

**Testimony of Campbell Johnson
on behalf of the
Urban Housing Alliance
concerning the
Homeowners' Bill of Rights
before the
Tax Revision Commission
Honorable Tony Williams, Chair**

December 3, 2012

Chairman Williams and Commission members, I am appearing before you on behalf of the Urban Housing Alliance and many of our friends and neighbors in the District of Columbia. Many of us have owned our residential homes for many years and as a result of the District's taxation policies our property assessments and taxes have escalated in an unseemly fashion as gentrified properties have displaced many of our neighbors.

You may recall that at the Commission's last meeting I suggested that there are several administrative recommendations the Commission might pass and submit to the Office of Tax and Revenue for immediate implementation. I recall that at the last meeting, the Commission also considered recommending a high tech taxation proposal that the Commission ultimately determined needed more work.

This "Homeowners Bill of Rights" represents a series of recommendations that can have an immediate impact toward providing increased fairness and openness in the property tax appeals processes. We believe residential homeowners should be guaranteed Constitutional rights and fair treatment in the District's property assessment and appeals processes.

This "Bill of Rights" was shared in a meeting with at least seven persons in the leadership of the Office of Tax and Revenue (OTR) and the Office of the Chief Financial Officer a month ago without objection. However, there has been no indication of when they will be implemented. In my view, implementation will be expedited by the Commission's recommendation for implementation.

The several items that the Alliance believes should be recommended included in a Homeowners' Bill of Rights that relate to my experience and that of my neighbors. These items are:

1. **Upon making an appeal, if a neighborhood map, sales list and property record card are requested on the appeal form or by telephone, these should be promptly provided without need of further request.** All of this information should be provided to our taxpayers without charge.

2. Homeowners should be provided with clear unambiguous definitions of all codes used by the Office of Tax and Revenue (OTR) and throughout the assessment and appeal processes. **All property assessment and related code information and definitions should be made available with other information that is provided to persons when they appeal. Additionally, petitioners should be provided with the percentage adjustments that are made for such circumstances as: “no renovations”; “busy street”; “high crime area”.**
3. **People filing an appeal should be provided with the complete array of options available to them.** This should include the indication of when they can work with the Appraiser to **adjust their assessment before a second level appeal** (like commercial property owners do) and when they can request a **“rehearing”** after the second level appeal. None of this information is currently made available to homeowners.
4. **Also, since OTR can fail to properly present its case at the second level because of errors or fraud, when this occurs the petitioner should be awarded his/her substantiated assessment of the property without further action.** In one instance this year, OTR provided to the Tax Appeals Commission a property record card that showed a house with a fence around it. This was not the petitioner’s house. It was a house across the street and down the block. And, the Appraiser/Assessor claimed she had “inspected the house”. While the Appraiser may have inspected a house in that neighborhood, it was NOT the petitioner’s house.

The law states, **“If the assessor's worksheet is mailed with the notice of final determination to the owner, the worksheet shall be deemed to be the response of OTR to the owner's appeal before the Commission.”**¹ OTR had its opportunity to make its case and failed.

5. While there is a legal requirement for OTR to provide the Appraiser’s Summary Report seven days prior to a hearing, this Report should be provided at least two weeks before the hearing. (Often the date on the Report is two weeks before the hearing, yet the report is not actually mailed until less than a week before the hearing.)
6. **Provide administrative authorization for residents to secure building permits for properties in their neighborhoods.** Since there are instances where people have major work done on their properties without permits and there may be problems getting issued permits recorded on property record cards.
7. **Due to the many improprieties that have occurred, we ask that emergency action be taken to extend the deadline for residential owners and small businesses to file second level appeals to February 28, 2013. Similarly, we**

¹ DC Code, § 47-825.01a (a)(1)(A)(2)(C)(ii)(I) (aa)

ask for reconsideration of petition applications through this extended deadline for petitioners who were denied acceptance of appeals at the first level.

Please know that implementing these recommendations is likely to have a great impact on fairness for property owners, but the impact in regard to costs incurred by the OTR will be most likely negligible. Certainly, any costs incurred will be much less than to cost to develop a report on these costs. There should be no obstacles to implementing these recommendations.

The Urban Housing Alliance is pleased to work with the Commission to implement these recommendations and engage the important changes that are essential to ensure fairness and justice in the property assessment appeals process. We seek solutions that will work for all of DC's property taxpayers.

However, if it is believed that major corrective action is needed in OTR to implement these recommendations, the Urban Housing Alliance calls on the Commission to support a request to the Council to provide it with a \$150,000 grant, without delay, for the purpose of doing a collaborative and comprehensive, professional analysis and developing a series of detailed recommendations to make the property appeals process more equitable and user friendly for residential and small business petitioners. Also, the grant's purpose will include rooting out issues regarding waste, fraud and abuse in the property appeals administration and processes. Finally, the analysis will include an assessment of steps necessary to implement DC Code §47-825.02, which provides for a "Public Advocate for Assessments and Taxation". (May 22, 1997, D.C. Law 11-269).

Campbell Johnson
Chair
Urban Housing Alliance
149 Rhode Island Avenue, NW
Washington, DC 20001

(202)667-9011
ccj.caa.edi@verizon.net