

Government of the
District of Columbia



Muriel Bowser, Mayor

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District of Columbia Data Book: Revenue and Economy

Produced by the Staff of the
Office of Revenue Analysis

Issued September 2025

Foreword

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

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

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Acknowledgements

Several individuals contributed to the preparation, extraction, and analysis of the data and to the preparation of the document. The lead staff members of the Office of Revenue Analysis are listed below. Special acknowledgement is also due to our colleagues in the Office of Tax and Revenue, who maintain and manage the integrated tax system, a primary data source for this work.

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Chapter 1: Economic Overview

The District of Columbia Economy

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

- The District's population in 2024, estimated by the Census Bureau at 702,250, was larger than two states (Wyoming and Vermont). DC ranked 22nd among all U.S. cities (before El Paso and behind Nashville). D.C. has grown by 95,200 (15.7%) since 2010. The center city of the nation's 6th largest metropolitan area,¹ the District contains 10.9% of the region's population. *[Table 1-1]*
- The 773,200 wage and salary jobs located in the District in 2024 put D.C. higher than 12 states² and contained 22.7% of all jobs in the Washington Metropolitan area. *[Table 1-1]*
- In 2024 the level of federal employment in DC was 192,300. This is down slightly from 197,000 in 2014. By contrast, private sector employment has increased over the last 10 years, to 532,600 from 512,500 (3.9 percent). *[Table 1-2]*
- In 2023 the District's private sector had 23,801 establishments. Private sector businesses with 1-4 employees made up about 50 percent of the total number of establishments and another 29.9% had 5 to 19 employees. Only 106 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 2019 to 2024 Personal Income grew 29.1% (average growth of 5.18% per year). *[Tables 1-4 and 1-8]*
- D.C.'s per capita income in 2024 was \$108,051, higher than that of any state and 49.0% above the U.S. average. D.C.'s estimated 2024 median household income (\$111,016) was 37.7% above the U.S. average. The percentage of DC residents living in poverty in 2024 was, however, 11.1% vs. 14.0% for the US as a whole (from the Census Bureau, based on the 2024 American Community Survey). In 2024, 60.9% of DC households were renters. *[Tables 1-4, 5, and 8]*
- In 2024 housing unit sales were 27.0% lower than in 2019, and the median selling price was 30.4% higher. From 2019 to 2024, occupied office space decreased by 3.0%, and the vacancy rates rose from 12.3% to 18.4%. *[Tables 1-6 and 1-7]*

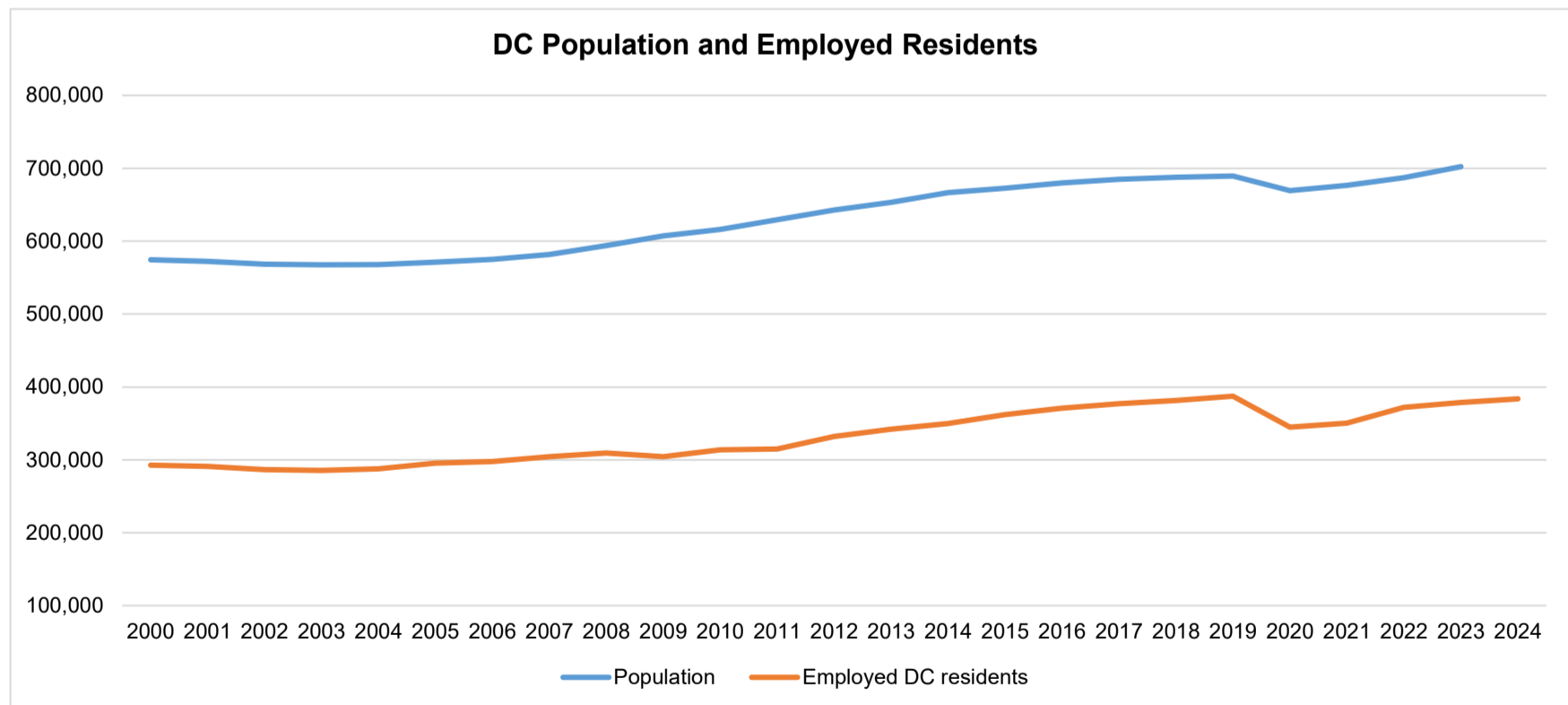
¹ The larger metropolitan areas are New York, Los Angeles, Chicago, Dallas, and Houston.

² The states are Alaska, Delaware, Hawaii, Maine, Montana, New Hampshire, North Dakota, Rhode Island, South Dakota, Vermont, West Virginia, and Wyoming. The DC metropolitan area is also 6th in wage and salary employment 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 2024

Calendar Year	Level						Change from prior year			
	Population	Households	Jobs		DC unemployment rate (%)	Population	Households	Jobs		
			located in DC	Employed DC residents				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	689,548	333,960	718,000	345,120	384,720	8.8	1,879	1,685	-80,375	-42,230
2021	669,260	311,760	731,900	350,614	382,144	7.2	-20,288	-22,200	13,900	5,494
2022	676,730	321,880	756,900	372,190	396,009	4.4	7,470	10,120	25,000	21,576
2023	687,320	328,300	769,900	378,607	406,424	4.7	10,590	6,420	13,000	6,417
2024	702,250	335,950	773,200	383,607	417,730	5.3	14,930	7,650	3,300	5,000

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 2024 (in thousands)

Calendar Year	Total employment	Public Sector	Private sector	Square feet	Professional, Scientific, Technical, Information and financial, Education and health, Leisure and Hospitality, Trade				
					Professional, Scientific, Technical Services	Information and financial	Education and health	Leisure and 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	74.2	56.3	77.0	47.4	32.2
1995	643.0	255.5	387.5	206.8	75.5	50.4	76.5	46.5	23.7
1996	623.5	241.1	382.4	195.6	74.0	49.8	76.3	45.5	22.8
1997	618.7	233.7	385.0	191.6	76.0	49.6	79.2	43.3	22.1
1998	613.5	226.0	387.5	186.6	79.6	48.9	82.0	42.3	21.0
1999	627.5	222.6	404.9	183.4	85.4	52.0	83.8	44.3	22.0
2000	650.4	224.3	426.2	183.6	89.4	55.3	87.3	48.2	21.9
2001	653.7	226.5	427.1	185.6	94.5	56.6	85.2	47.7	21.5
2002	664.5	232.2	432.3	192.5	95.2	55.9	89.5	48.2	21.5
2003	665.8	231.1	434.7	192.4	95.1	55.0	88.7	49.6	21.7
2004	674.3	231.5	442.9	192.4	99.4	54.1	92.3	51.0	22.2
2005	682.3	234.0	448.3	193.7	102.4	52.5	92.1	53.8	22.2
2006	687.6	233.4	454.2	192.9	104.0	51.2	93.9	54.2	22.6
2007	693.7	231.5	462.2	190.8	105.7	50.7	98.4	55.4	23.0
2008	704.0	235.5	468.6	193.8	106.9	48.6	102.0	57.8	23.3
2009	701.6	240.6	461.0	200.1	102.7	45.6	105.2	58.2	22.3
2010	712.2	247.3	465.0	210.6	100.9	45.2	108.0	59.7	23.1
2011	726.0	247.6	478.4	212.2	103.5	45.5	112.6	62.3	23.2
2012	732.7	243.6	489.0	208.3	106.4	45.2	113.6	65.4	23.9
2013	743.4	240.9	502.5	204.8	107.9	45.4	120.0	67.9	24.9
2014	748.2	235.7	512.5	197.0	108.4	46.6	122.1	70.1	26.3
2015	763.7	238.3	525.4	198.1	112.1	46.5	125.2	73.2	27.3
2016	777.2	240.9	536.3	200.4	114.5	46.5	128.2	74.6	27.9
2017	784.3	240.5	543.8	199.4	116.6	47.4	128.5	77.1	28.2
2018	792.7	238.4	554.3	196.2	119.0	48.8	130.7	79.8	27.9
2019	798.4	238.4	560.0	195.8	121.0	49.8	130.2	81.8	28.4
2020	740.2	243.0	497.3	198.5	121.6	47.8	118.4	42.2	26.8
2021	736.3	241.4	494.9	196.8	121.1	46.3	126.8	47.7	24.9
2022	759.2	235.6	523.6	193.0	124.3	47.0	123.0	64.0	25.9
2023	766.6	233.4	533.2	191.4	124.3	45.7	124.1	75.5	25.8
2024	769.4	236.7	532.6	192.3	122.5	44.0	118.9	79.8	25.6

Source: U.S. Bureau of Labor Statistics

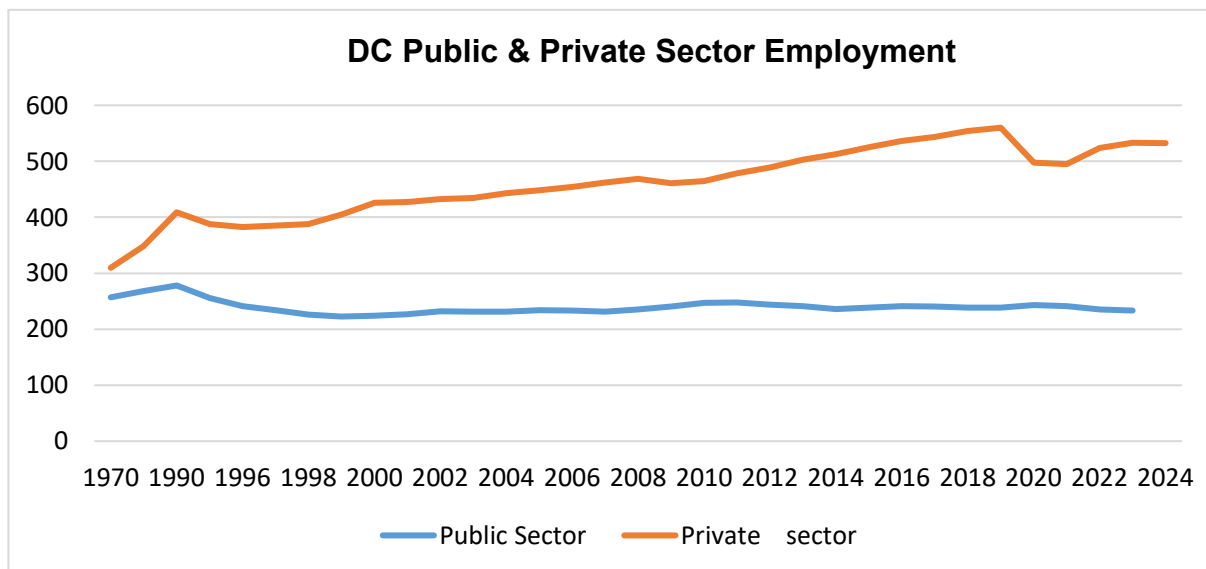


Table 1-3. Business Establishments in D.C.

A. Number of Establishments by Sector: 2007, 2012, 2015, 2017, 2020, and 2023

Sector	2007	2012	2015	2017	2020	2023	Change from 2007 to 2023	
							Amount	%
Total number of establishments	20,994	21,592	22,553	23,585	24,083	23,801	2,209	10.5
Accommodation & food services	2,146	2,370	2,504	2,740	2,742	2,817	447	20.8
Arts, entertainment & recreation	288	305	342	391	448	444	139	48.3
Management and administrative	1,153	1,327	1,326	1,365	1,324	1,159	-168	-14.6
Construction	401	426	459	451	496	506	80	20.0
Educational services	536	538	580	618	647	661	123	22.9
Finance & insurance	2,183	2,125	2,216	2,355	1,071	1,079	-1,046	-47.9
Health care and social assistance	2,109	2,073	2,106	2,212	2,250	2,358	285	13.5
Information	757	715	749	774	853	851	136	18.0
Other services	4,038	4,137	4,255	4,332	5,828	5,809	1,672	41.4
Professional, scientific & technical services	4,745	5,040	5,532	5,830	6,030	5,738	698	14.7
Retail trade	1,870	1,744	1,751	1,783	1,670	1,653	-91	-4.9
Utilities, manufac.,transport, & warehousing	348	356	314	329	341	352	-4	-1.1
Wholesale trade	420	436	419	405	383	370	-66	-15.7

B. Number of Establishments in 2023 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+
Total number of establishments	23,801	11,916	7,124	3,802	853	106
Accommodation & food services	2,817	731	1,068	917	96	5
Arts, entertainment & recreation	444	244	114	67	16	3
Management and administrative	1,159	532	352	207	52	10
Construction	506	288	114	84	17	3
Educational services	661	266	190	136	57	10
Finance & insurance	1,079	588	355	102	28	5
Health care and social assistance	2,358	1,121	782	355	89	9
Information	851	451	212	120	57	11
Other services	5,809	3,166	1,766	709	152	12
Professional, scientific & technical services	5,738	3,210	1,453	823	225	27
Retail trade	1,653	899	494	221	38	0
Utilities, manufac.,transport, & warehousing	352	197	101	40	12	0
Wholesale trade	370	220	121	20	8	0

Source: U.S. Bureau of the Census: County Business Patterns, 2007, 2012, 2015, 2017, 2020, 2023. Total includes unclassified and other.

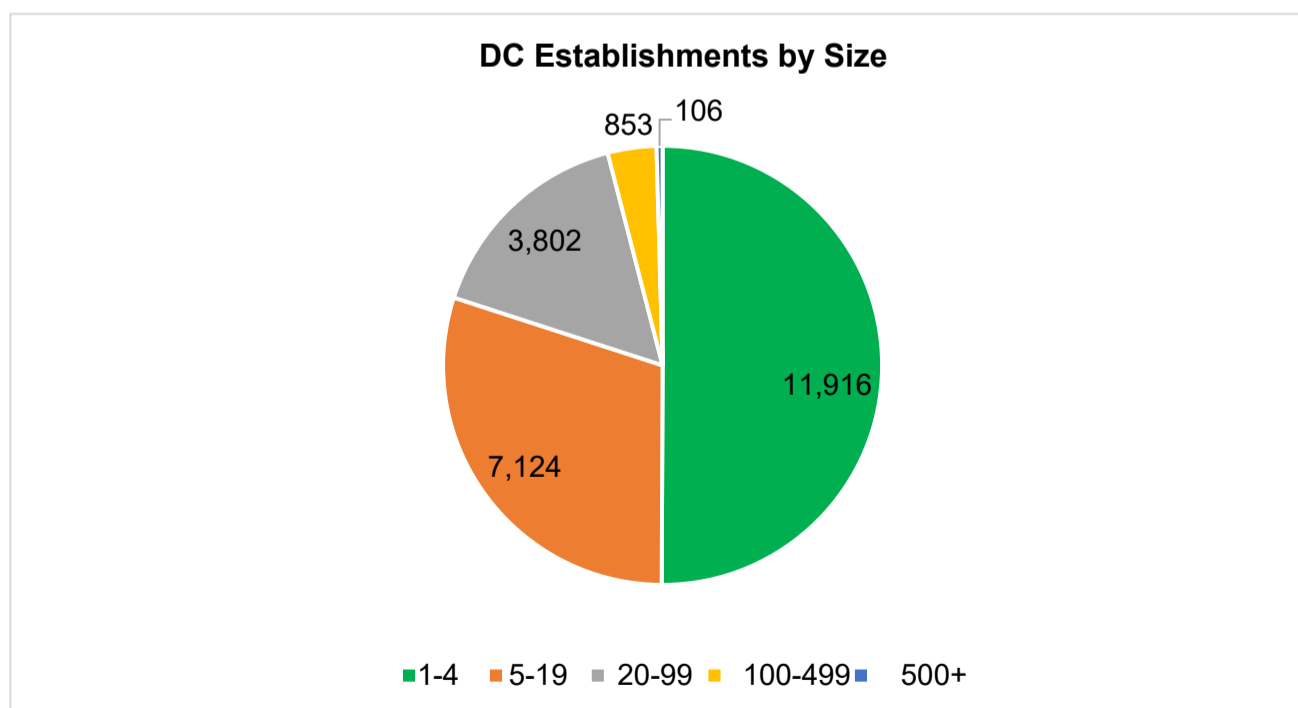


Table 1-4. Gross Domestic Product, Personal Income, and Consumer Price Index for D.C.: 1960 to 2024

Calendar Year	Level						% Change from Prior Year			
	D.C. Gross Domestic Product (\$B)	Inflation-adjusted DC Gross Domestic Product (\$2017)	D.C. Personal Income (\$B)	Square feet	Average Household Income in D.C.	Median Household Income in D.C.	D.C. Gross Domestic Product	Inflation-adjusted DC Gross Domestic Product	D.C. Personal Income	Consumer Price Index for the Washington/Baltimore Area
1960	na	na	2.38	3,110	na	na				
1970	na	na	4.13	5,469	15,721	8,620				
1980	20.95	73.45	8.36	13,104	33,029	15,960				
1990	42.63	87.84	15.82	26,156	63,792	31,042				
1995	50.23	87.18	18.62	32,139	75,067	32,983	0.7	0.2	-2.9	2.3
1996	50.83	86.16	19.39	33,907	78,399	33,981	4.1	1.2	-1.2	2.8
1997	52.45	86.53	20.29	35,773	82,097	33,581	4.7	3.2	0.7	1.7
1998	54.75	88.11	21.53	38,046	86,976	34,957	6.1	4.4	1.7	1.0
1999	58.75	92.59	22.56	39,549	90,163	40,127	4.8	7.3	4.3	2.2
2000	61.05	92.76	24.79	43,314	99,650	41,314	9.9	3.9	0.8	3.3
2001	65.53	96.19	25.68	44,701	103,260	42,497	3.6	7.3	3.8	3.4
2002	70.08	99.01	25.87	45,192	104,351	43,681	0.7	6.9	3.1	2.8
2003	74.18	100.47	26.18	46,052	105,521	42,118	1.2	5.9	2.1	3.3
2004	80.58	106.05	28.50	50,215	114,159	46,574	8.9	8.6	5.1	2.9
2005	85.35	108.38	30.16	53,139	120,031	47,221	5.8	5.9	2.2	4.6
2006	88.58	108.85	32.00	56,032	126,123	51,847	6.1	3.8	0.3	3.7
2007	94.05	112.29	34.48	59,965	134,289	54,317	7.7	6.2	2.7	3.5
2008	99.55	116.21	35.46	60,958	136,023	57,936	2.8	5.8	3.6	3.7
2009	100.90	115.64	35.80	60,286	134,671	59,290	0.9	1.4	-0.4	0.3
2010	106.10	120.39	38.48	63,385	142,957	60,903	7.5	5.2	3.4	1.9
2011	110.03	122.14	41.79	67,217	152,398	63,124	8.6	3.7	1.8	3.1
2012	112.63	123.57	43.43	68,173	155,882	66,583	3.9	2.4	0.6	2.1
2013	115.03	124.10	44.19	67,776	155,474	67,572	1.8	2.1	0.2	1.4
2014	119.73	126.39	47.26	71,168	162,338	71,648	6.9	4.1	1.8	1.5
2015	124.85	129.11	50.96	75,309	169,104	75,628	7.8	4.3	1.9	0.3
2016	129.45	132.22	53.38	77,693	170,917	75,506	4.7	3.7	2.1	1.0
2017	132.88	134.45	55.05	79,120	170,873	82,372	3.1	2.6	0.7	1.2
2018	141.24	138.06	57.00	81,178	173,287	85,203	3.5	4.4	2.0	1.9
2019	145.07	138.91	58.86	83,340	177,168	92,266	3.3	3.3	1.0	1.3
2020	146.66	137.64	61.71	90,748	188,599	98,211	1.1	-0.9	4.8	8.9
2021	156.54	143.14	65.43	97,632	199,800	90,088	6.7	4.0	6.0	7.6
2022	165.77	144.06	67.76	99,961	209,004	101,027	5.9	0.6	3.6	2.4
2023	176.50	145.53	72.58	105,244	210,109	108,210	6.5	1.0	7.1	5.3
2024	186.17	147.52	76.00	108,051	220,322	111,016	5.5	1.4	4.7	2.7

Source: Moody's Analytics

na=not available from this source

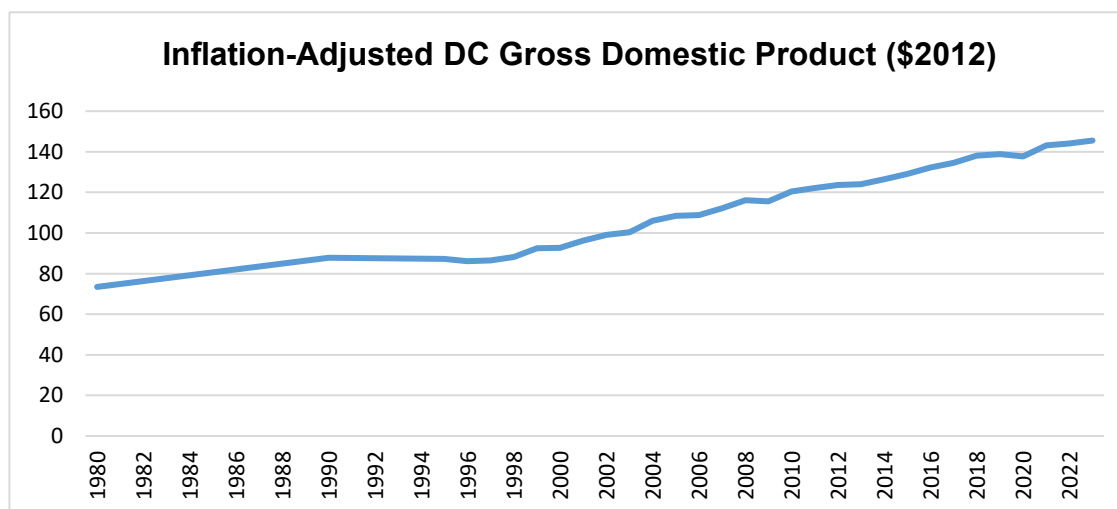
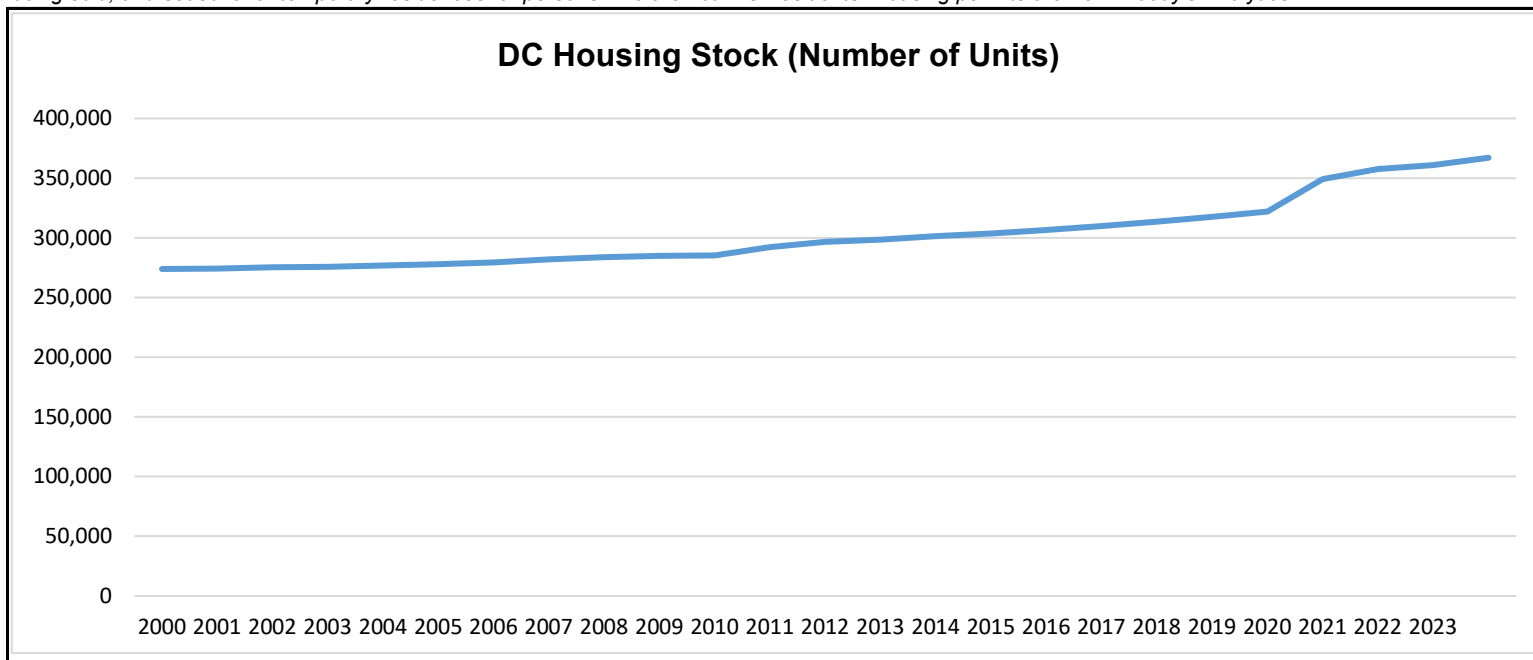


Table 1-5. Housing units in D.C. : 1983 to 2024

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	Square feet	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
2021	357,482	319,565	132,936	41.6	186,629	58.4	37,917	10.6	4,740	8,269
2022	360,862	326,970	134,120	41.0	192,850	59.0	33,892	9.4	7,705	3,380
2023	367,125	334,673	130,934	39.1	203,739	60.9	32,452	8.9	3,020	6,263
2024	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Source: 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 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 2024

Calendar Year	# of Single Family Home Sales (existing units)	Median existing home price (\$)	FHFA price index	Square feet	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%
2021	8,760	674,630	617.36	121.01	7.49	4.8	4.9%
2022	6,780	703,500	628.93	94.04	6.96	4.3	1.9%
2023	5,210	703,600	613.63	86.67	6.50	0.0	-2.4%
2024	5,180	749,340	623.42	86.26	6.75	6.5	1.6%

