

- *Analysis of Motor Fuel Tax Revenues Report to the District's Office of the Inspector General*
- *The District of Columbia Tax Expenditure Report*
- *The District of Columbia Housing Tax Expenditure Review*
- *Special Purpose Revenues and Non-Tax Revenues were two of such reports*
- *Revenue chapter of both the Mayor and the Council's FY 2016 Budget and Financial Plan*

29. Please provide a list of our Financial Advisors as of February of 2017.

**RESPONSE:**

Financial Advisors 2017

Estrada Hinojosa and Co. Inc.  
 Hilltop Securities (formerly First Southwest)  
 Public Resources Advisory Group  
 PFM Financial Advisors, LLC  
 CSG Advisors  
 Acacia Financial Group

30. Please provide an update on the Real Property Tax Administration electronic (online) Income & Expense (I&E) Report system, to include number of users as compared to number of filers, updates to the TY2017 season; and any updates to changes made to the apartment model to better reflect the impact of subsidized and rent controlled apartments.

**RESPONSE:**

In CY 2015, the administration notified approximately 8,700 taxpayers requesting the filing of I&E forms for their commercial properties. Of those, only 1,200 chose to submit the filing online. CY 2016, we notified approximately 9,500 taxpayers with the same request for which only 1,500 submitted the filing online. The results for both years were less than desired, primarily because the Web site was not easy to use.

This CY 2017, we expect a much higher online filing rate attributable to the improvements we have made to the process learned over the past two years. Whereas in the past the site attempted to mimic the paper version of the form, this year the experience is designed to mimic a user filing their DC income tax form, among other improvements.

The Apartment Income & Expense form was modified two years ago to allow property owners to report the number of subsidized and rent controlled apartments existing within their property, along with the corresponding rents. This rent is utilized in our valuation instead of market rent. When these rents are not reported to us, we discount the market rent by ten percent to account for the subsidy.

RPTA is now working closely with DHCD to fully identify properties in various subsidized or rent control programs. In advance of the Income & Expense filing season, we will send a targeted letter to this group with information about properly rendering their information in order to ensure that all eligible properties are afforded the benefits of these reduced rents in our valuations.

31. Please provide an update on implementation of the following initiatives previously referenced for the Real Property Assessment Division designed to improve business/assessment processes:

- Expansion of appraiser workspace

**RESPONSE:**

This project is essentially complete. The staff and management are delighted with the results, and the reconfiguration will allow for the efficient use of RPAD's space for years to come.

- Education and certification program for appraisers

**RESPONSE:**

The Appraiser Education & Certification Program is now in place and active. On September 14, 2016, RPAD welcomed the first group of designees to the program. To date, twenty-four staff members have received designations. One appraiser was awarded the District Assessments Specialist I, two were awarded the District Assessor II and twenty-one received the pinnacle designation, the Certified District Assessor.

The advisory committee will meet in February, 2017 to evaluate the applications received during the fourth quarter and will be awarding more designations by the end of that month.

- Revised income property assessment calendar

**RESPONSE:**

Revision of the assessment calendar is still needed and is essential to increasing the accuracy of commercial assessments. The on-line filing of Income and Expense forms which will be significantly improved for the upcoming filing season is one of several prerequisites to the modifications to the commercial assessment calendar. It is our hope that once it is demonstrated to the business community we have a robust and user-friendly filing system in place, businesses will support revising the assessment calendar, as greater accuracy is to the benefit of all parties.

- Additional staffing

**RESPONSE:**

The requested additional staff has been hired. Our most recent hires include a GIS Specialist, and an Assessment Technician. Currently, we need to back-fill vacancies created by promotions and recent retirements. We recently made selections for three commercial appraisers and expect to interview for residential appraisers and make selections later this month.

- More access to vehicles for field inspections

**RESPONSE:**

We have made arrangements with Enterprise Car Rental to supply us with vehicles for use by the appraisal staff. Enterprise recently opened an office at our location and has a large supply of vehicles. Along with the fleet cars and Zip cars, ample transportation is available to the staff.

