222.7	20.0%	13.6%	8.0%
10th	72	421.7	37.9%	25.8%	15.2%
<b>Total</b>	<b>721</b>	<b>1,111.4</b>	<b>100.0%</b>	<b>68.0%</b>	<b>40.1%</b>

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

**Table 4-12 Condominiums- Units, Properties, Assessments and Tax Liability by Ward, TY 2022**

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	13,319	17.1%	124.5	15.7%	6,424.0	19.2%	47.5	19.2%
2	21,935	28.2%	111.0	14.0%	11,221.8	33.5%	86.5	35.0%
3	13,212	17.0%	153.8	19.4%	4,539.2	13.6%	31.6	12.8%
4	3,307	4.3%	40.6	5.1%	1,140.2	3.4%	8.2	3.3%
5	6,515	8.4%	125.6	15.8%	2,480.4	7.4%	18.1	7.3%
6	14,558	18.7%	129.4	16.3%	6,967.5	20.8%	51.2	20.7%
7	2,425	3.1%	56.7	7.1%	358.6	1.1%	2.0	0.8%
8	2,538	3.3%	52.3	6.6%	329.0	1.0%	2.1	0.8%
<b>Total</b>	<b>77,809</b>	<b>100.0%</b>	<b>794.1</b>	<b>100.0%</b>	<b>33,460.5</b>	<b>100.0%</b>	<b>247.2</b>	<b>100.0%</b>

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 2022**

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	5,712	6.2%	234.2	3.2%	5,030.8	6.7%	36.4	6.7%
2	4,281	4.7%	239.5	3.3%	7,794.8	10.3%	62.3	11.4%
3	13,938	15.2%	2,005.1	27.2%	20,459.6	27.2%	159.2	29.2%
4	19,337	21.0%	1,821.5	24.7%	14,537.8	19.3%	100.8	18.5%
5	15,693	17.1%	1,106.9	15.0%	9,463.7	12.6%	62.6	11.5%
6	11,856	12.9%	383.7	5.2%	10,578.9	14.0%	77.7	14.2%
7	13,808	15.0%	1,103.2	15.0%	5,033.5	6.7%	31.1	5.7%
8	7,285	7.9%	475.5	6.5%	2,428.2	3.2%	15.4	2.8%
<b>Total</b>	<b>91,910</b>	<b>100.0%</b>	<b>7,369.6</b>	<b>100.0%</b>	<b>75,327.2</b>	<b>100.0%</b>	<b>545.4</b>	<b>100.0%</b>

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

**Table 4-14 Residential/MultiFamily (5 or Less Dwelling Units) - Properties, Assessments and Tax Liability by Ward, TY 2022**

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	2,147	17.1%	100.6	15.2%	2,532.8	19.3%	19.9	19.3%
2	1,496	11.9%	59.6	9.0%	2,528.7	19.3%	20.2	19.6%
3	408	3.2%	32.5	4.9%	527.7	4.0%	4.3	4.1%
4	729	5.8%	48.0	7.3%	586.0	4.5%	4.5	4.3%
5	2,220	17.6%	120.1	18.2%	1,812.7	13.8%	14.0	13.6%
6	3,776	30.0%	140.3	21.2%	4,293.2	32.7%	33.6	32.6%
7	907	7.2%	73.6	11.1%	440.3	3.4%	3.4	3.3%
8	898	7.1%	86.8	13.1%	414.1	3.2%	3.2	3.1%
<b>Total</b>	<b>12,581</b>	<b>100.0%</b>	<b>661.5</b>	<b>100.0%</b>	<b>13,135.5</b>	<b>100.0%</b>	<b>103.2</b>	<b>100.0%</b>

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

**Table 4-15 Residential/MultiFamily (6 or More Dwelling Units) - Properties, Assessments and Tax Liability by Ward, TY 2022**

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	362	12.9%	95.2	7.8%	2,957.5	14.7%	23.2	14.9%
2	191	6.8%	44.3	3.6%	3,484.0	17.3%	28.6	18.3%
3	187	6.7%	117.3	9.6%	2,824.4	14.0%	23.8	15.2%
4	328	11.7%	93.5	7.6%	1,191.5	5.9%	8.4	5.4%
5	267	9.5%	127.8	10.5%	1,743.3	8.6%	12.2	7.8%
6	277	9.9%	98.1	8.0%	5,724.9	28.4%	45.2	29.0%
7	518	18.5%	243.5	19.9%	948.2	4.7%	5.8	3.7%
8	674	24.0%	403.1	33.0%	1,280.9	6.4%	8.9	5.7%
<b>Total</b>	<b>2,804</b>	<b>100.0%</b>	<b>1,223.0</b>	<b>100.0%</b>	<b>20,154.7</b>	<b>100.0%</b>	<b>156.1</b>	<b>100.0%</b>

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 2022**

Ward	Senior			Disabled			Other		
	Number of Properties	Assessed Value (\$ millions)	Tax Liability (\$ millions)	Number of Properties	Assessed Value (\$ millions)	Tax Liability (\$ millions)	Number of Properties	Assessed Value (\$ millions)	Tax Liability (\$ millions)
1	1,171	903	3.0	45	32	0.1	9,928	7,479	55
2	1,086	963	3.6	37	28	0.1	9,545	9,384	72
3	2,246	1,913	7.3	28	25	0.1	13,628	16,262	128
4	4,091	2,605	8.6	112	74	0.3	12,612	9,723	72
5	3,618	1,899	5.5	152	89	0.3	11,224	6,897	48
6	2,033	1,574	5.2	97	71	0.2	13,489	11,082	83
7	3,245	1,088	2.8	137	47	0.1	6,579	2,445	15
8	1,580	448	1.1	83	27	0.1	3,674	1,234	7
<b>Total</b>	<b>19,070</b>	<b>11,393</b>	<b>37.1</b>	<b>691</b>	<b>392</b>	<b>1.3</b>	<b>80,679</b>	<b>64,506</b>	<b>481</b>

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 2022**

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	16	2.2%	5.9	1.5%	364	0.6%	5.8	0.5%
2	507	69.1%	227.3	56.0%	43,959	73.1%	817.2	73.5%
3	36	4.9%	33.5	8.3%	907	1.5%	13.4	1.2%
4	5	0.7%	3.8	0.9%	35	0.1%	0.4	0.0%
5	10	1.4%	11.4	2.8%	333	0.6%	6.2	0.6%
6	155	21.1%	120.2	29.6%	14,463	24.0%	266.3	24.0%
8	5	0.7%	3.7	0.9%	112	0.2%	2.1	0.2%
<b>Total</b>	<b>734</b>	<b>100.0%</b>	<b>405.8</b>	<b>100.0%</b>	<b>60,172</b>	<b>100.0%</b>	<b>1,111.4</b>	<b>100.0%</b>

\* 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 2022**

<b>Wards</b>	<b>Number of Properties</b>	<b>Percent of Properties</b>	<b>Acres</b>	<b>Percent of Acres</b>	<b>Assessed Value (\$ millions)</b>	<b>Percent of Assessed Value</b>	<b>Tax Liability (\$ millions)</b>	<b>Percent of Liability</b>
1	709	11.8%	94.2	4.3%	1,949.2	6.3%	27.0	5.9%
2	1,726	28.7%	287.1	13.2%	14,785.2	47.9%	231.5	51.0%
3	481	8.0%	169.1	7.8%	2,115.7	6.9%	31.5	6.9%
4	619	10.3%	192.6	8.8%	1,324.5	4.3%	16.0	3.5%
5	847	14.1%	683.4	31.4%	3,847.1	12.5%	50.9	11.2%
6	1,031	17.1%	140.3	6.4%	4,978.8	16.1%	81.7	18.0%
7	334	5.5%	431.0	19.8%	1,130.9	3.7%	8.5	1.9%
8	277	4.6%	179.9	8.3%	705.1	2.3%	6.6	1.5%
<b>Total</b>	<b>6,024</b>	<b>100%</b>	<b>2,177.8</b>	<b>100%</b>	<b>30,836.5</b>	<b>100.0%</b>	<b>453.7</b>	<b>100.0%</b>

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 2022**

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	246	3.5%	10.8	1.7%	56.3	2.8%	0.5	3.2%
2	449	6.5%	44.1	6.9%	0.0	0.0%	1.7	11.7%
3	645	9.3%	88.3	13.9%	253.5	12.8%	2.1	14.2%
4	823	11.8%	49.7	7.8%	101.6	5.1%	0.8	5.1%
5	945	13.6%	121.0	19.0%	232.6	11.7%	1.5	10.4%
6	982	14.1%	54.3	8.5%	905.3	45.6%	6.5	43.9%
7	1,910	27.5%	163.9	25.8%	122.9	6.2%	1.0	6.8%
8	957	13.8%	104.0	16.4%	89.3	4.5%	0.7	4.7%
<b>Total</b>	<b>6,957</b>	<b>100.0%</b>	<b>636.0</b>	<b>100.0%</b>	<b>1,985.8</b>	<b>88.7%</b>	<b>14.7</b>	<b>100.0%</b>

**Table 4-20 Commercial PGUVA\* - Properties, Assessments and Tax Liability by Ward, TY 2022**

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	90	4.3%	5.4	0.8%	53.9	1.3%	0.9	1.2%
2	329	15.9%	23.5	3.5%	1,331.8	31.6%	22.5	32.3%
3	108	5.2%	22.4	3.4%	101.9	2.4%	1.6	2.3%
4	110	5.3%	24.9	3.7%	70.7	1.7%	0.9	1.3%
5	535	25.8%	289.4	43.5%	839.6	19.9%	13.7	19.7%
6	551	26.6%	109.9	16.5%	1,634.4	38.7%	27.4	39.4%
7	210	10.1%	133.8	20.1%	129.9	3.1%	1.8	2.6%
8	139	6.7%	56.5	8.5%	57.2	1.4%	0.9	1.2%
<b>Total</b>	<b>2,072</b>	<b>100.0%</b>	<b>665.9</b>	<b>100%</b>	<b>4,219.4</b>	<b>100%</b>	<b>69.6</b>	<b>100%</b>

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.