Source: Moody's Analytics

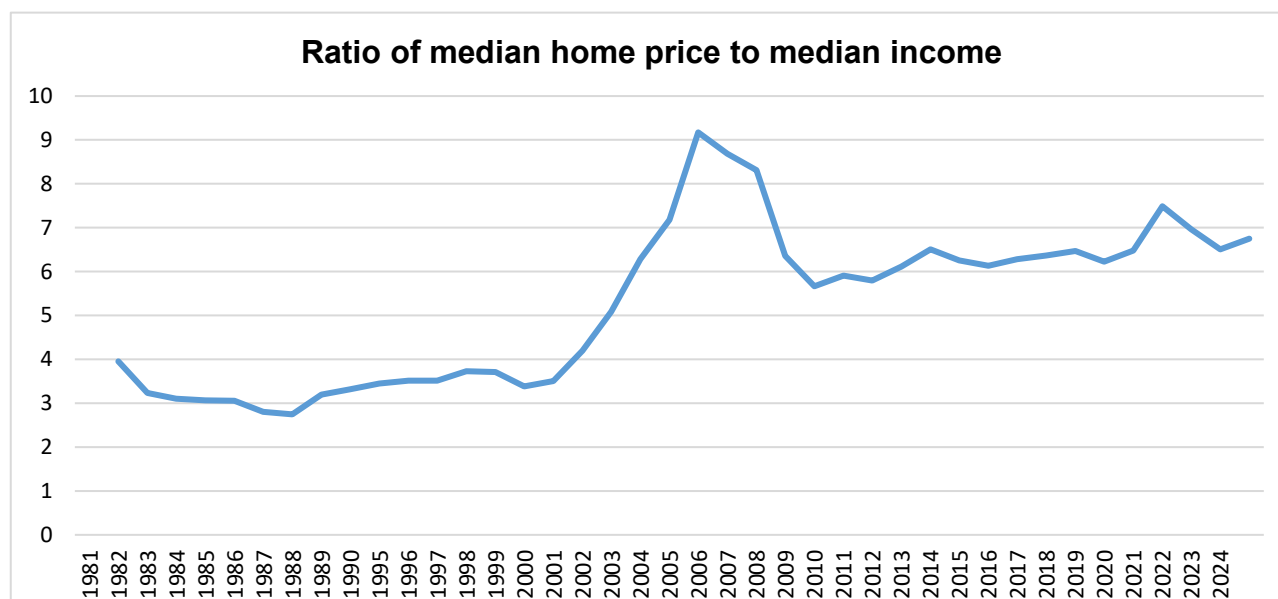


Table 1-7. Large Commercial Office Buildings in D.C.: 1993 to 2024

Calendar Year	Inventory, end of year		vacant, including sublet		Occupied space			% Change from Prior Year		
	Number of buildings	Square feet	Square feet	% of inventory	Square feet	Change from Prior Year	New construction (sq. ft.)	Inventory	Consumer Price Index for the Washington/Baltimore Area	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
2021	643	150,541,100	21,410,351	15.1	127,882,197	-2,364,385	2,308,409	0.5	-1.8	-5.2
2022	645	151,436,421	23,676,601	16.7	126,131,085	-1,751,112	1,382,123	0.6	-1.4	-40.1
2023	647	151,556,919	25,998,303	18.1	124,115,654	-2,015,431	1,022,000	0.1	-1.6	-26.1
2024	643	151,507,453	26,444,888	18.4	123,597,678	-517,976	400,000	0.0	-0.4	-60.9

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

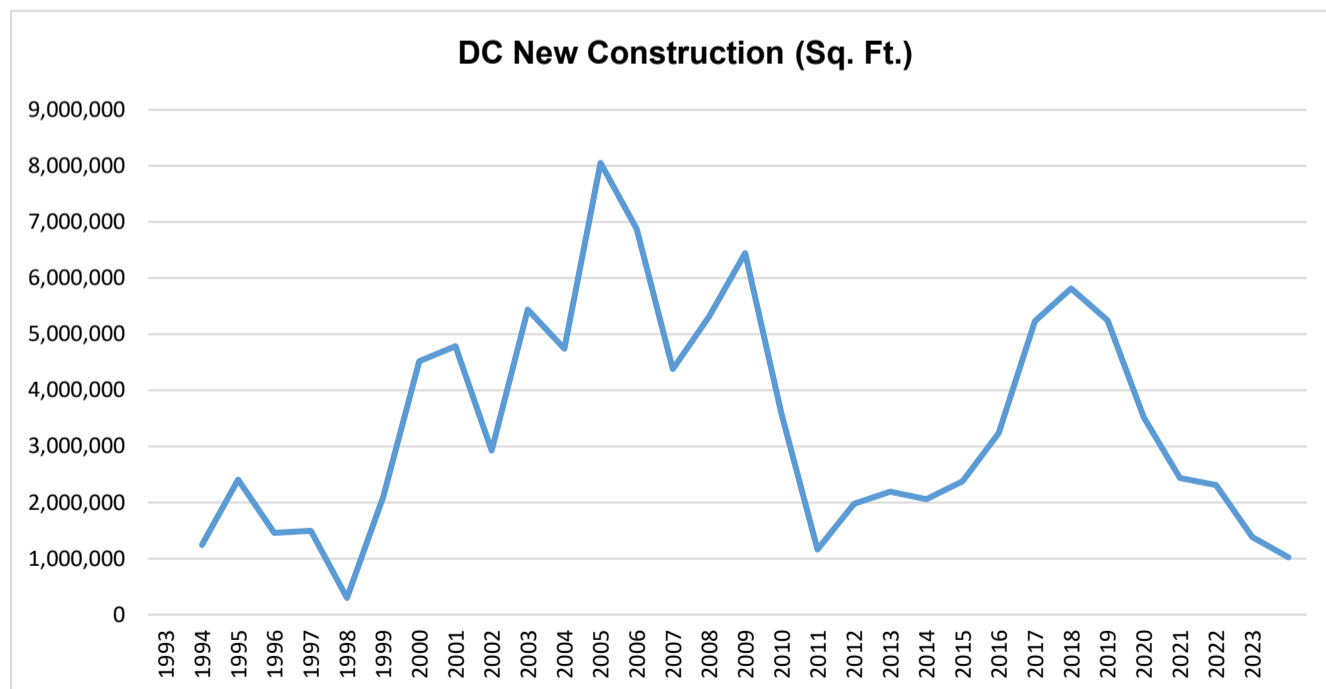
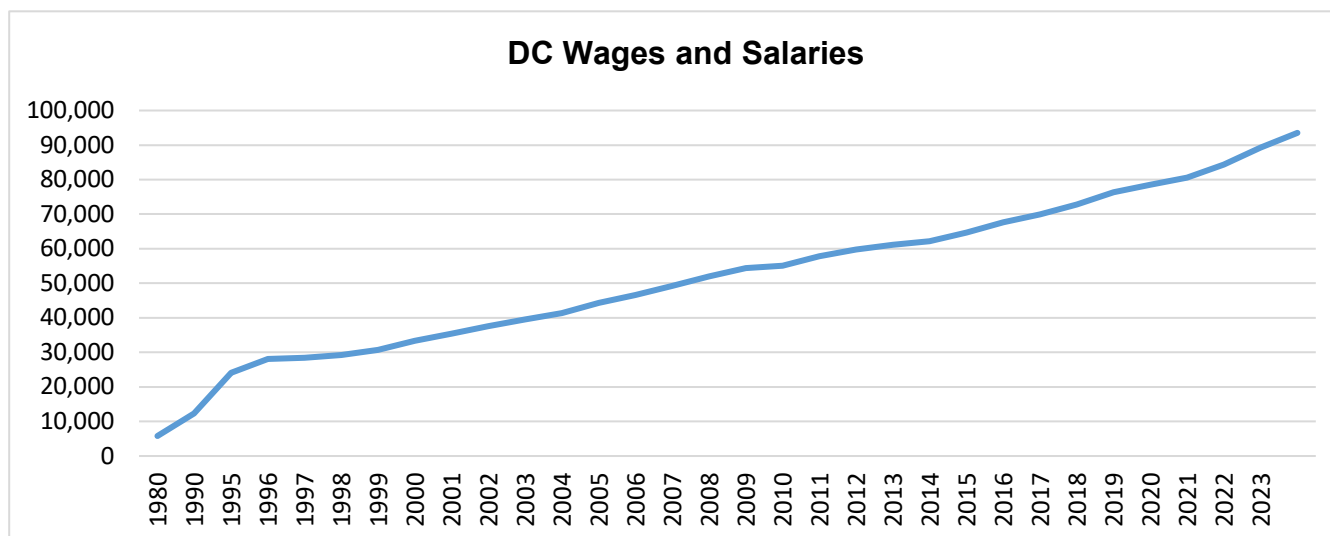


Table 1-8. Wages and Incomes Earned in D.C. and by D.C. Residents: 1970 to 2024 (in millions of dollars)

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	Consumer Price Index for the Washington / Baltimore Area	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	5,638	10,606	7,062	58,864	2.7	3.9
2020	80,520	21,310	26.5	32,000	37.3	6,086	10,100	7,440	61,706	2.4	2.4
2021	84,305	21,433	25.4	33,700	0.40	6,885	11,000	10,921	64,900	4.7	5.3
2022	89,280	22,049	24.7	36,000	0.40	6,789	12,800	9,305	69,400	5.9	6.8
2023	93,533	23,076	24.7	38,600	0.41	6,544	13,800	9,495	73,700	4.8	7.2
2024	97,665	24,681	25.3	40,100	0.41	7,714	14,100	9,734	76,800	4.4	3.9

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



Chapter 2: Revenue Overview

Revenue Overview

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

- Gross revenues have steadily increased for more than three decades except during the great recession when revenues declined in both FY2009 (to \$5.9B) and FY 2010 (to \$5.8B); and COVID-19 pandemic in FY2020 (to \$9.4B). The historic growth rate is 5.3 percent annually (2010-2024) with a standard deviation of 4.2 percent. This volatility comes from the mixture of tax and non-tax revenue streams. Since 2020, sales and income taxes grow faster than average with income tax being less volatile while real property and deed taxes have lower 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 (57.3%), city-type taxes (28.3%), and non-tax revenue sources, which includes special purpose revenue (14.4%). The three largest sources of revenue are the individual income tax (26.4%), the real property tax (24.5%), and the general sales and use tax (16.8%). Together they comprise more than two-thirds of total revenue. *[Table 2-2]*
- The District's real tax revenue growth from FY 1970-2024 is characterized by five distinct periods. In the first period, FY 1970-1990, overall tax revenue grew strongly with a moderate degree of volatility (measured as the standard deviation of the growth rates over the period normalized by dividing by the average growth rate). In the second period, FY 1991-1996, real tax revenue declined, and volatility was lower. In the third period, FY 1997-2007, real tax revenue returned to positive growth, briefly interrupted by the 2001 and 2007-2009 recessions, but the revenue system was much more volatile. The fourth period, FY 2008-2019, is marked by long growth in tax revenue after the Great Recession. The latest period, the COVID-19 and post-COVID-19 pandemic period, shows a decline in individual income and real property tax revenues. 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. The sales tax revenue has slowly rebounded since the pandemic. *[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 2004-2022 the District's tax system is the seventeenth most volatile in the nation—the volatility of the District's tax system is topped by sixteen states: South Dakota, Louisiana, Rhode Island, Mississippi, New Mexico, North Dakota, Vermont, Georgia, Montana, Tennessee, Kansas, Maine, Nevada, Florida, Indiana, and California, respectively.¹ *[Table 2-4]*

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

Table 2-1 Gross Revenues, FY 1990 - 2024 (\$ thousands)

FY	Gross Revenue Collections	Individual							*Special Purpose (O-Type) Revenue
		Income Tax Revenue	Real Property Tax Revenue	Sales & Use Tax Revenue	Deed Tax Revenue	Other Tax Revenue	Non Tax Revenue	Lottery Transfer	
1990	2,499,555	637,910	664,591	466,557	66,445	443,624	171,553	48,875	
1991	2,603,560	615,746	801,876	451,582	38,768	463,760	186,128	45,700	
1992	2,636,187	620,208	820,892	442,496	37,775	462,929	203,387	48,500	
1993	2,806,799	589,521	928,322	410,068	41,751	588,190	182,072	66,875	
1994	2,735,664	650,660	730,641	458,555	45,527	584,670	196,561	69,050	
1995	2,672,692	643,676	654,284	485,651	44,517	562,913	196,551	85,100	
1996	2,687,789	689,408	624,382	467,527	59,800	593,079	178,343	75,250	
1997	2,803,386	753,475	617,694	482,354	57,983	610,798	211,882	69,200	
1998	3,124,147	861,505	616,935	557,081	96,460	675,678	235,188	81,300	
1999	3,438,739	952,156	597,566	592,718	117,399	619,926	212,017	64,225	282,732
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	10,010,091	2,643,213	2,914,101	1,202,736	531,732	1,517,354	488,499	48,150	664,307
2022	11,335,124	3,116,991	2,814,534	1,702,384	654,707	1,712,401	623,766	40,670	669,671
2023	11,550,860	3,048,229	2,840,281	1,921,543	329,055	1,851,543	782,048	33,450	744,711
2024	11,902,307	3,138,951	2,917,695	2,001,988	316,312	1,818,553	865,117	39,350	804,341

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

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

* Prior to the implementation of GASB Statement No. 34 in FY 2002, special purpose fund revenues were not considered local revenues. They were reported differently in the ACFR and were reported with the District's federal and private grants in the Financial Plan. Consequently, the FY 1999 to FY 2001 data in this table are not consistent with the FY 2002 to FY 2024 data.

Table 2-4 FY 2024 Revenue by Source

Revenue Source	Amount (\$ thousands)	Percent
State-Type Taxes	6,822,922	57.3%
Individual Income	3,138,951	26.4%
Corp. Franchise	932,363	7.8%
U.B. Franchise	200,640	1.7%
General Sales and Use Tax	2,001,988	16.8%
Gross Receipts	421,623	3.5%
Selective Sales	82,392	0.7%
Estate	44,965	0.4%
City-Type Taxes	3,370,577	28.3%
Real Property	2,917,695	24.5%
Deed Recordation	168,985	1.4%
Deed Transfer	147,327	1.2%
Personal Property	83,354	0.7%
Public Space Rental	39,413	0.3%
Economic Interest	13,803	0.1%
Non-Tax Revenues (including Lottery)	904,467	7.6%
Special Purpose (O Type) Revenue	804,341	6.8%
TOTAL REVENUES	11,902,307	100.0%

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

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

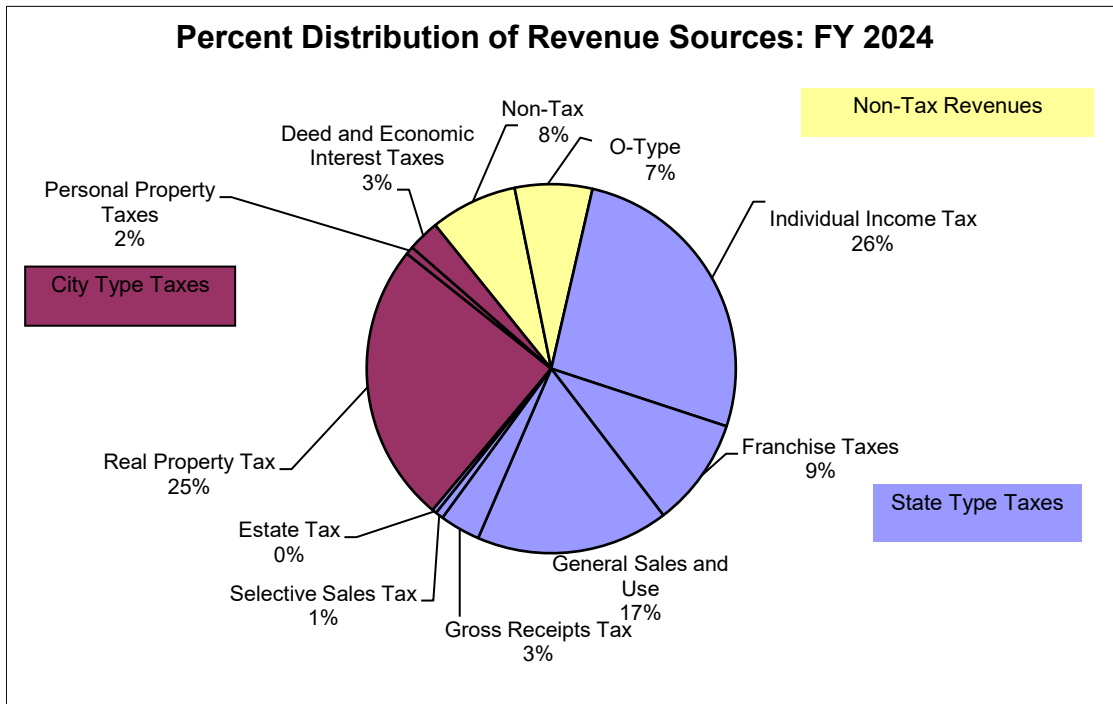


Table 2-3 Trends in Real Tax Collections, FY 1970 - 2024

	I:1970-1990		II:1991-1996		III:1997-2007		IV:2008-2019		V:2020-2024	
	Average Growth Rate	Standard Deviation (Normalized)	Average Growth Rate	Standard Deviation (Normalized)	Average Growth Rate	Standard Deviation (Normalized)	Average Growth Rate	Standard Deviation (Normalized)	Average Growth Rate	Standard Deviation (Normalized)
Total Taxes	3.5%	1.37	-1.9%	-1.83	4.1%	1.14	2.3%	2.10	0.3%	12.57
Individual Income	4.5%	1.91	-1.3%	-4.32	3.8%	1.97	3.1%	2.48	2.9%	2.09
Real Property	3.4%	3.15	-2.8%	-4.63	4.6%	1.96	3.7%	1.97	-1.9%	-2.56
Sales and Use	3.4%	2.16	-1.9%	-3.68	3.4%	1.68	0.4%	11.08	2.7%	7.62

Source: Office of the Chief Financial Officer/Government of the District of Columbia.
 Note: Standard deviations are normalized by dividing by the respective growth rates.

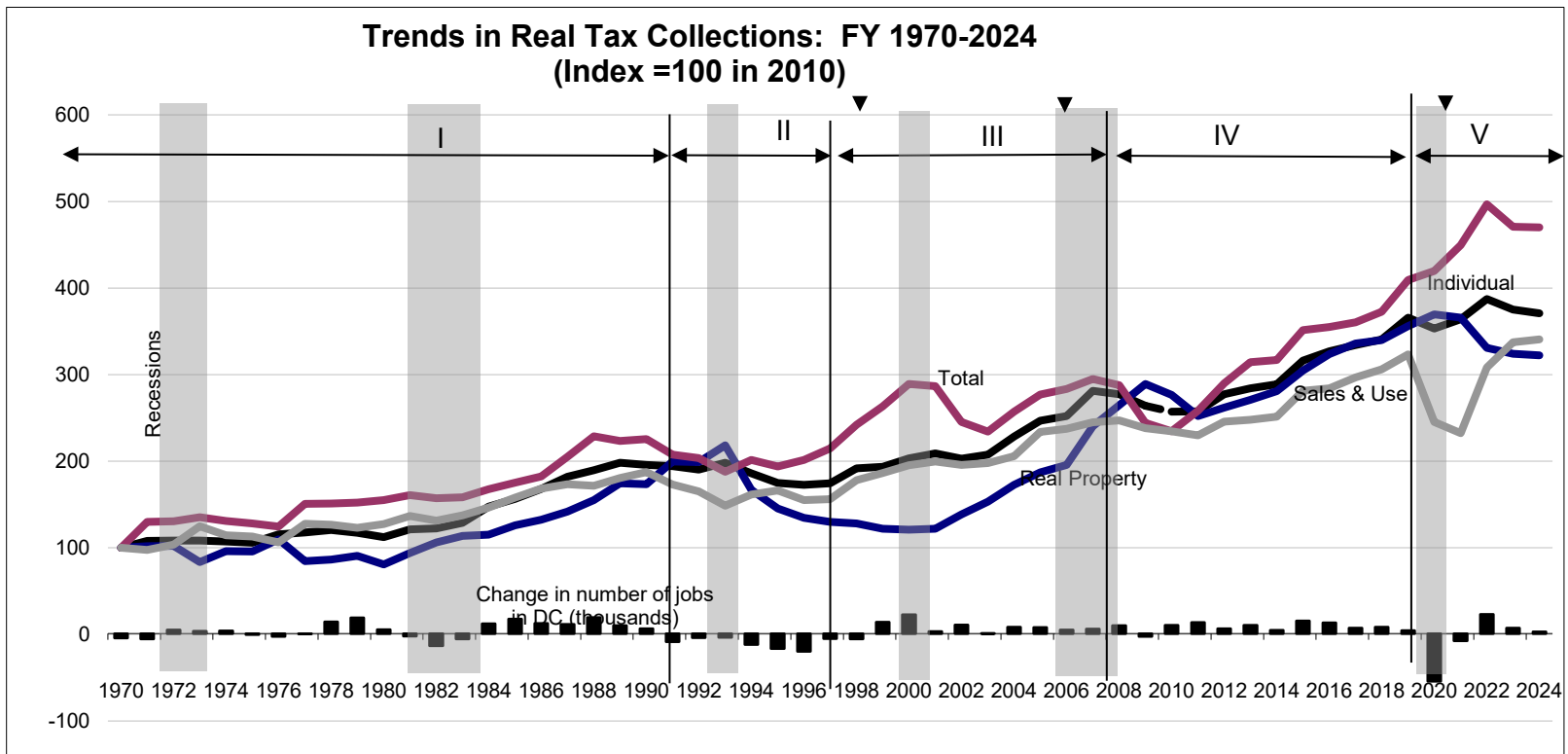
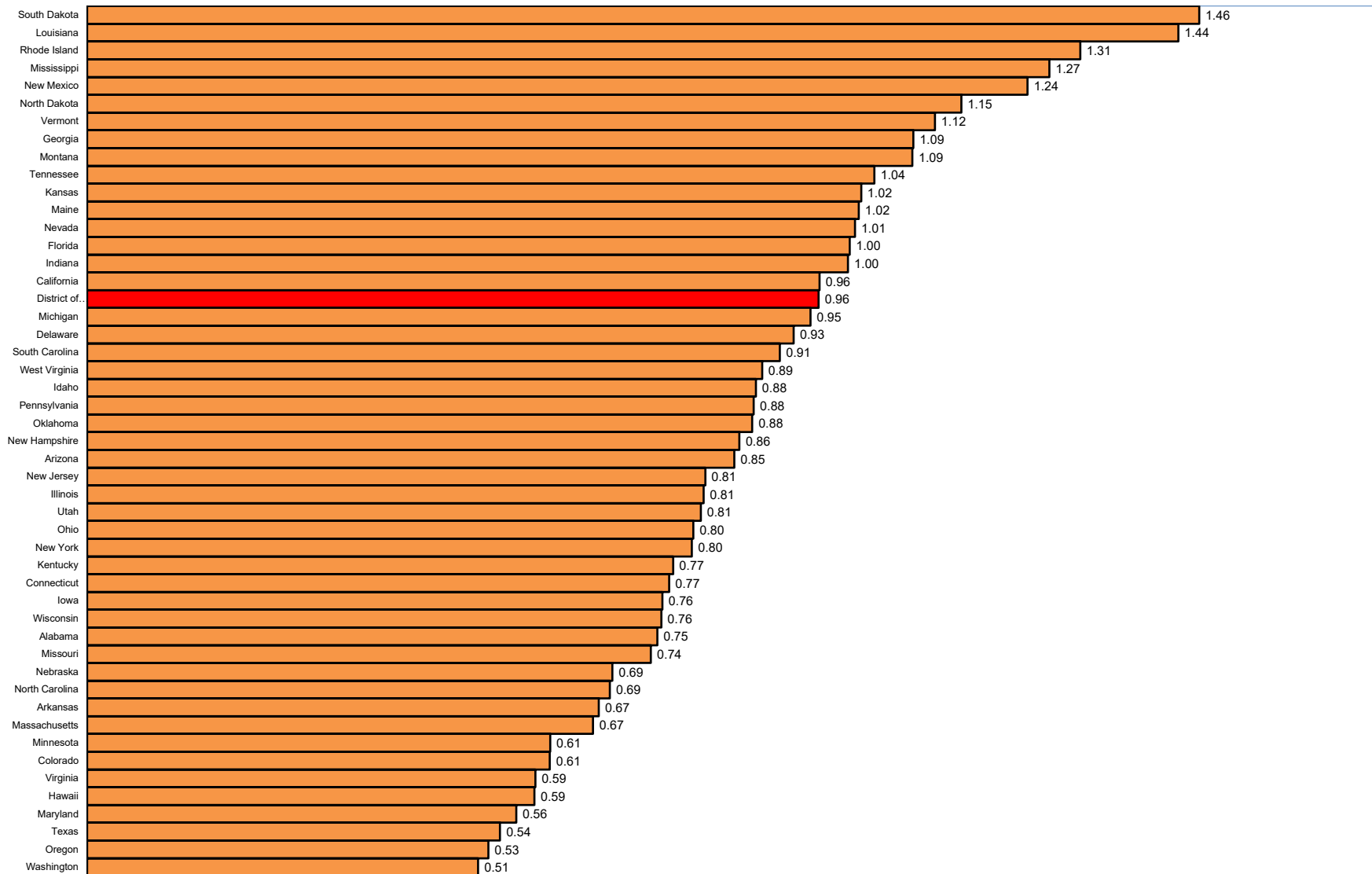


Table 2-4: State and Local Tax Revenue Volatility¹ by State for the Period 2004-2022



Source: ORA calculations; U.S. Census Bureau, Governments Division.

*Alaska and Wyoming with a measure of 2.73 and 1.75, respectively are outliers and not shown here because of its distortionary effect on the chart.

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

Chapter 3: Individual Income Tax

Individual Income Tax

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

The following tables mainly provide information for Tax Year 2023. 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 \$250,000); 9.25% (for TI over \$250,000 but not over \$500,000); 9.75% (for TI over \$500,000 but not over \$1,000,000); and 10.75% (for TI over \$1,000,000).