- Implementation of an employee-led CAMA improvement team

**RESPONSE:**

The employee-led CAMA improvement team met several times and reported their findings. The majority of the issues brought to management's attention by the team are related to stability of RPTA's most recent version of its CAMA system. We have communicated the finding(s) to the vendor, along with other issues. After the conclusion of the TY 2018 valuation, our attention will turn to evaluating the most recent version of the CAMA software with anticipation of upgrading it to a more user-friendly version.

- New technology for field work and RPTAC hearings

**RESPONSE:**

OTR contacted vendors and it appears that there are products that warrant significant consideration. Our market research indicates that there are potential solutions which may be fully customizable and compatible with our current CAMA system and we are exploring our procurement options. An FY 2018 Program Enhancement has been submitted in order to move this project forward.

Five laptop computers were made available to the appraisal staff for participation in RPTAC hearings and Superior Court mediation sessions. Twelve members of the appraisal staff were given VPN, allowing them access to CAMA, MRIS, CoStar and other tools and applications from these remote sites in their efforts to defend our values.

- Appeals tracking system and electronic records retention

**RESPONSE:**

The appeals tracking initiative is beginning to move forward. Multiple vendors have expressed interest in bidding on the project. They have supplied RPAD with some marketing literature along with a video. They are also prepared to conduct a webinar-type demonstration of their product at a time convenient to RPAD.

The government's estimate of cost is \$250,000 for the procurement. RPDA would like to move toward procurement early in FY 2018, thereby making the system available for the appeal season beginning in April, 2018.

- Updates to oblique aerial photography

**RESPONSE:**

The vendor reported that the flights were completed on January 23, 2107. Now that the capture is complete, Pictometry will take 30 to 60 days to process the imagery and it is expected to be delivered in time for use by the appraisers in defense of the TY 2018 valuations.

- Replacement of the real property billing system

**RESPONSE:**

OCFO intends to update the Real property Billing.

- 1) We are in the process of identifying our business and technology requirements. We have assigned the necessary resources, and are in the process of procuring additional resources to document our needs.
- 2) The final requirements document will be comprehensive in functional, technical, reporting and integration requirements.
- 3) Key OCFO members, intend to conduct site visits to look at best practices within the specific scope of requirements and the systems being used in the other cities and counties.

The OCFO plans to complete the referenced above activities is summer of 2017.

The goal is to identify the market leaders, followed by attracting competitive and comprehensive offers, with the right solution that will meet District real property billing needs. We would ideally like to start the project as the current Modernized Integrated Tax System Completes the modernization of Sales taxes.

32. What amount was collected for Combined Reporting FY 2016 (TY 2016) returns, and how does it compare to the FY 2015 (TY 2014) returns?

**RESPONSE:**

The amount collected for TY2015 returns (primarily received in FY'16 was \$94.4 million, compared to \$170.4 million for TY 2014 (primarily received in FY'15). The tax year 2014 number reported above is significantly higher than was reported at this time last year (\$20 million) due to additional/late filings received for this period after March of 2016.

33. Please provide a copy of the Exempt Property Use Report (FP-161). For the April 1, 2015 deadline, how many properties were required to file under D.C. Official Code § 47-4702? How many were required to file under D.C. Official Code § 47-1007? How many properties eligible for an exemption did not file by the deadline? How many properties requested an extension? Are there any properties still outstanding (i.e. that did not file by the deadline or request an exemption) If so, please provide name, address, square and lots and ward? How many properties had their status revoked (include name, address, square and lot numbers and ward)? Are properties able to complete this form and file electronically?

**RESPONSE:**

A copy of Form FP-161 is attached (See **Attachment 33**) and can also be found on the Office of Tax and Revenue.

We estimate that, for 2015, there were approximately 205 properties required to file the Exempt Property Use Report under section 47-4702, and that there were approximately 2,370 properties required to file this report under section 47-1007. Our records indicate that for 2015, there were approximately 558 properties that did not file by the deadline. For 2015, five properties requested an extension. Although the great majority of properties that did not file by the deadline eventually did file, approximately 15 did not file at all, and are listed below. For 2015, eleven properties had their exemptions revoked for failure to file. These properties are included in the non-filer list below and consist of the properties belonging to Trustees of New Bethany Baptist Church, Bishop SC Madison Trustee, and Celestial Church of Christ.