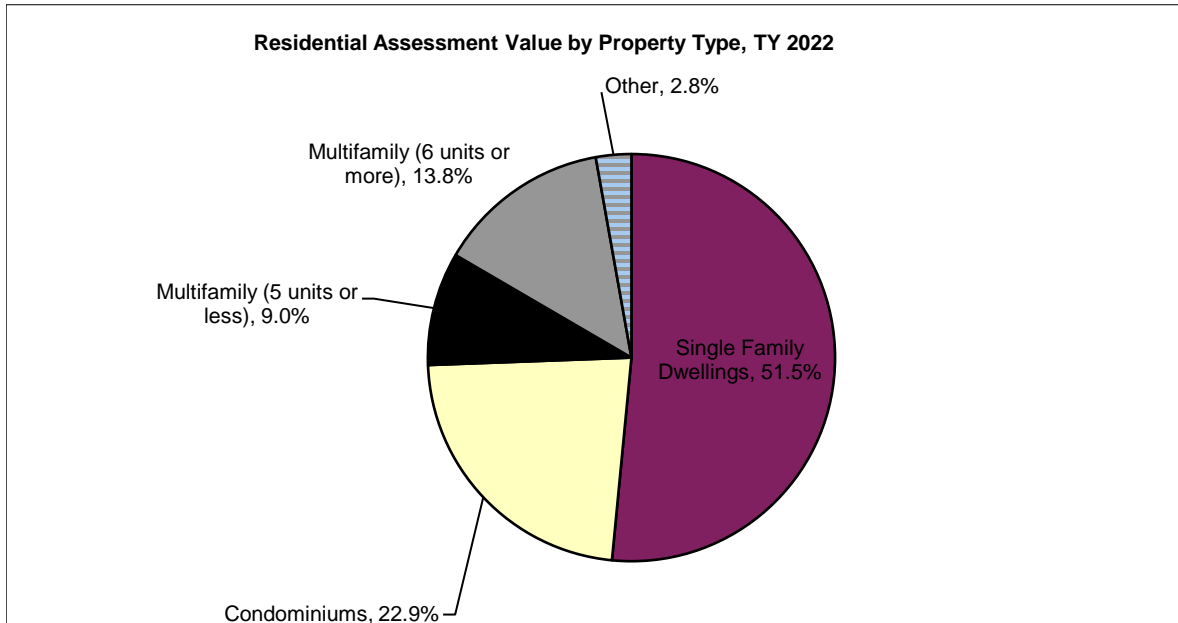
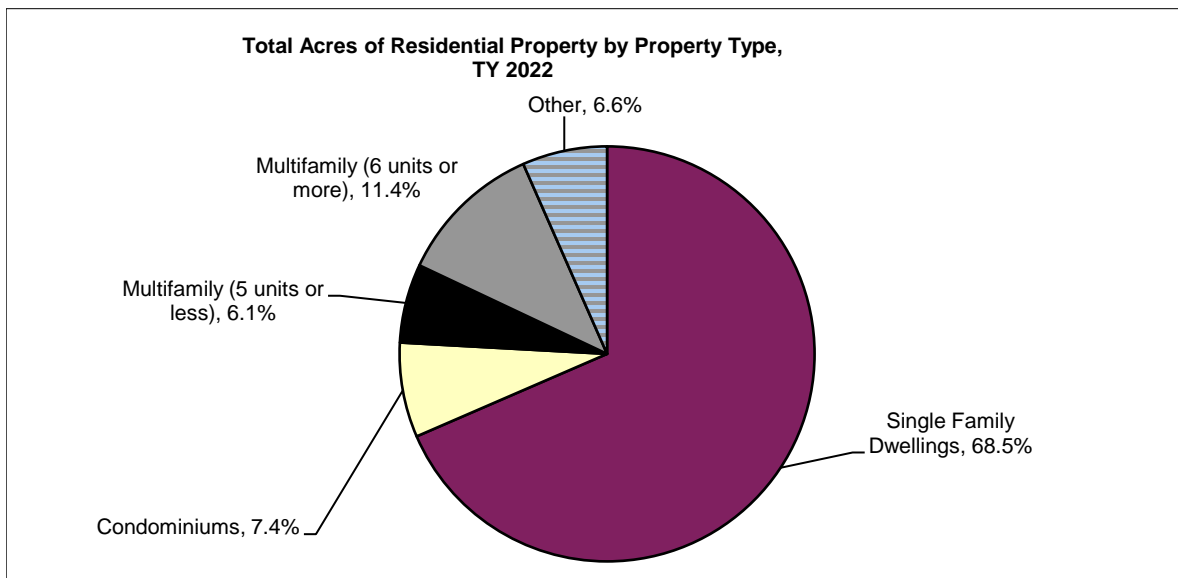
Note: This subgroup of properties was created solely for analytical purposes. The purpose of this subgroup is to extract so-called lesser productive properties that reside within the broader residential and commercial tax classes so as to minimize quantitative distortions in the broader classes, particularly 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 2022**

Property Type	Acres	Assessment Value (\$ millions)
Single Family Dwellings	7,370	75,327
Condominiums	794	33,461
Multifamily (5 units or less)	661	13,136
Multifamily (6 units or more)	1,223	20,155
Other	712	4,108
<b>Total</b>	<b>10,760</b>	<b>146,186</b>

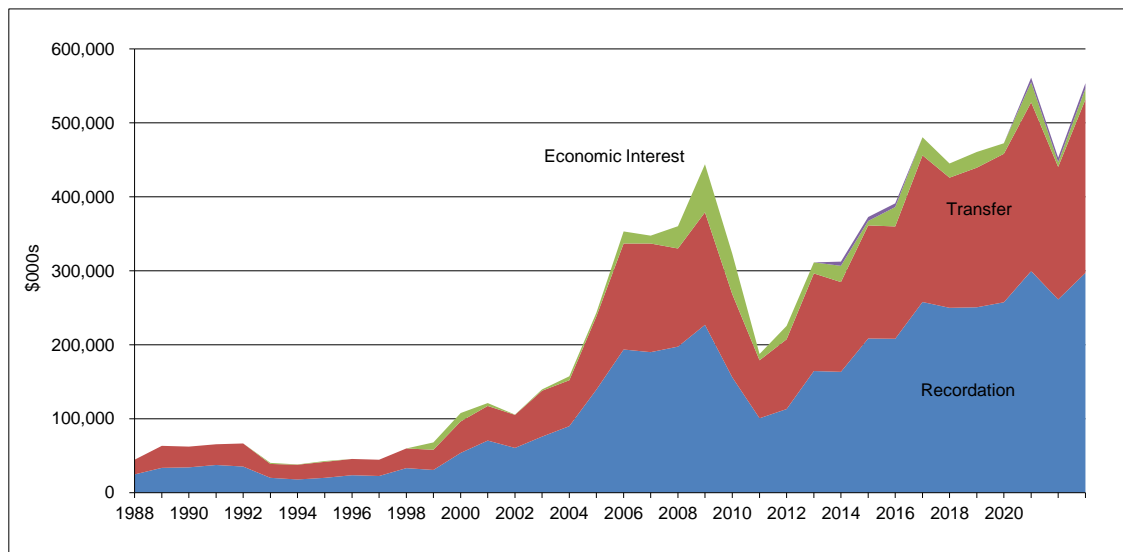
Source: Office of the Chief Financial Officer/Government of the District of Columbia



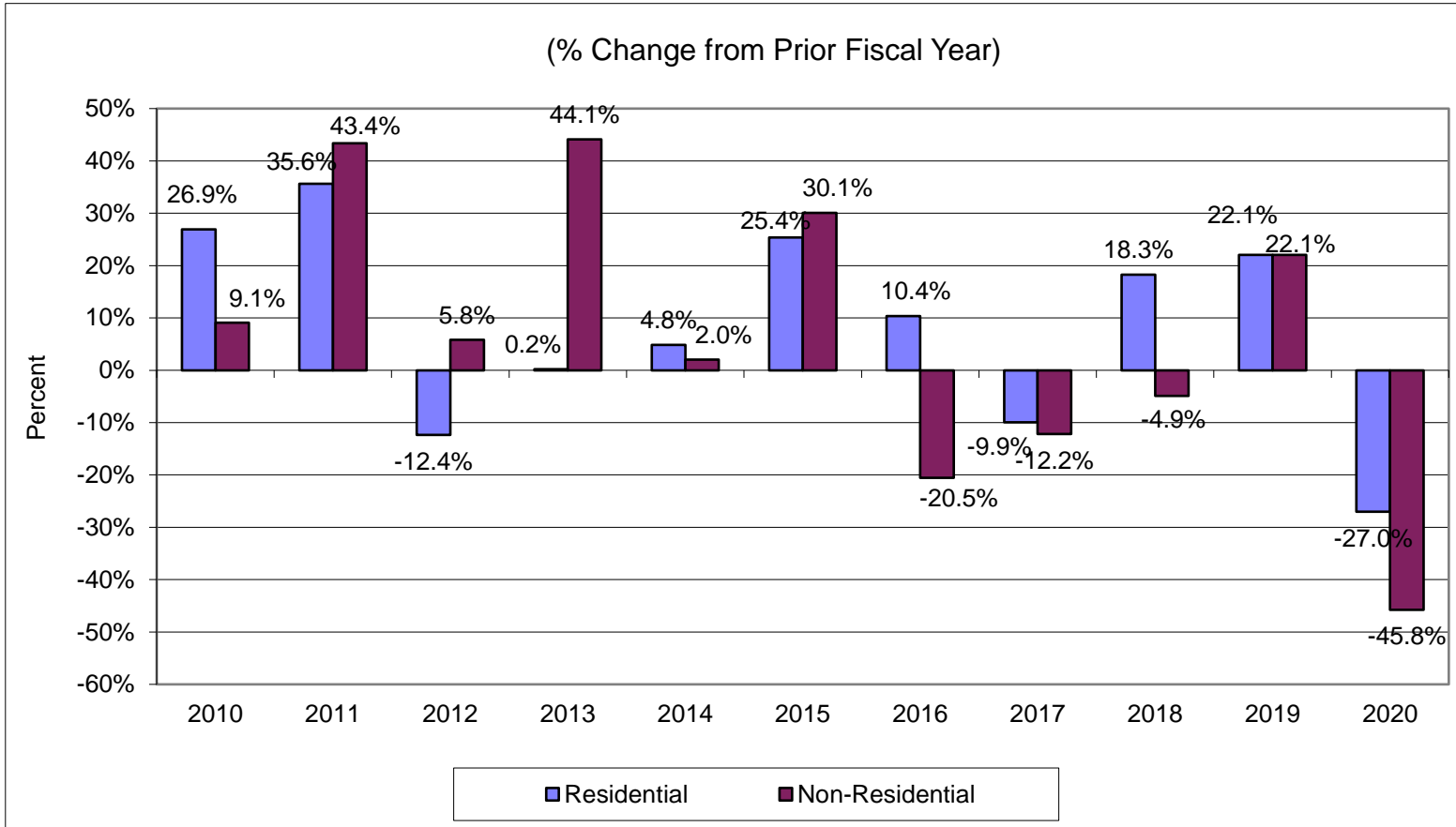
**Table 4-22 District Real Estate Transactions Tax Revenue and Percent Change, FY 1986 - 2021**