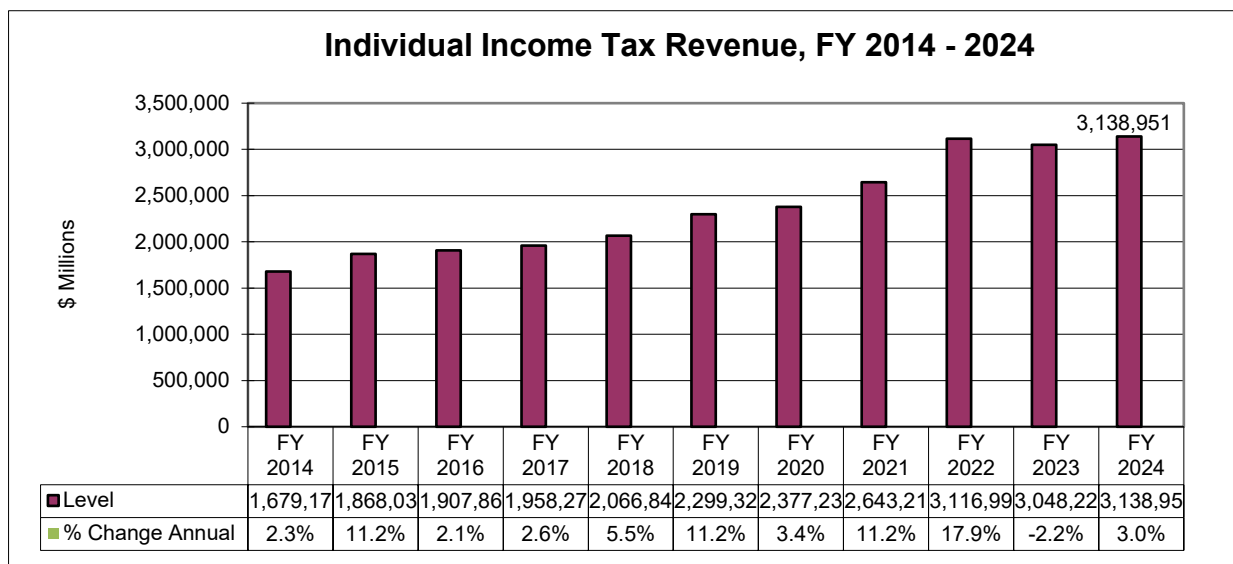
- The individual income tax revenue increased in FY 2014 by 2.3 percent from FY 2013 and was followed by a double-digit increase in FY 2015 (11.2 percent). Since then, the average annual increase in individual income tax revenue from FY 2016-2024 has been roughly 6.4 percent. Individual income tax revenue grew by 3.4 percent in FY 2020 despite the pandemic. During this time, most of the job losses impacted lower-wage jobs, while high-income job losses were relatively minor. FY 2021 and FY 2022 saw double-digit growth (11.2 percent and 17.9 percent, respectively). Despite strong growth in the market in FY2023, individual income tax revenue declined 2.2 percent, driven by a double-digit decline in the non-withholding component of individual income tax. FY 2024 saw growth despite the decline in the non-withholding component. The withholding component of individual income tax maintained its strength over the FY2014-FY2024 period with average growth of 6.7 percent. *[Tables 3-1 and 3-2]*
- In TY 2023, 78.9 percent of the taxpayers were non-married filers, while 21.1 percent were married filers. Of all tax filers, almost 64.2 percent were single filers. Although non-married filers comprised 78.9 percent of all taxpayers in TY 2023, this group paid 44.3 percent of total taxes. On average, married returns carried tax per filer amounts that were about 4.7 times as large as those for non-married returns. *[Table 3-3]*
- 13.1 percent of all filers in TY 2023 were part-year filers who contributed 5.8 percent of the total individual income tax revenue. *[Table 3-4]*
- In TY 2023, 22.1 percent of 12-month filers had income of less than \$30,000, and 43.3 percent of part-year filers were in the same income class. Almost 15 percent of 12-month filers and 4.3 percent of part-year filers had income of \$200,000 and more. *[Table 3-5]*
- In TY 2023, 13.5 percent of filers had incomes of \$200,000 and more, earned 55.8 percent of the District's adjusted gross income (AGI) and contributed 64.8 percent of the total individual income tax revenue. Filers with incomes of \$30,000 or less constituted 24.9 percent of filers, earned 2.2 percent of the total District AGI, and contributed 0.6 percent of all tax revenue. *[Table 3-6]*
- In TY 2023, 20.6 percent of the returns were filed by taxpayers with income of \$30,000 and under. Filers in this income category contributed 1.8 percent of the total federal adjusted gross income and about 0.4 percent of D.C. taxes. Filers with income of \$200,000 and over comprised 15.4 percent of the total filers for TY 2023; however, this income category contributed 57.6 percent of the total federal adjusted gross income and 66.4 percent of the total taxes. *[Table 3-7]*
- Of the earned income tax credit (EITC) returns that were filed, 47.3 percent were filed by single filers who claimed 22.4 percent of the total EITC, compared to 47.0 percent of the returns that were filed by head of household filers who claimed 69.4 percent of the total. *[Table 3-8]*
- Migration data from the Internal Revenue Service (IRS) shows that between 2000 and 2022, there was an average net outflow of 6,952 taxpayers per year from 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]
- Single filers are concentrated in central DC, occupying a lot of the northwest, northeast and southwest quadrants. However, the presence of single filers is much stronger in the northwest quadrant. Many tracts had between 68 and 93 percent of single filers. Some tracts were almost dominated by single filers where the percentage was between 77 and 93 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 5.1 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 5.8 percent of filers who claimed the EITC, with about 26 tracts having a minimum of 25.7 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 three census tracts in the northeast quadrant had a total EITC amount above \$659,788 compared to the southeast quadrant in 2023. This is because most of the head of households in the District are in the southeast quadrant. [Map 3-2; Map 3-6]
- For most of the census tracts in the northwest quadrant, at least 15.4 percent of the filers itemize. Specifically, there are a noticeable number of census tracts where the proportion of itemizers was between 35.9 and 54.4 percent. [Map 3-4]
- A look at the median 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 median income of at most \$60,842. [Map 3-5]
- The northwest and northeast quadrants had more of the older population with a mean age of at least 41 for most of the census tracts. Only two census tracts in the northwest region had a mean age between 22 and 34 and had the most census tracts with at least a mean age of 49. [Map 3-7]
- The distribution of the child tax credit shows the concentration to be outside central DC where single filers are concentrated. This is also true for the percentage of filers that claimed the credit in TY 2023. [Map 3-8; Map 3-9]

Table 3-1 Individual Income Tax, Withholding and Non-Withholding Revenue, FY 2014 - 2024
(\$ thousands)

Individual Income Tax			
Fiscal Year	Revenue	Withholding Revenue	Non-Withholding Revenue
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
2022	3,116,991	2,423,544	693,447
2023	3,048,229	2,629,449	418,780
2024	3,138,951	2,846,218	292,732

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 - 2023**

	Number of Filers	Number of Dependents*	Federal Adjusted Gross Income (\$ millions)	Total Taxes (\$ millions)
TY 2005	270,772	130,681	\$16,744	\$941
TY 2006	288,263	135,822	\$22,479	\$1,188
TY 2007	301,304	140,649	\$24,713	\$1,235
TY 2008	304,714	141,039	\$22,891	\$1,123
TY 2009	304,959	144,469	\$22,013	\$1,078
TY 2010	316,890	150,542	\$24,486	\$1,198
TY 2011	325,642	152,929	\$25,902	\$1,311
TY 2012	338,117	154,391	\$28,992	\$1,499
TY 2013	351,981	158,424	\$29,148	\$1,515
TY 2014	348,635	150,723	\$31,587	\$1,698
TY 2015	357,474	154,279	\$33,945	\$1,768
TY 2016	363,653	153,829	\$34,597	\$1,769
TY 2017	366,638	149,708	\$37,179	\$1,918
TY 2018	364,218	97,394	\$39,609	\$2,061
TY 2019	371,702	99,604	\$42,309	\$2,229
TY 2020	368,247	98,276	\$43,665	\$2,339
TY 2021	367,228	119,523	\$51,583	\$2,770
TY 2022	361,728	93,461	\$48,509	\$2,731
TY 2023	364,574	96,032	\$50,516	\$2,829

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 2023

Filer Type	Number of Filers	Distribution of Filers	Tax (\$)	Distribution of Tax	Tax Per Filer (\$)	Average Federal Adjusted Gross Income (\$)
All Filers	364,488	100.0%	2,829,223,031	100.0%	7,762	138,555
Single	234,118	64.2%	1,126,363,642	39.8%	4,811	93,121
Head of Household	44,278	12.1%	122,737,149	4.3%	2,772	66,979
Dependent	9,126	2.5%	3,160,918	0.1%	346	15,345
Subtotal: Non-married Filers						
Subtotal: Non-married Filers	287,522	78.9%	1,252,261,709	44.3%	4,355	86,627
Married Separate	15,224	4.2%	115,477,852	4.1%	7,585	137,735
Married Combined Separate	37,617	10.3%	1,091,298,626	38.6%	29,011	449,963
Married Filing Joint	23,987	6.6%	368,803,551	13.0%	15,375	273,559
Registered Domestic Partners	59	0.02%	787,076	0.03%	13,340	221,596
Surviving Spouse	79	0.02%	594,217	0.02%	7,522	137,685
Subtotal: Married Filers	76,966	21.1%	1,576,961,322	55.7%	20,489	332,731

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

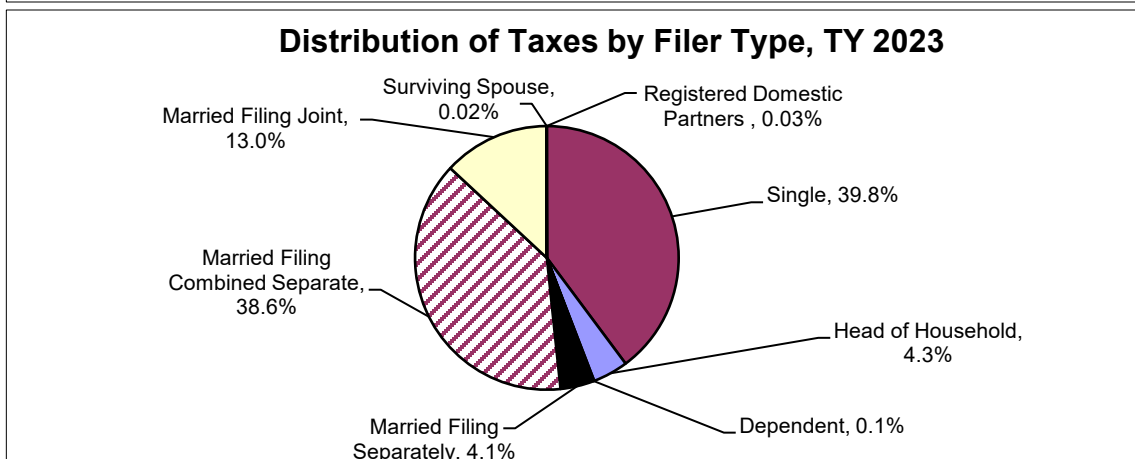
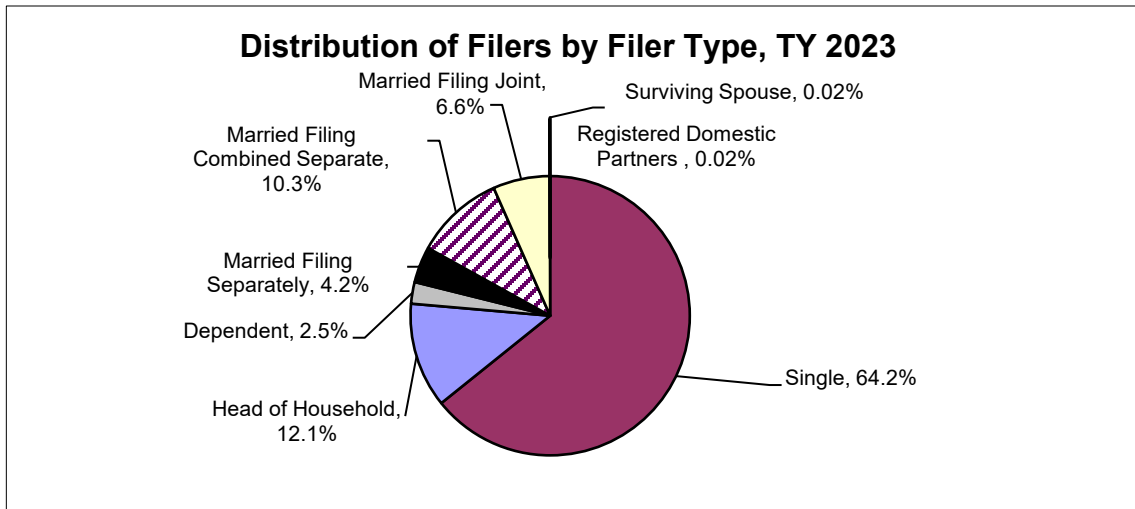


Table 3-4 Distribution of Filers, Taxes and Average DC Adjusted Gross Income by 12-Month and Part-Year Filers, TY 2023

Filer Type	Number of Filers	Distribution of Filers	Tax (\$)	Distribution of Tax	Tax Per Filer (\$)	Average DC AGI (\$)
All Filers	364,574	100.0%	2,829,223,031	100.0%	7,760	125,026
12-Month Filers	316,776	86.9%	2,665,148,495	94.2%	8,413	135,044
Part-Year Filers	47,798	13.1%	164,074,536	5.8%	3,433	58,627

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 2023

Income Category	Number of Filers, TY 2023	12-Month Filers, TY 2023	Distribution of Filers	Part-Year Filers, TY 2023	Distribution of Filers
Less than \$30,000	90,824	70,150	22.1%	20,674	43.3%
\$30,000-\$50,000	54,803	45,359	14.3%	9,444	19.8%
\$50,000-\$75,000	57,624	50,713	16.0%	6,911	14.5%
\$75,000-\$100,000	40,640	36,950	11.7%	3,690	7.7%
\$100,000-\$200,000	71,316	66,306	20.9%	5,010	10.5%
\$200,000-\$500,000	38,954	37,183	11.7%	1,771	3.7%
\$500,000 and over	10,430	10,132	3.2%	298	0.6%
Total	364,591	316,793	100.0%	47,798	100.0%

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

Table 3-6 Distribution of Filers, DC Adjusted Gross Income and Taxes by Income Category, TY 2023

Income Category	Number of Filers	Distribution of Filers	Cumulative Distribution of Filers	DC AGI (\$ millions)	Distribution of DC AGI	Cumulative Distribution of DC AGI	Tax (\$ millions)	Distribution of Tax	Cumulative Distribution of Tax
Breakeven and Loss	8,688	2.4%	2.4%	-235	-0.5%	-0.5%	0.2	0.0%	0.0%
\$0.01 Under \$10,000	28,094	7.7%	10.1%	138	0.3%	-0.2%	0.7	0.0%	0.0%
\$10,000 Under \$20,000	27,422	7.5%	17.6%	412	0.9%	0.7%	3.5	0.1%	0.2%
\$20,000 Under \$30,000	26,620	7.3%	24.9%	666	1.5%	2.2%	12.5	0.4%	0.6%
\$30,000 Under \$50,000	54,803	15.0%	39.9%	2,180	4.8%	6.9%	67.6	2.4%	3.0%
\$50,000 Under \$75,000	57,624	15.8%	55.7%	3,571	7.8%	14.8%	146.6	5.2%	8.2%
\$75,000 Under \$100,000	40,640	11.1%	66.9%	3,525	7.7%	22.5%	174.6	6.2%	14.3%
\$100,000 Under \$150,000	47,549	13.0%	79.9%	5,800	12.7%	35.2%	335.2	11.8%	26.2%
\$150,000 Under \$200,000	23,767	6.5%	86.5%	4,092	9.0%	44.2%	255.9	9.0%	35.2%
\$200,000 Under \$500,000	38,954	10.7%	97.1%	11,647	25.6%	69.8%	796.3	28.1%	63.4%
\$500,000 Under \$1 M	7,287	2.0%	99.1%	4,851	10.6%	80.4%	365.2	12.9%	76.3%
\$1 M and Over	3,143	0.9%		8,936	19.6%	100.0%	671.0	23.7%	100.0%
Total	364,591	100.0%		45,583	100.0%		2,829.2	100.0%	

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

Table 3-7 Distribution of Returns, Federal Adjusted Gross Income and DC Taxes by Income Category, TY 2023

Income Category	Total Number of Returns	Federal Adjusted Gross Income	Total Taxes
\$30,000 and Under	20.6%	1.8%	0.4%
\$30,000-\$50,000	14.0%	4.0%	1.9%
\$50,000-\$75,000	16.3%	7.3%	4.7%
\$75,000-\$100,000	12.1%	7.6%	5.9%
\$100,000-\$200,000	21.6%	21.7%	20.6%
\$200,000-\$500,000	12.1%	26.2%	28.7%
\$500,000 and Over	3.3%	31.4%	37.7%

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

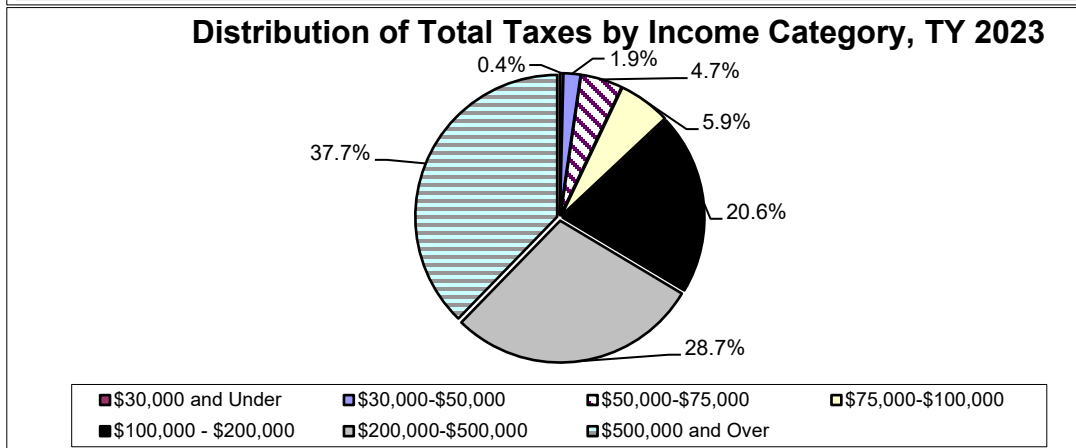
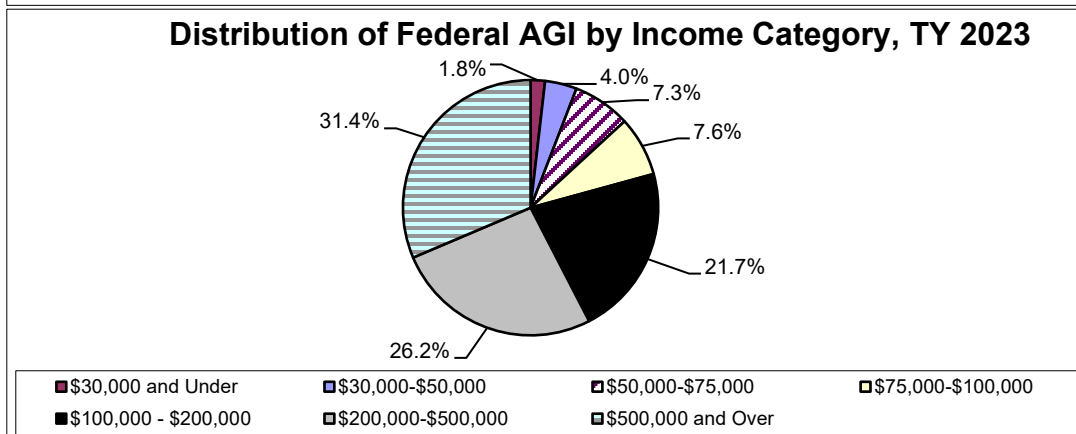
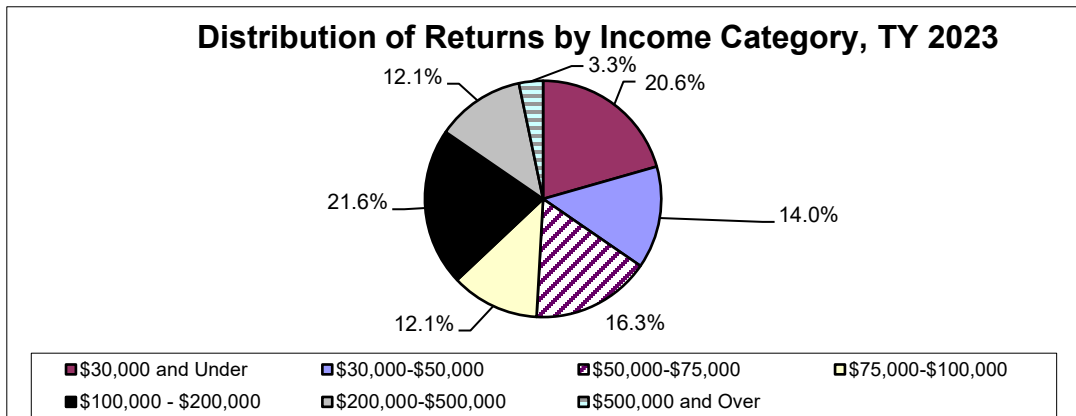


Table 3-8 Distribution of Earned Income Tax Credit (EITC) Returns and Totals by Filer Type, TY 2023

	Number of Returns	Total (\$)
Total	46,035	67,901,621
Single	21,757	15,223,315
<i>Percent Distribution</i>	<i>47.3%</i>	<i>22.4%</i>
Married Filing Combined Separately	299	534,180
<i>Percent Distribution</i>	<i>0.6%</i>	<i>0.8%</i>
Joint	2,164	4,586,288
<i>Percent Distribution</i>	<i>4.7%</i>	<i>6.8%</i>
Qualifying Widow	17	31,281
<i>Percent Distribution</i>	<i>0.04%</i>	<i>0.05%</i>
Married Filing Separate	165	381,150
<i>Percent Distribution</i>	<i>0.4%</i>	<i>0.6%</i>
Head of Household	21,633	47,145,407
<i>Percent Distribution</i>	<i>47.0%</i>	<i>69.4%</i>

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

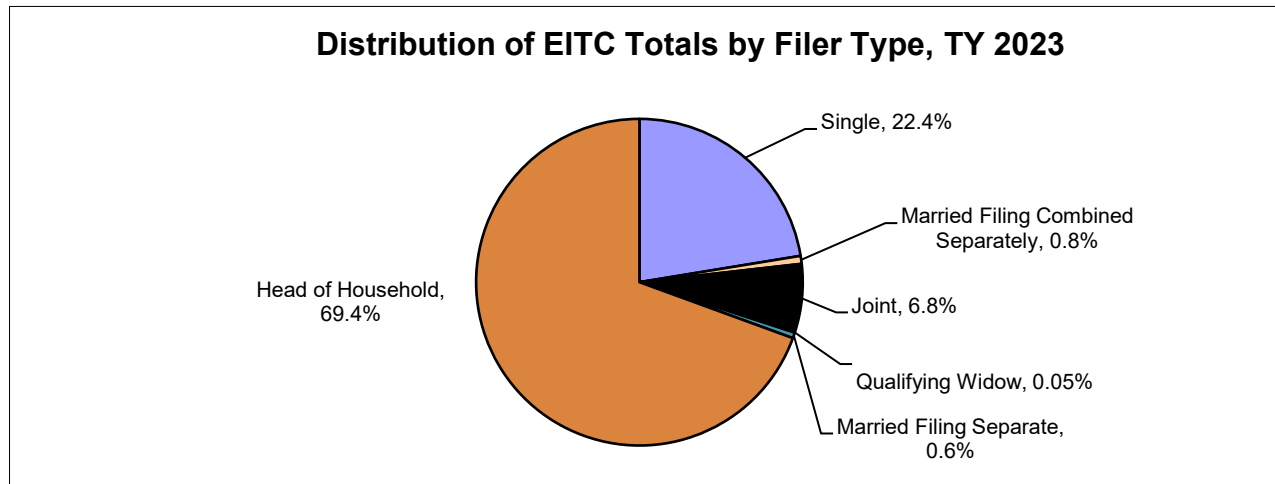
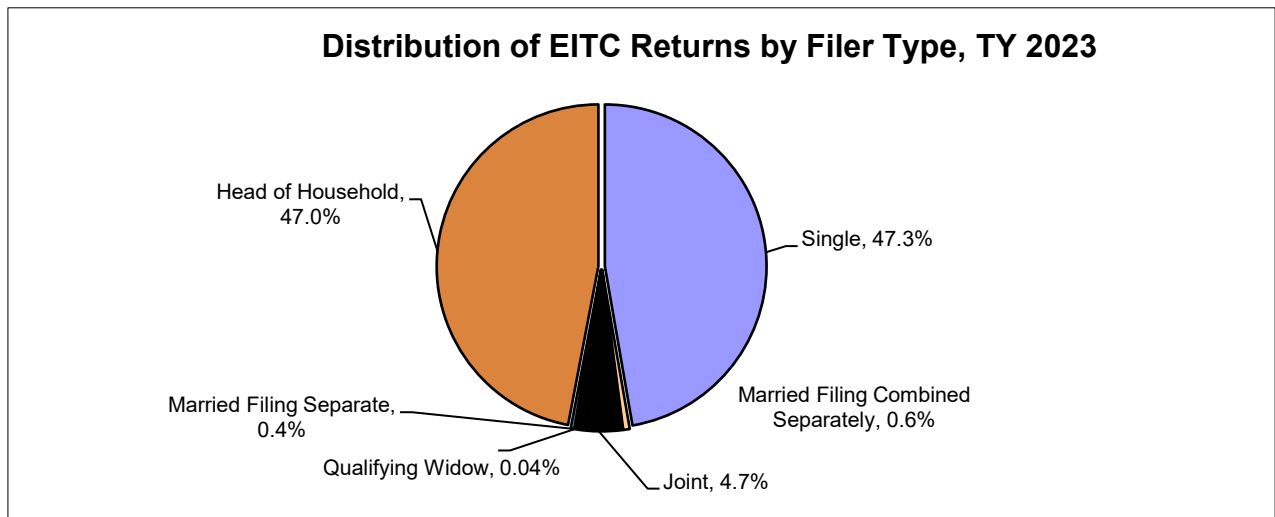


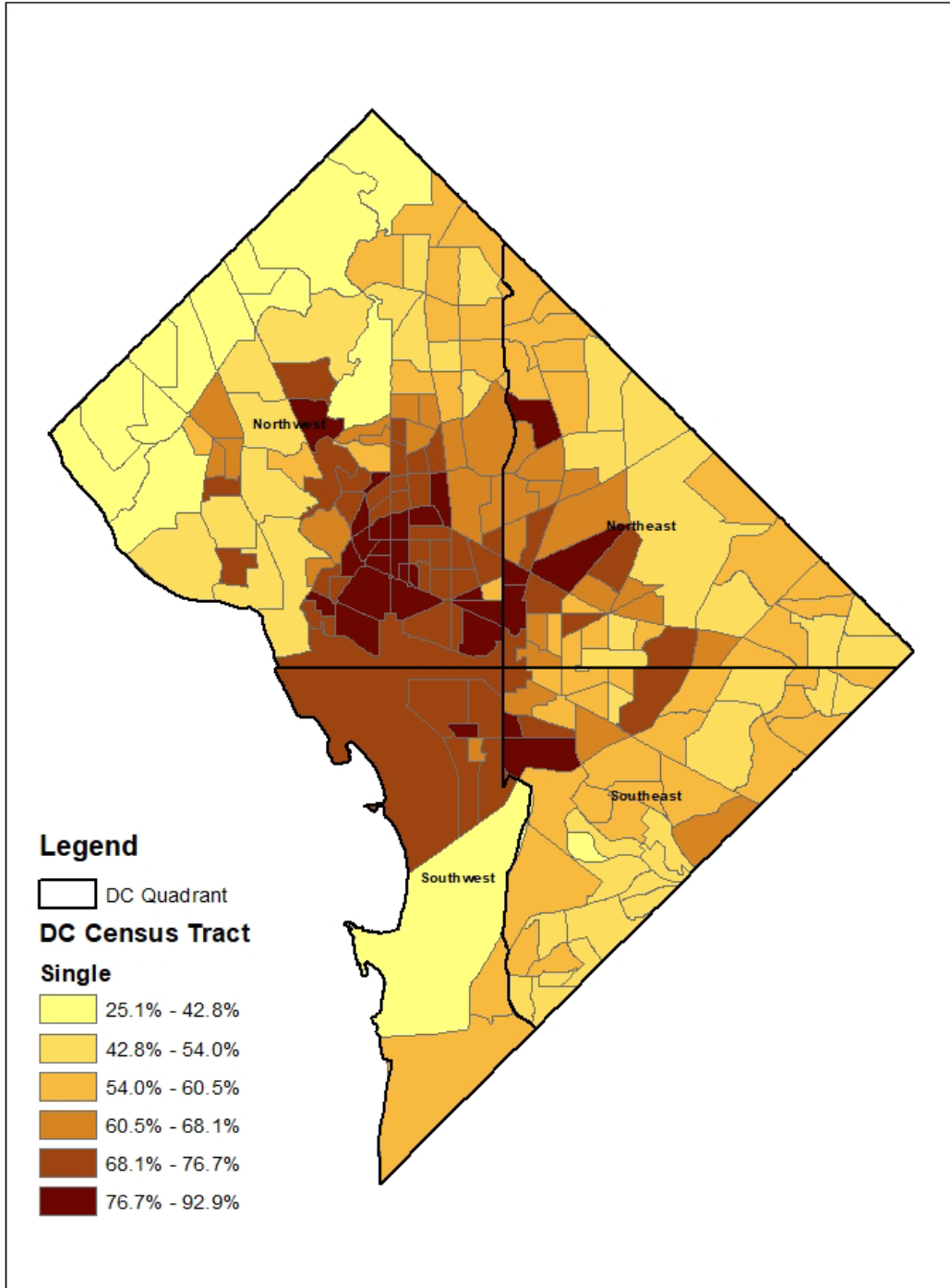
Table 3-9 Washington, DC Migration Data 2000 - 2022