The exemption of the remaining properties on the list was revoked in a prior year. Currently the form must be mailed to the Office of Tax and Revenue, Real Property Tax Administration at P.O. Box 71440, Washington, DC 20024, as specified in the form. Future system upgrades will consider electronic filing capabilities

### 2015 Exempt Property Use Report

Square	Lot	Owner	Address	Ward
202	31	Midtown Youth Academy	2206 14th St NW	1
339	31	Trustees of New Bethany Baptist Church	1300 10 <sup>th</sup> St NW	2
339	32	“		
339	806	“		
367	23	“		
367	71	“		
367	72	“		
367	811	“		
367	812	“		
368	171	Bishop SC Madison Trustee	926 N St NW	2
397	31	Victory Village Development	1533 9 <sup>th</sup> St NW	6
2807	33	Macedonia Church of God in Christ	1320 Farragut St NW	4
4113	E 17	Celestial Church of Christ	1880 Adams St NE	5
5077	80	New Jerusalem Temple	4026 Gault Pl NE	7
5077	134	“		

34. Please provide a breakdown of sales tax collections by type for FY 2016 or TY 2016 where applicable (and indicate which) with a comparison of collections for FY or TY 2015.

**RESPONSE:**

Sales Tax Category	Sales Tax Collected by Type (In \$ millions)			
	FY 2015	FY 2016	Change	% Change
Retail	\$481.2	\$537.7	\$56.5	12%
Medical *	\$0.1	\$0.5	\$0.4	350%
Liquor	\$58.1	\$62.0	\$3.9	7%
Restaurants	\$378.9	\$397.5	\$18.6	5%
Hotel	\$256.0	\$273.1	\$17.1	7%
Parking	\$67.4	\$72.4	\$5.0	7%
<b>Total</b>	<b>\$1,241.7</b>	<b>\$1,343.1</b>	<b>\$101.4</b>	<b>8%</b>

\* FY 2016 is the first full year collection

35. For FY 2018 real property tax assessments, please provide a neighborhood assessment breakdown for all four property classes. Which classes saw a decline, and what is the comparison to assessments from last year for each class?

**RESPONSE:**

This information is still under review. The OCFO will provide this information on March 1. At that time, we would be happy to meet with you and other Council staff regarding assessment changes.

36. Please provide a status update of Recommendation #5 of the District of Columbia Housing Tax Expenditure Review, and the results of TSG’s analysis. (*reference: 2015/2016 performance follow up Q10*)

**RESPONSE:**

TSG has identified the number of properties by each exemption category as follows (See table below). There is little to no technical effort in adding up to an additional 250 to 500 exempt categories by following the existing naming convention. Ex: A0, A1, B1, AA, BB, ZZ.

Level of effort to increase the exempt categories beyond the additional 500 categories that the system allows would involve three (3) weeks of development and testing time to make changes to the front end presentation.

Remaining work is to identify the properties that are currently Exempt Miscellaneous and reclassify them to additional exempt categories.

#	Exempt Category	Count
1	DC-EXEMPT	4214
2	E0 - LOW INCOME	1229
3	E1 - RELIGIOUS	1397
4	E2 - EDUCATIONAL	600
5	E3 - CHARITABLE	558
6	E4 - HOSPITALS	22
7	E5 - LIBRARIES	3
8	E6 - FOREIGN GOVT.	638
9	E7 - CEMETERIES	26
10	E8 - MISC. EXEMPT	1176
11	E9 - METRO EXEMPT	446
16	US - FED EXEMPT	3021
	Total	13330

37. Residents routinely contact the Council requesting assistance after third-party collection agencies contact them stating that they were noncompliant in payment of District taxes. In each of these cases, the resident was able to reach out to OTR and show proof of payment, and were then informed to “ignore the letters.” Despite being told such by

OTR, the residents are *again* contacted by the collection agencies about continued noncompliance. Why is this a recurring issue with OTR and tax payers? With what third-party collection agency does OTR work? How does OTR communicate with this vendor about these issues? What is being done by OTR to ensure this does not occur in the future?

