

IN THE HOUSE OF REPRESENTATIVES.

DECEMBER 17, 1913.

Mr. GEORGE introduced the following bill; which was referred to the Committee on the District of Columbia and ordered to be printed.

A BILL

To provide for annual and full-value assessments, a more efficient assessing department, and for other purposes relating to assessment and taxation in the District of Columbia.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That real estate subject to taxation in the District of Colum-
4 bia shall hereafter be assessed annually and at its full, true
5 value.

6 SEC. 2. That upon the assessed value of real and per-
7 sonal property the Commissioners of the District of Columbia
8 shall hereafter annually levy a tax of such per centum as
9 shall raise sufficient revenue, first, to satisfy any deficit in the
10 account of the District of Columbia with the United States

1 Treasury; and second, to meet the estimates for support of
2 the Government of the District submitted to Congress by
3 said commissioners; such tax rate to be reduced by any
4 current surplus in the account of the District of Columbia
5 with the United States Treasury.

6 SEC. 3. That the Commissioners of the District of
7 Columbia shall appoint nine assistant assessors in addition to
8 the assessor and the five assistant assessors now authorized
9 by law. The said commissioners shall also have power to
10 remove the assessor or any of the assistant assessors for cause
11 satisfactory to the commissioners and to appoint a successor
12 or successors to such person or persons removed. The
13 requisite qualifications of such appointees shall be good
14 moral character and competence to make assessments. All
15 previous statutory requirements as to the qualifications of
16 such appointees are hereby expressly repealed.

17 SEC. 4. That the compensation of the assessor shall
18 hereafter be \$5,000 per annum, and the compensation of the
19 fourteen assistant assessors shall be \$3,000 each per annum.

20 SEC. 5. That the assessor shall supervise the assessment
21 for taxation of all property in the District of Columbia sub-
22 ject to taxation, and the assistant assessors shall be subject
23 to his administrative control. He shall also prepare a tax
24 roll as hereinafter provided for, and he shall furthermore
25 perform the duties now incumbent on him by law in respect

1 to and in connection with the levying of assessments on
2 personal property, the issuance of licenses, the levying of
3 such special assessments as are now or may hereafter be
4 authorized by law for water mains, service sewers, alleys,
5 sidewalks, and curbs.

6 SEC. 6. That the assessor shall designate the assistant
7 assessors to act on the following boards: Ten on the board
8 for real estate assessment, who shall also serve as the board
9 for review and equalization, as hereinafter provided for;
10 two on the board of personal property appraisers; two on
11 the board of appeals. The assessor shall be a member and
12 chairman ex officio of each of these boards, and shall desig-
13 nate the member of each to act as chairman in his absence.
14 A majority of the members of each of these boards shall be a
15 quorum for business.

16 SEC. 7. That the board of personal property appraisers
17 shall assess personal property in the District of Columbia in
18 conformity with existing law, except that its assessment
19 shall be finished and a complete list thereof furnished to the
20 assessor by the first Monday in April.

21 SEC. 8. That the assessor shall, upon the approval of
22 the commissioners, divide the District of Columbia into
23 assessment districts and shall assign to each district one or
24 more of the members of the board for real estate assessment.
25 The assistant assessors so assigned shall devote themselves

1 to the study of conditions affecting the value of real property
2 in their respective districts and shall, under the direction
3 of the assessor, by actual view and on the best information
4 available, determine the true value of each tract and lot of
5 real property therein, together with the improvements
6 thereon, and shall record such values in field books with the
7 proper description, including the dimensions, of each tract
8 and lot, the value of the improvements being shown sepa-
9 rately from the value of the land.

10 SEC. 9. That the assessment of real property in each
11 district shall be concluded by the first Monday in February
12 of each year, when the board for review and equalization
13 shall convene and shall review and equalize assessments
14 within each and among all said districts, raising the valua-
15 tion of such tracts and lots and improvements as, in its
16 opinion, shall have been returned below their true value, and
17 reducing the valuation of such as it shall believe to have
18 been returned above their true value, so as to make the
19 assessment of each represent its true value. The said board
20 shall, by the first Monday in April, record in a set of books
21 properly prepared for such purpose, every tract and lot of
22 land in the District of Columbia, the proper designation
23 and description of each, the name of the owner, and the
24 assessed value of each, as determined upon by said board,
25 and the said books shall be ruled so as to provide space for

1 such modifications in the assessed value of each tract and
2 lot as may later be determined upon by the board of appeals
3 and the subsequent adjustments upon such determination
4 by the board for review and equalization, and records so
5 made upon the books shall remain and shall not be erased to
6 give place to other entries.