Year	Returns (IN)	Returns (OUT)	(-) net outflow (+) net inflow	AGI per Return (IN) (\$)	AGI per Return (OUT) (\$)	Exemptions (IN)	Exemptions (OUT)	Exemptions per Return (IN)	Exemptions per Return (OUT)
2000-2001	23,881	24,353	-472	45,331	50,460	34,278	40,489	1.4	1.7
2001-2002	25,243	23,754	1,489	47,604	51,653	35,717	38,656	1.4	1.6
2002-2003	23,484	24,648	-1,164	44,395	51,832	33,275	40,330	1.4	1.6
2003-2004	23,914	24,074	-160	42,989	51,906	32,974	39,335	1.4	1.6
2004-2005	24,688	24,124	564	45,613	56,001	33,307	39,544	1.3	1.6
2005-2006	25,758	24,174	1,584	50,521	57,533	34,601	38,816	1.3	1.6
2006-2007	25,857	24,253	1,604	49,788	60,704	34,189	38,555	1.3	1.6
2007-2008	27,102	25,271	1,831	50,765	60,806	35,808	38,989	1.3	1.5
2008-2009	27,979	22,259	5,720	50,876	60,449	37,016	33,841	1.3	1.5
2009-2010	28,054	23,379	4,675	50,918	64,260	37,593	36,080	1.3	1.5
2010-2011	28,743	24,594	4,149	53,177	60,865	38,592	37,098	1.3	1.5
2011-2012	28,962	28,683	279	59,287	71,839	40,693	42,957	1.4	1.5
2012-2013	29,361	29,841	-480	66,995	89,978	41,704	45,093	1.4	1.5
2013-2014	27,760	28,166	-406	63,663	79,875	38,641	42,996	1.4	1.5
2014-2015	22,712	21,005	1,707	69,785	80,916	31,280	32,189	1.4	1.5
2015-2016	29,627	29,824	-197	71,976	88,256	39,830	45,117	1.3	1.5
2016-2017	35,591	40,696	-5,105	78,550	90,666	48,061	61,020	1.4	1.5
2017-2018	29,551	31,587	-2,036	77,677	91,534	39,783	46,553	1.3	1.5
2018-2019	28,978	30,974	-1,996	81,504	96,132	38,721	45,411	1.3	1.5
2019-2020	28,237	36,267	-8,030	82,395	104,012	38,423	53,796	1.4	1.5
2020-2021	27,732	36,086	-8,354	95,333	117,932	36,356	51,822	1.3	1.4
2021-2022	30,776	32,930	-2,154	101,181	129,543	39,130	47,345	1.3	1.4
Total	603,990	610,942	-6,952						

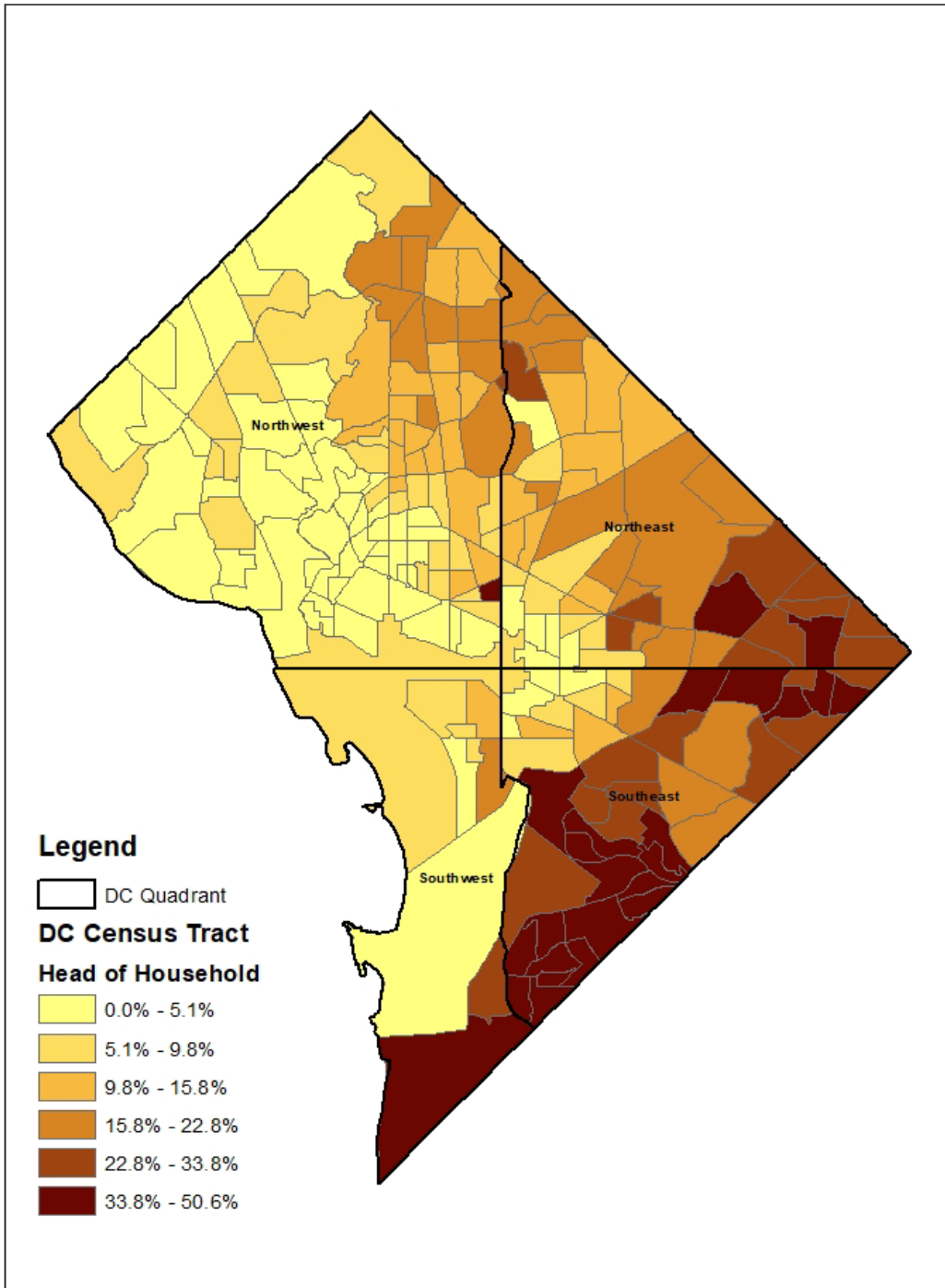
Source: Internal Revenue Service

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

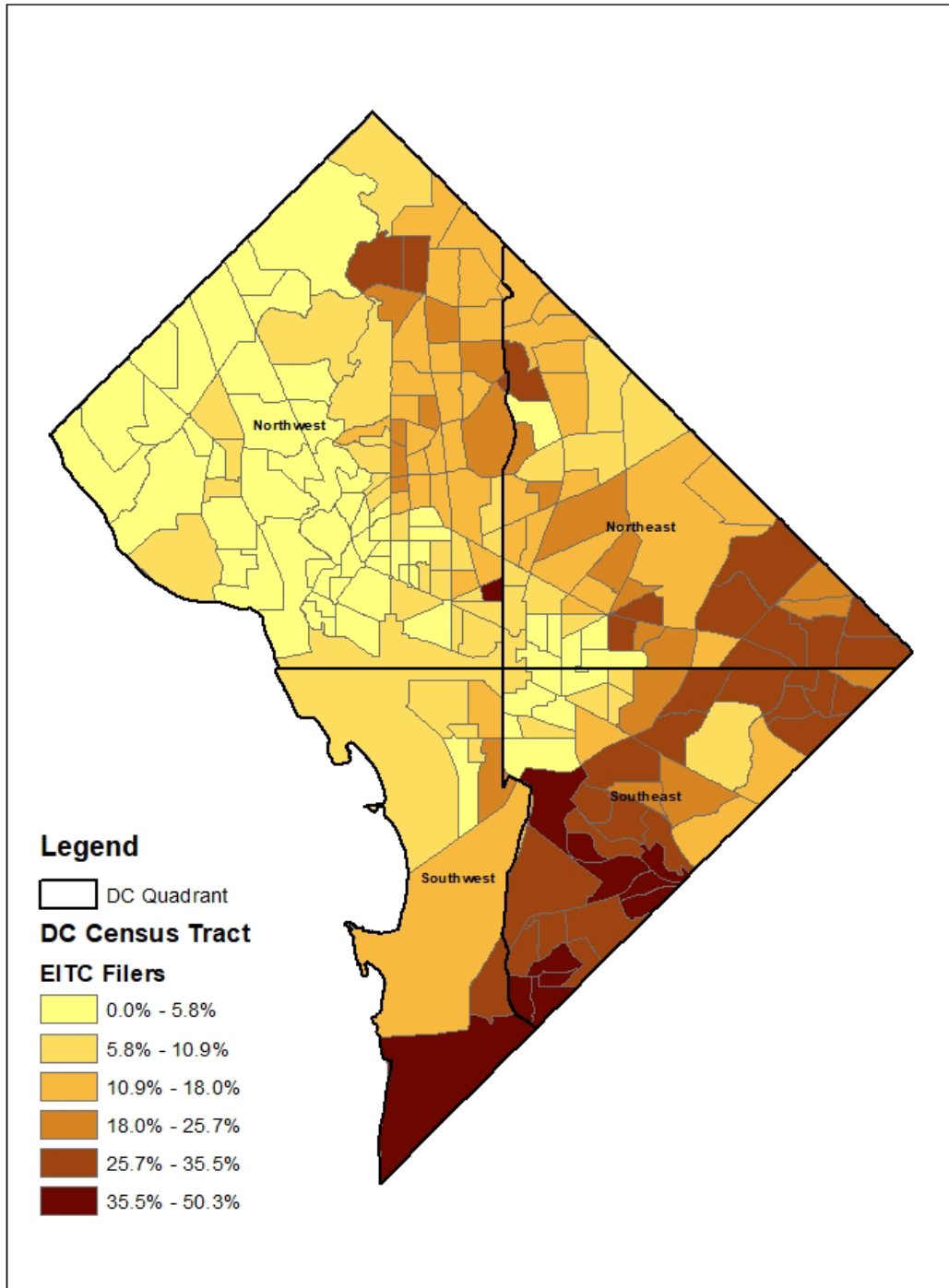
Map 3-1 Percentage of Single Filers by Census Tract, TY 2023



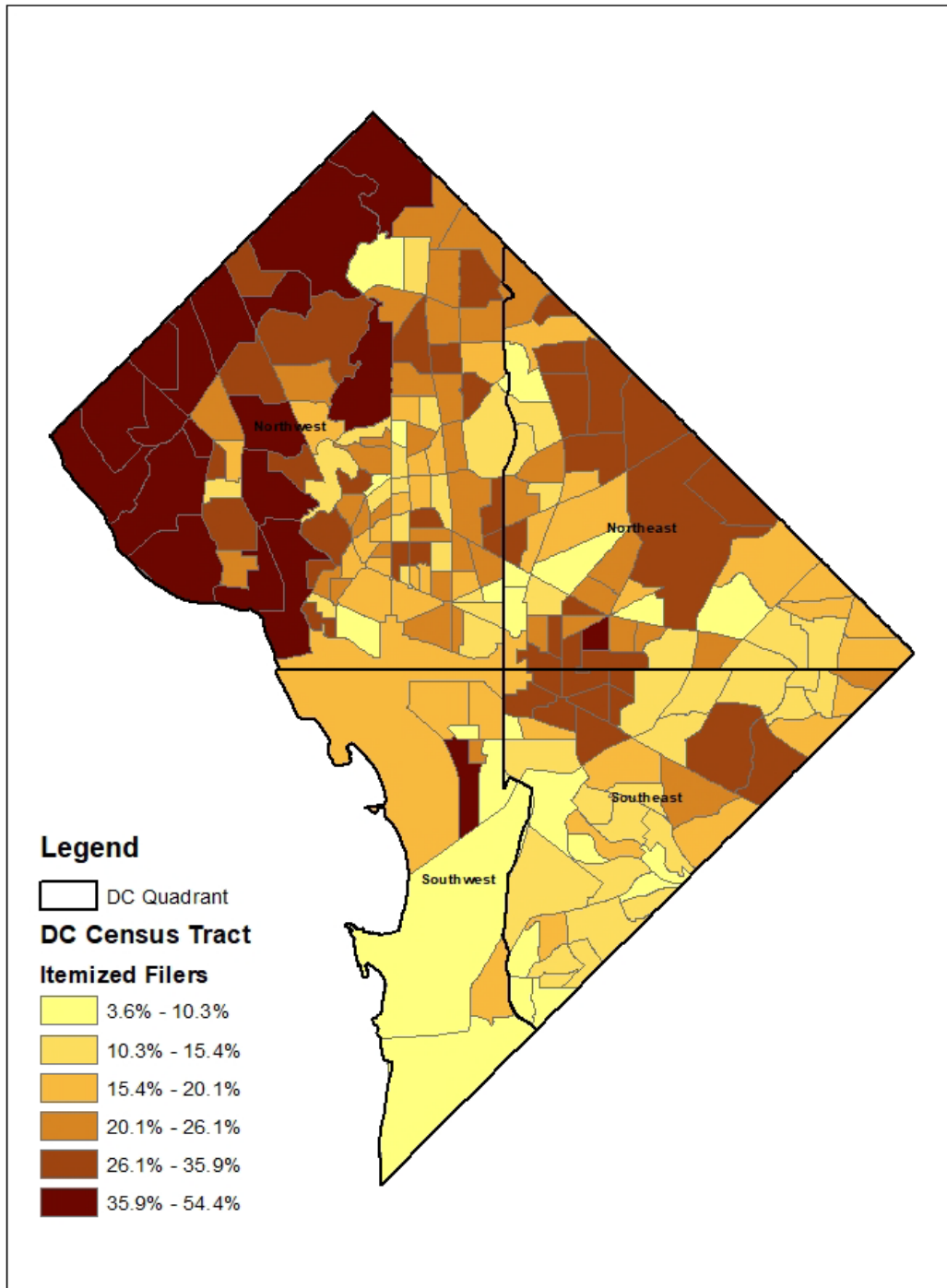
Map 3-2 Percentage of Head of Household Filers by Census Tract, TY 2023



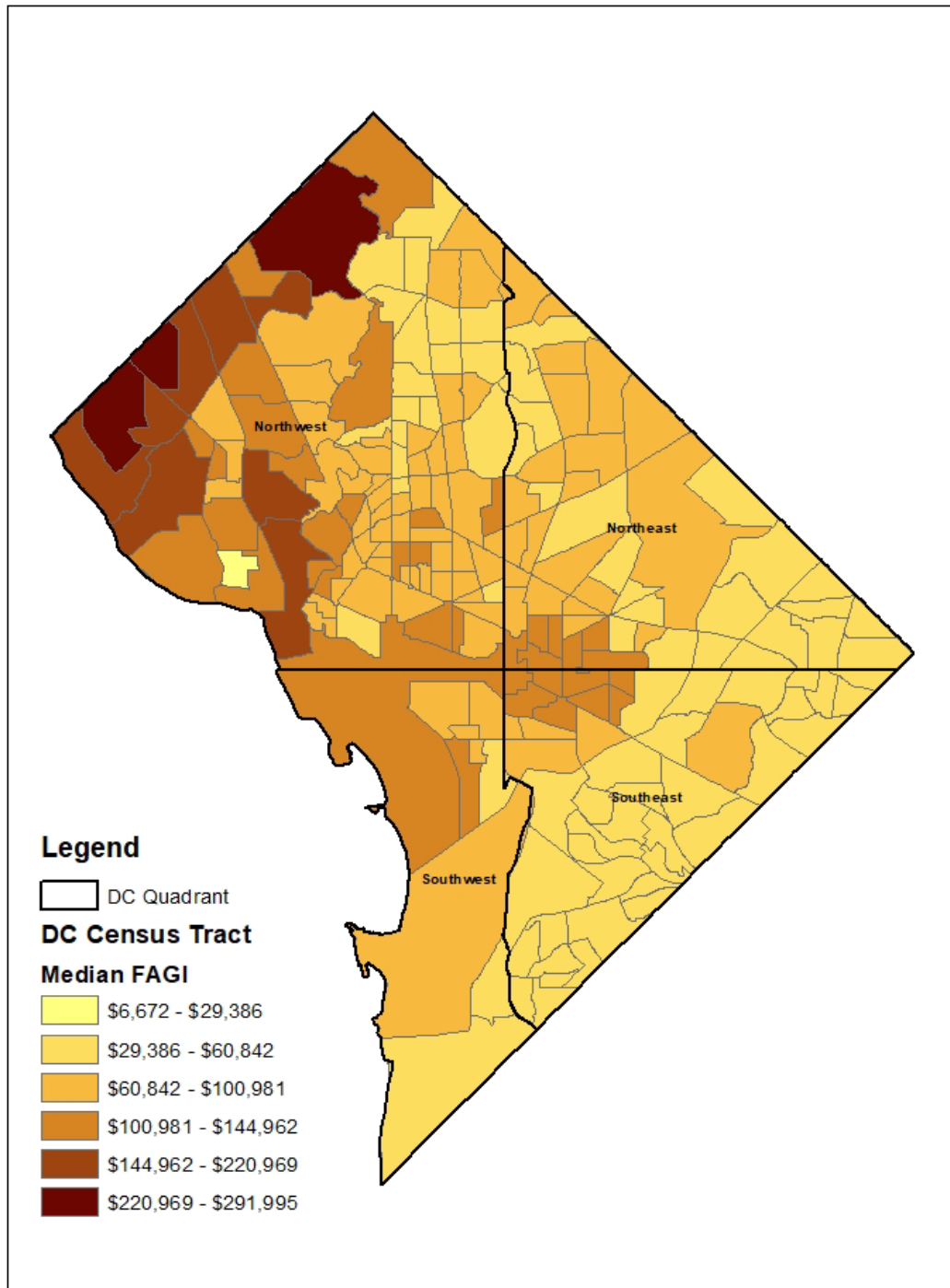
Map 3-3 Percentage of Earned Income Tax Credit Filers by Census Tract, TY 2023



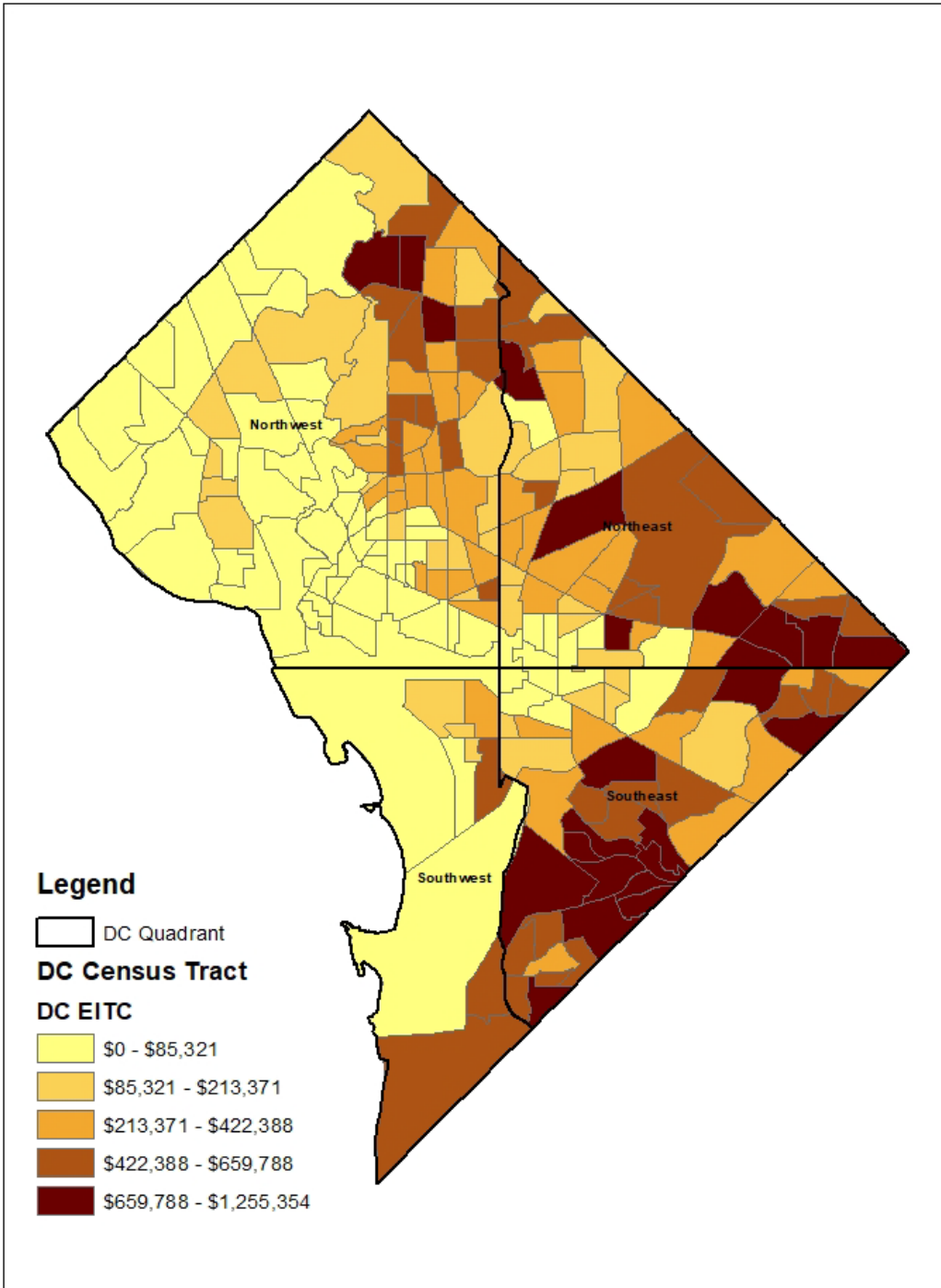
Map 3-4 Percentage of Itemized Filers by Census Tract, TY 2023



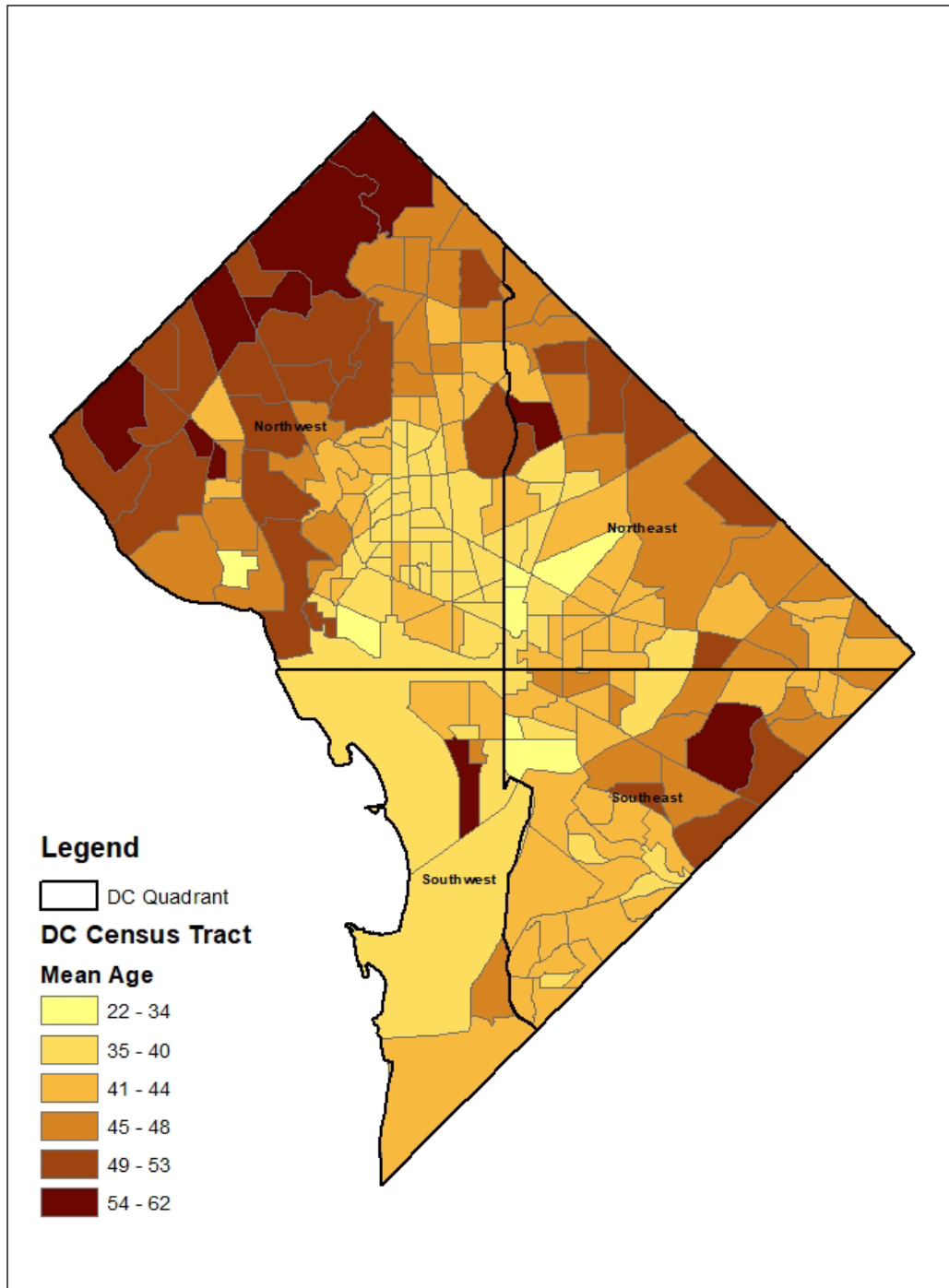
Map 3-5 Median Federal Adjusted Gross Income by Census Tract, TY 2023