**RESPONSE:**

The Office of Tax and Revenue contracts with Revenue Solutions (RSI) and Muni Services to conduct outsourced collections. Both entities have significant experience within the District and within their industry.

OTR transfers information with the vendors on a daily basis in order to ensure that files are updated. When issues are brought to our attention OTR contacts the third party collectors directly and instructs them to cease pursuit of collection. OTR has personnel specifically designated and tasked with communicating with the collection vendors.

Through the implementation of OTR's MITS, there will be improved payment posting and the ability to resolve accounts in a more timely and efficient manner. Under the old system, taxpayers could have multiple accounts that were not integrated. Under the newly installed MITS, taxpayers have a single identifier which allows for timely posting. If Council is aware of on-going issues, please make us aware.

38. What effect, if any, did the elimination of certain tax expenditures—such as the Long-term care insurance deduction and the district and federal government pension exclusions—have on District taxpayers in each of the tax brackets for TY2015? Have residents who previously qualified for these targeted credits seen an increase in District taxes owed until all of the tax reform package is implemented? How many residents, and by how much? And, how much would they stand to receive in the form of a tax refund when the entire tax reform package is implemented?

**RESPONSE:**

**Please note all responses are based on TY 2014 since TY 2015 data is not yet available.**

- Effect of elimination – Increase taxes for 12,403 taxpayers, by \$2.4 million



Elimination of Certain Tax Expenditures (Table 1)

Taxable Income	Returns With a Tax Increase			Returns With a Tax Decrease			Total Tax Change		
	Returns	Amount	Average	Returns	Amount	Average	Returns	Amount	Average
\$ - 1,000 to \$ 0	193	\$12,178	\$63	--	--	--	193	\$12,178	\$63
\$ 0 to \$ 10,000	1,801	\$228,127	\$127	--	--	--	1,801	\$228,127	\$127
\$ 10,000 to \$ 25,000	3,244	\$567,293	\$175	--	--	--	3,244	\$567,293	\$175
\$ 25,000 to \$ 50,000	3,152	\$630,586	\$200	--	--	--	3,152	\$630,586	\$200
\$ 50,000 to \$ 75,000	1,497	\$362,843	\$242	--	--	--	1,497	\$362,843	\$242
\$ 75,000 to \$ 100,000	836	\$205,553	\$246	--	--	--	836	\$205,553	\$246
\$ 100,000 to \$ 200,000	1,123	\$277,406	\$247	--	--	--	1,123	\$277,406	\$247
\$ 200,000 to \$ 350,000	350	\$86,905	\$248	--	--	--	350	\$86,905	\$248
\$ 350,000 to \$ 500,000	113	\$28,773	\$254	--	--	--	113	\$28,773	\$254
\$ 500,000 to \$ 1 M.	69	\$17,742	\$258	--	--	--	69	\$17,742	\$258
Greater than \$ 1 M.	24	\$6,355	\$261	--	--	--	24	\$6,355	\$261
All Taxpayers	12,403	\$2,423,762	\$195	--	--	--	12,403	\$2,423,762	\$195

And, by how much would they stand to receive in the form of a tax refund when the entire tax reform package is implemented tax reform package is implemented?

- 13,009 tax payers would get a total of \$4.2 million tax reductions.

Tax changes output table\_TY2014. (Table 3)

Full implementation includes above and yet to implement:

Increase PE to federal level and repeal LIC; increase the SD to 8950 HH, 6100 SNG and 12200 MAR