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	27,363	5,943	16.3%	13.8%	94.0%	-	
2020	261,211	179,403	6,421	5,704	-12.8%	-21.4%	-76.5%	-	
2021	297,229	234,503	14,790	6,992	13.8%	30.7%	130.3%	-	

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 - 2020**



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 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 2022 Compared to TY 2021**

Property Type	Annual Growth Rate
<b>Class 1</b>	
Single Family Dwellings	4.0%
Condominiums	3.9%
Multifamily (5 units or less)	5.0%
Multifamily (6 units or more)	6.1%
Other	19.2%
Total Class 1	4.8%
<b>Class 2</b>	
Large Office Buildings	-10.9%
Small Office Buildings	15.3%
Large Hotels	-13.6%
Small Hotels	-23.8%
All Other	-14.4%
Total Class 2	-11.9%
<b>Class 3</b>	
Residential Property	61.7%
Commercial Property	58.6%
Total Class 3	60.4%
<b>Class 4</b>	
Residential Property	956.2%
Commercial Property	-43.8%
Total Class 4	81.7%
<b>Total</b>	-2.6%

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 2022 Compared to TY 2021**

Ward	Class 1	Class 2	Class 3	Class 4	Total
1	2.6%	-28.5%	154.6%	220.0%	-2.0%
2	1.5%	-9.7%	119.4%	-7.0%	-6.4%
3	2.4%	-29.4%	-11.1%	264.1%	-2.1%
4	5.8%	3.6%	81.1%	0 in TY21	6.0%
5	8.9%	25.7%	139.2%	0 in TY21	13.4%
6	6.8%	-22.1%	-27.3%	-53.5%	-8.2%
7	11.8%	58.6%	104.2%	3636.0%	18.7%
8	10.6%	36.0%	81.1%	0 in TY21	15.2%
<b>Total</b>	4.8%	-11.9%	60.4%	81.7%	-2.6%

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

**Table 4-26 Assessment Value/Sales Price Ratio\* by Property Type, TY 2020**

Property Type	Sales	Average Price (\$)	Median Price (\$)	Mean Ratio	Median Ratio
<b>Class 1</b>					
Single Family Dwellings	4,195	\$ 877,575	\$ 750,000	0.87	0.84
Condominiums	4,046	\$ 560,596	\$ 499,950	0.75	0.81
Multifamily (5 units or less)	489	\$ 1,099,411	\$ 1,010,000	0.85	0.87
Multifamily (6 units or more)	55	\$ 5,592,480	\$ 1,999,000	0.74	0.73
Total	8,785	\$ 773,455	\$ 620,000	0.82	0.85
<b>Class 2</b>					
Large Office Buildings	10	\$ 105,991,941	\$ 107,250,000	0.86	0.74
Small Office Buildings	8	\$ 3,662,875	\$ 3,150,000	0.69	0.68
Large Hotels	4	\$ 74,276,012	\$ 80,639,500	0.79	0.76
Small Hotels	-	\$ -	\$ -	-	-
Total	22	\$ 63,014,839	\$ 29,700,000	0.84	0.72
<b>All</b>	8,807	\$ 928,934	\$ 620,000	0.82	0.85

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 4-27 Assessment Value/Sales Price Ratio by Property Type, TY 2021**

Property Type	Sales	Average Price (\$)	Median Price (\$)	Mean Ratio	Median Ratio
<b>Class 1</b>					
Single Family Dwellings	4,800	\$ 1,019,530	\$ 860,000	0.83	0.84
Condominiums	5,569	\$ 563,398	\$ 510,000	0.75	0.80
Multifamily (5 units or less)	670	\$ 1,194,713	\$ 1,100,000	0.85	0.86
Multifamily (6 units or more)	48	\$ 3,437,486	\$ 1,750,000	0.69	0.73
Total	11,087	\$ 811,470	\$ 660,000	0.80	0.83
<b>Class 2</b>					
Large Office Buildings	17	\$ 82,483,956	\$ 64,000,000	1.14	1.28
Small Office Buildings	7	\$ 1,891,950	\$ 1,870,000	1.10	0.97
Large Hotels	7	\$ 61,437,099	\$ 52,600,000	0.75	0.91
Small Hotels	3	\$ 19,501,870	\$ 15,405,049	0.68	0.68
Total	34	\$ 56,001,065	\$ 40,501,000	1.04	1.12
<b>All</b>	11,121	\$ 980,200	\$ 663,500	0.84	0.82

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 Sep 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 2018-2022 (\$ thousands)**

Property type	2018		2019		2020		2021		2022	
	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability
<b>Class 1</b>										
Single Family Dwellings	64,068,536	451,922	67,101,061	476,673	69,994,679	503,284	72,815,480	526,218	75,327,205	545,401
Condominiums and Co-ops	27,359,862	209,291	28,904,485	219,725	30,850,508	233,273	32,538,885	239,674	35,792,377	262,963
Multifamily (5 units or less)	10,875,845	83,992	11,344,696	88,301	11,887,183	93,448	12,460,704	97,989	13,135,527	103,222
Multifamily (6 units or more)	16,324,972	131,176	16,846,433	133,993	17,850,007	142,362	19,582,616	155,014	20,154,692	156,094
All Other	3,232,955	23,963	3,305,490	24,658	3,607,281	26,106	3,368,477	25,047	1,776,164	13,964
Total Class 1	121,862,169	900,344	127,502,165	943,351	134,189,657	998,474	140,766,163	1,043,942	146,185,965	1,081,645
<b>Class 2</b>										
Large Office Buildings	64,897,483	1,171,816	66,308,913	1,228,085	65,400,006	1,210,910	69,440,497	1,260,686	60,172,437	1,111,444
Small Office Buildings	1,799,542	30,373	1,792,442	30,524	1,180,700	19,764	1,264,608	20,699	1,177,420	18,902
Large Hotels	7,584,634	136,991	8,225,226	151,931	8,633,398	158,342	8,471,466	154,908	7,200,717	131,874
Small Hotels	397,087	7,185	412,976	7,703	332,394	6,189	339,354	6,315	263,998	4,878
All Other	28,560,984	380,911	29,942,422	398,055	32,201,549	417,512	25,584,070	380,340	26,413,794	367,678
Total Class 2	103,239,730	1,727,276	106,681,979	1,816,297	107,748,047	1,812,717	105,099,994	1,822,948	95,228,367	1,634,775
<b>Class 3</b>										
Residential Property	312,871	15,473	240,946	11,919	446,257	20,916	443,089	21,268	750,598	26,815
Commercial Property	97,417	4,259	75,529	3,776	178,623	8,340	490,577	17,694	530,980	24,392
Total Class 3	410,288	19,732	316,475	15,696	624,880	29,255	933,666	38,962	1,281,578	51,207
<b>Class 4</b>										
Residential Property	109,450	10,975	85,433	8,518	30,658	2,809	58,821	5,719	56,369	5,621
Commercial Property	19,123	1,912	34,471	3,375	33,965	2,561	18,101	1,791	20,879	1,811
Total Class 3	128,573	12,887	119,904	11,892	64,624	5,370	76,922	7,510	77,248	7,433
<b>All</b>	<b>225,640,759</b>	<b>2,660,239</b>	<b>234,620,522</b>	<b>2,787,237</b>	<b>242,627,208</b>	<b>2,845,816</b>	<b>246,876,746</b>	<b>2,913,362</b>	<b>242,773,158</b>	<b>2,775,060</b>