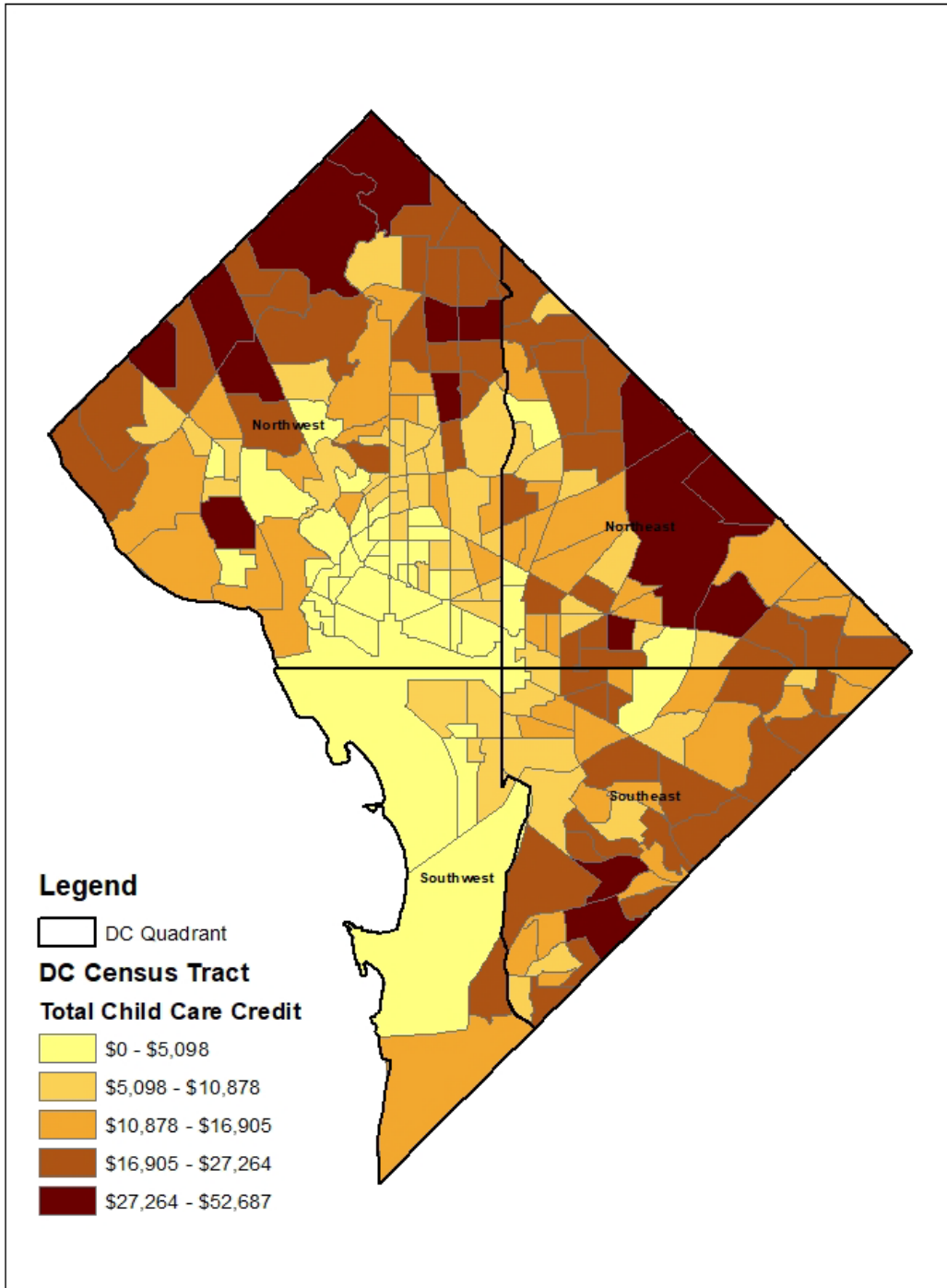
Map 3-6 Total DC Earned Income Tax Credit by Census Tract, TY 2023



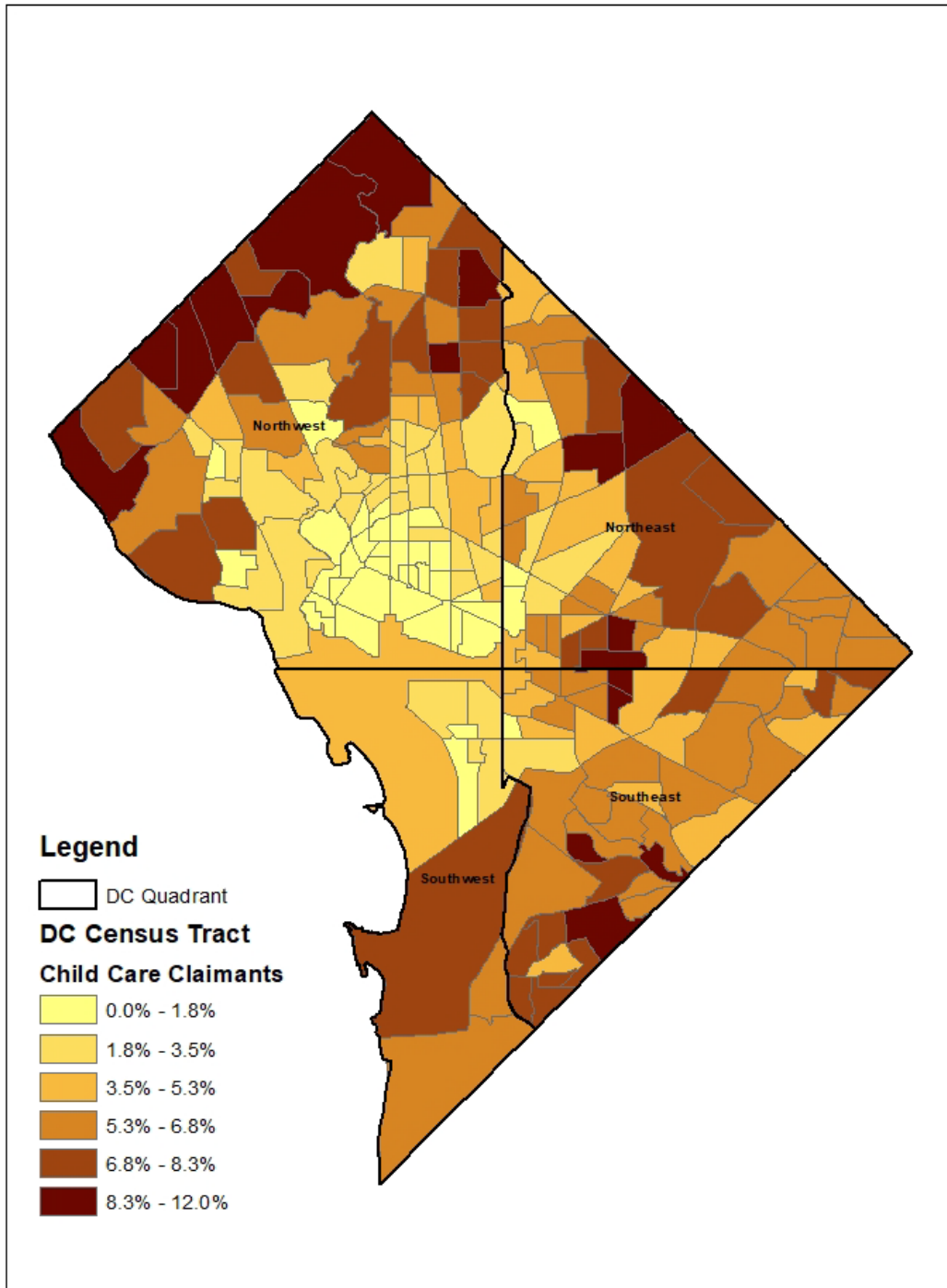
Map 3-7 Mean Age of Tax Filers by Census Tract, TY 2023



Map 3-8 Total DC Child Care Credit by Census Tract, TY 2023



Map 3-9 Percentage of Child Care Credit Filers by Census Tract, TY 2023



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 (54.9%) 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 2024, residential property accounted for 80.8 percent of the taxable land area but only 42.1 percent of the annual real property tax revenue. Commercial property, on the other hand, accounted for 17.8% percent of the taxable land area and 54.4 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 2.4 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 TY 2020 and TY 2021 during the Covid 19 pandemic but decreased significantly in TY 2022. 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. The pandemic outbreak in 2020 had a significant impact on real property assessments and real property tax collections in TY 2022.
- Since deed taxes are collected in the same year in which the respective property transactions occur, the declining number of property sales and falling sale prices in 2008 and 2009 had an immediate impact on deed tax revenues in TY 2008 and TY 2009. Deed taxes also declined in TY 2020, and more significantly in TY 2023, due to the Covid 19 pandemic and its aftermath. [Tables 4-1 and 4-22]
- Over the TY 2016-TY 2024 period, the residential share of property taxes increased from 32.4 percent to 42.1 percent, whereas the commercial share decreased from 66.9 percent to 54.4 percent. [Table 4-29]
- In TY 2022, the average residential assessment value was 22 percent below the average market sales price for residential properties transacted in that year, and the average large commercial office building assessment value was 16 percent below the average market sales price for the large commercial office buildings transacted in that year. [Table 4-26]
- In TY 2023, the average residential assessment value was 8 percent below the average market sale price, while the average large commercial office assessment was 86 percent above the average market sale price. [Table 4-27]
- This is significant because it indicates a more stable assessment-to-sale-price ratio for residential properties than for large commercial office buildings, which follows the tumultuous national market. For large commercial office buildings, the average assessment was almost twice the average sales price for properties transacted in TY 2022.

Table 4-1 Real Property Tax, Deed Recordation Tax, Deed Transfer Tax, Economic Interest Tax, TY 1995 - 2023 (\$ 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
2022	2,814,534	383,560	271,147	7,056	28,220
2023	2,840,281	195,112	133,943	5,682	3,908

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

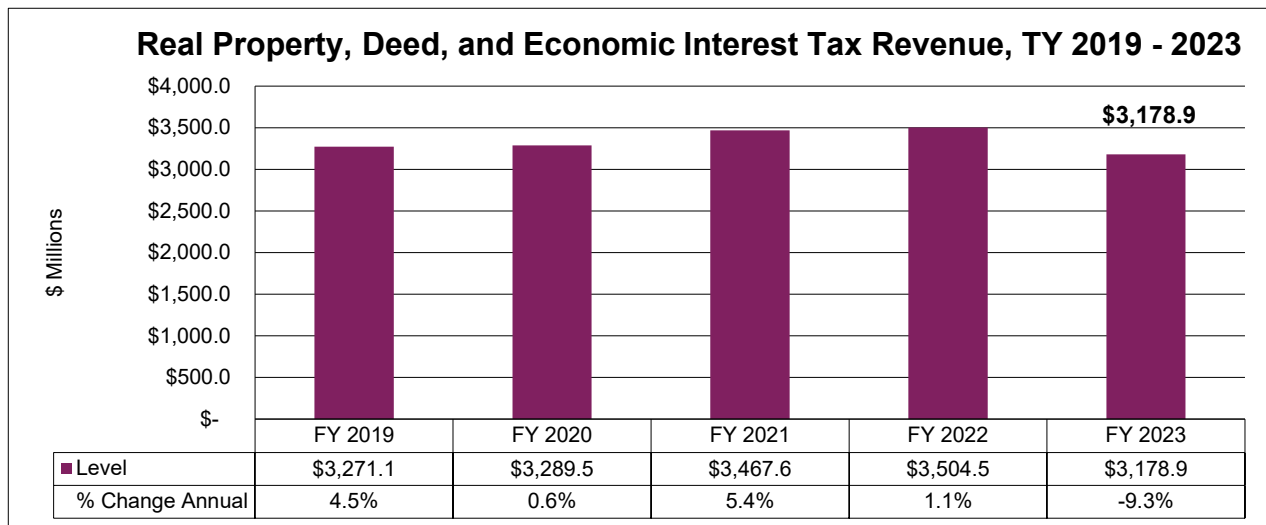


Table 4-2 Percent Change in Real Property Tax Revenue, TY 1995 - 2023 (\$ thousands)

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%
2022	2,814,534	-3.4%
2023	2,840,281	0.9%

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

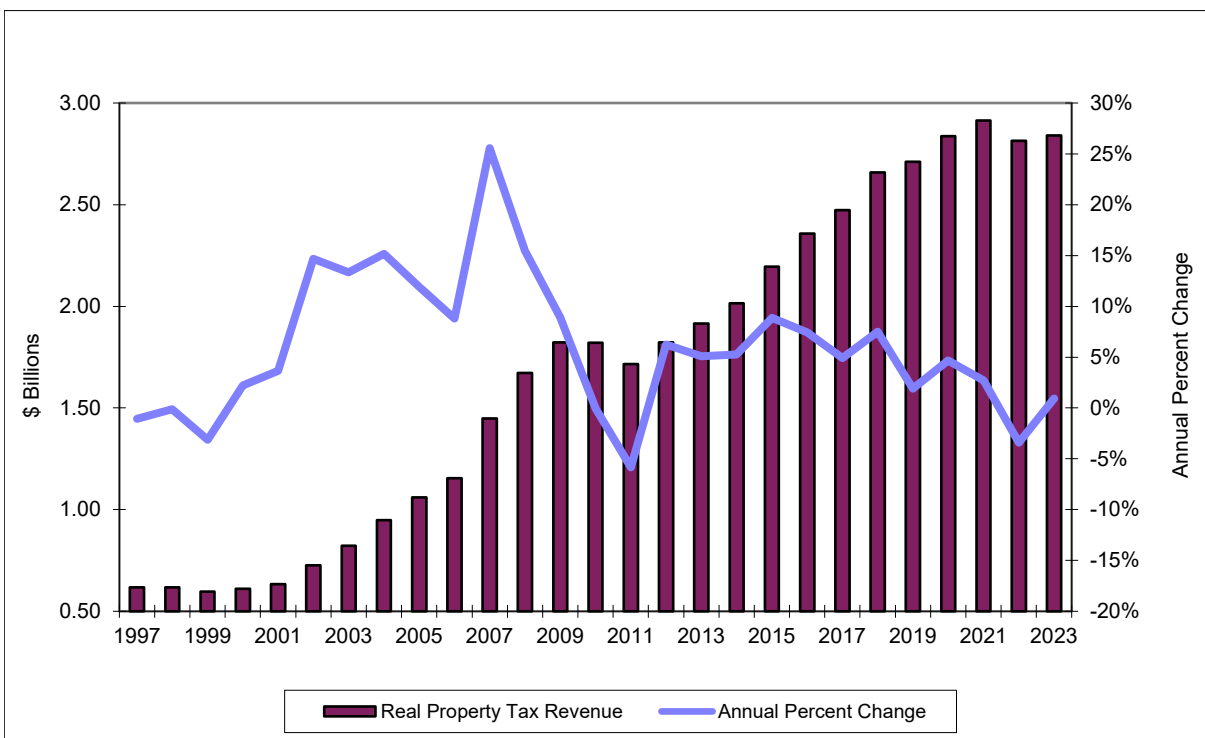


Table 4-3 Summary of Real Property in the District of Columbia, TY 2024

	Land Area		Assessed Value	
	(Acres)	Percent	(\$ millions)	Percent
Taxable	13,301	45.1%	249,550	66.5%
Tax Exempt	16,198	54.9%	125,753	33.5%
US Government	10,577	35.9%	63,404	16.9%
DC Government	2,163	7.3%	18,429	4.9%
All Other Exempt	3,458	11.7%	43,921	11.7%
Total	29,498	100%	375,303	100%

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

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

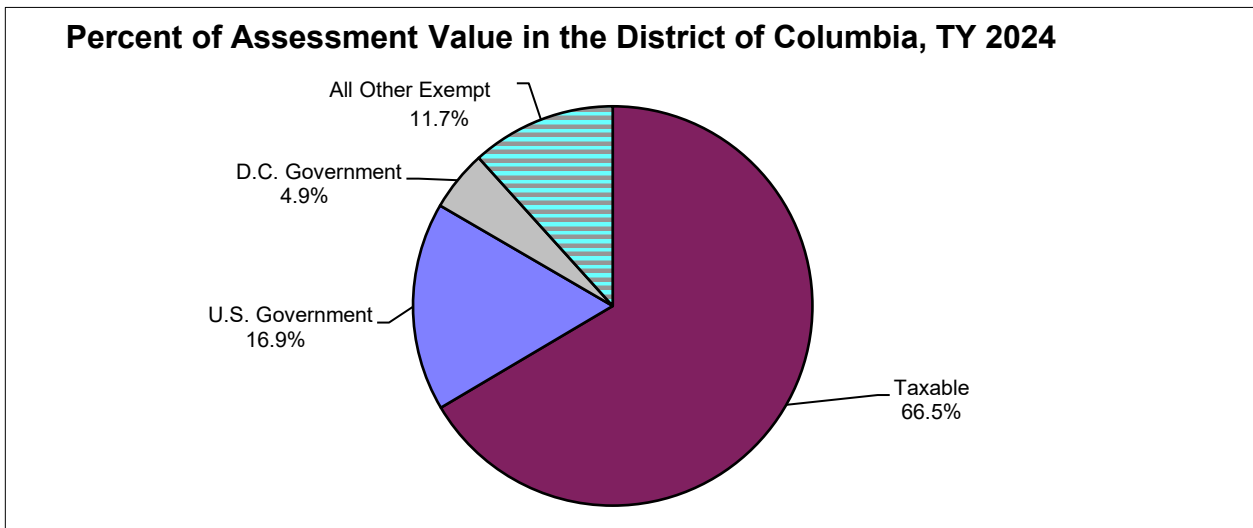
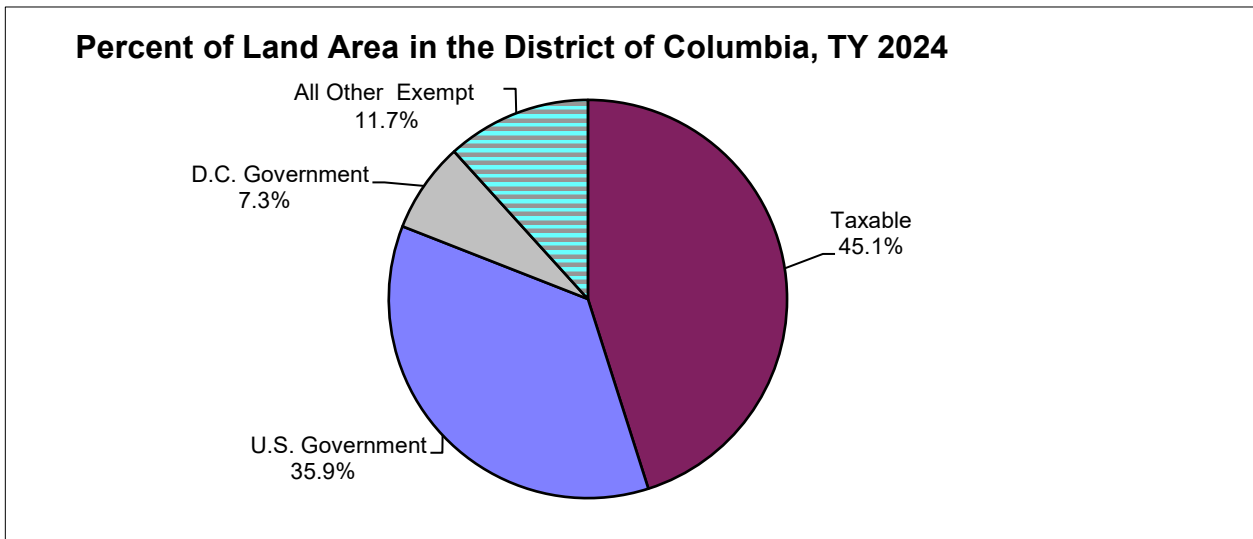


Table 4-4 Real Property Assessed Value and Tax Liability by Class, TY 2024

Class	Acres	Percent of Acres	Assessed Value (\$ mil.)	Percent of Assessed Value	Tax Liability (\$ mil.)	Percent of Liability	Effective Tax Rate
Class 1* (Residential)	10,518	80.8%	158,093	64.4%	1,186	42.1%	0.75%
Homestead	5,978	45.9%	82,677	33.7%	561	19.9%	0.68%
Senior	1,235	9.5%	12,250	5.0%	37	1.3%	0.31%
Disabled	40	0.3%	433	0.2%	1	0.0%	0.30%
Other	4,703	36.2%	69,995	28.5%	522	18.6%	0.75%
Non-Homestead	4,540	34.9%	75,416	30.7%	625	22.2%	0.83%
Class 2 (Commercial)	2,313	17.8%	84,979	34.6%	1,530	54.4%	1.80%
Class 3 (Vacant/Abandoned)	155	1.2%	2,098	0.9%	81	2.9%	3.86%
Class 4 (Blighted)	24	0.2%	179	0.1%	17	0.6%	9.44%
Total	13,010	100.0%	245,349	100.0%	2,814	100.0%	1.15%

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.

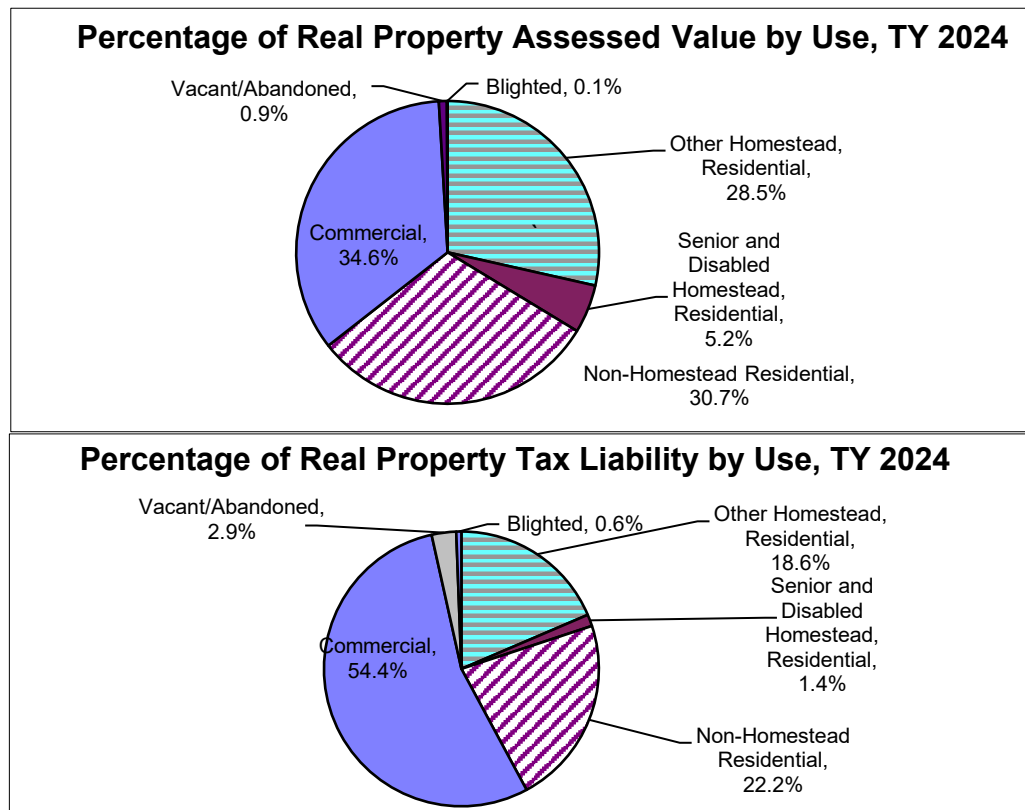


Table 4-5 City-Wide Percentage Distribution of Assessed Value and Estimated Tax Liability by Ward and Class, TY 2024

Assessed Value					
Ward	Class 1	Class 2	Class 3	Class 4	Total
1	7.4%	0.9%	0.1%	0.0%	8.5%
2	11.4%	22.0%	0.3%	0.0%	33.7%
3	13.0%	1.0%	0.1%	0.0%	14.0%
4	8.3%	0.4%	0.1%	0.0%	8.8%
5	7.3%	1.7%	0.1%	0.0%	9.1%
6	10.2%	7.5%	0.1%	0.0%	17.8%
7	4.0%	0.3%	0.1%	0.0%	4.4%
8	2.7%	0.8%	0.0%	0.0%	3.6%
Total	64.4%	34.6%	0.9%	0.1%	100.0%

Tax Liability					
Ward	Class 1	Class 2	Class 3	Class 4	Total
1	4.9%	1.3%	0.3%	0.1%	6.6%
2	7.8%	35.6%	0.9%	0.0%	44.3%
3	8.8%	1.5%	0.2%	0.0%	10.5%
4	5.1%	0.6%	0.4%	0.1%	6.2%
5	4.5%	2.1%	0.4%	0.2%	7.2%
6	6.9%	11.7%	0.3%	0.0%	18.9%
7	2.3%	0.4%	0.2%	0.1%	3.1%
8	1.8%	1.2%	0.2%	0.1%	3.2%
Total	42.1%	54.4%	2.9%	0.6%	100.0%

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

Table 4-6 Real Property Tax Assessment and Liability by Ward, TY 2024

Ward	Assessed Value		Tax Liability	
	(\$Millions)	Percent	(\$Millions)	Percent
1	20,761	8.5%	187	6.6%
2	82,608	33.7%	1,248	44.3%
3	34,395	14.0%	295	10.5%
4	21,672	8.8%	175	6.2%
5	22,407	9.1%	202	7.2%
6	43,784	17.8%	531	18.9%
7	10,900	4.4%	88	3.1%
8	8,821	3.6%	89	3.2%
Total	245,349	100.0%	2,814	100.0%

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

Table 4-7 Percentage Distribution of Real Property Assessed Value and Estimated Tax Liability by Ward and Class, TY 2024

Assessed Value					
Ward	Class 1	Class 2	Class 3	Class 4	Total
1	11.5%	2.7%	11.4%	13.8%	8.5%
2	17.7%	63.4%	35.0%	5.8%	33.7%
3	20.2%	2.8%	6.9%	2.6%	14.0%
4	12.9%	1.2%	11.4%	21.3%	8.8%
5	11.3%	4.9%	12.5%	25.6%	9.1%
6	15.9%	21.7%	10.0%	3.8%	17.8%
7	6.3%	0.9%	7.3%	17.6%	4.4%
8	4.3%	2.3%	5.5%	9.5%	3.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Tax Liability					
Ward	Class 1	Class 2	Class 3	Class 4	Total
1	11.7%	2.4%	11.5%	12.9%	6.6%
2	18.6%	65.4%	31.2%	5.7%	44.3%
3	20.8%	2.7%	7.2%	2.8%	10.5%
4	12.1%	1.1%	12.5%	21.5%	6.2%
5	10.7%	3.9%	13.0%	25.8%	7.2%
6	16.3%	21.4%	10.9%	4.0%	18.9%
7	5.6%	0.8%	8.1%	17.6%	3.1%
8	4.2%	2.1%	5.6%	9.7%	3.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table 4-8 All Class I Residential Real Property by Decile, TY 2024

Decile	Number of Properties	Assessed Value (\$ millions)	Percent of Assessed Value of Class	Average Value (\$ thousands)	Median Value (\$ thousands)
1st	19,252	580	0.4%	30.1	25.0
2nd	19,252	4,534	2.9%	235.5	250.8
3rd	19,252	6,600	4.2%	342.8	341.5
4th	19,252	8,398	5.3%	436.2	437.0
5th	19,252	10,254	6.5%	532.6	530.7
6th	19,252	12,366	7.8%	642.3	642.4
7th	19,252	14,664	9.3%	761.7	759.1
8th	19,252	17,886	11.3%	929.0	926.5
9th	19,252	22,550	14.3%	1,171.3	1,160.5
10th	19,252	60,261	38.1%	3,130.1	1,753.2
Total	192,518	158,093	100.0%	821.2	0.0

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

Table 4-9 Homestead Properties by Decile, TY 2024

Decile	Number of Properties	Assessed Value (\$ millions)	Percent of Assessed Value of Class	Average Value (\$ thousands)	Median Value (\$ thousands)
1st	9,937	2,696	3.3%	271.3	284.5
2nd	9,937	3,773	4.6%	379.7	253.9
3rd	9,937	4,656	5.6%	468.5	321.7
4th	9,937	5,552	6.7%	558.7	380.5
5th	9,937	6,480	7.8%	652.1	441.6
6th	9,937	7,435	9.0%	748.3	518.3
7th	9,937	8,729	10.6%	878.4	620.8
8th	9,937	10,330	12.5%	1,039.7	746.5
9th	9,937	12,591	15.2%	1,267.1	910.7
10th	9,937	20,435	24.7%	2,056.5	1,367.4
Total	99,365	82,677	100.0%	832.1	0.0