Taxable Income	Returns With a Tax Increase			Returns With a Tax Decrease			Total Tax Change		
	Returns	Amount	Average	Returns	Amount	Average	Returns	Amount	Average
\$ - 1,000 to \$ 0	4	\$245.00	\$58.00	56	\$-9,053	\$-161	60	\$-8,808	\$-146
\$ 0 to \$ 10,000	51	\$1,654.00	\$33.00	1821	\$-252,040	\$-138	1872	\$-250,385	\$-134
\$ 10,000 to \$ 25,000	133	\$5,227.00	\$39.00	3207	\$-820,106	\$-256	3340	\$-814,880	\$-244
\$ 25,000 to \$ 50,000	145	\$4,854.00	\$33.00	3168	\$-943,463	\$-298	3313	\$-938,609	\$-283
\$ 50,000 to \$ 75,000	2	\$141.00	\$67.00	1592	\$-964,329	\$-606	1594	\$-964,188	\$-605
\$ 75,000 to \$ 100,000	1	\$279.00	\$263.00	894	\$-620,413	\$-694	895	\$-620,134	\$-693
\$ 100,000 to \$ 200,000	16	\$2,179.00	\$137.00	1260	\$-974,702	\$-774	1276	\$-972,523	\$-762
\$ 200,000 to \$ 350,000	128	\$28,910.00	\$226.00	268	\$-170,902	\$-638	396	\$-141,991	\$-359
\$ 350,000 to \$ 500,000	28	\$5,015.00	\$182.00	104	\$-77,934	\$-751	131	\$-72,919	\$-555
\$ 500,000 to \$ 1 M.	5	\$290.00	\$55.00	89	\$-78,660	\$-885	94	\$-78,371	\$-832
Greater than \$ 1 M.	--	--	--	38	\$-64,669	\$-1,697	38	\$-64,669	\$-1,697
All Taxpayers	513	\$48,794.00	\$95.00	12496	\$-4,976,271	\$-398	13009	\$-4,927,477	\$-379

39. With respect to Schedule H, how many standalone Schedule H returns were submitted in TY 2015? How many Schedule H returns were denied in TY 2015? Please provide the number of returns with a Schedule H, and amount claimed in TY 2015, District-wide, for filers claiming the property tax credit for renting and owning property. How many of the Schedule H returns for TY 2015 have a federal adjusted gross income of the tax filing unit (line 1 of the Schedule H form) that is different from the federal adjusted gross

income on the taxpayer's federal tax return? Please also provide the average amount of difference for Schedule H returns that have a difference between the two amounts.

**RESPONSE:**

	A	B	C	D
10	<b>#11 Schedule H</b>			
11		Year	Count	
12	<b>Standalone Schedule</b>	2015	611	
13	<b>Denied Standalone Schedule</b>	2015	33	
14				
15			Count	Total Property Tax Credit Claimed
16	<b>Returns with a Sch</b>	2015	21,457	17,058,977.00
17	Part A (Rent)	2015	17,185	13,993,470.00
18	Part B (Own)	2015	4,272	3,065,507.00
19				
20	<b>Sch H where Federal AGI (line 3) not equal to Sch H Family Unit</b>			
21		Count	Average Difference	
22	Part A (line 1)	611	(16,078.31)	
23	Part B (line 8)	252	(4,660.21)	

40. Please provide the number of returns with a Schedule H in TY 2014 and TY 2015, by zip code and the AGI brackets provided below. Please show the filing status, AGI, tax, amount of property tax credit, and refund or amount due.

- \$10,000 and lower;
- \$10,001 -- \$20,000;
- \$20,001 -- \$50,000;
- \$50,001 -- \$75,000;
- \$75,001 -- \$100,00; and
- \$100,000 and higher

Additionally, please provide the number of returns with a Schedule H, and amount claimed, in TY 2014 and TY 2015, District-wide, by the following age-breakdowns:

- 21 and younger;
- 22-39;
- 40-49;
- 50-69; and

- 70 and older.

**RESPONSE:**

Please note all responses are based on TY 2014 since TY 2015 data is not yet available.

AGI_GRP	Count	Variable	Total
<b>10K AND LOWER</b>	2,976	Property Tax Credit	\$2,272,528
		Total Tax	\$129,104
		Refund Amount	\$3,262,506
		Tax Due	\$632
<b>10K TO 20K</b>	5,176	Property Tax Credit	\$4,238,907
		Total Tax	\$1,269,578
		Refund Amount	\$7,811,435
		Tax Due	\$5,090
<b>20K TO 50K</b>	10,164	Property Tax Credit	\$7,786,587
		Total Tax	\$10,403,189
		Refund Amount	\$12,418,433
		Tax Due	\$268,142
<b>50K TO 75K</b>	119	Property Tax Credit	\$91,590
		Total Tax	\$147,100
		Refund Amount	\$132,929
		Tax Due	\$8,881
<b>75K TO 100K</b>	1	Property Tax Credit	\$328
		Total Tax	\$4,680
		Refund Amount	\$977
		Tax Due	\$0
<b>OVER 100K</b>	1	Property Tax Credit	\$1,000
		Total Tax	\$6,278
		Refund Amount	\$1,229
		Tax Due	\$0
<i>Source: OCFO/OTR:TY2014</i>			

Please show the filing status, AGI, tax, amount of property tax credit, and refund or amount due.

