**REAL PROPERTY TAX APPEALS COMMISSION**

**NOTICE OF PROPOSED RULEMAKING**

The Real Property Tax Appeals Commission for the District of Columbia (Commission), pursuant to the authority set forth in D.C. Official Code § 47-825.01a(b)(2) (2012 Repl.), hereby gives notice of its intent to amend Chapter 20 (Commission of Real Property Assessments and Appeals) of Title 9 (Taxation and Assessments) of the District of Columbia Municipal Regulations (DCMR) in not less than thirty (30) days after the publication of this notice in the *D.C. Register*. The rulemaking establishes Commission electronic filing procedures.

The proposed rulemaking was adopted by the Commission on April 8, 2014. A thirty (30) day comment period will begin upon publication of this notice in the *D.C. Register.* Directions for submitting comments are located at the end of this notice.

**Title 9, TAXATION AND ASSESSMENTS, of the DCMR is amended as follows:**

**Chapter 20, REAL PROPERTY TAX APPEALS COMMISSION, is amended as follows:**

**Section 2005, FILING OF A PETITION, is amended as follows:**

**Subsections 2005.5 through 2005.10 are amended to read as follows and new subsections 2005.11 through 2005.17 are added to read as follows:**

2005.5 A petition may be filed in paper form or electronically, unless otherwise ordered by the Commission.

2005.6 No filing fees shall be imposed on a petition filed either in paper form or electronically.

2005.7 A petition filed in paper form shall be filed by hand delivery or mailing by first class mail to the Commission at 441 Fourth Street, N.W., Room 360N, Washington, DC 20001.

2005.8 A petition filed in paper form shall include the original petition and four (4) photocopies of the original petition.

2005.9 A petition filed in paper form shall only be considered timely filed if it is actually received in the Commission's office during business hours within the time established by law, regulation, or Commission order.

2005.10 A petition filed electronically shall be filed in the manner prescribed by § 2025.

2005.11 A petition filed electronically shall only be considered timely filed if it is received by the electronic filing vendor within the time established by law, regulation, or Commission order.

2005.12 If a person files a petition electronically, he or she shall file all subsequent documents in that proceeding electronically, unless a paper filing is authorized by § 2025 or by the Commission.

2005.13 Each petition, whether paper or electronic, shall be on a form prescribed by the Commission and shall contain all of the information requested. At a minimum, the petition form shall require the following information:

(a) The property owner’s name, address, and telephone number;

(b) If the petitioner is not the owner, the petitioner's name, address, and telephone number;

(c) The basis on which the petitioner qualifies to file the petition (for example: owner, person legally or contractually obligated to pay the taxes, or duly authorized representative). If the petitioner is an agent or an attorney filing a petition on behalf of an owner, the petitioner must file a notarized agent authorization form, made available by the Commission, with the petition;

(d) An accurate identification of the property in question by its legal description (square and lot number);

(e) A statement of the basis for the appeal and supporting documentation; and

(f) The petitioner’s estimated market value of the property in question, as estimated market value is defined in D.C. Official Code § 47-802(4) (2012 Repl.), together with a statement of the basis for that estimate.

2005.14 The petitioner shall file with the petition all information and evidence relevant to his or her petition which exists at the time the petition is filed, including OTR’s final decision and response given to the petitioner.

2005.15 If the property in question has been improved within two (2) years before the assessment date by new construction, remodeling, or rehabilitation, the petitioner shall submit a complete and detailed schedule of the actual costs of the improvement(s) with the petition.

2005.16 If the property is rented, the petitioner shall submit with the petition a schedule of income and expenses for each of the two (2) most recent calendar or fiscal years certified by the property manager or owner as being true and correct to the best of his or her knowledge and belief.

2005.17 The petition shall be certified by the petitioner as being true and correct to the best of the petitioner’s knowledge and belief.

**A new section 2025 is added to read as follows:**

**2025 ELECTRONIC FILING OF PLEADINGS AND OTHER DOCUMENTS**

2025.1 All pleadings, motions, memoranda of law, orders, and other documents may be filed electronically through the Commission's designated electronic filing vendor, File and ServeXpress (“Vendor”).  The Vendor’s electronic filing service, which can be accessed at [www.fileandservexpress.com](http://www.fileandservexpress.com), is referred to in this chapter as the E-File system.

2025.2 The Vendor is appointed as the agent of the Commission to receive, serve, and maintain public access to any document filed electronically with the Commission.

2025.3 In order to file a document electronically with the Commission, a person (“filer”) shall first execute an E-File subscriber agreement with the Vendor.

2025.4 After receiving a properly executed E-File subscriber agreement, the Vendor shall assign a user name and password to the filer. The user name and password must be used by the filer to file, serve, receive, review, and retrieve electronically filed pleadings, motions, memoranda of law, orders, and other documents.

2025.5 Unless otherwise ordered by the Commission, an original of all documents filed electronically, including original signatures, shall be maintained by the party filing the document and shall be made available, upon reasonable notice, for inspection by another party in the proceeding or the Commission.

2025.6 The Commission may require a party to provide the Commission with a paper copy of an electronically filed document.

2025.7 If a person files a document electronically in a Commission proceeding, he or she shall file all subsequent documents in that proceeding electronically, unless a document is not able to be filed electronically or a paper filing is authorized by the Commission. A paper copy of a document that is not able to be filed electronically or a paper filing that is authorized by the Commission shall be filed with the Commission according to the appropriate filing deadlines. In addition, the filer shall identify the document in the E-File system as “filed in paper form” to alert the Commission and other parties to the existence of a document not included in the E-File system.