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 2017 - 2022**

Property type	2017		2018		2019		2020		2021		2022	
	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability
<b>Class 1</b>												
Single Family Dwellings	28.3%	16.8%	28.4%	17.0%	28.6%	17.1%	28.8%	17.7%	29.5%	18.1%	31.0%	19.7%
Condominiums and Co-ops	11.9%	7.6%	12.1%	7.9%	12.3%	7.9%	12.7%	8.2%	13.2%	8.2%	14.7%	9.5%
Multifamily (5 units or less)	4.8%	3.1%	4.8%	3.2%	4.8%	3.2%	4.9%	3.3%	5.0%	3.4%	5.4%	3.7%
Multifamily (6 units or more)	6.8%	4.6%	7.2%	4.9%	7.2%	4.8%	7.4%	5.0%	7.9%	5.3%	8.3%	5.6%
All Other	1.3%	0.8%	1.4%	0.9%	1.4%	0.9%	1.5%	0.9%	1.4%	0.9%	0.7%	0.5%
Total Class 1	53.1%	32.9%	54.0%	33.8%	54.3%	33.8%	55.3%	35.1%	57.0%	35.8%	60.2%	39.0%
<b>Class 2</b>												
Large Office Buildings	30.2%	46.2%	28.8%	44.0%	28.3%	44.1%	27.0%	42.6%	28.1%	43.3%	24.8%	40.1%
Small Office Buildings	0.9%	1.3%	0.8%	1.1%	0.8%	1.1%	0.5%	0.7%	0.5%	0.7%	0.5%	0.7%
Large Hotels	3.4%	5.2%	3.4%	5.1%	3.5%	5.5%	3.6%	5.6%	3.4%	5.3%	3.0%	4.8%
Small Hotels	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%
All Other	12.1%	13.6%	12.7%	14.3%	12.8%	14.3%	13.3%	14.7%	10.4%	13.1%	10.9%	13.2%
Total Class 2	46.8%	66.5%	45.8%	64.9%	45.5%	65.2%	44.4%	63.7%	42.6%	62.6%	39.2%	58.9%
<b>Class 3</b>												
Residential Property	0.1%	0.4%	0.1%	0.6%	0.1%	0.4%	0.2%	0.7%	0.2%	0.7%	0.3%	1.0%
Commercial Property	0.0%	0.1%	0.0%	0.2%	0.0%	0.1%	0.1%	0.3%	0.2%	0.6%	0.2%	0.9%
Total Class 3	0.1%	0.4%	0.2%	0.7%	0.1%	0.6%	0.3%	1.0%	0.4%	1.3%	0.5%	1.8%
<b>Class 4</b>												
Residential Property	0.0%	0.1%	0.0%	0.4%	0.0%	0.3%	0.0%	0.1%	0.0%	0.2%	0.0%	0.2%
Commercial Property	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
Total Class 4	0.0%	0.1%	0.1%	0.5%	0.1%	0.4%	0.0%	0.2%	0.0%	0.3%	0.0%	0.3%
<b>All</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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



**Table 4-30 Real Property and Deed Statutory Tax Rates 2002 - 2009**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Real Property</b> (Rates per \$100 of Assessed Value)								
<b>Class 1 (Residential) Tax Rate</b>	\$0.96	\$0.96	\$0.96	\$0.96	\$0.92	\$0.88	\$0.85	\$0.85
Homestead Deduction Amount	\$30,000	\$30,000	\$30,000	\$38,000	\$60,000	\$60,000	\$64,000	\$67,500
Assessment Cap	25%	25%	12%	12%	10%	10%	10%	10%
<b>Class 2 (Commercial) Tax Rate</b>	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	
Rate for first \$3 Million in Assessed Value	-	-	-	-	-	-	-	\$1.65
Rate for Assessed Value Over \$3 Million	-	-	-	-	-	-	-	\$1.85
<b>Class 3 (Vacant Buildings) Tax Rate</b>	-	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$10.00
<b>Class 4 (Blighted Buildings) Tax Rate</b>	-	-	-	-	-	-	-	-
<b>Deed Taxes</b>								
Deed Transfer	1.10%	*1.50%	1.50%	1.10%	1.10%	**1.45%	1.45%	1.45%
Deed Recordation	1.10%	1.50%	1.50%	1.10%	1.10%	1.45%	1.45%	1.45%
Economic Interest	2.20%	2.20%	1.50%	2.20%	2.20%	2.20%	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%.

<b>Table 4-31 Real Property and Deed Statutory Tax Rates 2010-2022</b>	<b>2010</b>	<b>2012</b>	<b>2015</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Real Property</b> (Rates per \$100 of Assessed Value)							
<b>Class 1 (Residential) Tax Rate</b>	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85
Homestead Deduction Amount	\$67,500	\$67,500	\$71,400	\$74,850	\$75,700	\$76,350	\$78,700
Assessment Cap: Regular homestead	10%	10%	10%	10%	10%	10%	10%
Assessment Cap: Seniors/Disabled	-	-	-	5%	5%	5%	5%
<b>Class 2 (Commercial) Tax Rate</b>							
Rate for properties with assessed value less than \$5 Million	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65
Rate for properties with assessed value between \$5 Million and \$10 Million	\$1.85	\$1.85	\$1.85	\$1.77	\$1.77	\$1.77	\$1.77
Rate for properties with assessed value above \$10 Million	-	-	-	\$1.89	\$1.89	\$1.89	\$1.89
<b>Class 3 (Vacant Buildings) Tax Rate</b>							
	\$10.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
<b>Class 4 (Blighted Buildings) Tax Rate</b>							
	-	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
<b>Deed Taxes</b>							
Deed Transfer	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Deed Recordation	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Economic Interest	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

\* The Deed Transfer and Deed Recordation tax rates is 1.1% for residential properties transacted below \$440,000, and 1.45% for residential properties transacted at \$440,000 or above. The rates are 1.45% for commercial properties transacted below \$2 million. In FY 2021 the rate increased to 2.5% for commercial properties transacted at \$2 million or above.

\*\* Beginnig FY 2017, the recordation tax rate for first-time homebuyers in DC purchasing an eligible property is 0.725%. For transfers of economic interests in a housing cooperative unit (co-op unit), the recordation tax rate is 1.825% for units under \$400,000, and 2.175% for units \$400,000 or greater.

## **Chapter 5: General Sales and Use Tax**

## General Sales and Use Tax

The 2020 lockdown order given by the Mayor due to Covid 19 pandemic greatly affected general sales and use tax revenue collected in the District. The lockdown led to the temporary closure of a lot of offices, commercial buildings, and businesses in the hospitality industry in the District when the pandemic was at its peak.

Revenue from the District's sales and use tax is collected using a six-tier structure. The following rates are presently in effect.<sup>1</sup> Sales of tangible personal property and certain specified services, food, or drinks sold in vending machines, tickets to legitimate theaters and entertainment venues, 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, sales of off-premises alcohol sold by certain alcoholic beverage licensees, and sales of prepaid phone cards are taxed at 10 percent. Sales of alcoholic beverages sold for consumption off the premises unless the seller has a specified liquor license, 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 2000 to 2021. 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 increased each year since 2009 until 2019 before the Covid pandemic. In FY 2020 gross sales revenue fell drastically by 23.5 percent and by 1.6 percent in FY 2021 as the economy recovered from the pandemic.
- *Table 5-2* shows the sales tax base and tax collected by rate category in FY 2021. The general retail sales tax category was the largest portion of total taxable sales (75%). Contributions to total taxable sales from the other categories in descending order are restaurant (15.5%), hotel (3.5%), other combined sales including alcoholic beverages, medical marijuana, and rental cars (4.7%) and parking (1.4%). The contributions to the total tax liability, in descending order, by category are general retail (61.8%), restaurant (21.2%), hotel (7.3%), other combined sales including alcoholic beverages, medical marijuana, and rental cars (6.3%) and parking (3.3%).
- *Table 5-3* shows the gross general sales tax revenue by type of business for FY 2015 to FY 2021. 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.

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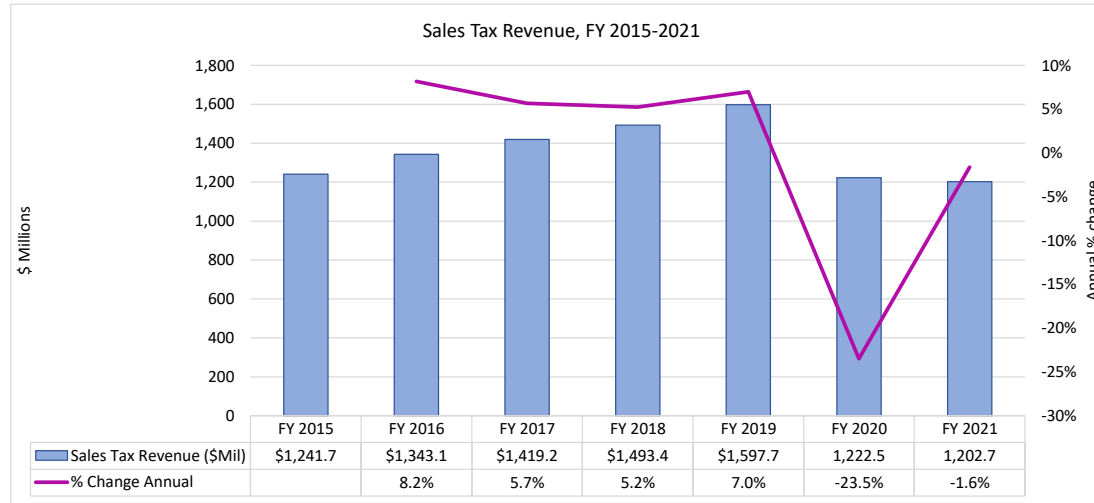
<sup>1</sup> For a history of changes in District of Columbia sales tax rates and bases over the period Fiscal Year 1970 to Fiscal Year 2022, see *D.C. Tax Facts 2022* prepared by the Office of the Chief Financial Officer, Office of Revenue Analysis (<http://cfo.dc.gov/node/1258031> or <https://ora-cfo.dc.gov/page/dc-tax-facts>).