**By Filing Status**

Filing Status	Count	Total Claim
Dependent	3	\$2,677
Head of Household	4,308	\$3,442,364

<b>Married Filing Joint</b>	835	\$684,365
<b>Married Filing Combined Separate</b>	168	\$132,333
<b>Married Filing Separate</b>	285	\$231,342
<b>Single</b>	12,838	\$9,897,859
<i>Source: OCFO/OTR:TY2014</i>		

### By Zip Code

<b>new_zip</b>	<b>Count</b>	<b>Variable</b>	<b>Sum</b>
<b>20001</b>	1,208	Total Tax Liability	\$909,408
		Property Tax Credit	\$931,393
		Refund Amount	\$1,390,681
		Tax Due	\$23,002
<b>20002</b>	1,866	Total Tax Liability	\$1,180,687
		Property Tax Credit	\$1,433,696
		Refund Amount	\$2,346,181
		Tax Due	\$30,909
<b>20003</b>	529	Total Tax Liability	\$410,936
		Property Tax Credit	\$434,800
		Refund Amount	\$625,538
		Tax Due	\$10,833
<b>20004</b>	23	Total Tax Liability	\$20,703
		Property Tax Credit	\$20,160
		Refund Amount	\$23,608
		Tax Due	\$365
<b>20005</b>	247	Total Tax Liability	\$225,343
		Property Tax Credit	\$213,340
		Refund Amount	\$307,452
		Tax Due	\$3,826
<b>20006</b>	25	Total Tax Liability	\$21,733
		Property Tax Credit	\$23,811
		Refund Amount	\$28,955
		Tax Due	\$0
<b>20007</b>	344	Total Tax Liability	\$303,130
		Property Tax Credit	\$290,969
		Refund Amount	\$336,300
		Tax Due	\$11,422
<b>20008</b>	479	Total Tax Liability	\$433,357

		Property Tax Credit	\$415,795
		Refund Amount	\$483,370
		Tax Due	\$10,662
<b>20009</b>	1,281	Total Tax Liability	\$1,008,372
		Property Tax Credit	\$1,060,983
		Refund Amount	\$1,472,184
		Tax Due	\$24,334
<b>20010</b>	1,174	Total Tax Liability	\$860,280
		Property Tax Credit	\$927,187
		Refund Amount	\$1,364,581
		Tax Due	\$20,300
<b>20011</b>	2,258	Total Tax Liability	\$1,155,783
		Property Tax Credit	\$1,744,318
		Refund Amount	\$2,993,715
		Tax Due	\$28,151
<b>20012</b>	366	Total Tax Liability	\$208,331
		Property Tax Credit	\$282,597
		Refund Amount	\$443,294
		Tax Due	\$8,404
<b>20013</b>	18	Total Tax Liability	\$11,531
		Property Tax Credit	\$13,098
		Refund Amount	\$17,301
		Tax Due	\$411
<b>20015</b>	182	Total Tax Liability	\$112,594
		Property Tax Credit	\$158,884
		Refund Amount	\$184,763
		Tax Due	\$3,608
<b>20016</b>	328	Total Tax Liability	\$207,615
		Property Tax Credit	\$279,109
		Refund Amount	\$331,309
		Tax Due	\$7,662
<b>20017</b>	478	Total Tax Liability	\$253,474
		Property Tax Credit	\$334,305
		Refund Amount	\$528,442
		Tax Due	\$8,842
<b>20018</b>	464	Total Tax Liability	\$218,893