2025.8 Upon receiving an electronically filed document, the E-File system shall issue a receipt to the filer showing the date and time when the document was received. The receipt shall serve as proof of the date and time when the document was filed, but the receipt does not constitute acceptance of the document by the Commission.

2025.9 After review and acceptance of a filing by the Commission, the E-File system shall issue a confirmation of filing to the filer.

2025.10 After a confirmation of filing is issued, the E-File system shall allow a user to retrieve and print a file-stamped copy of the accepted filing. The file-stamped copy shall serve as proof that the document has been filed and accepted.

2025.11 If a filing is rejected by the Commission, the E-File system will issue a notice of rejection to the filer, and the filer may be required to refile the document(s) to meet the Commission’s filing requirements.

2025.12 If a document that a filer submitted or attempted to submit electronically is not received by the E-File system because of an error in the transmission of the document, a failure to correctly process the electronic filing when received by the E-File system, or another technical problem experienced by the filer, the Commission may upon satisfactory proof enter an order permitting the document to be filed nunc pro tunc to the date it was first attempted to be filed electronically.

2025.13 Each electronically filed document shall, to the extent practicable, be formatted in accordance with the applicable rules governing the formatting of such a document, unless the Commission establishes a separate electronic format for the document.

2025.14 An electronically filed document shall be deemed to have been signed by the person under whose name the document is filed, and each electronically filed document shall bear a facsimile or typographical signature of that person, along with his or her typed name, address, telephone number, and, where applicable, Bar number. A typographical signature shall be styled “/s/ [person’s name]” and shall be treated as a personal signature for all purposes under this chapter and applicable laws.

2025.15 A party who subscribes to the E-File system consents to receive electronic service of documents through the E-File system. When a party (“filing party”) electronically files a document in a proceeding, the E-File system will send a notice of filing to the other parties in the proceeding who subscribe to the E-File system (“subscriber parties”). The notice of filing constitutes service on the subscriber party, and the filing party is not required to provide separate notice to a subscriber party. It is the responsibility of the subscriber party to access the E-File system to view the filing.

2025.16 The electronic service of a document, as described in § 2025.16, shall be considered as valid and effective service on the party served and shall have the same legal effect as an original paper document served by hand.

2025.17 Electronic service shall be deemed complete at the date and time the notice of confirmation is issued by the E-File system to the party served, provided, however, for the purpose of computing time for another party to respond or for an action to be performed or for a right to accrue, a document filed after 5:00 p.m. shall be deemed to have been filed on the next business day.

2025.18 If the E-File system or the served filing is inaccessible when the party who was electronically served attempts to view the served filing, the electronically served party shall, absent extraordinary circumstances, be entitled to an equitable extension of the date for any response or the period within which any right accrues or act must be performed.

2025.19 The Commission may issue, file, and serve notices, orders, and other documents electronically, subject to the provisions of this chapter.

2025.20 A confidential document or a document that contains confidential information may be filed and served electronically. The filing party shall select “sealed electronically” on the E-File system at the time of filing. A document that is sealed electronically shall be viewable only by the party filing the document, the Commission, and the Office of Tax and Revenue.

**Section 2099 is amended to read as follows:**

**2099 DEFINITIONS**

2099.1 When used in this chapter, the following words and phrases shall have the meaning ascribed to them below:

**Commission** - the Real Property Tax Appeals Commission for the District of Columbia.

**Commissioner** - a member of the Commission.

**Chairperson** – the Commissioner appointed by the Mayor, with the advice and consent of the Council, as the chairperson of the Commission.

**Council -** the Council of the District of Columbia.

**Confidential information** – a valuation record protected under §47-821(d), a tax return, and information that is personal in nature.

**Deputy Chief Financial Officer** - the Deputy Chief Financial Officer of the District of Columbia for the Office of Tax and Revenue or the Deputy Chief Financial Officer's duly appointed or authorized agent, designee, or representative.

**E-File system**– the system for the electronic filing of an original document (pleading, motion, memorandum of law, order, or other document) with the Commission.

**Field study** – A personal on-site inspection of the physical characteristics of a property, made in conjunction with the decision of a particular case.

**Mayor** - the Mayor of the District of Columbia or his or her designated agent.

**OTR -** the District of Columbia’s Office of Tax and Revenue.

**Panel** - refers to a panel consisting of two (2) or three (3) Commissioners, as provided in this chapter, who are authorized to hear, review, and decide real property assessment appeals as provided under D.C. Official Code § 47-825.01a(c)(1)(A) (2012 Repl.).

**Panel chairperson** - the Commissioner chosen by a Panel to preside over a hearing.

**Petitioner -** the property owner or the individual or entity legally or contractually obligated to pay the real property taxes on the subject property of a petition for the period in question, or the duly authorized agent, designee, or representative of such person or entity.

**Square and lot** - the legal description of the property identified by plat on the records of the District of Columbia Surveyor.

**Tax year –** the period beginning October 1 each year and ending September 30 each succeeding year.

Copies of this proposed rulemaking can be obtained at www.dcregs.dc.gov or by contacting Carlynn Fuller Jenkins, Executive Director of the Commission, Real Property Tax Appeals Commission, 441 4th Street, NW, Suite 360N, Washington, DC 20001. All persons desiring to file comments on the proposed rulemaking action should submit written comments via e-mail to carlynn.fuller@dc.gov or by mail to the Real Property Tax Appeals Commission, 441 4th Street, NW, Suite 360N, Washington, DC 20001, Attn: Carlynn Fuller Jenkins, Executive Director, no later than thirty (30) days after the publication of this notice in the *D.C Register*.