Table 5-1 General Sales and Use Tax (Gross), Transfers and Net Revenue, FY 2000- 2021 (\$ thousands)

Fiscal Year	General Sales and Use (Gross) Revenue	Transfer to Convention Center *	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	Transfer to Arts and Humanities	Transfer to St. Elizabeth's Fund	General Sales and Use (Net)
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		23,765		18,121		106,000									724,552
2010	976,690	93,054	1,306	6,935	3,042	17,800	9,476	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	31,956	60	711,167
2020	1,222,492	74,067		12,139				14,068	9,705				1,513	5,110	230,811	1,170	32,289	46	841,575
2021	1,202,736	54,933		4,323				4,306	7,628				1,818	5,590	218,789	1,170	36,703	**	867,476

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

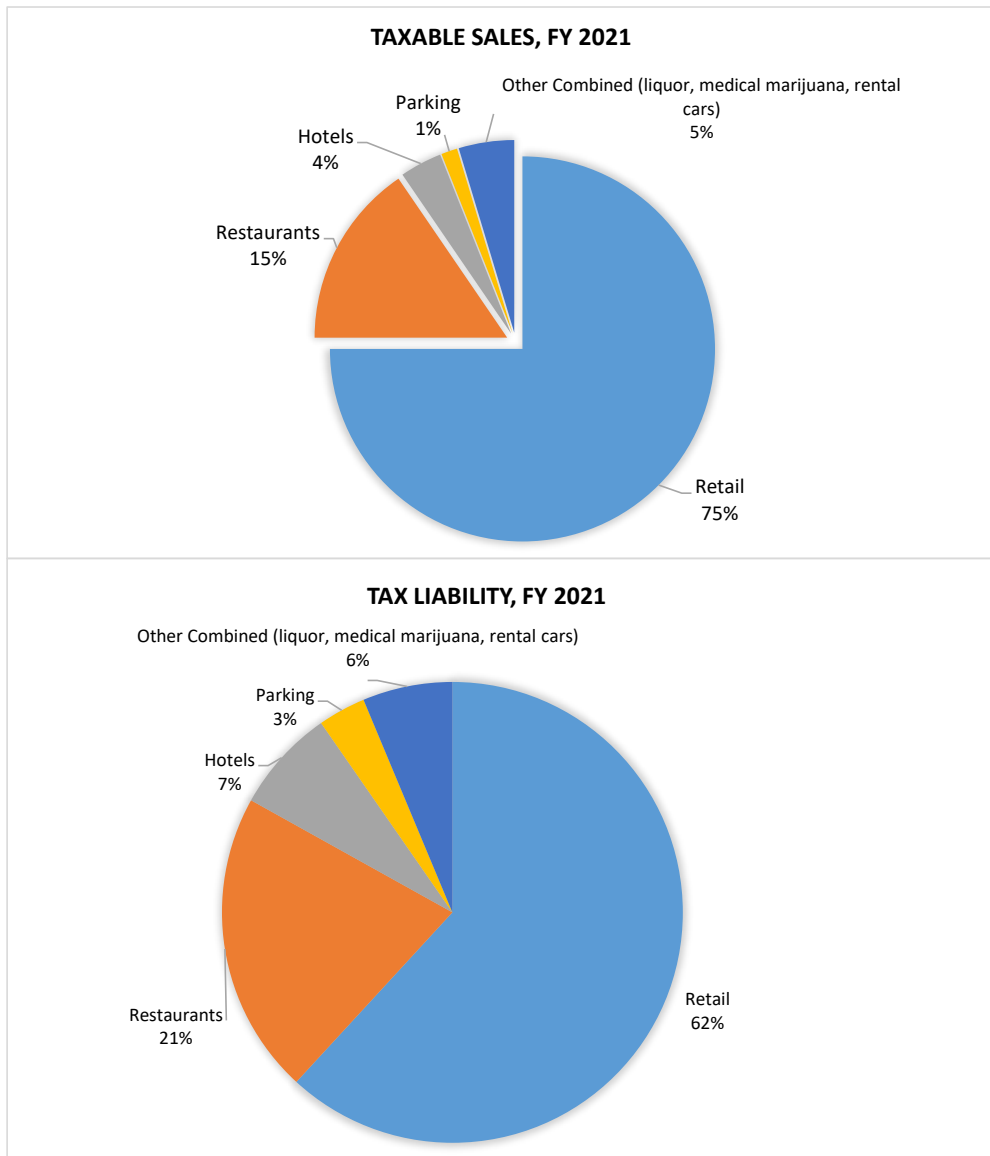
Note: 2015 excludes \$73.6 million settlement for online hotel sales tax that was included in amount shown in CAFR.



**Table 5-2 Estimated Sales Tax Base and Payments by Tax Type, FY 2021 (\$ millions)**

	Medical			Restaurants	Liquor	Rental		Parking	Transfers	Total
	Retail	Marijuana	Soda			Vehicles	Hotels			
Base	12,395.9	30.3	79.6	2,555.4	497.3	162.4	584.3	223.8		16,528.9
Rate	6.00%	6.00%	8.00%	10.00%	10.25%	10.25%	14.95%	18.00%		
Collections	743.8	1.8	6.4	255.5	51.0	16.6	87.4	40.3		1,202.7
Convention Center Transfer				(25.6)		(1.6)	(27.8)			(54.9)
Transfer to TIF (includes Capital One Center)									(11.9)	(11.9)
Transfer to WMATA (parking tax)								(40.3)		(40.3)
Transfer to Baseball project									(4.3)	(4.3)
Transfer to Healthy Schools									(5.6)	(5.6)
Transfer to ABRA									(1.2)	(1.2)
Transfer to Healthy DC		(1.8)								(1.8)
Transfer to PILOT									0.0	0.0
Transfer to WMATA (capital)									(178.5)	(178.5)
Transfer to Arts and Humanities	(36.7)									(36.7)
Transfer to St. E's **										0.0
Local Fund	707.0	0.0	6.4	230.0	51.0	15.0	59.6	0.0		867.5

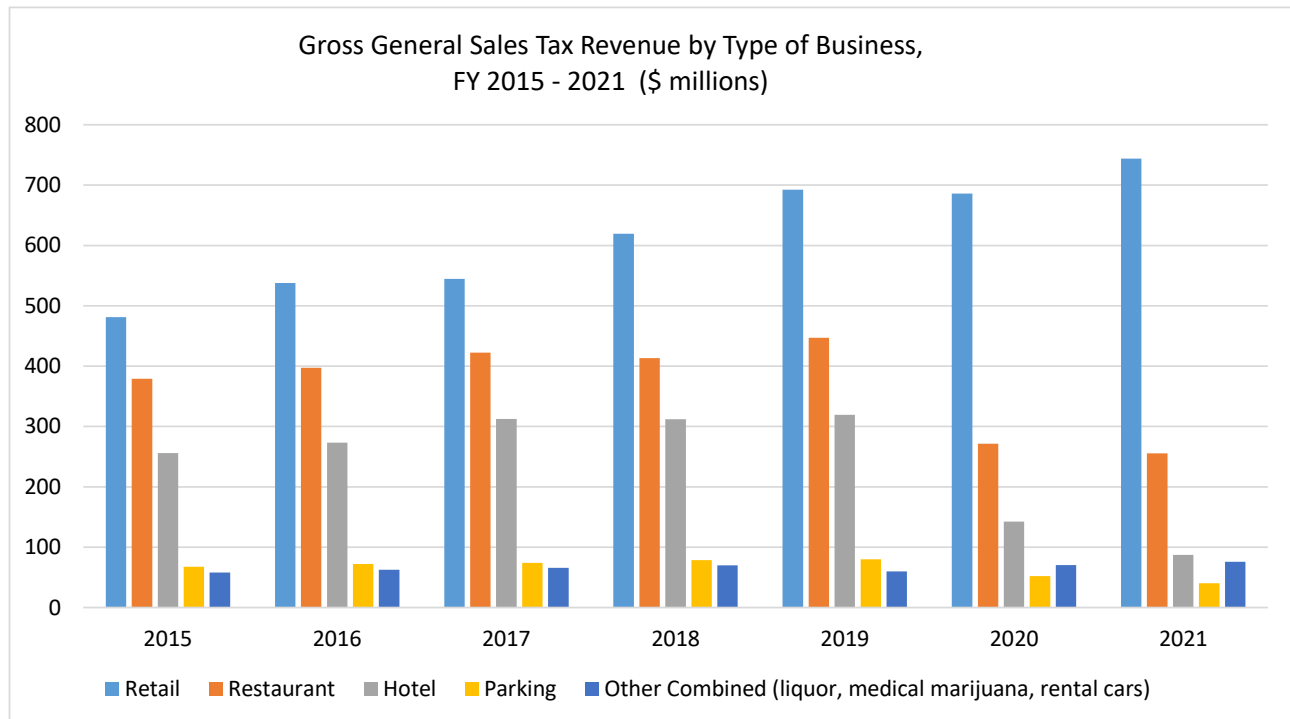
Source: Office of the Chief Financial Officer/Government of the District of Columbia



**Table 5-3 Gross General Sales Tax Revenue by Type of Business, FY 2017 - 2021 (\$ millions)**

	2017	2018	2019	2020	2021
Retail	544.4	619.5	692.3	685.8	743.8
Medical Marijuana	0.8	0.9	1.2	1.5	1.8
Restaurant	422.6	413.4	446.8	271.7	255.5
Liquor	64.8	69.2	42.9	46.0	51.0
Soda				6.2	6.4
Rental Vehicles			15.7	16.6	16.6
Hotel	312.4	311.9	319.2	142.5	87.4
Parking	74.2	78.5	79.8	52.3	40.3
<b>Total</b>	<b>1,419.2</b>	<b>1,493.4</b>	<b>1,597.8</b>	<b>1,222.5</b>	<b>1,202.7</b>

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.