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 2024

Decile	Number of Properties	Assessed Value (\$ millions)	Percent of Assessed Value of Class	Average Value (\$ thousands)	Median Value (\$ thousands)
1st	817	5	0.0%	5.8	6.8
2nd	817	137	0.2%	168.2	172.0
3rd	817	343	0.4%	419.6	417.5
4th	817	538	0.6%	657.1	653.5
5th	817	758	0.9%	928.0	924.6
6th	817	1,063	1.3%	1,301.3	1,280.5
7th	817	1,606	1.9%	1,963.4	1,930.3
8th	817	2,700	3.2%	3,304.3	3,192.4
9th	817	6,755	7.9%	8,267.5	7,468.7
10th	817	71,075	83.6%	86,888.7	52,632.2
Total	8,173	84,979	100.0%	10,397.5	1,012.6

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

Table 4-11 Subsector: Large Commercial Office Buildings Real Property Tax Liability by Decile, TY 2024

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	63	3.3	0.3%	0.2%	0.1%
2nd	63	12.4	1.2%	0.8%	0.4%
3rd	63	21.2	2.0%	1.4%	0.8%
4th	63	33.7	3.2%	2.2%	1.2%
5th	63	56.2	5.3%	3.7%	2.0%
6th	63	84.1	7.9%	5.5%	3.0%
7th	63	116.4	10.9%	7.6%	4.1%
8th	63	154.8	14.5%	10.1%	5.5%
9th	63	204.4	19.1%	13.4%	7.3%
10th	63	382.7	35.8%	25.0%	13.6%
Total	632	1,069.3	100.0%	69.9%	38.0%

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 2024

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	13,596	17.1%	127.8	15.7%	6,680.1	19.2%	49.5	19.2%
2	22,263	28.1%	120.9	14.8%	11,631.8	33.5%	88.8	34.5%
3	13,149	16.6%	154.1	18.9%	4,492.8	12.9%	31.8	12.4%
4	3,779	4.8%	45.1	5.5%	1,403.2	4.0%	10.2	4.0%
5	7,122	9.0%	131.7	16.2%	2,778.8	8.0%	20.2	7.8%
6	12,945	16.3%	107.0	13.1%	5,891.3	17.0%	43.8	17.0%
7	3,408	4.3%	69.0	8.5%	779.7	2.2%	5.2	2.0%
8	3,044	3.8%	59.4	7.3%	1,065.0	3.1%	8.0	3.1%
Total	79,306	100.0%	814.9	100.0%	34,722.6	100.0%	257.4	100.0%

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

Table 4-13 Single Family Dwellings - Properties, Assessments and Tax Liability by Ward, TY 2024

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	5,549	6.1%	227.4	3.1%	5,323.6	6.3%	38.9	6.4%
2	4,952	5.4%	260.2	3.6%	9,060.6	10.8%	72.0	11.8%
3	13,924	15.2%	2,002.3	27.4%	22,807.5	27.1%	177.4	29.0%
4	19,295	21.1%	1,811.6	24.8%	16,835.2	20.0%	116.9	19.1%
5	15,551	17.0%	1,089.9	14.9%	10,588.0	12.6%	70.8	11.6%
6	8,860	9.7%	285.5	3.9%	9,095.9	10.8%	67.9	11.1%
7	15,630	17.1%	1,160.8	15.9%	7,188.4	8.6%	46.2	7.6%
8	7,590	8.3%	478.1	6.5%	3,138.8	3.7%	20.6	3.4%
Total	91,351	100.0%	7,315.7	100.0%	84,037.9	100.0%	610.6	100.0%

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 2024

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	2,125	16.9%	99.2	15.1%	2,710.1	19.0%	21.5	19.1%
2	1,786	14.2%	68.3	10.4%	2,942.7	20.6%	23.6	20.9%
3	412	3.3%	33.6	5.1%	587.0	4.1%	4.7	4.2%
4	727	5.8%	47.4	7.2%	659.3	4.6%	5.1	4.5%
5	2,278	18.1%	122.0	18.6%	2,079.3	14.6%	16.3	14.4%
6	3,095	24.6%	110.1	16.8%	3,929.2	27.5%	30.9	27.3%
7	1,283	10.2%	91.4	13.9%	884.2	6.2%	7.0	6.2%
8	881	7.0%	84.7	12.9%	495.6	3.5%	3.9	3.4%
Total	12,587	100.0%	656.6	100.0%	14,287.4	100.0%	113.0	100.0%

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 2024

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	329	12.6%	86.2	8.3%	2,999.5	14.2%	24.9	14.4%
2	222	8.5%	53.1	5.1%	3,447.6	16.4%	28.9	16.7%
3	187	7.2%	108.6	10.5%	3,179.0	15.1%	26.8	15.5%
4	338	13.0%	94.4	9.1%	1,345.8	6.4%	10.7	6.1%
5	251	9.6%	112.9	10.9%	2,205.5	10.5%	17.3	10.0%
6	195	7.5%	75.4	7.3%	5,284.4	25.1%	44.4	25.6%
7	508	19.5%	205.7	19.8%	917.4	4.4%	6.4	3.7%
8	573	22.0%	300.4	29.0%	1,680.9	8.0%	14.0	8.0%
Total	2,603	100.0%	1,036.7	100.0%	21,060.2	100.0%	173.5	100.0%

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

Table 4-16 Homesteads- Properties, Assessments and Tax Liability by Ward, TY 2024

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	1,174	958	3.1	47	34	0.1	9,701	7,705	57
2	1,200	1,082	3.9	41	34	0.1	10,225	10,409	79
3	2,198	1,995	7.2	34	30	0.1	13,455	17,657	138
4	3,937	2,890	8.7	120	93	0.3	12,634	11,190	84
5	3,461	2,044	5.5	143	91	0.3	11,396	7,762	55
6	1,619	1,390	4.5	63	50	0.2	10,257	9,398	71
7	3,404	1,385	3.4	162	68	0.2	8,268	4,033	27
8	1,532	505	1.1	89	34	0.1	4,205	1,840	12
Total	18,525	12,250	37.4	699	433	1.3	80,141	69,995	522

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 2024

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	8	1.3%	5.9	1.5%	342	0.6%	6.1	0.6%
2	461	72.9%	216.1	56.5%	41,702	73.2%	786.2	73.5%
3	30	4.7%	24.3	6.3%	607	1.1%	11.4	1.1%
4	5	0.8%	3.9	1.0%	36	0.1%	0.7	0.1%
5	9	1.4%	14.4	3.8%	384	0.7%	7.2	0.7%
6	105	16.6%	107.2	28.0%	12,855	22.6%	239.4	22.4%
7	1	0.2%	1.5	0.4%	86	0.2%	1.1	0.1%
8	13	2.1%	9.5	2.5%	948	1.7%	17.2	1.6%
Total	632.0	100.0%	382.7	100.0%	56,960.4	100.0%	1,069.3	100.0%

* Non-residential structures with elevators primarily used for offices

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

**Table 4-18 All Other Commercial Properties (Excluding Large Office Buildings & PGUVA*)
- Properties, Assessments and Tax Liability by Ward, TY 2024**

Wards	Number of Properties	Percent of Properties	Acres	Percent of Acres	Assessed Value (\$ millions)	Percent of Assessed Value	Tax Liability (\$ millions)	Percent of Liability
1	722	12.2%	61.8	4.6%	1,845.1	7.5%	30.2	7.4%
2	1,680	28.3%	157.1	11.6%	11,349.4	45.9%	199.9	48.6%
3	457	7.7%	89.2	6.6%	1,647.5	6.7%	28.3	6.9%
4	687	11.6%	119.8	8.9%	961.1	3.9%	16.1	3.9%
5	942	15.9%	505.7	37.5%	3,113.4	12.6%	45.3	11.0%
6	802	13.5%	109.2	8.1%	4,347.1	17.6%	68.5	16.7%
7	331	5.6%	182.7	13.5%	629.8	2.5%	9.7	2.4%
8	306	5.2%	124.2	9.2%	843.1	3.4%	13.0	3.2%
Total	5,927	100%	1,349.6	100%	24,736.5	100.0%	411.0	100.0%

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

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

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

Table 4-19 Residential PGUVA* - Properties, Assessments and Tax Liability by Ward, TY 2024

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	226	3.5%	10.3	1.7%	47.1	2.5%	0.4	2.4%
2	421	6.5%	45.7	7.5%	169.0	9.0%	1.4	9.0%
3	640	9.8%	99.9	16.3%	397.6	21.2%	3.4	21.5%
4	718	11.0%	44.7	7.3%	97.0	5.2%	0.8	5.3%
5	1,001	15.4%	116.5	19.0%	246.1	13.1%	2.0	12.8%
6	567	8.7%	37.2	6.1%	531.3	28.3%	4.5	28.5%
7	2,015	31.0%	164.5	26.8%	141.9	7.6%	1.2	7.3%
8	910	14.0%	94.8	15.4%	244.7	13.1%	2.1	13.0%
Total	6,498	100.0%	613.7	100.0%	1,874.9	100.0%	15.8	100.0%

Table 4-20 Commercial PGUVA* - Properties, Assessments and Tax Liability by Ward, TY 2024

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	71	4.2%	7.7	1.3%	114.4	3.3%	1.0	2.0%
2	244	14.5%	16.6	2.8%	903.1	26.2%	16.5	31.1%
3	110	6.5%	19.0	3.2%	105.7	3.1%	1.8	3.5%
4	95	5.6%	18.9	3.2%	45.0	1.3%	0.5	1.0%
5	414	24.5%	270.7	45.8%	752.6	21.8%	8.8	16.5%
6	408	24.2%	87.7	14.8%	1,273.3	37.0%	20.1	38.0%
7	197	11.7%	108.1	18.3%	88.6	2.6%	1.4	2.7%
8	149	8.8%	61.9	10.5%	163.1	4.7%	2.8	5.2%
Total	1,688	100.0%	590.6	100%	3,445.7	100%	52.9	100%

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

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

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

Table 4-21 Total Acres of Residential Property and Total Residential Assessment by Property Type, TY 2024

Property Type	Acres	Assessment Value (\$ millions)
Single Family Dwellings	7,316	84,038
Condominiums	815	34,723
Multifamily (5 units or less)	657	14,287
Multifamily (6 units or more)	1,037	21,060
Other	694	3,985
Total	10,518	158,093

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

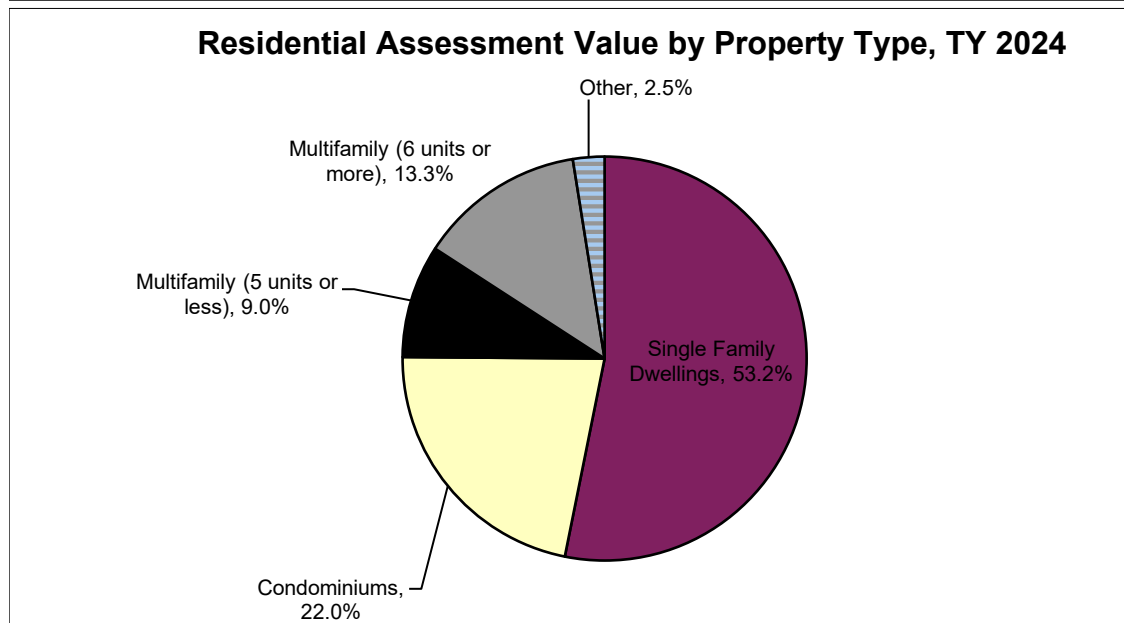
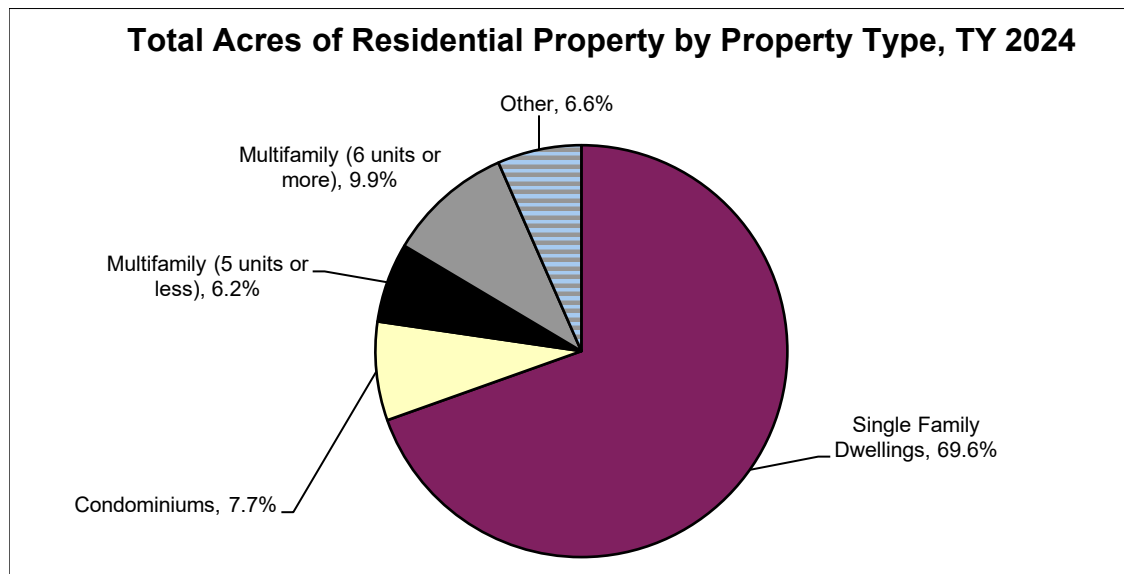


Table 4-22 District Real Estate Transactions Tax Revenue and Percent Change, FY 2000 - 2023

FY	Amount (\$ thousands)				Percent Changes			
	Recordation	Transfer	Economic Interest	Co-op Recordation	Recordation	Transfer	Economic Interest	Co-op Recordation
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%	-100.0%
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%	-4.0%
2021	297,229	234,503	14,790	6,992	13.8%	30.7%	130.3%	22.6%
2022	383,560	271,147	28,220	7,056	29.0%	15.6%	90.8%	0.9%
2023	195,112	133,943	3,908	5,682	-49.1%	-50.6%	-86.2%	-19.5%

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

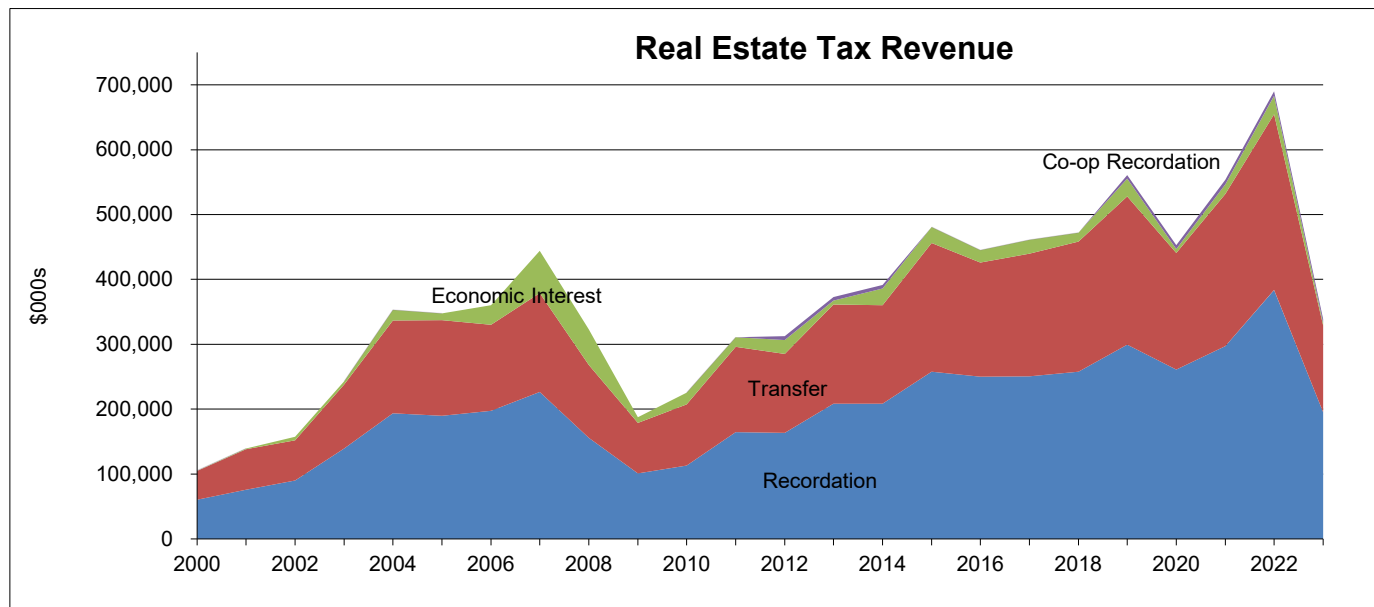
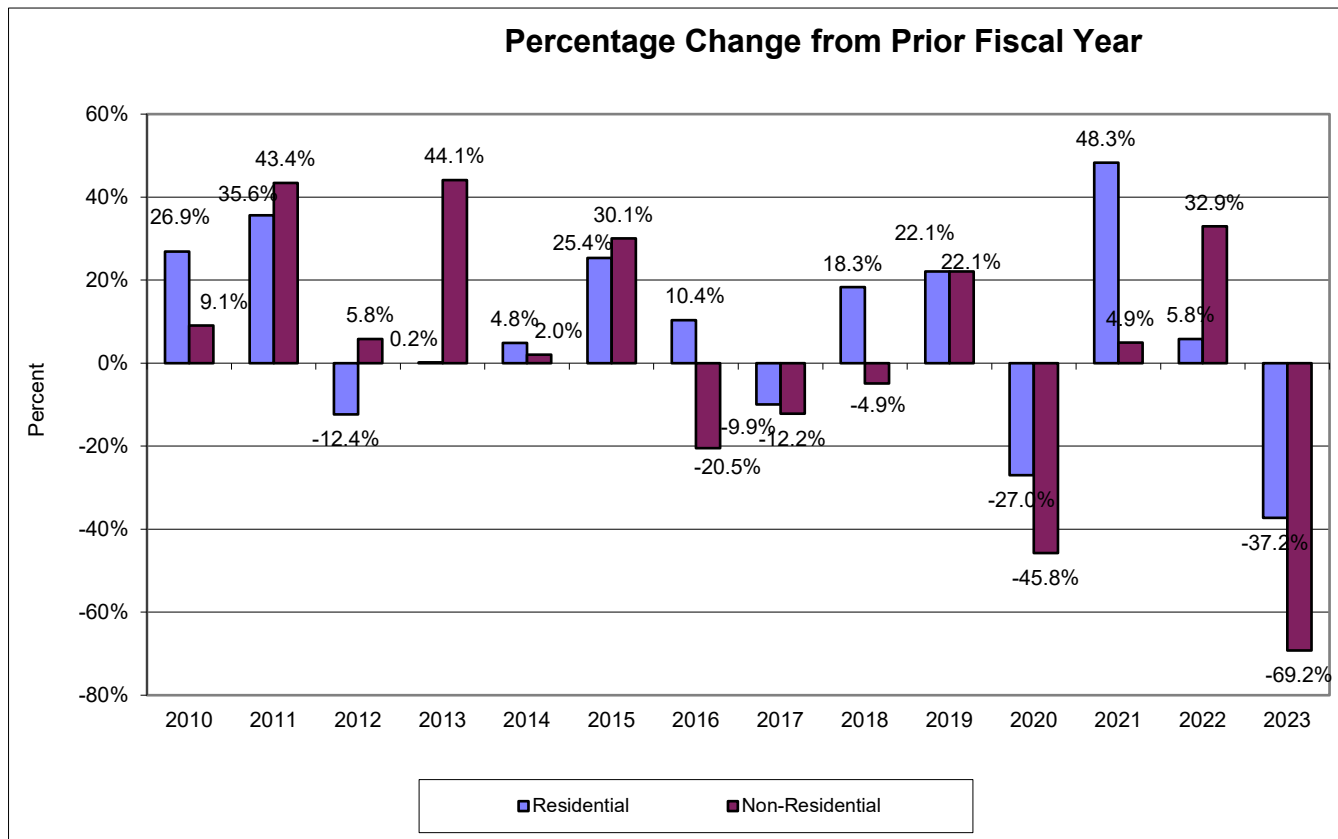


Table 4-23 Normalized Transfer Tax Revenue Trends by Sector, FY 2010 - 2023



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

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

**Table 4-24 Annual Taxable Assessment Growth by Property Type,
TY 2024 Compared to TY 2023**

Property Type	Annual Growth Rate
Class 1	
Single Family Dwellings	4.2%
Condominiums	1.1%
Multifamily (5 units or less)	3.6%
Multifamily (6 units or more)	8.7%
Other	-2.8%
Total Class 1	3.9%
Class 2	
Large Office Buildings	-5.1%
Small Office Buildings	-0.3%
Large Hotels	5.4%
Small Hotels	-11.2%
All Other	6.0%
Total Class 2	-1.0%
Class 3	
Residential Property	17.7%
Commercial Property	24.0%
Total Class 3	19.3%
Class 4	
Residential Property	48.1%
Commercial Property	-39.0%
Total Class 4	26.7%
Total	2.0%

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

**Table 4-25 Annual Taxable Assessment Growth by Ward and Class,
TY 2024 Compared to TY 2023**

Ward	Class 1	Class 2	Class 3	Class 4	Total
1	1.9%	8.1%	33.3%	40.8%	3.0%
2	1.6%	-3.2%	-25.0%	-56.2%	-1.8%
3	4.4%	0.1%	28.0%	25.5%	4.0%
4	6.3%	8.8%	54.1%	113.0%	6.7%
5	4.6%	6.4%	36.4%	39.0%	5.2%
6	5.4%	0.3%	2.0%	98.6%	2.9%
7	3.7%	12.2%	45.5%	30.3%	4.7%
8	1.8%	3.0%	94.3%	-8.2%	2.6%
Total	3.9%	-1.0%	19.3%	26.7%	2.0%

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 2022

Property Type	Sales	Average Price (\$)	Median Price (\$)	Mean Ratio	Median Ratio
Class 1					
Single Family Dwellings	4,268	\$ 1,060,483	\$ 875,000	0.80	0.82
Condominiums	4,732	\$ 650,242	\$ 509,900	0.77	0.88
Multifamily (5 units or less)	644	\$ 1,322,607	\$ 1,225,000	0.85	0.84
Multifamily (6 units or more)	72	\$ 12,732,874	\$ 2,964,000	0.67	0.59
Total	9,716	\$ 965,423	\$ 685,000	0.78	0.86
Class 2					
Large Office Buildings	16	\$ 112,719,009	\$ 83,500,000	0.84	0.69
Small Office Buildings	13	\$ 5,529,102	\$ 3,200,000	0.59	0.69
Large Hotels	8	\$ 72,477,750	\$ 65,805,000	1.07	0.73
Small Hotels	1	\$ 14,630,000	\$ 14,630,000	0.94	0.94
Total	38	\$ 64,995,644	\$ 44,280,000	0.88	0.44
All	9,754	\$ 1,214,874	\$ 689,000	0.80	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 4-26 considers unadjusted market sale prices during tax year 2022 and the assessed value of respective properties with a valuation date of Sep 30, 2022. When there are fewer than 30 sales citywide for a given type of property, ratio statistics may not represent actual market conditions due to the small sample size.