		Property Tax Credit	\$327,965
		Refund Amount	\$564,462
		Tax Due	\$7,835
<b>20019</b>	1,847	Total Tax Liability	\$886,314
		Property Tax Credit	\$1,362,771
		Refund Amount	\$2,798,040
		Tax Due	\$9,459
<b>20020</b>	1,792	Total Tax Liability	\$934,649
		Property Tax Credit	\$1,351,270
		Refund Amount	\$2,751,380
		Tax Due	10,834
<b>20023</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20024</b>	335	Total Tax Liability	\$270,765
		Property Tax Credit	\$267,785
		Refund Amount	\$380,671
		Tax Due	\$3,474
<b>20026</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20029</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20030</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20032</b>	1,266	Total Tax Liability	\$679,656
		Property Tax Credit	\$971,396
		Refund Amount	\$2,032,585
		Tax Due	\$9,627
<b>20035</b>	NA	Total Tax Liability	NA

		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20036</b>	89	Total Tax Liability	\$75,505
		Property Tax Credit	\$70,351
		Refund Amount	\$97,021
		Tax Due	\$2,386
<b>20037</b>	145	Total Tax Liability	\$107,195
		Property Tax Credit	\$125,105
		Refund Amount	\$157,671
		Tax Due	\$3,985
<b>20038</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20039</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20040</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20040</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20043</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20052</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20056</b>	NA	Total Tax Liability	NA

		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20090</b>	14	Total Tax Liability	\$5,371
		Property Tax Credit	\$11,524
		Refund Amount	\$19,630
		Tax Due	\$0
<b>20091</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<b>20118</b>	NA	Total Tax Liability	NA
		Property Tax Credit	NA
		Refund Amount	NA
		Tax Due	NA
<i>Source: OCFO/OTR:TY2014</i>			
<b>*DC zip codes</b>			
<b>NA: Due to number of observations and issues of confidentiality</b>			

Additionally, please provide the number of returns with Schedule H, and amount claimed, in TY 2014 and TY 2015, District-wide, by the following age –breakdowns:

**Please note all responses are based on TY 2014 since TY 2015 data is not yet available.**

<b>Age</b>	<b>Count</b>	<b>Total Claim</b>
<b>21 and younger</b>	350	\$263,299
<b>22-39</b>	9,309	\$7,308,385
<b>40-49</b>	2,029	\$1,648,364
<b>50-69</b>	2,565	\$2,060,370
<b>70 and older</b>	2,489	\$1,773,839
<i>Source: OCFO/OTR:TY2014</i>		



41. Please provide the Committee with an updated Debt Statement chart. This should contain our GO obligations, income tax bonds, COPs, TIF and PILOT debt, other tax-supported debt, as well as other debt.

**RESPONSE:**

Please see **Attachment 41**.

42. Please provide a status update on the new contract manager for the 529 college savings plan and ABLE accounts. How much in fees are 529 and ABLE accounts charged each year? What are the fees for? What is the anticipated timeline for ABLE accounts to be available for use/participation? Where can residents go to find out information about ABLE accounts and how to open one?

**RESPONSE:**

The Office of Finance and Treasury is working with the new program manager, Ascensus College Savings, to transition the plan from Calvert. The conversion is scheduled for March 24, 2017, at which time the assets will be transferred to Ascensus. Participants will receive their first mailing, a newsletter, on February 27<sup>th</sup> which will inform them about the enhancements to the program. The enhancements include, lower fees ranging from 0.15% to 0.80%; the fees include the investment management fee, 0.25% administrative fee for Ascensus to manage the program and 0.05% to the District to administer the program (financial statement preparation and audit expenses, consultant expense, essay contest expenses for District Public High school and charter schools freshman essay contest). Participants will be able to access their account information and perform transactions with Ascensus starting Monday, March 27<sup>th</sup>.

**529 ABLE Program**

Ascensus College Savings will be the new program manager for the District's ABLE program. After the transition of the DC College Savings Plan, Ascensus will start the implementation of the District's ABLE program. We are anticipating a go live date of July 2017. We are planning to join the national ABLE alliance with six to eight other states that is managed by Ascensus. The proposed ABLE program would have six investment options from conservative to aggressive portfolios and a checking account available to ABLE participants. The fees for the investment options will range from 0.34% to 0.38% of which 0.32% is administrative fees for Ascensus to manage the program.

The checking account option has all of the fees associated with a normal checking account and will be confirmed once we have more information on the establishment of the program.