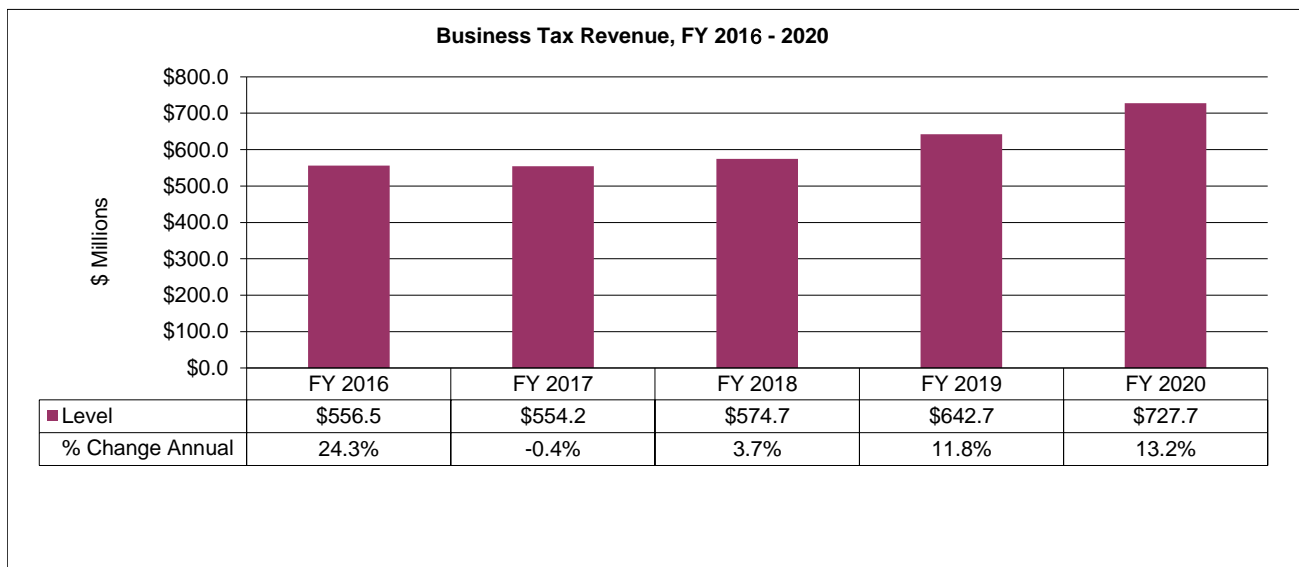
The minimum tax payable is \$250. If District gross receipts are greater than \$1 million, the minimum tax payable is \$1,000.

- The minimum tax of \$250 in TY 2019 was paid by 50 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 81.8 percent of the total tax greater than the minimum in TY 2019.
- Table 6-4 shows that the minimum tax of either \$250 or \$1000 in TY 2019 was paid by 55.8 percent of unincorporated business taxpayers. This accounted for about 3 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 70.5 percent of the total tax greater than the minimum in TY 2019.

**Table 6-1 Business Tax Revenue, FY 1994 - 2020 (\$ 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
2020	727,697	575,646	152,051

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 2019**

<b>Number Who Pay</b>		
<b>Minimum of \$250</b>	<b>Total Taxpayers</b>	<b>Percent of Total</b>
15,090	30,202	50.0%
<b>Number Who Pay</b>		
<b>Minimum of \$1,000</b>	<b>Total Taxpayers</b>	<b>Percent of Total</b>
2,217	30,202	7.3%
<b>Total Minimum Tax</b>	<b>Total Tax</b>	<b>Percent of Total</b>
5,989,500	500,906,793	1.2%

**Table 6-3 Corporate Franchise Tax Liability by Decile for Entities with Liability Greater than \$1000, TY 2019**

<b>Decile</b>	<b>Number of Taxpayers</b>	<b>Median Tax Due (\$ thousands)</b>	<b>Total Due (\$ thousands)</b>	<b>Percent of Total</b>
1st	979	\$1,239	\$1,188,305	0.24%
2nd	979	\$1,711	\$1,679,177	0.34%
3rd	977	\$2,423	\$2,380,437	0.48%
4th	979	\$3,484	\$3,417,958	0.69%
5th	979	\$4,925	\$4,854,563	0.98%
6th	979	\$7,170	\$7,101,060	1.44%
7th	978	\$11,019	\$10,934,493	2.22%
8th	979	\$18,416	\$18,365,841	3.72%
9th	979	\$39,093	\$39,790,855	8.07%
10th	978	\$150,750	\$403,594,125	81.81%
<b>Total</b>	<b>9,786</b>		<b>\$493,306,814</b>	<b>100.00%</b>

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 2019**

<b>Number Who Pay Minimum of \$250</b>	<b>Total Taxpayers</b>	<b>Percent of Total</b>
12,686	24,661	51.4%
<b>Number Who Pay Minimum of \$1,000</b>		
1,082	24,661	4.4%
<b>Total Minimum Tax</b>		
4,253,500	142,970,199	3.0%

**Table 6-5 Unincorporated Business Tax Liability by Decile for Entities with Liability Greater than \$1000, TY 2019**

<b>Decile</b>	<b>Number of Taxpayers</b>	<b>Median Tax Due (\$ thousands)</b>	<b>Total Due (\$ thousands)</b>	<b>Percent of Total Due</b>
1st	648	\$1,157	\$749,890	0.55%
2nd	647	\$1,503	\$976,591	0.71%
3rd	647	\$1,981	\$1,290,432	0.94%
4th	648	\$2,657	\$1,729,801	1.26%
5th	647	\$3,700	\$2,414,384	1.76%
6th	648	\$5,370	\$3,509,719	2.56%
7th	648	\$8,099	\$5,269,815	3.84%
8th	647	\$12,977	\$8,506,808	6.21%
9th	648	\$23,712	\$16,015,499	11.69%
10th	647	\$75,432	\$96,596,784	70.48%
<b>Total</b>	<b>6,475</b>		<b>\$137,059,723</b>	<b>100.00%</b>

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

## **Chapter 7: Non-Tax Revenue**

## Non-Tax Revenue

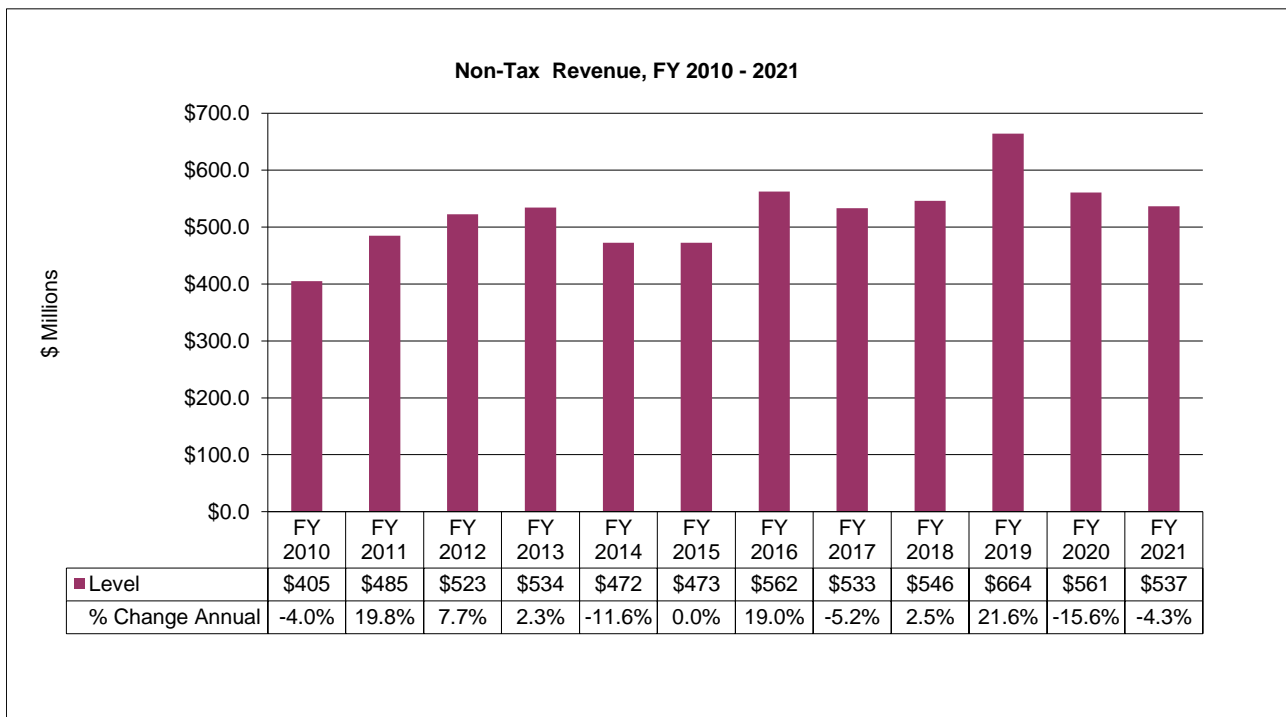
The local fund non-tax revenue includes: a) licenses and permits; b) fines and forfeitures; c) charges for services; and d) miscellaneous revenues. Lottery transfers, technically an interfund transfer, are generally included in non-tax revenue.