Table 4-27 Assessment Value/Sales Price Ratio by Property Type, TY 2023

Property Type	Sales	Average Price (\$)	Median Price (\$)	Mean Ratio	Median Ratio
Class 1					
Single Family Dwellings	3,225	\$ 1,049,747	\$ 816,750	0.89	0.95
Condominiums	3,272	\$ 626,509	\$ 489,000	0.99	1.01
Multifamily (5 units or less)	368	\$ 1,227,328	\$ 1,100,000	0.92	0.96
Multifamily (6 units or more)	58	\$ 11,587,298	\$ 2,475,000	0.82	0.72
Total	6,923	\$ 947,435	\$ 655,000	0.92	0.99
Class 2					
Large Office Buildings	15	\$ 31,460,961	\$ 20,500,000	1.86	1.90
Small Office Buildings	8	\$ 3,368,750	\$ 3,350,000	0.92	0.81
Large Hotels					
Small Hotels					
Total	23	\$ 21,689,757	\$ 14,000,000	1.81	1.34
All	6,946	\$ 1,016,118	\$ 657,881	0.98	0.99

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

Table 4-27 considers unadjusted market sale prices during tax year 2023 and the assessed value of respective properties with a valuation date of Sep 30, 2023. 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 2013 - 2024 (\$ thousands)

Property type	2013		2014		2015		2016		2017		2018	
	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability
Class 1												
Single Family Dwellings	47,400,027	331,148	48,532,100	341,916	52,697,641	367,583	56,818,812	398,646	60,818,582	426,275	64,068,536	451,922
Condominiums and Co-ops	17,520,427	124,663	20,298,358	147,744	22,175,162	163,166	24,006,603	179,592	25,547,290	194,212	27,359,862	209,291
Multifamily (5 units or less)	7,368,131	56,575	8,039,002	61,195	8,922,121	67,656	9,783,571	74,345	10,326,713	79,021	10,875,845	83,992
Multifamily (6 units or more)	11,244,014	93,378	12,141,275	93,641	14,094,584	107,423	14,539,989	111,668	14,720,442	116,786	16,324,972	131,176
All Other	4,123,131	31,916	1,038,352	7,969	1,064,672	8,473	1,077,014	8,632	2,823,477	20,564	3,232,955	23,963
Total Class 1	87,655,730	637,680	90,049,086	652,465	98,954,180	714,301	106,225,989	772,883	114,236,504	836,859	121,862,169	900,344
Class 2												
Large Office Buildings	48,182,977	883,256	53,132,594	958,781	59,128,133	1,062,562	62,570,290	1,123,618	65,041,814	1,173,982	64,897,483	1,171,816
Small Office Buildings	1,728,443	29,462	1,904,201	32,046	1,942,236	32,441	1,813,486	30,567	1,916,444	32,504	1,799,542	30,373
Large Hotels	5,240,328	96,347	5,741,239	101,045	6,623,117	120,476	6,802,958	122,262	7,312,386	131,769	7,584,634	136,991
Small Hotels	228,499	4,046	249,856	4,474	270,715	4,804	306,747	5,526	332,213	5,985	397,087	7,185
All Other	13,180,028	245,249	20,884,604	304,643	22,637,079	323,883	24,297,192	312,951	26,150,667	345,789	28,560,984	380,911
Total Class 2	68,560,275	1,258,360	81,912,494	1,400,989	90,601,280	1,544,165	95,790,673	1,594,924	100,753,523	1,690,029	103,239,730	1,727,276
Class 3												
Residential Property	210,686	7,658	280,932	10,988	286,238	12,079	342,787	13,732	204,222	9,962	312,871	15,473
Commercial Property	38,726	1,559	36,625	1,479	56,865	2,225	39,473	1,570	26,125	1,297	97,417	4,259
Total Class 3	249,412	9,217	317,556	12,467	343,104	14,304	382,260	15,301	230,346	11,259	410,288	19,732
Class 4												
Residential Property	95,538	6,757	19,295	1,566	24,503	1,884	25,834	2,085	24,077	2,357	109,450	10,975
Commercial Property	46,773	2,826	1,224	71	3,690	215	1,674	103	3,267	327	19,123	1,912
Total Class 4	142,311	9,583	20,519	1,637	28,194	2,099	27,508	2,188	27,344	2,683	128,573	12,887
All	156,607,728	1,914,840	172,299,655	2,067,559	189,926,757	2,274,870	202,426,431	2,385,297	215,247,716	2,540,830	225,640,759	2,660,239

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

Table 4-28 (Contd.) Real Property Assessed Value and Tax Liability by Property Type, TY 2013 - 2024 (\$ thousands)

Property type	2019		2020		2021		2022		2023		2024	
	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability
Class 1												
Single Family Dwellings	67,101,061	476,673	69,994,679	503,284	72,815,480	526,218	75,327,205	545,401	80,995,948	586,315	84,037,945	610,617
Condominiums and Co-ops	28,904,485	219,725	30,850,508	233,273	32,538,885	239,674	35,792,377	262,963	36,787,689	271,053	37,072,826	273,747
Multifamily (5 units or less)	11,344,696	88,301	11,887,183	93,448	12,460,704	97,989	13,135,527	103,222	13,894,740	110,122	14,287,351	113,014
Multifamily (6 units or more)	16,846,433	133,993	17,850,007	142,362	19,582,616	155,014	20,154,692	156,094	19,612,390	157,564	20,634,443	171,033
All Other	3,305,490	24,658	3,607,281	26,106	3,368,477	25,047	1,776,164	13,964	2,107,663	17,844	2,060,044	17,394
Total Class 1	127,502,165	943,351	134,189,657	998,474	140,766,163	1,043,942	146,185,965	1,081,645	153,398,431	1,142,899	158,092,610	1,185,806
Class 2												
Large Office Buildings	66,308,913	1,228,085	65,400,006	1,210,910	69,440,497	1,260,686	60,172,437	1,111,444	59,987,670	1,106,464	56,960,384	1,069,325
Small Office Buildings	1,792,442	30,524	1,180,700	19,764	1,264,608	20,699	1,177,420	18,902	887,587	15,104	881,294	14,517
Large Hotels	8,225,226	151,931	8,633,398	158,342	8,471,466	154,908	7,200,717	131,874	6,539,112	122,696	6,796,473	125,227
Small Hotels	412,976	7,703	332,394	6,189	339,354	6,315	263,998	4,878	307,340	5,684	302,617	5,581
All Other	29,942,422	398,055	32,201,549	417,512	25,584,070	380,340	26,413,794	367,678	19,117,891	313,576	20,038,145	315,733
Total Class 2	106,681,979	1,816,297	107,748,047	1,812,717	105,099,994	1,822,948	95,228,367	1,634,775	86,839,600	1,563,524	84,978,913	1,530,383
Class 3												
Residential Property	240,946	11,919	446,257	20,916	443,089	21,268	750,598	26,815	532,775	21,776	1,322,902	52,043
Commercial Property	75,529	3,776	178,623	8,340	490,577	17,694	530,980	24,392	261,820	9,253	775,556	29,032
Total Class 3	316,475	15,696	624,880	29,255	933,666	38,962	1,281,578	51,207	794,595	31,029	2,098,458	81,076
Class 4												
Residential Property	85,433	8,518	30,658	2,809	58,821	5,719	56,369	5,621	67,083	6,267	156,028	14,721
Commercial Property	34,471	3,375	33,965	2,561	18,101	1,791	20,879	1,811	25,101	2,434	22,939	2,182
Total Class 4	119,904	11,892	64,624	5,370	76,922	7,510	77,248	7,433	92,183	8,700	178,968	16,903
All	234,620,522	2,787,237	242,627,208	2,845,816	246,876,746	2,913,362	242,773,158	2,775,060	241,124,809	2,746,152	245,348,948	2,814,167

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 2013 - 2024

Property type	2013		2014		2015		2016		2017		2018	
	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability
Class 1												
Single Family Dwellings	30.3%	17.3%	30.3%	17.3%	27.7%	16.2%	28.1%	16.7%	28.3%	16.8%	28.4%	17.0%
Condominiums and Co-ops	11.2%	6.5%	11.2%	6.5%	11.7%	7.2%	11.9%	7.5%	11.9%	7.6%	12.1%	7.9%
Multifamily (5 units or less)	4.7%	3.0%	4.7%	3.0%	4.7%	3.0%	4.8%	3.1%	4.8%	3.1%	4.8%	3.2%
Multifamily (6 units or more)	7.2%	4.9%	7.2%	4.9%	7.4%	4.7%	7.2%	4.7%	6.8%	4.6%	7.2%	4.9%
All Other	2.6%	1.7%	2.6%	1.7%	0.6%	0.4%	0.5%	0.4%	1.3%	0.8%	1.4%	0.9%
Total Class 1	56.0%	33.3%	56.0%	33.3%	52.1%	31.4%	52.5%	32.4%	53.1%	32.9%	54.0%	33.8%
Class 2												
Large Office Buildings	30.8%	46.1%	30.8%	46.1%	31.1%	46.7%	30.9%	47.1%	30.2%	46.2%	28.8%	44.0%
Small Office Buildings	1.1%	1.5%	1.1%	1.5%	1.0%	1.4%	0.9%	1.3%	0.9%	1.3%	0.8%	1.1%
Large Hotels	3.3%	5.0%	3.3%	5.0%	3.5%	5.3%	3.4%	5.1%	3.4%	5.2%	3.4%	5.1%
Small Hotels	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%
All Other	8.4%	12.8%	8.4%	12.8%	11.9%	14.2%	12.0%	13.1%	12.1%	13.6%	12.7%	14.3%
Total Class 2	43.8%	65.7%	43.8%	65.7%	47.7%	67.9%	47.3%	66.9%	46.8%	66.5%	45.8%	64.9%
Class 3												
Residential Property	0.1%	0.4%	0.1%	0.4%	0.2%	0.5%	0.2%	0.6%	0.1%	0.4%	0.1%	0.6%
Commercial Property	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%
Total Class 3	0.2%	0.5%	0.2%	0.5%	0.2%	0.6%	0.2%	0.6%	0.1%	0.4%	0.2%	0.7%
Class 4												
Residential Property	0.1%	0.4%	0.1%	0.4%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.4%
Commercial Property	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Total Class 4	0.1%	0.5%	0.1%	0.5%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.5%
All	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

Table 4-29 (Contd.) Percentage Distribution of Real Property Assessed Value and Tax Liability by Property Type, TY 2013 - 2024

Property type	2019		2020		2021		2022		2023		2024	
	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability	Assessed Value	Liability
Class 1												
Single Family Dwellings	28.6%	17.1%	28.8%	17.7%	29.5%	18.1%	31.0%	19.7%	33.6%	21.4%	34.3%	21.7%
Condominiums and Co-ops	12.3%	7.9%	12.7%	8.2%	13.2%	8.2%	14.7%	9.5%	15.3%	9.9%	15.1%	9.7%
Multifamily (5 units or less)	4.8%	3.2%	4.9%	3.3%	5.0%	3.4%	5.4%	3.7%	5.8%	4.0%	5.8%	4.0%
Multifamily (6 units or more)	7.2%	4.8%	7.4%	5.0%	7.9%	5.3%	8.3%	5.6%	8.1%	5.7%	8.4%	6.1%
All Other	1.4%	0.9%	1.5%	0.9%	1.4%	0.9%	0.7%	0.5%	0.9%	0.6%	0.8%	0.6%
Total Class 1	54.3%	33.8%	55.3%	35.1%	57.0%	35.8%	60.2%	39.0%	63.6%	41.6%	64.4%	42.1%
Class 2												
Large Office Buildings	28.3%	44.1%	27.0%	42.6%	28.1%	43.3%	24.8%	40.1%	24.9%	40.3%	23.2%	38.0%
Small Office Buildings	0.8%	1.1%	0.5%	0.7%	0.5%	0.7%	0.5%	0.7%	0.4%	0.6%	0.4%	0.5%
Large Hotels	3.5%	5.5%	3.6%	5.6%	3.4%	5.3%	3.0%	4.8%	2.7%	4.5%	2.8%	4.4%
Small Hotels	0.2%	0.3%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%
All Other	12.8%	14.3%	13.3%	14.7%	10.4%	13.1%	10.9%	13.2%	7.9%	11.4%	8.2%	11.2%
Total Class 2	45.5%	65.2%	44.4%	63.7%	42.6%	62.6%	39.2%	58.9%	36.0%	56.9%	34.6%	54.4%
Class 3												
Residential Property	0.1%	0.4%	0.2%	0.7%	0.2%	0.7%	0.3%	1.0%	0.2%	0.8%	0.5%	1.8%
Commercial Property	0.0%	0.1%	0.1%	0.3%	0.2%	0.6%	0.2%	0.9%	0.1%	0.3%	0.3%	1.0%
Total Class 3	0.1%	0.6%	0.3%	1.0%	0.4%	1.3%	0.5%	1.8%	0.3%	1.1%	0.9%	2.9%
Class 4												
Residential Property	0.0%	0.3%	0.0%	0.1%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.1%	0.5%
Commercial Property	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
Total Class 4	0.1%	0.4%	0.0%	0.2%	0.0%	0.3%	0.0%	0.3%	0.0%	0.3%	0.1%	0.6%
All	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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

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

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

Table 4-31 Real Property and Deed Statutory Tax Rates 2002 - 2024

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

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

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

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

Table 4-31 (Contd.) Real Property and Deed Statutory Tax Rates 2002 - 2024

	2013	2014	2015	2016	2017	2018
Real Property (Rates per \$100 of Assessed Value)						
Class 1 (Residential) Tax Rate	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85
Homestead Deduction Amount	\$69,100	\$70,200	\$71,400	\$71,700	\$72,450	\$73,350
Assessment Cap	10%	10%	10%	10%	10%	10%
Class 2 (Commercial) Tax Rate						
Rate for first \$3 Million in Assessed Value	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65
Rate for Assessed Value Over \$3 Million	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85
Class 3 (Vacant Buildings) Tax Rate	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Class 4 (Blighted Buildings) Tax Rate	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Deed Taxes						
Deed Transfer	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%
Economic Interest	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

Table 4-31 (Contd.) Real Property and Deed Statutory Tax Rates 2002 - 2024

	2019	2020	2021	2022	2023	2024
Real Property (Rates per \$100 of Assessed Value)						
Class 1 (Residential) Tax Rate	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85	\$0.85
Homestead Deduction Amount	\$74,850	\$75,700	\$76,350	\$78,700	\$84,000	\$87,050
Assessment Cap: Regular homestead	10%	10%	10%	10%	10%	10%
Assessment Cap: Seniors/Disabled	5%	5%	5%	5%	2%	2%
Class 2 (Commercial) Tax Rate						
Rate for properties with assessed value less than \$5 Million	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65	\$1.65
Rate for properties with assessed value between \$5 Million and \$10 Million	\$1.77	\$1.77	\$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	\$1.89	\$1.89
Class 3 (Vacant Buildings) Tax Rate	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Class 4 (Blighted Buildings) Tax Rate	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Deed Taxes						
Deed Transfer	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%
Economic Interest	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. Between FY 2019 and FY 2023, the rate increased to 2.5% for commercial properties transacted at \$2 million or above.

Chapter 5: General Sales and Use Tax

General Sales and Use Tax

Revenue from the District's sales and use tax is collected using a six-tier structure. The following rates are presently in effect.¹ Sales of tangible personal property and certain specified services, food, or drinks sold in vending machines, tickets to legitimate theaters and entertainment venues, and medical marijuana are taxed at 6 percent. Sales of soft drinks are 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 licenses, 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 15.95 percent beginning in April of 2022. Prior to that the tax rate was 14.95. 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 2005 to 2024 which includes the period of shutdowns that occurred during the Covid pandemic and the rebound that occurred subsequently. During the periods of shutdowns, sales tax revenue plummeted as closures prevented consumers from travelling and retail establishments were closed. The one notable exception was online purchases of goods. Following the reopening, consumers turned once again to travel and eating at restaurants and these categories of sales have now fully rebounded.
- *Table 5-2* shows the sales tax base and tax collected by rate category in FY 2024. The general retail sales tax category was the largest portion of total taxable sales (62.5%). Contributions to total taxable sales from other large categories in descending order are restaurant (22.6%), hotel (10.2 %). The remaining sales categories including alcoholic beverages, medical marijuana, rental cars and parking combined account for less than 5 percent of overall taxable sales. The contributions to the total tax liability, in descending order, by category are general retail (45.5%), restaurant (27.4%), hotel (19.8%), other combined sales including alcoholic beverages, medical marijuana, rental cars and parking account for less than seven percent.
- *Table 5-3* shows the gross general sales tax revenue by type of business for FY 2019 to FY 2024. The growing importance of general retail sales is in part attributable to the current higher rate of 6 percent versus 5.75 in FY 2019.

¹ For a history of changes in District of Columbia sales tax rates and bases over the period Fiscal Year 1970 to Fiscal Year 2024, see *D.C. Tax Facts 2025* prepared by the Office of the Chief Financial Officer, Office of Revenue Analysis (<https://ora-cfo.dc.gov/page/dc-tax-facts>).

Table 5-1 General Sales and Use Tax (Gross), Transfers and Net Revenue, FY 2005- 2024 (\$ 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)
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
2022	1,702,383	122,280		12,429				17,963	14,555				2,229	5,690	242,672	1,170	41,688	117	1,241,590
2023	1,921,543	176,794		15,748				24,663	23,064				2,230	5,690	254,146	1,170	42,200	135	1,375,702
2024	2,001,987	199,323		13,872				29,080	24,330				1,861	5,690	253,756	870	43,044	131	1,430,031

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 ACFR.

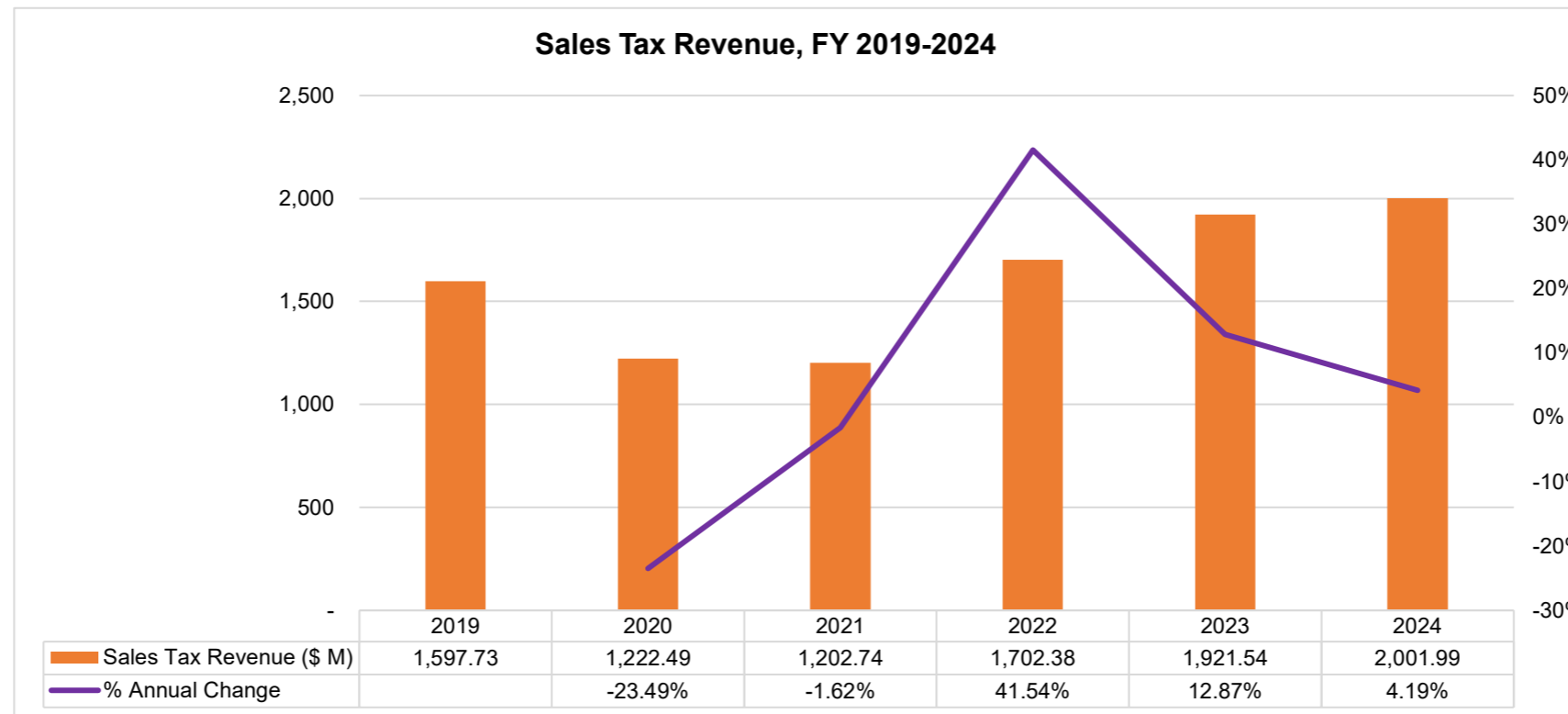


Table 5-2 Estimated Sales Tax Base and Payments by Tax Type, FY 2024 (\$ thousands)

	Retail	Medical Marijuana	Soda	Restaurants	Liquor	Rental Vehicles	Hotels	Parking	Transfers	Total
Base	15,187,317.0	31,016.0	116,476.0	5,493,050.0	411,959.0	162,967.0	2,483,249.0	418,088.0		24,304,122.2
Rate	6.00%	6.00%	8.00%	10.00%	10.25%	10.25%	15.95%	18.00%		
Collections	911,239.0	1,861.0	9,318.0	549,305.0	42,226.0	16,704.0	396,078.0	75,256.0		2,001,987.0
Convention Center Transfer				(54,931.0)		(1,630.0)	(142,737.0)			(199,297.0)
Transfer to TIF (includes Capital One Center)									(53,410.0)	(53,410.0)
Transfer to WMATA (parking tax)								(75,256.0)		(75,256.0)
Transfer to Baseball project									(13,872.0)	(13,872.0)
Transfer to Healthy Schools									(5,690.0)	(5,690.0)
Transfer to ABRA									(870.0)	(870.0)
Transfer to Healthy DC		(1,861.0)								(1,861.0)
Transfer to PILOT									(178,500.0)	(178,500.0)
Transfer to WMATA (capital)	(43,044.0)									(43,044.0)
Transfer to Arts and Humanities									(131.0)	(131.0)
Transfer to St. E's **										0.0
Local Fund	868,195.0	0.0	9,318.0	494,375.0	42,226.0	15,074.0	253,341.0	0.0	(252,472.0)	1,430,056.8

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

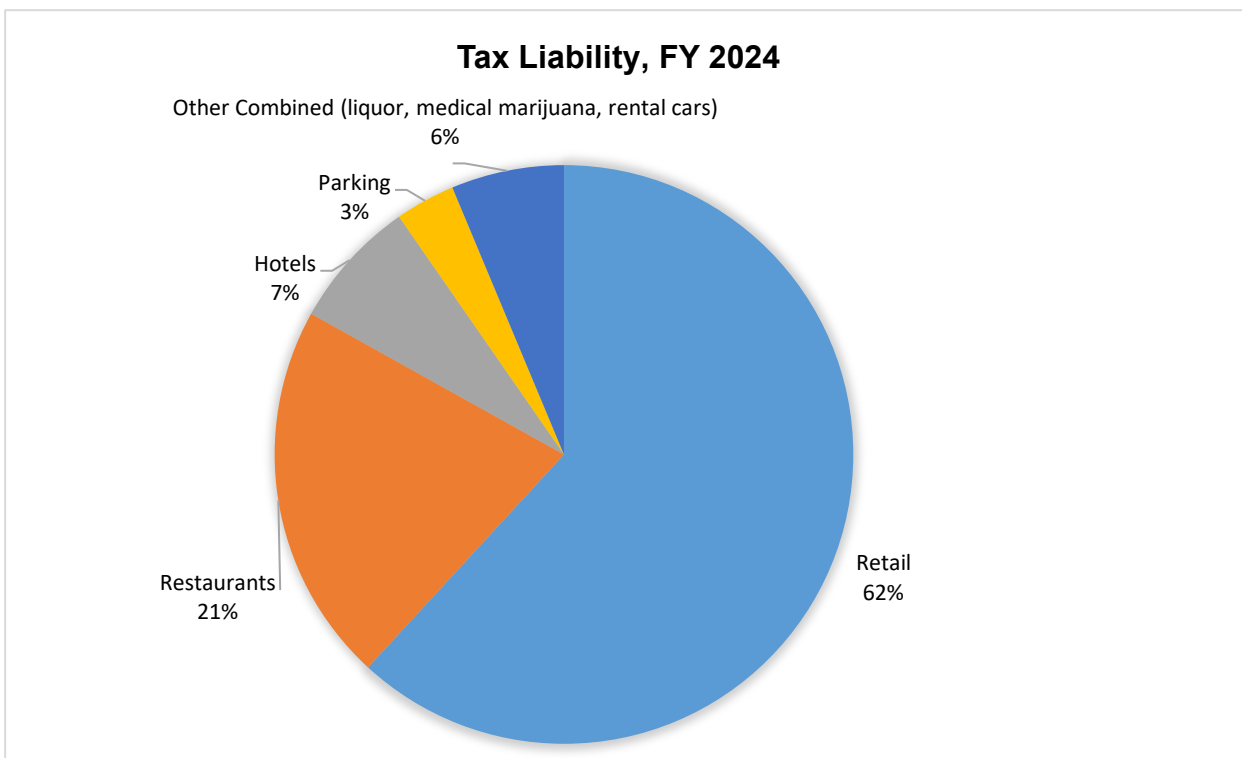
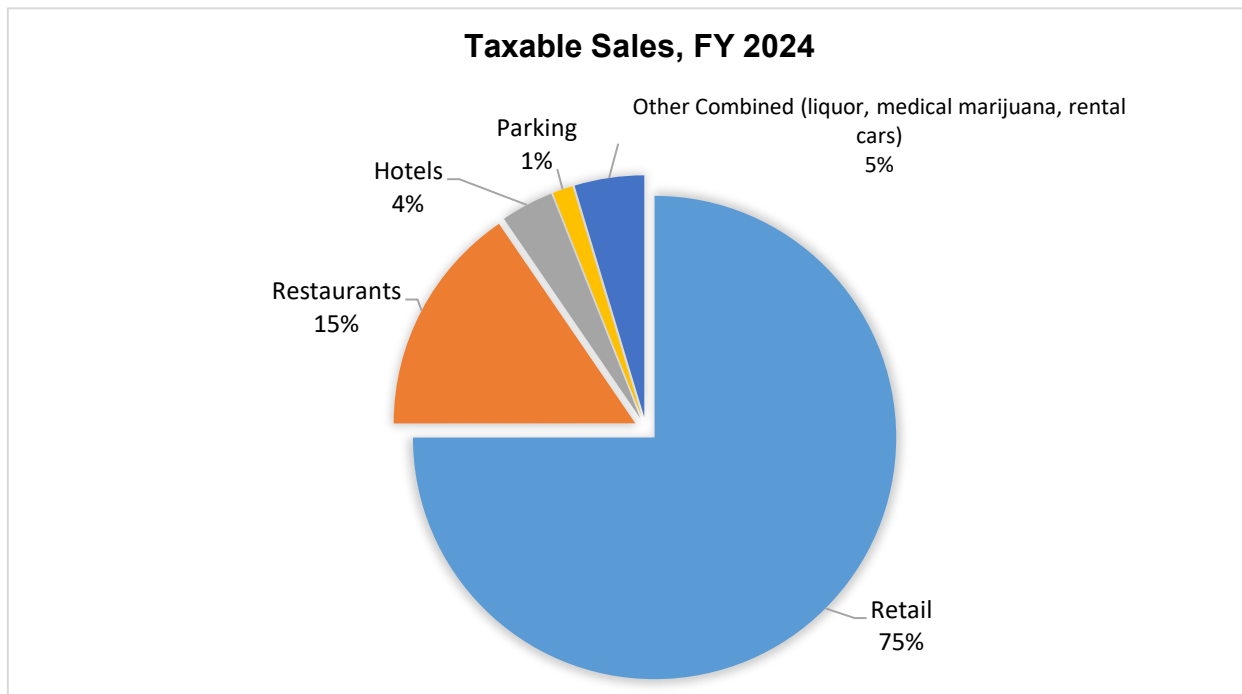
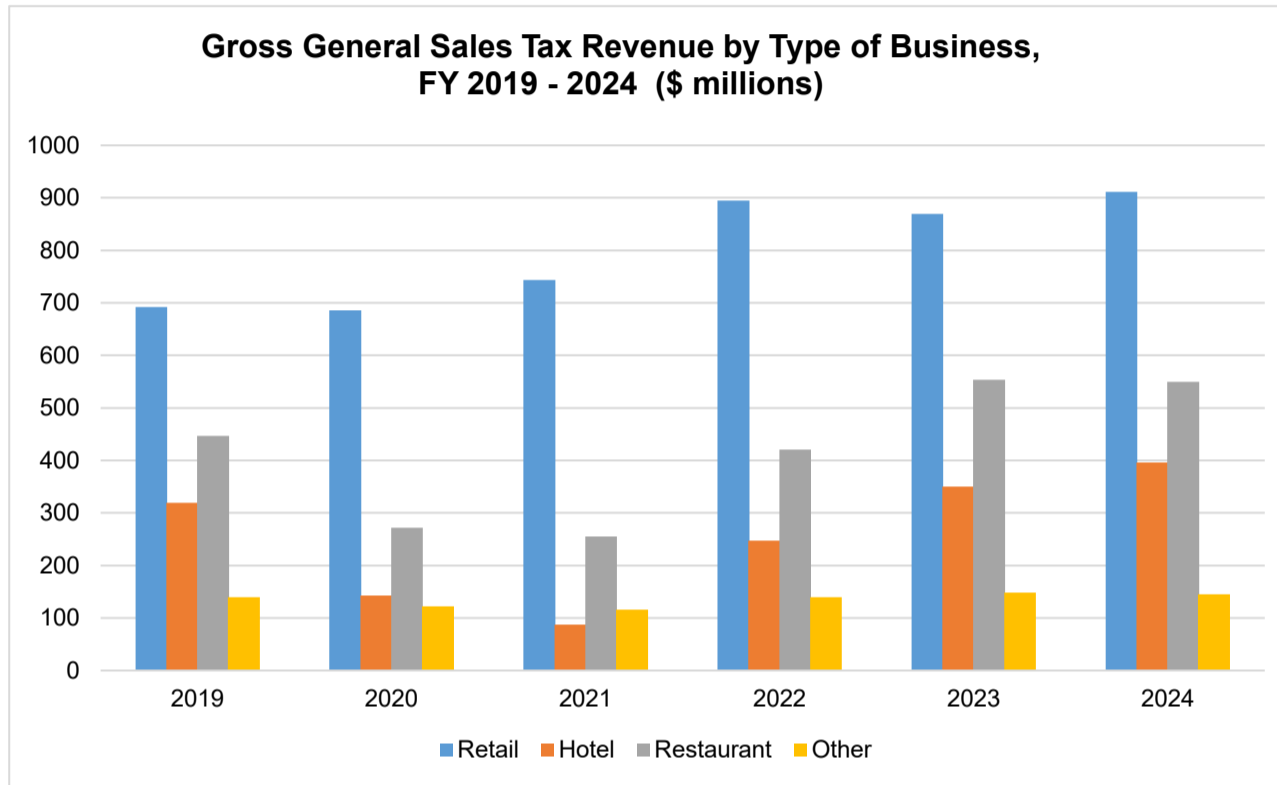


Table 5-3 Gross General Sales Tax Revenue by Type of Business, FY 2019 - 2024 (\$ millions)

	2019	2020	2021	2022	2023	2024
Retail	692.3	685.8	743.8	894.9	869.5	911.2
Medical Marijuana	1.2	1.5	1.8	2.2	2.2	1.9
Restaurant	446.8	271.7	255.5	420.6	553.6	549.3
Liquor	42.9	46.0	51.0	48.7	45.7	42.2
Soda		6.2	6.4	7.8	8.8	9.3
Rental Vehicles	15.7	16.6	16.6	16.5	15.7	16.7
Hotel	319.2	142.5	87.4	247.4	350.3	396.1
Parking	79.8	52.3	40.3	64.2	75.6	75.3
Total	1,597.8	1,222.5	1,202.7	1,702.40	1,921.50	2,002.00

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 2023 was paid by 51 percent of corporate franchise taxpayers. 6.6 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 83.2 percent of the total tax greater than the minimum in TY 2023.
- Table 6-4 shows that the minimum tax of either \$250 or \$1000 in TY 2023 was paid by 50.4 percent of unincorporated business taxpayers. This accounted for about 2.8 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 72.4 percent of the total tax greater than the minimum in TY 2023.