7 SEC. 10. That any person whose name and real or
8 personal property shall be assessed shall have a right of
9 appeal from such assessment provided he shall, within
10 twenty days after the first Monday in April, fill out and file
11 with the assessor an appeal blank to be prepared and sup-
12 plied by the assessor for such purpose.

13 SEC. 11. That the board of appeals may sit as a body
14 or as individuals, each as a board of appeals, as the assessor
15 shall determine, and shall hear such appeals between the
16 tenth day of April and the twentieth day of June following,
17 and shall so alter assessments by increasing or by reducing
18 them as shall, in their judgment, conform to true values.

19 SEC. 12. That at all times the assessor shall give any
20 taxpayer in the District of Columbia or any other interested
21 person easy access to all books, maps, surveys, and plats,
22 and all notes and memoranda used by the assessing depart-
23 ment in making assessments.

24 SEC. 13. That within three days after a change in the
25 assessment of any tract or lot of land by the board of ap-

1 peals, the assessor shall convene the board for review and
2 equalization, and shall inform said board of such change; and
3 if in the judgment of said board of review and equalization
4 such change in an assessment by the board of appeals makes
5 necessary a reduction of the assessment of any tract or lot in
6 the vicinity of such tract or lot so changed in its assessment
7 by said board of appeals, then said board of review and
8 equalization shall fix such lower assessment upon such tracts
9 or lots as to them seem proper; but in no case may the board
10 for review and equalization raise any assessment upon any
11 tract or lot upon which no appeal has been made, by reason
12 of any change in an assessment by the board of appeals.

13 SEC. 14. That upon the expiration of the appeal
14 period the assessor, under direction of the commissioners,
15 shall make a roll showing each tract and lot of real property
16 in the District of Columbia, with the description, owner of
17 record, and assessed value of each said tract and lot as finally
18 shown on the books of the board of review and equalization,
19 the value of the land being shown separately in said roll
20 from the value of the improvements. Said roll shall also
21 contain a complete list of persons in the District of Columbia
22 assessed for taxation on personal property as determined on
23 by the board of appeals. Said roll shall be kept on file by
24 the assessor for purpose of public reference. He shall like-
25 wise make two exact copies of said roll. One copy he shall

1 deliver to the auditor of the District of Columbia; the other
2 copy of said roll he shall deliver to the collector of taxes of
3 the District of Columbia, who shall hereafter prepare and
4 issue tax bills according to said roll.

5 SEC. 15. That all of the boards hereinbefore named are
6 hereby authorized to take testimony under oath on any
7 matter relative to their business; and the assessor and all
8 of the assistant assessors are hereby given power to admin-
9 ister oaths or affirmations to all persons so testifying. The
10 assessor, or, in his absence, the acting chairman of any of
11 the aforesaid boards, is hereby given power to summon by
12 subpoena any person before him or before any of the said
13 boards as a witness in any matter to be investigated or on
14 any hearing before him or any of said boards, and to re-
15 quire any person so summoned to give testimony under oath
16 or affirmation relating to the subject matter of such investi-
17 gation or hearing. Any member of the Metropolitan police
18 force of the District of Columbia may serve a subpoena in
19 this behalf, but no extra compensation shall be paid for
20 such service. Such fees shall be allowed witnesses so ex-
21 amined, to be paid out of the contingent fund of the com-
22 missioners, as are allowed in civil actions before the Supreme
23 Court of the District of Columbia. In case of disobedience,
24 neglect, or refusal on the part of any person to comply with
25 any such subpoena, or on the refusal of any witness to testify

1 to any matter regarding which he may be interrogated by
2 any of the officials aforesaid, it shall be the duty of the
3 Supreme Court of the District of Columbia, or a judge
4 thereof, on the application of the Commissioners of the Dis-
5 trict of Columbia, to compel obedience by proceedings for
6 contempt as in the case of disobedience of the requirements
7 of a subpoena issued from such court or a refusal to testify
8 therein. Any false swearing on the part of any witness or
9 person giving testimony before the assessor or before any
10 of the said boards as to any fact in any investigation or
11 hearing before him or them shall be deemed perjury, and
12 shall be punished in the manner prescribed by law for the
13 punishment of perjury.

14 SEC. 16. That all laws and parts of laws inconsistent
15 or in conflict with this Act are hereby repealed.