- Total non-tax revenues increased from \$405 million in FY 2010 to almost \$536.65 million in FY 2021. *[Table 7-1]* The average annual increase of 3.3 percent is a slower than the 5.1 percent average annual increase in gross tax revenue with a decline in FY 2014 and FY 2017. After double-digit growth in FY 2016 and FY 2019, non-tax revenues decreased rapidly in FY 2020 and FY 2021 most likely due to the Covid 19 pandemic.
  - > Fines and forfeitures, which accounts for 26 percent of non-tax revenue on average, showed a huge decline in FY 2021 mainly driven by decreased collections from traffic related fines. *[Table 7-2]* Traffic fine issuances (mainly photo ticket issuances) were down by over 40% since FY 2019 due to a broader use of automated traffic enforcement tools *[Table 7-4]*.
  - > Licenses and permits, which make up about 24 percent of non-tax revenues in FY 2021, have also been increasing during the past five years mainly due to increased collection from building construction and equipment permits, and increased insurance license fees *[Table 7-2]*.
  - > Charges for services, which accounts for 15 percent of non-tax revenue on average, has shown a sharp decline since FY 2015 (down an average of 2%). 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 makes up 27.4 percent of non-tax revenue on average. Unclaimed property collections within this non-tax category have been a little volatile due to increased claim payouts. Interest income on the D.C.'s bank holdings have showed modest growth beginning in FY 2016 due to better investment decisions and increased fund balances. The decline in interest income since FY 2019 may be because of the pandemic.
  - > Lottery revenue, which accounts for 9 percent of non-tax revenue, is a relatively stable revenue stream. However, this revenue source has declined since 2016 with revenue increases in FY 2018 and FY 2021. The general revenue decline may be due to both the result of increased payout and declining sales. The FY 2020 decline may also be because of the effect of the Covid 19 pandemic.
- Overall, total non-tax revenue grew by 32.5 percent from FY 2010. Most of the growth occurred during FY 2016 and FY 2019 due to robust collections from Fines and forfeitures as stated above. *[Table 7-2]*

**Table 7-1 Non-Tax and Lottery Revenue, FY 2000 - 2021 (\$ thousands)**

Fiscal Year	Total Non-Tax and Lottery Revenue	Licenses & Permits	Fines and Forfeitures	Charges for Services	Misc. Revenue	Lottery Transfer
2000	321,884	43,754	53,216	37,257	118,207	69,450
2001	399,973	41,394	57,052	63,938	153,589	84,000
2002	335,759	50,195	86,539	55,472	80,553	63,000
2003	375,907	59,761	88,455	65,736	89,905	72,050
2004	397,199	61,505	99,478	53,705	109,011	73,500
2005	423,877	74,010	108,012	51,344	119,061	71,450
2006	435,751	72,184	112,456	47,646	129,665	73,800
2007	489,251	78,283	101,436	52,421	191,735	65,376
2008	456,156	84,921	98,932	43,493	158,510	70,300
2009	421,945	65,924	101,415	44,092	141,739	68,775
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
2020	560,955	125,584	147,943	68,723	180,645	38,060
2021	536,648	126,367	137,544	80,588	143,999	48,150

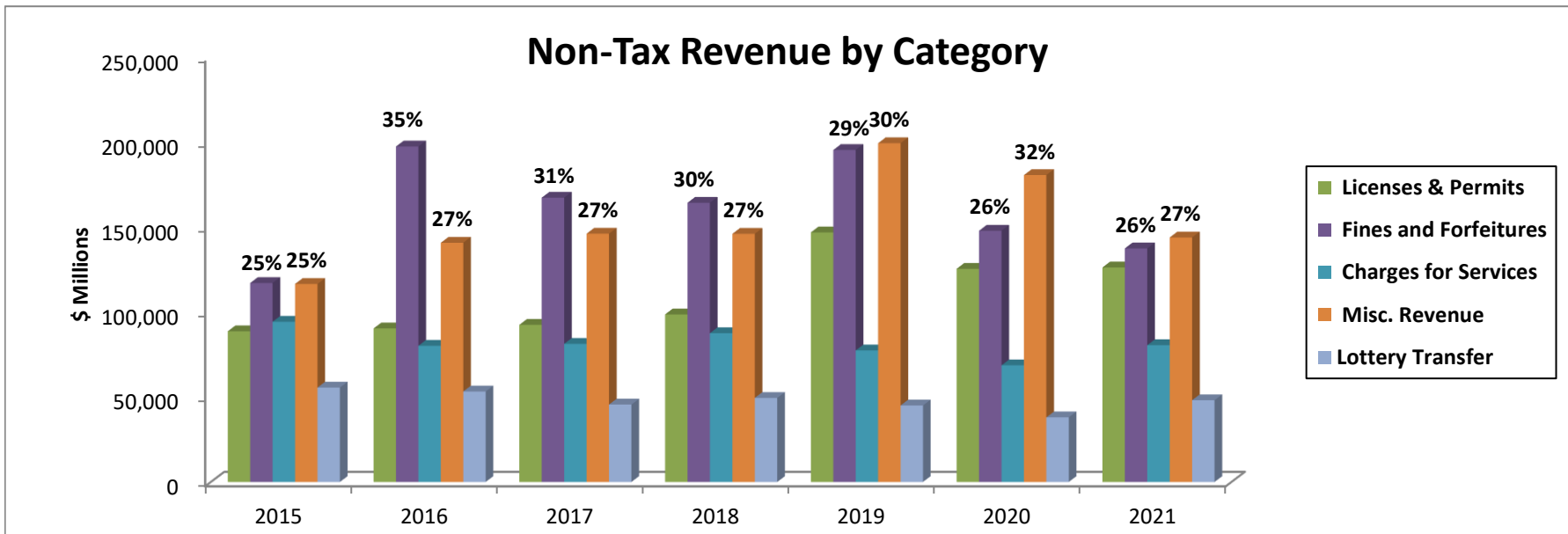
Source: Office of the Chief Financial Officer/Government of the District of Columbia



**Table 7-2 Composition of Non-Tax Revenue FY 2010 - 2021 (\$ thousands)**

Fiscal Year	Total Non-Tax and Lottery Revenue										
	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
2020	560,955	22%	125,584	26%	147,943	12%	68,723	32%	180,645	7%	38,060
2021	536,648	24%	126,367	26%	137,544	15%	80,588	27%	143,999	9%	48,150

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



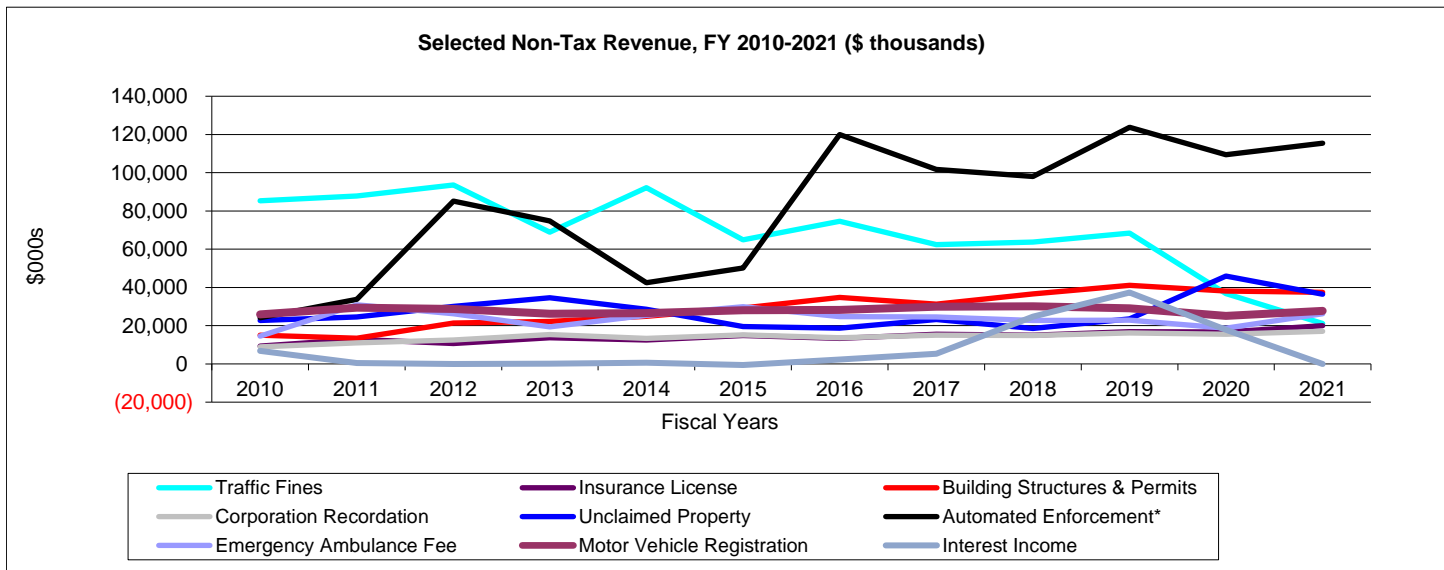


**Table 7-3 Selected Non-Tax Revenue, FY 2010 - 2021 (\$ thousands)**

Fiscal Year	Traffic Fines	Insurance License	Building Structures & Permits	Interest Income	Corporation Recordation	Unclaimed Property	Automated Enforcement*	Emergency Ambulance Fee	Motor Vehicle Registration
2010	85,331	9,313	15,082	6,781	8,910	22,636	24,142	14,512	25,866
2011	87,898	12,846	13,440	425	11,079	24,526	33,773	30,923	29,419
2012	93,575	10,688	21,426	17	12,581	30,020	85,184	26,233	28,682
2013	68,836	13,726	22,185	130	15,327	34,674	74,800	19,362	26,161
2014	92,186	12,439	24,873	708	13,301	28,587	42,506	25,478	26,540
2015	64,940	14,802	29,249	(566)	15,171	19,507	50,218	29,886	27,994
2016	74,519	13,367	34,722	2,334	13,696	18,664	119,990	24,720	28,253
2017	62,349	15,449	31,180	5,369	15,073	23,178	101,670	24,602	29,904
2018	63,764	14,962	36,576	24,747	14,791	18,541	97,975	22,748	30,136
2019	68,433	16,938	41,094	37,331	16,169	23,556	123,756	22,910	29,099
2020	36,848	16,733	38,132	17,813	15,506	45,935	109,399	18,637	25,121
2021	21,140	20,000	37,431	1	17,054	36,381	115,477	26,316	27,671