Table 6-1 Business Tax Revenue, FY 2000 - 2024 (\$ thousands)

Fiscal Year	Business Tax Revenue	Corporate Franchise	Unincorporated Business
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
2021	863,057	670,250	192,807
2022	991,322	728,036	263,286
2023	1,126,304	905,809	220,495
2024	1,133,003	932,363	200,640

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

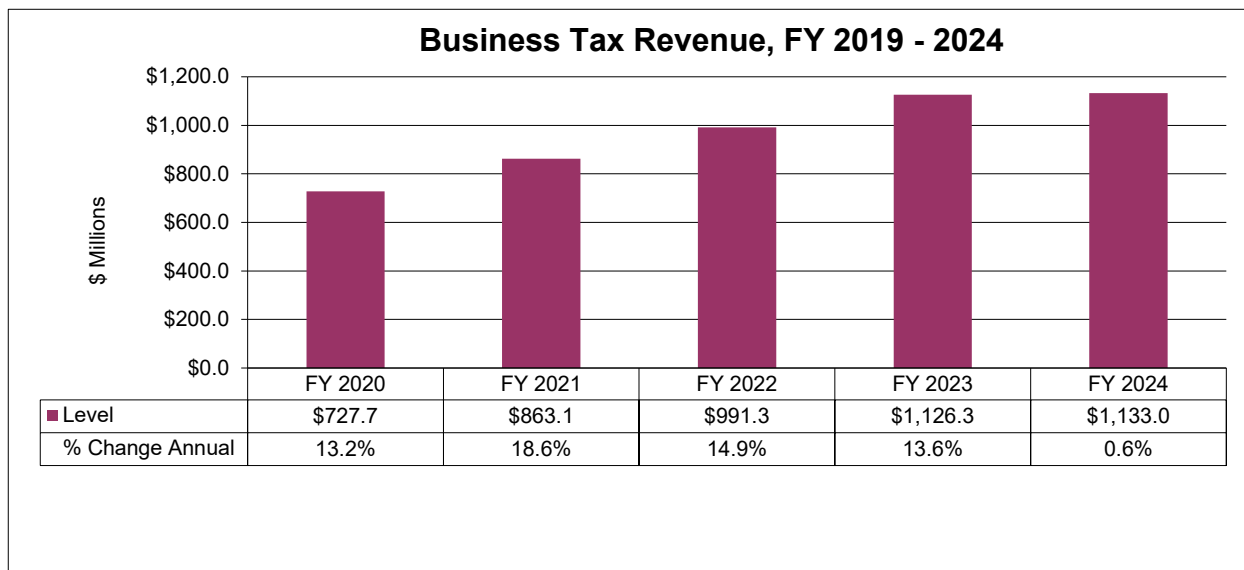


Table 6-2 Number of Corporate Franchise Taxpayers Who Pay the Minimum Tax of \$250 or \$1000, TY 2023

Number Who Pay Minimum of \$250	Total Taxpayers	Percent of Total
16,912	33,142	51.0%
Number Who Pay Minimum of \$1,000		
Number Who Pay Minimum of \$1,000	Total Taxpayers	Percent of Total
2,189	33,142	6.6%
Total Minimum Tax		
Total Minimum Tax	Total Tax	Percent of Total
6,421,090	761,950,310	0.8%

Table 6-3 Corporate Franchise Tax Liability by Decile for Entities with Liability Greater than \$1000, TY 2023

Decile	Number of Taxpayers	Median Tax Due	Total Due	of Total Due
1st	1119	\$1,250	\$1,403,766	0.19%
2nd	1119	\$1,839	\$2,062,441	0.27%
3rd	1119	\$2,683	\$3,031,364	0.40%
4th	1118	\$3,945	\$4,458,616	0.59%
5th	1119	\$5,812	\$6,577,316	0.87%
6th	1119	\$8,570	\$9,723,474	1.29%
7th	1118	\$13,394	\$15,197,040	2.02%
8th	1119	\$22,807	\$26,232,527	3.48%
9th	1119	\$48,235	\$57,823,023	7.67%
10th	1118	\$181,502	\$627,438,304	83.22%
Total	11,187		\$753,947,872	100.00%

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

Table 6-4 Number of Unincorporated Business Taxpayers Who Pay the Minimum Tax of \$250 Or \$1000, TY 2023

Number Who Pay Minimum of \$250	Total Taxpayers	Percent of Total
14,600	31,494	46.4%
Number Who Pay Minimum of \$1,000		
Number Who Pay Minimum of \$1,000	Total Taxpayers	Percent of Total
1,247	31,494	4.0%
Total Minimum Tax		
Total Minimum Tax	Total Tax	Percent of Total
4,897,000	178,007,100	2.8%

Table 6-5 Unincorporated Business Tax Liability by Decile for Entities with Liability Greater than \$1000, TY 2023

Decile	Number of Taxpayers	Median Tax Due	Total Due	Percent of Total Due
1st	706	\$1,158	\$817,428	0.48%
2nd	706	\$1,528	\$1,087,296	0.63%
3rd	705	\$2,035	\$1,439,679	0.84%
4th	705	\$2,767	\$1,958,647	1.14%
5th	707	\$3,841	\$2,742,330	1.60%
6th	704	\$5,461	\$3,902,625	2.28%
7th	706	\$8,394	\$5,939,392	3.47%
8th	705	\$13,548	\$9,758,258	5.69%
9th	706	\$26,512	\$19,586,373	11.43%
10th	705	\$84,381	\$124,170,604	72.44%
Total	7,055		\$171,402,633	100.00%

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 \$534 million in FY 2013 to almost \$904 million in FY 2024. *[Table 7-1]* The average annual increase of 5.5 percent is slightly higher than the 5 percent average annual increase in gross tax revenue, benefiting from the double-digit growth seen in FY2022 through FY 2024. Non-tax revenues increased rapidly from FY 2022 through FY 2024, mainly due to the availability of Federal COVID relief funds and the higher interest rate environment that resulted in boosting the Miscellaneous component of non-tax revenue.
 - > Fines and forfeitures, which accounts for 27 percent of non-tax revenue on average, showed a significant growth in FY 2024 mainly driven by increased collections from traffic related fines. *[Table 7-2]* Traffic fine revenue (mainly from photo ticket issuances) was up by over 80 percent from FY 2023 due to a broader use of automated traffic enforcement tools *[Table 7-4]*.
 - > Licenses and permits, which make up about 16 percent of non-tax revenues in FY 2024, have also been increasing during the past five years mainly due to increased collection from building construction and equipment permits, private vehicle for hires and increased insurance license fees *[Table 7-2]*.
 - > Charges for services, which account for 14 percent of non-tax revenue on average, has shown a sharp decline since FY 2015 (down an average of 3 percent). This was mainly due to a decline in Emergency Ambulance and Building rental fee collections, which represent the largest share of the revenue within this category. Increases in corporate recordation fees helped partially offset this decline.
 - > Miscellaneous revenue makes up 31 percent of non-tax revenue on average. Unclaimed property collections within this non-tax category have been growing significantly due to regulatory changes that resulted in quick turnover of unclaimed assets which, resulted in increased collection. Interest income on the D.C.'s bank holdings showed robust growth beginning in FY 2022 due to better interest rates and increased fund balances.
 - > Lottery revenue, which accounts for 9 percent of non-tax revenue on average, has been on a declining trend since FY 2013 due to declines in ticket sales and higher pay-out rates. The general revenue decline may be due to both the result of increased payout and declining sales. Particularly, transfers from lottery sales in the last two years have significantly declined due to increased operational costs.
- Overall, total non-tax revenue grew by 69.3 percent from FY 2013. Most of the growth occurred during FY 2022 and FY 2024 due to robust gains from investible reserves, which resulted in boosting the Miscellaneous revenue component. *[Table 7-2]*

Table 7-1 Non-Tax and Lottery Revenue, FY 2000 - 2024 (\$ 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
2022	664,835	135,008	161,321	78,407	249,429	40,670
2023	804,993	146,884	152,977	68,100	403,582	33,450
2024	904,468	142,463	232,947	73,874	415,834	39,350

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

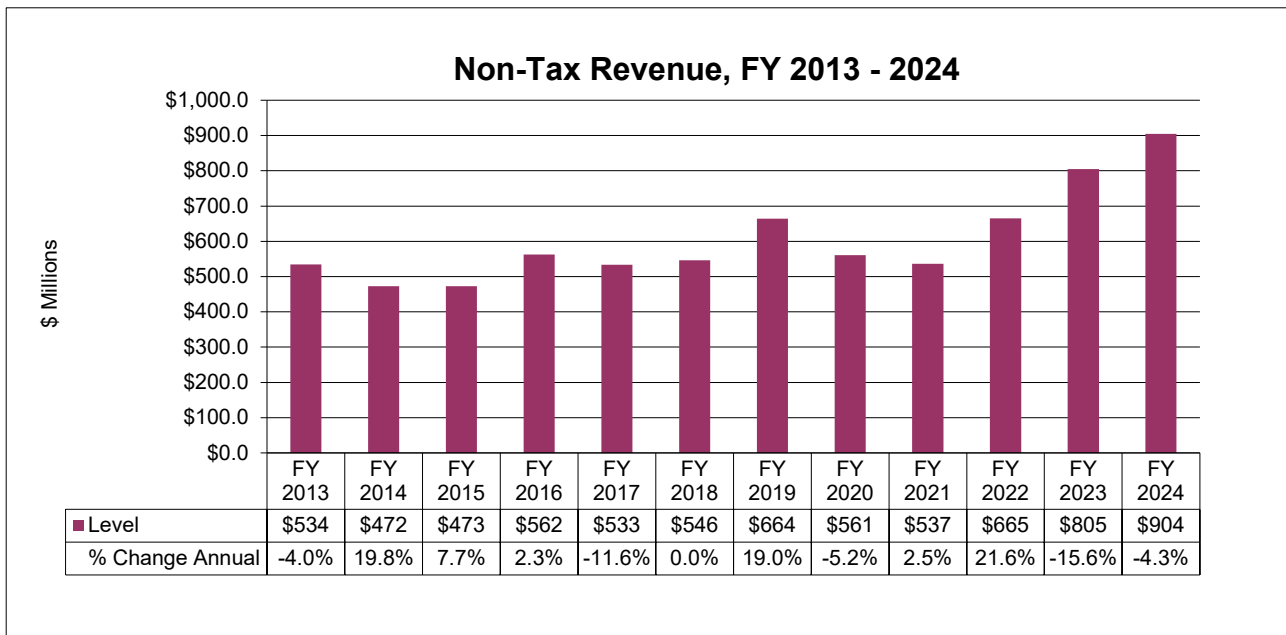


Table 7-2 Composition of Non-Tax Revenue FY 2010 - 2024 (\$ thousands)

Fiscal Year	Total Non-Tax and Lottery										
	Revenue	Licenses & Permits	Fines and Forfeitures	Charges for Services	Misc. Revenue	Lottery Transfer					
2010	404,958	15%	60,852	28%	111,488	11%	46,125	30%	119,743	16%	66,750
2011	485,087	16%	76,020	26%	126,251	16%	75,540	30%	145,101	13%	62,175
2012	522,516	15%	77,717	35%	181,603	14%	73,795	24%	122,997	13%	66,404
2013	534,364	15%	78,857	27%	145,509	14%	75,416	31%	166,268	13%	68,314
2014	472,391	17%	79,210	29%	136,794	17%	77,984	26%	123,436	12%	54,967
2015	472,612	19%	88,788	25%	117,199	20%	94,399	25%	116,640	12%	55,586
2016	562,295	16%	90,432	35%	197,439	14%	80,251	25%	140,886	9%	53,287
2017	533,113	17%	92,549	31%	167,385	15%	81,371	27%	146,208	9%	45,600
2018	546,337	18%	98,699	30%	164,382	16%	87,632	27%	146,124	9%	49,500
2019	664,291	22%	146,955	29%	195,392	12%	77,487	30%	199,407	7%	45,050
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
2022	664,835	20%	135,008	24%	161,321	12%	78,407	38%	249,429	6%	40,670
2023	804,993	18%	146,884	19%	152,977	8%	68,100	50%	403,582	4%	33,450
2024	904,468	16%	142,463	26%	232,947	8%	73,874	46%	415,834	4%	39,350

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

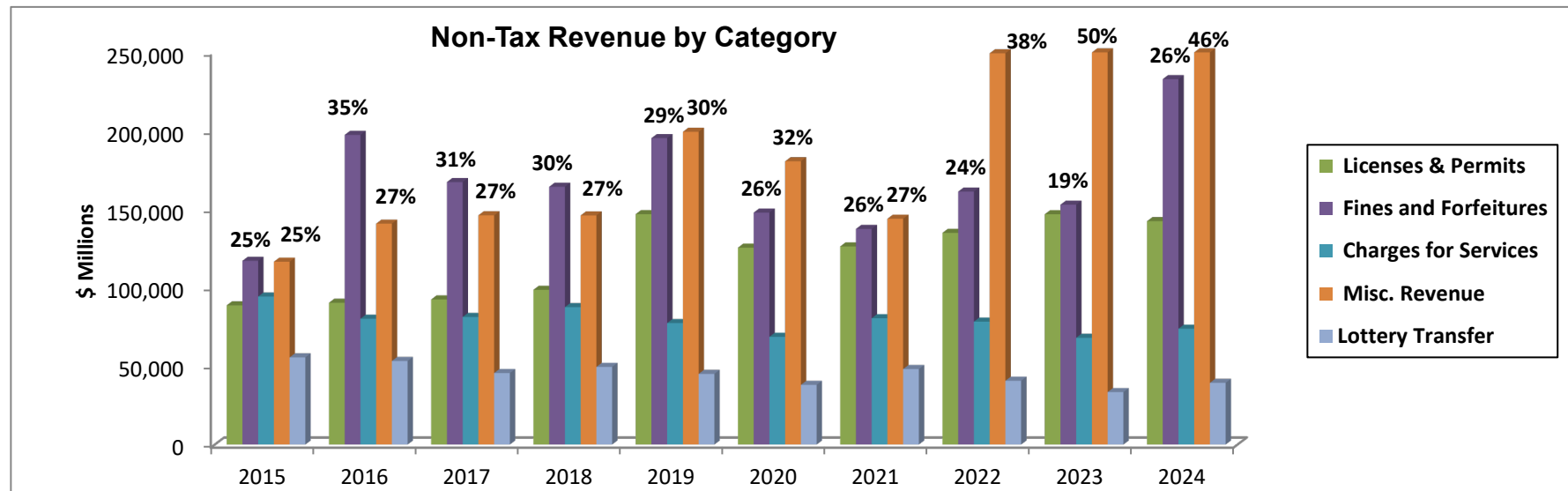


Table 7-3 Selected Non-Tax Revenue, FY 2010 - 2024 (\$ thousands)

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	(238)	17,054	36,381	115,477	26,316	27,671
2022	55,817	19,157	41,728	25,156	16,993	61,159	103,378	25,928	23,293
2023	57,016	20,209	40,333	208,847	17,249	42,140	98,257	19,927	30,118
2024	50,592	18,964	40,125	184,390	18,453	49,873	181,079	22,541	28,523

* 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

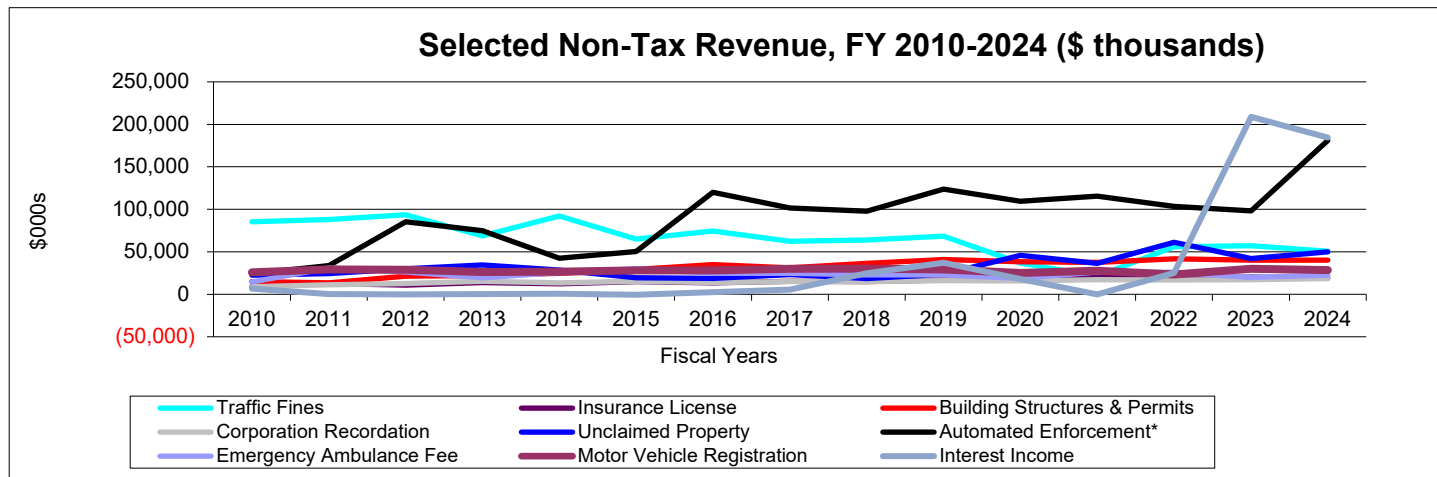
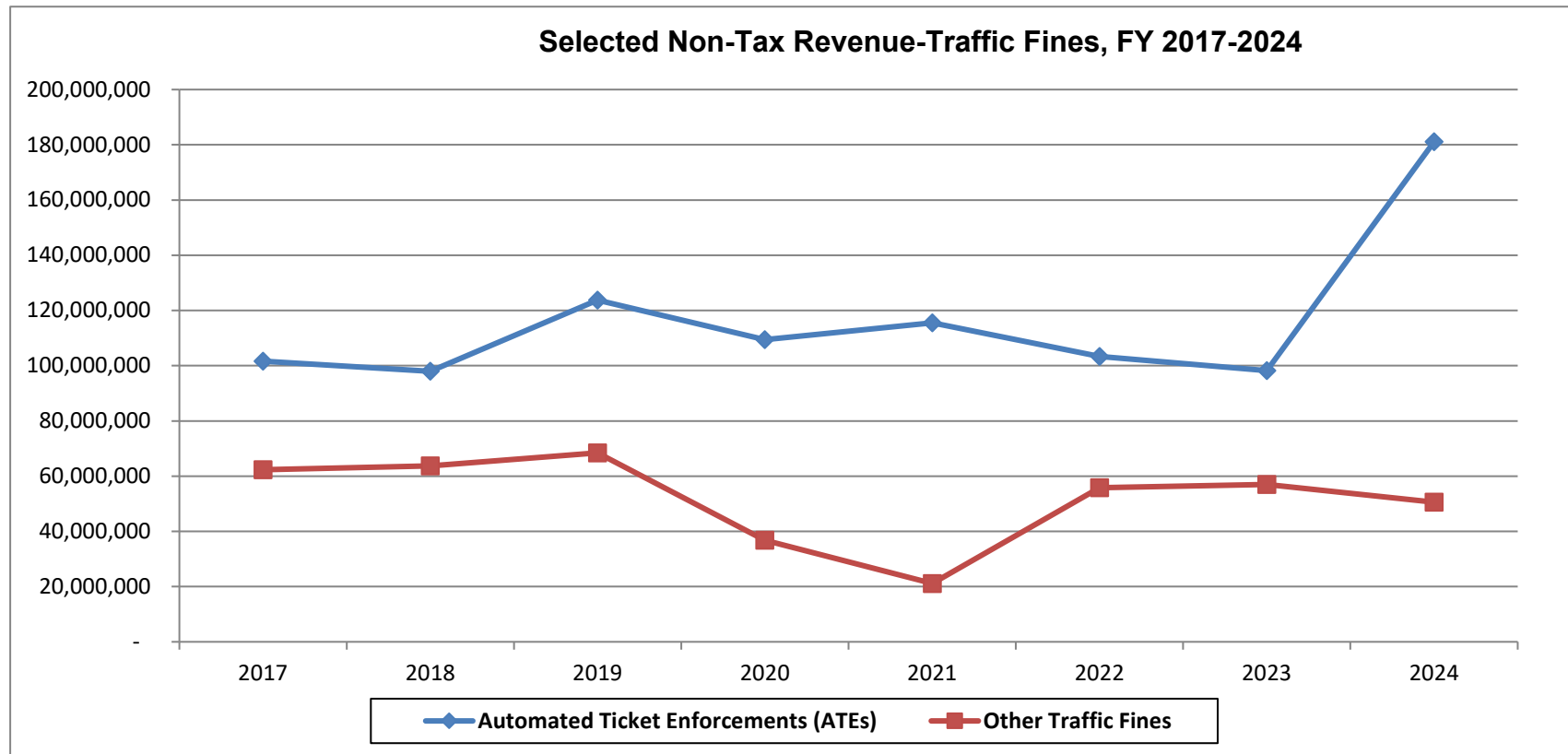


Table 7-4 Selected Non-Tax Revenue - Traffic Fines, FY 2017 - 2024

Traffic Fines	2017	2018	2019	2020	2021	2022	2023	2024
Automated Ticket Enforcements (ATEs)	101,670,297	97,975,008	123,755,588	109,398,565	115,476,519	103,378,218	98,257,000	181,079,150
Other Traffic Fines	62,349,433	63,763,718	68,433,157	36,847,562	21,140,383	55,817,311	57,016,059	50,591,525

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 2002 through 2024 by all special purpose revenue funds.
- From FY 2002 to FY 2024, special purpose fund revenue grew at an annual average rate of 6.8% a year.
- *Table 8-2* reports the total special purpose fund revenue received over the period Fiscal Year 2020 through Fiscal Year 2024 disaggregated by type of governmental activity. This table also reports the distribution of special purpose fund revenue by governmental activity.

Table 8-1: Special Purpose (O-Type) Revenue, FY 2002- 2024 (\$ 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
2022	669,671
2023	741,206
2024	788,271

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 2024 data.

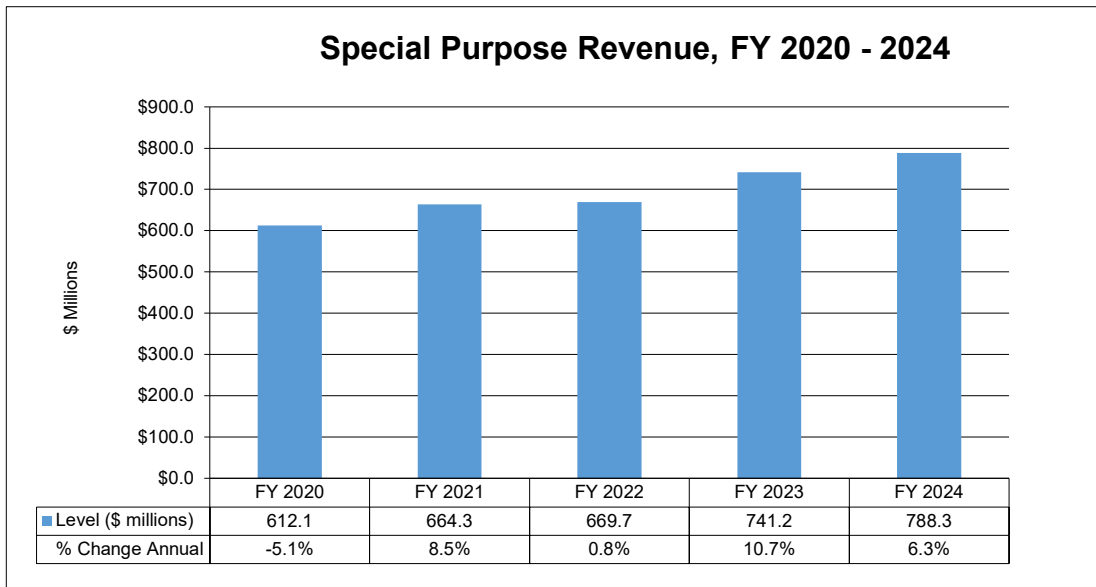


Table 8-2 Special Purpose (O-Type) Revenue by Governmental Activity, FY 2020 - 2024

Governmental Activity	Fiscal Year				
	2020	2021	2022	2023	2024
	(\$ thousands)				
Governmental Direction and Support	66,733	77,709	55,802	98,366	108,420
Economic Development and Regulation	55,180	62,834	85,456	60,421	63,647
Public Safety and Justice	59,598	49,146	42,089	40,139	46,218
Public Education System	47,662	48,164	65,591	76,698	89,893
Human Support Services	45,175	47,405	45,628	81,120	69,209
Operations and Infrastructure	252,229	270,776	338,344	278,855	330,633
Financing and Other	85,512	104,262	48,242	117,839	83,467
Total	612,090	660,296	681,153	753,438	791,487
Number of Special Purpose Revenue Funds with recorded revenue during the fiscal year	197	198	198	198	199
	(% of Total)				
Governmental Direction and Support	10.9%	11.8%	8.2%	13.1%	13.7%
Economic Development and Regulation	9.0%	9.5%	12.5%	8.0%	8.0%
Public Safety and Justice	9.7%	7.4%	6.2%	5.3%	5.8%
Public Education System	7.8%	7.3%	9.6%	10.2%	11.4%
Human Support Services	7.4%	7.2%	6.7%	10.8%	8.7%
Operations and Infrastructure	41.2%	41.0%	49.7%	37.0%	41.8%
Financing and Other	14.0%	15.8%	7.1%	15.6%	10.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

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

Agencies with Special Purpose Revenue Funds having recorded revenue during the FY 2020 - FY 2024 period:

Governmental Direction and Support: Board of Ethics and Government Accountability; Captive Insurance Agency; Council of the District of Columbia; Department of General Services; Department of Human Resources; Office of Contacting 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 Inspector General; Office of the Secretary; Office of Veterans' Affairs

Economic Development and Regulation: Business Improvement Districts Transfer; 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 Advocate

Public Safety and Justice: Department of Corrections; Department of Youth Rehabilitation Services; District of Columbia National Guard; Fire and Emergency Medical Services Department; Metropolitan Police Department; Office of the Chief Medical Examiner; 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 and Cannabis Administration; Department of Buildings; Department of Energy and Environment; Department of For-Hire Vehicles; Department of Insurance, Securities, and Banking; Department of Licensing & Consumer Protection; 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: Child Wealth Funds; Convention Center Transfer; Highway Transportation Fund - Transfers; Pay-As-You-Go Capital Fund; Debt Service - Repayment of Loans and Interest

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