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

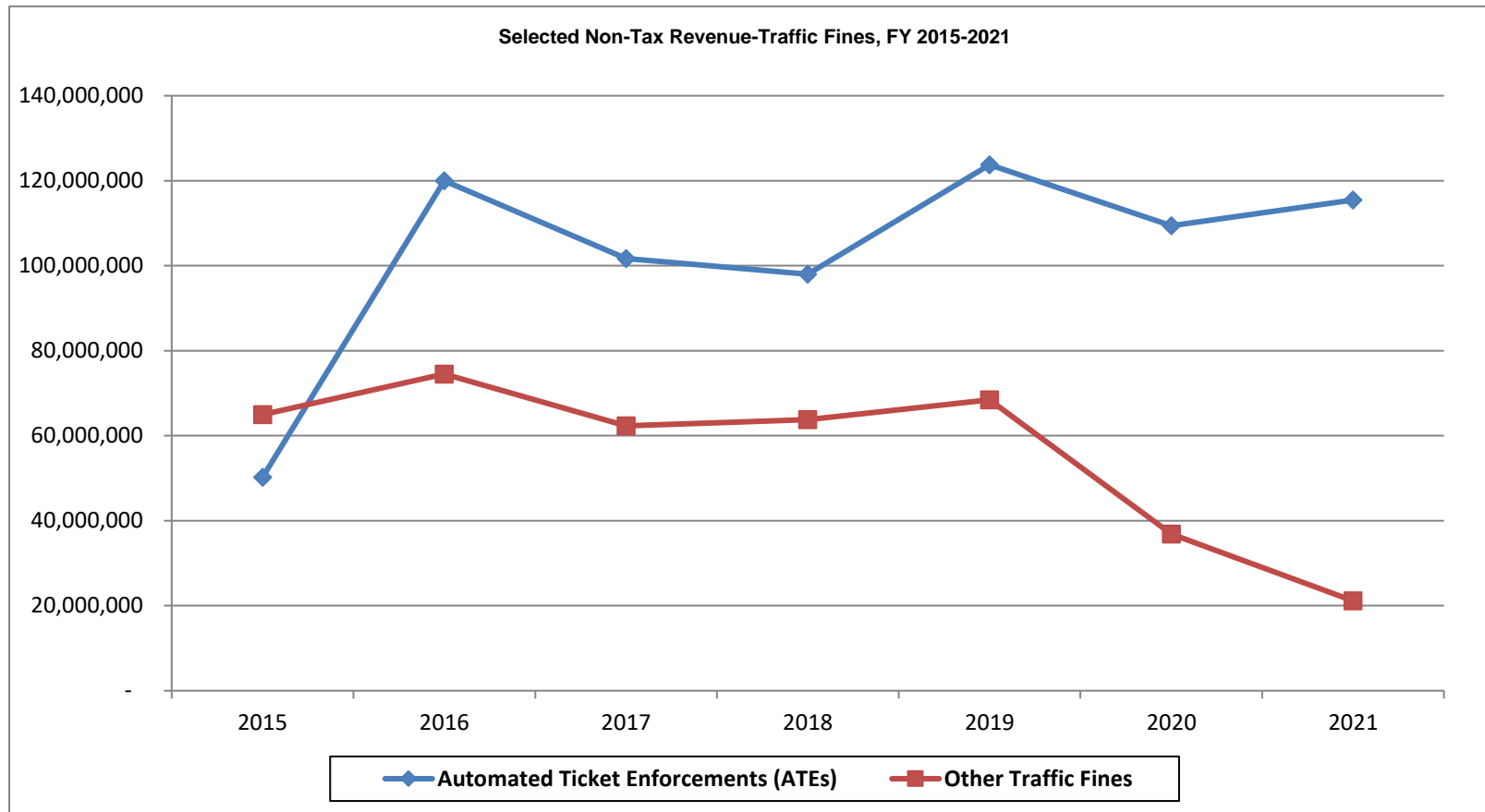
Source: Office of the Chief Financial Officer/Government of the District of Columbia



**Table 7-4 Selected Non-Tax Revenue - Traffic Fines, FY 2015 - 2021**

Traffic Fines	2015	2016	2017	2018	2019	2020	2021
Automated Ticket Enforcements (ATEs)	50,217,789	119,990,348	101,670,297	97,975,008	123,755,588	109,398,565	115,476,519
Other Traffic Fines	64,940,008	74,519,042	62,349,433	63,763,718	68,433,157	36,847,562	21,140,383

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.

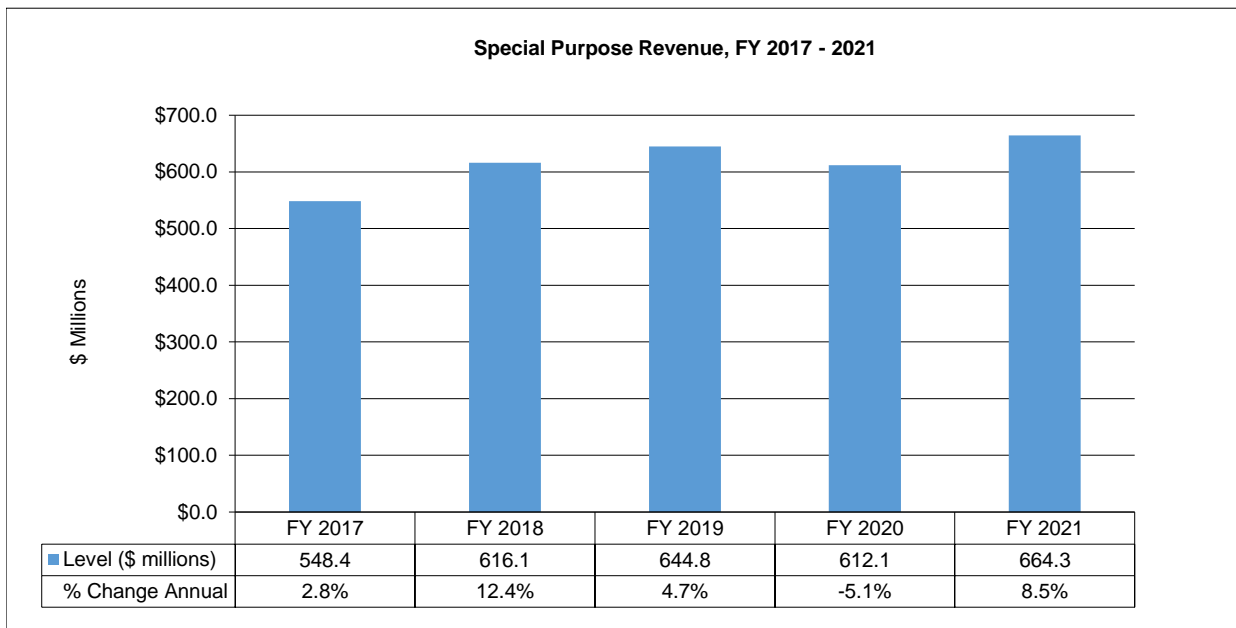
- *Table 8-1* reports, by fiscal year, the total revenue received over the period Fiscal Year 2002 through Fiscal Year 2021 by all special purpose revenue funds.
- From FY 2002 to FY 2021 special purpose fund revenue grew at an annual average rate of 7.9% a year.
- *Table 8-2* reports the total special purpose fund revenue received over the period Fiscal Year 2017 through Fiscal Year 2021 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 - 2021 (\$ 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
2020	612,092
2021	664,307

Source: Annual Comprehensive 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 ACFR 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 2021 data.



**Table 8-2 Special Purpose (O-Type) Revenue by Governmental Activity, FY 2017 - 2021**

Governmental Activity	Fiscal Year				
	2017	2018	2019	2020	2021
	(\$ thousands)				
Governmental Direction and Support	45,609	48,986	55,160	66,735	81,720
Economic Development and Regulation	63,658	63,351	56,675	55,180	62,834
Public Safety and Justice	38,680	44,784	78,550	59,598	49,146
Public Education System	49,320	58,833	51,660	47,662	48,164
Human Support Services	36,438	32,742	46,469	45,175	47,405
Operations and Infrastructure	252,187	313,621	262,341	252,229	270,776
Financing and Other	62,476	53,800	93,973	85,512	104,262
<b>Total</b>	<b>548,367</b>	<b>616,116</b>	<b>644,828</b>	<b>612,092</b>	<b>664,307</b>
Number of Special Purpose Revenue Funds with recorded revenue during the fiscal year	204	190	198	201	197
	(% of Total)				
Governmental Direction and Support	8.3%	8.0%	8.6%	10.9%	12.3%
Economic Development and Regulation	11.6%	10.3%	8.8%	9.0%	9.5%
Public Safety and Justice	7.1%	7.3%	12.2%	9.7%	7.4%
Public Education System	9.0%	9.5%	8.0%	7.8%	7.3%
Human Support Services	6.6%	5.3%	7.2%	7.4%	7.1%
Operations and Infrastructure	46.0%	50.9%	40.7%	41.2%	40.8%
Financing and Other	11.4%	8.7%	14.6%	14.0%	15.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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 2017 - FY 2021 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

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>

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**Prepared by:  
Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Revenue Analysis  
1101 4<sup>th</sup> Street, SW  
Suite W770  
Washington, D.C. 20024  
(202) 727-7775 - Voice  
(202) 727-9010 - Fax**

**[www.cfo.dc.gov](http://www.cfo.dc.gov)**  
**[www.ora-cfo.dc.gov](http://www.ora-cfo.dc.gov)**